



CITY COUNCIL REPORT

7D

DATE: NOVEMBER 17, 2020

TO: MAYOR AND COUNCIL MEMBERS

FROM: ANDREW MURRAY, CITY MANAGER

**SUBJECT: RECEIVE THE FISCAL YEAR (FY) 2020-21 FIRST QUARTER
FINANCIAL REPORT AND ADOPT A RESOLUTION APPROVING
BUDGET ADJUSTMENTS**

RECOMMENDATION

City staff recommends that the City Council receive the Fiscal Year (FY) 2020-21 First Quarter Financial Report and adopt a resolution approving related budget adjustments.

BACKGROUND

The City operates on an annual budget cycle. Through the budget, the City Council approves revenue estimates and authorizes City staff to expend the City's limited financial resources. As one of the many activities that the City undertakes to help ensure its financial soundness, staff provides quarterly financial reports on the City's budget condition.

Staff has reviewed the first quarter financial performance for the City's FY 2020-21 budget. Based on the actual revenue and expenditures of the first quarter, the City is on track to receive the amount of revenue budgeted for the year for most operating funds. Expenditures have been reviewed and variances have been evaluated for spending within the approved budgeted levels. Both revenues and expenditures will be further reviewed with the mid-year budget process when additional year to date information is available and adjustments will be recommended as warranted.

Pinole, like other communities, has been impacted by the shelter-in-place (SIP) order resulting from COVID-19. Fiscal impacts of the SIP have been identified and noted.

REVIEW & ANALYSIS

General Fund Analysis

The FY 2020-21 budget originally adopted on June 16, 2020 included the use of General Fund balance, in part for the purchase of a new fire engine, for a net deficit of \$2,002,577. Below is a summary of the first quarter General Fund actual revenue and expenditures.

General Fund	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	FY 2020-21 YTD Actuals w/ Encumb.	% of Budget
Revenues	\$ 15,606,351	\$ 15,606,351	\$ 1,782,589	\$ 1,782,589	11%
Expenditures	17,608,928	17,636,828	5,091,152	5,105,440	29%
Net surplus/deficit	(2,002,577)	(2,030,477)	\$ (3,308,562)	\$ (3,322,850)	
Beginning Fund Balance	6,620,900	6,620,900			
Ending Fund Balance	\$ 4,618,323	\$ 4,590,423			

General Fund Revenue

General Fund revenue for the first quarter was \$1.78 million, or 11% of budget. General Fund revenues are not received evenly throughout the year, so first quarter revenue is not expected to be 25% of the annual budget. For comparison, the General Fund revenue for the first quarter of FY 2019-20 was 12% of the annual budget.

	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	% of Budget
Property Taxes	\$ 4,146,109	\$ 4,146,109	\$ 7,041	0%
Sales and Use Taxes	3,345,879	3,345,879	639,588	19%
Utility Users Tax	1,896,000	1,896,000	447,554	24%
Franchise Taxes	750,000	750,000	87,807	12%
Other Taxes: TOT	410,000	410,000	120,989	30%
Other Taxes: Business License	375,000	375,000	10,956	3%
Intergovernmental Taxes	2,006,163	2,006,163	-	0%
Public Safety Charges	1,306,115	1,306,115	327,515	25%
Total Other Revenue	489,072	489,072	141,140	29%
Revenue Total:	14,724,338	14,724,338	1,782,589	12%
Transfer In from Section 115 Trust	882,013	882,013		0%
Revenue/Sources Total:	\$ 15,606,351	\$ 15,606,351	\$ 1,782,589	11%

Property Tax

Property tax is received in December, April, and June of each year. The projected revenue for FY 2020-21 is \$4.15 million. Property tax revenue includes the basic 1% property tax of \$2.85 million and the Redevelopment Property Tax Trust Fund (RPTTF) of \$1.29 million. This is revenue that has resulted from the dissolution of the former Pinole Redevelopment Agency and represents the shift from the Agency receiving tax increment revenue to the various taxing entities receiving the tax revenue. The RPTTF revenue will convert to “normal” property tax revenue when all of the former Agency’s outstanding debt is paid off and the Successor Agency is formally dissolved. Dissolution is currently expected to occur sometime after the final debt service payment in FY 2023-24.

Sales Tax

For FY 2020-21, sales tax for the General Fund is budgeted at \$3.35 million. First quarter revenue received through September 30, 2020 totaled \$639,588 (19% of the annual budget) but did not include the final payment for the first quarter, which is received in late November. Actual revenue is on track with the amount included in the budget. In anticipation of lower revenue due to COVID-19, the FY 2020-21 budget included a 11% reduction in first quarter sales tax compared to the first quarter of FY 2019-20. Staff will monitor this revenue and will present further analysis with the Second Quarter Financial Report in February 2021.

All Other General Fund Revenue

Utility Users Tax (UUT) and Franchise Tax revenue, which is derived from utility customers, are trending at 24% and 12%, respectively, and are consistent with projected revenues based on when payments are received throughout the year.

Transient Occupancy Tax (TOT) is trending higher than anticipated at 30% for the quarter. Business License revenues are primarily received in December and January based on the annual renewal process which is initiated in December of each year.

Intergovernmental taxes include the Property Tax In-Lieu of Motor Vehicle License Fee (VLF) of \$1.98 million and Homeowner Property Tax Relief of \$31,000. These funds are primarily received in January and April of each year.

