



# CITY COUNCIL REPORT

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**DATE: MAY 4, 2021**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: MARKISHA GUILLORY, FINANCE DIRECTOR**

**SUBJECT: RECEIVE THE FISCAL YEAR (FY) 2020-21 THIRD QUARTER  
FINANCIAL REPORT**

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## **RECOMMENDATION**

City staff recommends that the City Council receive the Fiscal Year (FY) 2020-21 Third Quarter Financial Report.

## **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.

Based on actuals through the third quarter, staff believes that the City is on track to receive the amount of revenue budgeted and expend the amount appropriated in the current budget as adjusted during the mid-year budget process for most operating funds. Staff does not recommend any budget adjustments in this third quarter report.

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. During the mid-year budget process, the budget was amended resulting in a net deficit of \$1,516,314. Below is a summary of the third quarter General Fund actual revenue and expenditures.

General Fund	FY 2019-20 Prior Year Actuals	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	FY 2020-21 YTD Actuals w/ Encumb.	% of Budget	Projected Year-End
Revenues	\$ 10,429,889	\$ 15,606,351	\$ 16,871,428	\$ 10,772,251	\$ 10,772,251	64%	16,871,428
Expenditures	10,058,147	17,608,928	18,387,742	12,292,226	12,306,514	67%	18,387,742
Net surplus/deficit	371,742	(2,002,577)	(1,516,314)	\$ (1,519,974)	\$ (1,534,262)		(1,516,314)
Beginning Fund Balance	5,812,041	6,183,783	6,183,783				6,183,783
Ending Fund Balance	\$ 6,183,783	\$ 4,181,206	\$ 4,667,469				4,667,469

## General Fund Revenue

The City Council authorized revenues in the amount of \$15.61 million in the original FY 2020-21 General Fund budget. During the mid-year budget process, the budget was increased to 16.87 million. General Fund actual revenues through the third quarter of FY 2020-21 totaled \$10.772 million, which is 64% of budget. General Fund revenues are not received evenly throughout the year, so revenue through the third quarter is not expected to be 75% of the annual budget. For comparison, the General Fund revenue through the third quarter of FY 2019-20 was 65% of the annual budget.

	FY 2019-20 Prior Year Actuals	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	% of Budget	Projected Year- End
Property Taxes	\$ 2,634,929	\$ 4,146,109	\$ 4,146,109	\$ 2,714,392	65%	\$ 4,146,109
Sales and Use Taxes	2,888,739	3,345,879	3,991,200	2,431,887	61%	3,991,200
Utility Users Tax	1,423,301	1,896,000	1,896,000	1,355,230	71%	1,896,000
Franchise Taxes	603,857	750,000	750,000	515,957	69%	750,000
Other Taxes: TOT	357,793	410,000	410,000	260,361	64%	410,000
Other Taxes: Business License	363,480	375,000	375,000	339,855	91%	375,000
Intergovernmental Taxes	969,156	2,006,163	2,006,163	1,009,595	50%	2,006,163
Public Safety Charges	828,630	1,306,115	1,306,115	1,006,913	77%	1,306,115
Total Other Revenue	360,002	489,072	1,108,828	661,695	60%	1,108,828
Revenue Total:	10,429,889	14,724,338	15,989,415	10,295,885	64%	15,989,415
Transfer In from Section 115 Trust		882,013	882,013	476,366	54%	882,013
Revenue/Sources Total:	\$ 10,429,889	\$ 15,606,351	\$ 16,871,428	\$ 10,772,251	64%	\$ 16,871,428

## 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 was originally budgeted at \$3.35 million, then increased to \$3.99 million during the mid-year budget process. The

increase was to align the budget with updated projections provided by HDL, the City's sales tax consultant. Sales tax receipts are trending higher than industry experts initially predicted when the original budget was developed. The increase is mostly attributable to the upward trend in the City's allocation from the countywide pool from online sales and new revenue.

Third quarter revenue received through March 31, 2021 totaled \$2.43 million (61% of the annual budget) but does not include February and March receipts, which are expected to be received in April and May, respectively. Actual revenue is on track with the amount included in the budget.

### All Other General Fund Revenue

Utility Users Tax (UUT) and Franchise Tax revenue, which is derived from utility customers, are trending at 71% and 69%, respectively, and are consistent with projected revenues based on when payments are received throughout the year.

Transient Occupancy Tax (TOT) is trending at 64% for the year. Business License revenues are primarily received in December and January based on the annual renewal process, which is initiated in December of each year, and is trending at 91%.

Intergovernmental taxes include the Property Tax In-Lieu of Motor Vehicle License Fee (VLF) and is trending at 50%. 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 77% of budget for the year.

Other General Fund revenues include Coronavirus Relief Funds in the amount of \$240,831. They also include permits, fees, fines and forfeitures, rental income, and investment income. This category as a whole is trending at 60%.

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, of which approximately half has been transferred. The remaining 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 of \$17.61 million in the original FY 2020-21 General Fund budget. During the mid-year budget process, the budget was increased to \$18.39 million. General Fund actual expenditures through the third quarter of FY 2020-21 totaled \$12.29 million, which is 67% of budget.

	FY 2019-20 Prior Year Actuals	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	% of Budget	Projected Year-End
Salaries & Wages	\$ 5,117,067	\$ 8,197,748	\$ 8,408,048	\$ 5,827,454	69%	\$ 8,408,048
Benefits	3,548,005	5,181,603	5,181,603	3,528,281	68%	5,181,603
Professional/Admin Services	1,552,441	2,860,763	3,401,363	1,708,975	50%	3,401,363
Other Operating	192,328	246,481	246,481	219,089	89%	246,481
Materials and Supplies	116,758	182,200	182,200	83,951	46%	182,200
Interdepartmental Charges	(1,040,181)	(1,317,402)	(1,317,402)	(716,029)	54%	(1,317,402)
Asset/Capital Outlay	35,609	999,580	999,580	940,340	94%	999,580
Debt Service	536,120	555,000	556,107	556,107	100%	556,107
Other Financing Uses/Transfers Out	-	702,955	729,762	144,058	20%	729,762
<b>Expenditure Total:</b>	<b>10,058,147</b>	<b>17,608,928</b>	<b>18,387,742</b>	<b>12,292,226</b>	<b>67%</b>	<b>\$18,387,742</b>

Overall, spending is trending as expected at 67% of budget. Variances exceeding 75% are explained below.

