



CITY COUNCIL REPORT

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DATE: NOVEMBER 15, 2022

TO: MAYOR AND COUNCIL MEMBERS

FROM: MARKISHA GUILLORY, FINANCE DIRECTOR

SUBJECT: RECEIVE THE FISCAL YEAR (FY) 2022/23 FIRST QUARTER FINANCIAL REPORT

RECOMMENDATION

Staff recommends that the City Council receive the Fiscal Year (FY) 2022/23 First Quarter Financial Report.

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 First Quarter Financial Report covers financial activity through the first quarter of the FY 2022/23, ending September 30, 2022. It provides preliminary year-end results.

REVIEW & ANALYSIS

General Fund Analysis

The FY 2022/23 budget is a status quo budget, meaning that the revenue sources and service and staffing levels included in the budget are similar to those included in the prior year's budget. The City remains in a stable financial position and is able to fund its operating and capital expenditures through annual, recurring funding sources. The budget does include the use of unassigned fund balance (residual, unrestricted funds) primarily for several one-time, Council-directed initiatives, which is an acceptable use of unrestricted funds. Additionally, the City maintains a separate General Reserve Fund, which is required by the City's Cash Reserve Policy to maintain a reserve balance equal to 50% of total on-going General Fund expenditures.

The General Reserve fund balance will be approximately \$9.1 million (after the transfer is processed) and complies with the Policy.

At its meeting on June 21, 2022, the City Council adopted the FY 2022/23 budget, which included the use of a portion of the General Fund’s substantial unassigned fund balance to fund several new critical positions as well as several Council-directed initiatives. The FY 2022/23 adopted budget includes the use of General Fund (including Measure S 2006 and 2014) unassigned fund balance for a net deficit of \$883,662.

The City is projecting to end FY 2022/23 with a net deficit of \$892,662, with total revenues projected at \$28.1 million and expenditures at \$29.0 million. Staff is not recommending any budget adjustments at this time. The table below summarizes the General Fund budget to actuals through the first quarter.

General Fund (including Measure S 2006 and 2014)	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	Projected Year-End
Revenues	\$ 28,111,479	\$ 28,111,479	\$ 1,177,607	4%	\$ -	\$ 28,111,479	\$28,111,479
Expenditures	28,995,141	29,004,141	6,379,746	22%	-	29,004,141	29,004,141
Net surplus/deficit	(883,662)	(892,662)	\$ (5,202,139)		\$ -	\$ (892,662)	(892,662)
Beginning Fund Balance	10,777,105	10,777,105					10,777,105
Ending Fund Balance	\$ 9,893,443	\$ 9,884,443					\$ 9,884,443

Since the first quarter represents 25% of the fiscal year, it is expected that actual revenues and actual expenditures will be around 25%. However, this is typically not the case for revenues due to the timing of receipts of the various revenue sources.

General Fund Revenue (including Measure S 2006 and 2014)

The City Council authorized revenues in the amount of \$28,111,479 in the original FY 2022/23 General Fund budget, including Measure S 2006 and 2014. General Fund actual revenues through the first quarter of FY 2022/23 totaled \$1,177,607, which is 4% of the revised budget. The table below summarizes budget, actuals, and the projected year-end results by revenue category.

Category	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Property Taxes	\$ 4,776,626	\$ 4,776,626	\$ 13,939	0%	\$ 4,776,626
Sales and Use Taxes	4,582,095	4,582,095	329,295	7%	4,582,095
Sales and Use Taxes - Measure S 2006	2,451,000	2,451,000	179,457	7%	2,451,000
Sales and Use Taxes - Measure S 2014	2,451,000	2,451,000	179,524	7%	2,451,000
Utility Users Tax	1,934,150	1,934,150	277,636	14%	1,934,150
Franchise Taxes	786,790	786,790	67,751	9%	786,790
Other Taxes: TOT	440,000	440,000	65,302	15%	440,000
Other Taxes: Business License	412,500	412,500	21,876	5%	412,500
Intergovernmental Taxes	2,215,948	2,215,948	-	0%	2,215,948
Public Safety Charges	1,405,108	1,405,108	827	0%	1,405,108
Total Other Revenue	549,640	549,640	42,000	8%	549,640
Revenue Total:	22,004,857	22,004,857	1,177,607	5%	22,004,857
Transfer In from Section 115 Trust	2,016,612	2,016,612	-	0%	2,016,612
Transfer In from ARPA Fund	4,090,010	4,090,010	-	0%	4,090,010
Revenue/Sources Total:	\$ 28,111,479	\$ 28,111,479	\$ 1,177,607	4%	\$ 28,111,479

Sales Tax

Sales tax is the City’s largest general revenue stream. For the first quarter, sales tax collected, including Measure S funds, were \$688,275, 7% of the revised budget. There is typically a delay in the timing of sales tax receipts. Despite the ongoing economic impacts of COVID-19, sales tax receipts remained stable. Even with rising prices due to inflation, consumer spending in the fuel and restaurant categories were up. Spending in the general consumer goods slowed with electronic stores experiencing the sharpest declines within this category.

Property Tax

Property tax is the City’s second largest revenue stream. It is comprised of four segments – secured, unsecured, supplemental, and transfer tax. The largest segment is secured property tax. It is received in three installments in December (55%), April (40%), and June of each year (5%). Secured property tax revenue includes the basic 1% property tax of \$2,949,175 and the Redevelopment Property Tax Trust Fund (RPTTF) of \$1,490,951. 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. The budgeted revenue for FY 2022/23 is \$4,776,626. The first installment of property tax will be received in December.

All Other General Fund Revenue

Utility Users’ Tax (UUT) is levied on telecommunication, electricity, gas, and mobile telephones. For the first quarter, UUT revenues collected were \$277,636, 14% of the revised budget. The amount collected is consistent with the timing of receipts.

Franchise Tax is levied on gas, electricity, cable, and refuse. For the first quarter, revenues collected were \$67,751, 9% of the revised budget. The amount collected is consistent with the timing of receipts.

Transient Occupancy Tax (TOT), also known as the “hotel tax,” is levied on persons staying 30 days or less in a motel or lodging facility within City limits. For the first quarter, revenues collected were 65,302, 15% of the revised budget. The amount collected is consistent with the timing of receipts.

Business License Tax is assessed on all businesses doing business within City limits. For the first quarter, revenues collected were \$21,876, 5% of the revised budget. The bulk of this revenue is typically received in December and January.

Intergovernmental Taxes is comprised of the Motor Vehicle License Fee (VLF), which is the City’s share of motor vehicle license fees levied, collected, and apportioned by the State. This category also includes the Homeowners Property Tax Relief, which is a reimbursement from the State to offset loss of property tax for the state-imposed homeowner exemption. For the first quarter, no revenues were received as the first half of the total allocation is typically received in December.

Public safety charges are received for dispatch services provided to the cities of Hercules and San Pablo under an Intergovernmental Service Sharing agreement. The revenue is received on a quarterly basis and the first installment is typically received in October.

Other revenues include permits, fees, fines and forfeitures, rental income, proceeds from the sale of property, investment income, and grants. All revenues in this category totaled \$42,827, 8% of the revised budget. The main factor is the timing of receipts of the various revenues.

The transfer in comes from the Section 115 Trust to offset the increase in pension costs in the General Funds. The amount of the transfer will be based on total expenditures at year-end. In addition, the General Fund budget includes a transfer in of \$4,090,010 from the American Rescue Plan Act (ARPA) Fund. This is the remaining balance of the City’s ARPA allocation which will be used to backfill the loss of revenue caused by the pandemic.

General Fund Expenditures (including Measure S 2006 and 2014)

The City Council authorized expenditures in the amount of \$28,995,141 in the original FY 2022/23 General Fund budget. The budget was increased by \$9,000 due to an approved budget adjustment in the Code Enforcement division, bringing the revised budget to \$29,004,141. General Fund actual expenditures through the first quarter of totaled \$6,379,746, 22% of the revised budget. The table below summarizes budget, actuals, and the projected year-end results by expenditure category.

Category	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Salaries & Wages	\$ 11,492,312	\$ 11,492,312	\$ 2,624,243	23%	\$11,492,312
Benefits	7,496,535	7,496,535	1,828,289	24%	\$ 7,496,535
Professional/Admin Services	4,253,726	4,262,726	683,022	16%	\$ 4,262,726
Other Operating	286,311	286,311	63,271	22%	\$ 286,311
Materials and Supplies	229,200	229,200	103,347	45%	\$ 229,200
Interdepartmental Charges	(689,039)	(689,039)	452,974	-66%	\$ (689,039)
Asset/Capital Outlay	3,258,109	3,258,109	28,555	1%	\$ 3,258,109
Debt Service	596,107	596,107	596,045	100%	\$ 596,107
Other Financing Uses/Transfers	2,071,880	2,071,880	-	0%	\$ 2,071,880
Expenditure Total:	\$ 28,995,141	\$ 29,004,141	\$ 6,379,746	22%	\$29,004,141

Actuals in most of the expenditure categories were at or below 25%. Those that were above 25% are discussed below.

