



CITY COUNCIL REPORT

DATE: SEPTEMBER 19, 2023

TO: MAYOR AND COUNCIL MEMBERS

FROM: MARKISHA GUILLORY, FINANCE DIRECTOR

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

RECOMMENDATION

Staff recommends that the City Council receive the Fiscal Year (FY) 2022/23 Fourth Quarter Financial Report (unaudited) and adopt a resolution approving year-end budget adjustments.

BACKGROUND

The quarterly financial report is intended to provide the City Council, City staff and management, and the community a general update on the financial activities and condition of the City.

The City operates on an annual budget cycle. Through the budget, the City Council approves revenue estimates and authorizes City staff to expend the City's limited financial resources. As one of the many activities that the City undertakes to help ensure its financial soundness, staff provides quarterly financial reports on the City's budget condition.

The Fourth Quarter Financial Report covers financial activity through the fourth quarter of the FY 2022/23, ending June 30, 2023. It provides preliminary year-end results since the annual audit has not been completed. Further adjustments may be necessary as a result of the City's year-end audit process.

REVIEW & ANALYSIS

General Fund Analysis

The FY 2022/23 budget is a status quo budget, meaning that while it includes several economic adjustments, it does not include any fundamental changes to programs or service levels. The City remains in a stable financial position and is able to fund its operating and capital expenditures through annual, recurring funding sources. The budget does include the use of unassigned fund balance (residual, unrestricted funds) primarily for several one-time, Council-directed initiatives, which is an acceptable use of unrestricted funds. Additionally, the City maintains a separate General Reserve

Fund, which is required by the City's Cash Reserve Policy to maintain a reserve balance equal to 50% of total on-going General Fund expenditures. The fund currently has a balance of \$9.1 million and complies with the Policy.

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

The City is projecting to end FY 2022/23 with a net surplus of \$622,647, with total revenues projected at \$29.2 million and expenditures at \$28.6 million. The projected year-end revenues include the \$2 million transfer in from the pension trust. The projected year-end expenditures include a proposed adjustment of \$582,870 to transfer funds to the Recreation Fund, Stormwater Fund, Parkland Dedication Fund, and the Cable Access TV Fund to clear projected negative fund balances. The table below summarizes the General Fund budget and actuals through the fourth quarter.

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	\$ 27,034,027	96%	\$ 29,194,535
Expenditures	28,995,141	29,565,555	582,870	30,148,425	27,989,018	93%	28,571,888
Net surplus/deficit	(883,662)	(1,454,076)	(582,870)	(2,036,946)	\$ (954,990)		622,647
Beginning Fund Balance	10,613,156	10,613,156		10,613,156			10,613,156
Ending Fund Balance	\$ 9,729,494	\$ 9,159,080		\$ 8,576,210			\$ 11,235,803

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. No changes were made to the revenue budget since adoption. General Fund actual revenues were \$27,034,027, 96% of the amended budget, before the \$2 million transfer in from the pension trust. Projected year-end revenues, including the transfer in from the trust total \$29,194,535, 104% of the amended budget. The table below summarizes the General Fund revenue budget and actuals through the fourth quarter.

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	\$ 5,055,790	106%	\$ 5,055,790
Sales and Use Taxes	4,582,095	4,582,095		4,582,095	4,396,002	96%	4,396,002
Sales and Use Taxes - Measure S 2006	2,451,000	2,451,000		2,451,000	2,467,529	101%	2,467,529
Sales and Use Taxes - Measure S 2014	2,451,000	2,451,000		2,451,000	2,464,819	101%	2,464,819
Utility Users Tax	1,934,150	1,934,150		1,934,150	2,312,830	120%	2,312,830
Franchise Taxes	786,790	786,790		786,790	813,494	103%	813,494
Other Taxes: TOT	440,000	440,000		440,000	456,288	104%	456,288
Other Taxes: Business License	412,500	412,500		412,500	442,509	107%	442,509
Intergovernmental Taxes	2,215,948	2,215,948		2,215,948	2,247,072	101%	2,247,072
Public Safety Charges	1,405,108	1,405,108		1,405,108	1,599,372	114%	1,599,372
Total Other Revenue	549,640	549,640		549,640	706,918	129%	706,918
Revenue Total:	22,004,857	22,004,857	-	22,004,857	22,962,623	104%	22,962,623
Transfer In from Section 115 Trust	2,016,612	2,016,612		2,016,612	-	0%	2,160,508
Transfer In from ARPA Fund	4,090,010	4,090,010		4,090,010	4,071,404	100%	4,071,404
Revenue/Sources Total:	\$ 28,111,479	\$ 28,111,479	\$ -	\$ 28,111,479	\$ 27,034,027	96%	\$ 29,194,535

Sales Tax

Sales tax is the City's largest general revenue stream. For FY 2022/23, sales tax, including Measure S funds, was budgeted at \$9,484,095 of which the City collected \$9,328,351, 98% of the amended budget. The City experienced a steady upward trend in sales tax receipts through 2022, but that growth rate has leveled off over the third and fourth quarters of FY 2022/23. Over both quarters, overall sales were down possibly attributable to speculation of a looming recession. The largest decline was in the service station category, primarily due to lower fuel prices and the temporary closure of a gas station. The two Measure Ss realized gains from strong new motor vehicle purchases by Pinole residents and online purchases.

Property Tax

Property tax is the City's second largest revenue stream. It is received in three installments in December (55%), April (40%), and June of each year (5%). Property tax revenue includes the basic 1% property tax, unsecured property tax, supplemental property tax, and documentary transfer tax. It also includes the Redevelopment Property Tax Trust Fund (RPTTF). This is revenue that has resulted from the dissolution of the former Pinole Redevelopment Agency and represents the shift from the Agency receiving tax increment revenue to the various taxing entities receiving the tax revenue. The RPTTF revenue will convert to "normal" property tax revenue when all of the former Agency's outstanding debt is paid off and the Successor Agency is formally dissolved. Dissolution is currently expected to occur sometime after the final debt service payment in FY 2023/24. The budgeted revenue for FY 2022/23 was \$4,776,626, of which the City collected \$5,055,790, 106% of the amended budget. The overage was mainly due to higher-than-projected RPTTF residual revenue.

All Other General Fund Revenue

Utility Users' Tax (UUT) is levied on telecommunication, electricity, gas, and mobile telephones. For FY 2022/23, revenues were \$2,312,830, 120% of the amended budget.

Franchise Tax is levied on gas, electricity, cable, and refuse. For FY 2022/23, revenues were \$813,494, 103% of the amended budget.

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 FY 2022/23, revenues were \$456,288, 104% of the amended budget.

Business License Tax is assessed on all businesses doing business within City limits. For FY 2022/23, revenues were \$442,509, 107% of the amended budget.

Intergovernmental Taxes is comprised of the Motor Vehicle License Fee (VLF), which is the City's share of motor vehicle license fees levied, collected, and apportioned by the State. This category also includes the Homeowners Property Tax Relief, which is

a reimbursement from the State to offset loss of property tax for the state-imposed homeowner exemption. For FY 2022/23, revenues were \$2,247,072, 101% of the amended budget.

Public safety charges are received for dispatch services provided to the cities of Hercules and San Pablo under an Intergovernmental Service Sharing agreement. For FY 2022/23, revenues were \$1,599,372, 114% of the amended budget.

Other revenues include permits, fees, fines and forfeitures, rental income, proceeds from the sale of property, investment income, and grants. For FY 2022/23, all revenues combined in this category were \$706,918, 129% of the amended budget.

The transfer in comes from the Section 115 Trust to offset the increase in pension costs in the General Funds, taking the difference between the actual costs in FY 2022/23 and the actual costs in FY 2018/19 (the baseline year). For FY 2022/23, transfer in is \$2,160,508.

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 \$29,565,555. The amended budget is \$30,148,425 which includes a proposed budget increase of \$582,870 to clear projected negative fund balances in other funds. General Fund actual expenditures were \$27,989,018, 93% of the amended budget. Projected year-end expenditures, including the transfers out total \$28,571,888, 95% of the amended budget.

The table below summarizes the General Fund expenditure budget and actuals by category through the fourth quarter.