- Other Operating expenditures are at 89% of budget due to higher than anticipated water and electricity and gas utility costs.
- Asset/Capital Outlay expenditures are at 94% of budget due to the purchase of the new fire engine.

Department	FY 2019-20 Prior Year Actuals	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	Encumb.	Actuals w/ Encumb.	% of Budget	Projected Year-End
City Council	\$ 102,246	\$ 145,482	\$ 173,382	\$ 143,490		\$ 143,490	83%	\$ 173,382
City Manager	166,993	437,043	539,543	468,364		468,364	87%	539,543
City Clerk	138,547	250,145	250,145	173,847		173,847	69%	250,145
City Treasurer	6,346	6,779	9,479	5,679		5,679	60%	9,479
City Attorney	117,919	149,136	384,136	226,796		226,796	59%	384,136
Finance Department	369,712	510,212	537,712	419,455		419,455	78%	537,712
Human Resources	333,530	276,434	308,934	178,584		178,584	58%	308,934
Non-Departmental	1,100,120	1,701,069	1,701,069	1,051,184		1,051,184	62%	1,701,069
Police Department	4,296,763	7,249,344	7,438,344	4,810,743		4,810,743	65%	7,438,344
Fire Department	2,112,748	4,471,322	4,605,122	3,364,743		3,364,743	73%	4,605,122
Public Works	655,261	926,807	926,807	627,746	14,286	642,033	69%	926,807
Community Development	121,842	227,201	227,201	121,430		121,430	53%	227,201
Debt Service	536,120	555,000	556,107	556,107		556,107	100%	556,107
Transfers Out	-	702,955	729,762	144,058		144,058	20%	729,762
<b>Expenditure Total:</b>	<b>\$ 10,058,147</b>	<b>\$ 17,608,928</b>	<b>\$ 18,387,742</b>	<b>\$12,292,226</b>	<b>\$ 14,286</b>	<b>\$ 12,306,514</b>	<b>67%</b>	<b>\$18,387,742</b>

Overall, department spending is trending as expected and variances exceeding 75% are explained below.

- City Council department expenditures are at 83% of budget due to a payment made to the League of California Cities for annual dues. This expenditure was budgeted in Non-Departmental, and a budget transfer is pending to move the funds to the City Council budget
- City Manager department budget is at 87% due to disbursements made to businesses that qualified for the Small Business Assistance Program.
- Finance Department budget is at 78% due to a vacation payout paid in the first quarter.

- Debt Service budget is 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. Tax revenues are trending at 63% based on the timing of sales tax payments to the City. Expenditures are trending at 61% 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. Tax revenues are trending at 63% based on the timing of sales tax payments to the City. Expenditures are trending at 34% and are lower due to the timing of spending for 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. As of March 31, 2021, revenue is trending at 63% of budget, in line with the timing of receipt of funds from the State. Expenditures are trending at 68% 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 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. As of March 31, 2021, revenue is trending at 66% and expenditures are trending at 57% of budget.

#### **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 Fund has available fund balance of \$125,498 that will be used to offset this loss of revenue for the time being.

#### 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. The bulk of the revenue is received at the end of each fiscal year. As of March 31, 2021, revenue is at 3% and expenditures are at 54% of budget.

#### Recreation Department Fund (Fund 209)

The Recreation Department Fund accounts for funds received from fees for participation in recreational programs. The Recreation Department was dramatically impacted by the SIP order, which has required closing in-person recreation programs. Revenue is at 28% of budget and expenditures are at 63% of budget. Revenue includes Operating Transfers In from the General Fund and Measure S Fund to support the expenditures.

#### Building & Planning Fund (Fund 212)

The Building & Planning Fund accounts for funds received from fees and permits for building and planning services. The FY 2020-21 original budget projected use of fund balance to achieve a balanced budget. Because the fund balance is lower than originally projected, a transfer from the General Fund may be necessary to balance the budget. This item will be addressed in the fourth quarter report. As of March 31, 2021, revenue is at 50% and expenditures are at 49% of budget.

#### Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services, Inc. from a surcharge it 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. As of March 31, 2021, revenue is at 52% of budget with no expenditures to date.

#### 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. As of March 31, 2021, revenue is at

100% and expenditures are at 17% of budget. 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. As of March 31, 2021, revenue is at 89% and expenditures are at 96% of budget. Expenditures were higher than anticipated primarily due to light pole damages, which are expected to be fully reimbursed through insurance claims.

#### 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. The budget was adjusted in the first quarter to account for debt payment due to the Clean Water State Revolving Fund program. As of March 31, 2021, revenue is at 57% and expenditures are at 61% of budget.

#### Cable Access TV Fund (Fund 505)

The Cable Access TV 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. The FY 2021-22 budget was adjusted during the mid-year budget process to account for revenue losses. As of March 31, 2021, revenue is at 37% and expenditures are at 65% of budget.

#### 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. As of March 31, 2021, revenue is at 59% and expenditures are at 59% of budget.

### **FISCAL IMPACT**

In this FY 2020-21 Third Quarter Financial Report, staff does not recommend any budget adjustments.