- Materials and Supplies were 45% of the revised budget primarily due to purchases of fuel and safety clothing.
- Debt Service expenditures were 100% of the revised budget due to the payment of the annual debt service for the 2006 pension obligation bonds.

In addition to the summary of expenditures by category, a summary of expenditures by department is provided below.

Department	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	FY 2022/23 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
City Council	\$ 176,396	\$ 176,396	\$ 28,072	\$ 28,072	16%	\$ 176,396
City Manager	615,943	615,943	117,775	117,775	19%	615,943
City Clerk	586,347	586,347	110,061	110,061	19%	586,347
City Treasurer	8,662	8,662	1,976	1,976	23%	8,662
City Attorney	321,057	321,057	145,424	145,424	45%	321,057
Finance Department	632,747	632,747	154,259	154,259	24%	632,747
Human Resources	768,472	768,472	156,811	156,811	20%	768,472
Non-Departmental	3,629,942	3,629,942	1,014,775	1,014,775	28%	3,629,942
Information Technology	102,600	102,600	-	-	0%	102,600
Police Department	10,535,459	10,535,459	2,562,474	2,619,555	25%	10,535,459
Fire Department	5,514,428	5,514,428	1,541,236	1,541,236	28%	5,514,428
Public Works	5,099,752	5,099,752	450,623	792,379	16%	5,099,752
Community Development	527,464	536,464	70,445	70,445	13%	536,464
Community Services	475,872	475,872	25,814	25,814	5%	475,872
Sewer	-	-	-	-	-	-
Expenditure Total:	\$ 28,995,141	\$ 29,004,141	\$ 6,379,746	\$ 6,778,583	23%	\$29,004,141

Most departmental spending was at or below 25% for the first quarter. Those that were above 25% are discussed below.

- City Attorney expenditures were at 45% of the revised budget because the reimbursements (credits) from other City departments for legal services were not processed until October. Reimbursements are processed in the month following the end of each quarter.

- Non-Departmental expenditures were at 28% due to the payment of the annual debt service for the 2006 pension obligation bonds.
- Fire Department expenditures were at 28% of the revised budget primarily due to materials and supplies, and interdepartmental charges.

Overall, General Fund revenues and expenditures are on target with budgeted amounts as expected at this point in the fiscal year. Therefore, staff is not recommending any changes to the budget at this time.

Other Funds Analysis

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

Special Revenue 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 \$122,860, 12% of the revised budget. Expenditures were \$73,002, 6% of the revised budget. Actual expenditures are low due to the timing of capital projects.

Gas Tax Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 1,003,271	\$ 1,003,271	\$ 122,860	12%	1,003,271
Expenditures	1,144,557	1,144,557	73,002	6%	1,144,557
Net surplus/deficit	(141,286)	(141,286)	\$ 49,857		(141,286)
Beginning Fund Balance	729,304	729,304			729,304
Ending Fund Balance	\$ 588,018	\$ 588,018			\$ 588,018

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 personnel costs. For the first quarter, revenues were \$16,426, 10% of the revised budget. Expenditures were \$53,243, 14% of the revised budget.

Public Safety Augmentation Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 172,766	\$ 172,766	\$ 16,426	10%	172,766
Expenditures	387,365	387,365	53,243	14%	387,365
Net surplus/deficit	(214,599)	(214,599)	\$ (36,818)		(214,599)
Beginning Fund Balance	517,190	517,190			517,190
Ending Fund Balance	\$ 302,591	\$ 302,591			\$ 302,591

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 \$7,356, 5% of the revised budget. Expenditures were \$34,795, 31% of the revised budget.

Supplemental Law Enforcement Services Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 158,327	\$ 158,327	\$ 7,356	5%	158,327
Expenditures	111,067	111,067	34,795	31%	111,067
Net surplus/deficit	47,260	47,260	\$ (27,439)		47,260
Beginning Fund Balance	372,015	372,015			372,015
Ending Fund Balance	\$ 419,275	\$ 419,275			\$ 419,275

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). Revenues are received in December, April, and June through property tax assessments. For the first quarter, expenditures were \$71,335, 21% of the revised budget.

NPDES Storm Water Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 253,422	\$ 253,422	\$ (317)	0%	253,422
Expenditures	336,938	336,938	71,335	21%	336,938
Net surplus/deficit	(83,516)	(83,516)	\$ (71,653)		(83,516)
Beginning Fund Balance	(38,938)	(38,938)			(38,938)
Ending Fund Balance	\$ (122,454)	\$ (122,454)			\$ (122,454)

Recreation Department Fund (Fund 209)

The Recreation Department Fund accounts for funds received from fees for participation in recreational programs. The recreation programs of the Community

Services Department have been and continue to be impacted by the pandemic. These programs have operated on a limited basis to comply with health and safety guidelines. For the first quarter, revenues were \$98,951, 8% of the revised budget. Expenditures were \$392,882, 20% of the revised budget. The Recreation Department Fund budget includes transfers in from the General Fund and Measure S 106 Fund, which will be transferred later in the fiscal year based on actual need.

Recreation Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues					
Program Revenue	\$ 558,000	\$ 558,000	\$ 98,951	18%	\$ 558,000
Transfers In	675,831	675,831	-	0%	675,831
Total Revenues	1,233,831	1,233,831	98,951	8%	1,233,831
Expenditures	1,918,034	1,918,034	392,882	20%	1,918,034
Net surplus/deficit	(684,203)	(684,203)	\$ (293,931)		(684,203)
Beginning Fund Balance	4,901	4,901			4,901
Ending Fund Balance	\$ (679,303)	\$ (679,303)			\$ (679,303)

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. The first quarter, revenues were \$184,021, 4% of the revised budget. Expenditures were \$390,911, 16% of the revised budget.

Building and Planning Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 4,828,448	\$ 4,828,448	\$ 184,021	4%	\$ 4,828,448
Transfers In	-	-	-	0%	-
Total Revenues	\$ 4,828,448	\$ 4,828,448	\$ 184,021	4%	4,828,448
Expenditures	2,410,793	2,410,793	390,911	16%	2,410,793
Net surplus/deficit	2,417,655	2,417,655	\$ (206,890)		2,417,655
Beginning Fund Balance	(532,755)	(532,755)			(532,755)
Ending Fund Balance	\$ 1,884,900	\$ 1,884,900			\$ 1,884,900

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 \$9,796, 15% of the revised budget. Expenditures were \$32,961, 20% of the revised budget.

Refuse Management Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 66,060	\$ 66,060	\$ 9,796	15%	66,060
Expenditures	167,825	167,825	32,961	20%	167,825
Net surplus/deficit	(101,765)	(101,765)	\$ (23,165)		(101,765)
Beginning Fund Balance	150,843	150,843			150,843
Ending Fund Balance	\$ 49,078	\$ 49,078			\$ 49,078

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. Revenues are received on a quarterly basis and the first installment is typically received in October. For the first quarter, expenditures were \$17,432, 3% of the revised budget.

Solid Waste Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 368,000	\$ 368,000	\$ (9,669)	-3%	368,000
Expenditures	682,778	682,778	17,432	3%	682,778
Net surplus/deficit	(314,778)	(314,778)	\$ (27,101)		(314,778)
Beginning Fund Balance	2,063,224	2,063,224			2,063,224
Ending Fund Balance	\$ 1,748,446	\$ 1,748,446			\$ 1,748,446

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. Revenue from the Fund 214 will be received later in the fiscal year. There are no budgeted expenditures for FY 2022/23.

Rate Stabilization Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 15,000	\$ 15,000	\$ (958)	-6%	15,000
Expenditures	-	-	-	0%	-
Net surplus/deficit	15,000	15,000	\$ (958)		15,000
Beginning Fund Balance	199,959	199,959			199,959
Ending Fund Balance	\$ 214,959	\$ 214,959			\$ 214,959

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 the first quarter, revenues were \$7,813, 2% of the revised budget. Expenditures were \$41,072, 6% of the revised budget. Actual expenditures are low due to the timing of capital projects.

