



CITY COUNCIL REPORT

DATE: JUNE 6, 2023

TO: MAYOR AND COUNCIL MEMBERS

FROM: MARKISHA GUILLORY, FINANCE DIRECTOR

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

RECOMMENDATION

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

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. The City conducted its mid-year budget review/second quarter financial report in February 2023 at which time a number of budget adjustments were made, resulting in an amended budget. This Third Quarter Financial Report covers financial activity through the third quarter of FY 2022/23, from July 1, 2022 through March 31, 2023.

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 third quarter, from July 1, 2022 through March 31, 2023. City revenues and expenditures are mostly on track with original budgeted amounts. Therefore, staff does not recommend any budget adjustments for the third quarter.

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 amended FY 2022/23 budget includes \$28.1 million in revenues, \$29.4 million in expenditures, and \$1.3 million use of unassigned fund balance.

As of the third quarter, the City is projecting to end FY 2022/23 with total revenues of \$28.3 million, expenditures of \$29.1 million, and use of fund balance of \$764,808. The General Fund unassigned fund balance is projected to be \$9.8 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 Amended Budget	FY 2022/23 YTD Actuals	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 28,111,479	\$ 28,111,479	\$ 18,911,622	\$ 18,911,622	67%	\$ 28,338,261
Expenditures	28,995,141	29,437,934	19,825,374	20,280,492	69%	29,103,069
Net surplus/deficit	(883,662)	(1,326,455)	\$ (913,751)	\$ (1,368,869)		(764,808)
Beginning Fund Balance	10,613,156	10,613,156				10,613,156
Ending Fund Balance	\$ 9,729,494	\$ 9,286,701				\$ 9,848,348

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 third quarter of FY 2022/23 totaled \$18,911,622, 67% 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 Amended Budget	FY 2022/23 YTD Actuals	% of Amended Budget	Projected Year-End
Property Taxes	\$ 4,776,626	\$ 4,776,626	\$ 2,995,539	63%	\$ 4,776,626
Sales and Use Taxes	4,582,095	4,582,095	2,864,125	63%	4,582,095
Sales and Use Taxes - Measure S 200	2,451,000	2,451,000	1,602,302	65%	2,451,000
Sales and Use Taxes - Measure S 201	2,451,000	2,451,000	1,601,309	65%	2,451,000
Utility Users Tax	1,934,150	1,934,150	1,739,524	90%	2,074,092
Franchise Taxes	786,790	786,790	490,853	62%	786,790
Other Taxes: TOT	440,000	440,000	331,343	75%	440,000
Other Taxes: Business License	412,500	412,500	399,879	97%	412,500
Intergovernmental Taxes	2,215,948	2,215,948	1,119,272	51%	2,215,948
Public Safety Charges	1,405,108	1,405,108	1,230,328	88%	1,405,108
Total Other Revenue	549,640	549,640	465,744	85%	636,480
Revenue Total:	22,004,857	22,004,857	14,840,218	67%	22,231,639
Transfer In from Section 115 Trust	2,016,612	2,016,612	-	0%	2,016,612
Transfer In from ARPA Fund	4,090,010	4,090,010	4,071,404	100%	4,090,010
Revenue/Sources Total:	\$ 28,111,479	\$ 28,111,479	\$ 18,911,622	67%	\$28,338,261

Sales Tax

Sales tax is the City's largest general revenue stream, representing 39% of ongoing General Fund revenues. For the third quarter, sales tax collected, including Measure S funds, were \$6,067,737, 64% 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. Casual dining and quick service sectors continued to show growth. The general consumer goods sector, notably electronics/appliance and apparel stores showed a slight decline while specialty and variety retailers improved.

Property Tax

Property tax is the City's second largest revenue stream at 20% of ongoing General Fund revenues. For the third quarter, total property tax revenue was \$2,995,539, 63% 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 third quarter, UUT revenues collected were \$1,739,524, 90% of the amended budget. The gas and electricity segments are trending higher than the budgeted amounts, therefore staff is projecting that UUT will end FY 2022/23 at \$2,074,092, \$139,942 higher than the original budget.

Franchise Tax is levied on gas, electricity, cable, and refuse. For the third quarter, revenues collected were \$490,853, 62% 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 third quarter, revenues collected were \$331,343, 75% 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 third quarter, revenues collected were \$399,879, 97% 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 third quarter, revenue collected was \$1,119,272, 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. For the third quarter, revenue collected was \$1,230,328, 88% of the amended budget.

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 \$465,744, 85% 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 amended budget was increased to \$29,437,934. General Fund actual expenditures through the third quarter of totaled \$20,280,492, 69% of the amended budget. The table below summarizes the General Fund budgeted expenditures.

Category	FY 2022/23 Original Budget	FY 2022/23 Revised Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Salaries & Wages	\$ 11,492,312	\$ 11,462,312	\$ 8,472,248	74%	\$11,462,312
Benefits	7,496,535	7,496,535	5,328,307	71%	7,496,535
Professional/Admin Services	4,253,726	4,670,075	2,848,510	61%	4,727,091
Other Operating	286,311	286,311	236,452	83%	286,311
Materials and Supplies	229,200	229,200	236,712	103%	229,200
Interdepartmental Charges	(689,039)	(683,039)	(120,612)	18%	(683,039)
Asset/Capital Outlay	3,258,109	3,308,553	610,951	18%	2,581,717
Debt Service	596,107	596,107	596,045	100%	596,107
Other Financing Uses/Transfe	2,071,880	2,071,880	2,071,880	100%	2,406,835
Expenditure Total:	\$ 28,995,141	\$ 29,437,934	\$ 20,280,492	69%	\$29,103,069

Actuals in most of the expenditure categories were at or below 75%. Those that were above 75% are discussed below.

- Other Operating was at 83% of the amended budget due to higher energy and cable utility costs.
- Materials and Supplies were 103% of the amended budget primarily due to purchases of fuel. Staff will transfer available funds from other line items to cover the overage.

- 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 100% 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), Equipment Reserve Fund (\$85,000), Recreation Fund (\$675,831), and PCTV Fund (\$160,124).

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

Department	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
City Council	\$ 176,396	\$ 188,396	\$ 149,921	80%	\$ 188,396
City Manager	615,943	615,943	410,795	67%	615,943
City Clerk	586,347	586,347	366,780	63%	586,347
City Treasurer	8,662	8,662	5,732	66%	8,662
City Attorney	321,057	321,057	378,073	118%	321,057
Finance Department	632,747	727,747	475,653	65%	727,747
Human Resources	768,472	768,472	514,484	67%	768,472
Non-Departmental	3,629,942	3,629,942	3,736,641	103%	4,789,659
Information Technology	102,600	102,600	-	0%	-
Police Department	10,535,459	10,535,459	7,612,397	72%	10,535,459
Fire Department	5,514,428	5,564,428	4,426,570	80%	5,564,428
Public Works	5,099,752	5,366,545	1,693,997	32%	4,005,297
Community Development	527,464	546,464	289,785	53%	515,730
Community Services	475,872	475,872	219,665	46%	475,872
Expenditure Total:	\$ 28,995,141	\$ 29,437,934	\$ 20,280,492	69%	\$ 29,103,069

Most departmental spending was at or below 75% for the third quarter. Those that were above 75% are discussed below.

- City Council expenditures were at 80% of the amended budget due to travel/training, office expenses, and memberships and dues.
- City Attorney expenditures were at 118% of the amended budget because the reimbursements (credits) from other City departments for legal services were processed through January.
- Fire Department expenditures were at 80% 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. Therefore, staff is not recommending any budget adjustments for the third quarter.

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 \$9.8 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 balance of the General Reserve is projected to end FY 2022/23 at \$9.5 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 third quarter, revenues were \$659,390, 66% of the amended budget. Expenditures, including encumbrances, were \$438,707, 36% of the amended budget. Actual expenditures are low due to the timing of capital projects.

