



## **CITY COUNCIL REPORT**

**9C**

**DATE: SEPTEMBER 20, 2022**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: MARKISHA GUILLORY, FINANCE DIRECTOR**

**SUBJECT: RECEIVE THE FISCAL YEAR (FY) 2021/22 FOURTH QUARTER  
FINANCIAL REPORT**

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### **RECOMMENDATION**

Staff recommends that the City Council receive the Fiscal Year (FY) 2021/22 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 2021/22, ending June 30, 2022. 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 2021/22 revised 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 balance currently has a balance of \$8.2 million and complies with the Policy.

At its meeting on June 29, 2021, the City Council adopted the FY 2021/22 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 2021/22 revised budget includes the use of General Fund (including Measure S 2006 and 2014) unassigned fund balance for a net deficit of about \$6.7 million.

The City is projecting to end FY 2021/22 with a net deficit of \$2.0 million, with total revenues projected at \$22.9 million and expenditures at \$24.9 million. This includes a proposed revenue adjustment of \$208,050 to increase the transfer from the Section 115 Trust for pension costs. Also included is a proposed adjustment of \$233,229 to transfer funds to the Information Technology Fund and the Cable Access TV Fund to clear 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 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Proposed Adjustments	FY 2021/22 Amended Budget	Projected Year-End
Revenues	\$ 21,627,288	\$ 22,442,475	\$ 22,859,047	102%	\$ 208,050	\$ 22,650,525	\$22,859,047
Expenditures	26,202,382	29,110,896	24,627,590	85%	233,229	29,344,125	24,860,819
Net surplus/deficit	(4,575,094)	(6,668,421)	\$ (1,768,542)		\$ (25,179)	\$ (6,693,600)	(2,001,771)
Beginning Fund Balance	12,803,691	12,803,691					12,803,691
Ending Fund Balance	\$ 8,228,597	\$ 6,135,270					\$10,801,920

### General Fund Revenue (including Measure S 2006 and 2014)

The City Council authorized revenues in the amount of \$21,627,288 in the original FY 2021/22 General Fund budget, including Measure S 2006 and 2014. During the mid-year budget process, the budget was increased to \$22,442,475. General Fund actual revenues through the fourth quarter of FY 2021/22 totaled \$22,859,047, which is 102% of the revised budget. Below is a table showing the original budget, revised budget, year-end actual amounts, and percentage of budget received for General Fund revenues by category.

Category	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Proposed Adjustments	FY 2021/22 Amended Budget	Projected Year-End
Property Taxes	\$ 4,230,122	\$ 4,230,122	\$ 4,307,208	102%		\$ 4,230,122	\$ 4,307,208
Sales and Use Taxes	4,224,661	4,483,848	4,612,708	103%		4,483,848	4,612,708
Sales and Use Taxes - Measure S 2006	2,142,000	2,420,000	2,501,974	103%		2,420,000	2,501,974
Sales and Use Taxes - Measure S 2014	2,142,000	2,420,000	2,498,944	103%		2,420,000	2,498,944
Utility Users Tax	1,915,000	1,915,000	2,063,773	108%		1,915,000	2,063,773
Franchise Taxes	779,000	779,000	788,146	101%		779,000	788,146
Other Taxes: TOT	418,000	418,000	487,687	117%		418,000	487,687
Other Taxes: Business License	382,000	382,000	441,779	116%		382,000	441,779
Intergovernmental Taxes	2,082,883	2,082,883	2,108,808	101%		2,082,883	2,108,808
Public Safety Charges	1,339,796	1,339,796	1,477,492	110%		1,339,796	1,477,492
Total Other Revenue	1,118,140	1,118,140	508,792	46%		1,118,140	508,792
<b>Revenue Total:</b>	<b>20,773,602</b>	<b>21,588,789</b>	<b>21,797,311</b>	<b>101%</b>		<b>21,588,789</b>	<b>21,797,311</b>
Transfer In from Section 115 Trust	853,686	853,686	1,061,736	124%	208,050	1,061,736	1,061,736
<b>Revenue/Sources Total:</b>	<b>\$ 21,627,288</b>	<b>\$ 22,442,475</b>	<b>\$ 22,859,047</b>	<b>102%</b>	<b>208,050</b>	<b>22,650,525</b>	<b>\$ 22,859,047</b>

### Sales Tax

Sales tax is the City's largest general revenue stream. For FY 2021/22, sales tax, including Measure S funds, was originally budgeted at \$8,508,861, then increased to \$9,323,848 during the mid-year budget process. The increase was to align the budget with updated projections provided by HdL, the City's sales tax consultant. Despite the ongoing economic impacts of COVID-19, sales tax receipts continued trending higher than initially projected when the original budget was developed. Increases in gas prices drove up revenue from fuel and service stations. Casual dining rebounded as consumers dined out more frequently. Online shopping continued its upward trend causing the County pool allocations to grow 23%. For the two Measure Ss, local restaurants and fuel stations were the largest growth contributors. For FY 2021/22, total sales tax receipts totaled \$9,613,626, 102% of the revised budget.

### 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%). The budgeted revenue for FY 2021/22 was \$4,230,122, of which the City collected 102%. Property tax revenue includes the basic 1% property tax of \$3,072,882 and the Redevelopment Property Tax Trust Fund (RPTTF) of \$1,157,240. 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 FY 2021/22, revenues were \$2,063,773, 102% of the revised budget.

Franchise Tax is levied on gas, electricity, cable, and refuse. For FY 2021/22, revenues were \$788,146, 101% of the revised 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 2021/22, revenues were 487,687, 117% of the revised budget.

Business License Tax is assessed on all businesses doing business within City limits. For FY 2021/22, revenues were \$441,779, 116% of the revised budget. Of the total receipts, approximately \$397,601 (90%) was collected for business license renewals and \$44,178 (10%) for new business licenses.

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 2021/22, revenues were \$2,108,808, 101% of the revised budget. The majority was VLF revenue in the amount of \$2,079,739.

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 2021/22, revenues were \$1,477,492, 110% of the revised 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 \$508,792, 46% of the revised budget. Actual revenues were below the budget because the budget included \$601,000 for proceeds from the sale of several properties which did not materialize.

The transfer in comes from the Section 115 Trust to offset the increase in pension costs in the General Funds. The FY 2021/22 budget included a transfer to the General Fund in the amount of \$853,686 but did not include transfers to the Measure S funds. Staff recommends an adjustment to increase the transfer to \$1,061,736 to be distributed to the General Fund and the Measure S funds.

### General Fund Expenditures (including Measure S 2006 and 2014)

The City Council authorized expenditures in the amount of \$26,202,382 in the original FY 2021/22 General Fund budget. The revised budget was increased to \$29,110,896. General Fund actual expenditures through the fourth quarter of FY 2021/22 totaled \$24,627,590, 85% of the revised budget.

Below is a table showing the original budget, revised budget, year-end actual amounts, and percentage of budget used for General Fund expenditures by category.

Category	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Proposed Adjustments	FY 2021/22 Amended Budget	Projected Year-End
Salaries & Wages	\$ 10,600,127	\$ 10,553,426	\$ 10,550,396	100%		\$10,553,426	\$10,553,426
Benefits	6,822,073	6,822,073	6,030,160	88%		6,822,073	\$ 6,030,160
Professional/Admin Services	4,298,811	4,621,687	3,889,526	84%		4,621,687	\$ 3,889,526
Other Operating	286,311	286,311	304,499	106%		286,311	\$ 304,499
Materials and Supplies	184,200	188,700	261,319	138%		188,700	\$ 261,319
Interdepartmental Charges	(851,041)	(845,041)	(839,337)	99%		(845,041)	\$ (839,337)
Asset/Capital Outlay	2,867,339	3,639,781	697,457	19%		3,639,781	\$ 697,457
Debt Service	576,107	576,107	608,736	106%		576,107	\$ 608,736
Other Financing Uses/Transfers	1,418,455	3,267,852	3,124,833	96%	233,229	3,501,081	\$ 3,355,033
<b>Expenditure Total:</b>	<b>\$ 26,202,382</b>	<b>\$ 29,110,896</b>	<b>\$ 24,627,589</b>	<b>85%</b>	<b>\$ 233,229</b>	<b>\$29,344,125</b>	<b>\$24,860,819</b>

Actuals in most of the expenditure categories were at or below 100%. Actuals with significant variances from budgeted amounts are explained below.

- Benefits were only at 85% of the revised budget mostly due to vacancy savings.



- Professional services were only at 84% of the revised budget mostly due to lower-than-expected operational expenditures in the areas of general professional services, travel & training, and administrative expenses.
- Asset Capital/Outlay was far below the revised budget at 19% mostly due to capital improvements that were not completed in FY 2021/22 but deferred to FY 2022/23.
- Other Operating Expenses were 106% of the revised budget primarily due to water and electricity utility costs exceeding budget.
- Materials and Supplies were 138% of the revised budget primarily due to maintenance supplies and safety clothing exceeding budget.
- Debt Service expenditures were 106% of the revised budget due to interest.

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

Department	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Proposed Adjustments	FY 2021/22 Amended Budget	Projected Year-End
City Council	\$ 182,509	\$ 182,509	\$ 214,449	118%		\$ 182,509	\$ 214,449
City Manager	562,708	681,538	527,117	77%		681,538	527,117
City Clerk	450,393	450,393	327,468	73%		450,393	327,468
City Treasurer	8,693	8,693	8,375	96%		8,693	8,375
City Attorney	310,200	310,200	406,476	131%		310,200	406,476
Finance Department	559,791	571,746	560,926	98%		571,746	560,277
Human Resources	493,626	523,446	377,408	72%		523,446	377,408
Non-Departmental	3,391,649	5,241,046	5,039,694	96%	233,229	5,474,275	5,273,573
Information Technology	102,600	102,600	-	0%		102,600	-
Police Department	9,760,354	9,897,426	9,837,833	99%		9,897,426	9,837,833
Fire Department	5,052,242	5,092,242	4,923,333	97%		5,092,242	4,923,333
Public Works	4,446,758	5,096,423	1,818,137	36%		5,096,423	1,818,137
Community Development	389,885	403,885	263,181	65%		403,885	263,181
Community Services	490,975	498,182	272,629	55%		498,182	272,629
Sewer	-	50,568	50,563	100%		50,568	50,563
<b>Expenditure Total:</b>	<b>\$ 26,202,382</b>	<b>\$ 29,110,896</b>	<b>\$ 24,627,589</b>	<b>85%</b>	<b>\$ 233,229</b>	<b>\$ 29,344,125</b>	<b>\$24,860,819</b>

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

- City Council department expenditures were at 118% of the revised budget mostly due to administrative expenses for broadcasting services.
- City Attorney department expenditures were at 131% of the revised budget for legal services provided.

