



## **CITY COUNCIL REPORT**

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**DATE: SEPTEMBER 21, 2021**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: MARKISHA GUILLORY, FINANCE DIRECTOR**

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

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### **RECOMMENDATION**

Staff recommends that the City Council receive the Fiscal Year (FY) 2020-21 Fourth Quarter Financial Report (unaudited) and adopt a resolution approving year-end budget adjustments.

### **BACKGROUND**

The quarterly financial report is intended to provide the City Council, City staff and management, and the community a general update on the financial activities and condition of the City.

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 covers financial activity through the fourth quarter of the FY 2020-21, ending June 30, 2021. It provides preliminary year-end results since the annual audit has not been completed. Further adjusting entries may be necessary as a result of the City's year-end audit process.

### **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 budgeted net deficit of \$1,516,314. Following mid-year, the budget was amended to appropriate fund balance for several unexpected expenditures, resulting in the current budgeted deficit of \$1,818,483. The actual unaudited year-end deficit,

\$655,937, is much lower, resulting in an ending fund balance of \$5,964,964. Below is a summary of the fourth quarter General Fund revenue and expenditures.

General Fund	FY 2020/21 Original Budget	FY 2020/21 Current Budget	FY 2020/21 YTD Actuals	% of Budget
Revenues/Sources	\$ 15,606,351	\$ 16,871,428	\$ 17,243,573	102%
Expenditures	17,608,928	18,689,911	17,899,511	96%
Net surplus/deficit	(2,002,577)	(1,818,483)	\$ (655,937)	
Beginning Fund Balance	6,620,901	6,620,901	6,620,901	
Ending Fund Balance	\$ 4,618,324	\$ 4,802,418	\$ 5,964,964	

## General Fund Revenue

The City Council authorized revenues in the amount of \$15,606,351 in the original FY 2020-21 General Fund budget. During the mid-year budget process, the budget was increased to \$16,871,428. General Fund actual revenues through the fourth quarter of FY 2020-21 totaled \$17,243,573, which is 102% of the revised budget. Below is a table showing the original budget, revised budget, year-end actual amounts, and percentage of budget received for General Fund revenues by category. It does not include Measure S 2006 and Measure S 2014; they are discussed separately in the Other Funds Analysis section.

	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	% of Budget
Property Taxes	\$ 4,146,109	\$ 4,146,109	\$ 4,091,345	99%
Sales and Use Taxes	3,345,879	3,991,200	4,303,800	108%
Utility Users Tax	1,896,000	1,896,000	1,938,422	102%
Franchise Taxes	750,000	750,000	751,598	100%
Other Taxes: TOT	410,000	410,000	446,105	109%
Other Taxes: Business License	375,000	375,000	349,733	93%
Intergovernmental Taxes	2,006,163	2,006,163	2,034,203	101%
Public Safety Charges	1,306,115	1,306,115	1,345,588	103%
Total Other Revenue	489,072	1,108,828	838,554	76%
Revenue Total:	14,724,338	15,989,415	16,099,348	101%
Transfer In from Section 115 Trust	882,013	882,013	1,144,225	130%
Revenue/Sources Total:	\$ 15,606,351	\$ 16,871,428	\$ 17,243,573	102%

## Sales Tax

Sales tax is the City's largest revenue stream between the General Fund and Measure S funds. For FY 2020-21, sales tax for the General Fund was originally budgeted at \$3,345,879, then increased to \$3,991,200 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. Despite the economic impact of COVID-19, sales tax receipts continued trending higher than initially predicted when the original budget was developed. The increase was mostly attributable to the upward trend in the City's

allocation from the countywide pool from online sales and new revenue. For FY 2020/21, sales tax receipts totaled \$4,303,800, 108% of the revised budget. Sales tax receipts for the General Fund, Measure S 2006, and Measure S 2014 combined totaled \$8,927,361, 110% of the revised budget.

### Property Tax

Property tax is the City's second largest revenue stream. It is received in December, April, and June of each year. The budgeted revenue for FY 2020-21 was \$4,146,109, of which the City collected 99%. Property tax revenue includes the basic 1% property tax of \$2,856,109 and the Redevelopment Property Tax Trust Fund (RPTTF) of \$1,290,000. 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.

### All Other General Fund Revenue

Utility Users Tax (UUT), which is levied on telecommunication, electricity, gas, and mobile phones, is the City's fourth largest revenue stream. For FY 2020/21, revenues totaled \$1,938,422, 102% of the revised budget.

Franchise Tax is levied on gas, electricity, cable, and refuse. Revenues totaled \$751,598, 100% of the revised budget.

Other Taxes, including Transient Occupancy Tax (TOT) and Business License, totaled \$795,839, 101% of the revised budget.

Intergovernmental taxes, including the Property Tax In-Lieu of Motor Vehicle License Fee (VLF), is the City's third largest revenue stream, and totaled \$2,034,203, 101% of the revised budget.

Public safety charges, including police dispatch services for Hercules and San Pablo, totaled \$1,345,588, 103% of the revised budget.

Other General Fund revenues include Coronavirus Relief Funds in the amount of \$240,831. This category also includes permits, fees, fines and forfeitures, rental income, investment income, and grants. All revenues in this category totaled \$838,554, 76% of the revised budget. Actual revenues were far below the budget primarily due to not receiving a \$259,800 reimbursement that was expected from the Federal Emergency Management Agency (FEMA) Public Assistance Program for COVID-related public safety overtime. The City expects to receive the funding in FY 2021/22.

A transfer from the City's Section 115 Pension Trust to the General Fund was budgeted for FY 2020-21 in the amount of \$882,013. The actual transfer totaled \$1,144,225. It was higher than the original budgeted amount because the transfer for the prior year (FY 2019/20) was not completed until the first quarter of FY 2020/21.

### General Fund Expenditures

The City Council authorized expenditures in the amount of \$17,608,928 in the original FY 2020-21 General Fund budget. The revised budget was increased to \$18,689,911. General Fund actual unaudited expenditures through the fourth quarter of FY 2020-21 totaled \$17,899,511, which is 96% of budget.

Actuals in most of the non-personnel expenditure categories were at or below 100%. Savings in the salaries and benefits category were mostly attributable to vacancies. Actuals that exceeded budget are explained below.

