City of Pittsburg
California

65 Civic Avenue
Pittsburg, CA 94565
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AGENDA

FINANCE MANAGEMENT SUBCOMMITTEE

Friday, October 18, 2024
4:00 PM Pacific Time (US and Canada)

Pittsburg City Hall
First Floor Conference Room, 4B
65 Civic Avenue
Pittsburg, CA 94565

Subcommittee Members

Juan Antonio Banales, Mayor
Jelani Killings, Vice Mayor

1. **Public Comment on Non-Agenda Items**

2. **24-25 Budget Review, YTD through Sept 2024**
   Staff will provide the Subcommittee with an overview of the 2024-2025 Fiscal Year Budget YTD through Sept 2024. *Subcommittee feedback requested.*

3. **Review and Update the Use of General Fund Reserves for Emergency Repairs Due to the 22/23 Storms**
   Subcommittee feedback requested.

4. **ARPA, General Fund Surplus, and Measure M Surplus**
   Staff will provide the Subcommittee with an update related to the City of Pittsburg's ARPA, General Fund and Measure M. *Subcommittee feedback requested.*

5. **Grants Update: City Manager's Office**
   Staff will provide an update on current and potential grants managed by the City Manager's Office.

6. **Subcommittee and Staff Reports or Remarks**

7. **Adjournment**

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MEMORANDUM

Date: October 18, 2024

To: Finance Management Subcommittee
From: Paul Rodrigues, Director of Finance
Re: **Agenda Item No. #2 24-25 Budget Review, YTD through Sept 2024**

Item No. 2: 24-25 Budget Review, YTD through Sept 2024

Staff will provide the Subcommittee with an overview of the 2024-2025 Fiscal Year Budget YTD through Sept 2024.

The Subcommittee has found this report to be helpful in identifying trends and items which require a closer examination to determine if budget adjustments are required. Many revenues and expenditures are received or expended on a consistent monthly basis, while other revenues and expenditures are received on an annual or quarterly basis.

Staff will present a brief presentation highlighting many of the City's funds and departments. *Subcommittee feedback is requested.*

Item No. 2
2024-25 Budget Review
Finance Subcommittee
October 18, 2024

FY2024-25 Financial Review as of Sept 2024

	2021 Actuals	2022 Actuals	2023 Actuals	2024 Mid-Yr	2024 Estimated Actuals	2025 Adopted (As of 09/30/24)	2025 Actuals (As of 09/30/24)	2025 % Complet. (As of 09/30/24)
Dept	12,309,432	10,300,437	12,505,946	12,438,253	12,832,717	13,024,901	1,637,257	13%
Other	36,839,384	39,652,900	44,214,195	43,266,952	46,792,572	42,378,144	107,219	0%
Meas. M - Dept Alloc	6,122,286	4,450,000	4,450,000	4,450,000	4,450,000	4,950,000	373,642	8%
Meas. M - Surplus	-	1,748,700	1,546,244	1,104,000	1,104,000	940,000	109,154	12%
Total Revenues	**55,271,102**	**56,152,037**	**62,716,385**	**61,259,205**	**65,179,289**	**61,293,045**	**2,227,272**	**4%**
Departmental Exp	34,465,101	42,199,299	47,131,424	47,517,729	48,314,608	52,788,620	10,101,301	**19%**
Surplus / (Deficit) w/o Other Exp	**20,806,001**	**13,952,738**	**15,584,961**	**13,741,476**	**16,864,681**	**8,504,425**	**(7,874,029)**	
Non-Dept Exp	3,008,539	3,201,540	4,857,030	5,231,062	6,498,266	1,340,446	479,016	36%
Transfers Out	1,663,586	2,319,686	3,809,536	3,994,766	4,453,180	1,444,300	(109,154)	-8%
Meas. M Exp	6,122,286	4,450,000	4,450,000	4,450,000	4,450,000	4,950,000	4,950,000	100%
Meas. M Surplus resv for Future Projs	-	1,748,700	1,546,244	1,104,000	1,104,000	940,000	109,154	12%
CAPEX	132,682	377,065	881,274	1,574,300	356,320	423,500	389,070	92%
Other Exp	**10,927,093**	**12,096,991**	**15,544,084**	**16,354,128**	**16,861,766**	**9,098,246**	**5,818,086**	64%
Total Expenditures (Dept + Other)	**45,392,194**	**54,296,290**	**62,675,508**	**63,871,857**	**65,176,374**	**61,886,866**	**15,919,387**	**26%**
Surplus / (Deficit) w/o Proj	**9,878,908**	**1,855,747**	**40,877**	**(2,612,652)**	**2,915**	**(593,821)**	**(13,692,115)**	
Projects (One-time)	-	(565,700)	6,763,569	7,283,103	8,387,103	940,000	109,154	
Projects Return To Source Transfers In					(2,170,803)			
Surplus / (Deficit)	**9,878,908**	**2,421,447**	**(6,722,692)**	**(9,895,755)**	**(6,213,385)**	**(1,533,821)**	**(13,801,269)**	
GF RESV %	**73%**	**70%**	**44%**	**30%**	**34%**	**39%**		

