



# CITY COUNCIL REPORT

**DATE:** FEBRUARY 21, 2023

**TO:** MAYOR AND COUNCIL MEMBERS

**FROM:** MARKISHA GUILLORY, FINANCE DIRECTOR

**SUBJECT:** RECEIVE THE FISCAL YEAR (FY) 2022/23 SECOND QUARTER (MID-YEAR) FINANCIAL REPORT AND ADOPT A RESOLUTION AUTHORIZING BUDGET AMENDMENTS

---

## **RECOMMENDATION**

Staff recommends that the City Council receive the Fiscal Year (FY) 2022/23 Second Quarter (“Mid-Year”) Financial Report and adopt a resolution authorizing related budget adjustments.

## **BACKGROUND**

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. The City Council adopts an original budget prior to the start of each fiscal year, then makes adjustments to the budget throughout the year to reflect changes in expected revenues and to increase or decrease expenditures to address changes in policy or operational priorities.

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. Following the conclusion of the second quarter of the fiscal year, staff conducts a second quarter/mid-year budget review.

The mid-year review provides an in-depth assessment of the City’s revenues and expenditures during the first half of the fiscal year (July through December). It helps determine whether the City is on track to meet the budget for the fiscal year or if adjustments are necessary. It also includes a projection of the fiscal year end results, which serves as the starting point for the development of next year’s budget and the long-term financial forecast.

It is important to note that Pinole, like other communities, has been and continues to be impacted by the fiscal and health effects of COVID-19 and its subsequent variants. Fiscal impacts have been identified and noted in this mid-year report where applicable.

## **REVIEW & ANALYSIS**

Staff has reviewed the City's budget results through second quarter, from July 1, 2022 through December 31, 2022. City revenues and expenditures are mostly on track with original budgeted amounts. Staff does recommend some budget adjustments, which are discussed within this report and in Attachment A. Additionally, staff has included two items for the City Council's consideration for funding on page 14.

### **General Fund Analysis**

General Fund (including Measure S 2006 and 2014) revenues and expenditures are mostly on track with original budgeted amounts.

The originally adopted FY 2022/23 General Fund budget included \$28.1 million in revenues, \$29 million in expenditures, and \$883,662 use of unassigned fund balance (residual, unrestricted funds) to fund several new critical positions as well as several Council-directed initiatives.

The FY 2022/23 budget is primarily a status quo budget, meaning that it does not include any major changes to City programs or services. It does include the following noteworthy items:

- Increases in staffing to respond to key community priorities and organizational needs, including additional Police Officers and capital project staff;
- One-time special projects, such as:
  - Active Transportation Plan;
  - Brandt Court improvements;
  - City Hall planting/landscaping improvements;
  - Communication and engagement consulting;
  - Diversity, equity, and inclusion (DEI) consulting;
  - Emergency power for critical facilities;
  - Fleet-wide replacement of Police in-car MDC computers;
  - Installation of high-capacity trash bins;
  - Legislative advocacy consulting;
  - Municipal broadband planning;
  - Non-capital recommendations of Beautification Ad Hoc Committee;
  - On-call consultants for capital projects;
  - Recycled water master planning; and
  - Weatherization/energy efficiency program.
- A "vacancy savings factor;" and
- The appropriation of the City's remaining American Rescue Plan Act (ARPA) funds to the General Fund to backfill the City's loss of general revenue due to the COVID-19 pandemic.

The revised FY 2022/23 budget includes \$28.1 million in revenues, \$29.2 million in expenditures, and \$1.1 million use of unassigned fund balance.

As of the mid-year, the City is projecting to end FY 2022/23 with total revenues of \$28.1 million, expenditures of \$29.5 million (including recommended mid-year adjustments), and use of fund balance of \$1.4 million. With mid-year budget adjustments, the General Fund unassigned fund balance is projected to be \$9.2 million at the end of the fiscal year. The table below summarizes the General Fund budget.

General Fund (including Measure S 2006 and 2014)	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 28,111,479	\$ 28,111,479		\$ 28,111,479	\$ 13,744,141	49%	\$ 28,111,479
Expenditures	28,995,141	29,183,934	301,000	29,484,934	13,541,743	46%	29,484,934
Net surplus/deficit	(883,662)	(1,072,455)	(301,000)	(1,373,455)	\$ 202,399		(1,373,455)
Beginning Fund Balance	10,613,156	10,613,156		10,613,156			10,613,156
Ending Fund Balance	\$ 9,729,494	\$ 9,540,701		\$ 9,239,701			\$ 9,239,701

### 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 second quarter of FY 2022/23 totaled \$13,744,141, 49% of the amended budget. Staff does not recommend any adjustments to General Fund revenues as actuals are on track with original budgeted amounts. The table below summarizes the General Fund budgeted revenues.

Category	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals	% of Amended Budget	Projected Year-End
Property Taxes	\$ 4,776,626	\$ 4,776,626		\$ 4,776,626	\$ 2,978,073	62%	\$ 4,776,626
Sales and Use Taxes	4,582,095	4,582,095		4,582,095	1,775,159	39%	4,582,095
Sales and Use Taxes - Measure S 200	2,451,000	2,451,000		2,451,000	965,019	39%	2,451,000
Sales and Use Taxes - Measure S 201	2,451,000	2,451,000		2,451,000	965,004	39%	2,451,000
Utility Users Tax	1,934,150	1,934,150		1,934,150	1,022,128	53%	1,934,150
Franchise Taxes	786,790	786,790		786,790	232,129	30%	786,790
Other Taxes: TOT	440,000	440,000		440,000	217,775	49%	440,000
Other Taxes: Business License	412,500	412,500		412,500	108,177	26%	412,500
Intergovernmental Taxes	2,215,948	2,215,948		2,215,948	1,099,865	50%	2,215,948
Public Safety Charges	1,405,108	1,405,108		1,405,108	131,311	9%	1,405,108
Total Other Revenue	549,640	549,640		549,640	178,098	32%	549,640
<b>Revenue Total:</b>	<b>22,004,857</b>	<b>22,004,857</b>	<b>-</b>	<b>22,004,857</b>	<b>9,672,737</b>	<b>44%</b>	<b>22,004,857</b>
Transfer In from Section 115 Trust	2,016,612	2,016,612		2,016,612	-	0%	2,016,612
Transfer In from ARPA Fund	4,090,010	4,090,010		4,090,010	4,071,404	100%	4,090,010
<b>Revenue/Sources Total:</b>	<b>\$ 28,111,479</b>	<b>\$ 28,111,479</b>	<b>\$ -</b>	<b>\$ 28,111,479</b>	<b>\$ 13,744,141</b>	<b>49%</b>	<b>\$28,111,479</b>

### Sales Tax

Sales tax is the City's largest general revenue stream, representing 43% of total ongoing General Fund revenues. For the second quarter, sales tax collected, including Measure S funds, were \$3,705,182, 39% of the amended 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. For the second quarter, total property tax revenue was \$2,978,073, 62% of the amended budget. 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.

## All Other General Fund Revenue

Utility Users' Tax (UUT) is levied on telecommunication, electricity, gas, and mobile telephones. For the second quarter, UUT revenues collected were \$1,022,128, 53% of the amended budget. The amount collected is consistent with the timing of receipts.

Franchise Tax is levied on gas, electricity, cable, and refuse. For the second quarter, revenues collected were \$232,129, 30% of the amended 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 second quarter, revenues collected were \$217,775, 49% of the amended 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 second quarter, revenues collected were \$108,177, 26% of the amended budget. The bulk of this revenue is typically received in January during the annual license renewal process.

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. This revenue is received in two equal installments. For the second quarter, revenue collected was \$1,099,865, 50% of the amended budget. The second installment will be received in June 2023.

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. The payments were received in January and are therefore not reflected in this mid-year report.

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 \$178,098, 32% of the amended budget. The timing of receipts for revenues in this category varies.

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 economic impacts of 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 revised budget was increased to \$29,183,934. The amended budget proposes \$29,484,934 in General Fund expenditures. General Fund actual expenditures through the second quarter of totaled \$13,541,743, 46% of the amended budget. The table below summarizes the General Fund budgeted expenditures.

Category	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Salaries & Wages	\$ 11,492,312	\$ 11,462,312		\$ 11,462,312	\$ 5,446,291	48%	\$11,462,312
Benefits	7,496,535	7,496,535		7,496,535	3,684,577	49%	7,496,535
Professional/Admin Services	4,253,726	4,282,075	105,000	4,387,075	1,582,038	36%	4,387,075
Other Operating	286,311	286,311	120,000	406,311	148,572	37%	406,311
Materials and Supplies	229,200	229,200		229,200	174,700	76%	229,200
Interdepartmental Charges	(689,039)	(689,039)	6,000	(683,039)	95,630	-14%	(683,039)
Asset/Capital Outlay	3,258,109	3,448,553	70,000	3,518,553	577,966	16%	3,518,553
Debt Service	596,107	596,107		596,107	596,045	100%	596,107
Other Financing Uses/Transfers	2,071,880	2,071,880		2,071,880	1,235,925	60%	2,071,880
<b>Expenditure Total:</b>	<b>\$ 28,995,141</b>	<b>\$ 29,183,934</b>	<b>\$ 301,000</b>	<b>\$ 29,484,934</b>	<b>\$ 13,541,743</b>	<b>46%</b>	<b>\$29,484,934</b>

Actuals in most of the expenditure categories were at or below 50%. Those that were above 50% are discussed below.

- Materials and Supplies were 76% of the amended budget primarily due to purchases of fuel and safety clothing and supplies.
- Debt Service expenditures were 100% of the amended budget due to the payment of the annual debt service for the 2006 pension obligation bonds.
- Other Financing Uses/Transfers Out were at 60% of the amended budget due to the transfer of funds from the General Fund to other funds, including the transfer to the General Reserve Fund (\$650,925), City Street Fund (\$250,000), Arterial Streets Rehabilitation Fund (\$250,000), and Equipment Reserve Fund (\$85,000).

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	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
City Council	\$ 176,396	\$ 188,396		\$ 188,396	\$ 88,717	47%	\$ 188,396
City Manager	615,943	615,943		615,943	258,816	42%	615,943
City Clerk	586,347	586,347		586,347	221,140	38%	586,347
City Treasurer	8,662	8,662		8,662	3,909	45%	8,662
City Attorney	321,057	321,057		321,057	175,971	55%	321,057
Finance Department	632,747	632,747	95,000	727,747	308,043	42%	727,747
Human Resources	768,472	768,472		768,472	324,398	42%	768,472
Non-Departmental	3,629,942	3,629,942		3,629,942	2,597,667	72%	3,629,942
Information Technology	102,600	102,600		102,600	-	0%	102,600
Police Department	10,535,459	10,535,459		10,535,459	5,117,969	49%	10,535,459
Fire Department	5,514,428	5,514,428	50,000	5,564,428	2,928,611	53%	5,564,428
Public Works	5,099,752	5,267,545	146,000	5,413,545	1,282,394	24%	5,413,545
Community Development	527,464	536,464	10,000	546,464	135,576	25%	546,464
Community Services	475,872	475,872		475,872	98,532	21%	475,872
<b>Expenditure Total:</b>	<b>\$ 28,995,141</b>	<b>\$ 29,183,934</b>	<b>\$ 301,000</b>	<b>\$ 29,484,934</b>	<b>\$ 13,541,743</b>	<b>46%</b>	<b>\$29,484,934</b>

Most departmental spending was at or below 50% for the second quarter. Those that were above 50% are discussed below.

- City Attorney expenditures were at 55% of the amended budget because the reimbursements (credits) from other City departments for legal services were not processed until January. Reimbursements are processed in the month following the end of each quarter.
- Non-Departmental expenditures were at 72% of the amended budget due to the payment of the annual debt service for the 2006 pension obligation bonds and transfers out to other funds.
- Fire Department expenditures were at 53% of the amended budget primarily due to materials and supplies, and other operating expenses that fluctuate throughout the fiscal year.

General Fund revenues and expenditures are on target with budgeted amounts as expected at this point in the fiscal year. However, staff recommends several General Fund budget adjustments to fund some operational needs. The proposed adjustments, totaling \$301,000, are as follows:

- Professional Services (\$105,000) –
  - Increase Finance budget by \$95,000 for consulting work on the development of the budget and long-term financial plan, and an actuarial study on the City’s pension costs and Section 115 Trust;
  - Increase Community Development - Code Enforcement budget by \$10,000 as there has been an increase in cases that need a show cause hearing prior to the City being able to conduct abatement;
- Interdepartmental Charges (\$6,000) –
  - Increase Public Works budget by \$6,000 for its share of the community development permit software;
- Asset/Capital Outlay (\$190,000) –

- Increase Public Works budget by \$140,000 for attorney costs and settlement of Fernandez Park project (\$120,000) and park tree maintenance (\$20,000); and
- Increase Fire budget by \$50,000 for Station 74 upgrades, which was authorized in the FY 2021/22 budget, but the work was not completed that year.