- Other Operating Expenses were 135% of the revised budget primarily due to water and electricity utility costs exceeding budget.
- Asset/Capital Outlay actual expenditures were 101% of the revised budget primarily due to some unbudgeted equipment purchases.

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

Category	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	% of Budget
Salaries & Wages	\$ 8,197,748	\$ 8,408,048	\$ 8,243,246	98%
Benefits	5,181,603	5,181,603	4,720,123	91%
Professional/Admin Services	2,860,763	3,424,363	3,035,815	89%
Other Operating	246,481	246,481	332,324	135%
Materials and Supplies	182,200	182,200	148,389	81%
Interdepartmental Charges	(1,317,402)	(1,317,402)	(1,158,491)	88%
Asset/Capital Outlay	999,580	1,086,749	1,097,736	101%
Debt Service	555,000	556,107	558,607	100%
Other Financing Uses/Transfers Out	702,955	921,762	921,762	100%
<b>Expenditure Total:</b>	<b>17,608,928</b>	<b>18,689,911</b>	<b>17,899,511</b>	<b>96%</b>

In addition to the summary of expenditures by category, a summary of expenditures by department is provided below. Most departmental spending was at or below 100% for the year. Those that exceeded the revised budget are detailed below.

- City Council department expenditures were at 117% of the revised budget mostly due to administrative expenses for broadcasting services.
- City Manager department expenditures were at 112% of the revised budget primarily due to higher than projected pension costs.

- City Attorney department expenditures were at 128% of the revised budget for legal services provided.
- Finance Department budget department expenditures were at 106% of the revised budget primarily due to a large vacation payout paid in the first quarter.
- Public Works department expenditures were at 102% of the revised budget mostly due to higher than projected expenditures for facilities maintenance.

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

Department	FY 2020-21 Original Budget	FY 2020-21 Current Budget	FY 2020-21 YTD Actuals	% of Budget
City Council	\$ 145,482	\$ 183,282	\$ 215,352	117%
City Manager	437,043	539,543	603,505	112%
City Clerk	250,145	250,145	243,065	97%
City Treasurer	6,779	9,479	8,286	87%
City Attorney	149,136	384,136	489,955	128%
Finance Department	510,212	537,712	571,900	106%
Human Resources	276,434	308,934	292,727	95%
Non-Departmental	1,701,069	1,691,169	1,387,530	82%
Police Department	7,249,344	7,548,513	6,878,974	91%
Fire Department	4,471,322	4,605,122	4,604,922	100%
Public Works	926,807	926,807	949,421	102%
Community Development	227,201	227,201	173,504	76%
Debt Service	555,000	556,107	558,607	100%
Transfers Out	702,955	921,762	921,762	100%
<b>Expenditure Total:</b>	<b>\$ 17,608,928</b>	<b>\$ 18,689,911</b>	<b>\$ 17,899,511</b>	<b>96%</b>

## Other Funds Analysis

The following analysis provides detailed explanations of the financial activity for select non-general funds. Attachment A includes detailed financial information for all funds.

### 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. For FY 2020/21, actual tax revenues were \$2,309,123, 113% of the revised budget. Expenditures were \$1,901,034, 88% of the revised 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. For FY 2020/21, actual tax revenues were \$2,314,438, 113% of

the revised budget. Expenditures were \$1,609,769, 53% of the revised budget. Expenditures were significantly lower than budget due to the timing of spending for capital projects, which typically span several fiscal years.

#### 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. For FY 2020/21, actual Gas Tax Fund revenues were \$807,123, 92% of the revised budget. Expenditures were \$1,376,992, 86% of the revised budget. Expenditures were lower than budget due to the timing of capital projects, which typically span several fiscal years. The revised budget projected use of fund balance in the amount of \$733,955; actual use was \$569,869.

#### 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. For FY 2020/21, revenues were \$190,022, 110% of the revised budget. Expenditures were \$143,643, 76% of the revised budget. The surplus increased the fund balance by \$46,379.

#### 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. For FY 2020/21, expenditures were \$85,999, 56% of the revised budget. The fund balance was used to offset the loss of the WCCUSD grant.

#### Supplemental Law Enforcement Services 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 receives a Growth Allocation payment. The funds are used to partially offset officer personnel costs. For FY 2020/21, revenues were \$159,013, 100% of the revised budget. Expenditures were \$98,192, 100% of the revised budget.

#### NPDES Storm Water Fund (Fund 207)

The NPDES Storm Water Fund accounts for assessments collected by the County via property tax bills and provided to the City for stormwater programs pursuant to the National Pollutant Discharge Elimination System (NPDES) regulations, a federally mandated program. Assessments are levied at \$35 per Equivalent Runoff Unit (ERU). For FY 2020/21, revenues were \$260,448, 80% of the revised budget. Expenditures were \$275,059, 73% of the revised budget. The revised budget projected the use of fund balance in the amount of \$53,062; actual use was \$14,611.

#### 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 COVID-related shelter in place (SIP) order, which has required closing in-person recreation programs. The FY 2020/21 budget was significantly reduced at mid-year due to limited programming following SIP orders. For FY 2020/21, revenues were \$786,185, 105% of the revised budget. Expenditures were \$823,437, 63% of the revised budget. The Recreation Department Fund received transfers in from the General Fund and Measure S 106 Fund totaling \$607,915, which were used to support operations. Staff recommends a \$24,153 expenditure budget adjustment to cover overages in several expenditure categories.

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

The Building & Planning Fund accounts for funds received from fees and permits for building and planning services. Fees are collected to recover the cost primarily related to inspections and plan checks performed. For FY 2020/21, revenues were \$694,592, 69% of the revised budget. Expenditures were \$987,604, 66% of the revised budget. The revised budget projected use of fund balance in the amount of \$425,792; actual use was \$293,092.

#### Refuse Management Fund (Fund 213)

The Refuse Management Fund accounts for resources received from the City's franchise waste hauler, Republic Services, from a monthly fee imposed under AB 939 on all residential customers in Pinole. These revenues are restricted to programs and activities that promote recycling of solid waste and source reduction. For FY 2020/21, revenues collected were \$68,675, 104% of the revised budget. Expenditures were \$210,444, 166% of the revised budget; the overage was due to the transfer out to the Rate Stabilization Fund (216) which is not originally budgeted. Therefore, staff recommends a \$107,805 expenditure budget adjustment for the 25% excess funds transferred to the Rate Stabilization Fund (216), which is described below.

#### Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services from a monthly fee 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. For FY 2020/21, revenues collected were \$359,496, 98% of the revised budget. Expenditures, including encumbrances, were \$258,077, 91% of the revised budget. Staff recommends a \$47,700 expenditure budget adjustment for the 25% excess funds transferred to the Rate Stabilization Fund (216).

#### Rate Stabilization Fund (Fund 216)

The Rate Stabilization Fund was created to account for the excess revenues from the solid waste post collection contract with Republic Services. Twenty-five percent (25%) of the surplus funds, generated from prior years' rate increases, are set aside to offset year-over-year rate fluctuations; thereby, leveling the annual rates paid by consumers. Per Resolution 2013-91, the City was required to establish a rate stabilization fund, separate from the Solid Waste Fund (214), for the excess revenues collected. For FY 2020/21, revenues were \$184,676 and there were not any expenditures. Because the fund was recently created, the revenues were not budgeted. For this reason, staff recommends a \$184,676 revenue budget adjustment for the transfers in from the Refuse Management Fund (213) and the Solid Waste Fund (214), as described above.

#### 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. For FY 2020/21, revenues were \$402,575, 101% of the revised budget. Expenditures were \$160,603, 21% of the revised budget. Actual expenditures were significantly lower than budgeted due to the timing of capital projects; the unspent funds were carried over to the FY 2021/22 budget. The ending surplus increased the fund balance by \$241,971.

#### Housing Assets for Resale Fund (285)

The Housing Assets for Resale 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. For FY 2020/21, revenues were \$68,282, 65% of the revised budget, mainly from interest earnings and loan repayments. Expenditures were \$44,092, 25% of the revised budget.

#### 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. For FY 2020/21, revenues were \$57,364, 134% of the revised budget. Expenditures were \$53,599, 125% of the revised budget. The overages in revenues and expenditures were related to light pole damage reimbursements and the associated repairs. Therefore, staff recommends a \$14,584 revenue budget adjustment and a \$10,819 expenditure budget adjustment.

#### City Street Improvement (Fund 325)

The City Street Improvements Fund accounts for an annual \$250,000 transfer from Measure S 2014 for street improvement projects. For FY 2020/21, revenues were \$400,919, 160% of the revised budget. In addition to the normal \$250,000 transfer, the fund received a state grant award in the amount of \$149,002. Expenditures, including encumbrances, totaled \$1,151,147, 86% of the revised budget. The revised budget projected use of fund balance in the amount of \$1,085,698; actual use was \$48,050.

#### Arterial Streets Rehabilitation (Fund 377)

The Arterial Streets Rehabilitation Fund accounts for an annual \$250,000 transfer from Measure S 2014 for street rehabilitation projects. For FY 2020/21, expenditures, including encumbrances, totaled \$278,212, 43% of the revised budget. The revised budget projected use of fund balance in the amount of \$393,281. The fund ended with a surplus, which increased the fund balance by \$13,993.

#### 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. For FY 2020/21, revenues were \$7,536,613, 96% of the revised budget. Expenditures were \$5,701,355, 63% of the revised budget. The revised budget projected the use of fund balance in the amount of \$2,342,841. The fund ended with a surplus, which increased the fund balance by \$1,835,258.

#### 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. For FY 2020/21, revenues were \$409,166, 126% of the revised budget. Expenditures were \$391,792, 88% of the revised budget. The revised budget projected use of the fund balance in the amount of \$41,514. The fund ended with a surplus of \$32,104, which helped offset the projected negative cash balance.

### 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. For FY 2020/21, revenues and expenditures were both \$668,089, 83% of the revised budget.

The FY 2020/21 budget and actual revenue, expenditures, and ending fund balance for each City fund is listed in Attachment A.

### **FISCAL IMPACT**

In this FY 2020/21 Fourth Quarter Financial Report, staff recommends the following year-end budget adjustments, summarized below, and detailed in Attachment A.

- Recreation Fund expenditure budget increases totaling \$24,153;
- Refuse Management Fund expenditure budget increase totaling \$107,805;
- Solid Waste Fund expenditure budget increase totaling \$45,700;
- Rate Stabilization Fund revenue budget increase totaling \$184,676;
- Lighting and Landscape Districts revenue budget increase totaling \$14,584;  
and
- Lighting and Landscape Districts expenditure budget increase totaling \$10,819.