Proposed Adjustments to Fund 601

Fund 601 Information & Communication Systems			
	Adopted Budget 6/30/2025	Proposed Adjustments	Budget as Adjusted 6/30/2025
Revenues	2,929,118	(599,772)	2,329,346
Expenditures	3,204,716	(878,227)	2,326,489
Surplus (Deficit)	(275,598)	278,455	2,857

Expenditure reduction due to 878,227 of ERP funding identified and appropriated as an appropriate use of ARPA funds.

Revenues reduced accordingly

200,000 to be transferred to ERP project for staff time related implementation of the ERP system

Item No. 3

Finance Subcommittee

Review & Use of GF Surplus – Emergency Repairs

October 18, 2024

Emergency Repairs – Use of GF Surplus

	2023 Emergency Projects			
Project		Original Budget - from GF Surplus	Estimated Actual Expenditures	Amount Remaining from GF Surplus
3023	Willow Pass Road	800,000	476,000	324,000
3024	Buchanan Road	2,000,000	1,664,400	335,600
3025	Kirker Creek/Harbor St	1,000,000	12,254	987,746
3026	60 Civic	800,000	25,000	775,000
	Total	4,600,000	2,177,654	2,422,346

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MEMORANDUM

Date: October 18, 2024
To: Finance Management Subcommittee
Re: **Agenda Item No. 4: Special Revenues Update**

American Rescue Plan Act (ARPA)			Status
Total ARPA Funding		**$ 16,290,477**	
Revenue Replacement			
	Dream Courts	$7,250,000	Allocated, Reso. No. 24,14531
	Premier Fields	$1,842,811	Allocated, Reso. No. 24,14499
	Hotel Incentive	$500,000	Allocated, Reso. No. 23-14341
	Sports Tourism Subtotal	***$9,592,811***	
	Police EV Chargers at City Hall	$90,300	Allocated, Reso. No. 23-14272
	Fleet Study	$116,889	Allocated, Reso. No. 23-14229
	Citywide Storm Drain Trash Capture Devices	$200,000	Allocated, Reso. No. 24-14538
	Revenue Replacement Subtotal	***$10,000,000***	
Non-Revenue Replacement			
	Frontage Road Trail	$812,250	Allocated, Reso No. 22-14220, 22-14223
	Hotel Grant (Courtyard)	$599,000	Allocated, Reso No. 23-14315
	Local Business Coaching ("Pittsburg Eats!")	$200,000	Allocated, Reso No. 23-14315
	Additional Local Business Coaching ("Pittsburg Eats!")	$120,000	Allocated, Reso No. 24-14499
	Reviving the Heart of Pittsburg Pride	$388,000	Allocated, Reso No. 23-14313
	Americana Park Bypass Channel	$103,000	Allocated, Reso No. 24-14453
	City Park Restroom	$1,250,000	Allocated, Reso No. 24-14499
	PD servers	$750,000	Allocated, Reso No. 24-14499
	Enterprise Allocated, Resource Planning/Server	$2,068,227	Allocated, Reso No. 24-14499
	Non-Revenue Replacement Subtotal	***$6,290,477***	

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July 1, 2024: Measure M Surplus