Overall, we received about \$417,000 more General Fund revenue than we budgeted; we had about \$1.1 million of savings due to lower-than-budgeted expenditures that were not carried forward; and therefore, we have an ending fund balance of about \$10.8 million, \$8.3 million once carry forwards to FY 2022/23 are accounted for.

## Other Funds Analysis

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

## **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 2021/22, revenues were \$862,752, 94% of the revised budget. Expenditures were \$489,964, 46% of the revised 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 2022/23 budget.

<b>Gas Tax Fund</b>	<b>FY 2021/22 Original Budget</b>	<b>FY 2021/22 Revised Budget</b>	<b>FY 2021/22 YTD Actuals</b>	<b>% of Revised Budget</b>	<b>Projected Year-End</b>
<b>Revenues</b>	\$ 919,303	\$ 919,303	\$ 862,752	94%	862,752
<b>Expenditures</b>	1,074,728	1,074,728	489,964	46%	489,964
<b>Net surplus/deficit</b>	(155,425)	(155,425)	\$ 372,787		372,788
<b>Beginning Fund Balance</b>	356,517	356,517			356,517
<b>Ending Fund Balance</b>	\$ 201,092	\$ 201,092			\$ 729,305

### **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 2021/22, revenues were \$260,870, 151% of the revised budget. Expenditures were \$154,595, 76% of the revised budget.

<b>Public Safety Augmentation Fund</b>	<b>FY 2021/22 Original Budget</b>	<b>FY 2021/22 Revised Budget</b>	<b>FY 2021/22 YTD Actuals</b>	<b>% of Revised Budget</b>	<b>Projected Year-End</b>
<b>Revenues</b>	\$ 172,766	\$ 172,766	\$ 260,870	151%	260,870
<b>Expenditures</b>	204,574	204,574	154,595	76%	154,595
<b>Net surplus/deficit</b>	(31,808)	(31,808)	\$ 106,275		106,275
<b>Beginning Fund Balance</b>	410,914	410,914			410,914
<b>Ending Fund Balance</b>	\$ 379,106	\$ 379,106			\$ 517,189

### **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 2021/22, revenues were \$156,813, 99% of the revised budget. Expenditures were \$113,750, 109% of the revised budget.

<b>Supplemental Law Enforcement Services Fund</b>	<b>FY 2021/22 Original Budget</b>	<b>FY 2021/22 Revised Budget</b>	<b>FY 2021/22 YTD Actuals</b>	<b>% of Revised Budget</b>	<b>Projected Year-End</b>
<b>Revenues</b>	\$ 158,327	\$ 158,327	\$ 156,813	99%	156,813
<b>Expenditures</b>	104,188	104,188	113,750	109%	113,750
<b>Net surplus/deficit</b>	54,139	54,139	\$ 43,063		43,063
<b>Beginning Fund Balance</b>	328,953	328,953			328,953
<b>Ending Fund Balance</b>	<b>\$ 383,092</b>	<b>\$ 383,092</b>			<b>\$ 372,016</b>

#### 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 2021/22, revenues were \$256,292, 79% of the revised budget. Expenditures were \$297,082, 71% of the revised budget.

<b>NPDES Storm Water Fund</b>	<b>FY 2021/22 Original Budget</b>	<b>FY 2021/22 Revised Budget</b>	<b>FY 2021/22 YTD Actuals</b>	<b>% of Revised Budget</b>	<b>Projected Year-End</b>
<b>Revenues</b>	\$ 324,128	\$ 324,128	\$ 256,292	79%	256,292
<b>Expenditures</b>	420,685	420,685	297,082	71%	297,082
<b>Net surplus/deficit</b>	(96,557)	(96,557)	\$ (40,790)		(40,790)
<b>Beginning Fund Balance</b>	1,853	1,853			1,853
<b>Ending Fund Balance</b>	<b>\$ (94,704)</b>	<b>\$ (94,704)</b>			<b>\$ (38,937)</b>

#### Recreation Department Fund (Fund 209)

The Recreation Department Fund accounts for funds received from fees for participation in recreational programs. The recreation programs of the Community Services Department have been and continue to be significantly impacted by the pandemic. These programs have operated on a limited basis to comply with health and safety guidelines. For FY 2021/22, revenues, including program revenues and transfers in, were \$1,333,340, 96% of the revised budget. Expenditures were \$1,362,502, 96% of the revised budget. The Recreation Department Fund received transfers in from the General Fund and Measure S 106 Fund totaling \$948,943, which were used to support operations and to clear the negative fund balance.

Recreation Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
<b>Revenues</b>					
Program Revenue	\$ 519,922	\$ 295,265	\$ 384,397	130%	\$ 384,397
Transfers In	673,331	1,091,962	948,943	87%	948,943
<b>Total Revenues</b>	<b>1,193,253</b>	<b>1,387,227</b>	<b>1,333,340</b>	<b>96%</b>	<b>1,333,340</b>
<b>Expenditures</b>	<b>1,542,048</b>	<b>1,416,400</b>	<b>1,362,502</b>	<b>96%</b>	<b>1,362,502</b>
<b>Net surplus/deficit</b>	<b>(348,795)</b>	<b>(29,173)</b>	<b>\$ (29,162)</b>		<b>(29,162)</b>
<b>Beginning Fund Balance</b>	<b>29,162</b>	<b>29,162</b>			<b>29,162</b>
<b>Ending Fund Balance</b>	<b>\$ (319,634)</b>	<b>\$ (12)</b>			<b>\$ -</b>

### 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 2021/22, revenues were \$1,392,001, 67% of the revised budget. Revenues were far below budget mostly due to review fee revenue which came in at 43% of its budget. Also, the SB2 Grant was budgeted in the amount of \$205,000 but was not received. Expenditures were \$1,782,568, 68% of the revised budget.

Building and Planning Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
<b>Revenues</b>	<b>\$ 1,605,700</b>	<b>\$ 1,605,700</b>	<b>\$ 910,950</b>	<b>57%</b>	<b>\$ 910,950</b>
Transfers In	-	481,051	481,051	100%	481,051
<b>Total Revenues</b>	<b>\$ 1,605,700</b>	<b>\$ 2,086,751</b>	<b>\$ 1,392,001</b>	<b>67%</b>	<b>1,392,001</b>
<b>Expenditures</b>	<b>1,727,753</b>	<b>2,614,632</b>	<b>1,782,568</b>	<b>68%</b>	<b>1,782,568</b>
<b>Net surplus/deficit</b>	<b>(122,053)</b>	<b>(527,881)</b>	<b>\$ (390,567)</b>		<b>(390,567)</b>
<b>Beginning Fund Balance</b>	<b>(134,313)</b>	<b>(134,313)</b>			<b>(134,313)</b>
<b>Ending Fund Balance</b>	<b>\$ (256,366)</b>	<b>\$ (662,194)</b>			<b>\$ (524,880)</b>

### Refuse Management Fund (Fund 213)

The Refuse Management Fund accounts for resources received from the City's franchise waste hauler, Republic Services, from a monthly fee imposed under AB 939 on all residential customers in Pinole. These revenues are restricted to programs and activities that promote recycling of solid waste and source reduction. For FY 2021/22, revenues were \$65,058, 98% of the revised budget. Expenditures were \$106,591, 76% of the revised budget.

Refuse Management Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
<b>Revenues</b>	<b>\$ 66,060</b>	<b>\$ 66,060</b>	<b>\$ 65,058</b>	<b>98%</b>	<b>65,058</b>
<b>Expenditures</b>	<b>140,858</b>	<b>140,858</b>	<b>106,591</b>	<b>76%</b>	<b>106,591</b>
<b>Net surplus/deficit</b>	<b>(74,798)</b>	<b>(74,798)</b>	<b>\$ (41,533)</b>		<b>(41,533)</b>
<b>Beginning Fund Balance</b>	<b>192,376</b>	<b>192,376</b>			<b>192,376</b>
<b>Ending Fund Balance</b>	<b>\$ 117,578</b>	<b>\$ 117,578</b>			<b>\$ 150,843</b>



### Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services from a monthly fee it assesses on customer rates for solid waste services. These funds are set aside for future solid waste capital projects and for a rate stabilization fund. For FY 2021/22, revenues were \$394,103, 107% of the revised budget. Expenditures were \$194,241, 26% of the revised budget. The fund received the State of California SB 1383 grant during the fiscal year. Therefore, staff recommends a \$28,327 revenue budget adjustment and a \$3,000 expenditure adjustment to account for the grant.

Solid Waste Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Proposed Adjustments	FY 2021/22 Amended Budget	Projected Year-End
Revenues	\$ 368,000	\$ 368,000	\$ 394,103	107%	28,327	396,327	394,103
Expenditures	761,445	761,445	194,241	26%	3,000	764,445	194,241
Net surplus/deficit	(393,445)	(393,445)	\$ 199,862		25,327	(368,118)	199,862
Beginning Fund Balance	1,863,362	1,863,362					1,863,362
Ending Fund Balance	\$ 1,469,917	\$ 1,469,917					\$ 2,063,224

### 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 2021/22, revenues were \$15,283 and there were not any expenditures.

Rate Stabilization Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ -	\$ -	\$ 15,283	0%	15,283
Expenditures	-	-	-	0%	-
Net surplus/deficit	-	-	\$ 15,283		15,283
Beginning Fund Balance	184,676	184,676			184,676
Ending Fund Balance	\$ 184,676	\$ 184,676			\$ 199,959

### Measure J Fund (Fund 215)

The Measure J Fund accounts for special sales tax revenues collected by the Contra Costa Transportation Authority (CCTA) and reapportioned to the cities for local street projects. The City must submit a checklist each year to confirm compliance with a Growth Management Program in order to receive these funds. Estimates of annual funding are provided by the CCTA, and jurisdiction allocations are based on a formula that considers both population and road mileage. For FY 2021/22, revenues were \$446,991, 95% of the revised budget. Expenditures were \$178,725, 19% of the revised budget. Actual expenditures were significantly lower than budgeted due to the timing of capital projects; the unspent funds were carried over to the FY 2022/23 budget.