Gas Tax Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,003,271	\$ 1,003,271	\$ 659,390	66%	\$ 989,186
Expenditures	1,144,557	1,194,557	438,707	36%	1,196,621
Net surplus/deficit	(141,286)	(191,286)	\$ 220,683		(207,435)
Beginning Fund Balance	729,304	729,304			729,304
Ending Fund Balance	\$ 588,018	\$ 538,018			\$ 521,869

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 third quarter, revenues were \$165,047, 96% of the amended budget. Expenditures were \$141,766, 37% of the amended budget, and are low due to savings from position vacancies. Revenues are projected to end the year higher than budgeted based on statewide sales tax receipts trending higher than projected.

Public Safety Augmentation Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 172,766	\$ 172,766	\$ 165,047	96%	\$ 237,370
Expenditures	387,365	387,365	141,766	37%	387,365
Net surplus/deficit	(214,599)	(214,599)	\$ 23,281		(149,995)
Beginning Fund Balance	517,190	517,190			517,190
Ending Fund Balance	\$ 302,591	\$ 302,591			\$ 367,195

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 third quarter, revenues were \$170,357, 108% of the amended budget. Expenditures were \$97,171, 87% of the amended budget.

Supplemental Law Enforcement Services Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 158,327	\$ 158,327	\$ 170,357	108%	\$ 163,507
Expenditures	111,067	111,067	97,171	87%	111,067
Net surplus/deficit	47,260	47,260	\$ 73,186		52,440
Beginning Fund Balance	372,015	372,015			372,015
Ending Fund Balance	\$ 419,275	\$ 419,275			\$ 424,455

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 third quarter, revenue was \$154,737, 61% of the amended budget. Expenditures were \$232,230, 69% of the amended budget.

NPDES Storm Water Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 253,422	\$ 253,422	\$ 154,737	61%	254,622
Expenditures	336,938	336,938	232,230	69%	253,422
Net surplus/deficit	(83,516)	(83,516)	\$ (77,493)		1,200
Beginning Fund Balance	(38,938)	(38,938)			(38,938)
Ending Fund Balance	\$ (122,454)	\$ (122,454)			\$ (37,738)

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 impacted by the pandemic. For the third quarter, revenues, including the transfer in from the General Fund, were \$1,027,166, 88% of the amended budget. Expenditures were \$1,150,561, 55% of the amended budget. The amount of the transfer in from the General Fund is projected to be higher at year-end due to revenues trending lower than the amended budget. Staff will evaluate the shortfall at year-end and transfer only the amount needed to prevent a negative fund balance.

Recreation Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues					
Program Revenue	\$ 558,000	\$ 488,220	\$ 296,335	61%	\$ 488,220
Transfers In	675,831	675,831	730,831	108%	1,038,588
Total Revenues	1,233,831	1,164,051	1,027,166	88%	1,526,808
Expenditures	1,918,034	2,093,815	1,150,561	55%	1,532,295
Net surplus/deficit	(684,203)	(929,764)	\$ (123,394)		(5,488)
Beginning Fund Balance	5,488	5,488			5,488
Ending Fund Balance	\$ (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 third quarter, revenues were \$699,803, 31% of the amended budget. Expenditures were \$1,446,446, 62% of the amended budget. Staff expects to resolve the projected negative fund balance through the collection of future fees.

Building and Planning Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 4,828,448	\$ 2,288,552	\$ 699,803	31%	\$ 2,288,552
Transfers In	-	-	-	0%	-
Total Revenues	\$ 4,828,448	\$ 2,288,552	\$ 699,803	31%	2,288,552
Expenditures	2,410,793	2,326,894	1,446,446	62%	2,326,894
Net surplus/deficit	2,417,655	(38,342)	\$ (746,642)		(38,342)
Beginning Fund Balance	(532,755)	(532,755)			(532,755)
Ending Fund Balance	\$ 1,884,900	\$ (571,097)			\$ (571,097)

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 third quarter, revenue was \$47,580, 72% of the amended budget. Expenditures were \$94,690, 56% of the amended budget.

Refuse Management Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 66,060	\$ 66,060	\$ 47,580	72%	\$ 61,575
Expenditures	167,825	167,825	94,690	56%	167,825
Net surplus/deficit	(101,765)	(101,765)	\$ (47,110)		(106,250)
Beginning Fund Balance	150,843	150,843			150,843
Ending Fund Balance	\$ 49,078	\$ 49,078			\$ 44,593

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 third quarter, revenue was \$345,287, 94% of the amended budget. Expenditures were \$157,699, 41% of the amended budget.

Solid Waste Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 368,000	\$ 368,000	\$ 345,287	94%	\$ 368,000
Expenditures	682,778	382,778	157,699	41%	382,778
Net surplus/deficit	(314,778)	(14,778)	\$ 187,587		(14,778)
Beginning Fund Balance	2,063,224	2,063,224			2,063,224
Ending Fund Balance	\$ 1,748,446	\$ 2,048,446			\$ 2,048,446

Rate Stabilization Fund (Fund 216)

The Rate Stabilization Fund was created to account for the excess revenues from the solid waste post collection contract with Republic Services. Twenty-five percent (25%) of the surplus funds, generated from prior years' rate increases, are set aside to offset year-over-year rate fluctuations; thereby, leveling the annual rates paid by consumers. Per Resolution 2013-91, the City was required to establish a rate stabilization fund, separate from the Solid Waste Fund (214), for the excess revenues collected. The majority of the 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 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 15,000	\$ 15,000	\$ 2,194	15%	\$ 17,925
Expenditures	-	-	-	0%	-
Net surplus/deficit	15,000	15,000	\$ 2,194		17,925
Beginning Fund Balance	199,959	199,959			199,959
Ending Fund Balance	\$ 214,959	\$ 214,959			\$ 217,884

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 third quarter, revenues were \$42,480, 11% of the amended budget. Expenditures were \$216,316, 34% of the amended budget. Actual expenditures are low due to the timing of capital projects.

Measure J Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 390,848	\$ 390,848	\$ 42,480	11%	\$ 410,202
Expenditures	639,880	644,880	216,316	34%	644,880
Net surplus/deficit	(249,032)	(254,032)	\$ (173,837)		(234,678)
Beginning Fund Balance	2,325,449	2,325,449			2,325,449
Ending Fund Balance	\$ 2,076,417	\$ 2,071,417			\$ 2,090,771

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 City used \$533,605 of the total allocation for the business assistance grant program (\$300,000), community digital card program (\$100,000), and COVID testing (\$133,605). The remaining funds of \$4,071,404 were transferred General Fund to backfill for the loss of revenue during the pandemic as approved by the City Council.

American Rescue Plan Act Fund	FY 2022/23 Original Budget	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	\$ 4,071,404	177%	\$ 4,071,404
Expenditures	4,090,010	4,090,010	4,071,404	100%	4,071,404
Net surplus/deficit	(1,787,505)	(1,787,505)	\$ -		-
Beginning Fund Balance	-	-			-
Ending Fund Balance	\$ (1,787,505)	\$ (1,787,505)			\$ -

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 third quarter, impact fee revenue was \$43,256. There were no expenditures.

Growth Impact Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,608,476	\$ 493,000	\$ 43,256	9%	\$ 532,789
Expenditures	58,000	58,000	-	0%	58,000
Net surplus/deficit	1,550,476	435,000	\$ 43,256		474,789
Beginning Fund Balance	2,701,825	2,701,825			2,701,825
Ending Fund Balance	\$ 4,252,300	\$ 3,136,824			\$ 3,176,613

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 third quarter, expenditures were \$107,886, 28% of the amended budget.