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	\$ 10,970,259	96%	\$ 10,970,259
Benefits	7,496,535	7,496,535		7,496,535	6,880,759	92%	\$ 6,880,759
Professional/Admin Services	4,253,726	4,670,075		4,670,075	5,832,995	125%	\$ 5,832,995
Other Operating	286,311	286,311		286,311	359,695	126%	\$ 359,695
Materials and Supplies	229,200	229,200		229,200	291,123	127%	\$ 291,123
Interdepartmental Charges	(689,039)	(603,740)		(603,740)	(451,071)	75%	\$ (451,071)
Asset/Capital Outlay	3,258,109	3,356,875		3,356,875	1,433,022	43%	\$ 1,433,022
Debt Service	596,107	596,107		596,107	600,356	101%	\$ 600,356
Other Financing Uses/Transfe	2,071,880	2,071,880	582,870	2,654,750	2,071,880	78%	\$ 2,654,750
Expenditure Total:	\$ 28,995,141	\$ 29,565,555	\$ 582,870	\$ 30,148,425	\$ 27,989,018	93%	\$ 28,571,888

Expenditures with significant variances that exceed budgeted amounts are explained below.

- Professional/admin services were 125% of the amended budget. This was mainly due to the shift in costs from salaries and benefits to professional/admin services for the service charges under the City's service agreement with the Contra Costa County Fire Protection District, effective March 1, 2023.

- Other operating expenditures were 126% of the amended budget mostly due to higher-than-expected electricity & power costs.
- Materials and Supplies were 127% of the amended budget primarily due to higher-than-expected fuel costs.

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 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	\$ 209,502	111%	\$ 209,502
City Manager	615,943	615,943		615,943	566,521	92%	566,521
City Clerk	586,347	586,347		586,347	509,653	87%	509,653
City Treasurer	8,662	8,662		8,662	8,233	95%	8,233
City Attorney	321,057	321,057		321,057	330,354	103%	330,354
Finance Department	632,747	754,180		754,180	670,639	89%	670,639
Human Resources	768,472	768,472		768,472	748,108	97%	748,108
Non-Departmental	3,629,942	3,629,942	582,870	4,212,812	4,084,377	97%	4,667,247
Information Technology	102,600	102,600		102,600	-	0%	-
Police Department	10,535,459	10,535,459		10,535,459	10,214,812	97%	10,214,812
Fire Department	5,514,428	5,564,428		5,564,428	6,716,566	121%	6,716,566
Public Works	5,099,752	5,441,300		5,441,300	3,160,147	58%	3,160,147
Community Development	527,464	572,897		572,897	404,853	71%	404,853
Community Services	475,872	475,872		475,872	365,253	77%	365,253
Expenditure Total:	\$ 28,995,141	\$ 29,565,555	\$ 582,870	\$ 30,148,425	\$ 27,989,018	93%	\$ 28,571,888

Most departmental spending was at or below 100% for the year. Those that exceeded the amended budget are detailed below.

- City Council department expenditures were 111% of the amended budget mostly due to administrative expenses for broadcasting services.
- City Attorney department expenditures were 103% of the amended budget for legal services provided.

Overall, we are projecting to receive about \$1.1 million more General Fund revenue than we budgeted; we are projecting expenditure savings of about \$1.6 million due to lower-than-budgeted expenditures most of which were not carried forward; and therefore, we have an estimated ending unassigned fund balance of about \$11.2 million.

Other Funds Analysis

The following analysis provides detailed explanations of the financial activity for select non-general funds. The financial report (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 FY 2022/23, revenues were \$921,058, 92% of the amended budget. Expenditures were \$618,319, 51% of the amended budget. Expenditures were lower than budget due to the timing of capital projects, which typically span several fiscal years. The unspent funds were carried over to the FY 2023/24 budget.

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	FY 2022/23 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,003,271	\$ 1,003,271	\$ -	\$ 1,003,271	\$ 921,058	\$ 921,058	92%	\$ 921,058
Expenditures	1,144,557	1,194,557	-	1,194,557	606,311	618,319	51%	618,319
Net surplus/deficit	(141,286)	(191,286)	-	(191,286)	\$ 314,747	\$ 302,739		302,739
Beginning Fund Balance	729,304	729,304		729,304				729,304
Ending Fund Balance	\$ 588,018	\$ 538,018		\$ 538,018				\$ 1,032,044

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 FY 2022/23, revenues were \$248,081, 144% of the amended budget. Expenditures were \$187,468, 48% of the amended budget. Expenditures were low due to cost savings from an unfilled position.

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	\$ 248,081	144%	\$ 248,081
Expenditures	387,365	387,365	-	387,365	187,468	48%	187,468
Net surplus/deficit	(214,599)	(214,599)	-	(214,599)	\$ 60,613		60,613
Beginning Fund Balance	517,190	517,190		517,190			517,190
Ending Fund Balance	\$ 302,591	\$ 302,591		\$ 302,591			\$ 577,803

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 FY 2022/23, revenues were \$172,547, 109% of the amended budget. Expenditures were \$127,057, 114% 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	\$ 172,547	109%	\$ 172,547
Expenditures	111,067	111,067	-	111,067	127,057	114%	127,057
Net surplus/deficit	47,260	47,260	-	47,260	\$ 45,490		45,490
Beginning Fund Balance	372,015	372,015		372,015			372,015
Ending Fund Balance	\$ 419,275	\$ 419,275		\$ 419,275			\$ 417,505

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). For FY 2022/23, revenues were \$257,069, 101% of the amended budget. Expenditures were \$293,563, 87% of the amended budget. *Staff recommends a \$75,433 revenue adjustment to transfer funds from the General Fund to clear the negative balance.*

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	\$ 75,433	\$ 328,855	\$ 257,069	101%	332,502
Expenditures	336,938	336,938		336,938	293,563	87%	293,563
Net surplus/deficit	(83,516)	(83,516)	75,433	(8,083)	\$ (36,495)		38,938
Beginning Fund Balance	(38,938)	(38,938)		(38,938)			(38,938)
Ending Fund Balance	\$ (122,454)	\$ (122,454)		\$ (47,021)			\$ 0

Recreation Department Fund (Fund 209)

The Recreation Department Fund accounts for program fees, fundraising proceeds, and donations for Recreation programs. Resources are used towards staffing and maintenance costs to operate the programs. The fund receives a transfer from the General Fund to offset a recurring operating loss. For FY 2022/23, revenues, including program revenues and transfers in, were \$1,151,296, 99% of the amended budget. Expenditures were \$1,586,525, 75% of the amended budget. *Staff recommends a \$422,512 revenue adjustment increasing the transfer from the General Fund to balance the fund.*

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.	% of Amended Budget	Projected Year-End
Revenues							
Program Revenue	\$ 558,000	\$ 488,220	\$ -	\$ 488,220	\$ 475,465	97%	\$ 475,465
Transfers In	675,831	675,831	422,512	1,098,343	675,831	100%	1,098,343
Total Revenues	1,233,831	1,164,051	422,512	1,586,563	1,151,296	99%	1,573,808
Expenditures	1,918,034	2,093,815		2,093,815	1,579,296	75%	1,579,296
Net surplus/deficit	(684,203)	(929,764)	422,512	(507,252)	\$ (428,000)		(5,488)
Beginning Fund Balance	5,488	5,488		5,488			5,488
Ending Fund Balance	\$ (678,716)	\$ (924,277)		\$ (501,765)			\$ (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. For FY 2022/23, revenues were \$1,216,842, 53% of the amended budget. Revenues were far below budget mostly due to review fee revenue. Also, the SB2 Grant was budgeted in the amount of \$205,000 but will not be received until FY 2023/24. Expenditures were \$2,329,132, 98% of the amended budget. The projected negative fund balance is expected to be cleared with revenue from permit fees for several major housing developments.

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	\$ 2,288,552	\$ -	\$ 2,288,552	\$ 1,216,842	53%	\$ 1,216,842
Expenditures	2,410,793	2,379,760	-	2,379,760	2,328,532	98%	2,328,532
Net surplus/deficit	2,417,655	(91,208)	-	(91,208)	\$ (1,111,691)		(1,111,691)
Beginning Fund Balance	(532,755)	(532,755)		(532,755)			(532,755)
Ending Fund Balance	\$ 1,884,900	\$ (623,963)		\$ (623,963)			\$ (1,644,446)

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 FY 2022/23, revenues were \$68,580 104% of the amended budget. Expenditures were \$122,104, 73% 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	\$ 68,580	104%	\$ 68,580
Expenditures	167,825	167,825	-	167,825	122,104	73%	122,104
Net surplus/deficit	(101,765)	(101,765)	-	(101,765)	\$ (53,524)		(53,524)
Beginning Fund Balance	150,843	150,843		150,843			150,843
Ending Fund Balance	\$ 49,078	\$ 49,078		\$ 49,078			\$ 97,319

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 FY 2022/23, revenues were \$468,485, 127% of the amended budget. Expenditures were \$195,991, 51% 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	\$ 468,485	127%	\$ 468,485
Expenditures	682,778	382,778	-	382,778	195,991	51%	195,991
Net surplus/deficit	(314,778)	(14,778)	-	(14,778)	\$ 272,494		272,494
Beginning Fund Balance	2,063,224	2,063,224		2,063,224			2,063,224
Ending Fund Balance	\$ 1,748,446	\$ 2,048,446		\$ 2,048,446			\$ 2,335,718

Rate Stabilization Fund (Fund 216)

The Rate Stabilization Fund was created to account for the excess revenues from the solid waste post collection contract with Republic Services. Twenty-five percent (25%) of the surplus funds, generated from prior years' rate increases, are set aside to offset year-over-year rate fluctuations; thereby, leveling the annual rates paid by consumers. Per Resolution 2013-91, the City was required to establish a rate stabilization fund, separate from the Solid Waste Fund (214), for the excess revenues collected. For FY 2022/23, revenues were \$3,210 and there were no expenditures.