### **ATTACHMENTS**

A – FY 2020/21 Fourth Quarter Financial Report Summary by Fund

B – Resolution approving FY 2020/21 year-end budget adjustments



City of Pinole, CA

For FY2020-21 Period Ending: 6/30/21

	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 100 - General Fund</b>									
<b>Revenue</b>									
Property Taxes	4,146,109	4,146,109		4,146,109	4,091,345		4,091,345	(54,764)	99%
Sales and Use Taxes	3,345,879	3,991,200		3,991,200	4,303,800		4,303,800	312,600	108%
Utility Users Tax	1,896,000	1,896,000		1,896,000	1,938,422		1,938,422	42,422	102%
Franchise Taxes	750,000	750,000		750,000	751,598		751,598	1,598	100%
Other Taxes: TOT	410,000	410,000		410,000	446,105		446,105	36,105	109%
Other Taxes: Business License	375,000	375,000		375,000	349,733		349,733	(25,267)	93%
Intergovernmental Taxes	2,006,163	2,006,163		2,006,163	2,034,203		2,034,203	28,040	101%
Public Safety Charges	1,306,115	1,306,115		1,306,115	1,345,588		1,345,588	39,473	103%
Total Other Revenue	489,072	1,108,828		1,108,828	838,554		838,554	(270,274)	76%
<b>Revenue Total:</b>	<b>14,724,338</b>	<b>15,989,415</b>	<b>-</b>	<b>15,989,415</b>	<b>16,099,348</b>		<b>16,099,348</b>	<b>109,933</b>	<b>101%</b>
Penison Trust 115 Transfer	882,013	882,013		882,013	1,144,225		1,144,225	262,212	130%
<b>Sources Total</b>	<b>15,606,351</b>	<b>16,871,428</b>	<b>-</b>	<b>16,871,428</b>	<b>17,243,573</b>	<b>-</b>	<b>17,243,573</b>	<b>372,145</b>	<b>102%</b>
<b>Expenditures</b>									
City Council Total:	145,482	183,282		183,282	215,352		215,352	(32,070)	117%
City Manager Total:	437,043	539,543		539,543	603,505		603,505	(63,962)	112%
City Clerk Total:	250,145	250,145		250,145	243,065		243,065	7,080	97%
City Treasurer Total:	6,779	9,479		9,479	8,286		8,286	1,193	87%
City Attorney Total:	149,136	384,136		384,136	489,955		489,955	(105,819)	128%
Finance Department Total:	510,212	537,712		537,712	571,900		571,900	(34,188)	106%
Human Resources Total:	276,434	308,934		308,934	292,727		292,727	16,207	95%
Non-Departmental Total:	1,701,069	1,691,169		1,691,169	1,387,530		1,387,530	303,639	82%
<b>Total Administrative:</b>	<b>3,476,300</b>	<b>3,904,400</b>	<b>-</b>	<b>3,904,400</b>	<b>3,812,321</b>	<b>-</b>	<b>3,812,321</b>	<b>92,079</b>	<b>98%</b>
Police Department Total:	7,249,344	7,548,513		7,548,513	6,878,974		6,878,974	669,540	91%
Fire Department Total:	4,471,322	4,605,122		4,605,122	4,604,922		4,604,922	199	100%
<b>Total Public Safety:</b>	<b>11,720,666</b>	<b>12,153,635</b>	<b>-</b>	<b>12,153,635</b>	<b>11,483,896</b>	<b>-</b>	<b>11,483,896</b>	<b>669,739</b>	<b>94%</b>
Public Works Total:	926,807	926,807		926,807	949,421		949,421	(22,614)	102%
Community Development Total:	227,201	227,201		227,201	173,504		173,504	53,697	76%
<b>Total Development Services:</b>	<b>1,154,008</b>	<b>1,154,008</b>	<b>-</b>	<b>1,154,008</b>	<b>1,122,925</b>	<b>-</b>	<b>1,122,925</b>	<b>31,083</b>	<b>97%</b>
Debt Service:	555,000	556,107		556,107	558,607		558,607	(2,500)	100%
Operating Transfer Out:	702,955	921,762		921,762	921,762		921,762	-	100%
<b>General Fund Total:</b>	<b>17,608,928</b>	<b>18,689,911</b>	<b>-</b>	<b>18,689,911</b>	<b>17,899,511</b>	<b>-</b>	<b>17,899,511</b>	<b>(790,400)</b>	<b>96%</b>
<b>General Fund Net Results</b>	<b>(2,002,577)</b>	<b>(1,818,483)</b>	<b>-</b>	<b>(1,818,483)</b>	<b>(655,938)</b>	<b>-</b>	<b>(655,938)</b>	<b>1,162,545</b>	<b>6%</b>
<b>Fund Balance July 1, 2020</b>	<b>6,620,901</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>4,802,418</b>		<b>4,802,418</b>	<b>5,964,963</b>				
<b>Fund: 105 - Measure S -2006</b>									
<b>Revenue</b>									
Sales and Use Taxes	1,825,669	2,046,000		2,046,000	2,309,123		2,309,123	263,123	113%
Interest and Investment Income	20,000	20,000		20,000	10,961		10,961	(9,039)	55%
Total Other Revenue	-	1,746		1,746	4,450		4,450	2,704	0%
<b>Revenue Total:</b>	<b>1,845,669</b>	<b>2,067,746</b>	<b>-</b>	<b>2,067,746</b>	<b>2,324,534</b>		<b>2,324,534</b>	<b>256,788</b>	<b>112%</b>
Penison Trust 115 Transfer	294,558	294,558		294,558	182,670		182,670	(111,888)	62%
<b>Sources Total</b>	<b>2,140,227</b>	<b>2,362,304</b>		<b>2,362,304</b>	<b>2,507,204</b>	<b>-</b>	<b>2,507,204</b>	<b>144,900</b>	<b>106%</b>
<b>Expenditures</b>									
Finance Department Total:	2,433	2,433		2,433	300		300	2,133	12%
Police Department Total:	1,402,432	1,408,432		1,408,432	1,443,123		1,443,123	(34,691)	102%
Fire Department Total:	760,659	760,659		760,659	457,612		457,612	303,047	60%
<b>Expenditures Total:</b>	<b>2,165,524</b>	<b>2,171,524</b>	<b>-</b>	<b>2,171,524</b>	<b>1,901,034</b>		<b>1,901,034</b>	<b>270,490</b>	<b>88%</b>
<b>Measure S -2006 Net Results:</b>	<b>(25,297)</b>	<b>190,780</b>		<b>190,780</b>	<b>606,169</b>		<b>606,169</b>	<b>415,389</b>	<b>318%</b>
<b>Fund Balance July 1, 2020</b>	<b>1,785,877</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>	<b>2,392,046</b>				