Measure J Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 390,848	\$ 390,848	\$ 7,813	2%	390,848
Expenditures	639,880	639,880	41,072	6%	639,880
Net surplus/deficit	(249,032)	(249,032)	\$ (33,259)		(249,032)
Beginning Fund Balance	2,325,449	2,325,449			2,325,449
Ending Fund Balance	\$ 2,076,417	\$ 2,076,417			\$ 2,076,417

American Rescue Plan Act Fund (Fund 217)

The American Rescue Plan Act Fund accounts for the \$4,605,009 allocated to the City from the federal government from the American Rescue Plan Act (ARPA) of 2021. In July 2022, the City received the second installment of its total allocation. The remaining funds are budgeted to be transferred to the General Fund to backfill for the loss of revenue during the pandemic.

American Rescue Plan Act Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	FY 2021/22 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 2,302,505	\$ 2,302,505	\$ 2,302,505	\$ -	100%	2,302,505
Expenditures	4,090,010	4,090,010	40,760	184,021	1%	4,090,010
Net surplus/deficit	(1,787,505)	(1,787,505)	\$ 2,261,745	\$ (184,021)		(1,787,505)
Beginning Fund Balance	1,808,408	1,808,408				1,808,408
Ending Fund Balance	\$ 20,903	\$ 20,903				\$ 20,903

Growth Impact Fund (276)

The Growth Impact Fund accounts for development fees collected to mitigate the impact of new development. Specifically, it provides for the expansion, design, construction, or upgrade to facilities, roadways, and equipment. The City collects impact fees for police, fire protection, municipal, community, wastewater, roadways, and drainage. For the first quarter, impact fee revenue was \$455. There were no expenditures.

Growth Impact Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 1,608,476	\$ 1,608,476	\$ 455	0%	1,608,476
Expenditures	58,000	58,000	-	0%	58,000
Net surplus/deficit	1,550,476	1,550,476	\$ 455		1,550,476
Beginning Fund Balance	2,701,825	2,701,825			2,701,825
Ending Fund Balance	\$ 4,252,300	\$ 4,252,300			\$ 4,252,300

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. Revenue from the repayment of a loan will be received from the Successor Agency later in the fiscal year. For the first quarter, expenditures were \$26,845, 8% of the revised budget.

Housing Assets for Resale Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 917,883	\$ 917,883	\$ (27,077)	-3%	917,883
Expenditures	327,475	327,475	26,845	8%	327,475
Net surplus/deficit	590,408	590,408	\$ (53,921)		590,408
Beginning Fund Balance	7,746,133	7,746,133			7,746,133
Ending Fund Balance	\$ 8,336,541	\$ 8,336,541			\$ 8,336,541

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 revenue was received as the first installment will be received in December. Expenditures were \$16,022, 26% of the revised budget.

Landscape and Lighting District Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 63,911	\$ 63,911	\$ -	0%	63,911
Expenditures	62,125	62,125	16,022	26%	62,125
Net surplus/deficit	1,786	1,786	\$ (16,022)		1,786
Beginning Fund Balance	43,110	43,110			43,110
Ending Fund Balance	\$ 44,896	\$ 44,896			\$ 44,896

Capital Project Funds

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. Additionally, it accounts for various federal, state, and other grants for road projects. Grant revenue is received on a reimbursement basis, after expenditures are incurred. For the first quarter, expenditures were \$15,074, 1% of the revised budget. Actual expenditures are low due to the timing of capital projects.

City Street Improvement Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 1,651,210	\$ 1,651,210	\$ -	0%	1,651,210
Expenditures	1,706,213	1,706,213	15,074	1%	1,706,213
Net surplus/deficit	(55,003)	(55,003)	\$ (15,074)		(55,003)
Beginning Fund Balance	1,552,990	1,552,990			1,552,990
Ending Fund Balance	\$ 1,497,987	\$ 1,497,987			\$ 1,497,987

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, expenditures were \$61,008, 8% of the revised budget. Actual expenditures are low due to the timing of capital projects.

Arterial Streets Rehabilitation Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 250,000	\$ 250,000	\$ -	0%	250,000
Expenditures	810,312	810,312	61,008	8%	810,312
Net surplus/deficit	(560,312)	(560,312)	\$ (61,008)		(560,312)
Beginning Fund Balance	49,887	49,887			49,887
Ending Fund Balance	\$ (510,425)	\$ (510,425)			\$ (510,425)

Enterprise Funds

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 \$205,960, 2% of the revised budget. Expenditures were \$1,800,903, 16% of the revised budget.

Sewer Enterprise Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 8,366,176	\$ 8,366,176	\$ 205,960	2%	8,366,176
Expenditures	11,258,624	11,258,624	1,800,903	16%	11,258,624
Net surplus/deficit	(2,892,448)	(2,892,448)	\$ (1,594,943)		(2,892,448)
Beginning Fund Balance	22,444,277	22,444,277			22,444,277
Ending Fund Balance	\$ 19,551,829	\$ 19,551,829			\$ 19,551,829

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, no revenue was received as it is typically received one month after the close of the quarter. Expenditures were \$129,695, 19% of the revised budget.

Cable Access TV Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 535,052	\$ 535,052	\$ -	0%	535,052
Expenditures	646,780	646,780	122,695	19%	646,780
Net surplus/deficit	(111,728)	(111,728)	\$ (122,695)		(111,728)
Beginning Fund Balance	(5,227)	(5,227)			(5,227)
Ending Fund Balance	\$ (116,956)	\$ (116,956)			\$ (116,956)

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 \$247,804, 17% of the revised budget.

Information Technology Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals	% of Revised Budget	Projected Year-End
Expenditures	1,482,335	1,482,335	247,804	17%	1,482,335
Indirect Cost Allocations	(1,482,335)	(1,482,335)	(247,804)	17%	(1,482,335)
Net surplus/deficit	0	0	0		0
Beginning Fund Balance	-	-			-
Ending Fund Balance	\$ 0	\$ 0			\$ 0

The FY 2022/23 budget and actual revenue, expenditures, and ending fund balance for each City fund is listed in Attachment A.

Next Steps

The FY 2022/23 Second Quarter Financial Report (Mid-Year Budget Review) will be presented to the City Council in February 2023.

FISCAL IMPACT

There is no fiscal impact as a result of receiving this report. Staff is not recommending any budget adjustments at this time.