Overall, the General Fund has sufficient resources to continue to fund the City's ongoing operations as well as some one-time items. As mentioned above, the General Fund unassigned fund balance is projected to be \$9.2 million at the end of this fiscal year. The City also maintains a separate General Reserve Fund which maintains a balance equal to 50% (six months of expenditure coverage) of total ongoing General Fund expenditures. The current balance is \$8.9 million.

### Other Funds Analysis

The following analysis provides explanations of the financial activity for select non-general funds with substantial financial activity. 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 second quarter, revenues were \$437,883, 44% of the amended budget. Expenditures, including encumbrances, were \$295,482, 25% of the amended budget. Actual expenditures are low due to the timing of capital projects. Staff recommends a \$50,000 expenditure increase for citywide pavement marking and striping (\$30,000) and pothole repair (\$20,000).

Gas Tax Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals	% of Amended Budget	Projected Year-End
Revenues	\$ 1,003,271	\$ 1,003,271		\$ 1,003,271	\$ 437,883	44%	\$ 1,003,271
Expenditures	1,144,557	1,144,557	50,000	1,194,557	281,372	25%	1,210,731
Net surplus/deficit	(141,286)	(141,286)	(50,000)	(191,286)	\$ 156,510		(207,460)
Beginning Fund Balance	729,304	729,304		729,304			729,304
Ending Fund Balance	\$ 588,018	\$ 588,018		\$ 538,018			\$ 521,844

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 second quarter, revenues were \$81,839, 47% of the amended budget. Expenditures were \$99,046, 26% of the amended budget, and are low due to vacant positions.

Public Safety Augmentation Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 172,766	\$ 172,766		\$ 172,766	\$ 81,839	47%	\$ 172,766
Expenditures	387,365	387,365		387,365	99,046	26%	387,365
Net surplus/deficit	(214,599)	(214,599)	-	(214,599)	\$ (17,207)		(214,599)
Beginning Fund Balance	517,190	517,190		517,190			517,190
Ending Fund Balance	\$ 302,591	\$ 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 second quarter, revenues were \$146,789, 93% of the amended budget. Expenditures were \$111,067, 61% of the amended budget.

Supplemental Law Enforcement Services Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 158,327	\$ 158,327		\$ 158,327	\$ 146,789	93%	\$ 158,327
Expenditures	111,067	111,067		111,067	68,052	61%	111,067
Net surplus/deficit	47,260	47,260	-	47,260	\$ 78,737		47,260
Beginning Fund Balance	372,015	372,015		372,015			372,015
Ending Fund Balance	\$ 419,275	\$ 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 typically received in December, April, and June through property tax assessments. For the second quarter, revenue was \$5,580, 2% of the amended budget. The first property tax installment is received in the third quarter. Expenditures were \$149,922, 44% of the amended budget.



NPDES Storm Water Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 253,422	\$ 253,422		\$ 253,422	\$ 5,580	2%	253,422
Expenditures	336,938	336,938		336,938	149,922	44%	253,422
Net surplus/deficit	(83,516)	(83,516)	-	(83,516)	\$ (144,343)		-
Beginning Fund Balance	(38,938)	(38,938)		(38,938)			(38,938)
Ending Fund Balance	\$ (122,454)	\$ (122,454)		\$ (122,454)			\$ (38,938)

### 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 second quarter, revenues were \$186,831, 33% of the amended budget. Expenditures were \$780,598, 41% of the amended 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. Staff recommends a net \$69,780 revenue decrease due to lower than projected participation in the various programs and facility rentals. Staff also recommends a net \$175,781 expenditure increase mostly for unexpected HVAC system repair and maintenance at the Senior Center.

Recreation Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	Projected Year-End
Revenues						
Program Revenue	\$ 558,000	\$ 558,000	\$ (69,780)	\$ 488,220	\$ 186,831	\$ 488,220
Transfers In	675,831	675,831		675,831	-	1,600,108
Total Revenues	1,233,831	1,233,831	(69,780)	1,164,051	186,831	2,088,328
Expenditures	1,918,034	1,918,034	175,781	2,093,815	780,598	2,093,815
Net surplus/deficit	(684,203)	(684,203)	106,001	(929,764)	\$ (593,767)	(5,487)
Beginning Fund Balance	5,488	5,488		5,488		5,488
Ending Fund Balance	\$ (678,716)	\$ (678,716)		\$ (924,277)		\$ 0

### 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 second quarter, revenues were \$510,819, 11% of the amended budget. Expenditures were \$927,780, 40% of the amended budget. Staff recommends a net \$2,539,897 revenue decrease. This is due to applications for two big development projects not being pulled in this fiscal year (but anticipated for next fiscal year) plus the effect the fee study changes have had on larger projects. Staff also recommends a net \$83,899 expenditure decrease, which includes a decrease for salary savings due to position vacancies (\$301,396); and an increase for the carryover of the budgets (authorized last fiscal year) for the community development permit system (\$192,497) and permit technician backfill to assist with building permits backlog (\$25,000).

Building and Planning Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 4,828,448	\$ 4,828,448	\$ (2,539,897)	\$ 2,288,551	\$ 510,819	11%	\$ 2,288,551
Transfers In	-	-	-	-	-	0%	-
<b>Total Revenues</b>	<b>\$ 4,828,448</b>	<b>\$ 4,828,448</b>	<b>\$ (2,539,897)</b>	<b>\$ 2,288,551</b>	<b>\$ 510,819</b>	<b>11%</b>	<b>2,288,551</b>
Expenditures	2,410,793	2,410,793	(83,899)	2,326,894	927,780	40%	2,326,894
Net surplus/deficit	2,417,655	2,417,655	(2,455,998)	(38,343)	\$ (416,961)		(38,343)
Beginning Fund Balance	(532,755)	(532,755)		(532,755)			(532,755)
<b>Ending Fund Balance</b>	<b>\$ 1,884,900</b>	<b>\$ 1,884,900</b>		<b>\$ (571,098)</b>			<b>\$ (571,098)</b>

### 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 second quarter, revenues were \$31,009, 47% of the amended budget. Expenditures were \$62,029, 37% of the amended budget.

Refuse Management Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 66,060	\$ 66,060		\$ 66,060	\$ 31,009	47%	\$ 66,060
Expenditures	167,825	167,825		167,825	62,029	37%	167,825
Net surplus/deficit	(101,765)	(101,765)	-	(101,765)	\$ (31,020)		(101,765)
Beginning Fund Balance	150,843	150,843		150,843			150,843
<b>Ending Fund Balance</b>	<b>\$ 49,078</b>	<b>\$ 49,078</b>		<b>\$ 49,078</b>			<b>\$ 49,078</b>

### 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 the second quarter, revenue was \$211,999, 58% of the amended budget. Expenditures were \$140,274, 21% of the amended budget.

Solid Waste Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 368,000	\$ 368,000		\$ 368,000	\$ 211,999	58%	\$ 368,000
Expenditures	682,778	682,778		682,778	140,274	21%	682,778
Net surplus/deficit	(314,778)	(314,778)	-	(314,778)	\$ 71,725		(314,778)
Beginning Fund Balance	2,063,224	2,063,224		2,063,224			2,063,224
<b>Ending Fund Balance</b>	<b>\$ 1,748,446</b>	<b>\$ 1,748,446</b>		<b>\$ 1,748,446</b>			<b>\$ 1,748,446</b>

### 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	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 15,000	\$ 15,000		\$ 15,000	\$ 190	1%	\$ 15,380
Expenditures	-	-		-	-	0%	-
Net surplus/deficit	15,000	15,000	-	15,000	\$ 190		15,380
Beginning Fund Balance	199,959	199,959		199,959			199,959
Ending Fund Balance	\$ 214,959	\$ 214,959		\$ 214,959			\$ 215,339

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 second quarter, revenues were \$19,111, 5% of the amended budget. Expenditures were \$85,823, 13% of the amended budget. Actual expenditures are low due to the timing of capital projects. Staff recommends a \$5,000 expenditure increase for the streetlight software subscription previously deducted from CCTA's payment to the City.

Measure J Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 390,848	\$ 390,848		\$ 390,848	\$ 19,111	5%	\$ 390,848
Expenditures	639,880	639,880	5,000	644,880	85,823	13%	644,880
Net surplus/deficit	(249,032)	(249,032)	(5,000)	(254,032)	\$ (66,711)		(254,032)
Beginning Fund Balance	2,325,449	2,325,449		2,325,449			2,325,449
Ending Fund Balance	\$ 2,076,417	\$ 2,076,417		\$ 2,071,417			\$ 2,071,417

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	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 2,302,505	\$ 2,302,505		\$ 2,302,505	\$ 2,302,505	100%	\$ 2,302,505
Expenditures	4,090,010	4,090,010		4,090,010	4,090,010	100%	4,090,010
Net surplus/deficit	(1,787,505)	(1,787,505)	-	(1,787,505)	\$ (1,787,505)		(1,787,505)
Beginning Fund Balance	1,787,505	1,787,505		1,787,505			1,787,505
Ending Fund Balance	\$ -	\$ -		\$ -			\$ -

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 second quarter, impact fee revenue was \$16,042. There were no expenditures.

Growth Impact Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	FY 2021/22 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,608,476	\$ 1,608,476	\$ (1,115,476)	\$ 493,000	\$ 16,042	\$ -	1%	\$ 493,000
Expenditures	58,000	58,000		58,000	-	-	0%	58,000
Net surplus/deficit	1,550,476	1,550,476	(1,115,476)	435,000	\$ 16,042	\$ -		435,000
Beginning Fund Balance	2,701,825	2,701,825		2,701,825				2,701,825
Ending Fund Balance	\$ 4,252,300	\$ 4,252,300		\$ 3,136,824				\$ 3,136,824

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 second quarter, expenditures were \$54,099, 15% of the revised budget.

Housing Assets for Resale Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 917,883	\$ 917,883		\$ 917,883	\$ 13,020	1%	\$ 917,883
Expenditures	327,475	388,685		388,685	59,099	15%	388,685
Net surplus/deficit	590,408	529,198	-	529,198	\$ (46,079)		529,198
Beginning Fund Balance	7,746,133	7,746,133		7,746,133			7,746,133
Ending Fund Balance	\$ 8,336,541	\$ 8,275,331		\$ 8,275,331			\$ 8,275,331

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 second quarter, revenue was \$28,741, 45% of the amended budget. Expenditures were \$29,756, 48% of the amended budget.

Landscape and Lighting District Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 63,911	\$ 63,911		\$ 63,911	\$ 28,741	45%	\$ 63,911
Expenditures	62,125	62,125		62,125	29,756	48%	62,125
Net surplus/deficit	1,786	1,786	-	1,786	\$ (1,015)		1,786
Beginning Fund Balance	43,110	43,110		43,110			43,110
Ending Fund Balance	\$ 44,896	\$ 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 second quarter, revenues were \$437,760, 27% of the amended budget. Expenditures, including encumbrances were \$445,334, 26% of the amended 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	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,651,210	\$ 1,651,210		\$ 1,651,210	\$ 437,760	27%	\$ 1,698,462
Expenditures	1,706,213	1,706,213		1,706,213	445,334	26%	1,706,213
Net surplus/deficit	(55,003)	(55,003)	-	(55,003)	(7,574)		(7,751)
Beginning Fund Balance	1,552,990	1,552,990		1,552,990			1,552,990
Ending Fund Balance	\$ 1,497,987	\$ 1,497,987		\$ 1,497,987			\$ 1,545,239

### 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 second quarter, expenditures, including encumbrances, were \$88,897, 11% 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	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 250,000	\$ 250,000		\$ 250,000	\$ 250,000	100%	\$ 250,000
Expenditures	810,312	810,312		810,312	88,897	11%	250,000
Net surplus/deficit	(560,312)	(560,312)		(560,312)	\$ 161,103		-
Beginning Fund Balance	49,887	49,887		49,887			49,887
Ending Fund Balance	\$ (510,425)	\$ (510,425)		\$ (510,425)			\$ 49,887

## 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 second quarter, revenues were \$4,219,761, 50% of the amended budget. Expenditures, including encumbrances, were \$3,482,517, 31% of the amended budget. Staff recommends a total \$130,000 expenditure increase for the sludge removal project (\$30,000), sanitary sewer overflow mitigation project (\$70,000), and air release valve replacements (\$30,000).

