



# CITY COUNCIL REPORT

8E

**DATE: NOVEMBER 2, 2021**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: MARKISHA GUILLORY, FINANCE DIRECTOR**

**SUBJECT: RECEIVE THE FISCAL YEAR (FY) 2021-22 FIRST QUARTER  
FINANCIAL REPORT**

---

## **RECOMMENDATION**

Staff recommends that the City Council receive the Fiscal Year (FY) 2021/22 First Quarter Financial Report.

## **BACKGROUND**

The quarterly financial report is intended to provide the City Council, City staff, and the public a general update on the financial activities and budget 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 First Quarter Financial Report covers financial activity for the period of July 1, 2021 through September 30, 2021.

## **REVIEW & ANALYSIS**

### **General Fund Analysis**

The FY 2021/22 budget originally adopted on June 29, 2021 included the use of General Fund unassigned fund balance in the amount of \$2.46 million. During the first quarter of FY 2021/22, the City Council approved additional appropriations of \$138,130 from fund balance for professional services. This increased the budgeted use of unassigned fund balance to \$2.60 million. The following table shows the ending fund balance of \$3.34 million for the General Fund.

General Fund, Measure S 2006, and Measure S 2014	FY 2021/22 Original Budget	FY 2021/22 Current Budget	FY 2021/22 YTD Actuals	FY 2021/22 YTD Actuals w/ Encumb.	% of Budget	Projected Year-End
Revenues	\$ 17,290,542	\$ 17,290,542	\$ 1,388,664	\$ 1,388,664	8%	17,290,542
Expenditures	19,754,153	19,892,283	4,132,292	4,152,056	21%	19,892,283
Net surplus/deficit	(2,463,611)	(2,601,741)	\$ (2,743,627)	\$ (2,763,391)		(2,601,741)
Beginning Fund Balance	5,937,352	5,937,352				5,937,352
Ending Fund Balance	\$ 3,473,741	\$ 3,335,611				3,335,611

The following table shows the ending fund balance of \$8.14 million for the General Fund, Measure S 2006, and Measure S 2014 funds combined.

General Fund, Measure S 2006, and Measure S 2014	FY 2021/22 Original Budget	FY 2021/22 Current Budget	FY 2021/22 YTD Actuals	FY 2021/22 YTD Actuals w/ Encumb.	% of Budget	Projected Year-End
Revenues	\$ 21,627,288	\$ 21,627,288	\$ 1,772,920	\$ 1,772,920	8%	21,627,288
Expenditures	26,149,670	26,287,800	4,878,258	4,924,524	19%	26,287,800
Net surplus/deficit	(4,522,382)	(4,660,512)	\$ (3,105,337)	\$ (3,151,603)		(4,660,512)
Beginning Fund Balance	12,803,691	12,803,691				12,803,691
Ending Fund Balance	\$ 8,281,309	\$ 8,143,179				8,143,179

### General Fund Revenue

For the first quarter, General Fund revenue was \$1.39 million, or 8% of budget. General Fund revenues are not received evenly throughout the fiscal year, so first quarter revenue is not expected to be at 25% of the annual budget. For comparison, General Fund revenue for the first quarter of FY 2020/21 was 11% of budget.

Category	FY 2021/22 Original Budget	FY 2021/22 Current Budget	FY 2021/22 YTD Actuals	% of Budget	Projected Year-End
Property Taxes	\$ 4,230,122	\$ 4,230,122	\$ 28,007	1%	\$ 4,230,122
Sales and Use Taxes	4,224,661	4,224,661	370,740	9%	4,224,661
Utility Users Tax	1,915,000	1,915,000	348,650	18%	1,915,000
Franchise Taxes	779,000	779,000	56,915	7%	779,000
Other Taxes: TOT	418,000	418,000	79,196	19%	418,000
Other Taxes: Business License	382,000	382,000	44,445	12%	382,000
Intergovernmental Taxes	2,082,883	2,082,883	-	0%	2,082,883
Public Safety Charges	1,339,796	1,339,796	389,457	29%	1,339,796
Total Other Revenue	1,065,394	1,065,394	71,254	7%	1,065,394
Revenue Total:	16,436,856	16,436,856	1,388,664	8%	16,436,856
Transfer In from Section 115 Trust	853,686	853,686	-	0%	853,686
Revenue/Sources Total:	\$ 17,290,542	\$ 17,290,542	\$ 1,388,664	8%	\$ 17,290,542

General Fund revenue, including Measure S 2006 and Measure S 2014, was \$1.77 million, or 8% of budget.

Category	FY 2021/22 Original Budget	FY 2021/22 Current Budget	FY 2021/22 YTD Actuals	% of Budget	Projected Year- End
Property Taxes	\$ 4,230,122	\$ 4,230,122	\$ 28,007	1%	\$ 4,230,122
Sales and Use Taxes	4,224,661	4,224,661	370,740	9%	4,224,661
Measure S 2006 & 2014	4,336,746	4,336,746	384,256	9%	4,336,746
Utility Users Tax	1,915,000	1,915,000	348,650	18%	1,915,000
Franchise Taxes	779,000	779,000	56,915	7%	779,000
Other Taxes: TOT	418,000	418,000	79,196	19%	418,000
Other Taxes: Business License	382,000	382,000	44,445	12%	382,000
Intergovernmental Taxes	2,082,883	2,082,883	-	0%	2,082,883
Public Safety Charges	1,339,796	1,339,796	389,457	29%	1,339,796
Total Other Revenue	1,065,394	1,065,394	71,254	7%	1,065,394
Revenue Total:	20,773,602	20,773,602	1,772,920	9%	20,773,602
Transfer In from Section 115 Trust	853,686	853,686	-	0%	853,686
Revenue/Sources Total:	\$ 21,627,288	\$ 21,627,288	\$ 1,772,920	8%	\$ 21,627,288

### Sales Tax

Sales tax is the City's largest revenue stream for the General Fund and Measure S Funds combined. For the first quarter, sales tax revenue was \$754,996, or 9% of budget. There is a typically a delay in the timing of sales tax receipts. The actuals are only for one month, July 2021. Despite the economic impact of COVID-19, sales tax receipts continue trending higher than initially predicted, especially in the countywide pool for online sales.

### Property Tax

Property tax is the City's second largest revenue stream. It is received in December, April, and June of each year, so the actual revenue collected is not significant at this point. Property tax revenue includes the basic 1% property tax of \$2.76 million and the Redevelopment Property Tax Trust Fund (RPTTF) of \$1.16 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 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, and is received monthly. For the first quarter, revenues were \$348,650 or 18% of budget.