Public safety charges, including police dispatch services for Hercules and San Pablo, are billed on a quarterly basis and are at 25% of budget for the year.

Other General Fund revenues include Coronavirus Relief Funds in the amount of \$120,415.

A transfer from the City's Section 115 Pension Trust to the General Fund was budgeted for FY 2020-21 in the amount of \$882,013. The transfer amount will be determined at the end of the fiscal year based on the actual pension costs incurred for the year.

General Fund Expenditures

The City Council authorized expenditures in the amount \$17.64 million in the FY 2020-21 General Fund budget. General Fund actual expenditures for the first quarter of FY 2020-21 totaled \$5.09 million, which was 29% of budget.

Department	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	Encumb.	Actuals w/ Encumb.	% of Budget
City Council	\$ 145,482	\$ 173,382	\$ 40,343		\$ 40,343	23%
City Manager	437,043	437,043	147,884		147,884	34%
City Clerk	250,145	250,145	44,288		44,288	18%
City Treasurer	6,779	6,779	1,988		1,988	29%
City Attorney	149,136	149,136	95,282		95,282	64%
Finance Department	510,212	510,212	165,509		165,509	32%
Human Resources	276,434	276,434	38,668		38,668	14%
Non-Departmental	1,701,069	1,701,069	364,009		364,009	21%
Police Department	7,249,344	7,249,344	1,545,519		1,545,519	21%
Fire Department	4,471,322	4,471,322	1,711,459		1,711,459	38%
Public Works	926,807	926,807	204,177	14,286	218,464	24%
Community Development	227,201	227,201	36,862		36,862	16%
Debt Service	555,000	555,000	556,107		556,107	100%
Transfers Out	702,955	702,955	139,058		139,058	20%
Expenditure Total:	\$ 17,608,928	\$ 17,636,828	\$ 5,091,152	\$ 14,286	\$ 5,105,440	29%

Overall, department spending is trending as expected and variances exceeding 25% are explained below.

- City Manager department budget at 34% due to spending for consultant study of City's organization structure and operations.
- City Attorney department budget at 64% due to some one-time labor and employment related expenses. These expenses are related to the conclusion of two investigations and completion of the Management and Confidential Employees Compensation Plan, as well as continued yet modest expenses related to COVID impacts. This budget will be reviewed in detail at mid-year as part of the Second Quarter Financial Report process.
- Finance department budget at 32% due to a vacation payout and audit contract costs.
- Fire department budget at 38% of budget due to the expenditure of \$920,000 for the new fire truck in the first quarter.
- Debt Service budget at 100% as the result of the annual payment for Pension Obligation Bond debt service paid in the first quarter.

Other Funds Analysis

Measure S 2006 Fund (Fund 105) and Measure S 2014 Fund (Fund 106)

Measure S 2006 is a voter-approved general purpose use tax levied at 0.5% on all retail sales. Revenue from Measure S 2006 has historically been allocated by the City Council to fund public safety programs. Measure S 2006 revenues include tax revenues projected at \$1.83 million in FY 2020-21 and interest revenue of \$20,000 on fund balance. Tax revenues are trending at 19% based on the timing of sales tax payments to the City.

Measure S 2006	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	% of Budget
Revenues	\$ 1,845,669	\$ 1,845,669	\$ 351,441	19%
Expenditures	2,165,524	2,165,524	456,960	21%
Net surplus/deficit	(319,855)	(319,855)	\$ (105,517)	
Beginning Fund Balance	1,785,877	1,785,877		
Ending Fund Balance	\$ 1,466,022	\$ 1,466,022		

Measure S 2014 is a voter-approved general purpose use tax also levied at 0.5% on all retail sales. Revenue from Measure S 2014 has historically been allocated by the City Council to address some of the City's operational and deferred capital improvement needs. Measure S 2014 projected revenues include tax revenue of \$1.83 million in FY 2020-21 and interest revenue of \$30,000 on fund balance. Tax revenues are trending at 19% based on the timing of sales tax payments to the City. Expenditures are trending lower due to the timing of spending for capital projects.

Measure S 2014	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	% of Budget
Revenues	\$ 1,855,669	\$ 1,855,669	\$ 353,602	19%
Expenditures	3,672,274	3,672,274	136,144	4%
Net surplus/deficit	(1,816,605)	(1,816,605)	\$ 217,458	
Beginning Fund Balance	3,760,830	3,760,830		
Ending Fund Balance	\$ 1,944,225	\$ 1,944,225		

Gas Tax Fund (Fund 200)

The Gas Tax Fund accounts for revenue from State excise taxes on gasoline and diesel fuel sales (referred to as the Highway Users Tax Account (HUTA)) as well as revenue from the Road Repair and Accountability Act of 2017 (SB1) (referred to as the Road Maintenance and Rehabilitation Account (RMRA)). Gas Tax Fund resources are restricted for use in the construction and maintenance of public streets. These funds support both annual operating and capital projects. Revenues are trending in line with the timing of receipt of funds from the State. The expenditures are trending lower due to the timing of road maintenance projects.

