

City of Pittsburg															
General Fund Forecast FY 2020-2021															
							10% Impact		15% Impact		20% Impact		30% Impact		
<u>Annual Revenues</u>	<u>Annual Increase</u>	<u>Amended Budget FY 2019-20</u>	<u>Projected Mid-Year FY 2019-20</u>	<u>Reduction</u>	<u>C-19 Revised YE Est.</u>	<u>Difference M-Y vs. Revised</u>	<u>Reduction</u>	<u>Projected 20-21</u>	<u>Reduction</u>	<u>Projected 20-21</u>	<u>Reduction</u>	<u>Projected 20-21</u>	<u>Reduction</u>	<u>Projected 20-21</u>	<u>FY 2020-21</u>
Property Tax	2.1%	4,230,000	4,193,834	0.0%	4,193,834	-	0.0%	4,193,834	0.0%	4,193,834	5.0%	3,984,142	10.0%	3,774,451	4,281,905
Sales Tax	2.0%	9,437,000	9,331,000	10.0%	8,397,900	(933,100)	33.0%	6,251,770	50.0%	4,665,500	50.0%	4,665,500	75.0%	2,332,750	9,780,700
Sales Tax - Measure M	2.0%	4,723,918	4,589,943	10.0%	4,130,949	(458,994)	33.0%	3,075,262	50.0%	2,294,972	50.0%	2,294,972	75.0%	1,147,486	4,891,092
Prop 172 Public Safety	1.0%	625,000	640,000	10.0%	576,000	(64,000)	33.0%	428,800	50.0%	320,000	50.0%	320,000	75.0%	160,000	646,400
Transient Occupancy Tax	2.0%	850,000	875,000	25.0%	656,250	(218,750)	50.0%	437,500	50.0%	437,500	75.0%	218,750	90.0%	87,500	892,500
Franchise Tax	2.5%	4,277,010	4,349,861	0.0%	4,349,861	-	0.0%	4,349,861	0.0%	4,349,861	15.0%	3,697,382	20.0%	3,479,889	4,458,608
Community Benefit and City Services Fees (Garbage Fees)	3.0%	623,553	629,607	0.0%	629,607	-	0.0%	629,607	0.0%	629,607	15.0%	535,166	20.0%	503,686	648,495
Motor Vehicle In-Lieu Tax (increase FY 30-31 to 5%)	1.5%	5,230,000	5,346,962	0.0%	5,346,962	-	0.0%	5,346,962	0.0%	5,346,962	5.0%	5,079,614	5.0%	5,079,614	5,427,166
Other Taxes	0.5%	810,000	810,000	0.0%	810,000	-	0.0%	810,000	0.0%	810,000	0.0%	810,000	0.0%	810,000	814,050
Intergovernmental	1.0%	1,472,798	1,494,707	0.0%	1,494,707	-	0.0%	1,494,707	0.0%	1,494,707	0.0%	1,494,707	0.0%	1,494,707	1,509,654
Permits, Licenses and Fees	1.0%	1,594,250	1,605,450	0.0%	1,605,450	-	0.0%	1,605,450	0.0%	1,605,450	0.0%	1,605,450	0.0%	1,605,450	1,621,505
Fines and Forfeitures	1.0%	471,675	525,386	25.0%	394,040	(131,347)	0.0%	525,386	0.0%	525,386	50.0%	262,693	75.0%	131,347	530,640
Service Fees	0.5%	2,502,382	2,476,988	0.0%	2,476,988	-	0.0%	2,476,988	0.0%	2,476,988	0.0%	2,476,988	0.0%	2,476,988	2,489,373
Use of Money and Property	0.5%	219,000	250,000	0.0%	250,000	-	0.0%	250,000	0.0%	250,000	0.0%	250,000	0.0%	250,000	251,250
Other Revenues	0.5%	1,503,710	1,514,014	0.0%	1,514,014	-	0.0%	1,514,014	0.0%	1,514,014	0.0%	1,514,014	0.0%	1,514,014	1,521,584
RDA Pass-through Payments - after bond refinance	2.0%	1,123,972	1,650,000	0.0%	1,650,000	-	0.0%	1,650,000	0.0%	1,650,000	5.0%	1,567,500	10.0%	1,485,000	1,683,000
Transfer In from Other City Funds	0.0%	2,737,989	2,737,989	0.0%	2,737,989	-	0.0%	2,737,989	0.0%	2,737,989	0.0%	2,737,989	0.0%	2,737,989	2,737,989
Transfer in from CFDs		2,065,000	2,065,000	0.0%	2,065,000	-	0.0%	2,065,000	0.0%	2,065,000	0.0%	2,065,000	0.0%	2,065,000	2,312,325
Admin OH	1.0%	1,778,520	1,763,520	0.0%	1,763,520	-	0.0%	1,763,520	0.0%	1,763,520	0.0%	1,763,520	0.0%	1,763,520	1,781,155
Total Reoccurring Annual Revenues		46,275,777	46,849,261		45,043,070	(1,806,191)		41,606,650		39,131,290		37,343,387		32,899,389	48,279,389
Potential New or Short Term Revenues															