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 106 - Measure S-2014</b>									
<b>Revenue</b>									
Sales and Use Taxes	1,825,669	2,046,000		2,046,000	2,314,438		2,314,438	268,438	113%
Interest and Investment Income	30,000	30,000		30,000	27,253		27,253	(2,747)	91%
Reimbursements	-	1,000		1,000	1,000		1,000	-	0%
<b>Revenue Total:</b>	<b>1,855,669</b>	<b>2,077,000</b>		<b>2,077,000</b>	<b>2,342,691</b>		<b>2,342,691</b>	<b>265,691</b>	<b>113%</b>
Penison Trust 115 Transfer	96,887	96,887		96,887	532		532	(96,355)	1%
<b>Sources Total</b>	<b>1,952,556</b>	<b>2,173,887</b>		<b>2,173,887</b>	<b>2,343,223</b>	<b>-</b>	<b>2,343,223</b>	<b>169,336</b>	<b>108%</b>
<b>Expenditures</b>									
City Council Department Total:	-	5,900		5,900	5,900		5,900	-	100%
Finance Department Total:	2,433	2,433		2,433	1,356		1,356	1,077	56%
Non-Departmental Total:	693,000	693,000		693,000	666,890		666,890	26,110	96%
Information Systems Total:	42,600	36,700		36,700	-		-	36,700	0%
Police Department Total:	193,641	193,641		193,641	173,457		173,457	20,184	90%
Fire Department Total:	444,489	444,489		444,489	367,274		367,274	77,215	83%
Public Works Total:	2,122,561	2,233,561		2,233,561	386,165	337,622	723,787	1,509,774	32%
Recreation Total:	23,550	38,957		38,957	8,727		8,727	30,230	22%
<b>Expenditures Total:</b>	<b>3,522,274</b>	<b>3,648,681</b>		<b>3,648,681</b>	<b>1,609,769</b>	<b>337,622</b>	<b>1,947,391</b>	<b>1,701,290</b>	<b>53%</b>
<b>Measure S-2014 Net Results:</b>	<b>(1,569,718)</b>	<b>(1,474,794)</b>		<b>(1,474,794)</b>	<b>733,454</b>	<b>(337,622)</b>	<b>395,832</b>	<b>1,870,626</b>	<b>-27%</b>
<b>Fund Balance July 1, 2020</b>	<b>3,760,830</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>4,494,284</b>				
<b>Fund: 150 - General Reserve</b>									
Revenue Total:	-	-		-	35,654		35,654	35,654	0%
<b>General Reserve Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>35,654</b>		<b>35,654</b>	<b>35,654</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>7,457,116</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>7,492,770</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	139,909	219,909	139,909	275%
Community Development Total:	5,000	5,000		5,000	5,000		5,000	(5,000)	100%
<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>Expenditures</b>									
Public Works Total:	80,000	274,000		274,000	-		-	274,000	0%
Community Development Total:	5,000	5,000		5,000	-		-	5,000	0%
<b>Expenditures Total:</b>	<b>85,000</b>	<b>279,000</b>		<b>279,000</b>	<b>-</b>		<b>-</b>	<b>279,000</b>	<b>0%</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>Fund Balance July 1, 2020</b>	<b>114,949</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>243,408</b>				
<b>Fund: 200 - Gas Tax Fund</b>									
Revenue Total:	866,465	874,101		874,101	807,123		807,123	66,978	92%
Expenditures Total:	1,568,570	1,608,056		1,608,056	1,376,992		1,376,992	231,064	86%
<b>Gas Tax Fund Net Results:</b>	<b>(702,105)</b>	<b>(733,955)</b>		<b>(733,955)</b>	<b>(569,869)</b>	<b>-</b>	<b>(569,869)</b>	<b>164,086</b>	<b>78%</b>
<b>Fund Balance July 1, 2020</b>	<b>927,444</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>	<b>357,575</b>				
<b>Fund: 201 - Restricted Real Estate Maintenance Fund</b>									
Revenue Total:	39,991	39,991		39,991	34,625		34,625	5,366	87%
Expenditures Total:	37,175	37,175		37,175	20,118		20,118	17,057	54%
<b>Restricted Real Estate Maint Fund Net Results:</b>	<b>2,816</b>	<b>2,816</b>		<b>2,816</b>	<b>14,507</b>		<b>14,507</b>	<b>11,691</b>	<b>515%</b>
<b>Fund Balance July 1, 2020</b>	<b>166,676</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>181,183</b>				
<b>Fund: 203 - Public Safety Augmentation Fund</b>									
Revenue Total:	172,766	172,766		172,766	190,022		190,022	17,256	110%
Expenditures Total:	189,512	189,512		189,512	143,643		143,643	45,869	76%
<b>Public Safety Augmentation Fund Net Results:</b>	<b>(16,746)</b>	<b>(16,746)</b>		<b>(16,746)</b>	<b>46,379</b>		<b>46,379</b>	<b>63,125</b>	<b>-277%</b>
<b>Fund Balance July 1, 2020</b>	<b>365,840</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>412,219</b>				