Gas Tax	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	FY 2020-21 YTD Actuals w/ Encumb.	% of Budget
Revenues	\$ 866,465	\$ 866,465	\$ 182,703	\$ 182,703	21%
Expenditures	1,568,570	1,568,570	56,380	88,231	4%
Net surplus/deficit	(702,105)	(702,105)	\$ 126,323	\$ 94,472	
Beginning Fund Balance	927,444	927,444			
Ending Fund Balance	\$ 225,339	\$ 225,339			

Public Safety Augmentation Fund (Fund 203)

The Public Safety Augmentation Fund (PSAF) accounts for monies allocated by the County Auditor-Controller under Proposition 172 from the statewide 0.5% sales tax based on a share of statewide taxable sales. These funds are used exclusively for public safety. The receipt of these funds is conditioned on Maintenance of Effort using base year FY 1992-93. The expenditures in this fund are trending much lower than budget due to the temporary vacancy of a public safety position during the first quarter.

Police Grants Fund (Fund 204)

The Police Grants Fund accounts for grants received and used exclusively for public safety. Funding for school resource officers received from West Contra Costa Unified School District (WCCUSD) and Alcoholic Beverage Control (ABC) grant funding is recorded in this fund. WCCUSD determined not to provide the City with a grant of \$150,000 for one school resource officer in FY 2020-21. This grant had been assumed in the City's FY 2020-21 adopted budget. This Fund has available fund balance of \$125,498 that can be used to offset this loss of revenue for the time being. Staff will reevaluate this budget as part of the mid-year budget review and recommend budget adjustments at that time.

NPDES Storm Water Fund (Fund 207)

The NPDES Storm Water Fund accounts for assessments collected by the County via property tax bills pursuant to the National Pollutant Discharge Elimination System (NPDES) regulations, a federally mandated program. Assessments are levied at \$35 per Equivalent Runoff Unit (ERU). Revenue estimates are based on the number of ERU's multiplied by the adopted rate.

NPDES Storm Water revenue is projected at \$266,449 and revenue is received after February of each year.

Recreation Department Fund (Fund 209)

The Recreation Department was dramatically impacted by the SIP order, which has required closing in-person recreation programs. Revenues are at 13% of budget and include program fees at 3% and Operating Transfers In from the General Fund and Measure S Fund at 23% to support the expenditures. The budget for this department will be reviewed with the Second Quarter Financial Report and staff will present recommendations for budget revisions at that time.

Recreation	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	% of Budget
Revenues				
Program Revenue	\$ 634,989	\$ 634,989	\$ 16,208	3%
Transfers In	651,831	651,831	150,307	23%
Total Revenues	1,286,820	1,286,820	166,515	13%
Expenditures	1,298,524	1,298,524	165,619	13%
Net surplus/deficit	(11,704)	(11,704)	\$ 896	
Beginning Fund Balance	58,143	58,143		
Ending Fund Balance	\$ 46,439	\$ 46,439		

Building & Planning Fund (Fund 212)

The Building & Planning Fund's FY 2020-21 adopted budget projected a net \$490,638 use of fund balance to achieve a balanced budget. First quarter revenue totaled \$164,032 for 20% of projected budget and expenditures totaled \$170,907 for 13% of budget. Note that expenditures are not reflective of a full quarter since some invoices for professional services that support the Development Services Department were still pending at the time of the completion of this report. Staff will review this budget with the mid-year budget process to further evaluate expenditures versus the revenues for this activity.

Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services, Inc. from a surcharge is assesses on customer rates for solid waste services. These funds are set aside for future solid waste capital projects and for a rate stabilization fund. Revenue projections are \$368,000 and funds are received after each quarter. As of September 30, 2020, no payments have been received.

Measure J Fund (Fund 215)

The Measure J Fund accounts for special sales tax revenues collected by the Contra Costa Transportation Authority (CCTA) and reapportioned to the cities for local street projects. The City must submit a checklist each year to confirm compliance with a Growth Management Program in order to receive these funds. Estimates of annual funding are provided by the CCTA, and jurisdiction allocations are based on a formula that considers both population and road mileage. Revenues are projected at \$388,000 and revenues are received in June of each year.

Spending of these funds is dependent on the timing of capital projects.

Lighting and Landscape District Fund (Fund 310)

The Lighting and Landscape District Fund accounts for assessments to property owners to maintain median lighting and landscaping within the Pinole Valley Road

North and South areas. Revenue is received in December, April and June with property tax payments.

Sewer Enterprise Fund (Fund 500)

The Sewer Enterprise Fund accounts for fees charged to residents and businesses for sewer utilities. Fees are used to operate the Pinole-Hercules Wastewater Treatment Plant, which serves the Pinole and Hercules areas. Revenues are received with the property tax payments in December, April and June.

Sewer	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	% of Budget
Revenues	\$ 7,648,971	\$ 7,648,971	\$ 499,106	7%
Expenditures	8,232,681	8,232,681	2,538,122	31%
Net surplus/deficit	(583,711)	(583,710)	\$ (2,039,016)	
Beginning Fund Balance	19,784,826	19,784,826		
Ending Fund Balance	\$ 19,201,116	\$ 19,201,116		

A budget adjustment of \$1,089,104 is recommended for the annual principal and interest payment related to the treatment plant upgrade project, which was completed at the end of FY 2019-20. The Clean Water State Revolving Fund program provided funding for the City's 50% share of the upgrades to the treatment plant. The first annual debt service payment was made in July 2020.