Measure J Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 398,147	\$ 472,095	\$ 446,991	95%	446,991
Expenditures	937,189	937,189	178,725	19%	178,725
Net surplus/deficit	(539,042)	(465,094)	\$ 268,266		268,266
Beginning Fund Balance	2,057,182	2,057,182			2,057,182
Ending Fund Balance	\$ 1,518,140	\$ 1,592,088			\$ 2,325,448

#### 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. The received its first installment of \$2,302,505. 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.

American Rescue Plan Act Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ -	\$ 2,302,505	\$ 2,302,505	100%	2,302,505
Expenditures	-	-	530,606		530,606
Net surplus/deficit	-	2,302,505	\$ 1,771,899		1,771,899
Beginning Fund Balance	-	-			-
Ending Fund Balance	\$ -	\$ 2,302,505			\$ 1,771,899

#### 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 2021/22, revenue far exceeded budget due to the collection of \$2.2 million in impact fees for a multi-unit development. The fund is not projected to have any expenditures in this fiscal year as the Hazel Street gap closure project will be carried forward to the FY 2022/23 budget.

Growth Impact Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 229,834	\$ 229,834	\$ 2,441,826	1062%	2,441,826
Expenditures	258,000	243,070	-	0%	-
Net surplus/deficit	(28,166)	(13,236)	\$ 2,441,826		2,441,826
Beginning Fund Balance	141,492	141,492			141,492
Ending Fund Balance	\$ 113,326	\$ 128,256			\$ 2,583,318

#### 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 2021/22, revenues were \$1,680,236, 97% of the revised budget, mainly from loan repayments. Expenditures were \$97,581, 43% of the revised budget.

Housing Assets for Resale Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 1,733,692	\$ 1,733,692	\$ 1,680,236	97%	1,680,236
Expenditures	228,798	228,798	97,581	43%	97,581
Net surplus/deficit	1,504,894	1,504,894	\$ 1,582,655		1,582,655
Beginning Fund Balance	7,835,513	7,835,513			7,835,513
Ending Fund Balance	\$ 9,340,407	\$ 9,340,407			\$ 9,418,168

### 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 FY 2021/22, revenues were \$49,768, 80% of the revised budget. Expenditures were \$42,611, 69% of the revised budget.

Landscape and Lighting District Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 62,268	\$ 62,268	\$ 49,768	80%	49,768
Expenditures	62,125	62,125	42,611	69%	42,611
Net surplus/deficit	143	143	\$ 7,157		7,157
Beginning Fund Balance	35,953	35,953			35,953
Ending Fund Balance	\$ 36,096	\$ 36,096			\$ 43,110

## 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 2021/22, revenues were \$875,127, 162% of the revised budget. Grant reimbursements came in higher than projected. Expenditures were \$569,001, 37% of the revised budget.

City Street Improvement Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 250,000	\$ 539,594	\$ 875,127	162%	875,127
Expenditures	1,281,102	1,528,102	569,001	37%	569,001
Net surplus/deficit	(1,031,102)	(988,508)	\$ 306,126		306,126
Beginning Fund Balance	1,246,864	1,246,864			1,246,864
Ending Fund Balance	\$ 215,762	\$ 258,356			\$ 1,552,990

### 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 2021/22, expenditures, were \$1,029,962, 126% of the revised budget. The overage was mostly due to higher-than-projected expenditures for street improvements.

Arterial Streets Rehabilitation Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 250,000	\$ 250,000	\$ 250,000	100%	250,000
Expenditures	819,689	819,689	1,029,962	126%	1,029,962
Net surplus/deficit	(569,689)	(569,689)	\$ (779,962)		(779,962)
Beginning Fund Balance	788,574	788,574			788,574
Ending Fund Balance	\$ 218,885	\$ 218,885			\$ 8,612

### 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 FY 2021/22, revenues were \$7,662,916, 97% of the revised budget. Expenditures were \$6,005,788, 65% of the revised 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 2022/23 budget.

Sewer Enterprise Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Projected Year-End
Revenues	\$ 7,897,500	\$ 7,897,500	\$ 7,662,916	97%	7,662,916
Expenditures	9,126,579	9,196,579	6,005,788	65%	6,005,788
Net surplus/deficit	(1,229,079)	(1,299,079)	\$ 1,657,128		1,657,128
Beginning Fund Balance	21,399,210	21,399,210			21,399,210
Ending Fund Balance	\$ 20,170,131	\$ 20,100,131			\$ 23,056,338

#### 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 2021/22, revenues were \$403,016, 75% of the revised budget. Expenditures were \$436,944, 77% of the revised budget. Staff recommends a \$37,060 revenue adjustment increasing the transfer from the General Fund to clear the negative fund balance.



Cable Access TV Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Proposed Adjustments	FY 2021/22 Amended Budget	Projected Year-End
Revenues	\$ 374,928	\$ 374,928	\$ 242,892	65%		\$ 374,928	\$ 242,892
Transfers In	160,124	160,124	160,124	100%	37,060	197,184	197,184
Total Revenue	\$ 535,052	\$ 535,052	\$ 403,016	75%	37,060	572,112	440,076
Expenditures	570,765	570,765	436,944	77%		570,765	436,944
Net surplus/deficit	(35,713)	(35,713)	\$ (33,928)			\$ 1,347	\$ 3,132
Beginning Fund Balance	(3,132)	(3,132)					(3,132)
Ending Fund Balance	\$ (38,845)	\$ (38,845)					\$ 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 2021/22, revenues and expenditures were both \$729,127, 54% of the revised budget. Expenditures were far below the budget mostly due to a large technology project that was anticipated to be completed in FY 2021/22 budget was carried forward to FY 2022/23.

The fund has a negative fund balance that goes back several fiscal years. Staff recommends an adjustment to transfer \$196,169 from the General Fund to clear the negative fund balance.

Information Technology Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Revised Budget	Proposed Adjustments	FY 2021/22 Amended Budget	Projected Year-End
Transfer In	\$ -	\$ -	\$ -	0%	\$ (196,169)	\$ (196,169)	\$ 196,169
Expenditures	1,011,526	1,338,354	729,127	54%	-	1,338,354	729,127
Indirect Cost Allocations	(1,011,526)	(1,338,354)	(729,127)	54%	-	(1,338,354)	(729,127)
Net surplus/deficit	-	-	-			\$ (196,169)	196,169
Beginning Fund Balance	(196,169)	(196,169)					(196,169)
Ending Fund Balance	\$ (196,169)	\$ (196,169)					\$ -

The FY 2021/22 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 2021/22. The year-end financial audit is scheduled to begin in late September and will conclude in December. Finally, the year-end financial statements, or the Annual Comprehensive Financial Report (ACFR), will be issued by December 31, 2022.

### **FISCAL IMPACT**

In this FY 2021/22 Fourth Quarter Financial Report, staff recommends the following year-end budget adjustments, summarized below, and detailed in Attachment A.

- General Fund expenditure budget increase totaling \$223,229;
- General Fund revenue increase totaling \$208,050;

- Solid Waste Fund revenue budget increase totaling \$28,327;
- Solid Waste Fund expenditure budget increase totaling \$3,000;
- Information Technology Fund revenue budget increase totaling \$196,169; and
- Cable TV Access Fund revenue budget increase totaling \$37,060.

### **ATTACHMENTS**

- A – Resolution approving FY 2021/22 year-end budget adjustments  
B – FY 2021/22 Fourth Quarter Financial Report Summary by Funds

**RESOLUTION NO. 2022-XX**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, AMENDING THE FISCAL YEAR 2021/22 OPERATING AND CAPITAL BUDGET TO INCORPORATE ADDITIONAL APPROPRIATIONS**

**WHEREAS**, the City Council did adopt the Fiscal Year (FY) 2021/22 Budget for City Operations by Resolution number 2021-51 on June 29, 2021; 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 2021/22 at the regular City Council Meeting held on September 20, 2022; 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 2021/22 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 2021/22 commencing July 1, 2021 and ending June 30, 2022 are hereby approved and adopted as follows:

1. FY 2021/22 Expenditure Budget Adjustments

General Fund (100):	\$233,229
Solid Waste (214):	\$3,000

2. FY 2021/22 Revenue Budget Adjustments

General Fund (100):	\$208,050
Solid Waste Fund (214):	\$28,327
Cable TV Access Fund (505):	\$37,060
Information Technology Fund (525):	\$196,169

**PASSED AND ADOPTED** this 20<sup>th</sup> day of September 2022, 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 **20<sup>th</sup>** day of **September, 2022**.