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	\$ 3,210	21%	\$ 3,210
Expenditures	-	-	-	-	-	0%	-
Net surplus/deficit	15,000	15,000	-	15,000	\$ 3,210		3,210
Beginning Fund Balance	199,959	199,959		199,959			199,959
Ending Fund Balance	\$ 214,959	\$ 214,959		\$ 214,959			\$ 203,169

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 FY 2022/23, revenues were \$79,537, 20% of the amended budget. The remaining CCTA allocation is expected to be received in September. Expenditures were \$270,964, 42% of the amended budget. They expenditures are lower than budgeted due to the timing of capital projects; the unspent funds were carried over to the FY 2023/24 budget.

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	\$ 79,537	20%	\$ 440,419
Expenditures	639,880	644,880	-	644,880	270,964	42%	270,964
Net surplus/deficit	(249,032)	(254,032)	-	(254,032)	\$ (191,428)		169,455
Beginning Fund Balance	2,325,449	2,325,449		2,325,449			2,325,449
Ending Fund Balance	\$ 2,076,417	\$ 2,071,417		\$ 2,071,417			\$ 2,494,903

American Rescue Plan Act Fund (Fund 217)

The American Rescue Plan Act Fund accounts for the \$4.6 million allocated to the City from the federal government from the American Rescue Plan Act (ARPA) of 2021. In FY 2021/22, the City Council approved an appropriation of \$300,000 to provide direct financial assistance to small businesses and \$100,000 to support the community gift card program. Other expenditures included mandatory weekly COVID-19 testing for public safety staff. The U.S. Treasury's Final Rule gives recipient agencies the option to use their ARPA allocation for general municipal purposes if the allocation was less than \$10,000,000. For FY 2022/23, Council approved the transfer of the remaining \$4,071,404 into the General Fund for general purpose activities.

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	\$ 4,071,404	177%	\$ 4,071,404
Expenditures	4,090,010	4,090,010	-	4,090,010	4,071,404	100%	4,071,404
Net surplus/deficit	(1,787,505)	(1,787,505)	-	(1,787,505)	\$ -		-
Beginning Fund Balance	-	-		-			-
Ending Fund Balance	\$ (1,787,505)	\$ (1,787,505)		\$ (1,787,505)			\$ -

Parkland Dedication Fund (275)

The Parkland Dedication Fund accounts for fees collected from developers for residential impacts on parklands and recreation. These fees are collected pursuant to

the City’s Parkland Dedication Ordinance (Municipal Code 16.28) which requires as a condition of approval for the subdivision of land, the dedication of park land or payment of a fee in-lieu of dedication, pursuant to California Government Code 66477 (the “Quimby Act”). The revenue collected can be used primarily to provide for the acquisition and development of parks. The fund currently has a negative balance that resulted from a transfer out of funds that were initially deposited into the Parkland Dedication Fund but should have been deposited into the Impact Fee Fund (276). *Staff recommends a \$22,294 revenue adjustment to transfer funds from the General Fund to clear the negative balance.*

Parkland Dedication 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	\$ -	\$ -	\$ 22,294	\$ 22,294	\$ 360	0%	\$ 22,654
Expenditures	-	-		-	-	0%	-
Net surplus/deficit	-	-	22,294	22,294	\$ 360		22,654
Beginning Fund Balance	(22,653)	(22,653)		(22,653)			(22,653)
Ending Fund Balance	\$ (22,653)	\$ (22,653)		\$ (359)			\$ 0

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 FY 2022/23, revenues were \$621,472 ,126% of the amended budget. There are no expenditures in this fiscal year as the Hazel Street gap closure project will be carried forward to the FY 2023/24 budget.

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.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,608,476	\$ 493,000	\$ -	\$ 493,000	\$ 621,472	126%	\$ 621,472
Expenditures	58,000	58,000		58,000	-	0%	58,000
Net surplus/deficit	1,550,476	435,000	-	435,000	\$ 621,472		563,472
Beginning Fund Balance	2,701,825	2,701,825		2,701,825			2,701,825
Ending Fund Balance	\$ 4,252,300	\$ 3,136,824		\$ 3,136,824			\$ 3,265,296

Housing Assets for Resale Fund (285)

The Housing Assets for Resale Fund accounts for activities associated with administering housing programs of the former Pinole Redevelopment Agency, use of Housing Set Aside funds, and the provision of affordable housing within the community. For FY 2022/23, revenues were \$1,894,742, 113% of the amended budget. The excess revenue resulted from proceeds received from the sale of property. Expenditures were \$3,809,107, 106% of the amended budget, and include a loan to Satellite Affordable Housing Associates (SAHA) for the new housing development project.

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	\$ 1,039,776	113%	\$ 1,889,792
Expenditures	327,475	3,588,685	-	3,588,685	3,809,107	106%	3,809,107
Net surplus/deficit	590,408	(2,670,802)	-	(2,670,802)	\$ (2,769,331)		(1,919,315)
Beginning Fund Balance	7,746,133	7,746,133		7,746,133			7,746,133
Ending Fund Balance	\$ 8,336,541	\$ 5,075,331		\$ 5,075,331			\$ 5,826,818

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 assessments. For FY 2022/23, revenues were \$52,256, 82% of the amended budget. Expenditures were \$46,684, 75% 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	\$ 52,256	82%	\$ 52,256
Expenditures	62,125	62,125	-	62,125	46,684	75%	46,684
Net surplus/deficit	1,786	1,786	-	1,786	\$ 5,572		5,572
Beginning Fund Balance	43,110	43,110		43,110			43,110
Ending Fund Balance	\$ 44,896	\$ 44,896		\$ 44,896			\$ 48,682

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 FY 2022/23, revenues were \$545,039, 33% of the amended budget. The reimbursement from the Subregional Transportation Mitigation Program was budgeted in FY 2022/23 but is expected to be received in FY 2023/24. Expenditures were \$453,217, 27% of the amended budget. Expenditures are far below budget due to the timing of capital projects. The unspent funds for capital projects were carried over to the FY 2023/24 budget.

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	\$ 545,039	33%	\$ 545,039
Expenditures	1,706,213	1,706,213		1,706,213	453,217	27%	453,217
Net surplus/deficit	(55,003)	(55,003)	-	(55,003)	\$ 91,822		91,822
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			\$ 1,644,812

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 FY 2022/23, revenues were \$791,463, 317% of the amended budget. The excess revenue is due to a reimbursement of \$541,463 from the Department of Transportation’s Sustainable Transportation Planning Grant. Expenditures were \$88,897, 11% of the amended

budget. Expenditures are far below budget due to the timing of capital projects. The unspent funds for capital projects were carried over to the FY 2023/24 budget.

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	\$ 791,463	317%	\$ 791,463
Expenditures	810,312	810,312	-	810,312	88,897	11%	88,897
Net surplus/deficit	(560,312)	(560,312)	-	(560,312)	\$ 702,566		702,566
Beginning Fund Balance	49,887	49,887		49,887			49,887
Ending Fund Balance	\$ (510,425)	\$ (510,425)		\$ (510,425)			\$ 752,453

Enterprise Funds

Sewer Enterprise Fund (Fund 500)

The Sewer Enterprise Fund accounts for fees charged to residents and businesses for sewer service provided by the City's Wastewater Treatment Plant (WWTP). Fees are used to operate, maintain, and renew the WWTP. The cost of operations is shared between Pinole and Hercules using a cost sharing formula based on sewage inflows by each city. Revenues are received with the property tax payments in December, April, and June. For FY 2022/23, revenues were \$8,183,989, 98% of the amended budget. Expenditures were \$7,461,561, 63% of the amended budget. Expenditures are lower than budget due to the timing of capital projects, which typically span several fiscal years. The unspent funds for capital projects were carried over to the FY 2023/24 budget.