Cable Access TV Fund (Fund 505)

This Fund accounts for revenue received from cable franchise fees, video production and broadcast charges, and Public, Educational, and Governmental (PEG) access fees. PEG access fees are designated for equipment purchases. Transfers from the General Fund also help support the operating costs. Staff will review this budget in further detail with the Second Quarter Financial Report process.

Information Systems Fund (Fund 525)

The Information Systems Fund is an internal service fund used to account for activities that provide technology goods or services to other City funds and departments on a cost-reimbursement basis. Expenditures at the end of the first quarter are at 20% of budget.

FISCAL IMPACT

In this FY 2020-21 First Quarter Financial Report, staff recommends a budget adjustment for the Sewer Fund as noted Attachment A.

ATTACHMENTS

- A – FY 2020-21 First Quarter Financial Report Summary by Fund
- B – Resolution Adjusting Fiscal Year 2020-21 Budget



City of Pinole, CA

ATTACHMENT A

For FY2020-21 Period Ending: 9/30/20

	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
Fund: 100 - General Fund									
Revenue									
Property Taxes	4,146,109	4,146,109		4,146,109	7,041		7,041	(4,139,068)	0%
Sales and Use Taxes	3,345,879	3,345,879		3,345,879	639,588		639,588	(2,706,291)	19%
Utility Users Tax	1,896,000	1,896,000		1,896,000	447,554		447,554	(1,448,446)	24%
Franchise Taxes	750,000	750,000		750,000	87,807		87,807	(662,193)	12%
Other Taxes: TOT	410,000	410,000		410,000	120,989		120,989	(289,011)	30%
Other Taxes: Business License	375,000	375,000		375,000	10,956		10,956	(364,044)	3%
Intergovernmental Taxes	2,006,163	2,006,163		2,006,163	-		-	(2,006,163)	0%
Public Safety Charges	1,306,115	1,306,115		1,306,115	327,515		327,515	(978,600)	25%
Total Other Revenue	489,072	489,072		489,072	141,140		141,140	(347,932)	29%
Revenue Total:	14,724,338	14,724,338	-	14,724,338	1,782,589		1,782,589	(12,941,749)	12%
Penison Trust 115 Transfer	882,013	882,013		882,013					
Sources Total	15,606,351	15,606,351		15,606,351	1,782,589	-	1,782,589	(12,941,749)	11%
Expenditures									
City Council Total:	145,482	173,382		173,382	40,343		40,343	133,039	23%
City Manager Total:	437,043	437,043		437,043	147,884		147,884	289,159	34%
City Clerk Total:	250,145	250,145		250,145	44,288		44,288	205,857	18%
City Treasurer Total:	6,779	6,779		6,779	1,988		1,988	4,791	29%
City Attorney Total:	149,136	149,136		149,136	95,282		95,282	53,854	64%
Finance Department Total:	510,212	510,212		510,212	165,509		165,509	344,703	32%
Human Resources Total:	276,434	276,434		276,434	38,668		38,668	237,766	14%
Non-Departmental Total:	1,701,069	1,701,069		1,701,069	364,009		364,009	1,337,060	21%
Total Administrative:	3,476,300	3,504,200	-	3,504,200	897,970	-	897,970	2,606,230	26%
Police Department Total:	7,249,344	7,249,344		7,249,344	1,545,519		1,545,519	5,764,820	21%
Fire Department Total:	4,471,322	4,471,322		4,471,322	1,711,459		1,711,459	2,876,865	38%
Total Public Safety:	11,720,666	11,720,666	-	11,720,666	3,256,978	-	3,256,978	8,463,688	28%
Public Works Total:	926,807	926,807		926,807	204,177	14,286	218,463	708,344	24%
Community Development Total:	227,201	227,201		227,201	36,862		36,862	192,404	16%
Total Development Services:	1,154,008	1,154,008	-	1,154,008	241,039	14,286	255,325	898,682	22%
Debt Service:	555,000	555,000		555,000	556,107		556,107		100%
Operating Transfer Out:	702,955	702,955		702,955	139,058		139,058		20%
General Fund Total:	17,608,928	17,636,828		17,636,828	5,091,152	14,286	5,105,439	(12,531,390)	29%
General Fund Net Results	(2,002,577)	(2,030,477)	-	(2,030,477)	(3,308,563)	(14,286)	(3,322,850)	(410,359)	-18%
Fund Balance July 1, 2020	6,620,901	6,620,901		6,620,901					
Estimated Fund Balance June 30, 2021	4,618,324	4,590,424		4,590,424					
Fund: 105 - Measure S -2006									
Revenue									
Sales and Use Taxes	1,825,669	1,825,669		1,825,669	352,715		352,715	(1,472,954)	19%
Interest and Investment Income	20,000	20,000		20,000	(1,273)		(1,273)	(21,273)	-6%
Revenue Total:	1,845,669	1,845,669		1,845,669	351,441		351,441	(1,494,228)	19%
Expenditures									
Finance Department Total:	2,433	2,433		2,433	-		-	2,433	0%
Police Department Total:	1,402,432	1,402,432		1,402,432	345,711		345,711	1,056,721	25%
Fire Department Total:	760,659	760,659		760,659	111,249		111,249	649,410	15%
Expenditures Total:	2,165,524	2,165,524	-	2,165,524	456,960		456,960	1,708,565	21%
Measure S -2006 Net Results:	(319,855)	(319,855)		(319,855)	(105,518)		(105,518)	214,337	
Fund Balance July 1, 2020	1,785,877	1,785,877		1,785,877					
Estimated Fund Balance June 30, 2021	1,466,022	1,466,022		1,466,022					