Housing Assets for Resale Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 917,883	\$ 917,883	\$ 69,062	8%	\$ 937,883
Expenditures	327,475	388,685	107,886	28%	388,685
Net surplus/deficit	590,408	529,198	\$ (38,824)		549,198
Beginning Fund Balance	7,746,133	7,746,133			7,746,133
Ending Fund Balance	\$ 8,336,541	\$ 8,275,331			\$ 8,295,331

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 third quarter, revenue was \$28,741, 45% of the amended budget. Expenditures were \$28,362, 46% of the amended budget.

Landscape and Lighting District Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 63,911	\$ 63,911	\$ 28,741	45%	\$ 63,911
Expenditures	62,125	62,125	28,362	46%	62,125
Net surplus/deficit	1,786	1,786	\$ 379		1,786
Beginning Fund Balance	43,110	43,110			43,110
Ending Fund Balance	\$ 44,896	\$ 44,896			\$ 44,896

Capital Project Funds

City Street Improvement (Fund 325)

The City Street Improvements Fund accounts for an annual \$250,000 transfer from Measure S 2014 for street improvement projects. Additionally, it accounts for various federal, state, and other grants for road projects. Grant revenue is received on a reimbursement basis, after expenditures are incurred. For the third quarter, revenues were \$439,806, 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 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,651,210	\$ 1,651,210	\$ 439,806	27%	\$ 1,698,462
Expenditures	1,706,213	1,706,213	445,334	26%	1,706,213
Net surplus/deficit	(55,003)	(55,003)	\$ (5,528)		(7,751)
Beginning Fund Balance	1,552,990	1,552,990			1,552,990
Ending Fund Balance	\$ 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 third quarter, expenditures, including encumbrances, were \$88,897, 11% of the amended budget. Actual expenditures are low due to the timing of capital projects.

Arterial Streets Rehabilitation Fund	FY 2022/23 Original Budget	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	100%	\$ 791,463
Expenditures	810,312	810,312	88,897	11%	85,988
Net surplus/deficit	(560,312)	(560,312)	\$ 161,103		705,475
Beginning Fund Balance	49,887	49,887			49,887
Ending Fund Balance	\$ (510,425)	\$ (510,425)			\$ 755,362

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 third quarter, revenues were \$4,904,067, 59% of the amended budget. Expenditures, including encumbrances, were \$5,006,735, 44% of the amended budget.

Sewer Enterprise Fund	FY 2022/23 Original Budget	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	\$ 4,904,067	59%	\$ 8,496,176
Expenditures	11,258,624	11,388,624	5,006,735	44%	11,410,449
Net surplus/deficit	(2,892,448)	(3,022,448)	\$ (102,668)		(2,914,273)
Beginning Fund Balance	22,228,477	22,228,477			22,228,477
Ending Fund Balance	\$ 19,336,029	\$ 19,206,029			\$ 19,314,204

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 third

quarter, revenues were \$281,914, 53% of the amended budget. The major revenue sources are received one month after the close of the previous quarter. Expenditures were \$389,376, 60% of the amended budget.

Cable Access TV Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 535,052	\$ 535,052	\$ 281,914	53%	\$ 652,008
Expenditures	646,780	646,780	389,376	60%	646,780
Net surplus/deficit	(111,728)	(111,728)	\$ (107,462)		5,228
Beginning Fund Balance	(5,227)	(5,227)			(5,227)
Ending Fund Balance	\$ (116,956)	\$ (116,956)			\$ 0

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 third quarter, indirect cost allocations (reimbursements received from other City departments for information technology services) were \$890,693, 49% of the amended budget. Expenditures, including encumbrances were \$1,223,412, 67% of the amended budget.

Information Technology Fund	FY 2022/23 Original Budget	FY 2022/23 Amended Budget	FY 2022/23 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Expenditures	1,482,335	1,823,935	1,223,412	67%	1,823,935
Indirect Cost Allocations	(1,482,335)	(1,823,935)	(890,693)	49%	(1,823,935)
Net surplus/deficit	0	-	332,719		-
Beginning Fund Balance	-	-			-
Ending Fund Balance	\$ 0	\$ -			\$ -

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

Next Steps

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

FISCAL IMPACT

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

ATTACHMENTS

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

ATTACHMENT A



City of Pinole, CA

For FY2022/23 Period Ending: 3/31/23

	Original Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
General Fund (including Measure S 2006 and 2014)									
Revenue									
311- Property Taxes	4,776,626		4,776,626	2,995,539		2,995,539	(1,781,087)	63%	4,776,626
312- Sales and Use Taxes	4,582,095		4,582,095	2,864,125		2,864,125	(1,717,970)	63%	4,582,095
312- Sales and Use Taxes-Meas S 2006	2,451,000		2,451,000	1,602,302		1,602,302	(848,698)	65%	2,451,000
312- Sales and Use Taxes-Meas S 2014	2,451,000		2,451,000	1,601,309		1,601,309	(849,691)	65%	2,451,000
313- Utility Users Tax	1,934,150		1,934,150	1,739,524		1,739,524	(194,626)	90%	2,074,092
314- Franchise Taxes	786,790		786,790	490,853		490,853	(295,937)	62%	786,790
315- Other Taxes	852,500		852,500	731,222		731,222	(121,278)	86%	852,500
Other Tax/Transient Occupancy Tax	440,000		440,000	331,343		331,343	(108,657)	75%	440,000
Other Tax/Business License	412,500		412,500	399,879		399,879	(12,621)	97%	412,500
321- Intergovernmental Taxes	2,215,948		2,215,948	1,119,272		1,119,272	(1,096,676)	51%	2,215,948
323- State Grants	40,000		40,000	39,804		39,804	(196)	100%	40,000
324- Other Grants	47,026		47,026	-		-	(47,026)	0%	47,026
332- Permits	68,700		68,700	117,628		117,628	48,928	171%	117,628
341- Review Fees	28,000		28,000	49,174		49,174	21,174	176%	49,174
342- Other Fees	43,194		43,194	21,066		21,066	(22,128)	49%	43,194
343- Abatement Fees	36,000		36,000	22,495		22,495	(13,505)	62%	36,000
351- Fines and Forfeiture	22,050		22,050	11,467		11,467	(10,583)	52%	22,050
361- Public Safety Charges	1,405,108		1,405,108	1,230,328		1,230,328	(174,780)	88%	1,405,108
370- Interest and Investment Income	150,000		150,000	96,624		96,624	(53,376)	64%	150,000
381- Rental Income	89,896		89,896	65,975		65,975	(23,921)	73%	89,896
383- Reimbursements	18,674		18,674	26,698		26,698	8,024	143%	26,698
384- Other Revenue	5,100		5,100	12,054		12,054	6,954	236%	12,054
392- Proceeds from Sale of Property	1,000		1,000	2,760		2,760	1,760	276%	2,760
Revenue Total:	22,004,857	-	22,004,857	14,840,218	-	14,840,218	(7,164,638)	67%	22,231,639
399- Pension Trust 115 Transfer	2,016,612		2,016,612	-		-	(2,016,612)	0%	2,016,612
399- ARPA Fund Transfer	4,090,010		4,090,010	4,071,404		4,071,404	(18,606)	100%	4,090,010
Sources Total:	28,111,479	-	28,111,479	18,911,622	-	18,911,622	(9,199,856)	67%	28,338,261
Fund: 100- General Fund									
Expenditures									
Division: 110- City Council Total:	170,496		182,496	149,921		149,921	32,575	82%	182,496
Division: 111- City Manager Total:	615,943		615,943	410,795		410,795	205,148	67%	615,943
Division: 112- City Clerk Total:	586,347		586,347	366,780		366,780	219,567	63%	586,347
Division: 113- City Treasurer Total:	8,662		8,662	5,732		5,732	2,930	66%	8,662
Division: 114- City Attorney Total:	321,057		321,057	378,073		378,073	(57,016)	118%	321,057
City Attorney Services	583,740		583,740	604,119		604,119	(20,379)	103%	583,740
City Attorney Indirect Cost Allocations	(262,683)		(262,683)	(226,046)		(226,046)	(36,637)	86%	(262,683)
Division: 115- Finance Department Total:	627,847		722,847	472,619		472,619	250,227	65%	722,847
Division: 116- Human Resources Total:	768,472		768,472	514,484		514,484	253,988	67%	768,472
Division: 117- General Government Total:	961,955		961,955	1,068,717		1,068,717	(106,762)	111%	1,068,717
Total Administrative:	4,060,779	-	4,167,779	3,367,121	-	3,367,121	800,658	81%	4,274,541
Division: 221- Police Operations Total:	4,892,111		4,892,111	3,697,884	57,081	3,754,965	1,137,146	77%	4,892,111
Division: 222- Police Support Services Total:	1,538,502		1,538,502	922,295		922,295	616,207	60%	1,538,502
Division: 223- Dispatch WBCC Total:	2,169,105		2,169,105	1,796,784	1,950	1,798,734	370,371	83%	2,169,105
Division: 231- Fire Total:	4,212,704		4,212,704	3,401,853		3,401,853	810,850	81%	4,212,704
Total Public Safety:	12,812,422	-	12,812,422	9,818,816	59,031	9,877,847	2,934,575	77%	12,812,422
Division: 341- Administration/Engineering Total:	736,363		855,363	299,841		299,841	555,522	35%	398,452
Division: 342- Road Maintenance Total:	212,969		212,969	58,114		58,114	154,855	27%	99,367
Division: 343- Facility Maintenance Total:	611,147		611,147	473,057		473,057	138,090	77%	611,147
Division: 345- Park Maintenance Total:	539,309		539,309	203,817		203,817	335,492	38%	307,034
Public Works Total:	2,099,788	-	2,218,788	1,034,828	-	1,034,828	1,183,960	47%	1,416,000
Division: 461- Planning Total:	77,192		77,192	51,469		51,469	25,723	67%	98,550
Division: 465- Code Enforcement Total:	253,452		272,452	160,040		160,040	112,412	59%	272,452
Division: 466- Economic Development Total:	176,820		176,820	78,276		78,276	98,544	44%	124,728
Community Development Total:	507,464	-	526,464	289,785	-	289,785	236,679	55%	495,730
Division: 551- Recreation Administration Total:	454,022		454,022	217,704		217,704	236,318	48%	454,022
Community Services Total:	454,022	-	454,022	217,704	-	217,704	236,318	48%	454,022
Debt Service:	596,107		596,107	596,045		596,045	62	100%	596,107
Operating Transfer Out:	1,353,880		1,353,880	1,353,880		1,353,880	-	100%	2,406,835
Expenditure Total:	21,884,462	-	22,129,462	16,678,179	59,031	16,737,210	(5,392,252)	76%	22,455,657