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 204 - Police Grants</b>									
Revenue Total:	150,000	-		-			-	-	0%
Penison Trust 115 Transfer	-	26,807		26,807	29,428		29,428	2,621	110%
<b>Sources Total</b>	<b>150,000</b>	<b>26,807</b>		<b>26,807</b>	<b>29,428</b>	<b>-</b>	<b>29,428</b>	<b>2,621</b>	<b>110%</b>
Expenditures Total:	152,305	152,305	-	152,305	85,999		85,999	66,306	56%
<b>Police Grants Net Results:</b>	<b>(2,305)</b>	<b>(125,498)</b>		<b>(125,498)</b>	<b>(56,571)</b>		<b>(56,571)</b>	<b>68,927</b>	<b>45%</b>
<b>Fund Balance July 1, 2020</b>	<b>125,498</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>68,927</b>				
<b>Fund: 205 - Traffic Safety Fund</b>									
Revenue Total:	46,500	46,500		46,500	29,031		29,031	(17,469)	62%
Expenditures Total:	19,719	19,719		19,719	564		564	19,155	3%
<b>Traffic Safety Fund Net Results:</b>	<b>26,781</b>	<b>26,781</b>		<b>26,781</b>	<b>28,467</b>		<b>28,467</b>	<b>1,686</b>	<b>106%</b>
<b>Fund Balance July 1, 2020</b>	<b>207,302</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>235,770</b>				
<b>Fund: 206 - Supplemental Law Enforcement Svc Fund</b>									
Revenue Total:	101,600	158,327		158,327	159,013		159,013	686	100%
Expenditures Total:	97,897	97,897		97,897	98,192		98,192	(295)	100%
<b>Sup Law Enforce Svc Fund Net Results:</b>	<b>3,703</b>	<b>60,430</b>		<b>60,430</b>	<b>60,821</b>		<b>60,821</b>	<b>391</b>	<b>101%</b>
<b>Fund Balance July 1, 2020</b>	<b>269,337</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>330,158</b>				
<b>Fund: 207 - NPDES Storm Water Fund</b>									
Revenue Total:	266,620	324,655		324,655	260,448		260,448	(64,207)	80%
Expenditures Total:	377,717	377,717		377,717	275,059		275,059	102,658	73%
<b>NPDES Storm Water Fund Net Results:</b>	<b>(111,097)</b>	<b>(53,062)</b>		<b>(53,062)</b>	<b>(14,611)</b>		<b>(14,611)</b>	<b>38,451</b>	<b>28%</b>
<b>Fund Balance July 1, 2020</b>	<b>16,432</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>1,821</b>				
<b>Fund: 209 - Recreation Fund</b>									
Revenue Total:	1,286,820	752,038		752,038	786,185		786,185	34,147	105%
Penison Trust 115 Transfer	11,704	11,704		11,704	7,334		7,334	(4,370)	63%
<b>Sources Total</b>	<b>1,298,524</b>	<b>763,742</b>	<b>-</b>	<b>763,742</b>	<b>793,519</b>	<b>-</b>	<b>793,519</b>	<b>29,777</b>	<b>104%</b>
Expenditures Total:	1,298,524	799,283	24,153	823,436	823,437		823,437	(0)	100%
<b>Recreation Fund Net Results:</b>	<b>-</b>	<b>(35,542)</b>		<b>(59,695)</b>	<b>(29,918)</b>		<b>(29,918)</b>	<b>29,777</b>	<b>50%</b>
<b>Fund Balance July 1, 2020</b>	<b>58,144</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>22,602</b>		<b>(1,551)</b>	<b>28,226</b>				
<b>Fund: 212 - Building &amp; Planning</b>									
Revenue Total:	820,700	1,012,700		1,012,700	694,592		694,592	(318,108)	69%
Penison Trust 115 Transfer	64,846	64,846		64,846	-		-	(64,846)	0%
<b>Sources Total</b>	<b>885,546</b>	<b>1,077,546</b>		<b>1,077,546</b>	<b>694,592</b>	<b>-</b>	<b>694,592</b>	<b>(382,954)</b>	<b>64%</b>
Expenditures Total:	1,311,338	1,503,338		1,503,338	987,604		987,604	515,734	66%
<b>Building &amp; Planning Net Results:</b>	<b>(425,792)</b>	<b>(425,792)</b>		<b>(425,792)</b>	<b>(293,012)</b>		<b>(293,012)</b>	<b>132,779</b>	<b>69%</b>
<b>Fund Balance July 1, 2020</b>	<b>158,389</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>	<b>(134,623)</b>				
<b>Fund: 213 - Refuse Management Fund</b>									
Revenue Total:	66,060	66,060		66,060	68,675		68,675	2,615	104%
Expenditures Total:	126,417	126,417	107,805	234,222	210,444		210,444	23,778	90%
<b>Refuse Management Fund Net Results:</b>	<b>(60,357)</b>	<b>(60,357)</b>		<b>(60,357)</b>	<b>(141,770)</b>		<b>(141,770)</b>	<b>26,392</b>	<b>235%</b>
<b>Fund Balance July 1, 2020</b>	<b>335,177</b>	<b>335,177</b>		<b>335,177</b>	<b>335,177</b>				
<b>Estimated Fund Balance June 30, 2021</b>	<b>274,820</b>	<b>274,820</b>		<b>274,820</b>	<b>193,408</b>				



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 214 - Solid Waste Fund</b>									
Revenue Total:	368,000	368,000		368,000	359,496		359,496	(8,504)	98%
Expenditures Total:	20,000	237,800	45,700	283,500	47,940	210,137	258,077	25,423	91%
<b>Solid Waste Fund Net Results:</b>	<b>348,000</b>	<b>130,200</b>		<b>130,200</b>	<b>311,557</b>		<b>311,557</b>	<b>16,919</b>	<b>239%</b>
<b>Fund Balance July 1, 2020</b>	<b>1,558,131</b>	<b>1,558,131</b>		<b>1,558,131</b>	<b>1,558,131</b>				
<b>Estimated Fund Balance June 30, 2021</b>	<b>1,906,131</b>	<b>1,688,331</b>		<b>1,688,331</b>	<b>1,869,688</b>				
<b>Fund: 215 - Measure C and J Fund</b>									
Revenue Total:	388,000	398,147		398,147	402,575		402,575	4,428	101%
Expenditures Total:	780,598	780,598		780,598	160,603		160,603	619,995	21%
<b>Measure C and J Fund Net Results:</b>	<b>(392,598)</b>	<b>(382,451)</b>		<b>(382,451)</b>	<b>241,971</b>		<b>241,971</b>	<b>624,422</b>	<b>-63%</b>
<b>Fund Balance July 1, 2020</b>	<b>1,821,573</b>	<b>1,821,573</b>		<b>1,821,573</b>	<b>1,821,573</b>				
<b>Estimated Fund Balance June 30, 2021</b>	<b>1,428,975</b>	<b>1,439,122</b>		<b>1,439,122</b>	<b>2,063,544</b>				
<b>Fund: 216 - Rate Stabilization Fund</b>									
Revenue Total:	-	-	184,676	184,676	184,676		184,676	0	0%
Expenditures Total:	-	-		-	-		-	-	0%
<b>Rate Stabilization Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>184,676</b>		<b>184,676</b>	<b>0</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>				
<b>Estimated Fund Balance June 30, 2021</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>184,676</b>				
<b>Fund: 225 - Asset Seizure-Adjudicated Fund</b>									
Revenue Total:	-	-		-	538		538	538	0%
Expenditures Total:	-	-		-	-		-	-	0%
<b>Asset Seizure-Adjudicated Fund Net Results:</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>538</b>		<b>538</b>	<b>538</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>86,562</b>	<b>86,562</b>		<b>86,562</b>	<b>86,562</b>				
<b>Estimated Fund Balance June 30, 2021</b>	<b>86,562</b>	<b>86,562</b>		<b>86,562</b>	<b>87,100</b>				
<b>Fund: 226 - CASp Certification and Training Fund</b>									
Revenue Total:	-	-		-	6,668		6,668	6,668	0%
Expenditures Total:	-	-		-	-		-	-	0%
<b>CASp Certification and Training Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>6,668</b>		<b>6,668</b>	<b>6,668</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>20,749</b>	<b>20,749</b>		<b>20,749</b>	<b>20,749</b>				
<b>Estimated Fund Balance June 30, 2021</b>	<b>20,749</b>	<b>20,749</b>		<b>20,749</b>	<b>27,417</b>				
<b>Fund: 231 - Littering Fines</b>									
Revenue Total:	-	-		-	34		34	34	0%
Expenditures Total:	-	-		-	-		-	-	0%
<b>Littering Fines Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>34</b>		<b>34</b>	<b>34</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>2,146</b>	<b>2,146</b>		<b>2,146</b>	<b>2,146</b>				
<b>Estimated Fund Balance June 30, 2021</b>	<b>2,146</b>	<b>2,146</b>		<b>2,146</b>	<b>2,180</b>				
<b>Fund: 275 - Parkland Dedication Fund</b>									
Revenue Total:	-	-		-	16,742		16,742	16,742	0%
Expenditures Total:	-	-		-	-		-	-	0%
<b>Parkland Dedication Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>16,742</b>		<b>16,742</b>	<b>16,742</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>88,070</b>	<b>88,070</b>		<b>88,070</b>	<b>88,070</b>				
<b>Estimated Fund Balance June 30, 2021</b>	<b>88,070</b>	<b>88,070</b>		<b>88,070</b>	<b>104,812</b>				
<b>Fund: 276 - Growth Impact Fund</b>									
Revenue Total:	-	-		-	33,060		33,060	33,060	0%
Expenditures Total:	8,000	8,000		8,000	-		-	8,000	0%
<b>Growth Impact Fund Net Results:</b>	<b>(8,000)</b>	<b>(8,000)</b>		<b>(8,000)</b>	<b>33,060</b>		<b>33,060</b>	<b>41,060</b>	<b>-413%</b>
<b>Fund Balance July 1, 2020</b>	<b>108,925</b>	<b>108,925</b>		<b>108,925</b>	<b>108,925</b>				
<b>Estimated Fund Balance June 30, 2021</b>	<b>100,925</b>	<b>100,925</b>		<b>100,925</b>	<b>141,985</b>				
<b>Fund: 277 - Development Services</b>									
Revenue Total:	-	-		-	478		478	478	0%
Expenditures Total:	-	-		-	-		-	-	0%
<b>Development Services Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>478</b>		<b>478</b>	<b>478</b>	<b>0%</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>(188)</b>				



