



CITY COUNCIL REPORT

10C

DATE: SEPTEMBER 15, 2020

TO: MAYOR AND COUNCIL MEMBERS

FROM: ANDREW MURRAY, CITY MANAGER

SUBJECT: RECEIVE THE FISCAL YEAR (FY) 2019-20 FOURTH QUARTER FINANCIAL REPORT (UNAUDITED) AND ADOPT A RESOLUTION APPROVING BUDGET ADJUSTMENTS

RECOMMENDATION

City staff recommends that the City Council receive the Fiscal Year (FY) 2019-20 Fourth Quarter Financial Report (Unaudited) and adopt a resolution approving year-end 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. The Fourth Quarter Financial Report provides preliminary year-end results since the final audit has not been completed.

REVIEW & ANALYSIS

The FY 2019-20 budget originally adopted in June 2019 projected that General Fund revenues would exceed expenditures by \$2,832 apart from the use of \$1 million from fund balance for the purchase of a new fire engine for a net deficit of \$997,167. The original budget was subsequently revised by the City Council through mid-year adjustments in February 2020 and June 2020 based on the Second and Third Quarter Financial Reports. The current revised budget, based on the Third Quarter Financial Report, projected a General Fund year-end surplus of \$1,856,711, due primarily to the removal from the budget of the new fire engine, whose delivery was delayed, and anticipated year-end expenditure savings. Based on preliminary year-end results, the actual General Fund surplus was \$310,005.

General Fund Analysis

General Fund Revenue

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 below.

Overall, General Fund revenue for the fiscal year was \$15,922,167, 102% of the revised revenue budget.

- ***Sales Tax***

For FY 2019-20, sales tax, when including Measure S 2006 and 2014, which are discussed further below, is the City's largest General Fund revenue. Despite the impact of COVID-19, sales tax collections for the fiscal year were \$3,788,080, 110% of the revised budget. (Note that, due to concern regarding the possible impact of COVID-19, staff had recommended, and Council approved, a \$198,981 reduction in the sales tax budget amount for the fiscal year as part of the Third Quarter Financial Report and associated mid-year budget adjustments.)

- ***Property Tax***

Property tax is the City's second largest General Fund revenue stream for FY 2019-20. Actual collections for the fiscal year totaled \$4,514,755, 100% of the revised budget. Property tax revenue includes revenue from the Redevelopment Property Tax Trust Fund (RPTTF). 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 City received \$1.68 million in RPTTF revenue in FY 2019-20. 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.

- ***All Other General Fund Revenue***

Utility Users Tax (UUT) is the City's third largest General Fund revenue stream. The City received \$1,809,832 in actual revenue, 96% of revised budget. Franchise tax revenue, which is derived from utility service customers, totaled \$750,001, 100% of revised budget.

Other Taxes totaled \$826,359 and includes Transient Occupancy Tax (TOT) which totaled \$444,453, an 8% shortfall relative to the original budget, likely due to COVID-19's impact on travel, and business license tax revenue totaled \$381,906, a 102% relative to the original budget.

Intergovernmental taxes, which include the property tax in-lieu of Motor Vehicle License Fee (VLF) of \$1,922,881 and Homeowner Property Tax Relief of \$29,836, totaled \$1,952,717, 100% of the revised budget. In 2004 the California Legislature approved a property tax swap of VLF as a part of a state/local budget agreement. As a result of the swap, over 90% of the city Motor License Vehicle Fund revenue was swapped for property taxes. Homeowner Tax Relief funds are a backfill for the \$7,000 value exemption (\$70 tax per qualifying taxpayer) granted through the Homeowner Exemption Legislation. The California Constitution provides a \$7,000 reduction in the taxable value for a qualifying owner-occupied home. Public safety charges, including police dispatch services for Hercules and San Pablo, were 100% of revised budget, \$1,220,688.

Other General Fund revenues generally met budget. The City received a \$500,000 loan payment from the Pinole Assisted Living Community (PALC), which has been recorded in the General Fund.

A transfer from the City's Section 115 Pension Trust to the General Fund was budgeted for FY 2019-20 in the amount of \$708,616. However, the transfer was not executed, and the funds remain in the Pension Trust fund balance.

Below is a table showing the original budget, revised budget, and year-end actual amounts for General Fund revenues.

	FY19/20 Original Budget	FY19/20 Revised Budget	FY19/20 Actuals
Property Taxes	\$ 4,033,892	\$ 4,518,655	\$ 4,514,755
Sales and Use Taxes	3,629,286	3,430,305	3,788,080
Utility Users Tax	1,898,000	1,890,580	1,809,832
Franchise Taxes	744,000	753,257	750,002
Other Taxes	858,900	797,793	826,358
Intergovernmental Taxes	1,819,484	1,952,881	1,952,717
Public Safety Charges	1,229,973	1,225,865	1,220,688
Total Other Revenue	568,276	975,999	1,059,735
Revenue Total:	14,781,811	15,545,335	15,922,167
Transfer In from Section 115 Trust	708,616	708,616	
Revenue/Sources Total:	\$ 15,490,427	\$ 16,253,951	\$ 15,922,167

General Fund Expenditures

The City Council authorized specific expenditure amounts in the FY 2019-20 General Fund budget, including the use of fund balance for the purchase of a new fire engine in the amount of \$1 million.

General Fund actual expenditures for FY 2019-2 totaled \$15,612,162, which was 108% of revised budget, but 5% below the original budget. Staff analyzed budget versus year-end actual expenditures for each expenditure category to determine the source of any over expenditure. Over expenditures in several departments were due to the fact that expenditure budgets were reduced mid-year in association with the Third Quarter Financial Report because it was projected that expenditures were going to end the year lower. In fact, many of the expenditures did not end the year lower. The departmental over expenditures are detailed below.