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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	Notes
<b>General Fund (including Measure S 2006 and 2014)</b>											
<b>Revenue</b>											
311- Property Taxes	4,230,122	4,230,122		4,230,122	4,307,208		4,307,208	77,086	102%	4,307,208	
312- Sales and Use Taxes	4,224,661	4,483,848		4,483,848	4,612,708		4,612,708	128,860	103%	4,612,708	
312- Sales and Use Taxes-Meas S 2006	2,142,000	2,420,000		2,420,000	2,501,974		2,501,974	81,974	103%	2,501,974	
312- Sales and Use Taxes-Meas S 2014	2,142,000	2,420,000		2,420,000	2,498,944		2,498,944	78,944	103%	2,498,944	
313- Utility Users Tax	1,915,000	1,915,000		1,915,000	2,063,773		2,063,773	148,773	108%	2,063,773	
314- Franchise Taxes	779,000	779,000		779,000	788,146		788,146	9,146	101%	788,146	
315- Other Taxes	800,000	800,000		800,000	929,466		929,466	129,466	116%	929,466	
Other Tax/Transient Occupancy Tax	418,000	418,000		418,000	487,687		487,687	69,687	117%	487,687	
Other Tax/Business License	382,000	382,000		382,000	441,779		441,779	59,779	116%	441,779	
321- Intergovernmental Taxes	2,082,883	2,082,883		2,082,883	2,108,808		2,108,808	25,925	101%	2,108,808	
323- State Grants	40,000	40,000		40,000	13,847		13,847	(26,153)	35%	13,847	
324- Other Grants	47,026	47,026		47,026	46,937		46,937	(89)	100%	46,937	
332- Permits	68,700	68,700		68,700	120,780		120,780	52,080	176%	120,780	
341- Review Fees	28,000	28,000		28,000	42,210		42,210	14,210	151%	42,210	
342- Other Fees	40,694	40,694		40,694	23,880		23,880	(16,814)	59%	23,880	
343- Abatement Fees	7,000	7,000		7,000	5,127		5,127	(1,873)	73%	5,127	
351- Fines and Forfeiture	22,050	22,050		22,050	10,411		10,411	(11,639)	47%	10,411	
361- Public Safety Charges	1,339,796	1,339,796		1,339,796	1,477,492		1,477,492	137,696	110%	1,477,492	
370- Interest and Investment Income	150,000	150,000		150,000	(134,495)		(134,495)	(284,495)	-90%	(134,495)	
381- Rental Income	89,896	89,896		89,896	87,966		87,966	(1,930)	98%	87,966	
383- Reimbursements	18,674	18,674		18,674	16,341		16,341	(2,333)	88%	16,341	
384- Other Revenue	5,100	5,100		5,100	35,606		35,606	30,506	698%	35,606	
392- Proceeds from Sale of Property	601,000	601,000		601,000	240,182		240,182	(360,819)	40%	240,182	
<b>Revenue Total:</b>	<b>20,773,602</b>	<b>21,588,789</b>	<b>-</b>	<b>21,588,789</b>	<b>21,797,309</b>	<b>-</b>	<b>21,797,309</b>	<b>208,520</b>	<b>101%</b>	<b>21,797,309</b>	
399- Penison Trust 115 Transfer	853,686	853,686	208,050	1,061,736	1,061,736		1,061,736	-	100%	1,061,736	
<b>Sources Total:</b>	<b>21,627,288</b>	<b>22,442,475</b>	<b>208,050</b>	<b>22,650,525</b>	<b>22,859,045</b>	<b>-</b>	<b>22,859,045</b>	<b>208,520</b>	<b>101%</b>	<b>22,859,045</b>	
<b>Fund: 100- General Fund</b>											
<b>Expenditures</b>											
Division: 110- City Council Total:	176,609	176,609		176,609	214,449		214,449	(37,840)	121%	214,449	
Division: 111- City Manager Total:	562,708	681,538		681,538	527,117		527,117	154,421	77%	527,117	
Division: 112- City Clerk Total:	450,393	450,393		450,393	327,468		327,468	122,925	73%	327,468	
Division: 113- City Treasurer Total:	8,693	8,693		8,693	8,375		8,375	318	96%	8,375	
Division: 114- City Attorney Total:	310,200	310,200		310,200	406,476		406,476	(96,276)	131%	406,476	
City Attorney Services	564,000	564,000		564,000	833,500		833,500	(269,500)	148%	833,500	
City Attorney Incirect Cost Allocations	(253,800)	(253,800)		(253,800)	(427,024)		(427,024)	173,224	168%	(427,024)	
Division: 115- Finance Department Total:	554,891	566,846		566,846	560,277		560,277	6,569	99%	560,277	
Division: 116- Human Resources Total:	493,626	523,446		523,446	377,408		377,408	146,038	72%	377,408	
Division: 117- General Government Total:	1,397,087	1,397,087		1,397,087	1,306,126		1,306,126	90,961	93%	1,306,126	
<b>Total Administrative:</b>	<b>3,954,207</b>	<b>4,114,812</b>	<b>-</b>	<b>4,114,812</b>	<b>3,727,696</b>	<b>-</b>	<b>3,727,696</b>	<b>387,116</b>	<b>91%</b>	<b>3,727,696</b>	
Division: 221- Police Operations Total:	4,260,699	4,366,771		4,366,771	4,426,829	57,081	4,483,910	(117,139)	103%	4,426,829	
Division: 222- Police Support Services Total:	1,272,092	1,272,092		1,272,092	1,116,766		1,116,766	155,326	88%	1,116,766	
Division: 223- Dispatch WBCC Total:	2,077,088	2,077,088		2,077,088	2,214,946		2,214,946	(137,859)	107%	2,214,946	
Division: 231- Fire Total:	3,925,759	3,965,759		3,965,759	3,814,877		3,814,877	150,881	96%	3,814,877	
<b>Total Public Safety:</b>	<b>11,535,638</b>	<b>11,681,710</b>	<b>-</b>	<b>11,681,710</b>	<b>11,573,419</b>	<b>57,081</b>	<b>11,630,500</b>	<b>51,209</b>	<b>100%</b>	<b>11,573,419</b>	
Division: 341- Administration/Engineering Total:	726,407	758,686		758,686	219,407	285	219,692	538,994	29%	219,407	
Division: 342- Road Maintenance Total:	225,284	225,284		225,284	62,776		62,776	162,508	28%	62,776	
Division: 343- Facility Maintenance Total:	693,759	693,759		693,759	547,395		547,395	146,364	79%	547,395	
Division: 345- Park Maintenance Total:	482,887	482,887		482,887	275,084		275,084	207,803	57%	275,084	
<b>Public Works Total:</b>	<b>2,128,337</b>	<b>2,160,616</b>	<b>-</b>	<b>2,160,616</b>	<b>1,104,662</b>	<b>285</b>	<b>1,104,947</b>	<b>1,055,669</b>	<b>51%</b>	<b>1,104,662</b>	
Division: 461- Planning Total:	167,938	167,938		167,938	64,712		64,712	103,226	39%	64,712	
Division: 465- Code Enforcement Total:	201,947	215,947		215,947	198,324		198,324	17,622	92%	198,324	
Division: 466- Economic Development Total:	-	-		-	145		145	(145)	#DIV/0!	145	
<b>Community Development Total:</b>	<b>369,885</b>	<b>383,885</b>	<b>-</b>	<b>383,885</b>	<b>263,181</b>		<b>263,181</b>	<b>120,704</b>	<b>69%</b>	<b>263,181</b>	
Division: 551- Recreation Administration Total:	427,025	427,025		427,025	253,414		253,414	173,611	59%	253,414	
<b>Community Services Total:</b>	<b>427,025</b>	<b>427,025</b>	<b>-</b>	<b>427,025</b>	<b>253,414</b>	<b>-</b>	<b>253,414</b>	<b>173,611</b>	<b>59%</b>	<b>253,414</b>	
Debt Service:	576,107	576,107		576,107	608,736		608,736	(32,629)	106%	608,736	
Operating Transfer Out:	702,955	2,552,352	233,229	2,785,580	2,431,931		2,431,931	353,649	87%	2,665,160	[1]
<b>Expenditure Total:</b>	<b>19,694,153</b>	<b>21,896,506</b>	<b>233,229</b>	<b>22,129,735</b>	<b>19,963,039</b>	<b>57,366</b>	<b>20,020,405</b>	<b>(2,109,330)</b>	<b>90%</b>	<b>20,196,267</b>	
<b>Fund: 105 - Measure S -2006</b>											
<b>Expenditures</b>											
Division: 115- Finance Department Total:	2,450	2,450		2,450	475		475	1,975	19%	475	
Division: 221- Police Operations Total:	1,514,158	1,545,158		1,545,158	1,588,933		1,588,933	(43,775)	103%	1,588,933	
Division: 222- Police Support Services Total:	330,510	330,510		330,510	330,507		330,507	3	100%	330,507	
Division: 231- Fire Total:	681,234	681,234		681,234	682,546		682,546	(1,312)	100%	682,546	
<b>Expenditures Total:</b>	<b>2,528,352</b>	<b>2,559,352</b>	<b>-</b>	<b>2,559,352</b>	<b>2,602,460</b>	<b>-</b>	<b>2,602,460</b>	<b>(43,108)</b>	<b>102%</b>	<b>2,602,460</b>	