Sewer Enterprise Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 8,366,176	\$ 8,366,176		\$ 8,366,176	\$ 4,219,761	50%	\$ 8,366,176
Expenditures	11,258,624	11,258,624	130,000	11,388,624	3,482,517	31%	11,401,581
Net surplus/deficit	(2,892,448)	(2,892,448)	(130,000)	(3,022,448)	\$ 737,244		(3,035,405)
Beginning Fund Balance	22,228,477	22,228,477		22,228,477			22,228,477
Ending Fund Balance	\$ 19,336,029	\$ 19,336,029		\$ 19,206,029			\$ 19,193,072

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 second quarter, revenues were \$91,481, 17% of the amended budget. The major revenue sources are received one month after the close of the previous quarter. Expenditures were \$238,501, 37% of the amended 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	\$ 374,928	\$ 374,928		\$ 91,481	24%	\$ 374,928
Transfers In	160,124	160,124		-	0%	277,080
<b>Total Revenue</b>	<b>\$ 535,052</b>	<b>\$ 535,052</b>		<b>\$ 91,481</b>	<b>17%</b>	<b>652,008</b>
Expenditures	646,780	646,780		238,501	37%	646,780
Net surplus/deficit	(111,728)	(111,728)		\$ (147,020)		\$ 5,228
Beginning Fund Balance	(5,227)	(5,227)				(5,227)
<b>Ending Fund Balance</b>	<b>\$ (116,956)</b>	<b>\$ (116,956)</b>				<b>\$ 0</b>

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 second quarter, indirect cost allocations (reimbursements received from other City departments for information technology services) were \$473,552, 26% of the amended budget. Expenditures, including encumbrances were \$827,146, 45% of the amended budget. Staff recommends a \$341,600 increase to indirect cost allocations and to expenditures to carry forward the budget allocation authorized in FY 2021/22 for the community development software project (\$326,828), citywide zoom subscription (\$7,372), and first installment for the new City website (\$7,400).

Information Technology Fund	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	Proposed Adjustments	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Expenditures	1,482,335	1,482,335	341,600	1,823,935	827,146	45%	1,823,935
Indirect Cost Allocations	(1,482,335)	(1,482,335)	(341,600)	(1,823,935)	(473,552)	26%	(1,823,935)
Net surplus/deficit	0	0	-	0	353,595		0
Beginning Fund Balance	-	-		-			-
<b>Ending Fund Balance</b>	<b>\$ 0</b>	<b>\$ 0</b>		<b>\$ 0</b>			<b>\$ 0</b>

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

**Additional Items for City Council Consideration**

In addition to the budget adjustments recommended above, staff recommends that the City Council consider allocating funds to the following critical projects.

1. TRAFFIC SAFETY IMPROVEMENTS ON THE TENNENT AVENUE CORRIDOR

On November 1, 2022, Council received information on traffic safety issues on the Tennent Avenue corridor. The City retained a traffic consultant (CSW-ST2) to conduct a traffic study that involved a speed survey, traffic counts that include vehicle, pedestrian, and bicycle, evaluation of current circulation patterns, and community input, which included a meeting with representatives of St. Joseph, to formulate recommendations for traffic safety improvements. Based upon site observation, collision history, and traffic volume, the consultant analyzed several traffic calming safety measures in addition to all way stop control. These included roundabouts, raised crosswalks, bulb-outs, high visibility striping, refuge islands, and a Rectangular Rapid-Flashing Beacon (RRFB). These measures are consistent with the Federal Highway Administration's guidance for improving safety.

Based on this analysis, the consultant and City staff identified the following potential traffic safety improvements for two intersections on the Tennent Avenue corridor.

#### Tennent Avenue and Pear Street

- Bulb outs at all the corners which will require removal of several parking stalls to increase visibility;
- High visibility crosswalks and pavement markings on all legs; and
- High visibility yield road signs.

#### Tennent Avenue and Plum Street

- Bulb outs at all the corners which will require removal of several parking stalls to increase visibility;
- A Rectangular Rapid Flashing Beacon (RRFB);
- High visibility crosswalks and pavement markings on all legs; and
- High visibility yield road signs.

The estimated cost of the above recommended improvements at Tennent Avenue and Pear Street is \$440,000, of which 10% is design. The estimated cost of the recommended improvements at Tennent Avenue and Plum Street is \$520,000, of which 10% is design. These cost estimates include drainage improvements and road reconstruction and a contingency and cost escalation for construction in 2023.

Due to budget constraints, City staff and the consultant are recommending the following options as immediate improvements.

#### Tennent Avenue and Pear Street

- Striped bulb outs with soft bollards on the circumference at all corners (existing parking stall markings will be removed);
- High visibility crosswalks and pavement markings on all legs; and
- High visibility yield road signs.

#### Tennent Avenue and Plum Street

- Striped bulb outs with soft bollards on the circumference at all corners (existing parking stall markings will be removed);

- A Rectangular Rapid Flashing Beacon (RRFB);
- High visibility crosswalks and pavement markings on all legs; and
- High visibility yield road signs.

The estimated cost of the above options is \$110,000, which includes design and a 10% contingency.

## 2. PUBLIC SAFETY BUILDING MODERNIZATION

The project is under Facilities in the Capital Improvement Plan (Project #FA2301) to be funded over three years starting in FY 2023/24. However, due to the age of the building and significant maintenance costs, staff recommends that the funding (\$100,000) be allocated in the current fiscal year to complete some of the improvements, including new flooring, light fixtures, and others.

### **Next Steps**

The FY 2022/23 Third Quarter Financial Report will be presented to the City Council in May 2023.

### **FISCAL IMPACT**

In this FY 2022/23 Mid-Year Budget Report, staff recommends budget adjustments as summarized below and described in detail in Attachment A.

- Net increase in General Fund (Fund 100) expenditures of \$111,000.
- Net increase in Measure S 2006 Fund (Fund 105) expenditures of \$50,000.
- Net increase in Measure S 2014 Fund (Fund 106) expenditures of \$140,000.
- Net increase in Gas Tax Fund (Fund 200) expenditures of \$50,000.
- Net decrease in Recreation Fund (Fund 209) revenues of \$69,780; net increase in expenditures of \$175,781.
- Net decrease in Building and Planning Fund (Fund 212) revenues of \$2,539,897; net decrease in expenditures of \$83,899.
- Net increase in Measure J Fund (Fund 215) expenditures of \$5,000.
- Net decrease in Parkland Dedication Fund (Fund 275) of \$1,293,134.
- Net decrease in Growth Impact Fee Fund (Fund 276) of \$1,115,476.
- Net increase in Sewer Enterprise Fund (Fund 500) expenditures of \$130,000.
- Net increase in Information Systems Fund (Fund 525) expenditures of \$341,600, offset by an increase in indirect cost allocations (reimbursements) of \$341,600.

Additionally, if the City Council authorizes funding for the Traffic Safety Improvements on the Tennent Avenue Corridor project and the Public Safety Building Modernization project, the use of the General Fund unassigned fund balance will increase by the authorized amount.



**ATTACHMENTS**

A – FY 2022/23 Mid-Year (Second Quarter) Financial Report Summary by Fund

B – Resolution

    Exhibit A: Amendments to the Budget and Program of Services



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>General Fund (including Measure S 2006 and 2014)</b>											
<b>Revenue</b>											
311- Property Taxes	4,776,626	4,776,626		4,776,626	2,978,073		2,978,073	(1,798,553)	62%	4,776,626	
312- Sales and Use Taxes	4,582,095	4,582,095		4,582,095	1,775,159		1,775,159	(2,806,936)	39%	4,582,095	
312- Sales and Use Taxes-Meas S 2006	2,451,000	2,451,000		2,451,000	965,019		965,019	(1,485,981)	39%	2,451,000	
312- Sales and Use Taxes-Meas S 2014	2,451,000	2,451,000		2,451,000	965,004		965,004	(1,485,996)	39%	2,451,000	
313- Utility Users Tax	1,934,150	1,934,150		1,934,150	1,022,128		1,022,128	(912,022)	53%	1,934,150	
314- Franchise Taxes	786,790	786,790		786,790	232,129		232,129	(554,661)	30%	786,790	
315- Other Taxes	852,500	852,500		852,500	325,952		325,952	(526,548)	38%	852,500	
Other Tax/Transient Occupancy Tax	440,000	440,000		440,000	217,775		217,775	(222,225)	49%	440,000	
Other Tax/Business License	412,500	412,500		412,500	108,177		108,177	(304,323)	26%	412,500	
321- Intergovernmental Taxes	2,215,948	2,215,948		2,215,948	1,099,865		1,099,865	(1,116,084)	50%	2,215,948	
323- State Grants	40,000	40,000		40,000	12,362		12,362	(27,638)	31%	40,000	
324- Other Grants	47,026	47,026		47,026	-		-	(47,026)	0%	47,026	
332- Permits	68,700	68,700		68,700	32,336		32,336	(36,364)	47%	68,700	
341- Review Fees	28,000	28,000		28,000	40,105		40,105	12,105	143%	28,000	
342- Other Fees	43,194	43,194		43,194	13,251		13,251	(29,943)	31%	43,194	
343- Abatement Fees	36,000	36,000		36,000	15,475		15,475	(20,525)	43%	36,000	
351- Fines and Forfeiture	22,050	22,050		22,050	8,589		8,589	(13,461)	39%	22,050	
361- Public Safety Charges	1,405,108	1,405,108		1,405,108	131,311		131,311	(1,273,797)	9%	1,405,108	
370- Interest and Investment Income	150,000	150,000		150,000	(5,122)		(5,122)	(155,122)	-3%	150,000	
381- Rental Income	89,896	89,896		89,896	43,983		43,983	(45,913)	49%	89,896	
383- Reimbursements	18,674	18,674		18,674	11,055		11,055	(7,619)	59%	18,674	
384- Other Revenue	5,100	5,100		5,100	3,916		3,916	(1,184)	77%	5,100	
392- Proceeds from Sale of Property	1,000	1,000		1,000	2,148		2,148	1,148	215%	1,000	
<b>Revenue Total:</b>	<b>22,004,857</b>	<b>22,004,857</b>	<b>-</b>	<b>22,004,857</b>	<b>9,672,737</b>	<b>-</b>	<b>9,672,737</b>	<b>(12,332,119)</b>	<b>44%</b>	<b>22,004,857</b>	
399- Pension 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	4,071,404		4,071,404	(18,606)	100%	4,090,010	
<b>Sources Total:</b>	<b>28,111,479</b>	<b>28,111,479</b>	<b>-</b>	<b>28,111,479</b>	<b>13,744,141</b>	<b>-</b>	<b>13,744,141</b>	<b>(14,367,337)</b>	<b>49%</b>	<b>28,111,479</b>	
<b>Fund: 100- General Fund</b>											
<b>Expenditures</b>											
Division: 110- City Council Total:	170,496	182,496		182,496	88,717		88,717	93,779	49%	182,496	
Division: 111- City Manager Total:	615,943	615,943		615,943	258,816		258,816	357,127	42%	615,943	
Division: 112- City Clerk Total:	586,347	586,347		586,347	221,140		221,140	365,207	38%	586,347	
Division: 113- City Treasurer Total:	8,662	8,662		8,662	3,909		3,909	4,753	45%	8,662	
Division: 114- City Attorney Total:	321,057	321,057		321,057	175,971		175,971	145,086	55%	321,057	
City Attorney Services	583,740	583,740		583,740	305,685		305,685	278,055	52%	583,740	
City Attorney Indirect Cost Allocations	(262,683)	(262,683)		(262,683)	(129,715)		(129,715)	(132,968)	49%	(262,683)	
Division: 115- Finance Department Total:	627,847	627,847	95,000	722,847	305,009		305,009	417,838	42%	722,847	[1]
Division: 116- Human Resources Total:	768,472	768,472		768,472	324,398		324,398	444,074	42%	768,472	
Division: 117- General Government Total:	961,955	961,955		961,955	765,697		765,697	196,258	80%	961,955	
<b>Total Administrative:</b>	<b>4,060,779</b>	<b>4,072,779</b>	<b>95,000</b>	<b>4,167,779</b>	<b>2,143,657</b>	<b>-</b>	<b>2,143,657</b>	<b>2,024,122</b>	<b>51%</b>	<b>4,167,779</b>	
Division: 221- Police Operations Total:	4,892,111	4,892,111		4,892,111	2,501,567	57,081	2,558,648	2,333,463	52%	4,892,111	
Division: 222- Police Support Services Total:	1,538,502	1,538,502		1,538,502	543,452		543,452	995,050	35%	1,538,502	
Division: 223- Dispatch WBCC Total:	2,169,105	2,169,105		2,169,105	1,201,852	1,950	1,203,802	965,303	55%	2,169,105	
Division: 231- Fire Total:	4,212,704	4,212,704		4,212,704	2,252,312		2,252,312	1,960,392	53%	4,212,704	
<b>Total Public Safety:</b>	<b>12,812,422</b>	<b>12,812,422</b>	<b>-</b>	<b>12,812,422</b>	<b>6,499,183</b>	<b>59,031</b>	<b>6,558,214</b>	<b>6,254,208</b>	<b>51%</b>	<b>12,812,422</b>	
Division: 341- Administration/Engineering Total:	736,363	736,363	6,000	742,363	213,783		213,783	528,580	29%	742,363	[2]
Division: 342- Road Maintenance Total:	212,969	212,969		212,969	44,365		44,365	168,604	21%	212,969	
Division: 343- Facility Maintenance Total:	611,147	611,147		611,147	334,105		334,105	277,042	55%	611,147	
Division: 345- Park Maintenance Total:	539,309	539,309		539,309	147,919		147,919	391,390	27%	539,309	
<b>Public Works Total:</b>	<b>2,099,788</b>	<b>2,099,788</b>	<b>6,000</b>	<b>2,105,788</b>	<b>740,172</b>	<b>-</b>	<b>740,172</b>	<b>1,365,616</b>	<b>35%</b>	<b>2,105,788</b>	
Division: 461- Planning Total:	77,192	77,192		77,192	35,000		35,000	42,192	45%	77,192	
Division: 465- Code Enforcement Total:	253,452	262,452	10,000	272,452	45,854		45,854	226,598	17%	272,452	[3]
Division: 466- Economic Development Total:	176,820	176,820		176,820	54,722		54,722	122,098	31%	176,820	
<b>Community Development Total:</b>	<b>507,464</b>	<b>516,464</b>	<b>10,000</b>	<b>526,464</b>	<b>135,576</b>	<b>-</b>	<b>135,576</b>	<b>390,888</b>	<b>26%</b>	<b>526,464</b>	
Division: 551- Recreation Administration Total:	454,022	454,022		454,022	98,532		98,532	355,490	22%	454,022	
<b>Community Services Total:</b>	<b>454,022</b>	<b>454,022</b>	<b>-</b>	<b>454,022</b>	<b>98,532</b>	<b>-</b>	<b>98,532</b>	<b>355,490</b>	<b>22%</b>	<b>454,022</b>	
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	650,925		650,925	702,955	48%	1,353,880	
<b>Expenditure Total:</b>	<b>21,884,462</b>	<b>21,905,462</b>	<b>111,000</b>	<b>22,016,462</b>	<b>10,864,090</b>	<b>59,031</b>	<b>10,923,121</b>	<b>(11,093,341)</b>	<b>50%</b>	<b>22,016,462</b>	