- City Council department budget deficit of \$38,770 is the result of a budget reduction that was implemented with the Third Quarter Financial Report that anticipated savings and did not account for pending PCTV invoices.
- City Manager department budget deficit of \$2,116 is the result of slightly higher than anticipated vacation payout.
- City Treasurer department budget deficit of \$189 is the result of the budget reduction with the Third Quarter Financial Report.
- City Attorney department budget deficit of \$198,578 is the result of additional legal services due to the SIP order regulations, development project work, labor and employment matters, and cost allocation reductions to various user departments/funds.
- The Police Department budget deficit of \$262,066 is the result of a budget reduction with the Third Quarter Financial Report for anticipated savings that did not account for year-end accruals.
- The Fire Department budget deficit of \$1,248,761 is the result of a budget reduction with the Third Quarter Financial Report in the amount of \$1.5 million. This reduction was made based on the delayed delivery of the fire truck and anticipated savings in operating budget line items. However, per the purchase agreement, the City was required to make installment payments of \$404,563 prior to the delivery of the fire truck and the balance of \$564,971 remains a budget commitment/encumbrance at year end. Also, other anticipated budget savings did not materialize.
- Public Works department budget deficit of \$87,930 is primarily due to increased water utility billings, claims payable, and equipment maintenance costs.
- Community Development department deficit of \$4,270 is primarily the result of the budget reduction with the Third Quarter Financial Report that did not account for year-end accruals.

Below is a table showing the original budget, revised budget, and year-end actual amounts for General Fund expenditures by department.

	FY19/20 Original Budget	FY19/20 Revised Budget	FY19/20 Actuals	FY19/20 Encumbrances	FY19/20 Actuals w/ Encumb
City Council Total:	\$ 161,125	\$ 124,693	\$ 163,463		\$ 163,463
City Manager Total:	171,439	204,449	206,565		206,565
City Clerk Total:	246,659	202,450	183,241		183,241
City Treasurer Total:	11,332	8,403	8,592		8,592
City Attorney Total:	110,919	263,573	462,151		462,151
Finance Department Total:	478,572	485,771	477,516		477,516
Human Resources Total:	471,607	434,500	430,578		430,578
Non-Departmental Total:	1,651,460	1,717,422	1,700,309		1,700,309
Police Department Total:	6,411,500	5,861,637	6,123,703		6,123,703
Fire Department Total:	4,453,035	2,911,680	3,595,470	\$ 564,971	4,160,441
Public Works Total:	861,419	914,561	988,204	14,286	1,002,491
Community Development Total:	280,889	169,423	173,692		173,692
Debt Service	535,000	536,120	536,120		536,120
Transfers Out	642,637	562,558	562,558		562,558
Expenditure Total:	\$ 16,487,594	\$ 14,397,240	\$ 15,612,162	\$ 579,257	\$ 16,191,420

Note that the State allocated a portion of funding it received through the CARES Act to provide payments directly to cities and counties to cover necessary expenditures they incurred as a result of the public health emergency. The payments from the State to cities and counties are based on a per capita calculation. The City of Pinole is scheduled to receive \$240,828 for costs incurred during FY 2019-20. The initial payments were received in July and August 2020 for a total of \$80,276. The City anticipates receiving the remaining payments in FY 2020-21. Per current guidance from the Governmental Accounting Standards Board (GASB), all the revenue will be recognized in FY 2020-21.

The table below summarizes the original General Fund budget, revised budget, year-end actuals, and ending fund balances. (Note that the actual year-end balance of the Pension Trust fund is significantly higher than shown in the original and revised budgets because the transfer from the fund to the General Fund and other Funds that had been budgeted was not executed and because the fund had significant interest earnings net of costs in the amount of \$929,554 during the fiscal year.)

	FY19/20 Original Budget	FY19/20 Revised Budget	FY19/20 Actuals	FY19/20 Recommended Adjustments	FY19/20 Amended Budget
Revenues/Sources	\$ 15,490,427	\$ 16,253,951	\$ 15,922,167	\$ -	\$ 16,253,951
Expenditures	16,487,594	14,397,240	15,612,162	1,842,680	16,239,920
Net surplus/deficit	(997,167)	1,856,711	310,005	1,842,680	14,031
Beginning Fund Balance	5,813,996	5,813,996	5,813,996		5,813,996
Ending Fund Balance	\$ 4,816,829	\$ 7,670,707	\$ 6,124,001		\$ 5,828,027
Pension Trust Fund	\$ 16,728,320	\$ 16,258,320	\$ 18,088,811		\$ 18,088,811
General Reserve Balance	\$ 7,352,102	\$ 7,352,102	\$ 7,457,116		\$ 7,457,116

Staff recommends that the City Council approve General Fund expenditure budget adjustments as described above and detailed in Attachment A such that actual expenditures do not exceed authorized expenditures for the fiscal year.

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 totaled \$1,981,425 in FY 2019-20, 105% of revised budget. Expenditures, including the planned use of fund balance, totaled \$2,499,586, 100% of budget.

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 revenues totaled \$2,016,847 in FY 2019-20, 105% of revised budget. Expenditures, including the planned use of fund balance, totaled \$2,139,735, 74% of budget. Expenditures were significantly below budget due to the delayed timing of capital projects.

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. Gas Tax Fund revenues were \$804,790 in FY 2019-20, 96% of revised budget. Expenditures were \$577,100, 45% of budget. Expenditures were significantly below budget due to the delayed timing of capital projects.

Restricted Real Estate Maintenance Fund (Fund 201)

One of the many capital improvements made by the former Pinole Redevelopment Agency was to portions of the road, bridge, and parcels adjacent to the intersection of Fitzgerald and Atlas. The former agency's agreement to make improvements required that future owners of the redeveloped parcels make payments to the Redevelopment Agency (now Successor Agency). The Restricted Real Estate Maintenance Fund accounts for the payments that the Successor Agency receives from the property owners and expenditures on the upkeep of the limited number of remaining Successor Agency properties, such as the Bank of Pinole building. Fund revenue totaled \$4,262 in FY 2019-20, 11% of revised budget, due to the delay of the FY 2019-20 payment, while expenditures of \$24,418 are 100% of budget.

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 one-half cent 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. FY 2019-20 PSAF revenue totaled \$309,697, 100% of revised budget, while expenditures were 108% of revised budget, primarily as a result of a budget reduction with the Third Quarter Financial Report for anticipated salary and benefits savings that did not materialize. Staff recommends a \$13,700 expenditure budget adjustment as detailed in Attachment A.

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 and Alcoholic Beverage Control (ABC) grant funding is recorded in this fund. Police Grant revenue was 100% of budget, while expenditures were 102% of budget, primarily as a result of a decrease in budget with the Third Quarter Financial Report for anticipated salary and benefits savings allocations. The end of year surplus was \$5,842.