## NOTES:

[1] Increase for transfer to the Information Technology Fund (\$196,169) and the Cable TV Access Fund (\$33,928) to clear negative fund balances.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 106 - Measure S-2014</b>											
<b>Expenditures</b>											
Division: 110- City Council Total:	5,900	5,900		5,900	-		-	5,900	0%	-	
Division: 115- Finance Department Total:	2,450	2,450		2,450	175		175	2,275	7%	175	
Division: 118- Information Systems Total:	102,600	102,600		102,600	-		-	102,600	0%	-	
<b>Total Administrative:</b>	<b>110,950</b>	<b>110,950</b>	<b>-</b>	<b>110,950</b>	<b>175</b>	<b>-</b>	<b>175</b>	<b>110,775</b>	<b>0%</b>	<b>175</b>	
Division: 221- Police Operations Total:	110,000	110,000		110,000	59,161	-	59,161	50,839	54%	59,161	
Division: 222- Police Support Services Total:	195,807	195,807		195,807	100,690	-	100,690	95,117	51%	100,690	
Division: 231- Fire Total:	445,249	445,249		445,249	425,909		425,909	19,340	96%	425,909	
<b>Total Public Safety:</b>	<b>751,056</b>	<b>751,056</b>	<b>-</b>	<b>751,056</b>	<b>585,760</b>	<b>-</b>	<b>585,760</b>	<b>165,296</b>	<b>78%</b>	<b>585,760</b>	
Division: 341- Admin/Engineering Total:	215,458	215,458		215,458	70,077	6,000	76,077	139,381	35%	70,077	
Division: 342- Road Maintenance Total:	499,008	761,577		761,577	153,392	-	153,392	608,185	20%	153,392	
Division: 343- Facility Maintenance Total:	965,853	1,240,171		1,240,171	352,421	358,629	711,049	529,122	57%	352,421	
Division: 344- NPDES Storm Drain Total:	347,860	362,790		362,790	28,290	-	28,290	334,500	8%	28,290	
Division: 345- Park Maintenance Total:	290,242	355,811		355,811	109,297	-	109,297	246,514	31%	109,297	
<b>Public Works Total:</b>	<b>2,318,421</b>	<b>2,935,807</b>	<b>-</b>	<b>2,935,807</b>	<b>713,476</b>	<b>364,629</b>	<b>1,078,105</b>	<b>1,857,702</b>	<b>37%</b>	<b>713,476</b>	
Division: 461- Planning Total:	20,000	20,000		20,000	-	-	-	20,000	0%	-	
<b>Community Development Total:</b>	<b>20,000</b>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>0%</b>	<b>-</b>	
Division: 552- Senior Center Total:	51,000	58,207		58,207	19,150		19,150	39,057	33%	19,150	
Division: 553- Tiny Tots Total:	2,950	2,950		2,950	-		-	2,950	0%	-	
Division: 554- Youth Center Total:	10,000	10,000		10,000	65		65	9,935	1%	65	
<b>Community Services Total:</b>	<b>63,950</b>	<b>71,157</b>	<b>-</b>	<b>71,157</b>	<b>19,215</b>	<b>-</b>	<b>19,215</b>	<b>51,942</b>	<b>27%</b>	<b>19,215</b>	
Sewer Collections Total:	-	50,568		50,568	50,563		50,563	5	100%	50,563	
<b>Sub-Total:</b>	<b>3,264,377</b>	<b>3,939,538</b>	<b>-</b>	<b>3,939,538</b>	<b>1,369,189</b>	<b>364,629</b>	<b>1,733,818</b>	<b>2,205,720</b>	<b>44%</b>	<b>1,369,189</b>	
Operating Transfer Out:	715,500	715,500		715,500	692,901		692,901	22,599	97%	692,901	
<b>Expenditure Total:</b>	<b>3,979,877</b>	<b>4,655,038</b>	<b>-</b>	<b>4,655,038</b>	<b>2,062,091</b>	<b>364,629</b>	<b>2,426,719</b>	<b>2,228,319</b>	<b>52%</b>	<b>2,062,091</b>	
<b>General Fund and Measure S Expenditure Total:</b>	<b>26,202,382</b>	<b>29,110,896</b>	<b>233,229</b>	<b>29,344,125</b>	<b>24,627,590</b>	<b>421,995</b>	<b>25,049,584</b>	<b>4,294,540</b>	<b>85%</b>	<b>24,860,818</b>	
<b>General Fund and Measure S Net Results:</b>	<b>(4,575,095)</b>	<b>(6,668,421)</b>	<b>(25,179)</b>	<b>(6,693,600)</b>	<b>(1,768,545)</b>	<b>(421,995)</b>	<b>(2,190,539)</b>	<b>(4,503,061)</b>	<b>33%</b>	<b>(2,001,773)</b>	
<b>Fund Balance July 1, 2021</b>	<b>12,803,691</b>	<b>12,803,691</b>		<b>12,803,691</b>	<b>12,803,691</b>					<b>12,803,691</b>	
<b>Estimated Fund Balance June 30, 2022</b>	<b>8,228,596</b>	<b>6,135,270</b>		<b>6,110,091</b>	<b>11,035,146</b>					<b>10,801,918</b>	
<b>Fund: 150 - General Reserve</b>											
370- Interest and Investment Income	-	-		-	(249,883)		(249,883)	(249,883)	0%	(249,883)	
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(249,883)</b>	<b>-</b>	<b>(249,883)</b>	<b>(249,883)</b>	<b>0%</b>	<b>(249,883)</b>	
399- Transfer In Total:	-	949,715		949,715	949,715		949,715	-	0%	949,715	
<b>General Reserve Net Results:</b>	<b>-</b>	<b>949,715</b>	<b>-</b>	<b>949,715</b>	<b>699,832</b>		<b>699,832</b>	<b>(249,883)</b>	<b>74%</b>	<b>699,832</b>	
<b>Fund Balance July 1, 2021</b>	<b>7,492,770</b>	<b>7,492,770</b>		<b>7,492,770</b>	<b>7,492,770</b>					<b>7,492,770</b>	
<b>Estimated Fund Balance June 30, 2022</b>	<b>7,492,770</b>	<b>8,442,485</b>		<b>8,442,485</b>	<b>8,192,602</b>					<b>8,192,602</b>	
<b>Fund: 160 - Equipment Reserve</b>											
392- Sale of Property	-	-		-	17,000		17,000	17,000	0	17,000	
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,000</b>	<b>-</b>	<b>17,000</b>	<b>17,000</b>	<b>0%</b>	<b>17,000</b>	
399- Transfers In Total:	85,000	85,000		85,000	85,000		85,000	-	100%	85,000	
<b>Sources Total:</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>85,000</b>	<b>102,000</b>	<b>-</b>	<b>102,000</b>	<b>17,000</b>	<b>120%</b>	<b>102,000</b>	
<b>Expenditures</b>											
Division: 342- Road Maintenance Total:	194,000	194,000		194,000	104,242	39,434	143,676	50,324	74%	104,242	
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%	-	
<b>Expenditures Total:</b>	<b>279,000</b>	<b>279,000</b>	<b>-</b>	<b>279,000</b>	<b>104,242</b>	<b>39,434</b>	<b>143,676</b>	<b>135,324</b>	<b>51%</b>	<b>104,242</b>	
<b>Equipment Reserve Net Results:</b>	<b>(194,000)</b>	<b>(194,000)</b>		<b>(194,000)</b>	<b>(2,242)</b>	<b>(39,434)</b>	<b>(41,676)</b>	<b>152,324</b>	<b>21%</b>	<b>(2,242)</b>	
<b>Fund Balance July 1, 2021</b>	<b>243,408</b>	<b>243,408</b>		<b>243,408</b>	<b>243,408</b>					<b>243,408</b>	
<b>Estimated Fund Balance June 30, 2022</b>	<b>49,408</b>	<b>49,408</b>		<b>49,408</b>	<b>241,166</b>					<b>241,166</b>	



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 200 - Gas Tax Fund</b>											
321- Intergovernmental Taxes	906,667	906,667		906,667	850,633		850,633	(56,034)	94%	850,633	
370- Interest and Investment Income	5,000	5,000		5,000	(5,931)		(5,931)	(10,931)	-119%	(5,931)	
383- Reimbursements	7,636	7,636		7,636	18,050		18,050	10,414	236%	18,050	
<b>Revenue Total:</b>	<b>919,303</b>	<b>919,303</b>	<b>-</b>	<b>919,303</b>	<b>862,752</b>	<b>-</b>	<b>862,752</b>	<b>56,551</b>	<b>94%</b>	<b>862,752</b>	
<b>Expenditures</b>											
Division: 342- Road Maintenance Total:	1,074,728	1,074,728		1,074,728	489,964		489,964	584,764	46%	489,964	
<b>Expenditures Total:</b>	<b>1,074,728</b>	<b>1,074,728</b>	<b>-</b>	<b>1,074,728</b>	<b>489,964</b>	<b>-</b>	<b>489,964</b>	<b>584,764</b>	<b>46%</b>	<b>489,964</b>	
<b>Gas Tax Fund Net Results:</b>	<b>(155,425)</b>	<b>(155,425)</b>		<b>(155,425)</b>	<b>372,787</b>	<b>-</b>	<b>372,787</b>	<b>528,212</b>	<b>-240%</b>	<b>372,787</b>	
<b>Fund Balance July 1, 2021</b>	<b>356,517</b>	<b>356,517</b>		<b>356,517</b>	<b>356,517</b>					<b>356,517</b>	
<b>Estimated Fund Balance June 30, 2022</b>	<b>201,092</b>	<b>201,092</b>		<b>201,092</b>	<b>729,304</b>					<b>729,304</b>	
<b>Fund: 201 - Restricted Real Estate Maintenance Fund</b>											
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	-	-		-	2,700		2,700	2,700	0%	2,700	
<b>Revenue Total:</b>	<b>39,991</b>	<b>39,991</b>	<b>-</b>	<b>39,991</b>	<b>3,175</b>	<b>-</b>	<b>3,175</b>	<b>36,816</b>	<b>8%</b>	<b>3,175</b>	
<b>Expenditures</b>											
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	19,478		19,478	6,522	75%	19,478	
<b>Expenditures Total:</b>	<b>26,000</b>	<b>26,000</b>	<b>-</b>	<b>26,000</b>	<b>19,478</b>	<b>-</b>	<b>19,478</b>	<b>6,522</b>	<b>75%</b>	<b>19,478</b>	
<b>Restricted Real Estate Maint Fund Net Results:</b>	<b>13,991</b>	<b>13,991</b>		<b>13,991</b>	<b>(16,303)</b>		<b>(16,303)</b>	<b>(30,294)</b>	<b>-117%</b>	<b>(16,303)</b>	
<b>Fund Balance July 1, 2021</b>	<b>181,183</b>	<b>181,183</b>		<b>181,183</b>	<b>181,183</b>					<b>181,183</b>	
<b>Estimated Fund Balance June 30, 2022</b>	<b>195,175</b>	<b>195,175</b>		<b>195,175</b>	<b>164,881</b>					<b>164,881</b>	
<b>Fund: 203 - Public Safety Augmentation Fund</b>											
321- Intergovernmental Taxes	170,266	170,266		170,266	265,501		265,501	95,235	156%	265,501	
370- Interest and Investment Income	2,500	2,500		2,500	(4,630)		(4,630)	(7,130)	-185%	(4,630)	
<b>Revenue Total:</b>	<b>172,766</b>	<b>172,766</b>	<b>-</b>	<b>172,766</b>	<b>260,870</b>	<b>-</b>	<b>260,870</b>	<b>88,104</b>	<b>151%</b>	<b>260,870</b>	
<b>Expenditures</b>											
Division: 221- Police Operations Total:	204,574	204,574		204,574	154,595		154,595	49,979	76%	154,595	
<b>Expenditures Total:</b>	<b>204,574</b>	<b>204,574</b>	<b>-</b>	<b>204,574</b>	<b>154,595</b>	<b>-</b>	<b>154,595</b>	<b>49,979</b>	<b>76%</b>	<b>154,595</b>	
<b>Public Safety Augmentation Fund Net Results:</b>	<b>(31,808)</b>	<b>(31,808)</b>		<b>(31,808)</b>	<b>106,275</b>		<b>106,275</b>	<b>138,083</b>	<b>-334%</b>	<b>106,275</b>	
<b>Fund Balance July 1, 2021</b>	<b>410,914</b>	<b>410,914</b>		<b>410,914</b>	<b>410,914</b>					<b>410,914</b>	
<b>Estimated Fund Balance June 30, 2022</b>	<b>379,106</b>	<b>379,106</b>		<b>379,106</b>	<b>517,190</b>					<b>517,190</b>	
<b>Fund: 205 - Traffic Safety Fund</b>											
351- Fines and Forfeitures	45,000	45,000		45,000	28,821		28,821	(16,179)	64%	28,821	
370- Interest and Investment Income	1,500	1,500		1,500	(2,754)		(2,754)	(4,254)	-184%	(2,754)	
<b>Revenue Total:</b>	<b>46,500</b>	<b>46,500</b>	<b>-</b>	<b>46,500</b>	<b>26,067</b>	<b>-</b>	<b>26,067</b>	<b>(20,433)</b>	<b>56%</b>	<b>26,067</b>	
<b>Expenditures</b>											
Division: 227- Police Grants Total:	20,261	20,261		20,261	9,219		9,219	11,042	46%	9,219	
<b>Expenditures Total:</b>	<b>20,261</b>	<b>20,261</b>	<b>-</b>	<b>20,261</b>	<b>9,219</b>	<b>-</b>	<b>9,219</b>	<b>11,042</b>	<b>46%</b>	<b>9,219</b>	
<b>Traffic Safety Fund Net Results:</b>	<b>26,239</b>	<b>26,239</b>		<b>26,239</b>	<b>16,848</b>		<b>16,848</b>	<b>(9,391)</b>	<b>64%</b>	<b>16,848</b>	
<b>Fund Balance July 1, 2021</b>	<b>234,979</b>	<b>234,979</b>		<b>234,979</b>	<b>234,979</b>					<b>234,979</b>	
<b>Estimated Fund Balance June 30, 2022</b>	<b>261,218</b>	<b>261,218</b>		<b>261,218</b>	<b>251,826</b>					<b>251,826</b>	
<b>Fund: 206 - Supplemental Law Enforcement Svc Fund</b>											
323- State Grants	156,727	156,727		156,727	161,285		161,285	4,558	103%	161,285	
370- Interest and Investment Income	1,600	1,600		1,600	(4,472)		(4,472)	(6,072)	-280%	(4,472)	
<b>Revenue Total:</b>	<b>158,327</b>	<b>158,327</b>	<b>-</b>	<b>158,327</b>	<b>156,813</b>	<b>-</b>	<b>156,813</b>	<b>(1,514)</b>	<b>99%</b>	<b>156,813</b>	
<b>Expenditures</b>											
Division: 227- Police Grants Total:	104,188	104,188		104,188	113,750		113,750	(9,562)	109%	113,750	
<b>Expenditures Total:</b>	<b>104,188</b>	<b>104,188</b>	<b>-</b>	<b>104,188</b>	<b>113,750</b>	<b>-</b>	<b>113,750</b>	<b>(9,562)</b>	<b>109%</b>	<b>113,750</b>	
<b>Sup Law Enforce Svc Fund Net Results:</b>	<b>54,139</b>	<b>54,139</b>		<b>54,139</b>	<b>43,063</b>		<b>43,063</b>	<b>(11,076)</b>	<b>80%</b>	<b>43,063</b>	
<b>Fund Balance July 1, 2021</b>	<b>328,953</b>	<b>328,953</b>		<b>328,953</b>	<b>328,953</b>					<b>328,953</b>	
<b>Estimated Fund Balance June 30, 2022</b>	<b>383,092</b>	<b>383,092</b>		<b>383,092</b>	<b>372,015</b>					<b>372,015</b>	