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
Fund: 106 - Measure S-2014									
Revenue									
Sales and Use Taxes	1,825,669	1,825,669		1,825,669	354,090		354,090	(1,471,579)	19%
Interest and Investment Income	30,000	30,000		30,000	(1,488)		(1,488)	(31,488)	-5%
Reimbursements	-	-		-	1,000		1,000	1,000	0%
Revenue Total:	1,855,669	1,855,669		1,855,669	353,602		353,602	(1,502,067)	19%
Expenditures									
Finance Department Total:	2,433	2,433		2,433	-		-	2,433	0%
Non-Departmental Total:	693,000	693,000		693,000	11,250		11,250	681,750	2%
Information Systems Total:	42,600	42,600		42,600	-		-	42,600	0%
Police Department Total:	193,641	193,641		193,641	20,982		20,982	172,659	11%
Fire Department Total:	444,489	444,489		444,489	62,275		62,275	382,214	14%
Public Works Total:	2,272,561	2,272,561		2,272,561	41,637		41,637	2,230,924	2%
Recreation Total:	23,550	23,550		23,550	-		-	23,550	0%
Expenditures Total:	3,672,274	3,672,274		3,672,274	136,144		136,144	3,536,130	4%
Measure S-2014 Net Results:	(1,816,605)	(1,816,605)		(1,816,605)	217,458		217,458	2,034,063	-12%
Fund Balance July 1, 2020	3,760,830	3,760,830		3,760,830					
Estimated Fund Balance June 30, 2021	1,944,225	1,944,225		1,944,225					
Fund: 150 - General Reserve									
Revenue Total:	-	-		-	30,021		30,021	30,021	0%
General Reserve Net Results:	-	-		-	30,021		30,021	30,021	0%
Fund Balance July 1, 2020	7,457,116	7,457,116		7,457,116					
Estimated Fund Balance June 30, 2021	7,457,116	7,457,116		7,457,116					
Fund: 160 - Equipment Reserve									
Revenue									
Public Works Total:	80,000	80,000		80,000	-		-	(80,000)	0%
Community Development Total:	5,000	5,000		5,000	-		-	(5,000)	0%
Revenue Total:	85,000	85,000		85,000	-		-	(85,000)	0%
Expenditures									
Public Works Total:	80,000	80,000		80,000	-		-	80,000	0%
Community Development Total:	5,000	5,000		5,000	-		-	5,000	0%
Expenditures Total:	85,000	85,000		85,000	-		-	85,000	0%
Equipment Reserve Net Results:	0	0		0	0			0	0
Fund Balance July 1, 2020	114,949	114,949		114,949					
Estimated Fund Balance June 30, 2021	114,949	114,949		114,949					
Fund: 700 - Pension Fund									
Revenue									
Interest and Investment Income	-	-		-	599,770		599,770	599,770	0%
Revenue Total:	-	-		-	599,770		599,770	599,770	0%
Expenditures									
425 - Administrative Expenses	-	-		-	21,215		21,215	(21,215)	-
Expenditures Total:	-	-		-	21,215		21,215	(21,215)	-
Pension Fund Net Results:	-	-		-	578,554		578,554	578,554	-
Fund Balance July 1, 2020	18,088,811	18,088,811		18,088,811					
Estimated Fund Balance June 30, 2021	18,088,811	18,088,811		18,088,811					
Fund: 200 - Gas Tax Fund									
Revenue Total:	866,465	866,465		866,465	182,703		182,703	683,762	21%
Expenditures Total:	1,568,570	1,568,570		1,568,570	56,380	31,850	88,231	1,480,339	6%
Gas Tax Fund Net Results:	(702,105)	(702,105)		(702,105)	126,323	31,850	158,173	860,278	-23%
Fund Balance July 1, 2020	927,444	927,444		927,444					
Estimated Fund Balance June 30, 2021	225,339	225,339		225,339					