Traffic Safety Fund (Fund 205)

The Traffic Safety Fund accounts for fines and forfeitures received by the City under Section 1463 of the Penal Code. These funds are used exclusively for official traffic control devices and the maintenance thereof; equipment and supplies for traffic law enforcement and traffic accident prevention; and for the maintenance, improvement, or construction of public streets, bridges, and culverts within the City. Funds shall not be used to pay the compensation of traffic or other police officers. The fund may be used to pay the compensation of school crossing guards who are not regular full-time members of the Police Department.

Traffic Safety revenue collections were 116% of revised budget, while expenditures were 112% of revised budget primarily due to a decrease in budget with the Third Quarter Financial Report for anticipated salary and benefits savings allocations. The year-end surplus was \$43,404. Staff recommends a \$700 expenditure adjustment as detailed in Attachment A.

Supplemental Law Enforcement Services Fund (Fund 206)

The Supplemental Law Enforcement Services Fund (SLESF) accounts for funds received from the County under AB 3229, which enacted the Citizens Option for Public Safety (COPS) Program, through which the City receives \$100,000 annually. In addition to the \$100,000 annual payment, the City sometimes receives a Growth Allocation payment. The City received the FY 2018-19 Growth Allocation payment of

\$55,947 in September 2020, which has been recorded as part of FY 2019-20 per accounting rules for grant funding. SLESF revenue collections were 100% of the revised budget at \$159,980, while expenditures were \$60,170 for 106% of revised budget due to a decrease in budget with the Third Quarter Financial Report for an anticipated reduction of indirect cost allocations. The end of year surplus was \$99,810. Staff recommends a SLESF expenditure budget adjustment increase of \$3,400 (Attachment A).

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 collections of \$258,936 were 95% of revised budget, while expenditures were \$289,103, 101% of revised budget.

Recreation Department Fund (Fund 209)

The Recreation Department was dramatically impacted by the SIP order, which has required closing recreation programs. The Recreation budget was revised with the Third Quarter Financial Report. The Recreation Department Fund realized 94% of revised budget revenue and 99% of revised budget expenditures. The end of year deficit was \$797.

Building & Planning Fund (Fund 212)

The Building & Planning Fund's FY 2019-20 adopted budget projected a net \$88,531 use of fund balance to achieve a balanced budget. Year-end revenue totaled \$746,297 for 107% of revised budget. Expenditures totaled \$1,075,857 for 137% of revised budget, for a year-end shortfall of \$292,000 relative to the original budget. Staff recommends a \$292,000 expenditure budget adjustment as detailed in Attachment A.

Refuse Management Fund (Fund 213)

The Refuse Management Fund accounts for resources received from the City's franchise waste hauler, Republic Services, from a fee imposed under AB 939 of \$0.83 per can per month on all residential customers in Pinole. These revenues are restricted to programs and activities that promote recycling of solid waste and generate source reduction. Revenue collections totaled \$117,995, 100% of revised budget, and expenditures totaled \$93,143, 101% of revised budget. The end of year surplus was \$24,852. Staff recommends a \$1,220 expenditure budget adjustment as detailed in Attachment A.

Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services, Inc. collected from a portion of the customer rates for solid waste services. These funds are set aside for future solid waste capital projects and for a rate stabilization fund. Revenue collections at the end of the fiscal year were 101% of projections at \$398,533, and there were no budgeted expenditures.

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. Estimates of annual funding are provided by the CCTA, and jurisdiction allocations are based on a formula that considers both population and road mileage.

Year-end revenue totaled \$425,300, 111% of revised budget, and expenditures totaled \$101,471, 29% of revised budget, due to the timing of capital projects. The end of year surplus was \$323,830.

Asset Seizure-Adjudicated Fund (Fund 225)

The Asset Seizure-Adjudicated Fund accounts for property seizures pursuant to section 11470 et seq. of the California Health and Safety Code. These resources are to be used only for law enforcement purposes. The City procured a public safety wellness app in FY 2018-19 with an annual cost of \$15,000. The cost of this app was accidentally omitted from the FY 2019-20 budget. Staff would like to continue to fund the wellness app cost with asset seizure funds and is requesting a budget allocation for the expenditure for FY 2019-20. Staff recommends a \$15,000 expenditure budget adjustment as detailed in Attachment A.

Housing Administration Fund (Fund 285)

The Housing Administration Fund accounts for activities associated with administering housing programs of the former Pinole Redevelopment Agency, use of Housing Set Aside funds, and the provision of affordable housing within the community. Revenue at the end of the fiscal year totaled \$90,198, 94% of revised budget, while expenditures totaled \$69,688, 110% of revised budget. The end year surplus was \$20,510. Staff recommends a \$6,600 expenditure budget adjustment as detailed in Attachment A.

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 at the end of the fiscal year totaled \$39,746, 101% of revised budget, while expenditures totaled \$38,172, 97% of revised budget.

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. Year-end revenue totaled \$7,322,517, 102% of revised budget, while expenditures totaled \$5,468,097, 90% of revised budget. The surplus was \$1,854,420. Staff is in the process of recording year-end closing entries for debt service and interest, which will affect final fiscal year balances.

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 access fees. PEG access fees are designated for equipment purchases. Transfers from the General Fund also help support the operating costs. The original budget was reduced with the Third Quarter Financial Report, resulting in a deficit of \$18,000. Staff recommends a \$18,000 expenditure budget adjustment as detailed in Attachment A.

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 fiscal year totaled \$795,641 and those costs were allocated to the user departments.

The FY 2019-20 actual revenue, expenditures, and ending fund balance for each of the funds described above is listed in the table below.

FISCAL IMPACT

In this FY 2019-20 Fourth Quarter Financial Report, staff recommends a number of year-end budget adjustments, summarized below, and detailed in Attachment A.

- General Fund expenditure budget increases totaling \$1,842,680;
- Police Grants Fund expenditure budget increase of \$13,700;
- Traffic Safety Fund expenditure budget increase of \$700;

- Supplemental Law Enforcement Services Fund expenditure budget increase of \$3,400;
- Building & Planning Fund expenditure budget increase of \$292,000;
- Refuse Management Fund expenditure budget increase of \$1,220;
- Asset Seizure-Adjudication Fund expenditure budget increase of \$15,000;
- Housing Fund expenditure budget increase of \$6,600; and
- Cable Access TV Fund expenditure budget increase of \$18,000.