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	\$ 8,183,989	98%	\$ 8,183,989
Expenditures	11,258,624	11,815,405	-	11,815,405	7,461,561	63%	7,461,561
Net surplus/deficit	(2,892,448)	(3,449,229)	-	(3,449,229)	\$ 722,428		722,428
Beginning Fund Balance	22,228,477	22,228,477		22,228,477			22,228,477
Ending Fund Balance	\$ 19,336,029	\$ 18,779,248		\$ 18,779,248			\$ 22,950,905

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 FY 2022/23, revenues were \$444,334, 83% of the amended budget. Expenditures were \$501,738, 78% of the amended budget. *Staff recommends a \$62,631 revenue adjustment increasing the transfer from the General Fund to balance the fund.*

Cable Access TV 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	\$ 535,052	\$ 535,052	\$ 62,631	\$ 597,683	\$ 444,334	83%	\$ 506,965
Expenditures	646,780	646,780		646,780	501,738	78%	501,738
Net surplus/deficit	(111,728)	(111,728)	62,631	(49,097)	(57,404)		5,227
Beginning Fund Balance	(5,227)	(5,227)		(5,227)			(5,227)
Ending Fund Balance	\$ (116,956)	\$ (116,956)		\$ (54,325)			\$ (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 FY 2022/23, revenues and expenditures were both \$1,639,410, 84% of the amended budget. Expenditures were below the budget mostly due to a large technology project that was anticipated to be completed in FY 2022/23 but was carried forward to FY 2023/24.

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	1,956,100	-	1,956,100	1,639,410	84%	1,639,410
Indirect Cost Allocations	(1,482,335)	(1,956,100)	-	(1,956,100)	(1,398,588)	71%	(1,639,410)
Net surplus/deficit	0	-	-	-	240,821		(0)
Beginning Fund Balance	-	-	-	-	-		-
Ending Fund Balance	\$ 0	\$ -		\$ -			\$ (0)

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

Next Steps

Following City Council approval of the budget adjustments, staff will amend the budget and close the accounting books for FY 2022/23. The year-end financial audit is scheduled to begin in early October and will conclude in December. Finally, the year-end financial statements, or the Annual Comprehensive Financial Report (ACFR), will be issued by December 31, 2023.

FISCAL IMPACT

In this FY 2022/23 Fourth Quarter Financial Report, staff recommends the following year-end budget adjustments, summarized below, and detailed in Attachment A.

- General Fund (100) expenditure budget increase totaling \$582,870;
- Storm Water Fund (207) revenue budget increase totaling \$75,433;
- Recreation Fund (209) revenue budget increase totaling \$422,512;
- Parkland Dedication Fund (275) revenue budget increase totaling \$22,294; and
- Cable TV Access Fund (505) revenue budget increase totaling \$62,631.

ATTACHMENTS

- A – FY 2022/23 Fourth Quarter Financial Report Summary by Fund
- B – Resolution approving FY 2022/23 year-end budget adjustments

RESOLUTION NO. 2023-XX**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, AMENDING THE FISCAL YEAR 2022/23 OPERATING AND CAPITAL BUDGET TO INCORPORATE ADDITIONAL APPROPRIATIONS**

WHEREAS, the City Council did adopt the Fiscal Year (FY) 2022/23 Budget for City Operations by Resolution number 2022-46 on June 21, 2022; and

WHEREAS, the City Manager has presented proposed recommendations for modification of the adopted budget and programs of service for the City of Pinole Operations for FY 2022/23 at the regular City Council Meeting held on September 19, 2023; and

WHEREAS, the City Council has considered these recommended changes, as to the matter of the City budget; and

WHEREAS, the City Council has solicited public input on the proposed modifications to the FY 2022/23 Operations and Capital Budget; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pinole as follows:

Modifications to the budget, including any requisite use of appropriate Fund Balance, for the City of Pinole for Fiscal Year 2022/23 commencing July 1, 2022 and ending June 30, 2023 are hereby approved and adopted as follows:

1. FY 2022/23 Expenditure Budget Adjustment

General Fund (100):	\$582,870
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2. FY 2022/23 Revenue Budget Adjustments

Storm Water Fund (207):	\$75,433
Recreation Fund (209):	\$422,512
Parkland Dedication Fund (275):	\$22,294
Cable TV Access Fund (505):	\$62,631

PASSED AND ADOPTED this 19th day of September 2023, by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

I hereby certify that the foregoing resolution was introduced, passed and adopted on this **19th** day of **September, 2023**.

Heather Bell, CMC
City Clerk



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 106 - Measure S-2014										
Expenditures										
Division: 110- City Council Total:	5,900	5,900		5,900	9,202		9,202	(3,302)	156%	9,202
Division: 115- Finance Department Total:	2,450	2,450		2,450	2,434		2,434	16	99%	2,434
Division: 118- Information Systems Total:	102,600	102,600		102,600	-		-	102,600	0%	-
Total Administrative:	110,950	110,950	-	110,950	11,636	-	11,636	99,314	10%	11,636
Division: 221- Police Operations Total:	110,000	110,000		110,000	37,269		37,269	72,731	34%	37,269
Division: 222- Police Support Services Total:	107,606	107,606		107,606	109,208		109,208	(1,602)	101%	109,208
Division: 231- Fire Total:	574,542	574,542		574,542	740,985		740,985	(166,443)	129%	740,985
Total Public Safety:	792,148	792,148	-	792,148	887,461	-	887,461	(95,313)	112%	887,461
Division: 341- Admin/Engineering Total:	296,518	296,518		296,518	70,569	20,791	91,360	205,158	31%	91,360
Division: 342- Road Maintenance Total:	627,512	872,997		872,997	87,133	143,929	231,062	641,935	26%	231,062
Division: 343- Facility Maintenance Total:	1,298,025	1,058,655		1,058,655	227,066	354,477	581,543	477,111	55%	581,543
Division: 344- NPDES Storm Drain Total:	418,460	418,460		418,460	2,626	334,565	337,191	81,269	81%	337,191
Division: 345- Park Maintenance Total:	359,449	549,449		549,449	263,845		263,845	285,604	48%	263,845
Public Works Total:	2,999,964	3,196,079	-	3,196,079	651,239	853,763	1,505,001	1,691,078	47%	1,505,001
Division: 461- Planning Total:	20,000	20,000		20,000	-		-	20,000	0%	-
Community Development Total:	20,000	20,000	-	20,000	-	-	-	20,000	0%	-
Division: 552- Senior Center Total:	7,000	7,000		7,000	12,600		12,600	(5,600)	180%	12,600
Division: 553- Tiny Tots Total:	4,850	4,850		4,850	-		-	4,850	0%	-
Division: 554- Youth Center Total:	10,000	10,000		10,000	-		-	10,000	0%	-
Community Services Total:	21,850	21,850	-	21,850	12,600	-	12,600	9,250	58%	12,600
Sub-Total:	3,944,912	4,141,027	-	4,141,027	1,562,935	853,763	2,416,698	1,724,329	58%	2,416,698
Operating Transfer Out:	718,000	718,000		718,000	718,000		718,000	-	100%	718,000
Expenditure Total:	4,662,912	4,859,027	-	4,859,027	2,280,935	853,763	3,134,698	1,724,329	65%	3,134,698
General Fund and Measure S Expenditure Total:	28,995,141	29,565,555	582,870	30,148,425	26,912,352	1,076,666	27,989,018	2,159,407	93%	28,571,888
General Fund and Measure S Net Results:	(883,662)	(1,454,076)	(582,870)	(2,036,946)	121,675	(1,076,666)	(954,991)	(1,081,955)	47%	622,647
Fund Balance July 1, 2022	10,613,156	10,613,156		10,613,156	10,613,156					10,613,156
Estimated Fund Balance June 30, 2023	9,729,494	9,159,080		8,576,210	10,734,831					11,235,803
Fund: 150 - General Reserve										
370- Interest and Investment Income	-	-		-	181,770		181,770	181,770	0%	181,770
Revenue Total:	-	-	-	-	181,770	-	181,770	181,770	0%	181,770
399- Transfer In Total:	650,925	650,925		650,925	650,925		650,925	-	100%	650,925
General Reserve Net Results:	650,925	650,925	-	650,925	832,695	-	832,695	181,770	128%	832,695
Fund Balance July 1, 2022	8,192,602	8,192,602		8,192,602	8,192,602					8,192,602
Estimated Fund Balance June 30, 2023	8,843,527	8,843,527		8,843,527	9,025,297					9,025,297
Fund: 160 - Equipment Reserve										
392- Sale of Property	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	-	0%	-
399- Transfers In Total:	85,000	85,000		85,000	85,000		85,000	-	100%	85,000
Sources Total:	85,000	85,000	-	85,000	85,000	-	85,000	-	100%	85,000
Expenditures										
Division: 342- Road Maintenance Total:	120,000	120,000		120,000	39,434		39,434	80,566	33%	39,434
Division: 345- Park Maintenance Total:	80,000	80,000		80,000	-		-	80,000	0%	-
Division: 461- Planning Total:	5,000	5,000		5,000	-		-	5,000	0%	-
Expenditures Total:	205,000	205,000	-	205,000	39,434	-	39,434	165,566	19%	39,434
Equipment Reserve Net Results:	(120,000)	(120,000)	-	(120,000)	45,566	-	45,566	165,566	-38%	45,566
Fund Balance July 1, 2022	241,166	241,166		241,166	241,166					241,166
Estimated Fund Balance June 30, 2023	121,166	121,166		121,166	286,732					286,732
Fund: 200 - Gas Tax Fund										
321- Intergovernmental Taxes	990,635	990,635		990,635	905,449		905,449	(85,186)	91%	905,449
370- Interest and Investment Income	5,000	5,000		5,000	14,193		14,193	9,193	284%	14,193
383- Reimbursements	7,636	7,636		7,636	1,417		1,417	(6,219)	19%	1,417
Revenue Total:	1,003,271	1,003,271	-	1,003,271	921,058	-	921,058	82,213	92%	921,058
Expenditures										
Division: 341- Admin and Engineering Total:	-	19,000		19,000	4,889		4,889	14,111	0%	4,889
Division: 342- Road Maintenance Total:	1,144,557	1,175,557		1,175,557	601,422	12,008	613,429	562,128	52%	613,429
Expenditures Total:	1,144,557	1,194,557	-	1,194,557	606,311	12,008	618,319	576,238	52%	618,319
Gas Tax Fund Net Results:	(141,286)	(191,286)	-	(191,286)	314,747	(12,008)	302,739	494,025	-158%	302,739
Fund Balance July 1, 2022	729,304	729,304		729,304	729,304					729,304
Estimated Fund Balance June 30, 2023	588,018	538,018		538,018	1,044,051					1,032,044