	Original Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 105 - Measure S -2006									
Expenditures									
Division: 115- Finance Department Total:	2,450		2,450	1,367		1,367	1,083	56%	2,450
Division: 221- Police Operations Total:	1,718,135		1,718,135	1,016,861		1,016,861	701,274	59%	1,718,135
Division: 231- Fire Total:	727,182		777,182	572,427		572,427	204,755	74%	777,182
Expenditures Total:	2,447,767	-	2,497,767	1,590,655	-	1,590,655	907,112	64%	2,497,767
Fund: 106 - Measure S-2014									
Expenditures									
Division: 110- City Council Total:	5,900		5,900	-		-	5,900	0%	5,900
Division: 115- Finance Department Total:	2,450		2,450	1,667		1,667	783	68%	2,450
Division: 118- Information Systems Total:	102,600		102,600	-		-	102,600	0%	-
Total Administrative:	110,950	-	110,950	1,667	-	1,667	109,283	2%	8,350
Division: 221- Police Operations Total:	110,000		110,000	37,269		37,269	72,731	34%	110,000
Division: 222- Police Support Services Total:	107,606		107,606	82,274		82,274	25,332	76%	107,606
Division: 231- Fire Total:	574,542		574,542	452,289		452,289	122,253	79%	574,542
Total Public Safety:	792,148	-	792,148	571,832	-	571,832	220,316	72%	792,148
Division: 341- Admin/Engineering Total:	296,518		296,518	46,938	28,245	75,183	221,335	25%	296,518
Division: 342- Road Maintenance Total:	627,512		824,675	50,756		50,756	773,919	6%	824,675
Division: 343- Facility Maintenance Total:	1,298,025		1,058,655	132,459	367,843	500,302	558,353	47%	908,655
Division: 344- NPDES Storm Drain Total:	418,460		418,460	2,502		2,502	415,958	1%	10,000
Division: 345- Park Maintenance Total:	359,449		549,449	30,426		30,426	519,023	6%	549,449
Public Works Total:	2,999,964	-	3,147,757	263,081	396,088	659,169	2,488,588	21%	2,589,297
Division: 461- Planning Total:	20,000		20,000	-		-	20,000	0%	20,000
Community Development Total:	20,000	-	20,000	-	-	-	20,000	0%	20,000
Division: 552- Senior Center Total:	7,000		7,000	1,960		1,960	5,040	28%	7,000
Division: 553- Tiny Tots Total:	4,850		4,850	-		-	4,850	0%	4,850
Division: 554- Youth Center Total:	10,000		10,000	-		-	10,000	0%	10,000
Community Services Total:	21,850	-	21,850	1,960	-	1,960	19,890	9%	21,850
Sub-Total:	3,944,912	-	4,092,705	838,540	396,088	1,234,628	2,858,077	30%	3,431,645
Operating Transfer Out:	718,000		718,000	718,000		718,000	-	100%	718,000
Expenditure Total:	4,662,912	-	4,810,705	1,556,540	396,088	1,952,628	2,858,077	41%	4,149,645
General Fund and Measure S Expenditure Total:	28,995,141	-	29,437,934	19,825,374	455,119	20,280,492	9,157,441	69%	29,103,069
General Fund and Measure S Net Results:	(883,662)	-	(1,326,455)	(913,751)	(455,119)	(1,368,870)	42,415	103%	(764,808)
Fund Balance July 1, 2022	10,613,156		10,613,156	10,613,156					10,613,156
Estimated Fund Balance June 30, 2023	9,729,494		9,286,701	9,699,405					9,848,348
Fund: 150 - General Reserve									
370- Interest and Investment Income	-		-	122,919		122,919	122,919	0%	163,892
Revenue Total:	-	-	-	122,919	-	122,919	122,919	0%	163,892
399- Transfer In Total:	650,925		650,925	650,925		650,925	-	100%	1,098,338
General Reserve Net Results:	650,925	-	650,925	773,844	-	773,844	122,919	119%	1,262,230
Fund Balance July 1, 2022	8,192,602		8,192,602	8,192,602					8,192,602
Estimated Fund Balance June 30, 2023	8,843,527		8,843,527	8,966,446					9,454,832