City of Pinole, CA

For FY2020-21 Period Ending: 9/30/20

	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
Fund: 201 - Restricted Real Estate Maintenance									
Revenue Total:	39,991	39,991		39,991	475		475	(39,516)	1%
Expenditures Total:	37,175	37,175		37,175	4,049		4,049	33,126	11%
Restricted Real Estate Maint Fund Net Results:	2,816	2,816		2,816	(3,574)		(3,574)	(6,390)	-127%
Fund Balance July 1, 2020	166,676	166,676		166,676					
Estimated Fund Balance June 30, 2021	169,492	169,492		169,492					
Fund: 203 - Public Safety Augmentation Fund									
Revenue Total:	172,766	172,766		172,766	29,687		29,687	(143,079)	17%
Expenditures Total:	189,512	189,512		189,512	2,302		2,302	187,210	1%
Public Safety Augmentation Fund Net Results:	(16,746)	(16,746)		(16,746)	27,385		27,385	(44,131)	-164%
Fund Balance July 1, 2020	365,840	365,840		365,840					
Estimated Fund Balance June 30, 2021	349,094	349,094		349,094					
Fund: 204 - Police Grants									
Revenue Total:	150,000	150,000		150,000	-		-	(150,000)	0%
Expenditures Total:	152,305	152,305		152,305	37,486		37,486	114,819	25%
Police Grants Net Results:	(2,305)	(2,305)		(2,305)	(37,486)		(37,486)	(35,181)	1626%
Fund Balance July 1, 2020	125,498	125,498		125,498					
Estimated Fund Balance June 30, 2021	123,193	123,193		123,193					
Fund: 205 - Traffic Safety Fund									
Revenue Total:	46,500	46,500		46,500	4,936		4,936	(41,564)	11%
Expenditures Total:	19,719	19,719		19,719	447		447	19,272	2%
Traffic Safety Fund Net Results:	26,781	26,781		26,781	4,489		4,489	(22,292)	17%
Fund Balance July 1, 2020	207,302	207,302		207,302					
Estimated Fund Balance June 30, 2021	234,083	234,083		234,083					
Fund: 206 - Supplemental Law Enforcement Svc									
Revenue Total:	101,600	101,600		101,600	85,333		85,333	(16,267)	84%
Expenditures Total:	97,897	97,897		97,897	18,700		18,700	79,197	19%
Sup Law Enforce Svc Fund Net Results:	3,703	3,703		3,703	66,633		66,633	62,930	1799%
Fund Balance July 1, 2020	269,337	269,337		269,337					
Estimated Fund Balance June 30, 2021	273,040	273,040		273,040					
Fund: 207 - NPDES Storm Water Fund									
Revenue Total:	266,620	266,620		266,620	194		194	(266,426)	0%
Expenditures Total:	377,717	377,717		377,717	63,009		63,009	314,708	17%
NPDES Storm Water Fund Net Results:	(111,097)	(111,097)		(111,097)	(62,815)		(62,815)	48,282	57%
Fund Balance July 1, 2020	16,432	16,432		16,432					
Estimated Fund Balance June 30, 2021	(94,665)	(94,665)		(94,665)					
Fund: 209 - Recreation Fund									
Revenue Total:	1,286,820	1,286,820		1,286,820	166,515		166,515	(1,120,305)	13%
Expenditures Total:	1,298,524	1,298,524		1,298,524	165,619		165,619	1,132,905	13%
Recreation Fund Net Results:	(11,704)	(11,704)		(11,704)	896		896	12,600	-8%
Fund Balance July 1, 2020	58,144	58,144		58,144					
Estimated Fund Balance June 30, 2021	46,440	46,440		46,440					
Fund: 212 - Building & Planning									
Revenue Total:	820,700	820,700		820,700	164,032		164,032	(656,668)	20%
Expenditures Total:	1,311,338	1,311,338		1,311,338	170,907		170,907	1,140,431	13%
Building & Planning Net Results:	(490,638)	(490,638)		(490,638)	(6,875)		(6,875)	483,763	1%
Fund Balance July 1, 2020	158,389	158,389		158,389					
Estimated Fund Balance June 30, 2021	(332,249)	(332,249)		(332,249)					



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
Fund: 213 - Refuse Management Fund									
Revenue Total:	66,060	66,060		66,060	15,219		15,219	(50,841)	23%
Expenditures Total:	126,417	126,417		126,417	22,649		22,649	103,768	18%
Refuse Management Fund Net Results:	(60,357)	(60,357)		(60,357)	(7,430)		(7,430)	52,927	12%
Fund Balance July 1, 2020	335,177	335,177		335,177					
Estimated Fund Balance June 30, 2021	274,820	274,820		274,820					
Fund: 214 - Solid Waste Fund									
Revenue Total:	368,000	368,000		368,000	(422)		(422)	(368,422)	0%
Expenditures Total:	20,000	20,000		20,000	-		-	20,000	0%
Solid Waste Fund Net Results:	348,000	348,000		348,000	(422)		(422)	(348,422)	0%
Fund Balance July 1, 2020	1,558,131	1,558,131		1,558,131					
Estimated Fund Balance June 30, 2021	1,906,131	1,906,131		1,906,131					
Fund: 215 - Measure C and J Fund									
Revenue Total:	388,000	388,000		388,000	(114)		(114)	(388,114)	0%
Expenditures Total:	780,598	780,598		780,598	74,503		74,503	706,095	10%
Measure C and J Fund Net Results:	(392,598)	(392,598)		(392,598)	(74,617)		(74,617)	317,981	19%
Fund Balance July 1, 2020	1,821,573	1,821,573		1,821,573					
Estimated Fund Balance June 30, 2021	1,428,975	1,428,975		1,428,975					
Fund: 225 - Asset Seizure-Adjudicated Fund									
Revenue Total:	-	-		-	(91)		(91)	(91)	0%
Expenditures Total:	-	-		-	-		-	-	0%
Asset Seizure-Adjudicated Fund Net Results:	0	0		0	(91)		(91)	(91)	0%
Fund Balance July 1, 2020	86,562	86,562		86,562					
Estimated Fund Balance June 30, 2021	86,562	86,562		86,562					
Fund: 226 - CASp Certification and Training Fun									
Revenue Total:	-	-		-	476		476	476	0%
Expenditures Total:	-	-		-	-		-	-	0%
CSp Certification and Training Fund Net Results:	-	-		-	476		476	476	0%
Fund Balance July 1, 2020	20,749	20,749		20,749					
Estimated Fund Balance June 30, 2021	20,749	20,749		20,749					
Fund: 275 - Parkland Dedication Fund									
Revenue Total:	-	-		-	(12)		(12)	(12)	0%
Expenditures Total:	-	-		-	-		-	-	0%
Parkland Dedication Fund Net Results:	-	-		-	(12)		(12)	(12)	0%
Fund Balance July 1, 2020	88,070	88,070		88,070					
Estimated Fund Balance June 30, 2021	88,070	88,070		88,070					
Fund: 276 - Growth Impact Fund									
Revenue Total:	-	-		-	9,953		9,953	9,953	0%
Expenditures Total:	8,000	8,000		8,000	-		-	8,000	0%
Growth Impact Fund Net Results:	(8,000)	(8,000)		(8,000)	9,953		9,953	17,953	-124%
Fund Balance July 1, 2020	108,925	108,925		108,925					
Estimated Fund Balance June 30, 2021	100,925	100,925		100,925					