ATTACHMENTS

- A – FY 2019-20 Fourth Quarter Financial Report Detail
- B – Resolution Adjusting Fiscal Year 2019-20 Budget



City of Pinole Fourth Quarter Financial Report

For FY 2019-20 Period Ending: 06/30/2020

	2019-20 Original Budget	2019-20 Revised Budget	2019-20 Actual	2019-20 Encumbrances	2019-20 Actual with Encumbrances	2019-20 Variance	2019-20 Percent Used	2019-20 Proposed Adjustment	2019-20 Amended
Fund: 100 - General Fund									
Revenue									
311 - Property Taxes	4,033,892	4,518,655	4,514,755		4,514,755	(3,900)	100%		4,518,655
312 - Sales and Use Taxes	3,629,286	3,430,305	3,788,080		3,788,080	357,775	110%		3,430,305
313 - Utility Users Tax	1,898,000	1,890,580	1,809,832		1,809,832	(80,748)	96%		1,890,580
314 - Franchise Taxes	744,000	753,257	750,002		750,002	(3,255)	100%		753,257
315 - Other Taxes	858,900	797,793	826,359		826,359	19,930	102%		797,793
321 - Intergovernmental Taxes	1,819,484	1,952,881	1,952,717		1,952,717	(164)	100%		1,952,881
361 - Public Safety Charges	1,229,973	1,225,865	1,220,688		1,220,688	(5,177)	100%		1,225,865
323-393 - Total Other Revenue	568,276	975,999	1,059,735		1,059,735	83,736	109%		975,999
Revenue Total:	14,781,811	15,545,335	15,922,167	-	15,922,167	368,197	102%	-	15,545,335
399 - Transfer In from Section 115 Trust	708,616	708,616				(708,616)			708,616
Sources Total:	15,490,427	16,253,951	15,922,167	-	15,922,167	(331,783)	98%	-	16,253,951
Expenditures									
Department: 10 - City Council Total:	161,125	124,693	163,463		163,463	(38,770)	131%	38,770	163,463
Department: 11 - City Manager Total:	171,439	204,449	206,565		206,565	(2,116)	101%	2,116	206,565
Department: 12 - City Clerk Total:	246,659	202,450	183,241		183,241	19,209	91%		202,450
Department: 13 - City Treasurer Total:	11,332	8,403	8,592		8,592	(189)	102%	189	8,592
Department: 14 - City Attorney Total:	110,919	263,573	462,151		462,151	(198,578)	175%	198,578	462,151
Department: 15 - Finance Department Total:	478,572	485,771	477,516		477,516	8,255	98%		485,771
Department: 16 - Human Resources Total:	471,607	434,500	430,578		430,578	3,923	99%		434,500
Department: 17 - Non-Departmental Total:	1,651,460	1,717,422	1,700,309		1,700,309	17,113	99%		1,717,422
Total Administrative	3,303,114	3,441,261	3,632,415	-	3,632,415	(191,154)	106%	239,653	3,680,914
Department: 22 - Police Department Total:	6,411,500	5,861,637	6,123,703		6,123,703	(262,066)	104%	262,066	6,123,703
Department: 23 - Fire Department Total:	4,453,035	2,911,680	3,595,470	564,971	4,160,441	(1,248,761)	137%	1,248,761	4,160,441
Total Public Safety	10,864,535	8,773,317	9,719,172	564,971	10,284,143	(1,510,826)	115%	1,510,827	10,284,144
Department: 34 - Public Works Total:	861,419	914,561	988,204	14,286	1,002,491	(87,930)	110%	87,930	1,002,491
Department: 46 - Community Development Total:	280,889	169,423	173,692		173,692	(4,270)	103%	4,270	173,693
Total Development Services	1,142,308	1,083,984	1,161,897	14,286	1,176,183	(92,200)	109%	92,200	1,176,184
481 - Debt Service	535,000	536,120	536,120		536,120	(0)	100%		536,120
499 - Transfers Out	642,637	562,558	562,558		562,558	(0)	100%		562,558
Expenditures Total:	16,487,594	14,397,240	15,612,162	579,257	16,191,420	(1,794,180)	112%	1,842,680	16,239,919
Fund: 100 - General Fund Net Results:	(997,167)	1,856,711	310,005	(579,257)	(269,252)	(2,125,963)	-15%	(1,842,680)	14,031
Fund Balance July 1, 2019	5,813,996	5,813,996	5,813,996						
Estimated Fund Balance June 30, 2020	4,816,829	7,670,707	6,124,001						
Fund: 105 - Measure S -2006									
Revenue									
312 - Sales and Use Taxes	1,960,800	1,853,296	1,951,039		1,951,039	97,743	105%		1,853,296
370 - Interest and Investment Income	20,000	29,000	30,386		30,386	1,386	105%		29,000
Revenue Total:	1,980,800	1,882,296	1,981,425	-	1,981,425	99,129	105%	-	1,882,296
399 - Transfer In from Section 115 Trust	184,117	184,117				(184,117)			184,117
Sources Total:	2,164,917	2,066,413	1,981,425	-	1,981,425	(84,988)	96%	-	2,066,413
Expenditures									
Department: 15 - Finance Department Total:	2,433	1,333	2,246		2,246	(913)	168%		1,333
Department: 22 - Police Department Total:	1,513,954	1,464,417	1,478,642		1,478,642	(14,225)	101%		1,464,417
Department: 23 - Fire Department Total:	786,830	1,034,387	1,018,699		1,018,699	15,689	98%		1,034,387
Expenditures Total:	2,303,217	2,500,137	2,499,586	-	2,499,586	551	100%	-	2,500,137
Fund: 105 - Measure S -2006 Net Results:	(138,300)	(433,724)	(518,161)	-	(518,161)	(84,437)	119%	-	(433,724)
Fund Balance July 1, 2019	2,298,953	2,298,953	2,298,953						
Estimated Fund Balance June 30, 2020	2,160,652	1,865,228	1,780,791						
Fund: 106 - MEASURE S-2014									
Revenue									
312 - Sales and Use Taxes	1,960,800	1,853,296	1,950,798		1,950,798	97,502	105%		1,853,296
370 - Interest and Investment Income	30,000	61,500	66,050		66,050	4,550	107%		61,500
Revenue Total:	1,990,800	1,914,796	2,016,848	-	2,016,848	102,052	105%	-	1,914,796
399 - Transfer In from Section 115 Trust	8,206	8,206				(8,206)			8,206
Sources Total:	1,999,006	1,923,002	2,016,848	-	2,016,848	93,846	105%	-	1,923,002