Franchise Tax is levied on gas, electricity, cable, and refuse. It is received monthly or quarterly depending on the segment. Revenues were \$56,915, or 7% of budget.

Other Taxes include Transient Occupancy Tax (TOT) and Business License. The majority of business license revenue is received in December and January. Total revenues were \$123,641, or 16% of budget.

Intergovernmental taxes, including the Property Tax In-Lieu of Motor Vehicle License Fee (VLF), is received in two equal installments, in December and May.

Public safety charges, including police dispatch services for Hercules and San Pablo, were \$389,457, or 29% of budget. Payments are remitted to the City quarterly.

This category also includes permits, fees, fines and forfeitures, rental income, investment income, and grants. All revenues in this category totaled \$71,254, or 7% of budget. These sources of revenue fluctuate throughout the fiscal year.

The transfer from the City's Section 115 Pension Trust to the General will be completed at the end of the fiscal year. The amount of the transfer will be based on actual PERS expenditures.

### General Fund Expenditures

For the first quarter, General Fund expenditures were \$4.15 million, or 21% of budget. At this point, it is expected that expenditures are about 25% of budget. There were not any notable variances other than in the debt service category, which was at 100% of budget. The reason is that the annual payment for the City's one General Fund debt, the 2006 pension obligation bonds, is paid in full at the beginning of the fiscal year.

The following tables summarize the General Fund activity for the first quarter by expenditure category and by department.

Category	FY 2021/22 Original Budget	FY 2021/22 Current Budget	FY 2021/22 YTD Actuals	FY 2021/22 YTD Actuals w/ Encumb.	% of Budget	Projected Year- End
Salaries & Wages	\$ 9,084,353	\$ 9,084,353	\$ 1,752,271	\$ 1,752,271	19%	\$ 9,084,353
Benefits	5,829,863	5,829,863	1,024,726	1,024,726	18%	5,829,863
Professional/Admin Services	3,482,541	3,535,671	473,863	473,863	13%	3,535,671
Other Operating	286,311	286,311	46,060	46,060	16%	286,311
Materials and Supplies	184,200	184,200	60,926	80,689	33%	184,200
Interdepartmental Charges	(1,313,357)	(1,313,357)	196,425	196,425	-15%	(1,313,357)
Asset/Capital Outlay	921,180	921,180	1,929	1,929	0%	921,180
Debt Service	576,107	576,107	576,091	576,091	100%	576,107
Other Financing Uses/Transfers Out	702,955	787,955	-	-	0%	787,955
<b>Expenditure Total:</b>	<b>\$ 19,754,153</b>	<b>\$ 19,892,283</b>	<b>\$ 4,132,291</b>	<b>\$ 4,152,054</b>	<b>21%</b>	<b>\$ 19,892,283</b>

Department	FY 2021/22 Original Budget	FY 2021/22 Current Budget	FY 2021/22 YTD Actuals	FY 2021/22 YTD Actuals w/ Encumb.	% of Budget	Projected Year End
City Council	\$ 176,609	\$ 176,609	\$ 48,823	\$ 48,823	28%	\$ 176,609
City Manager	562,708	575,838	163,990	163,990	28%	575,838
City Clerk	450,393	450,393	57,184	57,184	13%	450,393
City Treasurer	8,693	8,693	1,707	1,707	20%	8,693
City Attorney	310,200	310,200	48,048	48,048	15%	310,200
Finance Department	554,891	554,891	112,802	112,802	20%	554,891
Human Resources	553,626	553,626	60,620	60,620	11%	553,626
Non-Departmental	2,676,149	2,761,149	691,772	691,772	25%	1,397,087
Police Department	7,609,879	7,609,879	1,766,115	1,766,115	23%	7,609,879
Fire Department	3,925,759	3,965,759	851,674	851,674	21%	3,965,759
Public Works	2,128,337	2,128,337	257,938	277,701	13%	2,128,337
Community Development	369,885	369,885	38,510	38,510	10%	369,885
Community Services	427,025	427,025	33,110	33,110	8%	427,025
<b>Expenditure Total:</b>	<b>\$ 19,754,153</b>	<b>\$ 19,892,283</b>	<b>\$ 4,132,292</b>	<b>\$ 4,152,055</b>	<b>21%</b>	<b>\$ 19,892,283</b>

### 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 first quarter, revenues were \$191,406, or 9% of budget; this represents one month of sales tax. There is typically a delay in the timing of this revenue source. Expenditures were \$557,062, or 22% 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. For the first quarter, revenues were \$192,851, or 9% of budget; this represents one month of sales tax. There is typically a delay in the timing of this revenue source. Expenditures plus encumbrances were \$581,063, or 18% of budget.

### 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.

#### 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 the first quarter, revenues were \$171,416, or 19% of budget. There is typically a delay in the distribution of the Gas Tax RMRA revenue. Expenditures were \$96,910, or 11% of

budget. Actual expenditures are trending lower than budgeted due to the timing of capital projects.

#### 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 the first quarter, revenues were \$38,821, or 22% of budget. Expenditures, primarily for sworn staff time, were \$41,685, or 20% of budget.

#### Traffic Safety Fund (Fund 205)

The Traffic Safety Fund accounts for traffic fines and forfeitures received by the City. These funds are used exclusively for official traffic control devices, the maintenance thereof, equipment and supplies for traffic law enforcement and traffic accident prevention, and for the maintenance, improvement, or construction of public streets, bridges, and culverts within the City. The fund may be used to pay the compensation of part-time school crossing guards. For the first quarter, revenues were \$9,503, or 20% of budget. Expenditures, primarily for part-time staff, were \$1,437, or 7% of budget.

#### 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 the first quarter, revenues were \$68,970, or 44% of budget. Expenditures were \$21,028, or 20% of budget.

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

The NPDES Storm Water Fund accounts for assessments collected by the County via property tax bills in December, April, and June, 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 the first quarter, expenditures were \$66,057, or 16% 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 COVID-related shelter in place (SIP) order. For the first quarter,

revenues were \$73,866, 6% of the current budget. Expenditures were \$250,730, or 16% of budget. The Recreation Department Fund will receive transfers in from the General Fund and Measure S Fund to support operations and close the budget gap. The transfers will be processed later in the fiscal year based on need.

#### 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 the first quarter, revenues were \$232,542, 14% of the current budget. Revenues are lower because they are not received evenly. Expenditures were \$215,927, or 12% of budget.