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 207 - NPDES Storm Water Fund</b>											
321- Intergovernmental Taxes	323,978	323,978		323,978	255,408		255,408	(68,570)	79%	255,408	
370- Interest and Investment Income	150	150		150	884		884	734	589%	884	
<b>Revenue Total:</b>	<b>324,128</b>	<b>324,128</b>	<b>-</b>	<b>324,128</b>	<b>256,292</b>	<b>-</b>	<b>256,292</b>	<b>(67,836)</b>	<b>79%</b>	<b>256,292</b>	
<b>Expenditures</b>											
Division: 342- Road Maintenance Total:	28,874	28,874		28,874	10,000		10,000	18,874	35%	10,000	
Division: 344- NPDES Storm Drain Total:	391,811	408,811		408,811	287,082		287,082	121,729	70%	287,082	
<b>Expenditures Total:</b>	<b>420,685</b>	<b>437,685</b>	<b>-</b>	<b>437,685</b>	<b>297,082</b>	<b>-</b>	<b>297,082</b>	<b>140,603</b>	<b>68%</b>	<b>297,082</b>	
<b>NPDES Storm Water Fund Net Results:</b>	<b>(96,557)</b>	<b>(113,557)</b>		<b>(113,557)</b>	<b>(40,791)</b>		<b>(40,791)</b>	<b>72,766</b>	<b>36%</b>	<b>(40,791)</b>	
<b>Fund Balance July 1, 2021</b>	<b>1,853</b>	<b>1,853</b>		<b>1,853</b>	<b>1,853</b>					<b>1,853</b>	
<b>Estimated Fund Balance June 30, 2022</b>	<b>(94,704)</b>	<b>(111,704)</b>		<b>(111,704)</b>	<b>(38,938)</b>					<b>(38,938)</b>	
<b>Fund: 209 - Recreation Fund</b>											
Division: 551- Recreation Administration	17,550	17,000		17,000	48,737		48,737	31,737	287%	48,737	
Division: 552- Senior Center	224,220	85,377		85,377	103,253		103,253	17,876	121%	103,253	
Division: 553- Tiny Tots	140,125	105,737		105,737	119,051		119,051	13,314	113%	119,051	
Division: 554- Youth Center	34,340	5,000		5,000	2,451		2,451	(2,549)	49%	2,451	
Division: 555- Day Camp	20,790	4,000		4,000	11,887		11,887	7,887	297%	11,887	
Division: 557- Swim Center	74,953	70,207		70,207	95,420		95,420	25,213	136%	95,420	
Division: 558- Memorial Hall	7,594	7,594		7,594	3,308		3,308	(4,285)	44%	3,308	
Division: 559- Tennis	350	350		350	289		289	(61)	83%	289	
<b>Revenue Total:</b>	<b>519,922</b>	<b>295,265</b>	<b>-</b>	<b>295,265</b>	<b>384,397</b>	<b>-</b>	<b>384,397</b>	<b>89,132</b>	<b>130%</b>	<b>384,397</b>	
Operating Transfers in:	673,331	1,091,962		1,091,962	948,943		948,943	(143,019)	87%	948,943	
<b>Sources Total</b>	<b>1,193,253</b>	<b>1,387,227</b>	<b>-</b>	<b>1,387,227</b>	<b>1,333,340</b>	<b>-</b>	<b>1,333,340</b>	<b>(53,887)</b>	<b>96%</b>	<b>1,333,340</b>	
<b>Expenditures</b>											
Division: 117- General Government Total:	-	-		-	7,549		7,549	(7,549)	0%	7,549	
Division: 551- Recreation Administration Total:	534,654	551,653		551,653	532,364		532,364	19,289	97%	532,364	
Division: 552- Senior Center Total:	448,819	375,390		375,390	399,234		399,234	(23,844)	106%	399,234	
Division: 553- Tiny Tots Total:	149,744	148,518		148,518	141,020		141,020	7,498	95%	141,020	
Division: 554- Youth Center Total:	216,749	173,296		173,296	111,786		111,786	61,511	65%	111,786	
Division: 555- Day Camp Total:	64,315	31,350		31,350	23,180		23,180	8,170	74%	23,180	
Division: 557- Swim Center Total:	111,167	119,673		119,673	137,822		137,822	(18,149)	115%	137,822	
Division: 558- Memorial Hall Total:	10,900	10,600		10,600	5,162		5,162	5,438	49%	5,162	
Division: 559- Tennis Total:	5,700	5,920		5,920	4,385		4,385	1,535	74%	4,385	
<b>Expenditures Total:</b>	<b>1,542,048</b>	<b>1,416,400</b>	<b>-</b>	<b>1,416,400</b>	<b>1,362,502</b>	<b>-</b>	<b>1,362,502</b>	<b>53,898</b>	<b>96%</b>	<b>1,362,502</b>	
<b>Recreation Fund Net Results:</b>	<b>(348,795)</b>	<b>(29,173)</b>		<b>(29,173)</b>	<b>(29,162)</b>		<b>(29,162)</b>	<b>11</b>	<b>100%</b>	<b>(29,162)</b>	
<b>Fund Balance July 1, 2021</b>	<b>29,162</b>	<b>29,162</b>		<b>29,162</b>	<b>29,162</b>					<b>29,162</b>	
<b>Estimated Fund Balance June 30, 2022</b>	<b>(319,634)</b>	<b>(12)</b>		<b>(12)</b>	<b>(0)</b>					<b>(0)</b>	
<b>Fund: 212 - Building &amp; Planning</b>											
323- State Grants	205,000	205,000		205,000	-		-	(205,000)	0%	-	
332- Permits	487,000	487,000		487,000	480,430		480,430	(6,570)	99%	480,430	
341- Review Fees	850,000	850,000		850,000	361,433		361,433	(488,567)	43%	361,433	
342- Other Fees	50,700	50,700		50,700	65,442		65,442	14,742	129%	65,442	
344- Impact Fees	-	-		-	572		572	572	0%	572	
370- Interest and Investment Income	7,000	7,000		7,000	3,072		3,072	(3,928)	44%	3,072	
384- Other Revenue	6,000	6,000		6,000	-		-	(6,000)	0%	-	
<b>Revenue Total:</b>	<b>1,605,700</b>	<b>1,605,700</b>	<b>-</b>	<b>1,605,700</b>	<b>910,950</b>	<b>-</b>	<b>910,950</b>	<b>(694,750)</b>	<b>57%</b>	<b>910,950</b>	
Operating Transfers In:	-	481,051		481,051	481,051		481,051	0	0%	481,051	
<b>Sources Total</b>	<b>1,605,700</b>	<b>2,086,751</b>		<b>2,086,751</b>	<b>1,392,001</b>	<b>-</b>	<b>1,392,001</b>	<b>(694,750)</b>	<b>67%</b>	<b>1,392,001</b>	
<b>Expenditures</b>											
Division: 461- Planning Total:	838,219	1,254,269		1,254,269	749,792		749,792	504,477	60%	749,792	
Division: 462- Building Inspection Total:	889,535	1,360,363		1,360,363	1,032,776		1,032,776	327,587	76%	1,032,776	
<b>Expenditures Total:</b>	<b>1,727,753</b>	<b>2,614,632</b>	<b>-</b>	<b>2,614,632</b>	<b>1,782,568</b>	<b>-</b>	<b>1,782,568</b>	<b>832,064</b>	<b>68%</b>	<b>1,782,568</b>	
<b>Building &amp; Planning Net Results:</b>	<b>(122,053)</b>	<b>(527,881)</b>		<b>(527,881)</b>	<b>(390,567)</b>		<b>(390,567)</b>	<b>137,314</b>	<b>74%</b>	<b>(390,567)</b>	
<b>Fund Balance July 1, 2021</b>	<b>(134,313)</b>	<b>(134,313)</b>		<b>(134,313)</b>	<b>(134,313)</b>					<b>(134,313)</b>	
<b>Estimated Fund Balance June 30, 2022</b>	<b>(256,366)</b>	<b>(662,194)</b>		<b>(662,194)</b>	<b>(524,880)</b>					<b>(524,880)</b>	