### **ATTACHMENTS**

A – FY 2020-21 Third Quarter Financial Report Summary by Fund



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 100 - General Fund</b>										
<b>Revenue</b>										
Property Taxes	4,146,109	4,146,109		4,146,109	2,714,392		2,714,392	(1,431,717)	65%	4,146,109
Sales and Use Taxes	3,345,879	3,991,200		3,991,200	2,431,887		2,431,887	(1,559,313)	61%	3,991,200
Utility Users Tax	1,896,000	1,896,000		1,896,000	1,355,230		1,355,230	(540,770)	71%	1,896,000
Franchise Taxes	750,000	750,000		750,000	515,957		515,957	(234,043)	69%	750,000
Other Taxes: TOT	410,000	410,000		410,000	260,361		260,361	(149,639)	64%	410,000
Other Taxes: Business License	375,000	375,000		375,000	339,855		339,855	(35,145)	91%	375,000
Intergovernmental Taxes	2,006,163	2,006,163		2,006,163	1,009,595		1,009,595	(996,568)	50%	2,006,163
Public Safety Charges	1,306,115	1,306,115		1,306,115	1,006,913		1,006,913	(299,202)	77%	1,306,115
Total Other Revenue	489,072	1,108,828		1,108,828	661,695		661,695	(447,133)	60%	1,108,828
<b>Revenue Total:</b>	<b>14,724,338</b>	<b>15,989,415</b>	<b>-</b>	<b>15,989,415</b>	<b>10,295,885</b>		<b>10,295,885</b>	<b>(5,693,530)</b>	<b>64%</b>	<b>15,989,415</b>
Penison Trust 115 Transfer	882,013	882,013		882,013	476,366		476,366	(405,647)	54%	882,013
<b>Sources Total</b>	<b>15,606,351</b>	<b>16,871,428</b>	<b>-</b>	<b>16,871,428</b>	<b>10,772,251</b>	<b>-</b>	<b>10,772,251</b>	<b>(6,099,177)</b>	<b>64%</b>	<b>16,871,428</b>
<b>Expenditures</b>										
City Council Total:	145,482	173,382		173,382	143,490		143,490	29,892	83%	173,382
City Manager Total:	437,043	539,543		539,543	468,364		468,364	71,179	87%	539,543
City Clerk Total:	250,145	250,145		250,145	173,847		173,847	76,298	69%	250,145
City Treasurer Total:	6,779	9,479		9,479	5,679		5,679	3,800	60%	9,479
City Attorney Total:	149,136	384,136		384,136	226,796		226,796	157,340	59%	384,136
Finance Department Total:	510,212	537,712		537,712	419,455		419,455	118,256	78%	537,712
Human Resources Total:	276,434	308,934		308,934	178,584		178,584	130,350	58%	308,934
Non-Departmental Total:	1,701,069	1,701,069		1,701,069	1,051,184		1,051,184	649,885	62%	1,701,069
<b>Total Administrative:</b>	<b>3,476,300</b>	<b>3,904,400</b>	<b>-</b>	<b>3,904,400</b>	<b>2,667,400</b>	<b>-</b>	<b>2,667,400</b>	<b>1,237,000</b>	<b>68%</b>	<b>3,904,400</b>
Police Department Total:	7,249,344	7,438,344		7,438,344	4,810,743		4,810,743	2,627,601	65%	7,438,344
Fire Department Total:	4,471,322	4,605,122		4,605,122	3,364,743		3,364,743	1,240,379	73%	4,605,122
<b>Total Public Safety:</b>	<b>11,720,666</b>	<b>12,043,466</b>	<b>-</b>	<b>12,043,466</b>	<b>8,175,486</b>	<b>-</b>	<b>8,175,486</b>	<b>3,867,980</b>	<b>68%</b>	<b>12,043,466</b>
Public Works Total:	926,807	926,807		926,807	627,746	14,286	642,032	284,775	69%	926,807
Community Development Total:	227,201	227,201		227,201	121,430		121,430	105,771	53%	227,201
<b>Total Development Services:</b>	<b>1,154,008</b>	<b>1,154,008</b>	<b>-</b>	<b>1,154,008</b>	<b>749,176</b>	<b>14,286</b>	<b>763,462</b>	<b>390,546</b>	<b>66%</b>	<b>1,154,008</b>
Debt Service:	555,000	556,107		556,107	556,107		556,107	(0)	100%	556,107
Operating Transfer Out:	702,955	729,762		729,762	144,058		144,058	585,704	20%	729,762
<b>General Fund Total:</b>	<b>17,608,928</b>	<b>18,387,742</b>	<b>-</b>	<b>18,387,742</b>	<b>12,292,226</b>	<b>14,286</b>	<b>12,306,513</b>	<b>(6,081,230)</b>	<b>67%</b>	<b>18,387,742</b>
<b>General Fund Net Results</b>	<b>(2,002,577)</b>	<b>(1,516,314)</b>	<b>-</b>	<b>(1,516,314)</b>	<b>(1,519,975)</b>	<b>(14,286)</b>	<b>(1,534,262)</b>	<b>(17,947)</b>	<b>-3%</b>	<b>(1,516,314)</b>
<b>Fund Balance July 1, 2020</b>	<b>6,620,901</b>	<b>6,620,901</b>		<b>6,620,901</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>4,618,324</b>	<b>5,104,587</b>		<b>5,104,587</b>						
<b>Fund: 105 - Measure S -2006</b>										
<b>Revenue</b>										
Sales and Use Taxes	1,825,669	2,046,000		2,046,000	1,290,765		1,290,765	(755,235)	63%	2,046,000
Interest and Investment Income	20,000	20,000		20,000	4,636		4,636	(15,364)	23%	20,000
Total Other Revenue	-	1,746		1,746	4,000		4,000	2,254	0%	1,746
<b>Revenue Total:</b>	<b>1,845,669</b>	<b>2,067,746</b>	<b>-</b>	<b>2,067,746</b>	<b>1,299,401</b>		<b>1,299,401</b>	<b>(768,345)</b>	<b>63%</b>	<b>2,067,746</b>
Penison Trust 115 Transfer	294,558	294,558		294,558	182,670		182,670	(111,888)	62%	294,558
<b>Sources Total</b>	<b>2,140,227</b>	<b>2,362,304</b>	<b>-</b>	<b>2,362,304</b>	<b>1,482,071</b>	<b>-</b>	<b>1,482,071</b>	<b>(880,233)</b>	<b>63%</b>	<b>2,362,304</b>
<b>Expenditures</b>										
Finance Department Total:	2,433	2,433		2,433	300		300	2,133	12%	2,433
Police Department Total:	1,402,432	1,408,432		1,408,432	1,043,568		1,043,568	364,864	74%	1,408,432
Fire Department Total:	760,659	760,659		760,659	277,335		277,335	483,324	36%	760,659
<b>Expenditures Total:</b>	<b>2,165,524</b>	<b>2,171,524</b>	<b>-</b>	<b>2,171,524</b>	<b>1,321,203</b>		<b>1,321,203</b>	<b>850,321</b>	<b>61%</b>	<b>2,171,524</b>
<b>Measure S -2006 Net Results:</b>	<b>(25,297)</b>	<b>190,780</b>		<b>190,780</b>	<b>160,868</b>		<b>160,868</b>	<b>(29,912)</b>	<b>84%</b>	<b>190,780</b>
<b>Fund Balance July 1, 2020</b>	<b>1,785,877</b>	<b>1,785,877</b>		<b>1,785,877</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>1,760,580</b>	<b>1,976,657</b>		<b>1,976,657</b>						