#### 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 the first quarter, revenues were \$15,477, or 23% of budget. Expenditures were \$26,848, or 19% of budget.

#### 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 first quarter, revenues were \$1,000, less than 1% of the current budget. Actual revenues were mostly from interest earnings; the main revenues are received quarterly. Expenditures plus encumbrances were \$213,066, or 28% of budget.

#### 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 the first quarter, revenues were minimal and there were not any expenditures. Because the fund was recently created, the revenues were not budgeted. Transfers in from the Refuse Management Fund (213) and the Solid Waste Fund (214) will be processed later in the fiscal year.

### 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 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 the first quarter, revenues were \$39,416, or 10% of budget. The actuals reflect a grant reimbursement for the San Pablo Ave. bike improvements. Expenditures were \$26,855, or 3% of budget. Actual expenditures are trending lower than budgeted due to the timing of capital projects.

### American Rescue Plan Act Fund (217)

The American Rescue Plan Act Fund accounts for the \$4.61 million allocated to the City from the federal government from the American Rescue Plan Act of 2021. The City received its first tranche of \$2.31 million in July 2021 and will receive the second tranche one year later. The funds are restricted for specific uses and will be appropriated later, following Council adoption of an expenditure plan.

### 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 the first quarter, revenues were \$2,279, less than 1% of budget. Revenues received were from interest earnings. Proceeds from the Successor Agency loan repayment will be received later in the fiscal year. Expenditures were \$9,949, or 4% of 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 the first quarter, no revenues were received due to the timing of property tax receipts. Expenditures were \$6,076, or 10% of budget.

### 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 the first quarter, revenues were \$132,634, or 35% of budget. This was a grant reimbursement from for the San Pablo Ave. bike improvements. The transfer from Measure S was not processed until the second quarter. Expenditures plus encumbrances were \$704,071, or 62% of budget.



### 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 the first quarter, actual revenues are not reflected because the transfer from Measure S was not processed until the second quarter. Expenditures plus encumbrances were \$42,408, or 5% of budget.

### 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 the first quarter, revenues were \$437,750, or 6% of budget, due to the timing of property tax receipts. Expenditures were \$1.56 million, or 22% 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. For the first quarter, revenues were \$29,755, or 6% of budget. The amount of revenue received at this point in the fiscal year aligns with expectations because franchise and PEG fees are received quarterly, approximately one month after the close of the quarter. Expenditures were \$93,304, or 17% 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. For the first quarter, revenues and expenditures were both \$1.01 million, or 17% of budget.

The FY 2021/22 budget and actual revenue, expenditures, and ending fund balance for each City fund is detailed in Attachment A.

## **FISCAL IMPACT**

There is no financial impact as a result of receiving the First Quarter Financial Report.