**NOTES:**

- [1] Increase budget for professional services for the development of the budget and long-term financial plan and pension actuarial study.
- [2] Increase budget for share of community development permit software.
- [3] Increase budget for Code Enforcement hearing officer for remainder of the fiscal year. Uptick in cases that need a show cause hearing prior to City being able to conduct abatement.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 105 - Measure S -2006</b>											
<b>Expenditures</b>											
Division: 115- Finance Department Total:	2,450	2,450		2,450	1,367		1,367	1,083	56%	2,450	
Division: 221- Police Operations Total:	1,718,135	1,718,135		1,718,135	718,961		718,961	999,174	42%	1,718,135	
Division: 231- Fire Total:	727,182	727,182	50,000	777,182	405,776		405,776	371,406	52%	777,182	[4]
<b>Expenditures Total:</b>	<b>2,447,767</b>	<b>2,447,767</b>	<b>50,000</b>	<b>2,497,767</b>	<b>1,126,104</b>	<b>-</b>	<b>1,126,104</b>	<b>1,371,663</b>	<b>45%</b>	<b>2,497,767</b>	
<b>Fund: 106 - Measure S-2014</b>											
<b>Expenditures</b>											
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	1,667		1,667	783	68%	2,450	
Division: 118- Information Systems Total:	102,600	102,600		102,600	-		-	102,600	0%	102,600	
<b>Total Administrative:</b>	<b>110,950</b>	<b>110,950</b>	<b>-</b>	<b>110,950</b>	<b>1,667</b>	<b>-</b>	<b>1,667</b>	<b>109,283</b>	<b>2%</b>	<b>110,950</b>	
Division: 221- Police Operations Total:	110,000	110,000		110,000	37,269		37,269	72,731	34%	110,000	
Division: 222- Police Support Services Total:	107,606	107,606		107,606	55,837		55,837	51,769	52%	107,606	
Division: 231- Fire Total:	574,542	574,542		574,542	270,524		270,524	304,018	47%	574,542	
<b>Total Public Safety:</b>	<b>792,148</b>	<b>792,148</b>	<b>-</b>	<b>792,148</b>	<b>363,630</b>	<b>-</b>	<b>363,630</b>	<b>428,518</b>	<b>46%</b>	<b>792,148</b>	
Division: 341- Admin/Engineering Total:	296,518	296,518		296,518	31,553	3,245	34,798	261,720	12%	296,518	
Division: 342- Road Maintenance Total:	627,512	714,675		714,675	32,988		32,988	681,687	5%	714,675	
Division: 343- Facility Maintenance Total:	1,298,025	1,328,655		1,328,655	90,769	370,756	461,525	867,130	35%	1,328,655	
Division: 344- NPDES Storm Drain Total:	418,460	418,460		418,460	2,382		2,382	416,078	1%	418,460	
Division: 345- Park Maintenance Total:	359,449	409,449	140,000	549,449	10,529		10,529	538,920	2%	549,449	[5]
<b>Public Works Total:</b>	<b>2,999,964</b>	<b>3,167,757</b>	<b>140,000</b>	<b>3,307,757</b>	<b>168,221</b>	<b>374,001</b>	<b>542,222</b>	<b>2,765,535</b>	<b>16%</b>	<b>3,307,757</b>	
Division: 461- Planning Total:	20,000	20,000		20,000	-		-	20,000	0%	20,000	
<b>Community Development Total:</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>	<b>20,000</b>	
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	
<b>Community Services Total:</b>	<b>21,850</b>	<b>21,850</b>	<b>-</b>	<b>21,850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,850</b>	<b>0%</b>	<b>21,850</b>	
Sewer Collections Total:	-	-		-	-		-	-	0%	-	
<b>Sub-Total:</b>	<b>3,944,912</b>	<b>4,112,705</b>	<b>140,000</b>	<b>4,252,705</b>	<b>533,517</b>	<b>374,001</b>	<b>907,518</b>	<b>3,345,187</b>	<b>21%</b>	<b>4,252,705</b>	
Operating Transfer Out:	718,000	718,000		718,000	585,000		585,000	133,000	81%	718,000	
<b>Expenditure Total:</b>	<b>4,662,912</b>	<b>4,830,705</b>	<b>140,000</b>	<b>4,970,705</b>	<b>1,118,517</b>	<b>374,001</b>	<b>1,492,518</b>	<b>3,478,187</b>	<b>30%</b>	<b>4,970,705</b>	
<b>General Fund and Measure S Expenditure Total:</b>	<b>28,995,141</b>	<b>29,183,934</b>	<b>301,000</b>	<b>29,484,934</b>	<b>13,108,711</b>	<b>433,032</b>	<b>13,541,743</b>	<b>15,943,191</b>	<b>46%</b>	<b>29,484,934</b>	
<b>General Fund and Measure S Net Results:</b>	<b>(883,662)</b>	<b>(1,072,455)</b>	<b>(301,000)</b>	<b>(1,373,455)</b>	<b>635,430</b>	<b>(433,032)</b>	<b>202,398</b>	<b>(1,575,853)</b>	<b>-15%</b>	<b>(1,373,455)</b>	
<b>Fund Balance July 1, 2022</b>	<b>10,613,156</b>	<b>10,613,156</b>		<b>10,613,156</b>	<b>10,613,156</b>					<b>10,613,156</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>9,729,494</b>	<b>9,540,701</b>		<b>9,239,701</b>	<b>11,248,586</b>					<b>9,239,701</b>	
<b>Fund: 150 - General Reserve</b>											
370- Interest and Investment Income	-	-		-	19,125		19,125	19,125	0%	38,250	
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,125</b>	<b>-</b>	<b>19,125</b>	<b>19,125</b>	<b>0%</b>	<b>38,250</b>	
399- Transfer In Total:	650,925	650,925		650,925	650,925		650,925	-	100%	650,925	
<b>General Reserve Net Results:</b>	<b>650,925</b>	<b>650,925</b>	<b>-</b>	<b>650,925</b>	<b>670,050</b>	<b>-</b>	<b>670,050</b>	<b>19,125</b>	<b>103%</b>	<b>689,175</b>	
<b>Fund Balance July 1, 2022</b>	<b>8,192,602</b>	<b>8,192,602</b>		<b>8,192,602</b>	<b>8,192,602</b>					<b>8,192,602</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>8,843,527</b>	<b>8,843,527</b>		<b>8,843,527</b>	<b>8,862,652</b>					<b>8,881,777</b>	
<b>Fund: 160 - Equipment Reserve</b>											
392- Sale of Property	-	-		-	-		-	-	0%	-	
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	
399- Transfers In Total:	85,000	85,000		85,000	85,000		85,000	-	100%	85,000	
<b>Sources Total:</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>85,000</b>	<b>-</b>	<b>100%</b>	<b>85,000</b>	
<b>Expenditures</b>											
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	
<b>Expenditures Total:</b>	<b>205,000</b>	<b>205,000</b>	<b>-</b>	<b>205,000</b>	<b>39,434</b>	<b>-</b>	<b>39,434</b>	<b>165,566</b>	<b>19%</b>	<b>205,000</b>	
<b>Equipment Reserve Net Results:</b>	<b>(120,000)</b>	<b>(120,000)</b>	<b>-</b>	<b>(120,000)</b>	<b>45,566</b>	<b>-</b>	<b>45,566</b>	<b>165,566</b>	<b>-38%</b>	<b>(120,000)</b>	
<b>Fund Balance July 1, 2022</b>	<b>241,166</b>	<b>241,166</b>		<b>241,166</b>	<b>241,166</b>					<b>241,166</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>121,166</b>	<b>121,166</b>		<b>121,166</b>	<b>286,732</b>					<b>121,166</b>	

**NOTES:**

[4] Increase budget for Fire Station 74 maintenance and updates.

[5] Increase budget for attorney fees and settlement of Fernandez Park restroom project (\$120,000), and public tree maintenance program (\$20,000).