City of Pinole, CA

For FY2020-21 Period Ending: 9/30/20

	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
Fund: 277 - Development Services									
Revenue Total:	-	-		-	(42)		(42)	(42)	0%
Expenditures Total:	-	-		-	-		-	-	0%
Development Services Net Results:	-	-		-	(42)		(42)	(42)	0%
Fund Balance July 1, 2020	(665)	(665)		(665)			(665)		
Estimated Fund Balance June 30, 2021	(665)	(665)		(665)			(708)		
Fund: 285 - Housing Land Held for Resale									
Revenue Total:	105,000	105,000		105,000	(1,086)		(1,086)	(106,086)	-1%
Expenditures Total:	174,903	174,903		174,903	20,780		20,780	154,123	12%
Housing Land Held for Resale Net Results:	(69,903)	(69,903)		(69,903)	(21,866)		(21,866)	48,037	31%
Fund Balance July 1, 2020	7,819,515	7,819,515		7,819,515					
Estimated Fund Balance June 30, 2021	7,749,612	7,749,612		7,749,612					
Fund: 310 - Lighting & Landscape Districts									
Revenue Total:	42,780	42,780		42,780	-		-	(42,780)	0%
Expenditures Total:	42,780	42,780		42,780	2,439		2,439	40,341	6%
Lighting & Landscape Districts Net Results:	-	-		-	(2,439)		(2,439)	(2,439)	0%
Fund Balance July 1, 2020	32,188	32,188		32,188					
Estimated Fund Balance June 30, 2021	32,188	32,188		32,188					
Fund: 316 - Pinole Valley Park									
Revenue Total:	-	-		-	2		2	2	0%
Expenditures Total:	-	-		-	-		-	-	0%
Pinole Valley Park Net Results:	-	-		-	2		2	(2)	0%
Fund Balance July 1, 2020	(621)	(621)		(621)					
Estimated Fund Balance June 30, 2021	(621)	(621)		(621)					
Fund: 317 - Pinole Valley Caretaker Fund									
Revenue Total:	15,000	15,000		15,000	3,750		3,750	(11,250)	25%
Expenditures Total:	14,867	14,867		14,867	4,127		4,127	10,740	28%
Pinole Valley Caretaker Fund Net Results:	133	133		133	(377)		(377)	(510)	-284%
Fund Balance July 1, 2020	(309)	(309)		(309)					
Estimated Fund Balance June 30, 2021	(176)	(176)		(176)					
Fund: 324 - Public Facilities Fund									
Expenditures Total:	70,000	70,000		70,000	-		-	70,000	0%
Public Facilities Fund Net Results:	(70,000)	(70,000)		(70,000)	-		-	70,000	0%
Fund Balance July 1, 2020	545,005	545,005		545,005					
Estimated Fund Balance June 30, 2021	475,005	475,005		475,005					
Fund: 325 - City Street Improvements									
Revenue Total:	250,000	250,000		250,000	-		-	(250,000)	0%
Expenditures Total:	3,114,801	3,114,801		3,114,801	-		-	3,114,801	0%
City Street Improvements Net Results:	(2,864,801)	(2,864,801)		(2,864,801)	-		-	2,864,801	0%
Fund Balance July 1, 2020	1,294,914	1,294,914		1,294,914					
Estimated Fund Balance June 30, 2021	(1,569,887)	(1,569,887)		(1,569,887)					