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 285 - Housing Land Held for Resale</b>									
Revenue Total:	105,000	1,855,000		1,855,000	68,282		68,282	(1,786,718)	4%
Expenditures Total:	174,903	174,903		174,903	44,092		44,092	130,811	25%
<b>Housing Land Held for Resale Net Results:</b>	<b>(69,903)</b>	<b>1,680,097</b>		<b>1,680,097</b>	<b>24,190</b>		<b>24,190</b>	<b>(1,655,907)</b>	<b>1%</b>
<b>Fund Balance July 1, 2020</b>	<b>7,819,515</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>7,843,705</b>				
<b>Fund: 310 - Lighting &amp; Landscape Districts</b>									
Revenue Total:	42,780	42,780	14,584	57,364	57,364		57,364	0	100%
Expenditures Total:	42,780	42,780	10,819	53,599	53,599		53,599	(0)	100%
<b>Lighting &amp; Landscape Districts Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>3,765</b>		<b>3,765</b>	<b>(0)</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>32,188</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>35,953</b>				
<b>Fund: 316 - Pinole Valley Park</b>									
Revenue Total:	-	-		-	2		2	2	0%
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>Fund Balance July 1, 2020</b>	<b>(621)</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>(619)</b>				
<b>Fund: 317 - Pinole Valley Caretaker Fund</b>									
Revenue Total:	15,000	15,000		15,000	11,250		11,250	(3,750)	75%
Expenditures Total:	14,867	14,867		14,867	11,268		11,268	3,599	76%
<b>Pinole Valley Caretaker Fund Net Results:</b>	<b>133</b>	<b>133</b>		<b>133</b>	<b>(18)</b>		<b>(18)</b>	<b>(151)</b>	<b>-14%</b>
<b>Fund Balance July 1, 2020</b>	<b>(309)</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>(327)</b>				
<b>Fund: 324 - Public Facilities Fund</b>									
Expenditures Total:	70,000	70,000		70,000	-		-	70,000	0%
<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>Fund Balance July 1, 2020</b>	<b>545,005</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>545,005</b>				
<b>Fund: 325 - City Street Improvements</b>									
Revenue Total:	250,000	250,000		250,000	400,419		400,419	150,419	160%
Expenditures Total:	1,779,103	1,335,698		1,335,698	448,469	702,678	1,151,147	184,551	86%
<b>City Street Improvements Net Results:</b>	<b>(1,529,103)</b>	<b>(1,085,698)</b>		<b>(1,085,698)</b>	<b>(48,050)</b>	<b>702,678</b>	<b>654,628</b>	<b>334,969</b>	<b>-60%</b>
<b>Fund Balance July 1, 2020</b>	<b>1,294,914</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>	<b>1,246,864</b>				
<b>Fund: 327 - Park Grants (Measure WW)</b>									
Revenue Total:	-	-		-	172		172	172	0%
Expenditures Total:	189,758	189,758		189,758	-		-	189,758	0%
<b>Park Grants (Measure WW) Net Results:</b>	<b>(189,758)</b>	<b>(189,758)</b>		<b>(189,758)</b>	<b>172</b>		<b>172</b>	<b>189,930</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>25,437</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>25,610</b>				
<b>Fund: 377 - Arterial Streets Rehabilitation Fund</b>									
Revenue Total:	250,000	250,000		250,000	250,000		250,000	-	100%
Expenditures Total:	796,000	643,281		643,281	236,007	42,205	278,212	365,069	43%
<b>Arterial Streets Rehabilitation Fund Net Results:</b>	<b>(546,000)</b>	<b>(393,281)</b>		<b>(393,281)</b>	<b>13,993</b>	<b>42,205</b>	<b>56,198</b>	<b>365,069</b>	<b>-14%</b>
<b>Fund Balance July 1, 2020</b>	<b>774,582</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>788,574</b>				
<b>Fund: 500 - Sewer Enterprise Fund</b>									
Revenue Total:	7,648,971	7,828,471		7,828,471	7,536,613		7,536,613	(291,858)	96%
Penison Trust 115 Transfer	79,872	79,872		79,872	-		-	(79,872)	0%
<b>Sources Total</b>	<b>7,728,843</b>	<b>7,908,343</b>		<b>7,908,343</b>	<b>7,536,613</b>	<b>-</b>	<b>7,536,613</b>	<b>(371,730)</b>	<b>95%</b>
Expenditures Total:	8,232,681	10,251,183		10,251,183	5,701,355	740,707	6,442,062	3,809,122	63%
<b>Sewer Enterprise Fund Net Results:</b>	<b>(503,839)</b>	<b>(2,342,841)</b>	<b>-</b>	<b>(2,342,841)</b>	<b>1,835,258</b>	<b>(740,707)</b>	<b>1,094,551</b>	<b>3,437,392</b>	<b>-47%</b>
<b>Fund Balance July 1, 2020</b>	<b>19,784,826</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>17,441,986</b>		<b>17,441,986</b>	<b>21,620,084</b>				