ATTACHMENTS

A – FY 2022/23 First Quarter Financial Report Summary by Fund



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
General Fund (including Measure S 2006 and 2014)										
Revenue										
311- Property Taxes	4,776,626	4,776,626		4,776,626	13,939		13,939	(4,762,687)	0%	4,776,626
312- Sales and Use Taxes	4,582,095	4,582,095		4,582,095	329,295		329,295	(4,252,800)	7%	4,582,095
312- Sales and Use Taxes-Meas S 2006	2,451,000	2,451,000		2,451,000	179,457		179,457	(2,271,543)	7%	2,451,000
312- Sales and Use Taxes-Meas S 2014	2,451,000	2,451,000		2,451,000	179,524		179,524	(2,271,476)	7%	2,451,000
313- Utility Users Tax	1,934,150	1,934,150		1,934,150	277,636		277,636	(1,656,514)	14%	1,934,150
314- Franchise Taxes	786,790	786,790		786,790	67,751		67,751	(719,039)	9%	786,790
315- Other Taxes	852,500	852,500		852,500	87,178		87,178	(765,322)	10%	852,500
Other Tax/Transient Occupancy Tax	440,000	440,000		440,000	65,302		65,302	(374,698)	15%	440,000
Other Tax/Business License	412,500	412,500		412,500	21,876		21,876	(390,624)	5%	412,500
321- Intergovernmental Taxes	2,215,948	2,215,948		2,215,948	-		-	(2,215,948)	0%	2,215,948
323- State Grants	40,000	40,000		40,000	137		137	(39,864)	0%	40,000
324- Other Grants	47,026	47,026		47,026	-		-	(47,026)	0%	47,026
332- Permits	68,700	68,700		68,700	12,091		12,091	(56,609)	18%	68,700
341- Review Fees	28,000	28,000		28,000	27,140		27,140	(860)	97%	28,000
342- Other Fees	43,194	43,194		43,194	5,082		5,082	(38,112)	12%	43,194
343- Abatement Fees	36,000	36,000		36,000	2,526		2,526	(33,474)	7%	36,000
351- Fines and Forfeiture	22,050	22,050		22,050	3,486		3,486	(18,564)	16%	22,050
361- Public Safety Charges	1,405,108	1,405,108		1,405,108	827		827	(1,404,281)	0%	1,405,108
370- Interest and Investment Income	150,000	150,000		150,000	(37,307)		(37,307)	(187,307)	-25%	150,000
381- Rental Income	89,896	89,896		89,896	21,992		21,992	(67,904)	24%	89,896
383- Reimbursements	18,674	18,674		18,674	2,085		2,085	(16,589)	11%	18,674
384- Other Revenue	5,100	5,100		5,100	3,396		3,396	(1,704)	67%	5,100
392- Proceeds from Sale of Property	1,000	1,000		1,000	1,373		1,373	373	137%	1,000
Revenue Total:	22,004,857	22,004,857	-	22,004,857	1,177,607	-	1,177,607	(20,827,249)	5%	22,004,857
399- Penison Trust 115 Transfer	2,016,612	2,016,612		2,016,612	-		-	(2,016,612)	0%	2,016,612
399- ARPA Fund Transfer	4,090,010	4,090,010		4,090,010	-		-	(4,090,010)	0%	4,090,010
Sources Total:	28,111,479	28,111,479	-	28,111,479	1,177,607	-	1,177,607	(26,933,871)	4%	28,111,479
Fund: 100- General Fund										
Expenditures										
Division: 110- City Council Total:	170,496	170,496		170,496	28,072		28,072	142,424	16%	170,496
Division: 111- City Manager Total:	615,943	615,943		615,943	117,775		117,775	498,168	19%	615,943
Division: 112- City Clerk Total:	586,347	586,347		586,347	110,061		110,061	476,286	19%	586,347
Division: 113- City Treasurer Total:	8,662	8,662		8,662	1,976		1,976	6,686	23%	8,662
Division: 114- City Attorney Total:	321,057	321,057		321,057	145,424		145,424	175,633	45%	321,057
City Attorney Services	583,740	583,740		583,740	145,424		145,424	438,316	25%	583,740
City Attorney Incirect Cost Allocations	(262,683)	(262,683)		(262,683)	-		-	(262,683)	0%	(262,683)
Division: 115- Finance Department Total:	627,847	627,847		627,847	153,959		153,959	473,888	25%	627,847
Division: 116- Human Resources Total:	768,472	768,472		768,472	156,811		156,811	611,661	20%	768,472
Division: 117- General Government Total:	961,955	961,955		961,955	418,731		418,731	543,224	44%	961,955
Total Administrative:	4,060,779	4,060,779	-	4,060,779	1,132,809	-	1,132,809	2,927,970	28%	4,060,779
Division: 221- Police Operations Total:	4,892,111	4,892,111		4,892,111	1,271,779	57,081	1,328,860	3,563,251	27%	4,892,111
Division: 222- Police Support Services Total:	1,538,502	1,538,502		1,538,502	260,730		260,730	1,277,772	17%	1,538,502
Division: 223- Dispatch WBCC Total:	2,169,105	2,169,105		2,169,105	618,213		618,213	1,550,892	29%	2,169,105
Division: 231- Fire Total:	4,212,704	4,212,704		4,212,704	1,153,877		1,153,877	3,058,827	27%	4,212,704
Total Public Safety:	12,812,422	12,812,422	-	12,812,422	3,304,599	57,081	3,361,680	9,450,742	26%	12,812,422
Division: 341- Administration/Engineering Total:	736,363	736,363		736,363	109,986	285	110,271	626,092	15%	736,363
Division: 342- Road Maintenance Total:	212,969	212,969		212,969	16,762		16,762	196,207	8%	212,969
Division: 343- Facility Maintenance Total:	611,147	611,147		611,147	162,576		162,576	448,571	27%	611,147
Division: 345- Park Maintenance Total:	539,309	539,309		539,309	67,547		67,547	471,762	13%	539,309
Public Works Total:	2,099,788	2,099,788	-	2,099,788	356,871	285	357,156	1,742,632	17%	2,099,788
Division: 461- Planning Total:	77,192	77,192		77,192	39,600		39,600	37,592	51%	77,192
Division: 465- Code Enforcement Total:	253,452	262,452		262,452	16,545		16,545	245,907	6%	262,452
Division: 466- Economic Development Total:	176,820	176,820		176,820	14,300		14,300	162,520	8%	176,820
Community Development Total:	507,464	516,464	-	516,464	70,445	-	70,445	446,019	14%	516,464
Division: 551- Recreation Administration Total:	454,022	454,022		454,022	25,814		25,814	428,208	6%	454,022
Community Services Total:	454,022	454,022	-	454,022	25,814	-	25,814	428,208	6%	454,022
Debt Service:	596,107	596,107		596,107	596,045		596,045	62	100%	596,107
Operating Transfer Out:	1,353,880	1,353,880		1,353,880	-		-	1,353,880	0%	1,353,880
Expenditure Total:	21,884,462	21,893,462	-	21,893,462	5,486,583	57,366	5,543,949	(16,349,513)	25%	21,893,462
Fund: 105 - Measure S -2006										
Expenditures										
Division: 115- Finance Department Total:	2,450	2,450		2,450	150		150	2,300	6%	2,450
Division: 221- Police Operations Total:	1,718,135	1,718,135		1,718,135	381,482		381,482	1,336,653	22%	1,718,135
Division: 231- Fire Total:	727,182	727,182		727,182	229,129		229,129	498,053	32%	727,182
Expenditures Total:	2,447,767	2,447,767	-	2,447,767	610,761	-	610,761	1,837,006	25%	2,447,767



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 106 - Measure S-2014										
Expenditures										
Division: 110- City Council Total:	5,900	5,900		5,900	-		-	5,900	0%	5,900
Division: 115- Finance Department Total:	2,450	2,450		2,450	150		150	2,300	6%	2,450
Division: 118- Information Systems Total:	102,600	102,600		102,600	-		-	102,600	0%	102,600
Total Administrative:	110,950	110,950	-	110,950	150	-	150	110,800	0%	110,950
Division: 221- Police Operations Total:	110,000	110,000		110,000	-		-	110,000	0%	110,000
Division: 222- Police Support Services Total:	107,606	107,606		107,606	30,270		30,270	77,336	28%	107,606
Division: 231- Fire Total:	574,542	574,542		574,542	158,231		158,231	416,311	28%	574,542
Total Public Safety:	792,148	792,148	-	792,148	188,501	-	188,501	603,647	24%	792,148
Division: 341- Admin/Engineering Total:	296,518	296,518		296,518	15,446	6,000	21,446	275,072	7%	296,518
Division: 342- Road Maintenance Total:	627,512	627,512		627,512	17,640		17,640	609,872	3%	627,512
Division: 343- Facility Maintenance Total:	1,298,025	1,298,025		1,298,025	58,706	335,471	394,176	903,849	30%	1,298,025
Division: 344- NPDES Storm Drain Total:	418,460	418,460		418,460	1,960		1,960	416,500	0%	418,460
Division: 345- Park Maintenance Total:	359,449	359,449		359,449	-		-	359,449	0%	359,449
Public Works Total:	2,999,964	2,999,964	-	2,999,964	93,752	341,471	435,223	2,564,741	15%	2,999,964
Division: 461- Planning Total:	20,000	20,000		20,000	-		-	20,000	0%	20,000
Community Development Total:	20,000	20,000	-	20,000	-	-	-	20,000	0%	20,000
Division: 552- Senior Center Total:	7,000	7,000		7,000	-		-	7,000	0%	7,000
Division: 553- Tiny Tots Total:	4,850	4,850		4,850	-		-	4,850	0%	4,850
Division: 554- Youth Center Total:	10,000	10,000		10,000	-		-	10,000	0%	10,000
Community Services Total:	21,850	21,850	-	21,850	-	-	-	21,850	0%	21,850
Sewer Collections Total:	-	-		-	-		-	-	0%	-
Sub-Total:	3,944,912	3,944,912	-	3,944,912	282,402	341,471	623,873	3,321,039	16%	3,944,912
Operating Transfer Out:	718,000	718,000		718,000	-		-	718,000	0%	718,000
Expenditure Total:	4,662,912	4,662,912	-	4,662,912	282,402	341,471	623,873	4,039,039	13%	4,662,912
General Fund and Measure S Expenditure Total:	28,995,141	29,004,141	-	29,004,141	6,379,746	398,837	6,778,583	22,225,558	23%	29,004,141
General Fund and Measure S Net Results:	(883,662)	(892,662)	-	(892,662)	(5,202,139)	(398,837)	(5,600,976)	4,708,314	627%	(892,662)
Fund Balance July 1, 2022	10,777,105	10,777,105		10,777,105	10,777,105					10,777,105
Estimated Fund Balance June 30, 2023	9,893,443	9,884,443		9,884,443	5,574,965					9,884,443
Fund: 150 - General Reserve										
370- Interest and Investment Income	-	-		-	(43,645)		(43,645)	(43,645)	0%	-
Revenue Total:	-	-	-	-	(43,645)	-	(43,645)	(43,645)	0%	-
399- Transfer In Total:	650,925	650,925		650,925	-		-	(650,925)	0%	650,925
General Reserve Net Results:	650,925	650,925	-	650,925	(43,645)	-	(43,645)	(694,570)	-7%	650,925
Fund Balance July 1, 2022	8,192,602	8,192,602		8,192,602	8,192,602					8,192,602
Estimated Fund Balance June 30, 2023	8,843,527	8,843,527		8,843,527	8,148,957					8,843,527
Fund: 160 - Equipment Reserve										
392- Sale of Property	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	-	0%	-
399- Transfers In Total:	85,000	85,000		85,000	-		-	(85,000)	0%	85,000
Sources Total:	85,000	85,000	-	85,000	-	-	-	(85,000)	0%	85,000
Expenditures										
Division: 342- Road Maintenance Total:	120,000	120,000		120,000	39,434		39,434	80,566	33%	120,000
Division: 345- Park Maintenance Total:	80,000	80,000		80,000	-		-	80,000	0%	80,000
Division: 461- Planning Total:	5,000	5,000		5,000	-		-	5,000	0%	5,000
Expenditures Total:	205,000	205,000	-	205,000	39,434	-	39,434	165,566	19%	205,000
Equipment Reserve Net Results:	(120,000)	(120,000)	-	(120,000)	(39,434)	-	(39,434)	80,566	33%	(120,000)
Fund Balance July 1, 2022	241,166	241,166		241,166	241,166					241,166
Estimated Fund Balance June 30, 2023	121,166	121,166		121,166	201,732					121,166