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 201 - Restricted Real Estate Maintenance Fund										
342- Other Fees	3,175	3,175		3,175	475		475	(2,700)	15%	475
381- Rental Income	36,816	36,816		36,816	-		-	(36,816)	0%	-
384- Other Revenue	-	-		-	-		-	-	0%	-
Revenue Total:	39,991	39,991	-	39,991	475	-	475	39,516	1%	475
Expenditures										
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	17,110		17,110	8,890	66%	17,110
Expenditures Total:	26,000	26,000	-	26,000	17,110	-	17,110	8,890	66%	17,110
Restricted Real Estate Maint Fund Net Results:	13,991	13,991	-	13,991	(16,635)	-	(16,635)	(30,626)	-119%	(16,635)
Fund Balance July 1, 2022	164,881	164,881		164,881	164,881					164,881
Estimated Fund Balance June 30, 2023	178,872	178,872		178,872	148,246					148,246
Fund: 203 - Public Safety Augmentation Fund										
321- Intergovernmental Taxes	170,266	170,266		170,266	239,924		239,924	69,658	141%	239,924
370- Interest and Investment Income	2,500	2,500		2,500	8,156		8,156	5,656	326%	8,156
Revenue Total:	172,766	172,766	-	172,766	248,081	-	248,081	75,315	144%	248,081
Expenditures										
Division: 221- Police Operations Total:	387,365	387,365		387,365	187,468		187,468	199,897	48%	187,468
Expenditures Total:	387,365	387,365	-	387,365	187,468	-	187,468	199,897	48%	187,468
Public Safety Augmentation Fund Net Results:	(214,599)	(214,599)	-	(214,599)	60,613	-	60,613	275,212	-28%	60,613
Fund Balance July 1, 2022	517,190	517,190		517,190	517,190					517,190
Estimated Fund Balance June 30, 2023	302,591	302,591		302,591	577,803					577,803
Fund: 205 - Traffic Safety Fund										
351- Fines and Forfeitures	45,000	45,000		45,000	26,111		26,111	(18,890)	58%	26,111
370- Interest and Investment Income	1,500	1,500		1,500	4,152		4,152	2,652	277%	4,152
Revenue Total:	46,500	46,500	-	46,500	30,263	-	30,263	(16,237)	65%	30,263
Expenditures										
Division: 227- Police Grants Total:	21,059	21,059		21,059	10,028		10,028	11,031	48%	10,028
Expenditures Total:	21,059	21,059	-	21,059	10,028	-	10,028	11,031	48%	10,028
Traffic Safety Fund Net Results:	25,441	25,441	-	25,441	20,234	-	20,234	(5,207)	80%	20,234
Fund Balance July 1, 2022	251,826	251,826		251,826	251,826					251,826
Estimated Fund Balance June 30, 2023	277,267	277,267		277,267	272,061					272,061
Fund: 206 - Supplemental Law Enforcement Svc Fund										
323- State Grants	156,727	156,727		156,727	165,271		165,271	8,544	105%	165,271
370- Interest and Investment Income	1,600	1,600		1,600	7,276		7,276	5,676	455%	7,276
Revenue Total:	158,327	158,327	-	158,327	172,547	-	172,547	14,220	109%	172,547
Expenditures										
Division: 227- Police Grants Total:	111,067	111,067		111,067	127,057		127,057	(15,990)	114%	127,057
Expenditures Total:	111,067	111,067	-	111,067	127,057	-	127,057	(15,990)	114%	127,057
Sup Law Enforce Svc Fund Net Results:	47,260	47,260	-	47,260	45,490	-	45,490	(1,770)	96%	45,490
Fund Balance July 1, 2022	372,015	372,015		372,015	372,015					372,015
Estimated Fund Balance June 30, 2023	419,275	419,275		419,275	417,505					417,505
Fund: 207 - NPDES Storm Water Fund										
321- Intergovernmental Taxes	253,272	253,272		253,272	256,688		256,688	3,416	101%	256,688
332- Licenses and Permits	-	-		-	1,200		1,200	1,200	0%	1,200
370- Interest and Investment Income	150	150		150	(819)		(819)	(969)	-546%	(819)
399- Operating Transfer In	-	-	75,433	75,433	-		-	(75,433)	0%	75,433
Revenue Total:	253,422	253,422	75,433	328,855	257,069	-	257,069	(71,786)	78%	332,502
Expenditures										
Division: 342- Road Maintenance Total:	12,005	12,005		12,005	-		-	12,005	0%	-
Division: 344- NPDES Storm Drain Total:	324,933	324,933		324,933	293,563		293,563	31,370	90%	293,563
Expenditures Total:	336,938	336,938	-	336,938	293,563	-	293,563	43,375	87%	293,563
NPDES Storm Water Fund Net Results:	(83,516)	(83,516)	-	(83,516)	(36,495)	-	(36,495)	(28,412)	44%	38,938
Fund Balance July 1, 2022	(38,938)	(38,938)		(38,938)	(38,938)					(38,938)
Estimated Fund Balance June 30, 2023	(122,454)	(122,454)		(122,454)	(75,433)					0