	Original Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 160 - Equipment Reserve									
392- Sale of Property	-	-	-	-	-	-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	0%	-
399- Transfers In Total:	85,000	-	85,000	85,000	-	85,000	-	100%	85,000
Sources Total:	85,000	-	85,000	85,000	-	85,000	-	100%	85,000
Expenditures									
Division: 342- Road Maintenance Total:	120,000	-	120,000	39,434	-	39,434	80,566	33%	120,000
Division: 345- Park Maintenance Total:	80,000	-	80,000	-	-	-	80,000	0%	80,000
Division: 461- Planning Total:	5,000	-	5,000	-	-	-	5,000	0%	5,000
Expenditures Total:	205,000	-	205,000	39,434	-	39,434	165,566	19%	205,000
Equipment Reserve Net Results:	(120,000)	-	(120,000)	45,566	-	45,566	165,566	-38%	(120,000)
Fund Balance July 1, 2022	241,166		241,166	241,166					241,166
Estimated Fund Balance June 30, 2023	121,166		121,166	286,732					121,166
Fund: 200 - Gas Tax Fund									
321- Intergovernmental Taxes	990,635	-	990,635	648,347	-	648,347	(342,288)	65%	968,715
370- Interest and Investment Income	5,000	-	5,000	9,626	-	9,626	4,626	193%	12,835
383- Reimbursements	7,636	-	7,636	1,417	-	1,417	(6,219)	19%	7,636
Revenue Total:	1,003,271	-	1,003,271	659,390	-	659,390	343,881	66%	989,186
Expenditures									
Division: 341- Admin and Engineering Total:	-	-	-	2,064	-	2,064	(2,064)	0%	2,064
Division: 342- Road Maintenance Total:	1,144,557	-	1,194,557	424,635	12,008	436,643	757,914	37%	1,194,557
Expenditures Total:	1,144,557	-	1,194,557	426,699	12,008	438,707	755,850	37%	1,196,621
Gas Tax Fund Net Results:	(141,286)	-	(191,286)	232,690	(12,008)	220,683	411,969	-115%	(207,435)
Fund Balance July 1, 2022	729,304		729,304	729,304					729,304
Estimated Fund Balance June 30, 2023	588,018		538,018	961,995					521,869
Fund: 201 - Restricted Real Estate Maintenance Fund									
342- Other Fees	3,175	-	3,175	475	-	475	(2,700)	15%	3,175
381- Rental Income	36,816	-	36,816	-	-	-	(36,816)	0%	36,816
384- Other Revenue	-	-	-	-	-	-	-	0%	-
Revenue Total:	39,991	-	39,991	475	-	475	39,516	1%	39,991
Expenditures									
Division: 343- Facility Maintenance Total:	26,000	-	26,000	12,630	-	12,630	13,370	49%	26,000
Expenditures Total:	26,000	-	26,000	12,630	-	12,630	13,370	49%	26,000
Restricted Real Estate Maint Fund Net Results:	13,991	-	13,991	(12,155)	-	(12,155)	(26,146)	-87%	13,991
Fund Balance July 1, 2022	164,881		164,881	164,881					164,881
Estimated Fund Balance June 30, 2023	178,872		178,872	152,726					178,872
Fund: 203 - Public Safety Augmentation Fund									
321- Intergovernmental Taxes	170,266	-	170,266	159,520	-	159,520	(10,746)	94%	230,000
370- Interest and Investment Income	2,500	-	2,500	5,527	-	5,527	3,027	221%	7,370
Revenue Total:	172,766	-	172,766	165,047	-	165,047	(7,719)	96%	237,370
Expenditures									
Division: 221- Police Operations Total:	387,365	-	387,365	141,766	-	141,766	245,599	37%	387,365
Expenditures Total:	387,365	-	387,365	141,766	-	141,766	245,599	37%	387,365
Public Safety Augmentation Fund Net Results:	(214,599)	-	(214,599)	23,281	-	23,281	237,880	-11%	(149,995)
Fund Balance July 1, 2022	517,190		517,190	517,190					517,190
Estimated Fund Balance June 30, 2023	302,591		302,591	540,471					367,195



	Original Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 205 - Traffic Safety Fund									
351- Fines and Forfeitures	45,000		45,000	15,348		15,348	(29,652)	34%	21,200
370- Interest and Investment Income	1,500		1,500	2,831		2,831	1,331	189%	3,775
Revenue Total:	46,500	-	46,500	18,180	-	18,180	(28,320)	39%	24,975
Expenditures									
Division: 227- Police Grants Total:	21,059		21,059	7,676		7,676	13,383	36%	21,059
Expenditures Total:	21,059	-	21,059	7,676	-	7,676	13,383	36%	21,059
Traffic Safety Fund Net Results:	25,441	-	25,441	10,504	-	10,504	(14,937)	41%	3,916
Fund Balance July 1, 2022	251,826		251,826	251,826					251,826
Estimated Fund Balance June 30, 2023	277,267		277,267	262,330					255,742
Fund: 206 - Supplemental Law Enforcement Svc Fund									
323- State Grants	156,727		156,727	165,271		165,271	8,544	105%	156,727
370- Interest and Investment Income	1,600		1,600	5,086		5,086	3,486	318%	6,780
Revenue Total:	158,327	-	158,327	170,357	-	170,357	12,030	108%	163,507
Expenditures									
Division: 227- Police Grants Total:	111,067		111,067	97,171		97,171	13,896	87%	111,067
Expenditures Total:	111,067	-	111,067	97,171	-	97,171	13,896	87%	111,067
Sup Law Enforce Svc Fund Net Results:	47,260	-	47,260	73,186	-	73,186	25,926	155%	52,440
Fund Balance July 1, 2022	372,015		372,015	372,015					372,015
Estimated Fund Balance June 30, 2023	419,275		419,275	445,201					424,455
Fund: 207 - NPDES Storm Water Fund									
321- Intergovernmental Taxes	253,272		253,272	154,312		154,312	(98,960)	61%	253,272
332- Licenses and Permits	-		-	1,200		1,200	1,200	0%	1,200
370- Interest and Investment Income	150		150	(775)		(775)	(925)	-517%	150
Revenue Total:	253,422	-	253,422	154,737	-	154,737	(98,685)	61%	254,622
Expenditures									
Division: 342- Road Maintenance Total:	12,005		12,005	-		-	12,005	0%	12,005
Division: 344- NPDES Storm Drain Total:	324,933		324,933	232,230		232,230	92,703	71%	241,417
Expenditures Total:	336,938	-	336,938	232,230	-	232,230	104,708	69%	253,422
NPDES Storm Water Fund Net Results:	(83,516)	-	(83,516)	(77,493)	-	(77,493)	6,023	93%	1,200
Fund Balance July 1, 2022	(38,938)		(38,938)	(38,938)					(38,938)
Estimated Fund Balance June 30, 2023	(122,454)		(122,454)	(116,431)					(37,738)



