

# 6/5 Flex Report

		Estimated Available Fund Balance@ 6/30/20	2020 Budgeted Revenues	2020 Budgeted Transfers-In	2020 Budgeted Operating Expenditures	2020 Budgeted Capital Expenditures	2020 Budgeted Transfers-Out	Estimated Available Fund Balance@ 6/30/21 <sup>1</sup>	6/8/20 Budget Workshop	Reserve Levels Requirement per Policy
<b>GENERAL FUND</b>										
110	General Fund	18,657,674	40,218,579	406,000	42,091,643	-	1,032,936	16,157,674		30%
201	Budget Stabilization	2,445,285						2,445,285		\$2M or 5% of GF Op Exp
<b>Total General Fund &amp; Budget Stabilization</b>		<b>21,102,959</b>	<b>40,218,579</b>	<b>406,000</b>	<b>42,091,643</b>	<b>-</b>	<b>1,032,936</b>	<b>18,602,959</b>		
<b>INTERNAL SERVICE FUNDS</b>										
601	Information and Communication Systems	1,137,332	1,158,459		1,419,549	20,000		856,242	59.480%	30%
611	Fleet Maintenance	794,322	1,975,535		1,983,009	53,000	9,972	723,876	35.380%	30%
621	Building Maintenance	882,188	1,998,828	60,000	2,249,621		11,938	679,457	30.044%	30%
631	Fringe Benefits	989,017	1,963,930		1,960,073			992,874	50.655%	30%
632	Pension Trust/Reserve Fund <sup>2</sup>	-	394,299		394,299			-		
635	Other Post-Employment Benefits (OPEB) <sup>3</sup>	222,220	1,200,000	979,874	2,123,900			278,194		
641	Liability Insurance	600,000	2,221,069		2,166,069			655,000	30.239%	30%
<b>Total Internal Service Funds</b>		<b>4,625,078</b>	<b>10,912,120</b>	<b>1,039,874</b>	<b>12,296,520</b>	<b>73,000</b>	<b>21,910</b>	<b>4,185,642</b>		
<b>ENTERPRISE FUNDS</b>										
501	Water Operating	13,261,896	23,344,664	40,000	21,284,293	82,553	394,462	14,885,252	68.402%	30%
502-511	Water Facility Reserve Funds	4,469,468	1,732,918		-			6,202,386		
521	Sewer Operating	1,372,710	4,265,000		3,101,119	20,000	851,324	1,665,267	41.920%	30%
522-523	Sewer Facility Reserve Funds	269,371	423,440		-			692,811		
540-541	Water Front Operation	209,686	1,654,296		1,289,767		13,343	560,872	43.041%	30%
550	Marina	953,169	2,336,516		2,371,570	15,000	16,994	886,121	36.867%	30%
580	Island Energy	2,836,878	5,682,000		5,430,825	250,000		2,838,053	49.958%	30%
590	Pittsburg Power	3,474,838	2,710,465	50,000	1,523,411		784,947	3,926,945	170.119%	30%
<b>Total Enterprise Funds</b>		<b>26,848,014</b>	<b>\$ 42,149,299</b>	<b>\$ 90,000</b>	<b>\$ 35,000,985</b>	<b>\$ 367,553</b>	<b>\$ 2,061,070</b>	<b>31,657,705</b>		
<b>SPECIAL REVENUE FUNDS</b>										
120	California Theatre	28,300	315,330		320,292			23,338		
130	General Plan Update	11,322	160,000		160,000			11,322		
140	Emergency Operations Center	9,147	55,075		41,600			22,622		
202	Economic Development	421,200	441,172		366,151			496,221		
203	Gas Tax	63,229	1,234,503		1,162,111			135,621		
204	Measure J Tax Fund	76,068	742,900		695,332			123,636		
205	Citywide Lighting & Landscape	94,752	3,983,920		3,993,813			84,859		
206	Oak Hills Lighting & Landscape	33,901	35,022		36,605			32,318		
207	NPDES - Stormwater Fund	366,640	1,262,431		1,405,268			223,803		
208	Geological Abatement (GHAD)	4,306,819	1,002,075		615,175			4,693,719		
209	San Marco Police CFD 2004-01	68,907	1,128,610		1,060,000			137,517		
210	Solid Waste Fund	354,300	544,700		484,644			414,356		
211	Park Maintenance CFD 2007-01	74,322	145,760		72,585			147,497		
213	R/R Ave Specific Plan (eBART CFD 2014-1)	20,368	10,150		2,500			28,018		
214	Project Amenities Mgmt (CFD 2015-1)	37,842	27,188		2,400			62,630		
215	Fire District CFD	8,045	6,657		2,028			12,674		
219	Vista Del Mar Police CFD 2005-2	9,998	367,490		340,700			36,788		
220	Public Safety CFD 2005-1	100,072	667,600		644,000			123,672		
221	Asset Seizure Fund	23,155	-		-			23,155		
222	Marina Vista Field Replacement Fund	322,854	12,500		-			335,354		
225	Hillview Jr. High Athletic Field	369,422	29,000		-			398,422		
226	GHAD Administration	33,157	500,400		401,570			131,987		
227	Public, Education & Government Fees (PEG)	755,577	124,000		137,000			742,577		
228	Gas Tax - Road Maint & Rehab (RMRA)	203,918	964,049		-	1,027,553		140,414		
231	Housing Rehab Loans - CDBG	658	14,217		10,000			4,875		
232	Housing Rehab Loans - HOME	1,246	-		-			1,246		