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	2019-20 Original Budget	2019-20 Revised Budget	2019-20 Actual	2019-20 Encumbrances	2019-20 Actual with Encumbrances	2019-20 Variance	2019-20 Percent Used	2019-20 Proposed Adjustment	2019-20 Amended
Expenditures									
Department: 10 - City Council Total:	57,200	60,200	46,600		46,600	13,600	77%		60,200
Department: 14 - City Attorney Total:	35,000	35,000	27,318		27,318	7,682	78%		35,000
Department: 15 - Finance Department Total:	2,433	1,333	2,246		2,246	(913)	168%		1,333
Department: 17 - Non-Departmental Total:	692,500	692,500	692,500		692,500	-	100%		692,500
Department: 18 - Information Systems Total:	64,600	7,140	21,748		21,748	(14,608)	305%		7,140
Total Administrative	851,733	796,173	790,411	-	790,411	5,762	99%	-	796,173
Department: 22 - Police Department Total:	333,087	454,261	456,641		456,641	(2,380)	101%		454,261
Department: 23 - Fire Department Total:	306,128	295,412	301,089		301,089	(5,678)	102%		295,412
Total Public Safety	639,215	749,673	757,731	-	757,731	(8,058)	101%	-	749,673
Department: 34 - Public Works Total:	1,099,419	1,317,633	533,540		533,540	784,094	40%		1,317,633
Department: 46 - Community Development 1	130,000	14,030	43,460		43,460	(29,430)	310%		14,030
Department: 55 - Recreation Total:	30,000	10,018	14,593		14,593	(4,576)	146%		10,018
Expenditures Total:	2,750,367	2,887,527	2,139,735	-	2,139,735	747,792	74%	-	2,887,527
Fund: 106 - MEASURE S-2014 Net Results:	(751,361)	(964,525)	(122,888)	-	(122,888)	841,637	13%	-	(964,525)
Fund Balance July 1, 2019	3,872,007	3,872,007	3,872,007						
Estimated Fund Balance June 30, 2020	3,120,646	2,907,482	3,749,119						
Fund: 150 - General Reserve									
370- Interest and Investment Income Total			319,153		319,153	319,153			-
Revenue Total	-	-	319,153	-	319,153	319,153	0%	-	-
Fund: 150 - General Reserve Total:									
Fund Balance July 1, 2019		7,137,963	7,137,963						
Estimated Fund Balance June 30, 2020		7,137,963	7,457,116						
Fund: 160 - EQUIPMENT RESERVE									
399 - Transfers In Public Works	80,000	80,000	80,000		80,000	-	100%		80,000
399 - Transfers In Community Development	5,000	5,000	5,000		5,000	-	100%		5,000
Revenue Total:	85,000	85,000	85,000	-	85,000	-	100%	-	85,000
Department: 34 - Public Works Total:	80,000	80,000	-		-	80,000	0%		80,000
Department: 46 - Community Development 1	5,000	5,000	-		-	5,000	0%		5,000
Expenditures Total:	85,000	85,000	-	-	-	85,000	0%	-	85,000
Fund: 160 - EQUIPMENT RESERVE Net Results:	-	-	85,000	-	85,000	85,000	0%	-	85,000
Fund Balance July 1, 2019	29,949	29,949	29,949						
Estimated Fund Balance June 30, 2020	29,949	29,949	114,949						
Fund: 700 - Pension Fund									
Revenue									
370 - Interest and Investment Income	-	-	1,010,988		1,010,988	1,010,988	-		-
Revenue Total:	-	-	1,010,988	-	1,010,988	1,010,988	-	-	-
Expenditures									
425 - Administrative Expenses	-	-	81,434		81,434	(81,434)	0%		-
499 - Transfers Out	1,072,840	1,072,840			-	1,072,840	0%		-
Expenditures Total:	1,072,840	1,072,840	81,434	-	81,434	991,406	0%	-	1,072,840
Fund: 700 - Pension Fund Net Results:	(1,072,840)	(1,072,840)	929,554	-	929,554	2,002,394	0%	-	(1,072,840)
Fund Balance July 1, 2019	17,159,258	17,159,258	17,159,258						
Estimated Fund Balance June 30, 2020	16,086,418	16,086,418	18,088,811						
Fund: 200 - Gas Tax Fund									
Revenue Total:	832,289	838,245	804,790	-	804,790	(33,455)	96%	-	838,245
Expenditures Total:	502,547	1,276,983	577,100	31,846	608,946	668,037	45%	-	1,276,983
Fund: 200 - Gas Tax Fund Net Results:	329,742	(438,738)	227,690	(31,846)	195,844	634,582	-45%	-	(438,738)
Fund Balance July 1, 2019	696,522	696,522	696,522						
Estimated Fund Balance June 30, 2020	1,026,264	257,784	924,212						
Fund: 201 - Restricted Real Estate Maintenance Fu									
Revenue Total:	37,175	40,362	4,262	-	4,262	(36,100)	11%	-	40,362
Expenditures Total:	37,175	24,476	24,418	-	24,418	58	100%	-	24,476
Restricted Real Estate Maintenance Fund Net Results:	-	15,887	(20,156)	-	(20,156)	(36,042)	-127%	-	15,887
Fund Balance July 1, 2019	186,832	186,832	186,832						
Estimated Fund Balance June 30, 2020	186,832	202,718	166,676						