Police Grants		229,688	229,688	0.0%	229,688	-	0.0%	229,688	0.0%	229,688	0.0%	229,688	0.0%	229,688	229,688
Public-Private Partnership Grant for PD Resource Officers		705,705	705,705	0.0%	705,705	-	0.0%	705,705	0.0%	705,705	0.0%	705,705	0.0%	705,705	705,705
Total Potential New or Short Term Revenues		935,393	935,393		935,393	-	-	935,393	-	935,393	-	935,393	-	935,393	935,393
Total Revenues		47,211,170	47,784,654		45,978,463	(1,806,191)		42,542,043		40,066,683		38,278,780		33,834,782	49,214,782
					4%			11%		16%		20%		30%	
					1,806,191			5,242,611		7,717,972		9,505,875		13,949,872	

Annual Expenses	Annual Increase	Amended Budget FY 2019-20	Projected Mid-Year FY 2019-20	Reduction	C-19 Revised YE Est.	Difference M-Y vs. Revised	10% Impact		15% Impact		20% Impact		30% Impact		FY 2020-21
							Reduction	Projected 20-21	Reduction	Projected 20-21	Reduction	Projected 20-21	Reduction	Projected 20-21	
Salaries - Misc	0.0%	7,030,956	6,773,088	0.0%	6,773,088	-	0.0%	6,773,088	0.0%	6,773,088	0.0%	6,773,088	0.0%	6,773,088	7,030,956
Salaries - Sworn	0.0%	10,761,177	10,726,207	0.0%	10,726,207	-	0.0%	10,726,207	0.0%	10,726,207	0.0%	10,726,207	0.0%	10,726,207	10,726,207
Salaries - Part-time	0.0%	829,813	890,154	15.0%	756,631	(133,523)	33.0%	596,403	50.0%	445,077	50.0%	445,077	75.0%	222,539	890,154
Salaries - Overtime	0.0%	1,096,390	1,236,761	0.0%	1,236,761	-	33.0%	828,630	50.0%	618,381	50.0%	618,381	75.0%	309,190	1,236,761
Salaries - Step Increases, Other Adjustments & Stipend	0.0%	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	127,500
Vacancy Rate/Attrition Savings	3.0%	(518,527)	(404,850)	25.0%	(303,638)	101,213	0.0%	(404,850)	0.0%	(404,850)	0.0%	(404,850)	0.0%	(404,850)	(416,996)
Pension - Non-sworn current	Per PERS	517,339	485,581	0.0%	485,581	-	0.0%	485,581	0.0%	485,581	0.0%	485,581	0.0%	485,581	668,000
Pension - Non-sworn UAL Catch Up	New 17-18	617,793	617,793	0.0%	617,793	-	0.0%	617,793	0.0%	617,793	0.0%	617,793	0.0%	617,793	859,740
Pension - Non-sworn Projected annual variance 20 YR Amort	New 21-22	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	-
Pension - Sworn	Per PERS	1,824,581	1,844,611	0.0%	1,844,611	-	0.0%	1,844,611	0.0%	1,844,611	0.0%	1,844,611	0.0%	1,844,611	2,148,950
Pension - Sworn UAL Catch Up	New 17-18	1,603,884	1,603,884	0.0%	1,603,884	-	0.0%	1,603,884	0.0%	1,603,884	0.0%	1,603,884	0.0%	1,603,884	1,913,000
Pension - Safety Projected annual variance 20 YR Amort	New 21-22	-	-	0.0%	-	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	-
Health Care (combined)	8.1%	2,969,560	2,832,520	0.0%	2,832,520	-	0.0%	2,832,520	0.0%	2,832,520	0.0%	2,832,520	0.0%	2,832,520	3,061,954
FICA & Medicare (combined)	0.0%	756,643	763,476	0.0%	763,476	-	0.0%	763,476	0.0%	763,476	0.0%	763,476	0.0%	763,476	763,476
Workers Comp	5.0%	1,006,266	1,048,710	0.0%	1,048,710	-	0.0%	1,048,710	0.0%	1,048,710	0.0%	1,048,710	0.0%	1,048,710	1,101,146
CCCERA Liability and Pension Bonds	0.0%	2,971,403	2,971,403	0.0%	2,971,403	-	0.0%	2,971,403	0.0%	2,971,403	0.0%	2,971,403	0.0%	2,971,403	3,059,299
OPEB Liability Reduction	0.0%	200,000	100,000	0.0%	100,000	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	100,000
PERS 115 Trust	0.0%	146,171	246,171	0.0%	246,171	-	0.0%	246,171	0.0%	246,171	50.0%	123,086	100.0%	-	246,171