	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 106 - Measure S-2014</b>										
<b>Revenue</b>										
Sales and Use Taxes	1,825,669	2,046,000		2,046,000	1,296,305		1,296,305	(749,695)	63%	2,046,000
Interest and Investment Income	30,000	30,000		30,000	13,775		13,775	(16,225)	46%	30,000
Reimbursements	-	1,000		1,000	1,000		1,000	-	0%	1,000
<b>Revenue Total:</b>	<b>1,855,669</b>	<b>2,077,000</b>		<b>2,077,000</b>	<b>1,311,080</b>		<b>1,311,080</b>	<b>(765,920)</b>	<b>63%</b>	<b>2,077,000</b>
Penison Trust 115 Transfer	96,887	96,887		96,887	532		532	(96,355)	1%	96,887
<b>Sources Total</b>	<b>1,952,556</b>	<b>2,173,887</b>		<b>2,173,887</b>	<b>1,311,612</b>	<b>-</b>	<b>1,311,612</b>	<b>(862,275)</b>	<b>60%</b>	<b>2,173,887</b>
<b>Expenditures</b>										
City Council Department Total:	-	5,900		5,900	5,900		5,900	-	100%	5,900
Finance Department Total:	2,433	2,433		2,433	300		300	2,133	12%	2,433
Non-Departmental Total:	693,000	693,000		693,000	591,250		591,250	101,750	85%	693,000
Information Systems Total:	42,600	36,700		36,700	-		-	36,700	0%	36,700
Police Department Total:	193,641	193,641		193,641	126,748		126,748	66,893	65%	193,641
Fire Department Total:	444,489	444,489		444,489	227,892		227,892	216,597	51%	444,489
Public Works Total:	2,122,561	2,233,561		2,233,561	240,497	44,607	285,104	1,948,457	13%	2,233,561
Recreation Total:	23,550	38,957		38,957	-	8,651	8,651	30,306	22%	38,957
<b>Expenditures Total:</b>	<b>3,522,274</b>	<b>3,648,681</b>		<b>3,648,681</b>	<b>1,192,587</b>	<b>53,258</b>	<b>1,245,845</b>	<b>2,402,836</b>	<b>34%</b>	<b>3,648,681</b>
<b>Measure S-2014 Net Results:</b>	<b>(1,569,718)</b>	<b>(1,474,794)</b>		<b>(1,474,794)</b>	<b>119,025</b>	<b>(53,258)</b>	<b>65,767</b>	<b>1,540,561</b>	<b>-4%</b>	<b>(1,474,794)</b>
<b>Fund Balance July 1, 2020</b>	<b>3,760,830</b>	<b>3,760,830</b>		<b>3,760,830</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>2,191,112</b>	<b>2,286,036</b>		<b>2,286,036</b>						
<b>Fund: 150 - General Reserve</b>										
Revenue Total:	-	-		-	29,170		29,170	29,170	0%	38,893
<b>General Reserve Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>29,170</b>		<b>29,170</b>	<b>29,170</b>	<b>0%</b>	<b>38,893</b>
<b>Fund Balance July 1, 2020</b>	<b>7,457,116</b>	<b>7,457,116</b>		<b>7,457,116</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>7,457,116</b>	<b>7,457,116</b>		<b>7,457,116</b>						
<b>Fund: 160 - Equipment Reserve</b>										
<b>Revenue</b>										
Fire Department Total:	-	-		-	43,459		43,459	43,459	0%	-
Public Works Total:	80,000	80,000		80,000	80,000		80,000	-	100%	80,000
Community Development Total:	5,000	5,000		5,000	5,000		5,000	(5,000)	100%	5,000
<b>Revenue Total:</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>85,000</b>	<b>128,459</b>		<b>128,459</b>	<b>43,459</b>	<b>151%</b>	<b>85,000</b>
<b>Expenditures</b>										
Public Works Total:	80,000	274,000		274,000	-	75,909	75,909	198,091	28%	274,000
Community Development Total:	5,000	5,000		5,000	-	-	-	5,000	0%	5,000
<b>Expenditures Total:</b>	<b>85,000</b>	<b>279,000</b>		<b>279,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>279,000</b>	<b>0%</b>	<b>279,000</b>
<b>Equipment Reserve Net Results:</b>	<b>-</b>	<b>(194,000)</b>		<b>(194,000)</b>	<b>128,459</b>		<b>128,459</b>	<b>322,459</b>	<b>-66%</b>	<b>(194,000)</b>
<b>Fund Balance July 1, 2020</b>	<b>114,949</b>	<b>114,949</b>		<b>114,949</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>114,949</b>	<b>(79,051)</b>		<b>(79,051)</b>						
<b>Fund: 700 - Pension Fund</b>										
<b>Revenue</b>										
Interest and Investment Income	-	-		-	2,004,493		2,004,493	2,004,493	0%	2,672,657
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>2,004,493</b>		<b>2,004,493</b>	<b>2,004,493</b>	<b>0%</b>	<b>2,672,657</b>
<b>Expenditures</b>										
425 - Administrative Expenses	-	-		-	64,440		64,440	(64,440)	0%	85,921
<b>Expenditures Total:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>64,440</b>		<b>64,440</b>	<b>(64,440)</b>	<b>0%</b>	<b>85,921</b>
Transfer Out:	1,501,492	1,501,492		1,501,492	684,252		684,252	817,240	46%	1,501,492
<b>Pension Fund Net Results:</b>	<b>(1,501,492.0)</b>	<b>(1,501,492.0)</b>		<b>(1,501,492.0)</b>	<b>1,255,801</b>		<b>1,255,801</b>	<b>2,757,293</b>	<b>-84%</b>	<b>1,085,245</b>
<b>Fund Balance July 1, 2020</b>	<b>18,088,811</b>	<b>18,088,811</b>		<b>18,088,811</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>16,587,319</b>	<b>16,587,319</b>		<b>16,587,319</b>						
<b>Fund: 200 - Gas Tax Fund</b>										
Revenue Total:	866,465	874,101		874,101	547,547		547,547	326,554	63%	874,101
Expenditures Total:	1,568,570	1,608,056		1,608,056	1,098,951		1,098,951	509,105	68%	1,608,056
<b>Gas Tax Fund Net Results:</b>	<b>(702,105)</b>	<b>(733,955)</b>		<b>(733,955)</b>	<b>(551,404)</b>	<b>-</b>	<b>(551,404)</b>	<b>182,551</b>	<b>75%</b>	<b>(733,955)</b>
<b>Fund Balance July 1, 2020</b>	<b>927,444</b>	<b>927,444</b>		<b>927,444</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>225,339</b>	<b>193,489</b>		<b>193,489</b>						