	Original Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 209 - Recreation Fund									
Division: 551- Recreation Administration	70,268		77,268	11,358		11,358	(65,911)	15%	77,268
Division: 552- Senior Center	216,130		167,050	123,570		123,570	(43,480)	74%	167,050
Division: 553- Tiny Tots	172,021		138,539	111,101		111,101	(27,438)	80%	138,539
Division: 554- Youth Center	17,855	4,787	4,787	6,259		6,259	1,472	131%	4,787
Division: 555- Day Camp	7,560		7,560	5,799		5,799	(1,761)	77%	7,560
Division: 557- Swim Center	63,500		82,500	38,140		38,140	(44,361)	46%	82,500
Division: 558- Memorial Hall	10,316		10,316	-		-	(10,316)	0%	10,316
Division: 559- Tennis	350		200	110		110	(90)	55%	200
Revenue Total:	558,000	-	488,220	296,335	-	296,335	(191,884)	61%	488,220
Operating Transfers In:	675,831		675,831	730,831		730,831	55,000	108%	1,038,588
Sources Total	1,233,831	-	1,164,051	1,027,166	-	1,027,166	(136,884)	88%	1,526,808
Expenditures									
Division: 117- General Government Total:	-		-	5,358		5,358	(5,358)	0%	5,358
Division: 551- Recreation Administration Total:	694,990		713,850	399,357	7,229	406,587	307,264	57%	542,116
Division: 552- Senior Center Total:	579,673		715,143	374,884		374,884	340,259	52%	499,846
Division: 553- Tiny Tots Total:	174,421		175,135	117,629		117,629	57,506	67%	156,839
Division: 554- Youth Center Total:	247,067		241,921	108,825		108,825	133,095	45%	145,100
Division: 555- Day Camp Total:	74,116		74,616	25,236		25,236	49,380	34%	33,648
Division: 557- Swim Center Total:	126,917		153,900	103,605		103,605	50,295	67%	138,140
Division: 558- Memorial Hall Total:	14,200		14,200	5,820		5,820	8,380	41%	7,760
Division: 559- Tennis Total:	6,650		5,050	2,618		2,618	2,432	52%	3,490
Expenditures Total:	1,918,034	-	2,093,815	1,143,332	7,229	1,150,561	943,254	55%	1,532,295
Recreation Fund Net Results:	(684,203)	-	(929,764)	(116,165)	(7,229)	(123,395)	806,370	13%	(5,488)
Fund Balance July 1, 2022	5,488		5,488	5,488					5,488
Estimated Fund Balance June 30, 2023	(678,716)		(924,277)	(110,678)					0
Fund: 212 - Building & Planning									
323- State Grants	225,000		225,000	-		-	(225,000)	0%	225,000
332- Permits	2,427,800		551,383	249,793		249,793	(301,590)	45%	551,383
341- Review Fees	1,020,000		1,061,242	353,794		353,794	(707,448)	33%	1,061,242
342- Other Fees	1,036,000		331,278	102,291		102,291	(228,987)	31%	331,278
343- Abatement Fees	19,600		19,600	-		-	(19,600)	0%	19,600
344- Impact Fees	87,048		87,049	402		402	(86,646)	0%	87,049
351- Fines and Forfeiture	-		-	6,065		6,065	6,065	0%	-
370- Interest and Investment Income	7,000		7,000	(12,542)		(12,542)	(19,542)	-179%	7,000
384- Other Revenue	6,000		6,000	-		-	(6,000)	0%	6,000
Revenue Total:	4,828,448	-	2,288,552	699,803	-	699,803	(1,588,749)	31%	2,288,552
Operating Transfers In:	-		-	-		-	-	0%	-
Sources Total	4,828,448	-	2,288,552	699,803	-	699,803	(1,588,749)	31%	2,288,552
Expenditures									
Division: 461- Planning Total:	1,183,849		1,183,849	752,809		752,809	431,040	64%	1,183,849
Division: 462- Building Inspection Total:	1,226,944		1,143,045	693,037	600	693,637	449,408	61%	1,143,045
Expenditures Total:	2,410,793	-	2,326,894	1,445,846	600	1,446,446	880,448	62%	2,326,894
Building & Planning Net Results:	2,417,655	-	(38,342)	(746,042)	(600)	(746,642)	(708,300)	1947%	(38,342)
Fund Balance July 1, 2022	(532,755)		(532,755)	(532,755)					(532,755)
Estimated Fund Balance June 30, 2023	1,884,900		(571,097)	(1,278,797)					(571,097)



	Original Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 213 - Refuse Management Fund									
323- State Grants	60,060		60,060	46,444		46,444	(13,616)	77%	60,060
370- Interest and Investment Income	6,000		6,000	1,136		1,136	(4,864)	19%	1,515
Revenue Total:	66,060	-	66,060	47,580	-	47,580	(18,480)	72%	61,575
Expenditures									
Division: 346- Waste Reduction Total:	167,825		167,825	94,690		94,690	73,135	56%	167,825
Expenditures Total:	167,825	-	167,825	94,690	-	94,690	73,135	56%	167,825
Refuse Management Fund Net Results:	(101,765)	-	(101,765)	(47,110)	-	(47,110)	54,655	46%	(106,250)
Fund Balance July 1, 2022	150,843		150,843	150,843					150,843
Estimated Fund Balance June 30, 2023	49,078		49,078	103,733					44,593
Fund: 214 - Solid Waste Fund									
323- State Grants	-		-	-		-	-	0%	-
370- Interest and Investment Income	8,000		8,000	24,244		24,244	16,244	303%	8,000
383- Reimbursements	360,000		360,000	321,043		321,043	(38,957)	89%	360,000
Revenue Total:	368,000	-	368,000	345,287	-	345,287	(22,713)	94%	368,000
Expenditures									
Division: 342- Road Maintenance Total:	257,778		257,778	67,475	90,224	157,699	100,079	61%	257,778
Division: 345- Park Maintenance Total:	425,000		425,000	-		-	125,000	0%	125,000
Expenditures Total:	682,778	-	682,778	67,475	90,224	157,699	225,079	41%	382,778
Solid Waste Fund Net Results:	(314,778)	-	(14,778)	277,812	(90,224)	187,587	202,365	-1269%	(14,778)
Fund Balance July 1, 2022	2,063,224		2,063,224	2,063,224					2,063,224
Estimated Fund Balance June 30, 2023	1,748,446		2,048,446	2,341,036					2,048,446
Fund: 215 - Measure C and J Fund									
324- Other Grants	382,848		382,848	21,965		21,965	(360,883)	6%	382,848
370- Interest and Investment Income	8,000		8,000	20,515		20,515	12,515	256%	27,354
Revenue Total:	390,848	-	390,848	42,480	-	42,480	(348,368)	11%	410,202
Expenditures									
Division: 117- General Government Total:	-		-	-		-	-	0%	-
Division: 341- Administration/Engineering Total:	186,999		186,999	99,872		99,872	87,127	53%	186,999
Division: 342- Road Maintenance Total:	450,881		450,881	116,444		116,444	339,437	26%	455,881
Division: 343- Facility Maintenance Total:	2,000		2,000	-		-	2,000	0%	2,000
Expenditures Total:	639,880	-	644,880	216,316	-	216,316	428,564	34%	644,880
Measure C and J Fund Net Results:	(249,032)	-	(254,032)	(173,837)	-	(173,837)	80,195	68%	(234,678)
Fund Balance July 1, 2022	2,325,449		2,325,449	2,325,449					2,325,449
Estimated Fund Balance June 30, 2023	2,076,417		2,071,417	2,151,612					2,090,771
Fund: 216 - Rate Stabilization Fund									
370- Interest and Investment Income	-		-	2,194		2,194	2,194	0%	2,925
383- Reimbursements	15,000		15,000	-		-	(15,000)	0%	15,000
Revenue Total:	15,000	-	15,000	2,194	-	2,194	(12,806)	0%	17,925
Expenditures Total:	-	-	-	-	-	-	-	0%	-
Rate Stabilization Fund Net Results:	15,000	-	15,000	2,194	-	2,194	(12,806)	0%	17,925
Fund Balance July 1, 2022	199,959		199,959	199,959					199,959
Estimated Fund Balance June 30, 2023	214,959		214,959	202,153					217,884
Fund: 217 - American Rescue Plan Act Fund									
322- Federal Grants	2,302,505		2,302,505	4,071,404		4,071,404	1,768,899	177%	4,071,404
Revenue Total:	2,302,505	-	2,302,505	4,071,404	-	4,071,404	1,768,899	177%	4,071,404
Expenditures									
499- Transfers Out	4,090,010		4,090,010	4,071,404		4,071,404	18,606	100%	4,071,404
Expenditures Total:	4,090,010	-	4,090,010	4,071,404	-	4,071,404	18,606	100%	4,071,404
American Rescue Plan Act Fund Net Results:	(1,787,505)	-	(1,787,505)	-	-	-	1,787,505	0%	-
Fund Balance July 1, 2022	-		-	-					-
Estimated Fund Balance June 30, 2023	(1,787,505)		(1,787,505)	-					-