Annual Measure M Revenue	2021-2022 Revenues Available in 2022-2023	2022-2023 Revenues Available in 2023-2024	2023-2024 Mostly Received, Available in 2024-2025	Current Year: 2024-2025 Projected, Available in 2025-2026
Budgeted Revenue	$6,648,700	$6,446,244	$6,063,805	$6,340,000
Carryover from Previous Year Surplus (if PF Reallocated)	$0	$0	$8,774	$12,451
Subtotal Revenue	*$6,648,700*	*$6,446,244*	*$6,072,579*	*$6,352,451*
Base Allocations				
Economic Development Revenue Base	$450,000	$450,000	$450,000	$450,000
Police Revenue Base	$2,850,000	$2,850,000	$2,850,000	$2,850,000
Public Works Revenue Base	$750,000	$750,000	$750,000	$1,250,000
Recreation - Senior Center Revenue Base	$425,000	$425,000	$425,000	$425,000
Recreation - Youth Revenue Base	$425,000	$425,000	$425,000	$425,000
Subtotal Revenue Base Allocations	*$4,900,000*	*$4,900,000*	*$4,900,000*	*$5,400,000*
Measure M Revenue Annual Surplus + Previous Yr Carryover	$1,748,700	$1,346,244	$1,172,579	$952,451
Economic Dev: W Leland Traffic Signal	$850,000	$0	$0	$0
Economic Dev: 3rd Party Park Patrol	$0	$200,000	$0	$0
Public Works: Sidewalk Repair	$0	$170,803	$100,000	$100,000
Public Works: Skate Park Tree Removal	$63,700	$0	$0	$0
Public Works: Streetlight Data w CCTA	$85,000	$0	$0	$0
Public Works: BART Connectivity	$0	$25,000	$0	$0
Public Works: Loveridge Road Pavement	$0	$25,000	$0	$0
Public Works: Premier Fields	$0	$0	$438,461	
Public Works: Security Cameras	$0	$300,000	$0	$0
Public Works: Streets	$0	$0	$500,000	$0
Recreation: - Marina Center	$750,000	$0	$0	$0
Recreation: Library Hours	$0	$121,667	$121,667	$121,667
Recreation: Project 1751 - Youth Fund	$0	$200,000	$0	$0
Reserves	$0	$200,000	$0	$0
Recreation: Small World Park Train and Carousel	$0	$295,000	$0	$0
Subtotal	*$1,748,700*	*$1,537,470*	*$1,160,128*	*$221,667*
Balance	*$0*	*$8,774*	*$12,451*	*$730,784*

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General Fund Surplus				
	FY 2021-2022	**FY 2022-2023**	**FY 2023-2024**	**FY 2024-2025 (Est)**
Starting Balance (Previous Year's Remaining Surplus)	*$7,851,300*	*$7,018,300*	*$5,675,113*	*$1,058,813*
EXPENDITURES				
Expenditures Allocated	**FY 2021-2022**	**FY 2022-2023**	**FY 2023-2024**	**FY 2024-2025 (Planned)**
Pavement	$0	$0	$1,251,300	$0
Skate Park	$0	$435,187	$0	$0
Public Art	$0	$200,000	$0	$0
Streetlight LED Replacement	$0	$500,000	$0	$0
Heart of Pittsburg Pride Trees	$0	$62,000	$0	$0
Police Activities League	$0	$0	$0	$250,000
City Entrances	$0	$0	$250,000	
Utility Box Art	$0	$0	$0	$20,000
Landscape Master Plan	$0	$0	$1,500,000	$0
Premier Fields	$0		$1,615,000	$0
Uncommitted	$0	$0	$0	$0
Subtotal Expenditures Allocated	*$0*	*$1,197,187*	*$4,616,300*	*$270,000*
Additional Draws on General Fund Surplus				
Kirker Pass Rd Resurfacing	$233,000	$0	$0	$0
Park Patrol Contract	$250,000	$0	$0	$0
Police Fencing	$0	$0	$0	$0
Police Evidence Room	$350,000	$0	$0	$0
Police Servers	$0	$0	$0	$0
Park Safety Trees (Heart of Pitts Pride)	$0	$30,000	$0	$0
Library Hours	$0	$116,000	$0	$0
Subtotal Additional Draws	***$833,000***	*$146,000*	*$0*	*$0*
Total Expenditures	***$833,000***	***$1,343,187***	***$4,616,300***	***$270,000***
Balance	*$7,018,300*	*$5,675,113*	*$1,058,813*	*$788,813*