Building Maintenance Reserves	0.0%	40,000	40,000	0.0%	40,000	-	0.0%	40,000	0.0%	40,000	33.0%	26,800	66.0%	13,600	40,000
Retiree Med/Vac Buy-Bk/Empl Termination	0.0%	385,248	385,248	0.0%	385,248	-	0.0%	385,248	0.0%	385,248	0.0%	385,248	0.0%	385,248	385,248
Retiree Health OPEB Pay Go	7.5%	1,107,201	1,107,201	100.0%	-	(1,107,201)	100.0%	-	100.0%	-	100.0%	-	100.0%	-	1,190,241
EBRCSA Costs	2.0%	99,550	104,000	0.0%	104,000	-	0.0%	104,000	0.0%	104,000	0.0%	104,000	0.0%	104,000	106,080
Building Maintenance	2.0%	1,782,142	1,782,142	0.0%	1,782,142	-	0.0%	1,782,142	0.0%	1,782,142	0.0%	1,782,142	0.0%	1,782,142	1,817,785
Contractual and Professional Services	2.0%	1,894,369	1,886,211	5.0%	1,791,900	(94,311)	10.0%	1,697,590	10.0%	1,697,590	20.0%	1,508,969	25.0%	1,414,658	1,923,935
Fleet Maintenance	2.0%	1,215,550	1,215,550	5.0%	1,154,773	(60,778)	10.0%	1,093,995	10.0%	1,093,995	20.0%	972,440	25.0%	911,663	1,239,861
Information Systems	2.0%	897,719	898,663	0.0%	898,663	-	0.0%	898,663	0.0%	898,663	0.0%	898,663	0.0%	898,663	916,636
Insurance	5.0%	1,292,834	1,335,120	0.0%	1,335,120	-	0.0%	1,335,120	0.0%	1,335,120	0.0%	1,335,120	0.0%	1,335,120	1,401,876
Police Dispatch Contract	3.0%	1,316,640	1,350,000	0.0%	1,350,000	-	0.0%	1,350,000	0.0%	1,350,000	0.0%	1,350,000	0.0%	1,350,000	1,390,500
Pass Thru- Sales Tax Share	2.0%	341,682	341,682	25.0%	256,262	(85,421)	33.0%	228,927	50.0%	170,841	50.0%	170,841	75.0%	85,421	351,081
Transfers Out to Other Funds	2.0%	1,404,226	1,404,226	5.0%	1,334,015	(70,211)	10.0%	1,263,803	10.0%	1,263,803	20.0%	1,123,381	25.0%	1,053,170	1,432,311
Capital Expenses	2.0%	496,510	383,000	5.0%	363,850	(19,150)	10.0%	344,700	10.0%	344,700	20.0%	306,400	25.0%	287,250	390,660
Other Expenses	1.0%	3,506,648	3,639,330	5.0%	3,457,364	(181,967)	10.0%	3,275,397	10.0%	3,275,397	20.0%	2,911,464	25.0%	2,729,498	3,675,723
Pavement Maintenance	0.0%	963,689	963,689	0.0%	963,689	-	100.0%	-	100.0%	-	100.0%	-	100.0%	-	500,000
Total Annual Expenses		48,557,457	48,571,571		46,920,223	(1,651,348)		44,733,212		44,313,551		43,324,434		42,144,583	50,278,256
								-8%		-9%		-11%		-13%	
Additional Projected Expense (Savings)															
New Revenues or Reductions Not Yet Identified		-	-		-	-		(1,000,000)		(2,240,000)		(2,500,000)		(4,000,000)	
Total Projected Expense Savings		-	-		-	-		(1,000,000)		(2,240,000)		(2,500,000)		(4,000,000)	-
Total Expenses		48,557,457	48,571,571		46,920,223	(1,651,348)		43,733,212		42,073,551		40,824,434		38,144,583	50,278,256
		-	-												
Surplus/(Deficit) (Revenues - Expenditures)		(1,346,287)	(786,917)		(941,760)	(154,843)		(1,191,169)		(2,006,868)		(2,545,654)		(4,309,801)	(1,063,473)
Beginning General Fund Reserve Balance		19,444,591	19,444,591		19,444,591			18,502,832		18,502,832		18,502,832		18,502,832	18,657,674
Addition (Use) of GF Fund Balance		(1,346,287)	(786,917)		(941,760)			(1,191,169)		(2,006,868)		(2,545,654)		(4,309,801)	(1,063,473)
Ending General Fund Reserve Balance		18,098,304	18,657,674		18,502,832			17,311,662		16,495,963		15,957,177		14,193,031	17,594,201
General Fund Fund Balance in excess of 20%		8,766,960	9,300,805		9,458,360			8,686,720		7,954,954		7,578,247		6,032,198	7,903,144
General Fund Fund Balance in excess of 30%		4,101,288	4,622,371		4,936,124			4,374,249		3,684,449		3,388,782		1,951,782	3,057,615