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 200 - Gas Tax Fund</b>											
321- Intergovernmental Taxes	990,635	990,635		990,635	435,327		435,327	(555,308)	44%	990,635	
370- Interest and Investment Income	5,000	5,000		5,000	1,139		1,139	(3,861)	23%	5,000	
383- Reimbursements	7,636	7,636		7,636	1,417		1,417	(6,219)	19%	7,636	
<b>Revenue Total:</b>	<b>1,003,271</b>	<b>1,003,271</b>	<b>-</b>	<b>1,003,271</b>	<b>437,883</b>	<b>-</b>	<b>437,883</b>	<b>565,388</b>	<b>44%</b>	<b>1,003,271</b>	
<b>Expenditures</b>											
Division: 341- Admin and Engineering Total:	-	-		-	2,064	14,110	16,174	(16,174)	0%	16,174	
Division: 342- Road Maintenance Total:	1,144,557	1,144,557	50,000	1,194,557	279,308		279,308	915,249	23%	1,194,557	[6]
<b>Expenditures Total:</b>	<b>1,144,557</b>	<b>1,144,557</b>	<b>50,000</b>	<b>1,194,557</b>	<b>281,372</b>	<b>14,110</b>	<b>295,482</b>	<b>899,075</b>	<b>25%</b>	<b>1,210,731</b>	
<b>Gas Tax Fund Net Results:</b>	<b>(141,286)</b>	<b>(141,286)</b>		<b>(191,286)</b>	<b>156,510</b>	<b>(14,110)</b>	<b>142,401</b>	<b>333,687</b>	<b>-74%</b>	<b>(207,460)</b>	
<b>Fund Balance July 1, 2022</b>	<b>729,304</b>	<b>729,304</b>		<b>729,304</b>	<b>729,304</b>					<b>729,304</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>588,018</b>	<b>588,018</b>		<b>538,018</b>	<b>885,815</b>					<b>521,844</b>	
<b>Fund: 201 - Restricted Real Estate Maintenance Fund</b>											
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%	-	
<b>Revenue Total:</b>	<b>39,991</b>	<b>39,991</b>	<b>-</b>	<b>39,991</b>	<b>475</b>	<b>-</b>	<b>475</b>	<b>39,516</b>	<b>1%</b>	<b>39,991</b>	
<b>Expenditures</b>											
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	8,781		8,781	17,219	34%	26,000	
<b>Expenditures Total:</b>	<b>26,000</b>	<b>26,000</b>	<b>-</b>	<b>26,000</b>	<b>8,781</b>	<b>-</b>	<b>8,781</b>	<b>17,219</b>	<b>34%</b>	<b>26,000</b>	
<b>Restricted Real Estate Maint Fund Net Results:</b>	<b>13,991</b>	<b>13,991</b>		<b>13,991</b>	<b>(8,306)</b>		<b>(8,306)</b>	<b>(22,297)</b>	<b>-59%</b>	<b>13,991</b>	
<b>Fund Balance July 1, 2022</b>	<b>164,881</b>	<b>164,881</b>		<b>164,881</b>	<b>164,881</b>					<b>164,881</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>178,872</b>	<b>178,872</b>		<b>178,872</b>	<b>156,575</b>					<b>178,872</b>	
<b>Fund: 203 - Public Safety Augmentation Fund</b>											
321- Intergovernmental Taxes	170,266	170,266		170,266	81,339		81,339	(88,927)	48%	170,266	
370- Interest and Investment Income	2,500	2,500		2,500	500		500	(2,000)	20%	2,500	
<b>Revenue Total:</b>	<b>172,766</b>	<b>172,766</b>	<b>-</b>	<b>172,766</b>	<b>81,839</b>	<b>-</b>	<b>81,839</b>	<b>(90,927)</b>	<b>47%</b>	<b>172,766</b>	
<b>Expenditures</b>											
Division: 221- Police Operations Total:	387,365	387,365		387,365	99,046		99,046	288,319	26%	387,365	
<b>Expenditures Total:</b>	<b>387,365</b>	<b>387,365</b>	<b>-</b>	<b>387,365</b>	<b>99,046</b>	<b>-</b>	<b>99,046</b>	<b>288,319</b>	<b>26%</b>	<b>387,365</b>	
<b>Public Safety Augmentation Fund Net Results:</b>	<b>(214,599)</b>	<b>(214,599)</b>		<b>(214,599)</b>	<b>(17,207)</b>		<b>(17,207)</b>	<b>197,392</b>	<b>8%</b>	<b>(214,599)</b>	
<b>Fund Balance July 1, 2022</b>	<b>517,190</b>	<b>517,190</b>		<b>517,190</b>	<b>517,190</b>					<b>517,190</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>302,591</b>	<b>302,591</b>		<b>302,591</b>	<b>499,983</b>					<b>302,591</b>	
<b>Fund: 205 - Traffic Safety Fund</b>											
351- Fines and Forfeitures	45,000	45,000		45,000	10,567		10,567	(34,433)	23%	45,000	
370- Interest and Investment Income	1,500	1,500		1,500	253		253	(1,247)	17%	1,500	
<b>Revenue Total:</b>	<b>46,500</b>	<b>46,500</b>	<b>-</b>	<b>46,500</b>	<b>10,821</b>	<b>-</b>	<b>10,821</b>	<b>(35,679)</b>	<b>23%</b>	<b>46,500</b>	
<b>Expenditures</b>											
Division: 227- Police Grants Total:	21,059	21,059		21,059	4,822		4,822	16,237	23%	21,059	
<b>Expenditures Total:</b>	<b>21,059</b>	<b>21,059</b>	<b>-</b>	<b>21,059</b>	<b>4,822</b>	<b>-</b>	<b>4,822</b>	<b>16,237</b>	<b>23%</b>	<b>21,059</b>	
<b>Traffic Safety Fund Net Results:</b>	<b>25,441</b>	<b>25,441</b>		<b>25,441</b>	<b>5,998</b>		<b>5,998</b>	<b>(19,443)</b>	<b>24%</b>	<b>25,441</b>	
<b>Fund Balance July 1, 2022</b>	<b>251,826</b>	<b>251,826</b>		<b>251,826</b>	<b>251,826</b>					<b>251,826</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>277,267</b>	<b>277,267</b>		<b>277,267</b>	<b>257,825</b>					<b>277,267</b>	
<b>Fund: 206 - Supplemental Law Enforcement Svc Fund</b>											
323- State Grants	156,727	156,727		156,727	146,120		146,120	(10,607)	93%	156,727	
370- Interest and Investment Income	1,600	1,600		1,600	669		669	(931)	42%	1,600	
<b>Revenue Total:</b>	<b>158,327</b>	<b>158,327</b>	<b>-</b>	<b>158,327</b>	<b>146,789</b>	<b>-</b>	<b>146,789</b>	<b>(11,538)</b>	<b>93%</b>	<b>158,327</b>	
<b>Expenditures</b>											
Division: 227- Police Grants Total:	111,067	111,067		111,067	68,052		68,052	43,015	61%	111,067	
<b>Expenditures Total:</b>	<b>111,067</b>	<b>111,067</b>	<b>-</b>	<b>111,067</b>	<b>68,052</b>	<b>-</b>	<b>68,052</b>	<b>43,015</b>	<b>61%</b>	<b>111,067</b>	
<b>Sup Law Enforce Svc Fund Net Results:</b>	<b>47,260</b>	<b>47,260</b>		<b>47,260</b>	<b>78,737</b>		<b>78,737</b>	<b>31,477</b>	<b>167%</b>	<b>47,260</b>	
<b>Fund Balance July 1, 2022</b>	<b>372,015</b>	<b>372,015</b>		<b>372,015</b>	<b>372,015</b>					<b>372,015</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>419,275</b>	<b>419,275</b>		<b>419,275</b>	<b>450,752</b>					<b>419,275</b>	

**NOTES:**

[6] Increase budget for Citywide pavement marking/stripping (\$30,000) and pothole repair program (\$20,000).



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 207 - NPDES Storm Water Fund</b>											
321- Intergovernmental Taxes	253,272	253,272		253,272	5,915		5,915	(247,357)	2%	253,272	
370- Interest and Investment Income	150	150		150	(335)		(335)	(485)	-224%	150	
<b>Revenue Total:</b>	<b>253,422</b>	<b>253,422</b>	<b>-</b>	<b>253,422</b>	<b>5,580</b>	<b>-</b>	<b>5,580</b>	<b>(247,842)</b>	<b>2%</b>	<b>253,422</b>	
<b>Expenditures</b>											
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	149,922		149,922	175,011	46%	241,417	
<b>Expenditures Total:</b>	<b>336,938</b>	<b>336,938</b>	<b>-</b>	<b>336,938</b>	<b>149,922</b>	<b>-</b>	<b>149,922</b>	<b>187,016</b>	<b>44%</b>	<b>253,422</b>	
<b>NPDES Storm Water Fund Net Results:</b>	<b>(83,516)</b>	<b>(83,516)</b>		<b>(83,516)</b>	<b>(144,343)</b>		<b>(144,343)</b>	<b>(60,827)</b>	<b>173%</b>	<b>-</b>	
<b>Fund Balance July 1, 2022</b>	<b>(38,938)</b>	<b>(38,938)</b>		<b>(38,938)</b>	<b>(38,938)</b>					<b>(38,938)</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>(122,454)</b>	<b>(122,454)</b>		<b>(122,454)</b>	<b>(183,281)</b>					<b>(38,938)</b>	
<b>Fund: 209 - Recreation Fund</b>											
Division: 551- Recreation Administration	70,268	70,268	7,000	77,268	8,899		8,899	(68,370)	12%	77,268	[7]
Division: 552- Senior Center	216,130	216,130	(49,080)	167,050	79,802		79,802	(87,248)	48%	167,050	[8]
Division: 553- Tiny Tots	172,021	172,021	(33,482)	138,539	48,666		48,666	(89,873)	35%	138,539	[9]
Division: 554- Youth Center	17,855	17,855	(13,068)	4,787	6,103		6,103	1,316	127%	4,787	[10]
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	19,000	82,500	38,140		38,140	(44,361)	46%	82,500	[11]
Division: 558- Memorial Hall	10,316	10,316		10,316	-		-	(10,316)	0%	10,316	
Division: 559- Tennis	350	350	(150)	200	110		110	(90)	55%	200	[12]
<b>Revenue Total:</b>	<b>558,000</b>	<b>558,000</b>	<b>(69,780)</b>	<b>488,220</b>	<b>186,831</b>	<b>-</b>	<b>186,831</b>	<b>(301,388)</b>	<b>38%</b>	<b>488,220</b>	
Operating Transfers in:	675,831	675,831		675,831	-		-	(675,831)	0%	1,600,108	
<b>Sources Total</b>	<b>1,233,831</b>	<b>1,233,831</b>	<b>(69,780)</b>	<b>1,164,051</b>	<b>186,831</b>	<b>-</b>	<b>186,831</b>	<b>(977,219)</b>	<b>16%</b>	<b>2,088,328</b>	
<b>Expenditures</b>											
Division: 117- General Government Total:	-	-		-	3,648		3,648	(3,648)	0%	-	
Division: 551- Recreation Administration Total:	694,990	694,990	18,860	713,850	253,720	7,229	260,949	452,901	37%	713,850	[13]
Division: 552- Senior Center Total:	579,673	579,673	135,470	715,143	261,173		261,173	453,970	37%	715,143	[14]
Division: 553- Tiny Tots Total:	174,421	174,421	714	175,135	77,241		77,241	97,894	44%	175,135	[15]
Division: 554- Youth Center Total:	247,067	247,067	(5,146)	241,921	71,995		71,995	169,926	30%	241,921	[16]
Division: 555- Day Camp Total:	74,116	74,116	500	74,616	18,586		18,586	56,030	25%	74,616	[17]
Division: 557- Swim Center Total:	126,917	126,917	26,983	153,900	81,981		81,981	71,919	53%	153,900	[18]
Division: 558- Memorial Hall Total:	14,200	14,200		14,200	3,870		3,870	10,330	27%	14,200	
Division: 559- Tennis Total:	6,650	6,650	(1,600)	5,050	1,156		1,156	3,894	23%	5,050	[19]
<b>Expenditures Total:</b>	<b>1,918,034</b>	<b>1,918,034</b>	<b>175,781</b>	<b>2,093,815</b>	<b>773,369</b>	<b>7,229</b>	<b>780,599</b>	<b>1,313,216</b>	<b>37%</b>	<b>2,093,815</b>	
<b>Recreation Fund Net Results:</b>	<b>(684,203)</b>	<b>(684,203)</b>	<b>106,001</b>	<b>(929,764)</b>	<b>(586,538)</b>	<b>(7,229)</b>	<b>(593,767)</b>	<b>335,997</b>	<b>64%</b>	<b>(5,487)</b>	
<b>Fund Balance July 1, 2022</b>	<b>5,488</b>	<b>5,488</b>		<b>5,488</b>	<b>5,488</b>					<b>5,488</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>(678,716)</b>	<b>(678,716)</b>		<b>(924,277)</b>	<b>(581,050)</b>					<b>0</b>	