	Original Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 225 - Asset Seizure-Adjudicated Fund									
370- Interest and Investment Income	-	-	-	430	-	430	430	0%	430
Revenue Total:	-	-	-	430	-	430	430	0%	430
Expenditures									
Division: 221- Police Operations Total:	58,231	-	58,231	16,348	-	16,348	41,883	28%	33,000
Expenditures Total:	58,231	-	58,231	16,348	-	16,348	41,883	28%	33,000
Asset Seizure-Adjudicated Fund Net Results:	(58,231)	-	(58,231)	(15,918)	-	(15,918)	42,313	27%	(32,570)
Fund Balance July 1, 2022	57,576		57,576	57,576					57,576
Estimated Fund Balance June 30, 2023	(655)		(655)	41,658					25,006
Fund: 226 - CASp Certification and Training Fund									
342- Other Fees	-	-	-	7,005	-	7,005	7,005	0%	2,255
Revenue Total:	-	-	-	7,005	-	7,005	7,005	0%	2,255
Expenditures Total:	-	-	-	-	-	-	-	0%	-
CASp Certification and Training Fund Net Results:	-	-	-	7,005	-	7,005	7,005	0%	2,255
Fund Balance July 1, 2022	35,590		35,590	35,590					35,590
Estimated Fund Balance June 30, 2023	35,590		35,590	42,595					37,845
Fund: 275 - Parkland Dedication Fund									
344- Impact Fees	1,293,134	-	(0)	-	-	-	0	0%	-
370- Interest and Investment Income	-	-	-	-	-	-	-	0%	-
Revenue Total:	1,293,134	-	(0)	-	-	-	0	0%	-
Expenditures Total:	-	-	-	-	-	-	-	0%	(22,653)
Parkland Dedication Fund Net Results:	1,293,134	-	(0)	-	-	-	0	0%	22,653
Fund Balance July 1, 2022	(22,653)		(22,653)	(22,653)					(22,653)
Estimated Fund Balance June 30, 2023	1,270,480		(22,654)	(22,653)					(0)
Fund: 276 - Growth Impact Fund									
344- Impact Fees	1,608,476	-	493,000	13,414	-	13,414	(479,585)	3%	493,000
370- Interest and Investment Income	-	-	-	29,842	-	29,842	29,842	0%	39,789
Revenue Total:	1,608,476	-	493,000	43,256	-	43,256	(449,744)	9%	532,789
Expenditures									
Division: 344- NPDES Storm Drain Total:	58,000	-	58,000	-	-	-	58,000	0%	58,000
Expenditures Total:	58,000	-	58,000	-	-	-	58,000	0%	58,000
Growth Impact Fund Net Results:	1,550,476	-	435,000	43,256	-	43,256	(391,744)	10%	474,789
Fund Balance July 1, 2022	2,701,825		2,701,825	2,701,825					2,701,825
Estimated Fund Balance June 30, 2023	4,252,300		3,136,824	2,745,080					3,176,613
Fund: 285 - Housing Land Held for Resale									
370- Interest and Investment Income	50,000	-	50,000	61,280	-	61,280	11,280	123%	70,000
384- Other Revenue	-	-	-	-	-	-	-	0%	-
393- Loan/Bond Proceeds	867,883	-	867,883	7,783	-	7,783	(860,100)	1%	867,883
Revenue Total:	917,883	-	917,883	69,062	-	69,062	(848,821)	8%	937,883
Expenditures									
Division: 461- Planning Total:	53,436	-	53,436	38,169	-	38,169	15,267	71%	53,436
Division: 464- Housing Administration Total:	274,039	-	335,249	69,717	-	69,717	265,532	21%	335,249
Expenditures Total:	327,475	-	388,685	107,886	-	107,886	280,799	28%	388,685
Housing Land Held for Resale Net Results:	590,408	-	529,198	(38,824)	-	(38,824)	(568,022)	-7%	549,198
Fund Balance July 1, 2022	7,746,133		7,746,133	7,746,133					7,746,133
Estimated Fund Balance June 30, 2023	8,336,541		8,275,331	7,707,310					8,295,331



	Original Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 310 - Lighting & Landscape Districts									
321- Intergovernmental Taxes	56,411		56,411	28,741		28,741	(27,670)	51%	56,411
383- Reimbursements	7,500		7,500	-		-	(7,500)	0%	7,500
Revenue Total:	63,911	-	63,911	28,741	-	28,741	(35,170)	45%	63,911
Expenditures									
Division: 347- Landscape & Lighting PVR North Tot:	32,315		32,315	19,694		19,694	12,621	61%	32,315
Division: 348- Landscape & Lighting PVR South Tot:	29,810		29,810	8,668		8,668	21,142	29%	29,810
Expenditures Total:	62,125	-	62,125	28,362	-	28,362	33,763	46%	62,125
Lighting & Landscape Districts Net Results:	1,786	-	1,786	379	-	379	(1,407)	21%	1,786
Fund Balance July 1, 2022	43,110		43,110	43,110					43,110
Estimated Fund Balance June 30, 2023	44,896		44,896	43,488					44,896
Fund: 317 - Pinole Valley Caretaker Fund									
381- Rental Income	15,000		15,000	-		-	(15,000)	0%	-
Revenue Total:	15,000	-	15,000	-	-	-	(15,000)	0%	-
Expenditures									
Division: 345- Park Maintenance Total:	15,055		15,055	-		-	15,055	0%	(983)
Expenditures Total:	15,055	-	15,055	-	-	-	15,055	0%	(983)
Pinole Valley Caretaker Fund Net Results:	(55)	-	(55)	-	-	-	55	0%	983
Fund Balance July 1, 2022	(983)		(983)	(983)					(983)
Estimated Fund Balance June 30, 2023	(1,038)		(1,038)	(983)					(0)
Fund: 324 - Public Facilities Fund									
Expenditures									
Division: 343- Facility Maintenance Total:	60,000		60,000	-		-	60,000	0%	60,000
Division: 345- Park Maintenance Total:	10,000		10,000	-		-	10,000	0%	10,000
Expenditures Total:	70,000	-	70,000	-	-	-	70,000	0%	70,000
Public Facilities Fund Net Results:	(70,000)	-	(70,000)	-	-	-	70,000	0%	(70,000)
Fund Balance July 1, 2022	541,649		541,649	541,649					541,649
Estimated Fund Balance June 30, 2023	471,649		471,649	541,649					471,649
Fund: 325 - City Street Improvements									
322- Federal Grants	-		-	146,416		146,416	146,416	0%	-
323- State Grants	97,747		97,747	2,046		2,046	(95,700)	2%	146,416
324- Other Grants	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)
Revenue Total:	1,401,210	-	1,401,210	189,806	-	189,806	(1,211,403)	14%	1,448,462
Operating transfers in Total:	250,000		250,000	250,000		250,000	-	100%	250,000
Sources Total:	1,651,210	-	1,651,210	439,806	-	439,806	(1,211,403)	27%	1,698,462
Expenditures									
Division: 342- Road Maintenance Total:	1,706,213		1,706,213	127,626	317,708	445,334	1,260,879	26%	1,706,213
Expenditures Total:	1,706,213	-	1,706,213	127,626	317,708	445,334	1,260,879	26%	1,706,213
City Street Improvements Net Results:	(55,003)	-	(55,003)	312,180	(317,708)	(5,528)	49,476	10%	(7,751)
Fund Balance July 1, 2022	1,552,990		1,552,990	1,552,990					1,552,990
Estimated Fund Balance June 30, 2023	1,497,987		1,497,987	1,865,170					1,545,239
Fund: 327 - Park Grants (Measure WW)									
323- State Grant	189,758		189,758	-		-	(189,758)	0%	189,758
370- Interest and Investment Income	-		-	49		49	49	0%	65
Revenue Total:	189,758	-	189,758	49	-	49	(189,709)	0%	189,823
Expenditures									
Division: 345- Park Maintenance Total:	189,758		189,758	47,721		47,721	142,037	25%	189,758
Expenditures Total:	189,758	-	189,758	47,721	-	47,721	142,037	25%	189,758
Park Grants (Measure WW) Net Results:	-	-	-	(47,672)	-	(47,672)	(47,672)	0%	65
Fund Balance July 1, 2022	25,236		25,236	25,236					25,236
Estimated Fund Balance June 30, 2023	25,236		25,236	(22,436)					25,301