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233	CDBG Block Grant	87,021	634,112	671,417			49,716		
241	Housing Authority - Section 8	582,444	18,583,311	18,406,848			758,907		
243	Neighborhood Stabilization Program	46,564	400	-			46,964		
245	CalHome Program	199,367	1,100	-			200,467		
248	Successor Agency Housing Fund (Former RDA)	2,606,098	211,317	390,455			2,426,960		
255	CA Energy Conservation Program	7	74,500	74,500			7		
281	PW-Local Enforcement Agency Grants (LEA)	459	-	-			459		
282	PW-Oil Recycle Grants	-	-	-			-		
283	PW-Beverage Container Recycle Grants	-	-	-			-		
291	Local Law Enforcement Block Grant (LLEBG)	-	-	-			-		
293	Supplement Law Enforcement Program (SLESF)	-	3,000	-			3,000		
294	COPS Hiring Recovery (CHRP)	-	-	-			-		
295	Regional Freeway Security Fund	428	-	-			428		
299	Misc Grants-Non Interest	51,018	400,000	400,000			51,018		
530	Golf Course	5,218	-	4,000			1,218		
752	Impact Fee Funds	35,020	4,600	-			39,620		
<b>Total Special Revenue Funds</b>		<b>11,408,863</b>	<b>\$ 33,687,089</b>	<b>\$ -</b>	<b>\$ 31,900,994</b>	<b>\$ 1,027,553</b>	<b>\$ -</b>	<b>12,167,405</b>	
<b>CAPITAL PROJECT FUNDS</b>									
301	Pittsburg Capital Improvement Fund	73,618	-	-			73,618		
302	Kirker Creek Drainage Fund	371,600	3,000	18,360			356,240		
303	Local Traffic Mitigation Fund	3,008,701	1,702,315	76,368			4,634,648		
304	Park Dedication Fund	217,575	2,190,792	58,049			2,350,318		
305	Inclusionary Housing Fund	412,014	4,000	-			416,014		
306	Traffic Impact Fair Share Fund	514,304	4,000	-			518,304		
307	Regional Traffic Mitigation Fund	54,820	2,500	-			57,320		
310	Infrastructure Repair & Replacement	25,590	3,000	-			28,590		
312	Bailey Road Maintenance	1,417,913	162,000	-			1,579,913		
322	Community Capital Improvement Fund	101,784	-	-			101,784		
525	Recycled Water Capital Maintenance	32,743	280	-			33,023		
802	RDA Capital Projects Fund	48,640	-	-			48,640		
<b>Total Capital Project Funds</b>		<b>6,279,301</b>	<b>\$ 4,071,887</b>	<b>\$ -</b>	<b>\$ 152,777</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,198,411</b>	
<b>DEBT SERVICE FUNDS<sup>4</sup></b>									
412	Pension Obligation Fund	3,051,559	4,479,886	4,464,886			3,066,559		
715-725	Assessment Districts	6,121,170	3,619,155	2,822,784			6,917,541		
500	Water Revenue Bond Proceeds	514,038	14,000	-			528,038		
<b>Total Debt Service Funds<sup>4</sup></b>		<b>9,686,767</b>	<b>\$ 8,113,041</b>	<b>\$ -</b>	<b>\$ 7,287,670</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,512,138</b>	
<b>SUCCESSOR AGENCY TO RDA FUNDS</b>									
822-836	Successor Agency to RDA Tax Allocation Bonds	24,292,369	31,349,886	31,243,902			24,398,353		
844-845	Successor Agency to RDA Housing Bonds	1,572,393	2,098,608	2,030,281			1,640,720		
799	Successor Agency to RDA Obligation Retirement Fund	-	33,828,152	33,828,152			-		
801	Successor Agency to RDA Tax Increment Fund	1,039,197	441,164	421,548			1,058,813		
<b>Total Successor Agency Funds</b>		<b>26,903,959</b>	<b>\$ 67,717,810</b>	<b>\$ -</b>	<b>\$ 67,523,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>27,097,886</b>	
<b>Grand Total:</b>		<b>106,854,942</b>	<b>206,869,825</b>	<b>1,535,874</b>	<b>196,254,472</b>	<b>1,468,106</b>	<b>3,115,916</b>	<b>114,422,147</b>	

1 Represents working capital and does not include fixed assets, inventory, long-term advances or loans  
2 Does not include Pension 115 trust funds that will be held by a third party trust (PARS) = \$638,434  
3 Does not include CERBT trust funds held by CalPERS - CERBT in Trust = \$4.9M as of 6/30/19  
4 Debt service fund balances include debt service reserves held by trustee.