## **ATTACHMENTS**

A – FY 2021/22 First 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	4,230,122	4,230,122		4,230,122	28,007		28,007	(4,202,115)	1%	4,230,122
Sales and Use Taxes	4,224,661	4,224,661		4,224,661	370,740		370,740	(3,853,921)	9%	4,224,661
Utility Users Tax	1,915,000	1,915,000		1,915,000	348,650		348,650	(1,566,350)	18%	1,915,000
Franchise Taxes	779,000	779,000		779,000	56,915		56,915	(722,085)	7%	779,000
Other Taxes: TOT	418,000	418,000		418,000	79,196		79,196	(338,804)	19%	418,000
Other Taxes: Business License	382,000	382,000		382,000	44,445		44,445	(337,555)	12%	382,000
Intergovernmental Taxes	2,082,883	2,082,883		2,082,883	-		-	(2,082,883)	0%	2,082,883
Public Safety Charges	1,339,796	1,339,796		1,339,796	389,457		389,457	(950,339)	29%	1,339,796
Total Other Revenue	1,065,394	1,065,394		1,065,394	71,254		71,254	(994,140)	7%	1,065,394
<b>Revenue Total:</b>	<b>16,436,856</b>	<b>16,436,856</b>	<b>-</b>	<b>16,436,856</b>	<b>1,388,664</b>		<b>1,388,664</b>	<b>(15,048,192)</b>	<b>8%</b>	<b>16,436,856</b>
Penison Trust 115 Transfer	853,686	853,686		853,686	-		-	(853,686)	0%	853,686
<b>Sources Total</b>	<b>17,290,542</b>	<b>17,290,542</b>	<b>-</b>	<b>17,290,542</b>	<b>1,388,664</b>	<b>-</b>	<b>1,388,664</b>	<b>(15,901,878)</b>	<b>8%</b>	<b>17,290,542</b>
<b>Expenditures</b>										
City Council Total:	176,609	176,609		176,609	48,823		48,823	127,786	28%	176,609
City Manager Total:	562,708	575,838		575,838	163,990		163,990	411,848	28%	575,838
City Clerk Total:	450,393	450,393		450,393	57,184		57,184	393,209	13%	450,393
City Treasurer Total:	8,693	8,693		8,693	1,707		1,707	6,986	20%	8,693
City Attorney Total:	310,200	310,200		310,200	48,048		48,048	262,152	15%	310,200
Finance Department Total:	554,891	554,891		554,891	112,802		112,802	442,089	20%	554,891
Human Resources Total:	553,626	553,626		553,626	60,620		60,620	493,006	11%	553,626
Non-Departmental Total:	1,397,087	1,397,087		1,397,087	115,681		115,681	1,281,406	8%	1,397,087
<b>Total Administrative:</b>	<b>4,014,207</b>	<b>4,027,337</b>	<b>-</b>	<b>4,027,337</b>	<b>608,854</b>	<b>-</b>	<b>608,854</b>	<b>3,418,483</b>	<b>15%</b>	<b>4,027,337</b>
Police Department Total:	7,609,879	7,609,879		7,609,879	1,766,115		1,766,115	5,843,764	23%	7,609,879
Fire Department Total:	3,925,759	3,965,759		3,965,759	851,674		851,674	3,114,085	21%	3,965,759
<b>Total Public Safety:</b>	<b>11,535,638</b>	<b>11,575,638</b>	<b>-</b>	<b>11,575,638</b>	<b>2,617,789</b>	<b>-</b>	<b>2,617,789</b>	<b>8,957,849</b>	<b>23%</b>	<b>11,575,638</b>
Public Works Total:	2,128,337	2,128,337		2,128,337	257,938	19,763	277,701	1,850,636	13%	2,128,337
Community Development Total:	369,885	369,885		369,885	38,510		38,510	331,375	10%	369,885
Community Services Total:	427,025	427,025		427,025	33,110		33,110	393,915	8%	427,025
Debt Service:	576,107	576,107		576,107	576,091		576,091	16	100%	576,107
Operating Transfer Out:	702,955	787,955		787,955	-		-	787,955	0%	787,955
<b>General Fund Total:</b>	<b>19,754,153</b>	<b>19,892,283</b>	<b>-</b>	<b>19,892,283</b>	<b>4,132,291</b>	<b>19,763</b>	<b>4,152,054</b>	<b>(15,740,229)</b>	<b>21%</b>	<b>19,892,283</b>
<b>General Fund Net Results</b>	<b>(2,463,611)</b>	<b>(2,601,741)</b>	<b>-</b>	<b>(2,601,741)</b>	<b>(2,743,627)</b>	<b>(19,763)</b>	<b>(2,763,390)</b>	<b>(161,649)</b>	<b>106%</b>	<b>(2,601,741)</b>
<b>Fund Balance July 1, 2021</b>	<b>5,937,352</b>	<b>5,937,352</b>		<b>5,937,352</b>	<b>5,937,352</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>3,473,741</b>	<b>3,335,611</b>		<b>3,335,611</b>	<b>3,193,725</b>					
<b>Fund: 105 - Measure S -2006</b>										
<b>Revenue</b>										
Sales and Use Taxes	2,142,000	2,142,000		2,142,000	190,469		190,469	(1,951,531)	9%	2,142,000
Interest and Investment Income	20,000	20,000		20,000	936		936	(19,064)	5%	20,000
Total Other Revenue	1,746	1,746		1,746	-		-	(1,746)	0%	1,746
<b>Revenue Total:</b>	<b>2,163,746</b>	<b>2,163,746</b>	<b>-</b>	<b>2,163,746</b>	<b>191,406</b>		<b>191,406</b>	<b>(1,972,340)</b>	<b>9%</b>	<b>2,163,746</b>
Penison Trust 115 Transfer	-	-		-	-		-	-	0%	-
<b>Sources Total</b>	<b>2,163,746</b>	<b>2,163,746</b>	<b>-</b>	<b>2,163,746</b>	<b>191,406</b>	<b>-</b>	<b>191,406</b>	<b>(1,972,340)</b>	<b>9%</b>	<b>2,163,746</b>
<b>Expenditures</b>										
Finance Department Total:	2,450	2,450		2,450	-		-	2,450	0%	2,450
Police Department Total:	1,844,668	1,844,668		1,844,668	394,415		394,415	1,450,253	21%	1,844,668
Fire Department Total:	681,234	681,234		681,234	162,647		162,647	518,587	24%	681,234
<b>Expenditures Total:</b>	<b>2,528,352</b>	<b>2,528,352</b>	<b>-</b>	<b>2,528,352</b>	<b>557,062</b>		<b>557,062</b>	<b>1,971,290</b>	<b>22%</b>	<b>2,528,352</b>
<b>Measure S -2006 Net Results:</b>	<b>(364,606)</b>	<b>(364,606)</b>		<b>(364,606)</b>	<b>(365,656)</b>		<b>(365,656)</b>	<b>(1,050)</b>	<b>100%</b>	<b>(364,606)</b>
<b>Fund Balance July 1, 2021</b>	<b>2,385,431</b>	<b>2,385,431</b>		<b>2,385,431</b>	<b>2,385,431</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>2,020,825</b>	<b>2,020,825</b>		<b>2,020,825</b>	<b>2,019,775</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	2,142,000	2,142,000		2,142,000	190,461		190,461	(1,951,540)	9%	2,142,000
Interest and Investment Income	30,000	30,000		30,000	2,390		2,390	(27,610)	8%	30,000
Reimbursements	1,000	1,000		1,000	-		-	(1,000)	0%	1,000
<b>Revenue Total:</b>	<b>2,173,000</b>	<b>2,173,000</b>		<b>2,173,000</b>	<b>192,851</b>		<b>192,851</b>	<b>(1,980,149)</b>	<b>9%</b>	<b>2,173,000</b>
Penison Trust 115 Transfer	-	-		-	-		-	-	0%	-
<b>Sources Total</b>	<b>2,173,000</b>	<b>2,173,000</b>		<b>2,173,000</b>	<b>192,851</b>	<b>-</b>	<b>192,851</b>	<b>(1,980,149)</b>	<b>9%</b>	<b>2,173,000</b>
<b>Expenditures</b>										
City Council Department Total:	5,900	5,900		5,900	-		-	5,900	0%	5,900
Finance Department Total:	2,450	2,450		2,450	-		-	2,450	0%	2,450
Information Systems Total:	102,600	102,600		102,600	-		-	102,600	0%	102,600
Police Department Total:	305,807	305,807		305,807	24,338		24,338	281,469	8%	305,807
Fire Department Total:	445,249	445,249		445,249	100,290		100,290	344,959	23%	445,249
Public Works Total:	2,205,709	2,205,709		2,205,709	64,276	392,158	456,435	1,749,274	21%	2,205,709
Community Development Total:	20,000	20,000		20,000	-		-	20,000	0%	20,000
Community Services Total:	63,950	63,950		63,950	-		-	63,950	0%	63,950
<b>Expenditures Total:</b>	<b>3,151,665</b>	<b>3,151,665</b>		<b>3,151,665</b>	<b>188,905</b>	<b>392,158</b>	<b>581,063</b>	<b>2,570,602</b>	<b>18%</b>	<b>3,151,665</b>
Operating Transfer Out:	715,500	715,500		715,500	-		-	715,500	0%	715,500
<b>Measure S-2014 Net Results:</b>	<b>(1,694,165)</b>	<b>(1,694,165)</b>		<b>(1,694,165)</b>	<b>3,946</b>	<b>(392,158)</b>	<b>(388,212)</b>	<b>1,305,953</b>	<b>23%</b>	<b>(1,694,165)</b>
<b>Fund Balance July 1, 2021</b>	<b>4,480,908</b>	<b>4,480,908</b>		<b>4,480,908</b>	<b>4,480,908</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>2,786,743</b>	<b>2,786,743</b>		<b>2,786,743</b>	<b>4,484,854</b>					
<b>Fund: 150 - General Reserve</b>										
Revenue Total:	-	-		-	(16,528)		(16,528)	(16,528)	0%	149,855
<b>General Reserve Net Results:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,528)</b>		<b>(16,528)</b>	<b>(16,528)</b>	<b>0%</b>	<b>149,855</b>
<b>Fund Balance July 1, 2021</b>	<b>7,492,770</b>	<b>7,492,770</b>		<b>7,492,770</b>	<b>7,492,770</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>7,492,770</b>	<b>7,492,770</b>		<b>7,492,770</b>	<b>7,476,242</b>					
<b>Fund: 160 - Equipment Reserve</b>										
<b>Revenue</b>										
Fire Department Total:	-	-		-	-		-	-	0%	-
Public Works Total:	80,000	80,000		80,000	-		-	(80,000)	0%	80,000
Community Development Total:	5,000	5,000		5,000	-		-	(5,000)	0%	5,000
<b>Revenue Total:</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>85,000</b>	<b>-</b>		<b>-</b>	<b>(85,000)</b>	<b>0%</b>	<b>85,000</b>
<b>Expenditures</b>										
Public Works Total:	274,000	274,000		274,000	36,476	103,429	139,904	134,096	51%	274,000
Community Development Total:	5,000	5,000		5,000	-		-	5,000	0%	5,000
<b>Expenditures Total:</b>	<b>279,000</b>	<b>279,000</b>		<b>279,000</b>	<b>36,476</b>		<b>139,904</b>	<b>139,096</b>	<b>50%</b>	<b>279,000</b>
<b>Equipment Reserve Net Results:</b>	<b>(194,000)</b>	<b>(194,000)</b>		<b>(194,000)</b>	<b>(36,476)</b>		<b>(139,904)</b>	<b>54,096</b>	<b>72%</b>	<b>(194,000)</b>
<b>Fund Balance July 1, 2021</b>	<b>243,408</b>	<b>243,408</b>		<b>243,408</b>	<b>243,408</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>49,408</b>	<b>49,408</b>		<b>49,408</b>	<b>206,932</b>					
<b>Fund: 200 - Gas Tax Fund</b>										
Revenue Total:	919,303	919,303		919,303	171,416		171,416	747,887	19%	919,303
Expenditures Total:	895,365	895,365		895,365	96,910		96,910	798,455	11%	895,365
<b>Gas Tax Fund Net Results:</b>	<b>23,938</b>	<b>23,938</b>		<b>23,938</b>	<b>74,507</b>	<b>-</b>	<b>74,507</b>	<b>50,569</b>	<b>311%</b>	<b>23,938</b>
<b>Fund Balance July 1, 2021</b>	<b>356,517</b>	<b>356,517</b>		<b>356,517</b>	<b>356,517</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>380,455</b>	<b>380,455</b>		<b>380,455</b>	<b>431,024</b>					
<b>Fund: 201 - Restricted Real Estate Maintenance Fund</b>										
Revenue Total:	39,991	39,991		39,991	475		475	39,516	1%	39,991
Expenditures Total:	26,000	26,000		26,000	3,727		3,727	22,273	14%	26,000
<b>Restricted Real Estate Maint Fund Net Results:</b>	<b>13,991</b>	<b>13,991</b>		<b>13,991</b>	<b>(3,252)</b>		<b>(3,252)</b>	<b>(17,243)</b>	<b>-23%</b>	<b>13,991</b>
<b>Fund Balance July 1, 2021</b>	<b>181,183</b>	<b>181,183</b>		<b>181,183</b>	<b>181,183</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>195,175</b>	<b>195,175</b>		<b>195,175</b>	<b>177,932</b>					