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Fund: 203 - Public Safety Augmentation Fund									
Revenue Total:	179,875	176,163	175,531	-	175,531	(632)	100%	-	176,163
Expenditures Total:	177,310	166,119	179,741	-	179,741	(13,622)	108%	13,700	179,819
Fund: 203 - Public Safety Augmentation Fund Net Results:	2,565	10,044	(4,210)	-	(4,210)	(14,254)	-42%	(13,700)	(3,656)
Fund Balance July 1, 2019	353,158	353,158	353,158						
Estimated Fund Balance June 30, 2020	355,723	363,202	348,948						
Fund: 204 - Police Grants									
Revenue Total:	300,000	309,697	309,697	-	309,697	(0)	100%	-	309,697
399 - Transfer In from Section 115 Trust	44,722	44,722	-	-	-	(44,722)	-	-	44,722
Expenditures Total:	343,679	297,773	303,855	-	303,855	(6,082)	102%	-	297,773
Fund: 204 - Police Grants Net Results:	1,043	56,646	5,842	-	5,842	(50,804)	49%	-	56,646
							10%		
Fund Balance July 1, 2019	119,824	119,824	119,824						
Estimated Fund Balance June 30, 2020	120,867	176,470	125,666						
Fund: 205 - Traffic Safety Fund									
Revenue Total:	43,830	42,800	49,802	-	49,802	7,002	116%	-	42,800
Expenditures Total:	19,168	5,736	6,399	-	6,399	(663)	112%	700	6,436
Fund: 205 - Traffic Safety Fund Net Results:	24,662	37,064	43,404	-	43,404	6,339	117%	(700)	36,364
Fund Balance July 1, 2019	163,240	163,240	163,240						
Estimated Fund Balance June 30, 2020	187,902	200,305	206,644						
Fund: 206 - Supplemental Law Enforcement Svc Fu									
Revenue Total:	101,600	159,348	159,980	-	159,980	632	100%	-	159,348
Expenditures Total:	129,359	56,796	60,170	-	60,170	(3,374)	106%	3,400	60,196
Supplemental Law Enforcement Svc Fund Net Results:	(27,759)	102,552	99,810	-	99,810	(2,742)	97%	(3,400)	99,152
Fund Balance July 1, 2019	168,604	168,604	168,604						
Estimated Fund Balance June 30, 2020	140,845	271,156	268,414						
Fund: 207 - NPDES Storm Water Fund									
Revenue Total:	266,620	272,150	258,936	-	258,936	(13,214)	95%	-	272,150
Expenditures Total:	367,444	286,912	289,103	-	289,103	(2,191)	101%	-	286,912
Fund: 207 - NPDES Storm Water Fund Net Results:	(100,824)	(14,762)	(30,167)	-	(30,167)	(15,405)	204%	-	(14,762)
Fund Balance July 1, 2019	46,622	46,622	46,622						
Estimated Fund Balance June 30, 2020	(54,202)	31,860	16,455						
Fund: 209 - Recreation Fund									
Revenue Total:	1,187,171	1,071,650	1,007,582	-	1,007,582	(64,068)	94%	-	1,071,650
399 - Transfer In from Section 115 Trust	6,952	6,952	-	-	-	(6,952)	0%	-	6,952
Expenditures Total:	1,194,123	1,013,879	1,008,380	-	1,008,380	5,499	99%	-	1,013,879
Fund: 209 - Recreation Fund Net Results:	0	64,723	(797)	-	(797)	65,520	-1%	-	64,723
Fund Balance July 1, 2019	63,585	63,585	63,585						
Estimated Fund Balance June 30, 2020	63,586	128,308	62,788						
Fund: 212 - Building & Planning									
Revenue Total:	797,550	695,512	746,297	-	746,297	50,785	107%	-	695,512
399 - Transfer In from Section 115 Trust	58,937	58,937	-	-	-	(58,937)	0%	-	58,937
Expenditures Total:	1,151,772	784,043	1,075,857	-	1,075,857	(291,814)	137%	292,000	1,076,043
Fund: 212 - Building & Planning Net Results:	(295,285)	(29,594)	(329,559)	-	(329,559)	(299,966)	1114%	(292,000)	(321,594)
Fund Balance July 1, 2019	486,839	486,839	486,839						
Estimated Fund Balance June 30, 2020	191,554	457,245	157,280						
Fund: 213 - Refuse Management Fund									
Revenue Total:	66,060	117,549	117,995	-	117,995	446	100%	-	117,549
Expenditures Total:	125,347	91,925	93,143	-	93,143	(1,218)	101%	1,220	93,145
Fund: 213 - Refuse Management Fund Net Results:	(59,287)	25,624	24,852	-	24,852	(772)	97%	(1,220)	24,404
Fund Balance July 1, 2019	309,195	309,195	309,195						
Estimated Fund Balance June 30, 2020	249,908	334,819	334,047						