	Original Budget	Revised 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		77,268	18,330		18,330	(58,938)	24%	18,330
Division: 552- Senior Center	216,130	167,050		167,050	172,373		172,373	5,323	103%	172,373
Division: 553- Tiny Tots	172,021	138,539		138,539	147,112		147,112	8,573	106%	147,112
Division: 554- Youth Center	17,855	4,787		4,787	8,752		8,752	3,965	183%	8,752
Division: 555- Day Camp	7,560	7,560		7,560	20,123		20,123	12,563	266%	20,123
Division: 557- Swim Center	63,500	82,500		82,500	108,666		108,666	26,166	132%	108,666
Division: 558- Memorial Hall	10,316	10,316		10,316	-		-	(10,316)	0%	-
Division: 559- Tennis	350	200		200	110		110	(90)	55%	110
Revenue Total:	558,000	488,220	-	488,220	475,465	-	475,465	(12,755)	97%	475,465
Operating Transfers in:	675,831	675,831	422,512	1,098,343	675,831		675,831	(422,512)	62%	1,098,343
Sources Total	1,233,831	1,164,051	422,512	1,586,563	1,151,296	-	1,151,296	(435,267)	73%	1,573,808
Expenditures										
Division: 117- General Government Total:	-	-		-	7,068		7,068	(7,068)	0%	7,068
Division: 551- Recreation Administration Total:	694,990	713,850		713,850	536,645		536,645	177,206	75%	536,645
Division: 552- Senior Center Total:	579,673	715,143		715,143	499,930		499,930	215,213	70%	499,930
Division: 553- Tiny Tots Total:	174,421	175,135		175,135	159,521		159,521	15,614	91%	159,521
Division: 554- Youth Center Total:	247,067	241,921		241,921	149,272		149,272	92,648	62%	149,272
Division: 555- Day Camp Total:	74,116	74,616		74,616	33,561		33,561	41,055	45%	33,561
Division: 557- Swim Center Total:	126,917	153,900		153,900	181,576		181,576	(27,676)	118%	181,576
Division: 558- Memorial Hall Total:	14,200	14,200		14,200	7,173		7,173	7,027	51%	7,173
Division: 559- Tennis Total:	6,650	5,050		5,050	4,550		4,550	500	90%	4,550
Expenditures Total:	1,918,034	2,093,815	-	2,093,815	1,579,296	-	1,579,296	514,520	75%	1,579,296
Recreation Fund Net Results:	(684,203)	(929,764)	422,512	(507,252)	(428,000)	-	(428,000)	79,252	84%	(5,488)
Fund Balance July 1, 2022	5,488	5,488		5,488	5,488					5,488
Estimated Fund Balance June 30, 2023	(678,716)	(924,277)		(501,765)	(422,512)					(0)
Fund: 212 - Building & Planning										
323- State Grants	225,000	225,000		225,000	20,000		20,000	(205,000)	9%	20,000
332- Permits	2,427,800	551,383		551,383	512,987		512,987	(38,396)	93%	512,987
341- Review Fees	1,020,000	1,061,242		1,061,242	517,211		517,211	(544,031)	49%	517,211
342- Other Fees	1,036,000	331,278		331,278	175,504		175,504	(155,774)	53%	175,504
343- Abatement Fees	19,600	19,600		19,600	-		-	(19,600)	0%	-
344- Impact Fees	87,048	87,049		87,049	402		402	(86,646)	0%	402
351- Fines and Forfeiture	-	-		-	8,902		8,902	8,902	0%	8,902
370- Interest and Investment Income	7,000	7,000		7,000	(18,196)		(18,196)	(25,196)	-260%	(18,196)
383- Reimbursements	-	-		-	32		32	32	0%	32
384- Other Revenue	6,000	6,000		6,000	-		-	(6,000)	0%	-
Revenue Total:	4,828,448	2,288,552	-	2,288,552	1,216,842	-	1,216,842	(1,071,710)	53%	1,216,842
Operating Transfers In:	-	-		-	-		-	-	0%	-
Sources Total	4,828,448	2,288,552	-	2,288,552	1,216,842	-	1,216,842	(1,071,710)	53%	1,216,842
Expenditures										
Division: 461- Planning Total:	1,183,849	1,210,282		1,210,282	1,119,671		1,119,671	90,611	93%	1,119,671
Division: 462- Building Inspection Total:	1,226,944	1,169,478		1,169,478	1,208,861		1,208,861	(39,383)	103%	1,208,861
Expenditures Total:	2,410,793	2,379,760	-	2,379,760	2,328,532	-	2,328,532	51,228	98%	2,328,532
Building & Planning Net Results:	2,417,655	(91,208)	-	(91,208)	(1,111,691)	-	(1,111,691)	(1,020,482)	1219%	(1,111,691)
Fund Balance July 1, 2022	(532,755)	(532,755)		(532,755)	(532,755)					(532,755)
Estimated Fund Balance June 30, 2023	1,884,900	(623,963)		(623,963)	(1,644,446)					(1,644,446)
Fund: 213 - Refuse Management Fund										
323- State Grants	60,060	60,060		60,060	66,948		66,948	6,888	111%	66,948
370- Interest and Investment Income	6,000	6,000		6,000	1,631		1,631	(4,369)	27%	1,631
Revenue Total:	66,060	66,060	-	66,060	68,580	-	68,580	2,520	104%	68,580
Expenditures										
Division: 346- Waste Reduction Total:	167,825	167,825		167,825	122,104		122,104	45,721	73%	122,104
Expenditures Total:	167,825	167,825	-	167,825	122,104	-	122,104	45,721	73%	122,104
Refuse Management Fund Net Results:	(101,765)	(101,765)	-	(101,765)	(53,524)	-	(53,524)	48,241	53%	(53,524)
Fund Balance July 1, 2022	150,843	150,843		150,843	150,843					150,843
Estimated Fund Balance June 30, 2023	49,078	49,078		49,078	97,319					97,319



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 214 - Solid Waste Fund										
323- State Grants	-	-	-	-	-	-	-	-	0%	-
370- Interest and Investment Income	8,000	8,000	-	8,000	35,374	-	35,374	27,374	442%	35,374
383- Reimbursements	360,000	360,000	-	360,000	433,111	-	433,111	73,111	120%	433,111
Revenue Total:	368,000	368,000	-	368,000	468,485	-	468,485	100,485	127%	468,485
Expenditures										
Division: 342- Road Maintenance Total:	257,778	257,778	-	257,778	182,952	38	182,990	74,788	71%	182,990
Division: 345- Park Maintenance Total:	425,000	125,000	-	125,000	13,001	-	13,001	111,999	10%	13,001
Expenditures Total:	682,778	382,778	-	382,778	195,954	38	195,991	186,787	51%	195,991
Solid Waste Fund Net Results:	(314,778)	(14,778)	-	(14,778)	272,531	(38)	272,494	287,272	-1844%	272,494
Fund Balance July 1, 2022	2,063,224	2,063,224		2,063,224	2,063,224					2,063,224
Estimated Fund Balance June 30, 2023	1,748,446	2,048,446		2,048,446	2,335,755					2,335,718
Fund: 215 - Measure C and J Fund										
322- Federal Grants	-	-	-	-	27,825	-	27,825	27,825	0%	27,825
324- Other Grants	382,848	382,848	-	382,848	21,965	-	21,965	(360,883)	6%	382,848
370- Interest and Investment Income	8,000	8,000	-	8,000	29,747	-	29,747	21,747	372%	29,747
Revenue Total:	390,848	390,848	-	390,848	79,537	-	79,537	(311,311)	20%	440,419
Expenditures										
Division: 117- General Government Total:	-	-	-	-	-	-	-	-	0%	-
Division: 341- Administration/Engineering Total:	186,999	186,999	-	186,999	134,615	-	134,615	52,384	72%	134,615
Division: 342- Road Maintenance Total:	450,881	455,881	-	455,881	136,349	-	136,349	319,532	30%	136,349
Division: 343- Facility Maintenance Total:	2,000	2,000	-	2,000	-	-	-	2,000	0%	-
Expenditures Total:	639,880	644,880	-	644,880	270,964	-	270,964	373,916	42%	270,964
Measure C and J Fund Net Results:	(249,032)	(254,032)	-	(254,032)	(191,428)	-	(191,428)	62,604	75%	169,455
Fund Balance July 1, 2022	2,325,449	2,325,449		2,325,449	2,325,449					2,325,449
Estimated Fund Balance June 30, 2023	2,076,417	2,071,417		2,071,417	2,134,021					2,494,903
Fund: 216 - Rate Stabilization Fund										
370- Interest and Investment Income	-	-	-	-	3,210	-	3,210	3,210	0%	3,210
383- Reimbursements	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	-
Revenue Total:	15,000	15,000	-	15,000	3,210	-	3,210	(11,790)	0%	3,210
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
Rate Stabilization Fund Net Results:	15,000	15,000	-	15,000	3,210	-	3,210	(11,790)	0%	3,210
Fund Balance July 1, 2022	199,959	199,959		199,959	199,959					199,959
Estimated Fund Balance June 30, 2023	214,959	214,959		214,959	203,169					203,169
Fund: 217 - American Rescue Plan Act Fund										
322- Federal Grants	2,302,505	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	-	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	-	4,090,010	4,071,404	-	4,071,404	18,606	100%	4,071,404
Expenditures Total:	4,090,010	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)	-	-	-	1,787,505	0%	-
Fund Balance July 1, 2022	-	-		-	-					-
Estimated Fund Balance June 30, 2023	(1,787,505)	(1,787,505)		(1,787,505)	-					-
Fund: 225 - Asset Seizure-Adjudicated Fund										
370- Interest and Investment Income	-	-	-	-	632	-	632	632	0%	632
Revenue Total:	-	-	-	-	632	-	632	632	0%	632
Expenditures										
Division: 221- Police Operations Total:	58,231	58,231	-	58,231	22,348	-	22,348	35,883	38%	22,348
Expenditures Total:	58,231	58,231	-	58,231	22,348	-	22,348	35,883	38%	22,348
Asset Seizure-Adjudicated Fund Net Results:	(58,231)	(58,231)	-	(58,231)	(21,716)	-	(21,716)	36,515	37%	(21,716)
Fund Balance July 1, 2022	57,576	57,576		57,576	57,576					57,576
Estimated Fund Balance June 30, 2023	(655)	(655)		(655)	35,860					35,860