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 203 - Public Safety Augmentation Fund</b>										
Revenue Total:	172,766	172,766		172,766	38,821		38,821	(133,945)	22%	172,766
Expenditures Total:	204,574	204,574		204,574	41,685		41,685	162,889	20%	204,574
<b>Public Safety Augmentation Fund Net Results:</b>	<b>(31,808)</b>	<b>(31,808)</b>		<b>(31,808)</b>	<b>(2,863)</b>		<b>(2,863)</b>	<b>28,945</b>	<b>9%</b>	<b>(31,808)</b>
<b>Fund Balance July 1, 2021</b>	<b>410,914</b>	<b>410,914</b>		<b>410,914</b>	<b>410,914</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>379,106</b>	<b>379,106</b>		<b>379,106</b>	<b>408,051</b>					
<b>Fund: 205 - Traffic Safety Fund</b>										
Revenue Total:	46,500	46,500		46,500	9,503		9,503	(36,997)	20%	46,500
Expenditures Total:	20,261	20,261		20,261	1,437		1,437	18,824	7%	20,261
<b>Traffic Safety Fund Net Results:</b>	<b>26,239</b>	<b>26,239</b>		<b>26,239</b>	<b>8,066</b>		<b>8,066</b>	<b>(18,173)</b>	<b>31%</b>	<b>26,239</b>
<b>Fund Balance July 1, 2021</b>	<b>234,979</b>	<b>234,979</b>		<b>234,979</b>	<b>234,979</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>261,218</b>	<b>261,218</b>		<b>261,218</b>	<b>243,045</b>					
<b>Fund: 206 - Supplemental Law Enforcement Svc Fund</b>										
Revenue Total:	158,327	158,327		158,327	68,970		68,970	(89,357)	44%	158,327
Expenditures Total:	104,188	104,188		104,188	21,028		21,028	83,160	20%	104,188
<b>Sup Law Enforce Svc Fund Net Results:</b>	<b>54,139</b>	<b>54,139</b>		<b>54,139</b>	<b>47,942</b>		<b>47,942</b>	<b>(6,197)</b>	<b>89%</b>	<b>54,139</b>
<b>Fund Balance July 1, 2021</b>	<b>328,953</b>	<b>328,953</b>		<b>328,953</b>	<b>328,953</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>383,092</b>	<b>383,092</b>		<b>383,092</b>	<b>376,895</b>					
<b>Fund: 207 - NPDES Storm Water Fund</b>										
Revenue Total:	324,128	324,128		324,128	(9)		(9)	(324,137)	0%	324,128
Expenditures Total:	420,685	420,685		420,685	66,057		66,057	354,628	16%	420,685
<b>NPDES Storm Water Fund Net Results:</b>	<b>(96,557)</b>	<b>(96,557)</b>		<b>(96,557)</b>	<b>(66,066)</b>		<b>(66,066)</b>	<b>30,491</b>	<b>68%</b>	<b>(96,557)</b>
<b>Fund Balance July 1, 2021</b>	<b>1,853</b>	<b>1,853</b>		<b>1,853</b>	<b>1,853</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>(94,704)</b>	<b>(94,704)</b>		<b>(94,704)</b>	<b>(64,213)</b>					
<b>Fund: 209 - Recreation Fund</b>										
Revenue Total:	519,922	519,922		519,922	73,866		73,866	(446,055)	14%	519,922
Operating Transfers in:	673,331	673,331		673,331	-		-	(673,331)	0%	673,331
<b>Sources Total</b>	<b>1,193,253</b>	<b>1,193,253</b>	-	<b>1,193,253</b>	<b>73,866</b>	-	<b>73,866</b>	<b>(1,119,386)</b>	<b>6%</b>	<b>1,193,253</b>
Expenditures Total:	1,542,048	1,542,048		1,542,048	250,730		250,730	1,291,318	16%	1,542,048
<b>Recreation Fund Net Results:</b>	<b>(348,795)</b>	<b>(348,795)</b>		<b>(348,795)</b>	<b>(176,864)</b>		<b>(176,864)</b>	<b>171,931</b>	<b>51%</b>	<b>(348,795)</b>
<b>Fund Balance July 1, 2021</b>	<b>29,162</b>	<b>29,162</b>		<b>29,162</b>	<b>29,162</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>(319,634)</b>	<b>(319,634)</b>		<b>(319,634)</b>	<b>(147,702)</b>					
<b>Fund: 212 - Building &amp; Planning</b>										
Revenue Total:	1,605,700	1,605,700		1,605,700	232,542		232,542	(1,373,158)	14%	1,605,700
Operating Transfers In:	-	85,000		85,000	-		-	(85,000)	0%	85,000
<b>Sources Total</b>	<b>1,605,700</b>	<b>1,690,700</b>		<b>1,690,700</b>	<b>232,542</b>	-	<b>232,542</b>	<b>(1,458,158)</b>	<b>14%</b>	<b>1,690,700</b>
Expenditures Total:	1,727,753	1,812,753		1,812,753	215,927		215,927	1,596,826	12%	1,812,753
<b>Building &amp; Planning Net Results:</b>	<b>(122,053)</b>	<b>(122,053)</b>		<b>(122,053)</b>	<b>16,615</b>		<b>16,615</b>	<b>138,669</b>	<b>-14%</b>	<b>(122,053)</b>
<b>Fund Balance July 1, 2021</b>	<b>(134,313)</b>	<b>(134,313)</b>		<b>(134,313)</b>	<b>(134,313)</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>(256,366)</b>	<b>(256,366)</b>		<b>(256,366)</b>	<b>(117,697)</b>					
<b>Fund: 213 - Refuse Management Fund</b>										
Revenue Total:	66,060	66,060		66,060	15,477		15,477	(50,583)	23%	66,060
Expenditures Total:	140,858	140,858		140,858	26,848		26,848	114,010	19%	140,858
<b>Refuse Management Fund Net Results:</b>	<b>(74,798)</b>	<b>(74,798)</b>		<b>(74,798)</b>	<b>(11,371)</b>		<b>(11,371)</b>	<b>63,427</b>	<b>15%</b>	<b>(74,798)</b>
<b>Fund Balance July 1, 2021</b>	<b>192,376</b>	<b>192,376</b>		<b>192,376</b>	<b>192,376</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>117,578</b>	<b>117,578</b>		<b>117,578</b>	<b>181,005</b>					