	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 213 - Refuse Management Fund</b>											
323- State Grants	60,060	60,060		60,060	66,826		66,826	6,766	111%	66,826	
370- Interest and Investment Income	6,000	6,000		6,000	(1,768)		(1,768)	(7,768)	-29%	(1,768)	
Revenue Total:	66,060	66,060	-	66,060	65,058	-	65,058	(1,002)	98%	65,058	
<b>Expenditures</b>											
Division: 346- Waste Reduction Total:	140,858	140,858		140,858	106,591		106,591	34,267	76%	106,591	
Expenditures Total:	140,858	140,858	-	140,858	106,591	-	106,591	34,267	76%	106,591	
Refuse Management Fund Net Results:	(74,798)	(74,798)		(74,798)	(41,533)		(41,533)	33,265	56%	(41,533)	
Fund Balance July 1, 2021	192,376	192,376		192,376	192,376					192,376	
Estimated Fund Balance June 30, 2022	117,578	117,578		117,578	150,843					150,843	
<b>Fund: 214 - Solid Waste Fund</b>											
323- State Grants	-	-	28,327	28,327	28,327		28,327	-	100%	28,327	[2]
370- Interest and Investment Income	8,000	8,000		8,000	(20,738)		(20,738)	(28,738)	-259%	(20,738)	[3]
383- Reimbursements	360,000	360,000		360,000	386,514		386,514	26,514	107%	386,514	
Revenue Total:	368,000	368,000	28,327	396,327	394,103	-	394,103	(2,224)	99%	394,103	
<b>Expenditures</b>											
Division: 342- Road Maintenance Total:	336,445	336,445	3,000	339,445	194,241	88,413	282,654	56,791	83%	194,241	
Division: 345- Park Maintenance Total:	425,000	425,000		425,000	-		-	425,000	0%	-	
Expenditures Total:	761,445	761,445	3,000	764,445	194,241	88,413	282,654	481,791	37%	194,241	
Solid Waste Fund Net Results:	(393,445)	(393,445)		(393,445)	199,862	(88,413)	111,449	479,567	-28%	199,862	
Fund Balance July 1, 2021	1,863,362	1,863,362		1,863,362	1,863,362					1,863,362	
Estimated Fund Balance June 30, 2022	1,469,917	1,469,917		1,469,917	2,063,224					2,063,224	
<b>Fund: 215 - Measure C and J Fund</b>											
324- Other Grants	390,147	475,247		475,247	470,247		470,247	(5,000)	99%	470,247	
370- Interest and Investment Income	8,000	(3,152)		(3,152)	(23,256)		(23,256)	(20,104)	738%	(23,256)	
Revenue Total:	398,147	472,095	-	472,095	446,991	-	446,991	(25,104)	95%	446,991	
<b>Expenditures</b>											
Division: 117- General Government Total:	48,930	48,930		48,930	49,664		49,664	(734)	102%	49,664	
Division: 341- Administration/Engineering Total:	120,487	120,487		120,487	118,988		118,988	1,499	99%	118,988	
Division: 342- Road Maintenance Total:	765,772	765,772		765,772	10,073		10,073	755,699	1%	10,073	
Division: 343- Facility Maintenance Total:	2,000	2,000		2,000	-		-	2,000	0%	-	
Expenditures Total:	937,189	937,189	-	937,189	178,725	-	178,725	758,464	19%	178,725	
Measure C and J Fund Net Results:	(539,042)	(465,094)	-	(465,094)	268,266		268,266	733,360	-58%	268,266	
Fund Balance July 1, 2021	2,057,182	2,057,182		2,057,182	2,057,182					2,057,182	
Estimated Fund Balance June 30, 2022	1,518,140	1,592,088		1,592,088	2,325,449					2,325,449	
<b>Fund: 216 - Rate Stabilization Fund</b>											
370- Interest and Investment Income	-	-		-	(2,216)		(2,216)	(2,216)	0%	(2,216)	
383- Reimbursements	-	-		-	17,499		17,499	17,499	0%	17,499	
Revenue Total:	-	-	-	-	15,283	-	15,283	15,283	0%	15,283	
Expenditures Total:	-	-		-	-		-	-	0%	-	
Rate Stabilization Fund Net Results:	-	-		-	15,283		15,283	15,283	0%	15,283	
Fund Balance July 1, 2021	184,676	184,676		184,676	184,676					184,676	
Estimated Fund Balance June 30, 2022	184,676	184,676		184,676	199,959					199,959	
<b>Fund: 217 - American Rescue Plan Act Fund</b>											
322- Federal Grants	-	2,302,505		2,302,505	2,302,505		2,302,505	-	100%	2,302,505	
Revenue Total:	-	2,302,505	-	2,302,505	2,302,505	-	2,302,505	-	100%	2,302,505	
<b>Expenditures</b>											
Division: 117- General Government Total:	-	-		-	530,606		530,606	(530,606)	0%	530,606	
Expenditures Total:	-	-	-	-	530,606	-	530,606	(530,606)	0%	530,606	
American Rescue Plan Act Fund Net Results:	-	2,302,505		2,302,505	1,771,899		1,771,899	(530,606)	77%	1,771,899	
Fund Balance July 1, 2021	-	-		-	-					-	
Estimated Fund Balance June 30, 2022	-	2,302,505		2,302,505	1,771,899					1,771,899	

## NOTES:

[2] Increase to account for State of California SB 1383 Grant.

[3] Increase for State of California SB 1383 Grant expenditures.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 225 - Asset Seizure-Adjudicated Fund</b>											
370- Interest and Investment Income	-	-	-	-	(766)	-	(766)	(766)	0%	(766)	
Revenue Total:	-	-	-	-	(766)	-	(766)	(766)	0%	(766)	
<b>Expenditures</b>											
Division: 221- Police Operations Total:	86,562	86,562	-	86,562	29,000	-	29,000	57,562	34%	29,000	
Expenditures Total:	86,562	86,562	-	86,562	29,000	-	29,000	57,562	34%	29,000	
Asset Seizure-Adjudicated Fund Net Results:	(86,562)	(86,562)	-	(86,562)	(29,766)	-	(29,766)	56,796	0%	(29,766)	
Fund Balance July 1, 2021	87,341	87,341	-	87,341	87,341	-	-	-	-	87,341	
Estimated Fund Balance June 30, 2022	779	779	-	779	57,576	-	-	-	-	57,576	
<b>Fund: 226 - CASp Certification and Training Fund</b>											
342- Other Fees	-	-	-	-	8,172	-	8,172	8,172	0%	8,172	
Revenue Total:	-	-	-	-	8,172	-	8,172	8,172	0%	8,172	
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-	
CASp Certification and Training Fund Net Results:	-	-	-	-	8,172	-	8,172	8,172	0%	8,172	
Fund Balance July 1, 2021	27,417	27,417	-	27,417	27,417	-	-	-	-	27,417	
Estimated Fund Balance June 30, 2022	27,417	27,417	-	27,417	35,590	-	-	-	-	35,590	
<b>Fund: 275 - Parkland Dedication Fund</b>											
344- Impact Fees	-	-	-	-	-	-	-	-	#DIV/0!	-	
370- Interest and Investment Income	-	-	-	-	(8,595)	-	(8,595)	(8,595)	#DIV/0!	(8,595)	
Revenue Total:	-	-	-	-	(8,595)	-	(8,595)	(8,595)	#DIV/0!	(8,595)	
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-	
Parkland Dedication Fund Net Results:	-	-	-	-	(8,595)	-	(8,595)	(8,595)	0%	(8,595)	
Fund Balance July 1, 2021	104,448	104,448	-	104,448	104,448	-	-	-	-	104,448	
Estimated Fund Balance June 30, 2022	104,448	104,448	-	104,448	95,854	-	-	-	-	95,854	
<b>Fund: 276 - Growth Impact Fund</b>											
344- Impact Fees	229,834	229,834	-	229,834	2,452,573	-	2,452,573	2,222,739	1067%	2,452,573	
370- Interest and Investment Income	-	-	-	-	(10,748)	-	(10,748)	(10,748)	0%	(10,748)	
Revenue Total:	229,834	229,834	-	229,834	2,441,826	-	2,441,826	2,211,992	1062%	2,441,826	
<b>Expenditures</b>											
Division: 344- NPDES Storm Drain Total:	258,000	243,070	-	243,070	-	-	-	243,070	0%	-	
Expenditures Total:	258,000	243,070	-	243,070	-	-	-	243,070	0%	-	
Growth Impact Fund Net Results:	(28,166)	(13,236)	-	(13,236)	2,441,826	-	2,441,826	2,455,062	-18448%	2,441,826	
Fund Balance July 1, 2021	141,492	141,492	-	141,492	141,492	-	-	-	-	141,492	
Estimated Fund Balance June 30, 2022	113,326	128,256	-	128,256	2,583,317	-	-	-	-	2,583,317	
<b>Fund: 285 - Housing Land Held for Resale</b>											
370- Interest and Investment Income	50,000	50,000	-	50,000	(44,948)	-	(44,948)	(94,948)	-90%	(44,948)	
384- Other Revenue	-	-	-	-	41,492	-	41,492	41,492	0%	41,492	
393- Loan/Bond Proceeds	1,683,692	1,683,692	-	1,683,692	1,683,692	-	1,683,692	-	100%	1,683,692	
Revenue Total:	1,733,692	1,733,692	-	1,733,692	1,680,236	-	1,680,236	(53,456)	97%	1,680,236	
<b>Expenditures</b>											
Division: 461- Planning Total:	77,738	77,738	-	77,738	47,382	-	47,382	30,356	61%	47,382	
Division: 464- Housing Administration Total:	151,060	151,060	-	151,060	50,199	-	50,199	100,861	33%	50,199	
Expenditures Total:	228,798	228,798	-	228,798	97,581	-	97,581	131,217	43%	97,581	
Housing Land Held for Resale Net Results:	1,504,894	1,504,894	-	1,504,894	1,582,655	-	1,582,655	77,761	105%	1,582,655	
Fund Balance July 1, 2021	7,835,513	7,835,513	-	7,835,513	7,835,513	-	-	-	-	7,835,513	
Estimated Fund Balance June 30, 2022	9,340,407	9,340,407	-	9,340,407	9,418,168	-	-	-	-	9,418,168	
<b>Fund: 310 - Lighting &amp; Landscape Districts</b>											
321- Intergovernmental Taxes	54,768	54,768	-	54,768	49,768	-	49,768	(5,000)	91%	49,768	
383- Reimbursements	7,500	7,500	-	7,500	-	-	-	(7,500)	0%	-	
Revenue Total:	62,268	62,268	-	62,268	49,768	-	49,768	(12,500)	80%	49,768	
<b>Expenditures</b>											
Division: 347- Landscape & Lighting PVR North Total:	32,315	32,315	-	32,315	22,221	-	22,221	10,094	69%	22,221	
Division: 348- Landscape & Lighting PVR South Total:	29,810	29,810	-	29,810	20,389	-	20,389	9,421	68%	20,389	
Expenditures Total:	62,125	62,125	-	62,125	42,611	-	42,611	19,514	69%	42,611	
Lighting & Landscape Districts Net Results:	143	143	-	143	7,157	-	7,157	7,014	5009%	7,157	
Fund Balance July 1, 2021	35,953	35,953	-	35,953	35,953	-	-	-	-	35,953	
Estimated Fund Balance June 30, 2022	36,095	36,095	-	36,095	43,110	-	-	-	-	43,110	