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 503 - Plant Expansion Fund</b>									
Revenue Total:	-	-		-	90,173		90,173	90,173	0%
Expenditures Total:	-	-			635,724		635,724	(635,724)	0%
<b>Plant Expansion Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>(545,550)</b>		<b>(545,550)</b>	<b>(545,550)</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>2,911,107</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>2,365,557</b>				
<b>Fund: 505 - Cable Access TV</b>									
Revenue Total:	512,419	324,220		324,220	409,166		409,166	84,946	126%
Penison Trust 115 Transfer	79,872	79,872		79,872	14,729		14,729	(65,143)	18%
<b>Sources Total</b>	<b>592,291</b>	<b>404,092</b>		<b>404,092</b>	<b>423,895</b>	<b>-</b>	<b>423,895</b>	<b>19,803</b>	<b>105%</b>
Expenditures Total:	539,309	445,606		445,606	391,792		391,792	53,814	88%
<b>Cable Access TV Net Results:</b>	<b>52,982</b>	<b>(41,514)</b>		<b>(41,514)</b>	<b>32,104</b>		<b>32,104</b>	<b>73,618</b>	<b>-77%</b>
<b>Fund Balance July 1, 2020</b>	<b>(35,235)</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>(3,132)</b>				
<b>Fund: 525 - Information Systems</b>									
Expenditures Total:	802,890	802,890		802,890	668,089		668,089	(134,801)	83%
Indirect cost allocations Total:	(802,890)	(802,890)		(802,890)	(668,089)		(668,089)	134,801	83%
<b>Information Systems Net Results:</b>	<b>0</b>	<b>0</b>			<b>(0)</b>		<b>(0)</b>	<b>0</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>(196,169)</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>(196,169)</b>				
<b>Fund: 700 - Pension Fund</b>									
<b>Revenue</b>									
Interest and Investment Income	-	-		-	2,792,382		2,792,382	2,792,382	0%
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>2,792,382</b>		<b>2,792,382</b>	<b>2,792,382</b>	<b>0%</b>
<b>Expenditures</b>									
425 - Administrative Expenses	-	-		-	86,587		86,587	(86,587)	0%
<b>Expenditures Total:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>86,587</b>		<b>86,587</b>	<b>(86,587)</b>	<b>0%</b>
Transfer Out:	1,501,492	1,501,492		1,501,492	1,352,111		1,352,111	149,381	90%
<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>1,353,684</b>		<b>1,353,684</b>	<b>2,855,176</b>	<b>-90%</b>
<b>Fund Balance July 1, 2020</b>	<b>18,088,811</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>19,442,495</b>				
<b>Fund: 704 - Asset Seizure-Unadjudicated</b>									
Revenue Total:	-	-		-	168		168	168	0%
Total Expenditures	-	-		-	-		-	-	0%
<b>Asset Seizure-Unadjudicated Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>168</b>		<b>168</b>	<b>168</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>13,350</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>	<b>13,518</b>				
<b>Fund: 716 - Pinole Public School</b>									
Revenue Total:	-	-		-	12		12	12	0%
Total Expenditures:	-	-		-	-		-	-	0%
<b>Pinole Public School Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>12</b>		<b>12</b>	<b>12</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>1,738</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>1,750</b>				
<b>Fund: 723 - Police Evidence Trust</b>									
Revenue Total:	-	-		-	11		11	11	0%
Expenditures Total:	-	-		-	-		-	-	0%
<b>Police Evidence Trust Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>11</b>		<b>11</b>	<b>11</b>	<b>0%</b>
<b>Fund Balance July 1, 2020</b>	<b>189</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>200</b>				
<b>Fund: 750 - Recognized Obligation Retirement Fund</b>									
Revenue Total:	250,000	250,000		250,000	6,139,171		6,139,171	5,889,171	2456%
Expenditures Total:	250,000	2,000,000		2,000,000	888,499		888,499	1,111,501	44%
<b>Recognized Obligation Retirement Fund Net Results:</b>	<b>-</b>	<b>(1,750,000)</b>		<b>(1,750,000)</b>	<b>5,250,672</b>		<b>5,250,672</b>	<b>7,000,672</b>	<b>-300%</b>
<b>Fund Balance July 1, 2020</b>	<b>6,289</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>	<b>5,256,961</b>				



## ATTACHMENT B

### RESOLUTION NO. 2021-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 2020-21

**WHEREAS**, the City Council did adopt an Operations Budget for City Operations by Resolution number 2020-58 on June 16, 2020; and

**WHEREAS**, the City Council did adopt adjustments to the Operations Budget by Resolution number 2020-106 on November 17, 2020; and

**WHEREAS**, the City Council did adopt adjustments to the Operations Budget by Resolution number 2021-12 on March 2, 2021; and

**WHEREAS**, the Finance Director has presented proposed recommendations for amendment of the adopted budget for the City of Pinole Operations for Fiscal Year 2020/21 as part of a Quarterly Financial Report at the regular City Council Meeting held on September 21, 2021; 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 2020/21 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 2020/21 commencing July 1, 2020 and ending June 30, 2021 are hereby approved and adopted, as set forth in Exhibit #1 (herein incorporated).

**PASSED AND ADOPTED** this 21st day of September 2021, 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 **21<sup>st</sup>** day of **September, 2021**.

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Heather Iopu, CMC  
City Clerk

**Recreation Fund**

Expenditures	\$24,153
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**Refuse Management Fund**

Expenditures	\$107,805
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**Solid Waste Fund**

Expenditures	\$45,700
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**Rate Stabilization Fund**

Revenues	\$184,676
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**Lighting and Landscape Districts**

Revenues	\$14,584
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Expenditures	\$10,819
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