City of Pinole, CA

For FY2020-21 Period Ending: 9/30/20

	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
Fund: 327 - Park Grants (Measure WW)									
Revenue Total:	-	-		-	(12)		(12)	(12)	0%
Expenditures Total:	189,758	189,758		189,758	-		-	189,758	0%
Park Grants (Measure WW) Net Results:	(189,758)	(189,758)		(189,758)	(12)		(12)	189,746	0%
Fund Balance July 1, 2020	25,437	25,437		25,437					
Estimated Fund Balance June 30, 2021	(164,321)	(164,321)		(164,321)					
Fund: 377 - Arterial Streets Rehabilitation Fund									
Revenue Total:	250,000	250,000		250,000	-		-	(250,000)	0%
Expenditures Total:	1,439,281	1,439,281		1,439,281	-	219,733	219,733	1,219,548	15%
Arterial Streets Rehabilitation Fund Net Results:	(1,189,281)	(1,189,281)		(1,189,281)	-	219,733	219,733	969,548	-18%
Fund Balance July 1, 2020	774,582	774,582		774,582					
Estimated Fund Balance June 30, 2021	(414,699)	(414,699)		(414,699)					
Fund: 500 - Sewer Enterprise Fund									
Revenue Total:	7,648,971	7,648,971		7,648,971	499,106		499,106	(7,149,864)	7%
Expenditures Total:	8,232,681	8,232,681	1,089,104	9,321,785	2,538,122		2,538,122	6,783,663	27%
Sewer Enterprise Fund Net Results:	(583,711)	(583,710)	(1,089,104)	(1,672,814)	(2,039,016)		(2,039,016)	(366,202)	122%
Fund Balance July 1, 2020	19,784,826	19,784,826		19,784,826					
Estimated Fund Balance June 30, 2021	19,201,116	19,201,116		18,112,012					
Fund: 503 - Plant Expansion Fund									
Revenue Total:	-	-		-	56		56	56	0%
Expenditures Total:	-	-		-	7,790		7,790	(7,790)	0%
Plant Expansion Fund Net Results:	-	-		-	(7,734)		(7,734)	(7,734)	0%
Fund Balance July 1, 2020	2,911,107	2,911,107		2,911,107					
Estimated Fund Balance June 30, 2021	2,911,107	2,911,107		2,911,107					
Fund: 505 - Cable Access TV									
Revenue Total:	512,419	512,419		512,419	33,364		33,364	(479,056)	7%
Expenditures Total:	539,309	539,309		539,309	95,116		95,116	444,194	18%
Cable Access TV Net Results:	(26,890)	(26,890)		(26,890)	(61,752)		(61,752)	(34,862)	230%
Fund Balance July 1, 2020	(35,235)	(35,235)		(35,235)					
Estimated Fund Balance June 30, 2021	(62,126)	(62,126)		(62,126)					
Fund: 525 - Information Systems									
Expenditures Total:	802,890	802,890		802,890	157,939		157,939	644,951	20%
Indirect cost allocations Total:	(802,890)	(802,890)		(802,890)	(157,939)		(157,939)	(644,951)	20%
Information Systems Net Results:	0	0			-		-	0	0%
Fund Balance July 1, 2020	(196,169)	(196,169)		(196,169)					
Estimated Fund Balance June 30, 2021	(196,169)	(196,169)		(196,169)					
Fund: 704 - Asset Seizure-Unadjudicated									
Revenue Total:	-	-		-	(12)		(12)	(12)	0%
Total Expenditures	-	-		-	-		-	-	0%
Asset Seizure-Unadjudicated Net Results:	-	-		-	(12)		(12)	(12)	0%
Fund Balance July 1, 2020	13,350	13,350		13,350					
Estimated Fund Balance June 30, 2021	13,350	13,350		13,350					



City of Pinole, CA

For FY2020-21 Period Ending: 9/30/20

	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
Fund: 716 - Pinole Public School									
Revenue Total:	-	-		-	(1)		(1)	(1)	0%
Total Expenditures:	-	-		-	-		-	-	0%
Pinole Public School Net Results:	-	-		-	(1)		(1)	(1)	0%
Fund Balance July 1, 2020	1,738	1,738		1,738					
Estimated Fund Balance June 30, 2021	1,738	1,738		1,738					
Fund: 723 - Police Evidence Trust									
Revenue Total:	-	-		-	3		3	3	0%
Expenditures Total:	-	-		-	-		-	-	0%
Police Evidence Trust Net Results:	-	-		-	3		3	3	0%
Fund Balance July 1, 2020	189	189		189					
Estimated Fund Balance June 30, 2021	189	189		189					
Fund: 750 - Recognized Obligation Retirement I									
Revenue Total:	250,000	250,000		250,000	(1,716)		(1,716)	(251,716)	-1%
Expenditures Total:	250,000	250,000		250,000	3,270,031		3,270,031	(3,020,031)	1308%
Recognized Obligation Retirement Fund Net Results:	-	-		-	(3,271,747)		(3,271,747)	(3,271,747)	0%
Fund Balance July 1, 2020	6,289	6,289		6,289					
Estimated Fund Balance June 30, 2021	6,289	6,289		6,289					

RESOLUTION NO. 2020-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, MODIFYING THE CITY BUDGET FOR FISCAL YEAR 2020-21

WHEREAS, the City Council did adopt a Budget for City Operations by Resolution number 2020-XX on June 16, 2020; and

WHEREAS, the City Manager has presented proposed recommendations for modification of the adopted budget and programs of service for the City of Pinole Operations for fiscal year 2020-21 as part of a First Quarter Financial Report at the regular City Council Meeting held on November 17, 2020; and

WHEREAS, the City Council has considered these recommended changes, as to the matter of the City budget; and

WHEREAS, the City Council has solicited public input on the proposed modifications to the FY 2020-21 Operations Budget.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pinole as follows:

Modifications to the budget, including any requisite use of appropriate Fund Balance, for the City of Pinole for Fiscal Year 2020-21 commencing July 1, 2020 and ending June 30, 2021 are hereby approved and adopted as follows:

FY 2020-21 Budget Adjustments

Sewer Fund (500):

Expenditures - Principal and Interest \$1,089,184

PASSED AND ADOPTED this 17th day of November 2020, by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

I hereby certify that the foregoing resolution was introduced, passed and adopted on this **17th** day of **November, 2020**.

Heather Iopu, CMC
City Clerk