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 214 - Solid Waste Fund</b>										
Revenue Total:	368,000	368,000		368,000	1,000		1,000	(367,000)	0%	368,000
Expenditures Total:	761,445	761,445		761,445	124,649	88,417	213,066	548,379	28%	761,445
<b>Solid Waste Fund Net Results:</b>	<b>(393,445)</b>	<b>(393,445)</b>		<b>(393,445)</b>	<b>(123,650)</b>		<b>(212,066)</b>	<b>181,379</b>	<b>54%</b>	<b>(393,445)</b>
<b>Fund Balance July 1, 2021</b>	<b>1,863,362</b>	<b>1,863,362</b>		<b>1,863,362</b>	<b>1,863,362</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>1,469,917</b>	<b>1,469,917</b>		<b>1,469,917</b>	<b>1,739,712</b>					
<b>Fund: 215 - Measure C and J Fund</b>										
Revenue Total:	398,147	398,147		398,147	39,416		39,416	(358,731)	10%	398,147
Expenditures Total:	937,189	937,189		937,189	26,855		26,855	910,334	3%	937,189
<b>Measure C and J Fund Net Results:</b>	<b>(539,042)</b>	<b>(539,042)</b>		<b>(539,042)</b>	<b>12,561</b>		<b>12,561</b>	<b>551,603</b>	<b>-2%</b>	<b>(539,042)</b>
<b>Fund Balance July 1, 2021</b>	<b>2,057,182</b>	<b>2,057,182</b>		<b>2,057,182</b>	<b>2,057,182</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>1,518,140</b>	<b>1,518,140</b>		<b>1,518,140</b>	<b>2,069,743</b>					
<b>Fund: 216 - Rate Stabilization Fund</b>										
Revenue Total:	-	-		-	101		101	101	0%	403
Expenditures Total:	-	-		-	-		-	-	0%	-
<b>Rate Stabilization Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>101</b>		<b>101</b>	<b>101</b>	<b>0%</b>	<b>403</b>
<b>Fund Balance July 1, 2021</b>	<b>184,676</b>	<b>184,676</b>		<b>184,676</b>	<b>184,676</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>184,676</b>	<b>184,676</b>		<b>184,676</b>	<b>184,777</b>					
<b>Fund: 217 - American Rescue Plan Act Fund</b>										
Revenue Total:	-	2,302,505		2,302,505	2,302,505		2,302,505	-	0%	2,302,505
Expenditures Total:	-	-		-	-		-	-	0%	2,302,505
<b>American Rescue Plan Act Fund Net Results:</b>	<b>-</b>	<b>2,302,505</b>		<b>2,302,505</b>	<b>2,302,505</b>		<b>2,302,505</b>	<b>-</b>	<b>0%</b>	<b>-</b>
<b>Fund Balance July 1, 2021</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>-</b>	<b>2,302,505</b>		<b>2,302,505</b>	<b>2,302,505</b>					
<b>Fund: 225 - Asset Seizure-Adjudicated Fund</b>										
Revenue Total:	-	-		-	48		48	48	0%	192
Expenditures Total:	86,562	86,562		86,562	9,000		9,000	77,562	0%	86,562
<b>Asset Seizure-Adjudicated Fund Net Results:</b>	<b>(86,562)</b>	<b>(86,562)</b>		<b>(86,562)</b>	<b>(8,952)</b>		<b>(8,952)</b>	<b>77,610</b>	<b>0%</b>	<b>(86,370)</b>
<b>Fund Balance July 1, 2021</b>	<b>87,341</b>	<b>87,341</b>		<b>87,341</b>	<b>87,341</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>779</b>	<b>779</b>		<b>779</b>	<b>78,389</b>					
<b>Fund: 226 - CASp Certification and Training Fund</b>										
Revenue Total:	-	-		-	1,348		1,348	1,348	0%	5,392
Expenditures Total:	-	-		-	-		-	-	0%	-
<b>CASp Certification and Training Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>1,348</b>		<b>1,348</b>	<b>1,348</b>	<b>0%</b>	<b>5,392</b>
<b>Fund Balance July 1, 2021</b>	<b>27,417</b>	<b>27,417</b>		<b>27,417</b>	<b>27,417</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>27,417</b>	<b>27,417</b>		<b>27,417</b>	<b>28,765</b>					
<b>Fund: 275 - Parkland Dedication Fund</b>										
Revenue Total:	-	-		-	58		58	58	0%	232
Expenditures Total:	-	-		-	-		-	-	0%	-
<b>Parkland Dedication Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>58</b>		<b>58</b>	<b>58</b>	<b>0%</b>	<b>232</b>
<b>Fund Balance July 1, 2021</b>	<b>104,448</b>	<b>104,448</b>		<b>104,448</b>	<b>104,448</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>104,448</b>	<b>104,448</b>		<b>104,448</b>	<b>104,506</b>					
<b>Fund: 276 - Growth Impact Fund</b>										
Revenue Total:	229,834	229,834		229,834	78		78	(229,756)	0%	229,834
Expenditures Total:	258,000	258,000		258,000	5,555		5,555	252,445	2%	258,000
<b>Growth Impact Fund Net Results:</b>	<b>(28,166)</b>	<b>(28,166)</b>		<b>(28,166)</b>	<b>(5,477)</b>		<b>(5,477)</b>	<b>22,689</b>	<b>19%</b>	<b>(28,166)</b>
<b>Fund Balance July 1, 2021</b>	<b>141,492</b>	<b>141,492</b>		<b>141,492</b>	<b>141,492</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>113,326</b>	<b>113,326</b>		<b>113,326</b>	<b>136,015</b>					