**NOTES:**

- [7] Increase budget for field usage based on actuals and revenue expected from upcoming spring sports.
- [8] Decrease Senior Center revenue budget due to net lower than projected revenue from facility rental and program fees.
- [9] Decrease Tiny Tots revenue budget due to lower than projected program fees.
- [10] Decrease Youth Center revenue budget due to lower than projected youth camp fees, facility rental, and other contributions.
- [11] Increase Swim Center revenue budget due to projected increase in swim fee revenue.
- [12] Decrease Tennis revenue budget due to tennis rentals continuing to decline.
- [13] Increase Recreation Admin expenditure budget for Director travel/training and office furniture, holiday tree and decorations which were not originally budgeted.
- [14] Increase Senior Center expenditure budget for unexpected HVAC system repair and maintenance.
- [15] Increase Tiny Tots expenditure budget for HVAC service.
- [16] Decrease Youth Center expenditure budget for lower program costs due to lower participation.
- [17] Increase Day Camp expenditure budget for bank fees related to RecDesk online registration system.
- [18] Increase Swim Center expenditure budget for professional services, RecDesk admin fees, and utilities.
- [19] Decrease Tennis expenditure budget for lower utility costs.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 212 - Building &amp; Planning</b>											
323- State Grants	225,000	225,000		225,000	-		-	(225,000)	0%	225,000	
332- Permits	2,427,800	2,427,800	(1,876,417)	551,383	164,335		164,335	(387,048)	30%	551,383	[20]
341- Review Fees	1,020,000	1,020,000	41,242	1,061,242	274,813		274,813	(786,429)	26%	1,061,242	[20]
342- Other Fees	1,036,000	1,036,000	(704,722)	331,278	72,336		72,336	(258,942)	22%	331,278	[20]
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	-	-		-	2,408		2,408	2,408	0%	-	
370- Interest and Investment Income	7,000	7,000		7,000	(3,476)		(3,476)	(10,476)	-50%	7,000	
384- Other Revenue	6,000	6,000		6,000	-		-	(6,000)	0%	6,000	
<b>Revenue Total:</b>	<b>4,828,448</b>	<b>4,828,448</b>	<b>(2,539,897)</b>	<b>2,288,551</b>	<b>510,819</b>	<b>-</b>	<b>510,819</b>	<b>(1,777,733)</b>	<b>22%</b>	<b>2,288,551</b>	
Operating Transfers In:	-	-		-	-		-	-	0%	-	
<b>Sources Total</b>	<b>4,828,448</b>	<b>4,828,448</b>	<b>(2,539,897)</b>	<b>2,288,551</b>	<b>510,819</b>	<b>-</b>	<b>510,819</b>	<b>(1,777,733)</b>	<b>22%</b>	<b>2,288,551</b>	
<b>Expenditures</b>											
Division: 461- Planning Total:	1,183,849	1,183,849		1,183,849	547,180		547,180	636,669	46%	1,183,849	[21]
Division: 462- Building Inspection Total:	1,226,944	1,226,944	(83,899)	1,143,045	380,000	600	380,600	762,445	33%	1,143,045	[22]
<b>Expenditures Total:</b>	<b>2,410,793</b>	<b>2,410,793</b>	<b>(83,899)</b>	<b>2,326,894</b>	<b>927,180</b>	<b>600</b>	<b>927,780</b>	<b>1,399,114</b>	<b>40%</b>	<b>2,326,894</b>	
<b>Building &amp; Planning Net Results:</b>	<b>2,417,655</b>	<b>2,417,655</b>	<b>(2,455,998)</b>	<b>(38,343)</b>	<b>(416,361)</b>	<b>(600)</b>	<b>(416,961)</b>	<b>(378,618)</b>	<b>1087%</b>	<b>(38,343)</b>	
<b>Fund Balance July 1, 2022</b>	<b>(532,755)</b>	<b>(532,755)</b>		<b>(532,755)</b>	<b>(532,755)</b>					<b>(532,755)</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>1,884,900</b>	<b>1,884,900</b>		<b>(571,098)</b>	<b>(949,116)</b>					<b>(571,098)</b>	
<b>Fund: 213 - Refuse Management Fund</b>											
323- State Grants	60,060	60,060		60,060	30,975		30,975	(29,085)	52%	60,060	
370- Interest and Investment Income	6,000	6,000		6,000	34		34	(5,966)	1%	6,000	
<b>Revenue Total:</b>	<b>66,060</b>	<b>66,060</b>	<b>-</b>	<b>66,060</b>	<b>31,009</b>	<b>-</b>	<b>31,009</b>	<b>(35,051)</b>	<b>47%</b>	<b>66,060</b>	
<b>Expenditures</b>											
Division: 346- Waste Reduction Total:	167,825	167,825		167,825	62,029		62,029	105,796	37%	167,825	
<b>Expenditures Total:</b>	<b>167,825</b>	<b>167,825</b>	<b>-</b>	<b>167,825</b>	<b>62,029</b>	<b>-</b>	<b>62,029</b>	<b>105,796</b>	<b>37%</b>	<b>167,825</b>	
<b>Refuse Management Fund Net Results:</b>	<b>(101,765)</b>	<b>(101,765)</b>		<b>(101,765)</b>	<b>(31,020)</b>		<b>(31,020)</b>	<b>70,745</b>	<b>30%</b>	<b>(101,765)</b>	
<b>Fund Balance July 1, 2022</b>	<b>150,843</b>	<b>150,843</b>		<b>150,843</b>	<b>150,843</b>					<b>150,843</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>49,078</b>	<b>49,078</b>		<b>49,078</b>	<b>119,823</b>					<b>49,078</b>	
<b>Fund: 214 - Solid Waste Fund</b>											
323- State Grants	-	-		-	-		-	-	0%	-	
370- Interest and Investment Income	8,000	8,000		8,000	2,386		2,386	(5,614)	30%	8,000	
383- Reimbursements	360,000	360,000		360,000	209,613		209,613	(150,387)	58%	360,000	
<b>Revenue Total:</b>	<b>368,000</b>	<b>368,000</b>	<b>-</b>	<b>368,000</b>	<b>211,999</b>	<b>-</b>	<b>211,999</b>	<b>(156,001)</b>	<b>58%</b>	<b>368,000</b>	
<b>Expenditures</b>											
Division: 342- Road Maintenance Total:	257,778	257,778	-	257,778	41,548	98,726	140,273	117,505	54%	257,778	
Division: 345- Park Maintenance Total:	425,000	425,000		425,000	-		-	425,000	0%	425,000	
<b>Expenditures Total:</b>	<b>682,778</b>	<b>682,778</b>	<b>-</b>	<b>682,778</b>	<b>41,548</b>	<b>98,726</b>	<b>140,273</b>	<b>542,505</b>	<b>21%</b>	<b>682,778</b>	
<b>Solid Waste Fund Net Results:</b>	<b>(314,778)</b>	<b>(314,778)</b>		<b>(314,778)</b>	<b>170,451</b>	<b>(98,726)</b>	<b>71,725</b>	<b>386,503</b>	<b>-23%</b>	<b>(314,778)</b>	
<b>Fund Balance July 1, 2022</b>	<b>2,063,224</b>	<b>2,063,224</b>		<b>2,063,224</b>	<b>2,063,224</b>					<b>2,063,224</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>1,748,446</b>	<b>1,748,446</b>		<b>1,748,446</b>	<b>2,233,675</b>					<b>1,748,446</b>	
<b>Fund: 215 - Measure C and J Fund</b>											
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	1,667		1,667	(6,333)	21%	8,000	
<b>Revenue Total:</b>	<b>390,848</b>	<b>390,848</b>	<b>-</b>	<b>390,848</b>	<b>19,111</b>	<b>-</b>	<b>19,111</b>	<b>(371,737)</b>	<b>5%</b>	<b>390,848</b>	
<b>Expenditures</b>											
Division: 117- General Government Total:	-	-		-	-		-	-	0%	-	
Division: 341- Administration/Engineering Total:	186,999	186,999		186,999	66,682		66,682	120,317	36%	186,999	
Division: 342- Road Maintenance Total:	450,881	450,881	5,000	455,881	19,141		19,141	436,740	4%	455,881	[23]
Division: 343- Facility Maintenance Total:	2,000	2,000		2,000	-		-	2,000	0%	2,000	
<b>Expenditures Total:</b>	<b>639,880</b>	<b>639,880</b>	<b>5,000</b>	<b>644,880</b>	<b>85,823</b>	<b>-</b>	<b>85,823</b>	<b>559,057</b>	<b>13%</b>	<b>644,880</b>	
<b>Measure C and J Fund Net Results:</b>	<b>(249,032)</b>	<b>(249,032)</b>	<b>(5,000)</b>	<b>(254,032)</b>	<b>(66,711)</b>		<b>(66,711)</b>	<b>187,321</b>	<b>26%</b>	<b>(254,032)</b>	
<b>Fund Balance July 1, 2022</b>	<b>2,325,449</b>	<b>2,325,449</b>		<b>2,325,449</b>	<b>2,325,449</b>					<b>2,325,449</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>2,076,417</b>	<b>2,076,417</b>		<b>2,071,417</b>	<b>2,258,737</b>					<b>2,071,417</b>	

**NOTES:**

[20] Decrease budget as applications for two large development projects are being deferred to FY 2023/24. The decreases are partially offset by revenue that will be collected from payments that were deferred until the user fee study was completed; the analysis to determine amounts owed are in progress.

[21] Increase budget for climate action plan and sustainability fellow.

[22] Decrease budget for salary savings due to vacancies (\$301,696); Increase budget for community development software system (\$204,960) and permit technician backfill to assist with building permits backlog \$25,000).