	Original Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 377 - Arterial Streets Rehabilitation Fund									
322- Federal Grants	-	-	-	-	-	-	-	0%	541,463
Revenue Total:	-	-	-	-	-	-	-	0%	541,463
Operating transfers in Total:	250,000	-	250,000	250,000	-	250,000	-	100%	250,000
Sources Total:	250,000	-	250,000	250,000	-	250,000	-	100%	791,463
Expenditures									
Division: 342- Road Maintenance Total:	810,312	-	810,312	61,674	27,223	88,897	721,415	11%	85,988
Expenditures Total:	810,312	-	810,312	61,674	27,223	88,897	721,415	11%	85,988
Arterial Streets Rehabilitation Fund Net Results:	(560,312)	-	(560,312)	188,326	(27,223)	161,103	721,415	-29%	705,475
Fund Balance July 1, 2022	49,887	-	49,887	49,887	-	-	-	-	49,887
Estimated Fund Balance June 30, 2023	(510,425)	-	(510,425)	238,213	-	-	-	-	755,362
Fund: 500 - Sewer Enterprise Fund									
363- Sewer Enterprise Charges	8,266,176	-	8,266,176	4,709,624	-	4,709,624	(3,556,552)	57%	8,266,176
370- Interest and Investment Income	100,000	-	100,000	194,443	-	194,443	94,443	194%	230,000
383- Reimbursements	-	-	-	-	-	-	-	0%	-
384- Other Revenue	-	-	-	-	-	-	-	0%	-
392- Proceeds from Sale of Property	-	-	-	-	-	-	-	0%	-
Revenue Total:	8,366,176	-	8,366,176	4,904,067	-	4,904,067	(3,462,109)	59%	8,496,176
Expenditures									
Division: 117- General Government Total:	-	-	-	16,369	-	16,369	(16,369)	0%	21,825
Division: 641- Sewer Treatment Plant/Shared Total	6,229,371	-	6,289,371	3,325,563	814	3,326,377	2,962,994	53%	6,289,371
Division: 642- Sewer Collections Total:	3,417,629	-	3,487,629	893,056	248,494	1,141,550	2,346,080	33%	3,487,629
Division: 644- WPCP Equipment/Debt Service Total	1,611,624	-	1,611,624	522,440	-	522,440	1,089,184	32%	1,611,624
Expenditures Total:	11,258,624	-	11,388,624	4,757,427	249,308	5,006,735	6,381,889	44%	11,410,449
Sewer Enterprise Fund Net Results:	(2,892,448)	-	(3,022,448)	146,639	(249,308)	(102,668)	2,919,780	3%	(2,914,273)
Fund Balance July 1, 2022	22,228,477	-	22,228,477	22,228,477	-	-	-	-	22,228,477
Estimated Fund Balance June 30, 2023	19,336,029	-	19,206,029	22,375,116	-	-	-	-	19,314,204
Fund: 503 - Plant Expansion Fund									
370- Interest and Investment Income	-	-	-	-	-	-	-	0%	-
383- Reimbursements	-	-	-	-	-	-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	0%	-
Expenditures									
Division: 643- Sewer Projects/Shared Total:	-	-	-	175,727	1,113	176,839	(176,839)	0%	175,727
Expenditures Total:	-	-	-	175,727	1,113	176,839	(176,839)	0%	175,727
Plant Expansion Fund Net Results:	-	-	-	(175,727)	(1,113)	(176,839)	(176,839)	0%	(175,727)
Fund Balance July 1, 2022	1,658,044	-	1,658,044	1,658,044	-	-	-	-	1,658,044
Estimated Fund Balance June 30, 2023	1,658,044	-	1,658,044	1,482,317	-	-	-	-	1,482,317
Fund: 505 - Cable Access TV									
314- Franchise Taxes	52,972	-	52,972	14,367	-	14,367	(38,605)	27%	52,972
365- Cable TV Charges	316,956	-	316,956	162,424	-	162,424	(154,532)	51%	316,956
370- Interest and Investment Income	-	-	-	-	-	-	-	0%	-
384- Other Revenue	5,000	-	5,000	-	-	-	(5,000)	0%	5,000
Revenue Total:	374,928	-	374,928	176,790	-	176,790	(198,138)	47%	374,928
Operating transfers in Total:	160,124	-	160,124	105,124	-	105,124	(55,000)	66%	277,080
Sources Total	535,052	-	535,052	281,914	-	281,914	(253,138)	53%	652,008
Expenditures									
Division: 119- Cable Access TV Total:	444,432	-	444,432	252,449	17,777	270,226	174,206	61%	444,432
Division: 120- Cable Access-Community Services Tc	4,642	-	4,642	47	-	47	4,595	1%	4,642
Division: 121- Cable Access-Contract Services Total	197,707	-	197,707	119,103	-	119,103	78,603	60%	197,707
Expenditures Total:	646,780	-	646,780	371,599	17,777	389,376	257,404	60%	646,780
Cable Access TV Net Results:	(111,728)	-	(111,728)	(89,685)	(17,777)	(107,462)	4,267	96%	5,228
Fund Balance July 1, 2022	(5,227)	-	(5,227)	(5,227)	-	-	-	-	(5,227)
Estimated Fund Balance June 30, 2023	(116,956)	-	(116,956)	(94,912)	-	-	-	-	0



	Original Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 525 - Information Systems									
399- Operating Transfers In	-	-	-	-	-	-	-	0%	-
Sources Total:	-	-	-	-	-	-	-	0%	-
Expenditures									
Division: 118- Information Systems Total:	1,482,335	-	1,823,935	897,507	325,904	1,223,412	600,524	67%	1,823,935
Expenditures Total:	1,482,335	-	1,823,935	897,507	325,904	1,223,412	(600,524)	67%	1,823,935
Indirect cost allocations Total:	(1,482,335)	-	(1,823,935)	(890,693)	-	(890,693)	933,243	49%	(1,823,935)
Information Systems Net Results:	0	-	-	6,814	325,904	332,719	-	0%	-
Fund Balance July 1, 2022	-	-	-	-	-	-	-	-	-
Estimated Fund Balance June 30, 2023	-	-	-	6,814	-	-	-	-	-
Fund: 700 - Pension Fund									
370- Interest and Investment Income	1,140,017	-	1,140,017	518,409	-	518,409	(621,608)	45%	570,008
Revenue Total:	1,140,017	-	1,140,017	518,409	-	518,409	(621,608)	45%	570,008
Expenditures									
Division: 115- Finance Total:	40,000	-	40,000	58,546	-	58,546	(18,546)	146%	50,000
Transfers Out Total:	2,016,612	-	2,016,612	-	-	-	2,016,612	0%	2,016,612
Expenditures Total:	2,056,612	-	2,056,612	58,546	-	58,546	(1,998,066)	3%	2,066,612
Pension Fund Net Results:	(916,595)	-	(916,595)	459,863	-	459,863	1,376,458	-50%	(1,496,604)
Fund Balance July 1, 2022	16,045,223	-	16,045,223	16,045,223	-	16,045,223	-	-	16,045,223
Estimated Fund Balance June 30, 2023	15,128,628	-	15,128,628	16,505,086	-	16,505,086	-	-	14,548,619
Fund: 750 - Recognized Obligation Retirement Fund									
311- Property Taxes	250,000	-	250,000	171,210	-	171,210	(78,790)	68%	250,000
370- Interest and Investment Income	-	-	-	14,814	-	14,814	14,814	0%	-
392- Proceeds from Sale of Property	-	-	-	-	-	-	-	0%	-
393- Loan/Bond Proceeds	5,000	-	5,000	-	-	-	(5,000)	0%	5,000
Revenue Total:	255,000	-	255,000	186,024	-	186,024	(68,976)	73%	255,000
Expenditures									
Division: 463- Successor Agency to RDA Total:	227,378	-	227,378	204,174	-	204,174	23,204	90%	227,378
Expenditures Total:	227,378	-	227,378	204,174	-	204,174	(23,204)	90%	227,378
Recognized Obligation Retirement Fund Net Results:	27,622	-	27,622	(18,150)	-	(18,150)	(92,179)	-66%	27,622