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 201 - Restricted Real Estate Maintenance Fund</b>										
Revenue Total:	39,991	39,991		39,991	34,625		34,625	5,366	87%	39,991
Expenditures Total:	37,175	37,175		37,175	12,902		12,902	24,273	35%	37,175
<b>Restricted Real Estate Maint Fund Net Results:</b>	<b>2,816</b>	<b>2,816</b>		<b>2,816</b>	<b>21,724</b>		<b>21,724</b>	<b>18,907</b>	<b>771%</b>	<b>2,816</b>
<b>Fund Balance July 1, 2020</b>	<b>166,676</b>	<b>166,676</b>		<b>166,676</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>169,492</b>	<b>169,492</b>		<b>169,492</b>						
<b>Fund: 203 - Public Safety Augmentation Fund</b>										
Revenue Total:	172,766	172,766		172,766	113,937		113,937	(58,829)	66%	172,766
Expenditures Total:	189,512	189,512		189,512	107,851		107,851	81,661	57%	189,512
<b>Public Safety Augmentation Fund Net Results:</b>	<b>(16,746)</b>	<b>(16,746)</b>		<b>(16,746)</b>	<b>6,086</b>		<b>6,086</b>	<b>22,832</b>	<b>-36%</b>	<b>(16,746)</b>
<b>Fund Balance July 1, 2020</b>	<b>365,840</b>	<b>365,840</b>		<b>365,840</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>349,094</b>	<b>349,094</b>		<b>349,094</b>						
<b>Fund: 204 - Police Grants</b>										
Revenue Total:	150,000	26,807		26,807			-	(150,000)	0%	26,807
Penison Trust 115 Transfer	-	-		-	2,621		2,621	2,621	0%	-
<b>Sources Total</b>	<b>150,000</b>	<b>26,807</b>		<b>26,807</b>	<b>2,621</b>	<b>-</b>	<b>2,621</b>	<b>(147,379)</b>	<b>10%</b>	<b>26,807</b>
Expenditures Total:	152,305	152,305	-	152,305	102,033		102,033	50,272	0%	152,305
<b>Police Grants Net Results:</b>	<b>(2,305)</b>	<b>(125,498)</b>		<b>(125,498)</b>	<b>(99,412)</b>		<b>(99,412)</b>	<b>26,086</b>	<b>79%</b>	<b>(125,498)</b>
<b>Fund Balance July 1, 2020</b>	<b>125,498</b>	<b>125,498</b>		<b>125,498</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>123,193</b>	<b>0</b>		<b>0</b>						
<b>Fund: 205 - Traffic Safety Fund</b>										
Revenue Total:	46,500	46,500		46,500	18,350		18,350	(28,150)	39%	46,500
Expenditures Total:	19,719	19,719		19,719	564		564	19,155	3%	19,719
<b>Traffic Safety Fund Net Results:</b>	<b>26,781</b>	<b>26,781</b>		<b>26,781</b>	<b>17,787</b>		<b>17,787</b>	<b>(8,994)</b>	<b>66%</b>	<b>26,781</b>
<b>Fund Balance July 1, 2020</b>	<b>207,302</b>	<b>207,302</b>		<b>207,302</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>234,083</b>	<b>234,083</b>		<b>234,083</b>						
<b>Fund: 206 - Supplemental Law Enforcement Svc Fund</b>										
Revenue Total:	101,600	158,327		158,327	157,818		157,818	(509)	100%	158,327
Expenditures Total:	97,897	97,897		97,897	70,862		70,862	27,035	72%	97,897
<b>Sup Law Enforce Svc Fund Net Results:</b>	<b>3,703</b>	<b>60,430</b>		<b>60,430</b>	<b>86,956</b>		<b>86,956</b>	<b>26,526</b>	<b>144%</b>	<b>60,430</b>
<b>Fund Balance July 1, 2020</b>	<b>269,337</b>	<b>269,337</b>		<b>269,337</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>273,040</b>	<b>329,767</b>		<b>329,767</b>						
<b>Fund: 207 - NPDES Storm Water Fund</b>										
Revenue Total:	266,620	324,655		324,655	9,412		9,412	(315,243)	3%	324,655
Expenditures Total:	377,717	377,717		377,717	205,660		205,660	172,057	54%	377,717
<b>NPDES Storm Water Fund Net Results:</b>	<b>(111,097)</b>	<b>(53,062)</b>		<b>(53,062)</b>	<b>(196,248)</b>		<b>(196,248)</b>	<b>(143,186)</b>	<b>370%</b>	<b>(53,062)</b>
<b>Fund Balance July 1, 2020</b>	<b>16,432</b>	<b>16,432</b>		<b>16,432</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>(94,665)</b>	<b>(36,630)</b>		<b>(36,630)</b>						
<b>Fund: 209 - Recreation Fund</b>										
Revenue Total:	1,286,820	740,334		740,334	209,077		209,077	(531,257)	28%	740,334
Penison Trust 115 Transfer	11,704	11,704		11,704	7,334		7,334	(4,370)	63%	11,704
<b>Sources Total</b>	<b>1,298,524</b>	<b>752,038</b>		<b>752,038</b>	<b>216,411</b>	<b>-</b>	<b>216,411</b>	<b>(535,627)</b>	<b>29%</b>	<b>752,038</b>
Expenditures Total:	1,298,524	799,283	-	799,283	563,654	2,474	566,128	233,155	71%	799,283
<b>Recreation Fund Net Results:</b>	<b>-</b>	<b>(47,246)</b>		<b>(47,246)</b>	<b>(347,243)</b>		<b>(347,243)</b>	<b>(302,472)</b>	<b>735%</b>	<b>(47,246)</b>
<b>Fund Balance July 1, 2020</b>	<b>58,144</b>	<b>58,144</b>		<b>58,144</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>58,144</b>	<b>10,898</b>		<b>10,898</b>						
<b>Fund: 212 - Building &amp; Planning</b>										
Revenue Total:	820,700	820,700		820,700	411,359		411,359	(409,341)	50%	820,700
Penison Trust 115 Transfer	64,846	64,846		64,846	-		-	(64,846)	0%	64,846
<b>Sources Total</b>	<b>885,546</b>	<b>885,546</b>		<b>885,546</b>	<b>411,359</b>	<b>-</b>	<b>411,359</b>	<b>(474,187)</b>	<b>46%</b>	<b>885,546</b>
Expenditures Total:	1,311,338	1,311,338		1,311,338	644,309		644,309	667,028	49%	1,311,338
<b>Building &amp; Planning Net Results:</b>	<b>(425,792)</b>	<b>(425,792)</b>		<b>(425,792)</b>	<b>(232,950)</b>		<b>(232,950)</b>	<b>192,841</b>	<b>55%</b>	<b>(425,792)</b>
<b>Fund Balance July 1, 2020</b>	<b>158,389</b>	<b>158,389</b>		<b>158,389</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>(267,403)</b>	<b>(267,403)</b>		<b>(267,403)</b>						