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Fund: 214 - Solid Waste Fund									
Revenue Total:	248,000	394,076	398,533	-	398,533	4,457	101%	-	394,076
Expenditures Total:	42,000	-	-	-	-	-	0%	-	-
Fund: 214 - Solid Waste Fund Net Results:	206,000	394,076	398,533	-	398,533	4,457	101%	-	394,076
Fund Balance July 1, 2019	1,154,755	1,154,755	1,154,755						
Estimated Fund Balance June 30, 2020	<u>1,360,755</u>	<u>1,548,831</u>	<u>1,553,288</u>						
Fund: 215 - Measure C and J Fund									
Revenue Total:	368,000	384,200	425,300	-	425,300	41,100	111%	-	384,200
Expenditures Total:	200,598	354,666	101,471	-	101,471	253,195	29%	-	354,666
Fund: 215 - Measure C and J Fund Net Results:	167,402	29,534	323,830	-	323,830	294,296	1096%	-	29,534
Fund Balance July 1, 2019	1,493,934	1,493,934	1,493,934						
Estimated Fund Balance June 30, 2020	<u>1,661,336</u>	<u>1,523,468</u>	<u>1,817,764</u>						
Fund: 225 - Asset Seizure-Adjudicated Fund									
Revenue Total:	-	-	6,795	-	6,795	6,795	0%	-	-
Expenditures Total:	-	8,079	23,079	-	23,079	(15,000)	286%	15,000	23,079
225 - Asset Seizure-Adjudicated Fund Net Results:	-	(8,079)	(16,284)	-	(16,284)	(8,205)	202%	(15,000)	(23,079)
Fund Balance July 1, 2019	102,502	102,502	102,502						
Estimated Fund Balance June 30, 2020	<u>102,502</u>	<u>94,423</u>	<u>86,218</u>						
Fund: 226 - CASp Certification and Training Fund									
Revenue Total:	-	-	7,282	-	7,282	7,282	0%	-	-
: 226 - CASp Certification and Training Fund Total:	-	-	7,282	-	7,282	7,282	0%	-	-
Fund Balance July 1, 2019	13,467	13,467	13,467						
Estimated Fund Balance June 30, 2020	<u>13,467</u>	<u>13,467</u>	<u>20,749</u>						
Fund: 231 - Littering Fines									
Revenue Total:	-	-	44	-	44	44	0%	-	-
Fund: 231 - Littering Fines Total:	0	0	44	-	44	44	0%	-	-
Fund Balance July 1, 2019	2,102	2,102	2,102						
Estimated Fund Balance June 30, 2020	<u>2,102</u>	<u>2,102</u>	<u>2,146</u>						
Fund: 275 - Parkland Dedication Fund									
Revenue Total:	-	-	27,464	-	27,464	27,464	0%	-	-
Expenditures Total:	15,509	15,509	799	-	799	14,710	5%	-	15,509
Fund: 275 - Parkland Dedication Fund Net Results:	(15,509)	(15,509)	26,666	-	26,666	42,175	-172%	-	(15,509)
Fund Balance July 1, 2019	61,137	61,137	61,137						
Estimated Fund Balance June 30, 2020	<u>45,628</u>	<u>45,628</u>	<u>87,802</u>						
Fund: 276 - Growth Impact Fund									
Revenue Total:	-	-	35,226	-	35,226	35,226	0%	-	-
Expenditures Total:	-	39,500	-	-	-	39,500	0%	-	39,500
Fund: 276 - Growth Impact Fund Net Results:	-	(39,500)	35,226	-	35,226	74,726	-89%	-	(39,500)
Fund Balance July 1, 2019	73,367	73,367	73,367						
Estimated Fund Balance June 30, 2020	<u>73,367</u>	<u>33,867</u>	<u>108,593</u>						
Fund: 277 - Development Services									
Revenue Total:	-	-	1,372	-	1,372	1,372	0%	-	-
Fund: 277 - Development Services Total:	-	-	1,372	-	1,372	1,372	0%	-	-
Fund Balance July 1, 2019	(2,293)	(2,293)	(2,293)						
Estimated Fund Balance June 30, 2020	<u>(2,293)</u>	<u>(2,293)</u>	<u>(920)</u>						
Fund: 285 - Housing Land Held for Resale									
Revenue Total:	262,253	95,550	90,198	-	90,198	(5,352)	94%	-	95,550
Expenditures Total:	211,107	63,176	69,688	-	69,688	(6,512)	110%	6,600	69,776
d: 285 - Housing Land Held for Resale Net Results:	51,146	32,374	20,510	-	20,510	(11,864)	63%	(6,600)	25,774
Fund Balance July 1, 2019	7,776,495	7,776,495	7,776,495						
Estimated Fund Balance June 30, 2020	<u>7,827,641</u>	<u>7,808,869</u>	<u>7,776,495</u>						



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Fund: 310 - Lighting & Landscape Districts									
Revenue Total:	42,780	39,250	39,746	-	39,746	496	101%	-	39,250
Expenditures Total:	42,780	39,465	38,172	-	38,172	1,293	97%	-	39,465
Fund: 310 - Lighting & Landscape Districts Net Results:	-	(215)	1,575	-	1,575	1,790	-732%	-	(215)
Fund Balance July 1, 2019	30,613	30,613	30,613						
Estimated Fund Balance June 30, 2020	30,613	30,398	30,613						
Fund: 316 - Pinole Valley Park									
Revenue Total:	-	-	(11)	-	(11)	(11)	0%	-	-
Fund: 316 - Pinole Valley Park Total:	-	-	(11)	-	(11)	(11)	0%	-	-
Fund Balance July 1, 2019	(608)	(608)	(608)						
Estimated Fund Balance June 30, 2020	(608)	(608)	(619)						
Fund: 317 - Pinole Valley Caretaker Fund									
Revenue Total:	15,000	15,000	15,000	-	15,000	-	100%	-	15,000
Expenditures Total:	14,982	14,982	15,360	-	15,360	(378)	103%	-	14,982
Fund: 317 - Pinole Valley Caretaker Fund Net Results:	18	18	(360)	-	(360)	(378)	-1998%	-	18
Fund Balance July 1, 2019	51	51	51						
Estimated Fund Balance June 30, 2020	69	69	(309)						
Fund: 324 - Public Facilities Fund									
Expenditures									
Expenditures Total:	70,000	70,000	50	-	50	69,950	0%	-	70,000
Fund: 324 - Public Facilities Fund Total:	70,000	70,000	50	-	50	69,950	0%	-	70,000
Fund Balance July 1, 2019	545,055	545,055	545,055						
Estimated Fund Balance June 30, 2020	475,055	475,055	545,005						
Fund: 325 - City Street Improvements									
Revenue Total:	250,000	250,000	250,553	-	250,553	553	100%	-	250,000
Expenditures Total:	1,779,103	1,928,889	45,622	-	45,622	1,883,267	2%	-	1,928,889
Fund: 325 - City Street Improvements Net Results:	(1,529,103)	(1,678,889)	204,930	-	204,930	1,883,819	-12%	-	(1,678,889)
Fund Balance July 1, 2019	1,089,984	1,089,984	1,089,984						
Estimated Fund Balance June 30, 2020	(439,119)	(588,905)	1,294,914						
Fund: 327 - Park Grants (Measure WW)									
Revenue Total:	-	-	447	-	447	447	0%	-	-
Expenditures Total:	24,491	24,491	-	-	-	24,491	0%	-	24,491
Fund: 327 - Park Grants (Measure WW) Net Results:	(24,491)	(24,491)	447	-	447	24,938	-2%	-	(24,491)
Fund Balance July 1, 2019	24,904	24,904	24,904						
Estimated Fund Balance June 30, 2020	413	413	25,352						
Fund: 377 - Arterial Streets Rehabilitation Fund									
Revenue Total:	250,000	250,000	250,000	-	250,000	-	100%	-	250,000
Expenditures Total:	796,000	1,141,019	125,202	219,737	344,939	796,080	30%	-	1,141,019
Fund: 377 - Arterial Streets Rehabilitation Fund Net Results:	(546,000)	(891,019)	124,798	(219,737)	(94,939)	796,080	11%	-	(891,019)
Fund Balance July 1, 2019	649,783	649,783	649,783						
Estimated Fund Balance June 30, 2020	103,783	(241,236)	774,582						
Fund: 500 - Sewer Enterprise Fund									
Revenue Total:	7,062,287	7,177,784	7,322,517	-	7,322,517	144,733	102%	-	7,177,784
399 - Transfer In from Section 115 Trust	30,645	30,645	-	-	-	(30,645)	-	-	30,645
Expenditures Total:	7,358,264	6,051,876	5,468,097	-	5,468,097	583,779	90%	-	6,051,876
Fund: 500 - Sewer Enterprise Fund Net Results:	(265,332)	1,156,553	1,854,420	-	1,854,420	697,867	160%	-	1,156,553
Fund Balance July 1, 2019	19,254,136	19,254,136	19,254,136						
Estimated Fund Balance June 30, 2020	18,988,804	20,410,689	21,108,556						