	Original Budget	Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 285 - Housing Land Held for Resale</b>										
Revenue Total:	1,733,692	1,733,692		1,733,692	2,279		2,279	(1,731,413)	0%	1,733,692
Expenditures Total:	228,798	228,798		228,798	9,949		9,949	218,849	4%	228,798
<b>Housing Land Held for Resale Net Results:</b>	<b>1,504,894</b>	<b>1,504,894</b>		<b>1,504,894</b>	<b>(7,670)</b>		<b>(7,670)</b>	<b>(1,512,564)</b>	<b>-1%</b>	<b>1,504,894</b>
<b>Fund Balance July 1, 2021</b>	<b>7,835,513</b>	<b>7,835,513</b>		<b>7,835,513</b>	<b>7,835,513</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>9,340,407</b>	<b>9,340,407</b>		<b>9,340,407</b>	<b>7,827,842</b>					
<b>Fund: 310 - Lighting &amp; Landscape Districts</b>										
Revenue Total:	62,268	62,268		62,268	-		-	(62,268)	0%	62,268
Expenditures Total:	62,125	62,125		62,125	6,076		6,076	56,049	10%	62,125
<b>Lighting &amp; Landscape Districts Net Results:</b>	<b>143</b>	<b>143</b>		<b>143</b>	<b>(6,076)</b>		<b>(6,076)</b>	<b>(6,219)</b>	<b>-4252%</b>	<b>143</b>
<b>Fund Balance July 1, 2021</b>	<b>35,953</b>	<b>35,953</b>		<b>35,953</b>	<b>35,953</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>36,095</b>	<b>36,095</b>		<b>36,095</b>	<b>29,877</b>					
<b>Fund: 317 - Pinole Valley Caretaker Fund</b>										
Revenue Total:	15,000	15,000		15,000	-		-	(15,000)	0%	15,000
Expenditures Total:	14,755	14,755		14,755	1,606		1,606	13,149	11%	14,755
<b>Pinole Valley Caretaker Fund Net Results:</b>	<b>245</b>	<b>245</b>		<b>245</b>	<b>(1,606)</b>		<b>(1,606)</b>	<b>(1,851)</b>	<b>-655%</b>	<b>245</b>
<b>Fund Balance July 1, 2021</b>	<b>(327)</b>	<b>(327)</b>		<b>(327)</b>	<b>(327)</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>(82)</b>	<b>(82)</b>		<b>(82)</b>	<b>(1,932)</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, 2021</b>	<b>541,649</b>	<b>541,649</b>		<b>541,649</b>	<b>541,649</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>471,649</b>	<b>471,649</b>		<b>471,649</b>	<b>541,649</b>					
<b>Fund: 325 - City Street Improvements</b>										
Revenue Total:	-	-		-	132,634		132,634	132,634	#DIV/0!	132,634
Operating transfers in Total:	250,000	250,000		250,000	-		-	(250,000)	0%	250,000
<b>Sources Total:</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>132,634</b>		<b>132,634</b>	<b>(117,366)</b>	<b>53%</b>	<b>382,634</b>
Expenditures Total:	1,133,105	1,133,105		1,133,105	71,591	632,480	704,071	429,034	62%	1,133,105
<b>City Street Improvements Net Results:</b>	<b>(883,105)</b>	<b>(883,105)</b>	<b>-</b>	<b>(883,105)</b>	<b>61,043</b>	<b>632,480</b>	<b>(571,437)</b>	<b>311,668</b>	<b>65%</b>	<b>(750,471)</b>
<b>Fund Balance July 1, 2021</b>	<b>1,246,864</b>	<b>1,246,864</b>		<b>1,246,864</b>	<b>1,246,864</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>363,759</b>	<b>363,759</b>		<b>363,759</b>	<b>1,307,907</b>					
<b>Fund: 327 - Park Grants (Measure WW)</b>										
Revenue Total:	-	-		-	14		14	14	0%	57
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>14</b>		<b>14</b>	<b>189,772</b>	<b>0%</b>	<b>(189,701)</b>
<b>Fund Balance July 1, 2021</b>	<b>25,521</b>	<b>25,521</b>		<b>25,521</b>	<b>25,521</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>(164,237)</b>	<b>(164,237)</b>		<b>(164,237)</b>	<b>25,535</b>					
<b>Fund: 377 - Arterial Streets Rehabilitation Fund</b>										
Operating transfers in Total:	250,000	250,000		250,000	-		-	(250,000)	0%	250,000
Expenditures Total:	775,297	775,297		775,297	203	42,205	42,408	732,889	5%	775,297
<b>Arterial Streets Rehabilitation Fund Net Results:</b>	<b>(525,297)</b>	<b>(525,297)</b>		<b>(525,297)</b>	<b>(203)</b>	<b>42,205</b>	<b>(42,408)</b>	<b>482,889</b>	<b>8%</b>	<b>(525,297)</b>
<b>Fund Balance July 1, 2021</b>	<b>788,574</b>	<b>788,574</b>		<b>788,574</b>	<b>788,574</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>263,277</b>	<b>263,277</b>		<b>263,277</b>	<b>788,371</b>					
<b>Fund: 500 - Sewer Enterprise Fund</b>										
Revenue Total:	7,897,500	7,897,500		7,897,500	437,750		437,750	(7,459,750)	6%	7,897,500
Penison Trust 115 Transfer	-	-		-	-		-	-	0%	-
<b>Sources Total</b>	<b>7,897,500</b>	<b>7,897,500</b>		<b>7,897,500</b>	<b>437,750</b>		<b>437,750</b>	<b>(7,459,750)</b>	<b>6%</b>	<b>7,897,500</b>
Expenditures Total:	9,265,093	9,265,093		9,265,093	1,564,364	511,248	2,075,612	7,189,480	22%	9,265,093
<b>Sewer Enterprise Fund Net Results:</b>	<b>(1,367,593)</b>	<b>(1,367,593)</b>	<b>-</b>	<b>(1,367,593)</b>	<b>(1,126,614)</b>	<b>(511,248)</b>	<b>(1,637,862)</b>	<b>(270,270)</b>	<b>120%</b>	<b>(1,367,593)</b>
<b>Fund Balance July 1, 2021</b>	<b>21,399,210</b>	<b>21,399,210</b>		<b>21,399,210</b>	<b>21,399,210</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>20,031,618</b>	<b>20,031,618</b>		<b>20,031,618</b>	<b>20,272,596</b>					