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 213 - Refuse Management Fund</b>										
Revenue Total:	66,060	66,060		66,060	47,130		47,130	(18,930)	71%	66,060
Expenditures Total:	126,417	126,417		126,417	77,737		77,737	48,680	61%	126,417
<b>Refuse Management Fund Net Results:</b>	<b>(60,357)</b>	<b>(60,357)</b>		<b>(60,357)</b>	<b>(30,608)</b>		<b>(30,608)</b>	<b>29,749</b>	<b>51%</b>	<b>(60,357)</b>
Fund Balance July 1, 2020	335,177	335,177		335,177						
Estimated Fund Balance June 30, 2021	274,820	274,820		274,820						
<b>Fund: 214 - Solid Waste Fund</b>										
Revenue Total:	368,000	368,000		368,000	193,021		193,021	(174,979)	52%	368,000
Expenditures Total:	20,000	237,800		237,800	-		-	237,800	0%	237,800
<b>Solid Waste Fund Net Results:</b>	<b>348,000</b>	<b>130,200</b>		<b>130,200</b>	<b>193,021</b>		<b>193,021</b>	<b>62,821</b>	<b>148%</b>	<b>130,200</b>
Fund Balance July 1, 2020	1,558,131	1,558,131		1,558,131						
Estimated Fund Balance June 30, 2021	1,906,131	1,688,331		1,688,331						
<b>Fund: 215 - Measure C and J Fund</b>										
Revenue Total:	388,000	398,147		398,147	396,501		396,501	(1,646)	100%	398,147
Expenditures Total:	780,598	780,598		780,598	130,965		130,965	649,633	17%	780,598
<b>Measure C and J Fund Net Results:</b>	<b>(392,598)</b>	<b>(382,451)</b>		<b>(382,451)</b>	<b>265,537</b>		<b>265,537</b>	<b>647,988</b>	<b>-69%</b>	<b>(382,451)</b>
Fund Balance July 1, 2020	1,821,573	1,821,573		1,821,573						
Estimated Fund Balance June 30, 2021	1,428,975	1,439,122		1,439,122						
<b>Fund: 225 - Asset Seizure-Adjudicated Fund</b>										
Revenue Total:	-	-		-	238		238	238	0%	317
Expenditures Total:	-	-		-	-		-	-	0%	-
<b>Asset Seizure-Adjudicated Fund Net Results:</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>238</b>		<b>238</b>	<b>238</b>	<b>0%</b>	<b>317</b>
Fund Balance July 1, 2020	86,562	86,562		86,562						
Estimated Fund Balance June 30, 2021	86,562	86,562		86,562						
<b>Fund: 226 - CASp Certification and Training Fund</b>										
Revenue Total:	-	-		-	6,392		6,392	6,392	0%	8,522
Expenditures Total:	-	-		-	-		-	-	0%	-
<b>CASp Certification and Training Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>6,392</b>		<b>6,392</b>	<b>6,392</b>	<b>0%</b>	<b>8,522</b>
Fund Balance July 1, 2020	20,749	20,749		20,749						
Estimated Fund Balance June 30, 2021	20,749	20,749		20,749						
<b>Fund: 231 - Littering Fines</b>										
Revenue Total:	-	-		-	3		3	3	0%	4
Expenditures Total:	-	-		-	-		-	-	0%	-
<b>Littering Fines Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>3</b>		<b>3</b>	<b>3</b>	<b>0%</b>	<b>4</b>
Fund Balance July 1, 2020	2,146	2,146		2,146						
Estimated Fund Balance June 30, 2021	2,146	2,146		2,146						
<b>Fund: 275 - Parkland Dedication Fund</b>										
Revenue Total:	-	-		-	16,381		16,381	16,381	0%	21,842
Expenditures Total:	-	-		-	-		-	-	0%	-
<b>Parkland Dedication Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>16,381</b>		<b>16,381</b>	<b>16,381</b>	<b>0%</b>	<b>21,842</b>
Fund Balance July 1, 2020	88,070	88,070		88,070						
Estimated Fund Balance June 30, 2021	88,070	88,070		88,070						
<b>Fund: 276 - Growth Impact Fund</b>										
Revenue Total:	-	-		-	32,572		32,572	32,572	0%	43,429
Expenditures Total:	8,000	8,000		8,000	-		-	8,000	0%	8,000
<b>Growth Impact Fund Net Results:</b>	<b>(8,000)</b>	<b>(8,000)</b>		<b>(8,000)</b>	<b>32,572</b>		<b>32,572</b>	<b>40,572</b>	<b>-407%</b>	<b>35,429</b>
Fund Balance July 1, 2020	108,925	108,925		108,925						
Estimated Fund Balance June 30, 2021	100,925	100,925		100,925						