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 200 - Gas Tax Fund										
321- Intergovernmental Taxes	990,635	990,635		990,635	126,173		126,173	(864,462)	13%	990,635
370- Interest and Investment Income	5,000	5,000		5,000	(3,313)		(3,313)	(8,313)	-66%	5,000
383- Reimbursements	7,636	7,636		7,636	-		-	(7,636)	0%	7,636
Revenue Total:	1,003,271	1,003,271	-	1,003,271	122,860	-	122,860	880,411	12%	1,003,271
Expenditures										
Division: 341- Admin and Engineering Total:	-	-		-	2,064		2,064	(2,064)	0%	-
Division: 342- Road Maintenance Total:	1,144,557	1,144,557		1,144,557	70,938		70,938	1,073,619	6%	1,144,557
Expenditures Total:	1,144,557	1,144,557	-	1,144,557	73,002	-	73,002	1,071,555	6%	1,144,557
Gas Tax Fund Net Results:	(141,286)	(141,286)		(141,286)	49,857	-	49,857	191,143	-35%	(141,286)
Fund Balance July 1, 2022	729,304	729,304		729,304	729,304					729,304
Estimated Fund Balance June 30, 2023	588,018	588,018		588,018	779,162					588,018
Fund: 201 - Restricted Real Estate Maintenance Fund										
342- Other Fees	3,175	3,175		3,175	475		475	(2,700)	15%	3,175
381- Rental Income	36,816	36,816		36,816	-		-	(36,816)	0%	36,816
384- Other Revenue	-	-		-	-		-	-	0%	-
Revenue Total:	39,991	39,991	-	39,991	475	-	475	39,516	1%	39,991
Expenditures										
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	4,180		4,180	21,820	16%	26,000
Expenditures Total:	26,000	26,000	-	26,000	4,180	-	4,180	21,820	16%	26,000
Restricted Real Estate Maint Fund Net Results:	13,991	13,991		13,991	(3,705)		(3,705)	(17,696)	-26%	13,991
Fund Balance July 1, 2022	164,881	164,881		164,881	164,881					164,881
Estimated Fund Balance June 30, 2023	178,872	178,872		178,872	161,176					178,872
Fund: 203 - Public Safety Augmentation Fund										
321- Intergovernmental Taxes	170,266	170,266		170,266	18,694		18,694	(151,572)	11%	170,266
370- Interest and Investment Income	2,500	2,500		2,500	(2,268)		(2,268)	(4,768)	-91%	2,500
Revenue Total:	172,766	172,766	-	172,766	16,426	-	16,426	(156,340)	10%	172,766
Expenditures										
Division: 221- Police Operations Total:	387,365	387,365		387,365	53,243		53,243	334,122	14%	387,365
Expenditures Total:	387,365	387,365	-	387,365	53,243	-	53,243	334,122	14%	387,365
Public Safety Augmentation Fund Net Results:	(214,599)	(214,599)		(214,599)	(36,818)		(36,818)	177,781	17%	(214,599)
Fund Balance July 1, 2022	517,190	517,190		517,190	517,190					517,190
Estimated Fund Balance June 30, 2023	302,591	302,591		302,591	480,372					302,591
Fund: 205 - Traffic Safety Fund										
351- Fines and Forfeitures	45,000	45,000		45,000	5,168		5,168	(39,832)	11%	45,000
370- Interest and Investment Income	1,500	1,500		1,500	(1,205)		(1,205)	(2,705)	-80%	1,500
Revenue Total:	46,500	46,500	-	46,500	3,963	-	3,963	(42,537)	9%	46,500
Expenditures										
Division: 227- Police Grants Total:	21,059	21,059		21,059	2,022		2,022	19,037	10%	21,059
Expenditures Total:	21,059	21,059	-	21,059	2,022	-	2,022	19,037	10%	21,059
Traffic Safety Fund Net Results:	25,441	25,441		25,441	1,941		1,941	(23,500)	8%	25,441
Fund Balance July 1, 2022	251,826	251,826		251,826	251,826					251,826
Estimated Fund Balance June 30, 2023	277,267	277,267		277,267	253,768					277,267
Fund: 206 - Supplemental Law Enforcement Svc Fund										
323- State Grants	156,727	156,727		156,727	9,087		9,087	(147,640)	6%	156,727
370- Interest and Investment Income	1,600	1,600		1,600	(1,730)		(1,730)	(3,330)	-108%	1,600
Revenue Total:	158,327	158,327	-	158,327	7,356	-	7,356	(150,971)	5%	158,327
Expenditures										
Division: 227- Police Grants Total:	111,067	111,067		111,067	34,795		34,795	76,272	31%	111,067
Expenditures Total:	111,067	111,067	-	111,067	34,795	-	34,795	76,272	31%	111,067
Sup Law Enforce Svc Fund Net Results:	47,260	47,260		47,260	(27,439)		(27,439)	(74,699)	-58%	47,260
Fund Balance July 1, 2022	372,015	372,015		372,015	372,015					372,015
Estimated Fund Balance June 30, 2023	419,275	419,275		419,275	344,577					419,275