[23] Increase budget for street light software subscription.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 216 - Rate Stabilization Fund</b>											
370- Interest and Investment Income	-	-	-	-	190	-	190	190	0%	380	
383- Reimbursements	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	15,000	
<b>Revenue Total:</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>190</b>	<b>-</b>	<b>190</b>	<b>(14,810)</b>	<b>0%</b>	<b>15,380</b>	
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-	
<b>Rate Stabilization Fund Net Results:</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>190</b>	<b>-</b>	<b>190</b>	<b>(14,810)</b>	<b>0%</b>	<b>15,380</b>	
<b>Fund Balance July 1, 2022</b>	<b>199,959</b>	<b>199,959</b>		<b>199,959</b>	<b>199,959</b>					<b>199,959</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>214,959</b>	<b>214,959</b>		<b>214,959</b>	<b>200,149</b>					<b>215,339</b>	
<b>Fund: 217 - American Rescue Plan Act Fund</b>											
322- Federal Grants	2,302,505	2,302,505	-	2,302,505	2,302,505	-	2,302,505	-	100%	2,302,505	
<b>Revenue Total:</b>	<b>2,302,505</b>	<b>2,302,505</b>	<b>-</b>	<b>2,302,505</b>	<b>2,302,505</b>	<b>-</b>	<b>2,302,505</b>	<b>-</b>	<b>100%</b>	<b>2,302,505</b>	
<b>Expenditures</b>											
399- Transfers Out	4,090,010	4,090,010	-	4,090,010	4,090,010	-	4,090,010	-	100%	4,090,010	
<b>Expenditures Total:</b>	<b>4,090,010</b>	<b>4,090,010</b>	<b>-</b>	<b>4,090,010</b>	<b>4,090,010</b>	<b>-</b>	<b>4,090,010</b>	<b>-</b>	<b>100%</b>	<b>4,090,010</b>	
<b>American Rescue Plan Act Fund Net Results:</b>	<b>(1,787,505)</b>	<b>(1,787,505)</b>	<b>-</b>	<b>(1,787,505)</b>	<b>(1,787,505)</b>	<b>-</b>	<b>(1,787,505)</b>	<b>-</b>	<b>100%</b>	<b>(1,787,505)</b>	
<b>Fund Balance July 1, 2022</b>	<b>1,787,505</b>	<b>1,787,505</b>		<b>1,787,505</b>	<b>1,787,505</b>					<b>1,787,505</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>					<b>-</b>	
<b>Fund: 225 - Asset Seizure-Adjudicated Fund</b>											
370- Interest and Investment Income	-	-	-	-	8	-	8	8	0%	8	
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>0%</b>	<b>8</b>	
<b>Expenditures</b>											
Division: 221- Police Operations Total:	58,231	58,231	-	58,231	16,348	-	16,348	41,883	28%	33,000	
<b>Expenditures Total:</b>	<b>58,231</b>	<b>58,231</b>	<b>-</b>	<b>58,231</b>	<b>16,348</b>	<b>-</b>	<b>16,348</b>	<b>41,883</b>	<b>28%</b>	<b>33,000</b>	
<b>Asset Seizure-Adjudicated Fund Net Results:</b>	<b>(58,231)</b>	<b>(58,231)</b>	<b>-</b>	<b>(58,231)</b>	<b>(16,340)</b>	<b>-</b>	<b>(16,340)</b>	<b>41,891</b>	<b>28%</b>	<b>(32,992)</b>	
<b>Fund Balance July 1, 2022</b>	<b>57,576</b>	<b>57,576</b>		<b>57,576</b>	<b>57,576</b>					<b>57,576</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>(655)</b>	<b>(655)</b>		<b>(655)</b>	<b>41,236</b>					<b>24,584</b>	
<b>Fund: 226 - CASp Certification and Training Fund</b>											
342- Other Fees	-	-	-	-	2,255	-	2,255	2,255	0%	2,255	
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,255</b>	<b>-</b>	<b>2,255</b>	<b>2,255</b>	<b>0%</b>	<b>2,255</b>	
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-	
<b>CASp Certification and Training Fund Net Results:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,255</b>	<b>-</b>	<b>2,255</b>	<b>2,255</b>	<b>0%</b>	<b>2,255</b>	
<b>Fund Balance July 1, 2022</b>	<b>35,590</b>	<b>35,590</b>		<b>35,590</b>	<b>35,590</b>					<b>35,590</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>35,590</b>	<b>35,590</b>		<b>35,590</b>	<b>37,845</b>					<b>37,845</b>	
<b>Fund: 275 - Parkland Dedication Fund</b>											
344- Impact Fees	1,293,134	1,293,134	(1,293,134)	(0)	-	-	-	0	0%	-	[24]
370- Interest and Investment Income	-	-	-	-	-	-	-	-	0%	-	
<b>Revenue Total:</b>	<b>1,293,134</b>	<b>1,293,134</b>	<b>(1,293,134)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0%</b>	<b>-</b>	
Expenditures Total:	-	-	-	-	-	-	-	-	0%	(22,653)	
<b>Parkland Dedication Fund Net Results:</b>	<b>1,293,134</b>	<b>1,293,134</b>	<b>(1,293,134)</b>	<b>(0)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0%</b>	<b>22,653</b>	
<b>Fund Balance July 1, 2022</b>	<b>(22,653)</b>	<b>(22,653)</b>		<b>(22,653)</b>	<b>(22,653)</b>					<b>(22,653)</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>1,270,480</b>	<b>1,270,480</b>		<b>(22,654)</b>	<b>(22,653)</b>					<b>(0)</b>	
<b>Fund: 276 - Growth Impact Fund</b>											
344- Impact Fees	1,608,476	1,608,476	(1,115,476)	493,000	13,414	-	13,414	(479,585)	3%	493,000	[25]
370- Interest and Investment Income	-	-	-	-	2,627	-	2,627	2,627	0%	-	
<b>Revenue Total:</b>	<b>1,608,476</b>	<b>1,608,476</b>	<b>(1,115,476)</b>	<b>493,000</b>	<b>16,042</b>	<b>-</b>	<b>16,042</b>	<b>(476,958)</b>	<b>3%</b>	<b>493,000</b>	
<b>Expenditures</b>											
Division: 344- NPDES Storm Drain Total:	58,000	58,000	-	58,000	-	-	-	58,000	0%	58,000	
<b>Expenditures Total:</b>	<b>58,000</b>	<b>58,000</b>	<b>-</b>	<b>58,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58,000</b>	<b>0%</b>	<b>58,000</b>	
<b>Growth Impact Fund Net Results:</b>	<b>1,550,476</b>	<b>1,550,476</b>	<b>-</b>	<b>1,550,476</b>	<b>16,042</b>	<b>-</b>	<b>16,042</b>	<b>(418,958)</b>	<b>1%</b>	<b>435,000</b>	
<b>Fund Balance July 1, 2022</b>	<b>2,701,825</b>	<b>2,701,825</b>		<b>2,701,825</b>	<b>2,701,825</b>					<b>2,701,825</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>4,252,300</b>	<b>4,252,300</b>		<b>4,252,300</b>	<b>2,717,866</b>					<b>3,136,824</b>	

NOTES:  
 [24] Remove budget as there are no development projects that are subject to parkland dedication rules.  
 [25] Decrease budget as applications for two large development projects are being deferred to FY 2023/24.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 285 - Housing Land Held for Resale</b>											
370- Interest and Investment Income	50,000	50,000		50,000	5,237		5,237	(44,763)	10%	50,000	
384- Other Revenue	-	-		-	-		-	-	0%	-	
393- Loan/Bond Proceeds	867,883	867,883		867,883	7,783		7,783	(860,100)	1%	867,883	
<b>Revenue Total:</b>	<b>917,883</b>	<b>917,883</b>	<b>-</b>	<b>917,883</b>	<b>13,020</b>	<b>-</b>	<b>13,020</b>	<b>(904,863)</b>	<b>1%</b>	<b>917,883</b>	
<b>Expenditures</b>											
Division: 461- Planning Total:	53,436	53,436		53,436	24,253		24,253	29,183	45%	53,436	
Division: 464- Housing Administration Total:	274,039	335,249		335,249	34,846		34,846	300,403	10%	335,249	
<b>Expenditures Total:</b>	<b>327,475</b>	<b>388,685</b>	<b>-</b>	<b>388,685</b>	<b>59,099</b>	<b>-</b>	<b>59,099</b>	<b>329,586</b>	<b>15%</b>	<b>388,685</b>	
<b>Housing Land Held for Resale Net Results:</b>	<b>590,408</b>	<b>529,198</b>	<b>-</b>	<b>529,198</b>	<b>(46,079)</b>	<b>-</b>	<b>(46,079)</b>	<b>(575,277)</b>	<b>-9%</b>	<b>529,198</b>	
<b>Fund Balance July 1, 2022</b>	<b>7,746,133</b>	<b>7,746,133</b>		<b>7,746,133</b>	<b>7,746,133</b>					<b>7,746,133</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>8,336,541</b>	<b>8,275,331</b>		<b>8,275,331</b>	<b>7,700,054</b>					<b>8,275,331</b>	
<b>Fund: 310 - Lighting &amp; Landscape Districts</b>											
321- Intergovernmental Taxes	56,411	56,411		56,411	28,741		28,741	(27,670)	51%	56,411	
383- Reimbursements	7,500	7,500		7,500	-		-	(7,500)	0%	7,500	
<b>Revenue Total:</b>	<b>63,911</b>	<b>63,911</b>	<b>-</b>	<b>63,911</b>	<b>28,741</b>	<b>-</b>	<b>28,741</b>	<b>(35,170)</b>	<b>45%</b>	<b>63,911</b>	
<b>Expenditures</b>											
Division: 347- Landscape & Lighting PVR North Total:	32,315	32,315		32,315	18,216		18,216	14,099	56%	32,315	
Division: 348- Landscape & Lighting PVR South Total:	29,810	29,810		29,810	11,541		11,541	18,269	39%	29,810	
<b>Expenditures Total:</b>	<b>62,125</b>	<b>62,125</b>	<b>-</b>	<b>62,125</b>	<b>29,756</b>	<b>-</b>	<b>29,756</b>	<b>32,369</b>	<b>48%</b>	<b>62,125</b>	
<b>Lighting &amp; Landscape Districts Net Results:</b>	<b>1,786</b>	<b>1,786</b>	<b>-</b>	<b>1,786</b>	<b>(1,015)</b>	<b>-</b>	<b>(1,015)</b>	<b>(2,801)</b>	<b>-57%</b>	<b>1,786</b>	
<b>Fund Balance July 1, 2022</b>	<b>43,110</b>	<b>43,110</b>		<b>43,110</b>	<b>43,110</b>					<b>43,110</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>44,896</b>	<b>44,896</b>		<b>44,896</b>	<b>42,094</b>					<b>44,896</b>	
<b>Fund: 317 - Pinole Valley Caretaker Fund</b>											
381- Rental Income	15,000	15,000		15,000	-		-	(15,000)	0%	-	
<b>Revenue Total:</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(15,000)</b>	<b>0%</b>	<b>-</b>	
<b>Expenditures</b>											
Division: 345- Park Maintenance Total:	15,055	15,055		15,055	1,303		1,303	13,752	9%	(983)	
<b>Expenditures Total:</b>	<b>15,055</b>	<b>15,055</b>	<b>-</b>	<b>15,055</b>	<b>1,303</b>	<b>-</b>	<b>1,303</b>	<b>13,752</b>	<b>9%</b>	<b>(983)</b>	
<b>Pinole Valley Caretaker Fund Net Results:</b>	<b>(55)</b>	<b>(55)</b>	<b>-</b>	<b>(55)</b>	<b>(1,303)</b>	<b>-</b>	<b>(1,303)</b>	<b>(1,248)</b>	<b>2369%</b>	<b>983</b>	
<b>Fund Balance July 1, 2022</b>	<b>(983)</b>	<b>(983)</b>		<b>(983)</b>	<b>(983)</b>					<b>(983)</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>(1,038)</b>	<b>(1,038)</b>		<b>(1,038)</b>	<b>(2,286)</b>					<b>(0)</b>	
<b>Fund: 324 - Public Facilities Fund</b>											
<b>Expenditures</b>											
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	
<b>Expenditures Total:</b>	<b>70,000</b>	<b>70,000</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>0%</b>	<b>70,000</b>	
<b>Public Facilities Fund Net Results:</b>	<b>(70,000)</b>	<b>(70,000)</b>	<b>-</b>	<b>(70,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70,000</b>	<b>0%</b>	<b>(70,000)</b>	
<b>Fund Balance July 1, 2022</b>	<b>541,649</b>	<b>541,649</b>		<b>541,649</b>	<b>541,649</b>					<b>541,649</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>471,649</b>	<b>471,649</b>		<b>471,649</b>	<b>541,649</b>					<b>471,649</b>	
<b>Fund: 325 - City Street Improvements</b>											
322- Federal Grants	-	-		-	-		-	-	0%	-	
323- State Grants	97,747	97,747		97,747	146,416		146,416	48,670	150%	146,416	
324- Other Grants	1,303,463	1,303,463		1,303,463	42,760		42,760	(1,260,703)	3%	1,303,463	
351- Fines and Forfeiture	-	-		-	-		-	-	0%	-	
383- Reimbursements	-	-		-	(1,417)		(1,417)	(1,417)	0%	(1,417)	
<b>Revenue Total:</b>	<b>1,401,210</b>	<b>1,401,210</b>	<b>-</b>	<b>1,401,210</b>	<b>187,760</b>	<b>-</b>	<b>187,760</b>	<b>(1,213,450)</b>	<b>13%</b>	<b>1,448,462</b>	
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000	
<b>Sources Total:</b>	<b>1,651,210</b>	<b>1,651,210</b>	<b>-</b>	<b>1,651,210</b>	<b>437,760</b>	<b>-</b>	<b>437,760</b>	<b>(1,213,450)</b>	<b>27%</b>	<b>1,698,462</b>	
<b>Expenditures</b>											
Division: 342- Road Maintenance Total:	1,706,213	1,706,213		1,706,213	97,798	347,536	445,334	1,260,879	26%	1,706,213	
<b>Expenditures Total:</b>	<b>1,706,213</b>	<b>1,706,213</b>	<b>-</b>	<b>1,706,213</b>	<b>97,798</b>	<b>347,536</b>	<b>445,334</b>	<b>1,260,879</b>	<b>26%</b>	<b>1,706,213</b>	
<b>City Street Improvements Net Results:</b>	<b>(55,003)</b>	<b>(55,003)</b>	<b>-</b>	<b>(55,003)</b>	<b>339,962</b>	<b>(347,536)</b>	<b>(7,574)</b>	<b>47,429</b>	<b>14%</b>	<b>(7,751)</b>	
<b>Fund Balance July 1, 2022</b>	<b>1,552,990</b>	<b>1,552,990</b>		<b>1,552,990</b>	<b>1,552,990</b>					<b>1,552,990</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>1,497,987</b>	<b>1,497,987</b>		<b>1,497,987</b>	<b>1,892,952</b>					<b>1,545,239</b>	