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 277 - Development Services</b>										
Revenue Total:	-	-	-	-	232	-	232	232	0%	309
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
<b>Development Services Net Results:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>232</b>	<b>-</b>	<b>232</b>	<b>232</b>	<b>0%</b>	<b>309</b>
<b>Fund Balance July 1, 2020</b>	<b>(665)</b>	<b>(665)</b>		<b>(665)</b>			<b>(665)</b>			
<b>Estimated Fund Balance June 30, 2021</b>	<b>(665)</b>	<b>(665)</b>		<b>(665)</b>			<b>(433)</b>			
<b>Fund: 285 - Housing Land Held for Resale</b>										
Revenue Total:	105,000	1,855,000		1,855,000	13,111		13,111	(1,841,889)	1%	1,855,000
Expenditures Total:	174,903	174,903		174,903	49,870		49,870	125,033	29%	174,903
<b>Housing Land Held for Resale Net Results:</b>	<b>(69,903)</b>	<b>1,680,097</b>		<b>1,680,097</b>	<b>(36,759)</b>		<b>(36,759)</b>	<b>(1,716,856)</b>	<b>-2%</b>	<b>1,680,097</b>
<b>Fund Balance July 1, 2020</b>	<b>7,819,515</b>	<b>7,819,515</b>		<b>7,819,515</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>7,749,612</b>	<b>9,499,612</b>		<b>9,499,612</b>						
<b>Fund: 310 - Lighting &amp; Landscape Districts</b>										
Revenue Total:	42,780	42,780		42,780	37,880		37,880	(4,900)	89%	42,780
Expenditures Total:	42,780	42,780		42,780	40,978		40,978	1,802	96%	42,780
<b>Lighting &amp; Landscape Districts Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>(3,098)</b>		<b>(3,098)</b>	<b>(3,098)</b>	<b>0%</b>	<b>-</b>
<b>Fund Balance July 1, 2020</b>	<b>32,188</b>	<b>32,188</b>		<b>32,188</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>32,188</b>	<b>32,188</b>		<b>32,188</b>						
<b>Fund: 316 - Pinole Valley Park</b>										
Revenue Total:	-	-		-	2		2	2	0%	3
Expenditures Total:	-	-		-	-		-	-	0%	-
<b>Pinole Valley Park Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>2</b>		<b>2</b>	<b>(2)</b>	<b>0%</b>	<b>3</b>
<b>Fund Balance July 1, 2020</b>	<b>(621)</b>	<b>(621)</b>		<b>(621)</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>(621)</b>	<b>(621)</b>		<b>(621)</b>						
<b>Fund: 317 - Pinole Valley Caretaker Fund</b>										
Revenue Total:	15,000	15,000		15,000	11,250		11,250	(3,750)	75%	15,000
Expenditures Total:	14,867	14,867		14,867	10,772		10,772	4,095	72%	14,867
<b>Pinole Valley Caretaker Fund Net Results:</b>	<b>133</b>	<b>133</b>		<b>133</b>	<b>478</b>		<b>478</b>	<b>345</b>	<b>359%</b>	<b>133</b>
<b>Fund Balance July 1, 2020</b>	<b>(309)</b>	<b>(309)</b>		<b>(309)</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>(176)</b>	<b>(176)</b>		<b>(176)</b>						
<b>Fund: 324 - Public Facilities Fund</b>										
Expenditures Total:	70,000	70,000		70,000	-		-	70,000	0%	70,000
<b>Public Facilities Fund Net Results:</b>	<b>(70,000)</b>	<b>(70,000)</b>		<b>(70,000)</b>	<b>-</b>		<b>-</b>	<b>70,000</b>	<b>0%</b>	<b>(70,000)</b>
<b>Fund Balance July 1, 2020</b>	<b>545,005</b>	<b>545,005</b>		<b>545,005</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>475,005</b>	<b>475,005</b>		<b>475,005</b>						
<b>Fund: 325 - City Street Improvements</b>										
Revenue Total:	250,000	250,000		250,000	287,764		287,764	37,764	115%	250,000
Expenditures Total:	1,779,103	1,335,698		1,335,698	207,310	741,181	948,491	387,207	71%	1,335,698
<b>City Street Improvements Net Results:</b>	<b>(1,529,103)</b>	<b>(1,085,698)</b>		<b>(1,085,698)</b>	<b>80,455</b>	<b>741,181</b>	<b>821,635</b>	<b>424,972</b>	<b>-76%</b>	<b>(1,085,698)</b>
<b>Fund Balance July 1, 2020</b>	<b>1,294,914</b>	<b>1,294,914</b>		<b>1,294,914</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>(234,189)</b>	<b>209,216</b>		<b>209,216</b>						