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 207 - NPDES Storm Water Fund										
321- Intergovernmental Taxes	253,272	253,272		253,272	(317)		(317)	(253,589)	0%	253,272
370- Interest and Investment Income	150	150		150	-		-	(150)	0%	150
Revenue Total:	253,422	253,422	-	253,422	(317)	-	(317)	(253,739)	0%	253,422
Expenditures										
Division: 342- Road Maintenance Total:	12,005	12,005		12,005	-		-	12,005	0%	12,005
Division: 344- NPDES Storm Drain Total:	324,933	324,933		324,933	71,335		71,335	253,598	22%	324,933
Expenditures Total:	336,938	336,938	-	336,938	71,335	-	71,335	265,603	21%	336,938
NPDES Storm Water Fund Net Results:	(83,516)	(83,516)		(83,516)	(71,653)		(71,653)	11,863	86%	(83,516)
Fund Balance July 1, 2022	(38,938)	(38,938)		(38,938)	(38,938)					(38,938)
Estimated Fund Balance June 30, 2023	(122,454)	(122,454)		(122,454)	(110,590)					(122,454)
Fund: 209 - Recreation Fund										
Division: 551- Recreation Administration	70,268	70,268		70,268	10,720		10,720	(59,548)	15%	70,268
Division: 552- Senior Center	216,130	216,130		216,130	32,145		32,145	(183,985)	15%	216,130
Division: 553- Tiny Tots	172,021	172,021		172,021	14,232		14,232	(157,789)	8%	172,021
Division: 554- Youth Center	17,855	17,855		17,855	3,720		3,720	(14,135)	21%	17,855
Division: 555- Day Camp	7,560	7,560		7,560	5,113		5,113	(2,447)	68%	7,560
Division: 557- Swim Center	63,500	63,500		63,500	33,001		33,001	(30,500)	52%	63,500
Division: 558- Memorial Hall	10,316	10,316		10,316	-		-	(10,316)	0%	10,316
Division: 559- Tennis	350	350		350	20		20	(330)	6%	350
Revenue Total:	558,000	558,000	-	558,000	98,951	-	98,951	(459,049)	18%	558,000
Operating Transfers in:	675,831	675,831		675,831	-		-	(675,831)	0%	675,831
Sources Total	1,233,831	1,233,831	-	1,233,831	98,951	-	98,951	(1,134,880)	8%	1,233,831
Expenditures										
Division: 117- General Government Total:	-	-		-	1,824		1,824	(1,824)	0%	-
Division: 551- Recreation Administration Total:	694,990	694,990		694,990	123,552	7,229	130,781	564,210	19%	694,990
Division: 552- Senior Center Total:	579,673	579,673		579,673	121,271		121,271	458,402	21%	579,673
Division: 553- Tiny Tots Total:	174,421	174,421		174,421	40,623		40,623	133,798	23%	174,421
Division: 554- Youth Center Total:	247,067	247,067		247,067	40,179		40,179	206,888	16%	247,067
Division: 555- Day Camp Total:	74,116	74,116		74,116	11,623		11,623	62,493	16%	74,116
Division: 557- Swim Center Total:	126,917	126,917		126,917	50,957		50,957	75,960	40%	126,917
Division: 558- Memorial Hall Total:	14,200	14,200		14,200	2,480		2,480	11,720	17%	14,200
Division: 559- Tennis Total:	6,650	6,650		6,650	372		372	6,278	6%	6,650
Expenditures Total:	1,918,034	1,918,034	-	1,918,034	392,882	7,229	400,111	1,517,923	21%	1,918,034
Recreation Fund Net Results:	(684,203)	(684,203)		(684,203)	(293,931)		(293,931)	383,043	43%	(684,203)
Fund Balance July 1, 2022	4,901	4,901		4,901	4,901					4,901
Estimated Fund Balance June 30, 2023	(679,303)	(679,303)		(679,303)	(289,031)					(679,303)
Fund: 212 - Building & Planning										
323- State Grants	225,000	225,000		225,000	-		-	(225,000)	0%	225,000
332- Permits	2,427,800	2,427,800		2,427,800	67,315		67,315	(2,360,485)	3%	2,427,800
341- Review Fees	1,020,000	1,020,000		1,020,000	55,750		55,750	(964,250)	5%	1,020,000
342- Other Fees	1,036,000	1,036,000		1,036,000	60,283		60,283	(975,717)	6%	1,036,000
343- Abatement Fees	19,600	19,600		19,600	-		-	(19,600)	0%	19,600
344- Impact Fees	87,048	87,048		87,048	402		402	(86,646)	0%	87,048
351- Fines and Forfeiture	-	-		-	270		270	270	0%	-
370- Interest and Investment Income	7,000	7,000		7,000	-		-	(7,000)	0%	7,000
384- Other Revenue	6,000	6,000		6,000	-		-	(6,000)	0%	6,000
Revenue Total:	4,828,448	4,828,448	-	4,828,448	184,021	-	184,021	(4,644,428)	4%	4,828,448
Operating Transfers In:	-	-		-	-		-	-	0%	-
Sources Total	4,828,448	4,828,448		4,828,448	184,021	-	184,021	(4,644,428)	4%	4,828,448
Expenditures										
Division: 461- Planning Total:	1,183,849	1,183,849		1,183,849	218,603		218,603	965,246	18%	1,183,849
Division: 462- Building Inspection Total:	1,226,944	1,226,944		1,226,944	172,307	600	172,907	1,054,036	14%	1,226,944
Expenditures Total:	2,410,793	2,410,793	-	2,410,793	390,911	600	391,511	2,019,282	16%	2,410,793
Building & Planning Net Results:	2,417,655	2,417,655		2,417,655	(206,890)		(206,890)	(2,624,546)	-9%	2,417,655
Fund Balance July 1, 2022	(532,755)	(532,755)		(532,755)	(532,755)					(532,755)
Estimated Fund Balance June 30, 2023	1,884,900	1,884,900		1,884,900	(739,645)					1,884,900



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 213 - Refuse Management Fund										
323- State Grants	60,060	60,060		60,060	10,469		10,469	(49,591)	17%	60,060
370- Interest and Investment Income	6,000	6,000		6,000	(673)		(673)	(6,673)	-11%	6,000
Revenue Total:	66,060	66,060	-	66,060	9,796	-	9,796	(56,264)	15%	66,060
Expenditures										
Division: 346- Waste Reduction Total:	167,825	167,825		167,825	32,961		32,961	134,864	20%	167,825
Expenditures Total:	167,825	167,825	-	167,825	32,961	-	32,961	134,864	20%	167,825
Refuse Management Fund Net Results:	(101,765)	(101,765)	-	(101,765)	(23,165)	-	(23,165)	78,600	23%	(101,765)
Fund Balance July 1, 2022	150,843	150,843		150,843	150,843					150,843
Estimated Fund Balance June 30, 2023	49,078	49,078		49,078	127,678					49,078
Fund: 214 - Solid Waste Fund										
323- State Grants	-	-		-	-		-	-	0%	-
370- Interest and Investment Income	8,000	8,000		8,000	(9,669)		(9,669)	(17,669)	-121%	8,000
383- Reimbursements	360,000	360,000		360,000	-		-	(360,000)	0%	360,000
Revenue Total:	368,000	368,000	-	368,000	(9,669)	-	(9,669)	(377,669)	-3%	368,000
Expenditures										
Division: 342- Road Maintenance Total:	257,778	257,778		257,778	17,432	88,413	105,845	151,933	41%	257,778
Division: 345- Park Maintenance Total:	425,000	425,000		425,000	-		-	425,000	0%	425,000
Expenditures Total:	682,778	682,778	-	682,778	17,432	88,413	105,845	576,933	16%	682,778
Solid Waste Fund Net Results:	(314,778)	(314,778)	-	(314,778)	(27,101)	(88,413)	(115,514)	199,264	37%	(314,778)
Fund Balance July 1, 2022	2,063,224	2,063,224		2,063,224	2,063,224					2,063,224
Estimated Fund Balance June 30, 2023	1,748,446	1,748,446		1,748,446	2,036,123					1,748,446
Fund: 215 - Measure C and J Fund										
324- Other Grants	382,848	382,848		382,848	17,445		17,445	(365,403)	5%	382,848
370- Interest and Investment Income	8,000	8,000		8,000	(9,632)		(9,632)	(17,632)	-120%	8,000
Revenue Total:	390,848	390,848	-	390,848	7,813	-	7,813	(383,035)	2%	390,848
Expenditures										
Division: 117- General Government Total:	-	-		-	-		-	-	0%	-
Division: 341- Administration/Engineering Total:	186,999	186,999		186,999	35,475		35,475	151,524	19%	186,999
Division: 342- Road Maintenance Total:	450,881	450,881		450,881	5,597		5,597	445,284	1%	450,881
Division: 343- Facility Maintenance Total:	2,000	2,000		2,000	-		-	2,000	0%	2,000
Expenditures Total:	639,880	639,880	-	639,880	41,072	-	41,072	598,808	6%	639,880
Measure C and J Fund Net Results:	(249,032)	(249,032)	-	(249,032)	(33,259)	-	(33,259)	215,773	13%	(249,032)
Fund Balance July 1, 2022	2,325,449	2,325,449		2,325,449	2,325,449					2,325,449
Estimated Fund Balance June 30, 2023	2,076,417	2,076,417		2,076,417	2,292,190					2,076,417
Fund: 216 - Rate Stabilization Fund										
370- Interest and Investment Income	-	-		-	(958)		(958)	(958)	0%	-
383- Reimbursements	15,000	15,000		15,000	-		-	(15,000)	0%	15,000
Revenue Total:	15,000	15,000	-	15,000	(958)	-	(958)	(15,958)	0%	15,000
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
Rate Stabilization Fund Net Results:	15,000	15,000	-	15,000	(958)	-	(958)	(15,958)	0%	15,000
Fund Balance July 1, 2022	199,959	199,959		199,959	199,959					199,959
Estimated Fund Balance June 30, 2023	214,959	214,959		214,959	199,001					214,959
Fund: 217 - American Rescue Plan Act Fund										
322- Federal Grants	2,302,505	2,302,505		2,302,505	2,302,505		2,302,505	-	100%	2,302,505
Revenue Total:	2,302,505	2,302,505	-	2,302,505	2,302,505	-	2,302,505	-	100%	2,302,505
Expenditures										
399- Transfers Out	4,090,010	4,090,010		4,090,010	40,760		40,760	4,049,250	0%	4,090,010
Expenditures Total:	4,090,010	4,090,010	-	4,090,010	40,760	-	40,760	4,049,250	0%	4,090,010
American Rescue Plan Act Fund Net Results:	(1,787,505)	(1,787,505)	-	(1,787,505)	2,261,745	-	2,261,745	4,049,250	-127%	(1,787,505)
Fund Balance July 1, 2022	1,808,408	1,808,408		1,808,408	1,808,408					1,808,408
Estimated Fund Balance June 30, 2023	20,903	20,903		20,903	4,070,153					20,903