	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 327 - Park Grants (Measure WW)</b>											
323- State Grant	189,758	189,758		189,758	-		-	(189,758)	0%	189,758	
370- Interest and Investment Income	-	-		-	24		24	24	0%	-	
<b>Revenue Total:</b>	<b>189,758</b>	<b>189,758</b>	<b>-</b>	<b>189,758</b>	<b>24</b>	<b>-</b>	<b>24</b>	<b>(189,734)</b>	<b>0%</b>	<b>189,758</b>	
<b>Expenditures</b>											
Division: 345- Park Maintenance Total:	189,758	189,758		189,758	-		-	189,758	0%	189,758	
<b>Expenditures Total:</b>	<b>189,758</b>	<b>189,758</b>	<b>-</b>	<b>189,758</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>189,758</b>	<b>0%</b>	<b>189,758</b>	
<b>Park Grants (Measure WW) Net Results:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>24</b>	<b>-</b>	<b>24</b>	<b>24</b>	<b>0%</b>	<b>-</b>	
<b>Fund Balance July 1, 2022</b>	<b>25,236</b>	<b>25,236</b>		<b>25,236</b>	<b>25,236</b>					<b>25,236</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>25,236</b>	<b>25,236</b>		<b>25,236</b>	<b>25,260</b>					<b>25,236</b>	
<b>Fund: 377 - Arterial Streets Rehabilitation Fund</b>											
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000	
<b>Sources Total:</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>-</b>	<b>250,000</b>	<b>-</b>	<b>100%</b>	<b>250,000</b>	
<b>Expenditures</b>											
Division: 342- Road Maintenance Total:	810,312	810,312		810,312	61,674	27,223	88,897	721,415	11%	250,000	
<b>Expenditures Total:</b>	<b>810,312</b>	<b>810,312</b>	<b>-</b>	<b>810,312</b>	<b>61,674</b>	<b>27,223</b>	<b>88,897</b>	<b>721,415</b>	<b>11%</b>	<b>250,000</b>	
<b>Arterial Streets Rehabilitation Fund Net Results:</b>	<b>(560,312)</b>	<b>(560,312)</b>	<b>-</b>	<b>(560,312)</b>	<b>188,326</b>	<b>(27,223)</b>	<b>161,103</b>	<b>721,415</b>	<b>-29%</b>	<b>-</b>	
<b>Fund Balance July 1, 2022</b>	<b>49,887</b>	<b>49,887</b>		<b>49,887</b>	<b>49,887</b>					<b>49,887</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>(510,425)</b>	<b>(510,425)</b>		<b>(510,425)</b>	<b>238,213</b>					<b>49,887</b>	
<b>Fund: 500 - Sewer Enterprise Fund</b>											
363- Sewer Enterprise Charges	8,266,176	8,266,176		8,266,176	4,210,799		4,210,799	(4,055,377)	51%	8,266,176	
370- Interest and Investment Income	100,000	100,000		100,000	8,962		8,962	(91,038)	9%	100,000	
383- Reimbursements	-	-		-	-		-	-	0%	-	
384- Other Revenue	-	-		-	-		-	-	0%	-	
392- Proceeds from Sale of Property	-	-		-	-		-	-	0%	-	
<b>Revenue Total:</b>	<b>8,366,176</b>	<b>8,366,176</b>	<b>-</b>	<b>8,366,176</b>	<b>4,219,761</b>	<b>-</b>	<b>4,219,761</b>	<b>(4,146,415)</b>	<b>50%</b>	<b>8,366,176</b>	
<b>Expenditures</b>											
Division: 117- General Government Total:	-	-		-	12,957		12,957	(12,957)	0%	12,957	
Division: 641- Sewer Treatment Plant/Shared Total:	6,229,371	6,229,371	60,000	6,289,371	2,137,404	113,994	2,251,398	4,037,973	36%	6,289,371	[26]
Division: 642- Sewer Collections Total:	3,417,629	3,417,629	70,000	3,487,629	528,796	255,131	783,928	2,703,702	22%	3,487,629	[27]
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	
<b>Expenditures Total:</b>	<b>11,258,624</b>	<b>11,258,624</b>	<b>130,000</b>	<b>11,388,624</b>	<b>3,113,392</b>	<b>369,125</b>	<b>3,482,517</b>	<b>7,906,107</b>	<b>31%</b>	<b>11,401,581</b>	
<b>Sewer Enterprise Fund Net Results:</b>	<b>(2,892,448)</b>	<b>(2,892,448)</b>	<b>(130,000)</b>	<b>(3,022,448)</b>	<b>1,106,369</b>	<b>(369,125)</b>	<b>737,243</b>	<b>3,759,691</b>	<b>-24%</b>	<b>(3,035,405)</b>	
<b>Fund Balance July 1, 2022</b>	<b>22,228,477</b>	<b>22,228,477</b>		<b>22,228,477</b>	<b>22,228,477</b>					<b>22,228,477</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>19,336,029</b>	<b>19,336,029</b>		<b>19,206,029</b>	<b>23,334,846</b>					<b>19,193,072</b>	
<b>Fund: 503 - Plant Expansion Fund</b>											
370- Interest and Investment Income	-	-		-	-		-	-	0%	-	
383- Reimbursements	-	-		-	-		-	-	0%	-	
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	
<b>Expenditures</b>											
Division: 643- Sewer Projects/Shared Total:	-	-		-	175,727	1,113	176,839	(176,839)	0%	175,727	
<b>Expenditures Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>175,727</b>	<b>1,113</b>	<b>176,839</b>	<b>(176,839)</b>	<b>0%</b>	<b>175,727</b>	
<b>Plant Expansion Fund Net Results:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(175,727)</b>	<b>(1,113)</b>	<b>(176,839)</b>	<b>(176,839)</b>	<b>0%</b>	<b>(175,727)</b>	
<b>Fund Balance July 1, 2022</b>	<b>1,658,044</b>	<b>1,658,044</b>		<b>1,658,044</b>	<b>1,658,044</b>					<b>1,658,044</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>1,658,044</b>	<b>1,658,044</b>		<b>1,658,044</b>	<b>1,482,317</b>					<b>1,482,317</b>	

NOTES:  
 [26] Increase budget for sludge removal (\$30,000) and the air release valve replacement project (CIP #SS2102) (\$30,000).  
 [27] Increase budget for sanitary sewer overflow mitigation.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 505 - Cable Access TV</b>											
314- Franchise Taxes	52,972	52,972		52,972	9,772		9,772	(43,200)	18%	52,972	
365- Cable TV Charges	316,956	316,956		316,956	81,709		81,709	(235,247)	26%	316,956	
370- Interest and Investment Income	-	-		-	-		-	-	0%	-	
384- Other Revenue	5,000	5,000		5,000	-		-	(5,000)	0%	5,000	
<b>Revenue Total:</b>	<b>374,928</b>	<b>374,928</b>	<b>-</b>	<b>374,928</b>	<b>91,481</b>	<b>-</b>	<b>91,481</b>	<b>(283,447)</b>	<b>24%</b>	<b>374,928</b>	
Operating transfers in Total:	160,124	160,124	-	160,124	-		-	(160,124)	0%	277,080	
<b>Sources Total</b>	<b>535,052</b>	<b>535,052</b>		<b>535,052</b>	<b>91,481</b>	<b>-</b>	<b>91,481</b>	<b>(443,571)</b>	<b>17%</b>	<b>652,008</b>	
<b>Expenditures</b>											
Division: 119- Cable Access TV Total:	444,432	444,432		444,432	163,190		163,190	281,242	37%	444,432	
Division: 120- Cable Access-Community Services Tot	4,642	4,642		4,642	21		21	4,621	0%	4,642	
Division: 121- Cable Access-Contract Services Total:	197,707	197,707		197,707	75,290		75,290	122,417	38%	197,707	
<b>Expenditures Total:</b>	<b>646,780</b>	<b>646,780</b>	<b>-</b>	<b>646,780</b>	<b>238,501</b>	<b>-</b>	<b>238,501</b>	<b>408,279</b>	<b>37%</b>	<b>646,780</b>	
<b>Cable Access TV Net Results:</b>	<b>(111,728)</b>	<b>(111,728)</b>		<b>(111,728)</b>	<b>(147,020)</b>	<b>-</b>	<b>(147,020)</b>	<b>(35,292)</b>	<b>132%</b>	<b>5,228</b>	
<b>Fund Balance July 1, 2022</b>	<b>(5,227)</b>	<b>(5,227)</b>		<b>(5,227)</b>	<b>(5,227)</b>					<b>(5,227)</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>(116,956)</b>	<b>(116,956)</b>		<b>(116,956)</b>	<b>(152,248)</b>					<b>0</b>	
<b>Fund: 525 - Information Systems</b>											
399- Operating Transfers In	-	-	-	-	-	-	-	-	0%	-	
<b>Sources Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>	
<b>Expenditures</b>											
Division: 118- Information Systems Total:	1,482,335	1,482,335	341,600	1,823,935	476,009	351,137	827,146	996,789	45%	1,823,935	[28]
<b>Expenditures Total:</b>	<b>1,482,335</b>	<b>1,482,335</b>	<b>341,600</b>	<b>1,823,935</b>	<b>476,009</b>	<b>351,137</b>	<b>827,146</b>	<b>(996,789)</b>	<b>45%</b>	<b>1,823,935</b>	[28]
Indirect cost allocations Total:	(1,482,335)	(1,482,335)	(341,600)	(1,823,935)	(473,552)		(473,552)	1,350,383	26%	(1,823,935)	[28]
<b>Information Systems Net Results:</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>2,458</b>	<b>351,137</b>	<b>353,595</b>	<b>-</b>	<b>0%</b>	<b>0</b>	
<b>Fund Balance July 1, 2022</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>					<b>-</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>-</b>	<b>-</b>		<b>0</b>	<b>2,458</b>					<b>0</b>	
<b>Fund: 700 - Pension Fund</b>											
370- Interest and Investment Income	1,140,017	1,140,017		1,140,017	(151,600)		(151,600)	(1,291,617)	-13%	570,008	
<b>Revenue Total:</b>	<b>1,140,017</b>	<b>1,140,017</b>	<b>-</b>	<b>1,140,017</b>	<b>(151,600)</b>	<b>-</b>	<b>(151,600)</b>	<b>(1,291,617)</b>	<b>-13%</b>	<b>570,008</b>	
<b>Expenditures</b>											
Division: 115- Finance Total:	40,000	40,000		40,000	39,117		39,117	883	98%	50,000	
Transfers Out Total:	2,016,612	2,016,612		2,016,612	-		-	2,016,612	0%	2,016,612	
<b>Expenditures Total:</b>	<b>2,056,612</b>	<b>2,056,612</b>	<b>-</b>	<b>2,056,612</b>	<b>39,117</b>	<b>-</b>	<b>39,117</b>	<b>(2,017,495)</b>	<b>2%</b>	<b>2,066,612</b>	
<b>Pension Fund Net Results:</b>	<b>(916,595)</b>	<b>(916,595)</b>		<b>(916,595)</b>	<b>(190,717)</b>	<b>-</b>	<b>(190,717)</b>	<b>725,878</b>	<b>21%</b>	<b>(1,496,604)</b>	
<b>Fund Balance July 1, 2022</b>	<b>16,045,223</b>	<b>16,045,223</b>		<b>16,045,223</b>	<b>16,045,223</b>					<b>16,045,223</b>	
<b>Estimated Fund Balance June 30, 2023</b>	<b>15,128,628</b>	<b>15,128,628</b>		<b>15,128,628</b>	<b>15,854,505</b>					<b>14,548,619</b>	
<b>Fund: 750 - Recognized Obligation Retirement Fund</b>											
311- Property Taxes	250,000	250,000		250,000	171,210		171,210	(78,790)	68%	250,000	
370- Interest and Investment Income	-	-		-	(5,240)		(5,240)	(5,240)	0%	-	
392- Proceeds from Sale of Property	-	-		-	-		-	-	0%	-	
393- Loan/Bond Proceeds	5,000	5,000		5,000	-		-	(5,000)	0%	5,000	
<b>Revenue Total:</b>	<b>255,000</b>	<b>255,000</b>	<b>-</b>	<b>255,000</b>	<b>165,970</b>	<b>-</b>	<b>165,970</b>	<b>(89,030)</b>	<b>65%</b>	<b>255,000</b>	
<b>Expenditures</b>											
Division: 463- Successor Agency to RDA Total:	227,378	227,378		227,378	109,344		109,344	118,034	48%	227,378	
<b>Expenditures Total:</b>	<b>227,378</b>	<b>227,378</b>	<b>-</b>	<b>227,378</b>	<b>109,344</b>	<b>-</b>	<b>109,344</b>	<b>(118,034)</b>	<b>48%</b>	<b>227,378</b>	
<b>Recognized Obligation Retirement Fund Net Results:</b>	<b>27,622</b>	<b>27,622</b>		<b>27,622</b>	<b>56,626</b>	<b>-</b>	<b>56,626</b>	<b>(207,064)</b>	<b>205%</b>	<b>27,622</b>	

**NOTES:**  
 [28] Increase budget to carry forward the budget allocation authorized in FY 2021/22 for the community development software project (\$326,828), citywide Zoom subscription (\$7,372), and the first installment for the new City website \$7,400).