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 226 - CASp Certification and Training Fund										
342- Other Fees	-	-	-	-	7,355	-	7,355	7,355	0%	7,355
Revenue Total:	-	-	-	-	7,355	-	7,355	7,355	0%	7,355
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
CASp Certification and Training Fund Net Results:	-	-	-	-	7,355	-	7,355	7,355	0%	7,355
Fund Balance July 1, 2022	35,590	35,590		35,590	35,590					35,590
Estimated Fund Balance June 30, 2023	35,590	35,590		35,590	42,945					42,945
Fund: 275 - Parkland Dedication Fund										
370- Interest and Investment Income	-	-	-	-	360	-	360	360	0%	360
399- Operating transfers in	-	-	22,294	22,294	-	-	-	(22,294)	0%	22,294
Revenue Total:	-	-	22,294	22,294	360	-	360	(21,934)	2%	22,654
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
Parkland Dedication Fund Net Results:	-	-	22,294	22,294	360	-	360	(21,934)	0%	22,654
Fund Balance July 1, 2022	(22,653)	(22,653)		(22,653)	(22,653)					(22,653)
Estimated Fund Balance June 30, 2023	(22,653)	(22,653)		(359)	(22,294)					0
Fund: 276 - Growth Impact Fund										
344- Impact Fees	1,608,476	493,000	-	493,000	577,389	-	577,389	84,389	117%	577,389
370- Interest and Investment Income	-	-	-	-	44,082	-	44,082	44,082	0%	44,082
Revenue Total:	1,608,476	493,000	-	493,000	621,472	-	621,472	128,472	126%	621,472
Expenditures										
Division: 344- NPDES Storm Drain Total:	58,000	58,000	-	58,000	-	58,000	58,000	-	100%	58,000
Expenditures Total:	58,000	58,000	-	58,000	-	58,000	58,000	-	100%	58,000
Growth Impact Fund Net Results:	1,550,476	435,000	-	435,000	621,472	-	621,472	128,472	143%	563,472
Fund Balance July 1, 2022	2,701,825	2,701,825		2,701,825	2,701,825					2,701,825
Estimated Fund Balance June 30, 2023	4,252,300	3,136,824		3,136,824	3,323,296					3,265,296
Fund: 285 - Housing Land Held for Resale										
370- Interest and Investment Income	50,000	50,000	-	50,000	84,260	-	84,260	34,260	169%	84,260
383- Reimbursements	-	-	-	-	40	-	40	40	0	40
384- Other Revenue	-	-	-	-	10,265	-	10,265	10,265	0%	10,265
392- Sale of Property	-	-	-	-	932,344	-	932,344	932,344	0%	932,344
393- Loan/Bond Proceeds	867,883	867,883	-	867,883	12,867	-	12,867	(855,016)	1%	862,883
Revenue Total:	917,883	917,883	-	917,883	1,039,776	-	1,039,776	121,893	113%	1,889,792
Expenditures										
Division: 461- Planning Total:	53,436	53,436	-	53,436	50,289	-	50,289	3,147	94%	50,289
Division: 464- Housing Administration Total:	274,039	3,535,249	-	3,535,249	558,818	-	558,818	2,976,431	16%	3,758,818
Expenditures Total:	327,475	3,588,685	-	3,588,685	609,107	-	609,107	2,979,578	17%	3,809,107
Housing Land Held for Resale Net Results:	590,408	(2,670,802)	-	(2,670,802)	430,669	-	430,669	3,101,471	-16%	(1,919,315)
Fund Balance July 1, 2022	7,746,133	7,746,133		7,746,133	7,746,133					7,746,133
Estimated Fund Balance June 30, 2023	8,336,541	5,075,331		5,075,331	8,176,802					5,826,818
Fund: 310 - Lighting & Landscape Districts										
321- Intergovernmental Taxes	56,411	56,411	-	56,411	52,256	-	52,256	(4,155)	93%	52,256
383- Reimbursements	7,500	7,500	-	7,500	-	-	-	(7,500)	0%	-
Revenue Total:	63,911	63,911	-	63,911	52,256	-	52,256	(11,655)	82%	52,256
Expenditures										
Division: 347- Landscape & Lighting PVR North Total:	32,315	32,315	-	32,315	30,498	-	30,498	1,818	94%	30,498
Division: 348- Landscape & Lighting PVR South Total:	29,810	29,810	-	29,810	16,186	-	16,186	13,624	54%	16,186
Expenditures Total:	62,125	62,125	-	62,125	46,684	-	46,684	15,441	75%	46,684
Lighting & Landscape Districts Net Results:	1,786	1,786	-	1,786	5,572	-	5,572	3,786	312%	5,572
Fund Balance July 1, 2022	43,110	43,110		43,110	43,110					43,110
Estimated Fund Balance June 30, 2023	44,896	44,896		44,896	48,682					48,682
Fund: 317 - Pinole Valley Caretaker Fund										
381- Rental Income	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	-
Revenue Total:	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	-
Expenditures										
Division: 345- Park Maintenance Total:	15,055	15,055	-	15,055	-	-	-	15,055	0%	(983)
Expenditures Total:	15,055	15,055	-	15,055	-	-	-	15,055	0%	(983)
Pinole Valley Caretaker Fund Net Results:	(55)	(55)	-	(55)	-	-	-	55	0%	983
Fund Balance July 1, 2022	(983)	(983)		(983)	(983)					(983)
Estimated Fund Balance June 30, 2023	(1,038)	(1,038)		(1,038)	(983)					(0)