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 327 - Park Grants (Measure WW)</b>										
Revenue Total:	-	-		-	84		84	84	0%	168
Expenditures Total:	189,758	189,758		189,758	-		-	189,758	0%	189,758
<b>Park Grants (Measure WW) Net Results:</b>	<b>(189,758)</b>	<b>(189,758)</b>		<b>(189,758)</b>	<b>84</b>		<b>84</b>	<b>189,842</b>	<b>0%</b>	<b>(189,590)</b>
<b>Fund Balance July 1, 2020</b>	<b>25,437</b>	<b>25,437</b>		<b>25,437</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>(164,321)</b>	<b>(164,321)</b>		<b>(164,321)</b>						
<b>Fund: 377 - Arterial Streets Rehabilitation Fund</b>										
Revenue Total:	250,000	250,000		250,000	250,000		250,000	-	0%	250,000
Expenditures Total:	796,000	643,281		643,281	219,732		219,732	423,549	34%	643,281
<b>Arterial Streets Rehabilitation Fund Net Results:</b>	<b>(546,000)</b>	<b>(393,281)</b>		<b>(393,281)</b>	<b>30,268</b>	<b>-</b>	<b>30,268</b>	<b>423,549</b>	<b>-8%</b>	<b>(393,281)</b>
<b>Fund Balance July 1, 2020</b>	<b>774,582</b>	<b>774,582</b>		<b>774,582</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>228,582</b>	<b>381,301</b>		<b>381,301</b>						
<b>Fund: 500 - Sewer Enterprise Fund</b>										
Revenue Total:	7,648,971	7,748,599		7,748,599	4,478,534		4,478,534	(3,270,064)	58%	7,748,599
Penison Trust 115 Transfer	79,872	79,872		79,872	-		-	(79,872)	0%	79,872
<b>Sources Total</b>	<b>7,728,843</b>	<b>7,828,471</b>		<b>7,828,471</b>	<b>4,478,534</b>	<b>-</b>	<b>4,478,534</b>	<b>(3,349,936)</b>	<b>57%</b>	<b>7,828,471</b>
Expenditures Total:	8,232,681	10,251,183		10,251,183	5,028,405	917,230	5,945,634	4,305,549	58%	10,251,183
<b>Sewer Enterprise Fund Net Results:</b>	<b>(503,839)</b>	<b>(2,422,713)</b>	<b>-</b>	<b>(2,422,713)</b>	<b>(549,870)</b>	<b>(917,230)</b>	<b>(1,467,100)</b>	<b>955,613</b>	<b>61%</b>	<b>(2,422,713)</b>
<b>Fund Balance July 1, 2020</b>	<b>19,784,826</b>	<b>19,784,826</b>		<b>19,784,826</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>19,280,988</b>	<b>17,362,114</b>		<b>17,362,114</b>						
<b>Fund: 503 - Plant Expansion Fund</b>										
Revenue Total:	-	-		-	148		148	148	0%	197
Expenditures Total:	-	-		-	314,046		314,046	(314,046)	0%	628,092
<b>Plant Expansion Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>(313,898)</b>		<b>(313,898)</b>	<b>(313,898)</b>	<b>0%</b>	<b>(627,895)</b>
<b>Fund Balance July 1, 2020</b>	<b>2,911,107</b>	<b>2,911,107</b>		<b>2,911,107</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>2,911,107</b>	<b>2,911,107</b>		<b>2,911,107</b>						
<b>Fund: 505 - Cable Access TV</b>										
Revenue Total:	512,419	324,220		324,220	135,470		135,470	(188,750)	42%	324,220
Penison Trust 115 Transfer	79,872	79,872		79,872	14,729		14,729	(65,143)	18%	79,872
<b>Sources Total</b>	<b>592,291</b>	<b>404,092</b>		<b>404,092</b>	<b>150,199</b>	<b>-</b>	<b>150,199</b>	<b>(253,893)</b>	<b>37%</b>	<b>404,092</b>
Expenditures Total:	539,309	445,606		445,606	291,802		291,802	153,804	65%	445,606
<b>Cable Access TV Net Results:</b>	<b>52,982</b>	<b>(41,514)</b>		<b>(41,514)</b>	<b>(141,603)</b>		<b>(141,603)</b>	<b>(100,089)</b>	<b>341%</b>	<b>(41,514)</b>
<b>Fund Balance July 1, 2020</b>	<b>(35,235)</b>	<b>(35,235)</b>		<b>(35,235)</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>17,747</b>	<b>(76,750)</b>		<b>(76,750)</b>						
<b>Fund: 525 - Information Systems</b>										
Expenditures Total:	802,890	802,890		802,890	475,419		475,419	327,471	59%	802,890
Indirect cost allocations Total:	(802,890)	(802,890)		(802,890)	(475,419)		(475,419)	(644,951)	59%	(802,890)
<b>Information Systems Net Results:</b>	<b>0</b>	<b>0</b>		<b>-</b>	<b>-</b>		<b>-</b>	<b>0</b>	<b>0%</b>	<b>-</b>
<b>Fund Balance July 1, 2020</b>	<b>(196,169)</b>	<b>(196,169)</b>		<b>(196,169)</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>(196,169)</b>	<b>(196,169)</b>		<b>(196,169)</b>						
<b>Fund: 704 - Asset Seizure-Unadjudicated</b>										
Revenue Total:	-	-		-	82		82	82	0%	109
Total Expenditures	-	-		-	-		-	-	0%	-
<b>Asset Seizure-Unadjudicated Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>82</b>		<b>82</b>	<b>82</b>	<b>0%</b>	<b>109</b>
<b>Fund Balance July 1, 2020</b>	<b>13,350</b>	<b>13,350</b>		<b>13,350</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>13,350</b>	<b>13,350</b>		<b>13,350</b>						



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 716 - Pinole Public School</b>										
Revenue Total:	-	-	-	-	6	-	6	6	0%	8
Total Expenditures:	-	-	-	-	-	-	-	-	0%	-
<b>Pinole Public School Net Results:</b>	-	-	-	-	6	-	6	6	0%	8
<b>Fund Balance July 1, 2020</b>	<b>1,738</b>	<b>1,738</b>		<b>1,738</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>1,738</b>	<b>1,738</b>		<b>1,738</b>						
<b>Fund: 723 - Police Evidence Trust</b>										
Revenue Total:	-	-	-	-	8	-	8	8	0%	11
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
<b>Police Evidence Trust Net Results:</b>	-	-	-	-	8	-	8	8	0%	11
<b>Fund Balance July 1, 2020</b>	<b>189</b>	<b>189</b>		<b>189</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>189</b>	<b>189</b>		<b>189</b>						
<b>Fund: 750 - Recognized Obligation Retirement Fund</b>										
Revenue Total:	250,000	250,000		250,000	277,895		277,895	27,895	111%	250,000
Expenditures Total:	250,000	2,000,000		2,000,000	3,707,993		3,707,993	(1,707,993)	185%	2,000,000
<b>Recognized Obligation Retirement Fund Net Results:</b>	-	(1,750,000)		(1,750,000)	(3,430,098)		(3,430,098)	(1,680,098)	196%	(1,750,000)
<b>Fund Balance July 1, 2020</b>	<b>6,289</b>	<b>6,289</b>		<b>6,289</b>						
<b>Estimated Fund Balance June 30, 2021</b>	<b>6,289</b>	<b>(1,743,711)</b>		<b>(1,743,711)</b>						