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 225 - Asset Seizure-Adjudicated Fund										
370- Interest and Investment Income	-	-	-	-	(246)	-	(246)	(246)	0%	-
Revenue Total:	-	-	-	-	(246)	-	(246)	(246)	0%	-
Expenditures										
Division: 221- Police Operations Total:	58,231	58,231	-	58,231	12,348	-	12,348	45,883	21%	58,231
Expenditures Total:	58,231	58,231	-	58,231	12,348	-	12,348	45,883	21%	58,231
Asset Seizure-Adjudicated Fund Net Results:	(58,231)	(58,231)	-	(58,231)	(12,594)	-	(12,594)	45,637	22%	(58,231)
Fund Balance July 1, 2022	57,576	57,576		57,576	57,576					57,576
Estimated Fund Balance June 30, 2023	(655)	(655)		(655)	44,982					(655)
Fund: 226 - CASp Certification and Training Fund										
342- Other Fees	-	-	-	-	572	-	572	572	0%	-
Revenue Total:	-	-	-	-	572	-	572	572	0%	-
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
CASp Certification and Training Fund Net Results:	-	-	-	-	572	-	572	572	0%	-
Fund Balance July 1, 2022	35,590	35,590		35,590	35,590					35,590
Estimated Fund Balance June 30, 2023	35,590	35,590		35,590	36,162					35,590
Fund: 275 - Parkland Dedication Fund										
344- Impact Fees	1,293,134	1,293,134	-	1,293,134	-	-	-	(1,293,134)	0%	1,293,134
370- Interest and Investment Income	-	-	-	-	-	-	-	-	0%	-
Revenue Total:	1,293,134	1,293,134	-	1,293,134	-	-	-	(1,293,134)	0%	1,293,134
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
Parkland Dedication Fund Net Results:	1,293,134	1,293,134	-	1,293,134	-	-	-	(1,293,134)	0%	1,293,134
Fund Balance July 1, 2022	(22,653)	(22,653)		(22,653)	(22,653)					(22,653)
Estimated Fund Balance June 30, 2023	1,270,480	1,270,480		1,270,480	(22,653)					1,270,480
Fund: 276 - Growth Impact Fund										
344- Impact Fees	1,608,476	1,608,476	-	1,608,476	13,414	-	13,414	(1,595,061)	1%	1,608,476
370- Interest and Investment Income	-	-	-	-	(12,959)	-	(12,959)	(12,959)	0%	-
Revenue Total:	1,608,476	1,608,476	-	1,608,476	455	-	455	(1,608,021)	0%	1,608,476
Expenditures										
Division: 344- NPDES Storm Drain Total:	58,000	58,000	-	58,000	-	-	-	58,000	0%	58,000
Expenditures Total:	58,000	58,000	-	58,000	-	-	-	58,000	0%	58,000
Growth Impact Fund Net Results:	1,550,476	1,550,476	-	1,550,476	455	-	455	(1,550,021)	0%	1,550,476
Fund Balance July 1, 2022	2,701,825	2,701,825		2,701,825	2,701,825					2,701,825
Estimated Fund Balance June 30, 2023	4,252,300	4,252,300		4,252,300	2,702,280					4,252,300
Fund: 285 - Housing Land Held for Resale										
370- Interest and Investment Income	50,000	50,000	-	50,000	(27,077)	-	(27,077)	(77,077)	-54%	50,000
384- Other Revenue	-	-	-	-	-	-	-	-	0%	-
393- Loan/Bond Proceeds	867,883	867,883	-	867,883	-	-	-	(867,883)	0%	867,883
Revenue Total:	917,883	917,883	-	917,883	(27,077)	-	(27,077)	(944,960)	-3%	917,883
Expenditures										
Division: 461- Planning Total:	53,436	53,436	-	53,436	12,603	-	12,603	40,833	24%	53,436
Division: 464- Housing Administration Total:	274,039	274,039	-	274,039	14,242	-	14,242	259,797	5%	274,039
Expenditures Total:	327,475	327,475	-	327,475	26,845	-	26,845	300,630	8%	327,475
Housing Land Held for Resale Net Results:	590,408	590,408	-	590,408	(53,921)	-	(53,921)	(644,329)	-9%	590,408
Fund Balance July 1, 2022	7,746,133	7,746,133		7,746,133	7,746,133					7,746,133
Estimated Fund Balance June 30, 2023	8,336,541	8,336,541		8,336,541	7,692,212					8,336,541
Fund: 310 - Lighting & Landscape Districts										
321- Intergovernmental Taxes	56,411	56,411	-	56,411	-	-	-	(56,411)	0%	56,411
383- Reimbursements	7,500	7,500	-	7,500	-	-	-	(7,500)	0%	7,500
Revenue Total:	63,911	63,911	-	63,911	-	-	-	(63,911)	0%	63,911
Expenditures										
Division: 347- Landscape & Lighting PVR North Tota	32,315	32,315	-	32,315	7,261	-	7,261	25,054	22%	32,315
Division: 348- Landscape & Lighting PVR South Tota	29,810	29,810	-	29,810	8,761	-	8,761	21,049	29%	29,810
Expenditures Total:	62,125	62,125	-	62,125	16,022	-	16,022	46,103	26%	62,125
Lighting & Landscape Districts Net Results:	1,786	1,786	-	1,786	(16,022)	-	(16,022)	(17,808)	-897%	1,786
Fund Balance July 1, 2022	43,110	43,110		43,110	43,110					43,110
Estimated Fund Balance June 30, 2023	44,896	44,896		44,896	27,088					44,896



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 317 - Pinole Valley Caretaker Fund										
381- Rental Income	15,000	15,000		15,000	-		-	(15,000)	0%	15,000
Revenue Total:	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	15,000
Expenditures										
Division: 345- Park Maintenance Total:	15,055	15,055		15,055	1,020		1,020	14,035	7%	15,055
Expenditures Total:	15,055	15,055	-	15,055	1,020	-	1,020	14,035	7%	15,055
Pinole Valley Caretaker Fund Net Results:	(55)	(55)	-	(55)	(1,020)	-	(1,020)	(965)	1855%	(55)
Fund Balance July 1, 2022	(983)	(983)		(983)	(983)					(983)
Estimated Fund Balance June 30, 2023	(1,038)	(1,038)		(1,038)	(2,003)					(1,038)
Fund: 324 - Public Facilities Fund										
Expenditures										
Division: 343- Facility Maintenance Total:	60,000	60,000		60,000	-		-	60,000	0%	60,000
Division: 345- Park Maintenance Total:	10,000	10,000		10,000	-		-	10,000	0%	10,000
Expenditures Total:	70,000	70,000	-	70,000	-	-	-	70,000	0%	70,000
Public Facilities Fund Net Results:	(70,000)	(70,000)	-	(70,000)	-	-	-	70,000	0%	(70,000)
Fund Balance July 1, 2022	541,649	541,649		541,649	541,649					541,649
Estimated Fund Balance June 30, 2023	471,649	471,649		471,649	541,649					471,649
Fund: 325 - City Street Improvements										
322- Federal Grants	-	-		-	-		-	-	0%	-
323- State Grants	97,747	97,747		97,747	-		-	(97,747)	0%	97,747
324- Other Grants	1,303,463	1,303,463		1,303,463	-		-	(1,303,463)	0%	1,303,463
351- Fines and Forfeiture	-	-		-	-		-	-	0%	-
Revenue Total:	1,401,210	1,401,210	-	1,401,210	-	-	-	(1,401,210)	0%	1,401,210
Operating transfers in Total:	250,000	250,000		250,000	-		-	(250,000)	0%	250,000
Sources Total:	1,651,210	1,651,210	-	1,651,210	-	-	-	(1,651,210)	0%	1,651,210
Expenditures										
Division: 342- Road Maintenance Total:	1,706,213	1,706,213		1,706,213	15,074	346,085	361,159	1,345,054	21%	1,706,213
Expenditures Total:	1,706,213	1,706,213	-	1,706,213	15,074	346,085	361,159	1,345,054	21%	1,706,213
City Street Improvements Net Results:	(55,003)	(55,003)	-	(55,003)	(15,074)	(346,085)	(361,159)	(306,155)	657%	(55,003)
Fund Balance July 1, 2022	1,552,990	1,552,990		1,552,990	1,552,990					1,552,990
Estimated Fund Balance June 30, 2023	1,497,987	1,497,987		1,497,987	1,537,916					1,497,987
Fund: 327 - Park Grants (Measure WW)										
323- State Grant	189,758	189,758		189,758	-		-	(189,758)	0%	189,758
370- Interest and Investment Income	-	-		-	(121)		(121)	(121)	0%	-
Revenue Total:	189,758	189,758	-	189,758	(121)	-	(121)	(189,879)	0%	189,758
Expenditures										
Division: 345- Park Maintenance Total:	189,758	189,758		189,758	-		-	189,758	0%	189,758
Expenditures Total:	189,758	189,758	-	189,758	-	-	-	189,758	0%	189,758
Park Grants (Measure WW) Net Results:	-	-	-	-	(121)	-	(121)	(121)	0%	-
Fund Balance July 1, 2022	25,236	25,236		25,236	25,236					25,236
Estimated Fund Balance June 30, 2023	25,236	25,236		25,236	25,115					25,236
Fund: 377 - Arterial Streets Rehabilitation Fund										
Operating transfers in Total:	250,000	250,000		250,000	-		-	(250,000)	0%	250,000
Sources Total:	250,000	250,000	-	250,000	-	-	-	(250,000)	0%	250,000
Expenditures										
Division: 342- Road Maintenance Total:	810,312	810,312		810,312	61,008	27,889	88,897	721,415	11%	810,312
Expenditures Total:	810,312	810,312	-	810,312	61,008	27,889	88,897	721,415	11%	810,312
Arterial Streets Rehabilitation Fund Net Results:	(560,312)	(560,312)	-	(560,312)	(61,008)	(27,889)	(88,897)	471,415	16%	(560,312)
Fund Balance July 1, 2022	49,887	49,887		49,887	49,887					49,887
Estimated Fund Balance June 30, 2023	(510,425)	(510,425)		(510,425)	(11,121)					(510,425)