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 324 - Public Facilities Fund										
Expenditures										
Division: 343- Facility Maintenance Total:	60,000	60,000		60,000	-		-	60,000	0%	-
Division: 345- Park Maintenance Total:	10,000	10,000		10,000	-		-	10,000	0%	-
Expenditures Total:	70,000	70,000	-	70,000	-	-	-	70,000	0%	-
Public Facilities Fund Net Results:	(70,000)	(70,000)		(70,000)	-		-	70,000	0%	-
Fund Balance July 1, 2022	541,649	541,649		541,649	541,649					541,649
Estimated Fund Balance June 30, 2023	471,649	471,649		471,649	541,649					541,649
Fund: 325 - City Street Improvements										
322- Federal Grants	-	-		-	216,875		216,875	216,875	0%	216,875
323- State Grants	97,747	97,747		97,747	16,993		16,993	(80,753)	17%	16,993
324- Other Grants	1,303,463	1,303,463		1,303,463	62,587		62,587	(1,240,876)	5%	62,587
351- Fines and Forfeiture	-	-		-	-		-	-	0%	-
383- Reimbursements	-	-		-	(1,417)		(1,417)	(1,417)	0%	(1,417)
Revenue Total:	1,401,210	1,401,210	-	1,401,210	295,039	-	295,039	(1,106,171)	21%	295,039
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000
Sources Total:	1,651,210	1,651,210	-	1,651,210	545,039		545,039	(1,106,171)	33%	545,039
Expenditures										
Division: 342- Road Maintenance Total:	1,706,213	1,706,213		1,706,213	181,246	271,971	453,217	1,252,996	27%	453,217
Expenditures Total:	1,706,213	1,706,213	-	1,706,213	181,246	271,971	453,217	1,252,996	27%	453,217
City Street Improvements Net Results:	(55,003)	(55,003)	-	(55,003)	363,793	(271,971)	91,822	146,825	-167%	91,822
Fund Balance July 1, 2022	1,552,990	1,552,990		1,552,990	1,552,990					1,552,990
Estimated Fund Balance June 30, 2023	1,497,987	1,497,987		1,497,987	1,916,783					1,644,812
Fund: 327 - Park Grants (Measure WW)										
323- State Grant	189,758	189,758		189,758	-		-	(189,758)	0%	189,758
370- Interest and Investment Income	-	-		-	(283)		(283)	(283)	0%	(283)
Revenue Total:	189,758	189,758	-	189,758	(283)	-	(283)	(190,041)	0%	189,475
Expenditures										
Division: 345- Park Maintenance Total:	189,758	189,758		189,758	184,191		184,191	5,567	97%	184,191
Expenditures Total:	189,758	189,758	-	189,758	184,191	-	184,191	5,567	97%	184,191
Park Grants (Measure WW) Net Results:	-	-	-	-	(184,474)		(184,474)	(184,474)	0%	5,284
Fund Balance July 1, 2022	25,236	25,236		25,236	25,236					25,236
Estimated Fund Balance June 30, 2023	25,236	25,236		25,236	(159,237)					30,521
Fund: 377 - Arterial Streets Rehabilitation Fund										
322- Federal Grants	-	-		-	541,463		541,463	541,463	0%	541,463
Revenue Total:	-	-	-	-	541,463	-	541,463	541,463	0%	541,463
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000
Sources Total:	250,000	250,000	-	250,000	791,463	-	791,463	541,463	317%	791,463
Expenditures										
Division: 342- Road Maintenance Total:	810,312	810,312		810,312	80,213	8,684	88,897	721,415	11%	88,897
Expenditures Total:	810,312	810,312	-	810,312	80,213	8,684	88,897	721,415	11%	88,897
Arterial Streets Rehabilitation Fund Net Results:	(560,312)	(560,312)	-	(560,312)	711,250	(8,684)	702,566	1,262,878	-125%	702,566
Fund Balance July 1, 2022	49,887	49,887		49,887	49,887					49,887
Estimated Fund Balance June 30, 2023	(510,425)	(510,425)		(510,425)	761,137					752,453
Fund: 500 - Sewer Enterprise Fund										
363- Sewer Enterprise Charges	8,266,176	8,266,176		8,266,176	7,894,228		7,894,228	(371,948)	96%	7,894,228
370- Interest and Investment Income	100,000	100,000		100,000	289,761		289,761	189,761	290%	289,761
383- Reimbursements	-	-		-	-		-	-	0%	-
384- Other Revenue	-	-		-	-		-	-	0%	-
392- Proceeds from Sale of Property	-	-		-	-		-	-	0%	-
Revenue Total:	8,366,176	8,366,176	-	8,366,176	8,183,989	-	8,183,989	(182,187)	98%	8,183,989
Expenditures										
Division: 117- General Government Total:	-	-		-	33,588		33,588	(33,588)	0%	33,588
Division: 641- Sewer Treatment Plant/Shared Total:	6,229,371	6,289,371		6,289,371	4,763,681		4,763,681	1,525,690	76%	4,763,681
Division: 642- Sewer Collections Total:	3,417,629	3,914,410		3,914,410	1,624,895	463,025	2,087,920	1,826,490	53%	2,087,920
Division: 644- WPCP Equipment/Debt Service Total:	1,611,624	1,611,624		1,611,624	576,372		576,372	1,035,252	36%	576,372
Expenditures Total:	11,258,624	11,815,405	-	11,815,405	6,998,536	463,025	7,461,561	4,353,844	63%	7,461,561
Sewer Enterprise Fund Net Results:	(2,892,448)	(3,449,229)	-	(3,449,229)	1,185,453	(463,025)	722,428	4,171,657	-21%	722,428
Fund Balance July 1, 2022	22,228,477	22,228,477		22,228,477	22,228,477					22,228,477
Estimated Fund Balance June 30, 2023	19,336,029	18,779,248		18,779,248	23,413,930					22,950,905



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 503 - Plant Expansion Fund										
370- Interest and Investment Income	-	-	-	-	-	-	-	-	0%	-
383- Reimbursements	-	-	-	-	-	-	-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures										
Division: 643- Sewer Projects/Shared Total:	-	-	-	-	646,925	2,663	649,587	(649,587)	0%	649,587
Expenditures Total:	-	-	-	-	646,925	2,663	649,587	(649,587)	0%	649,587
Plant Expansion Fund Net Results:	-	-	-	-	(646,925)	(2,663)	(649,587)	(649,587)	0%	(649,587)
Fund Balance July 1, 2022	1,658,044	1,658,044		1,658,044	1,658,044					1,658,044
Estimated Fund Balance June 30, 2023	1,658,044	1,658,044		1,658,044	1,011,119					1,008,457
Fund: 505 - Cable Access TV										
314- Franchise Taxes	52,972	52,972	-	52,972	18,756	-	18,756	(34,216)	35%	18,756
365- Cable TV Charges	316,956	316,956	-	316,956	265,454	-	265,454	(51,502)	84%	265,454
370- Interest and Investment Income	-	-	-	-	-	-	-	-	0%	-
384- Other Revenue	5,000	5,000	-	5,000	-	-	-	(5,000)	0%	-
Revenue Total:	374,928	374,928	-	374,928	284,210	-	284,210	(90,718)	76%	284,210
Operating transfers in Total:	160,124	160,124	62,631	222,755	160,124	-	160,124	(62,631)	72%	222,755
Sources Total	535,052	535,052	-	597,683	444,334	-	444,334	(153,349)	74%	506,965
Expenditures										
Division: 119- Cable Access TV Total:	444,432	444,432	-	444,432	345,408	-	345,408	99,025	78%	345,408
Division: 120- Cable Access-Community Services Tot	4,642	4,642	-	4,642	72	-	72	4,570	2%	72
Division: 121- Cable Access-Contract Services Total:	197,707	197,707	-	197,707	156,258	-	156,258	41,448	79%	156,258
Expenditures Total:	646,780	646,780	-	646,780	501,738	-	501,738	145,042	78%	501,738
Cable Access TV Net Results:	(111,728)	(111,728)	-	(49,097)	(57,404)	-	(57,404)	(8,307)	117%	5,227
Fund Balance July 1, 2022	(5,227)	(5,227)		(5,227)	(5,227)					(5,227)
Estimated Fund Balance June 30, 2023	(116,956)	(116,956)		(54,325)	(62,631)					(0)
Fund: 525 - Information Systems										
399- Operating Transfers In	-	-	-	-	-	-	-	-	0%	-
Sources Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures										
Division: 118- Information Systems Total:	1,482,335	1,956,100	-	1,956,100	1,401,717	237,693	1,639,410	316,691	84%	1,639,410
Expenditures Total:	1,482,335	1,956,100	-	1,956,100	1,401,717	237,693	1,639,410	(316,691)	84%	1,639,410
Indirect cost allocations Total:	(1,482,335)	(1,956,100)	-	(1,956,100)	(1,398,588)	-	(1,398,588)	557,512	71%	(1,639,410)
Information Systems Net Results:	0	0	-	-	3,128	237,693	240,821	-	0%	(0)
Fund Balance July 1, 2022	-	-		-	-					-
Estimated Fund Balance June 30, 2023	-	-		-	3,128					(0)
Fund: 700 - Pension Fund										
370- Interest and Investment Income	1,140,017	1,140,017	-	1,140,017	820,773	-	820,773	(319,244)	72%	820,773
Revenue Total:	1,140,017	1,140,017	-	1,140,017	820,773	-	820,773	(319,244)	72%	820,773
Expenditures										
Division: 115- Finance Total:	40,000	40,000	-	40,000	78,164	-	78,164	(38,164)	195%	78,164
Transfers Out Total:	2,016,612	2,016,612	-	2,016,612	-	-	-	2,016,612	0%	2,160,518
Expenditures Total:	2,056,612	2,056,612	-	2,056,612	78,164	-	78,164	(1,978,448)	4%	2,238,682
Pension Fund Net Results:	(916,595)	(916,595)	-	(916,595)	742,608	-	742,608	1,659,203	-81%	(1,417,910)
Fund Balance July 1, 2022	16,045,223	16,045,223		16,045,223	16,045,223					16,045,223
Estimated Fund Balance June 30, 2023	15,128,628	15,128,628		15,128,628	16,787,831					14,627,313
Fund: 750 - Recognized Obligation Retirement Fund										
311- Property Taxes	250,000	250,000	-	250,000	171,210	-	171,210	(78,790)	68%	171,210
370- Interest and Investment Income	-	-	-	-	30,336	-	30,336	30,336	0%	30,336
392- Proceeds from Sale of Property	-	-	-	-	-	-	-	-	0%	-
393- Loan/Bond Proceeds	5,000	5,000	-	5,000	-	-	-	(5,000)	0%	-
Revenue Total:	255,000	255,000	-	255,000	201,546	-	201,546	(53,454)	79%	201,546
Expenditures										
Division: 463- Successor Agency to RDA Total:	227,378	227,378	-	227,378	199,353	-	199,353	28,025	88%	199,353
Expenditures Total:	227,378	227,378	-	227,378	199,353	-	199,353	(28,025)	88%	199,353
Recognized Obligation Retirement Fund Net Results:	27,622	27,622	-	27,622	2,193	-	2,193	(81,479)	8%	2,193