	Original Budget	Proposed Current Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 503 - Plant Expansion Fund</b>										
Revenue Total:	-	-	-	-	505	-	505	505	0%	2,020
Expenditures Total:	-	-	-	-	159,677	-	159,677	(159,677)	0%	638,707
<b>Plant Expansion Fund Net Results:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(159,172)</b>	<b>-</b>	<b>(159,172)</b>	<b>(159,172)</b>	<b>0%</b>	<b>(636,687)</b>
<b>Fund Balance July 1, 2021</b>	<b>2,365,557</b>	<b>2,365,557</b>		<b>2,365,557</b>	<b>2,365,557</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>2,365,557</b>	<b>2,365,557</b>		<b>2,365,557</b>	<b>2,206,385</b>					
<b>Fund: 505 - Cable Access TV</b>										
Revenue Total:	374,928	374,928		374,928	29,755		29,755	(345,173)	8%	374,928
Operating transfers in Total:	160,124	160,124		160,124	-		-	(160,124)	0%	160,124
<b>Sources Total</b>	<b>535,052</b>	<b>535,052</b>		<b>535,052</b>	<b>29,755</b>	<b>-</b>	<b>29,755</b>	<b>(505,297)</b>	<b>6%</b>	<b>535,052</b>
Expenditures Total:	570,765	570,765		570,765	94,304		94,304	476,461	17%	570,765
<b>Cable Access TV Net Results:</b>	<b>(35,713)</b>	<b>(35,713)</b>		<b>(35,713)</b>	<b>(64,549)</b>	<b>-</b>	<b>(64,549)</b>	<b>(28,836)</b>	<b>181%</b>	<b>(35,713)</b>
<b>Fund Balance July 1, 2021</b>	<b>(3,132)</b>	<b>(3,132)</b>		<b>(3,132)</b>	<b>(3,132)</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>(38,845)</b>	<b>(38,845)</b>		<b>(38,845)</b>	<b>(67,681)</b>					
<b>Fund: 525 - Information Systems</b>										
Expenditures Total:	1,011,526	1,011,526		1,011,526	(169,283)		(169,283)	(1,180,809)	-17%	1,011,526
Indirect cost allocations Total:	(1,011,526)	(1,011,526)		(1,011,526)	169,283		169,283	1,180,809	-17%	(1,011,526)
<b>Information Systems Net Results:</b>	<b>0</b>	<b>0</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0%</b>	<b>-</b>
<b>Fund Balance July 1, 2021</b>	<b>(196,169)</b>	<b>(196,169)</b>		<b>(196,169)</b>	<b>(196,169)</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>(196,169)</b>	<b>(196,169)</b>		<b>(196,169)</b>	<b>(196,169)</b>					
<b>Fund: 700 - Pension Fund</b>										
Revenue Total:	-	-		-	(130,610)		(130,610)	(130,610)	0%	771,572
Expenditures Total:	-	-		-	22,583		22,583	(22,583)	0%	90,332
<b>Pension Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>(153,193)</b>	<b>-</b>	<b>(153,193)</b>	<b>(153,193)</b>	<b>0%</b>	<b>681,240</b>
<b>Fund Balance July 1, 2021</b>	<b>19,442,495</b>	<b>19,442,495</b>		<b>19,442,495</b>	<b>19,442,495</b>					
<b>Estimated Fund Balance June 30, 2022</b>	<b>19,442,495</b>	<b>19,442,495</b>		<b>19,442,495</b>	<b>19,289,302</b>					
<b>Fund: 750 - Recognized Obligation Retirement Fund</b>										
Revenue Total:	250,000	250,000		250,000	4,679		4,679	(245,321)	2%	250,000
Expenditures Total:	194,899	194,899		194,899	41,910		41,910	152,989	22%	194,899
<b>Recognized Obligation Retirement Fund Net Results:</b>	<b>55,101</b>	<b>55,101</b>		<b>55,101</b>	<b>(37,231)</b>	<b>-</b>	<b>(37,231)</b>	<b>(92,332)</b>	<b>-68%</b>	<b>55,101</b>