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Fund: 503 - Plant Expansion Fund									
Revenue Total:	7,015,000	7,015,000	3,158,860	-	3,158,860	(3,856,140)	45%	-	7,015,000
Expenditures Total:	3,500	1,253,500	142,751	-	142,751	1,110,749	11%	-	1,253,500
Fund: 503 - Plant Expansion Fund Net Results:	7,011,500	5,761,500	3,016,109	-	3,016,109	(2,745,391)	52%	-	5,761,500
Fund Balance July 1, 2019	3,093,529	3,093,529	3,093,529						
Estimated Fund Balance June 30, 2020	<u>10,105,029</u>	<u>8,855,029</u>	<u>6,109,638</u>						
Fund: 505 - Cable Access TV									
Revenue Total:	450,688	338,538	374,875	-	374,875	36,337	111%	-	338,538
399 - Transfer In from Section 115 Trust	30,645	30,645				(30,645)			30,645
Expenditures Total:	468,890	356,739	374,875	-	374,875	(18,136)	105%	18,000	374,739
Fund: 505 - Cable Access TV Net Results:	12,443	12,444	-	-	-	(12,444)	0%	(18,000)	(5,556)
Fund Balance July 1, 2019	(31,535)	(31,535)	(31,535)						
Estimated Fund Balance June 30, 2020	<u>(19,093)</u>	<u>(19,091)</u>	<u>(31,535)</u>						
Fund: 525 - Information Systems									
Expenditures Total:	879,740	762,934	795,641	-	795,641	0	0%	-	762,934
Total Indirect Cost Allocations	(879,740)	(762,934)	(795,641)	-	(795,641)	32,707	104%	-	(762,934)
Fund: 525 - Information Systems Total:	-	0	-	-	-	0	0%	-	0
Fund Balance July 1, 2019	(196,169)	(196,169)	(196,169)						
Estimated Fund Balance June 30, 2020	<u>(196,169)</u>	<u>(196,169)</u>	<u>(196,169)</u>						
Fund: 704 - Asset Seizure-Unadjudicated									
Revenue Total:	-	-	442	-	442	442	0%	-	-
Fund: 704 - Asset Seizure-Unadjudicated Total:	-	-	442	-	442	442	0%	-	-
Fund Balance July 1, 2019	12,825	12,825	12,825						
Estimated Fund Balance June 30, 2020	<u>12,825</u>	<u>12,825</u>	<u>13,267</u>						
Fund: 716 - Pinole Public School Fund									
Revenue Total:	-	-	31	-	31	31	0%	-	-
Fund: 716 - Pinole Public School Fund Total:	-	-	31	-	31	31	0%	-	-
Fund Balance July 1, 2019	1,702	1,702	1,702						
Estimated Fund Balance June 30, 2020	<u>1,702</u>	<u>1,702</u>	<u>1,702</u>						
Fund: 723 - Police Evidence Trust									
Revenue Total:	-	-	68	-	68	68	0%	-	-
Fund: 723 - Police Evidence Trust Total:	-	-	68	-	68	68	0%	-	-
Fund Balance July 1, 2019	121	121	121						
Estimated Fund Balance June 30, 2020	<u>121</u>	<u>121</u>	<u>189</u>						
Fund: 750 - Recognized Obligation Retirement Fun									
Revenue Total:	250,000	318,914	3,298,976	-	3,298,976	2,980,062	1034%	-	318,914
Expenditures Total:	250,000	250,000	5,779,839	-	5,779,839	(5,529,839)	2312%	-	250,000
cognized Obligation Retirement Fund Net Results:	-	68,914	(2,480,864)	-	(2,480,864)	(2,549,778)	-3600%	-	68,914
Fund Balance July 1, 2019	(1,123,370)	(1,123,370)	(1,123,370)						
Estimated Fund Balance June 30, 2020	<u>(1,123,370)</u>	<u>(1,054,456)</u>	<u>(3,604,233)</u>						

RESOLUTION NO. 2020-xx

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA,
AMENDING THE CITY BUDGET FOR FISCAL YEAR 2019-20**

WHEREAS, the City Council did adopt an Operations Budget for City Operations by Resolution number 2019-60 on June 18, 2019; and

WHEREAS, the City Council did adopt adjustments to the Operations Budget by Resolution number 2019-107 on November 19, 2019; and

WHEREAS, the City Council did adopt adjustments to the Operations Budget by Resolution number 2020-10 on February 18, 2020; and

WHEREAS, the City Council did adopt adjustments to the Operations Budget by Resolution number 2020-40 on June 2, 2020; and

WHEREAS, the Finance Director has presented proposed recommendations for amendment of the adopted budget for the City of Pinole Operations for Fiscal Year 2019-20 as part of a Quarter Financial Review at the regular City Council Meeting held on September 15, 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 amendments to the 2019-20 City Operations Budget.

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

Amendments to the budget and program of services for the City of Pinole for Fiscal Year 2019-20 commencing July 1, 2019 and ending June 30, 2020 are hereby approved and adopted, as set forth in Exhibit #1 (herein incorporated).

PASSED AND ADOPTED this 15nd day of September 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 15nd day of **September, 2020**.

Heather Iopu, CMC
City Clerk

General Fund

Expenditures	\$1,842,680
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Police Grants Fund

Expenditures	\$13,700
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Traffic Safety Fund

Expenditures	\$700
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Supplemental Law Enforcement Svc Fund

Expenditures	\$3,400
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Building & Planning Fund

Expenditures	\$292,000
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Asset Seizure-Adjudicated Fund

Expenditures	\$15,000
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Refuse Management Fund

Expenditures	\$1,220
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Housing Fund

Expenditures	\$6,600
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Cable Access TV Fund

Expenditures	\$18,000
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