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 500 - Sewer Enterprise Fund										
363- Sewer Enterprise Charges	8,266,176	8,266,176		8,266,176	288,701		288,701	(7,977,475)	3%	8,266,176
370- Interest and Investment Income	100,000	100,000		100,000	(82,741)		(82,741)	(182,741)	-83%	100,000
383- Reimbursements	-	-		-	-		-	-	0%	-
384- Other Revenue	-	-		-	-		-	-	0%	-
392- Proceeds from Sale of Property	-	-		-	-		-	-	0%	-
Revenue Total:	8,366,176	8,366,176	-	8,366,176	205,960	-	205,960	(8,160,216)	2%	8,366,176
Expenditures										
Division: 117- General Government Total:	-	-		-	3,236		3,236	(3,236)	0%	-
Division: 641- Sewer Treatment Plant/Shared Total:	6,229,371	6,229,371		6,229,371	1,090,755	113,994	1,204,750	5,024,621	19%	6,229,371
Division: 642- Sewer Collections Total:	3,417,629	3,417,629		3,417,629	272,676	257,125	529,802	2,887,828	16%	3,417,629
Division: 644- WPCP Equipment/Debt Service Total:	1,611,624	1,611,624		1,611,624	434,235		434,235	1,177,389	27%	1,611,624
Expenditures Total:	11,258,624	11,258,624	-	11,258,624	1,800,903	371,119	2,172,022	9,086,602	19%	11,258,624
Sewer Enterprise Fund Net Results:	(2,892,448)	(2,892,448)	-	(2,892,448)	(1,594,943)	-	(1,594,943)	926,386	55%	(2,892,448)
Fund Balance July 1, 2022	22,444,277	22,444,277		22,444,277	22,444,277					22,444,277
Estimated Fund Balance June 30, 2023	19,551,829	19,551,829		19,551,829	20,849,334					19,551,829
Fund: 503 - Plant Expansion Fund										
370- Interest and Investment Income	-	-		-	-		-	-	0%	-
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures										
Division: 643- Sewer Projects/Shared Total:	-	-		-	7,756	8,800	16,556	(16,556)	0%	-
Expenditures Total:	-	-	-	-	7,756	8,800	16,556	(16,556)	0%	-
Plant Expansion Fund Net Results:	-	-	-	-	(7,756)	-	(7,756)	(7,756)	0%	-
Fund Balance July 1, 2022	1,658,044	1,658,044		1,658,044	1,658,044					1,658,044
Estimated Fund Balance June 30, 2023	1,658,044	1,658,044		1,658,044	1,650,288					1,658,044
Fund: 505 - Cable Access TV										
314- Franchise Taxes	52,972	52,972		52,972	-		-	(52,972)	0%	52,972
365- Cable TV Charges	316,956	316,956		316,956	-		-	(316,956)	0%	316,956
370- Interest and Investment Income	-	-		-	-		-	-	0%	-
384- Other Revenue	5,000	5,000		5,000	-		-	(5,000)	0%	5,000
Revenue Total:	374,928	374,928	-	374,928	-	-	-	(374,928)	0%	374,928
Operating transfers in Total:	160,124	160,124		160,124	-		-	(160,124)	0%	160,124
Sources Total	535,052	535,052	-	535,052	-	-	-	(535,052)	0%	535,052
Expenditures										
Division: 119- Cable Access TV Total:	444,432	444,432		444,432	84,875	17,777	102,652	341,780	23%	444,432
Division: 120- Cable Access-Community Services Total:	4,642	4,642		4,642	2		2	4,639	0%	4,642
Division: 121- Cable Access-Contract Services Total:	197,707	197,707		197,707	37,818		37,818	159,889	19%	197,707
Expenditures Total:	646,780	646,780	-	646,780	122,695	17,777	140,472	506,308	22%	646,780
Cable Access TV Net Results:	(111,728)	(111,728)	-	(111,728)	(122,695)	(17,777)	(140,472)	(28,744)	126%	(111,728)
Fund Balance July 1, 2022	(5,227)	(5,227)		(5,227)	(5,227)					(5,227)
Estimated Fund Balance June 30, 2023	(116,956)	(116,956)		(116,956)	(127,923)					(116,956)
Fund: 525 - Information Systems										
399- Operating Transfers In	-	-		-	-		-	-	0%	-
Sources Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures										
Division: 118- Information Systems Total:	1,482,335	1,482,335		1,482,335	247,804		247,804	1,234,531	17%	1,482,335
Expenditures Total:	1,482,335	1,482,335	-	1,482,335	247,804	-	247,804	(1,234,531)	17%	1,482,335
Indirect cost allocations Total:	(1,482,335)	(1,482,335)		(1,482,335)	(247,804)		(247,804)	1,234,531	17%	(1,482,335)
Information Systems Net Results:	0	0	-	0	0	-	0	-	0%	0
Fund Balance July 1, 2022	-	-		-	-					-
Estimated Fund Balance June 30, 2023	-	-		0	0					0



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 700 - Pension Fund										
370- Interest and Investment Income	1,140,017	1,140,017		1,140,017	(734,955)		(734,955)	(1,874,972)	-64%	1,140,017
Revenue Total:	1,140,017	1,140,017	-	1,140,017	(734,955)	-	(734,955)	(1,874,972)	-64%	1,140,017
Expenditures										
Division: 115- Finance Total:	40,000	40,000		40,000	20,194		20,194	19,806	50%	40,000
Transfers Out Total:	2,016,612	2,016,612		2,016,612	-		-	2,016,612	0%	2,016,612
Expenditures Total:	2,056,612	2,056,612	-	2,056,612	20,194		20,194	(2,036,418)	1%	2,056,612
Pension Fund Net Results:	(916,595)	(916,595)		(916,595)	(755,150)		(755,150)	161,445	82%	(916,595)
Fund Balance July 1, 2022	16,045,223	16,045,223		16,045,223	16,045,223					16,045,223
Estimated Fund Balance June 30, 2023	15,128,628	15,128,628		15,128,628	15,290,073					15,128,628
Fund: 750 - Recognized Obligation Retirement Fund										
311- Property Taxes	250,000	250,000		250,000	-		-	(250,000)	0%	250,000
370- Interest and Investment Income	-	-		-	(16,376)		(16,376)	(16,376)	0%	-
392- Proceeds from Sale of Property	-	-		-	-		-	-	0%	-
393- Loan/Bond Proceeds	5,000	5,000		5,000	-		-	(5,000)	0%	5,000
Revenue Total:	255,000	255,000	-	255,000	(16,376)	-	(16,376)	(271,376)	-6%	255,000
Expenditures										
Division: 463- Successor Agency to RDA Total:	227,378	227,378		227,378	59,986		59,986	167,392	26%	59,986
Expenditures Total:	227,378	227,378	-	227,378	59,986		59,986	(167,392)	26%	59,986
Recognized Obligation Retirement Fund Net Results:	27,622	27,622		27,622	(76,362)		(76,362)	(438,768)	-276%	195,014