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 317 - Pinole Valley Caretaker Fund</b>											
381- Rental Income	15,000	15,000		15,000	-		-	(15,000)	0%	-	
Revenue Total:	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	-	
<b>Expenditures</b>											
Division: 345- Park Maintenance Total:	14,755	14,755		14,755	1,833		1,833	12,922	12%	1,833	
Expenditures Total:	14,755	14,755	-	14,755	1,833	-	1,833	12,922	12%	1,833	
Pinole Valley Caretaker Fund Net Results:	245	245		245	(1,833)		(1,833)	(2,078)	-748%	(1,833)	
Fund Balance July 1, 2021	(327)	(327)		(327)	(327)					(327)	
Estimated Fund Balance June 30, 2022	(82)	(82)		(82)	(2,159)					(2,159)	
<b>Fund: 324 - Public Facilities Fund</b>											
<b>Expenditures</b>											
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, 2021	541,649	541,649		541,649	541,649					541,649	
Estimated Fund Balance June 30, 2022	471,649	471,649		471,649	541,649					541,649	
<b>Fund: 325 - City Street Improvements</b>											
322- Federal Grants	-	156,960		156,960	336,189		336,189	179,229	214%	336,189	
323- State Grants	-	1,451		1,451	20,292		20,292	18,841	1398%	20,292	
324- Other Grants	-	131,183		131,183	268,486		268,486	137,303	205%	268,486	
351- Fines and Forfeiture	-	-		-	160		160	160	0%	160	
Revenue Total:	-	289,594	-	289,594	625,127	-	625,127	335,533	216%	625,127	
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000	
Sources Total:	250,000	539,594	-	539,594	875,127		875,127	335,533	162%	875,127	
<b>Expenditures</b>											
Division: 342- Road Maintenance Total:	1,281,102	1,528,102		1,528,102	569,001	360,538	929,540	598,562	61%	569,001	
Expenditures Total:	1,281,102	1,528,102	-	1,528,102	569,001	360,538	929,540	598,562	61%	569,001	
City Street Improvements Net Results:	(1,031,102)	(988,508)	-	(988,508)	306,126	(360,538)	(54,412)	934,096	6%	306,126	
Fund Balance July 1, 2021	1,246,864	1,246,864		1,246,864	1,246,864					1,246,864	
Estimated Fund Balance June 30, 2022	215,762	258,356		258,356	1,552,990					1,552,990	
<b>Fund: 327 - Park Grants (Measure WW)</b>											
370- Interest and Investment Income	-	-		-	(284)		(284)	(284)	0%	(284)	
Revenue Total:	-	-	-	-	(284)	-	(284)	(284)	0%	(284)	
<b>Expenditures</b>											
Division: 345- Park Maintenance Total:	189,758	189,758		189,758	-		-	189,758	0%	-	
Expenditures Total:	189,758	189,758	-	189,758	-	-	-	189,758	0%	-	
Park Grants (Measure WW) Net Results:	(189,758)	(189,758)		(189,758)	(284)		(284)	189,474	0%	(284)	
Fund Balance July 1, 2021	25,521	25,521		25,521	25,521					25,521	
Estimated Fund Balance June 30, 2022	(164,237)	(164,237)		(164,237)	25,237					25,237	
<b>Fund: 377 - Arterial Streets Rehabilitation Fund</b>											
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000	
Sources Total:	250,000	250,000	-	250,000	250,000	-	250,000	-	100%	250,000	
<b>Expenditures</b>											
Division: 342- Road Maintenance Total:	819,689	819,689		819,689	1,029,962	37,210	1,067,172	(247,483)	130%	1,029,962	
Expenditures Total:	819,689	819,689	-	819,689	1,029,962	37,210	1,067,172	(247,483)	130%	1,029,962	
Arterial Streets Rehabilitation Fund Net Results:	(569,689)	(569,689)	-	(569,689)	(779,962)	(37,210)	(817,172)	(247,483)	143%	(779,962)	
Fund Balance July 1, 2021	788,574	788,574		788,574	788,574					788,574	
Estimated Fund Balance June 30, 2022	218,885	218,885		218,885	8,612					8,612	



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 500 - Sewer Enterprise Fund</b>											
363- Sewer Enterprise Charges	7,797,500	7,797,500		7,797,500	7,789,007		7,789,007	(8,493)	100%	7,789,007	
370- Interest and Investment Income	100,000	100,000		100,000	(196,765)		(196,765)	(296,765)	-197%	(196,765)	
383- Reimbursements	-	-		-	3,046		3,046	3,046	0%	3,046	
384- Other Revenue	-	-		-	366		366	366	0%	366	
392- Proceeds from Sale of Property	-	-		-	67,262		67,262	67,262	0%	67,262	
Revenue Total:	7,897,500	7,897,500	-	7,897,500	7,662,916	-	7,662,916	(234,584)	97%	7,662,916	
<b>Expenditures</b>											
Division: 117- General Government Total:	-	-		-	12,191		12,191	(12,191)	0%	12,191	
Division: 641- Sewer Treatment Plant/Shared Total:	5,323,223	5,323,223		5,323,223	4,111,829		4,111,829	1,211,394	77%	4,111,829	
Division: 642- Sewer Collections Total:	2,193,850	2,263,850		2,263,850	1,285,049		1,285,049	978,801	57%	1,285,049	
Division: 644- WPCP Equipment/Debt Service Total:	1,609,506	1,609,506		1,609,506	596,719		596,719	1,012,787	37%	596,719	
Expenditures Total:	9,126,579	9,196,579	-	9,196,579	6,005,788	-	6,005,788	3,190,791	65%	6,005,788	
Sewer Enterprise Fund Net Results:	(1,229,079)	(1,299,079)	-	(1,299,079)	1,657,128		1,657,128	2,956,207	-128%	1,657,128	
Fund Balance July 1, 2021	21,399,210	21,399,210		21,399,210	21,399,210					21,399,210	
Estimated Fund Balance June 30, 2022	20,170,132	20,100,132		20,100,132	23,056,339					23,056,339	
<b>Fund: 503 - Plant Expansion Fund</b>											
370- Interest and Investment Income	-	-		-	6		6	6	0%	6	
383- Reimbursements	-	-		-	2,492		2,492	2,492	0%	2,492	
Revenue Total:	-	-	-	-	2,498	-	2,498	2,498	0%	2,498	
<b>Expenditures</b>											
Division: 643- Sewer Projects/Shared Total:	-	-		-	658,310		658,310	(658,310)	0%	658,310	
Expenditures Total:	-	-	-	-	658,310	-	658,310	(658,310)	0%	658,310	
Plant Expansion Fund Net Results:	-	-		-	(655,812)		(655,812)	(655,812)	0%	(655,812)	
Fund Balance July 1, 2021	2,365,557	2,365,557		2,365,557	2,365,557					2,365,557	
Estimated Fund Balance June 30, 2022	2,365,557	2,365,557		2,365,557	1,709,745					1,709,745	
<b>Fund: 505 - Cable Access TV</b>											
314- Franchise Taxes	52,972	52,972		52,972	21,934		21,934	(31,038)	41%	21,934	
365- Cable TV Charges	316,956	316,956		316,956	219,661		219,661	(97,295)	69%	219,661	
370- Interest and Investment Income	-	-		-	1,297		1,297	1,297	0%	1,297	
384- Other Revenue	5,000	5,000		5,000	-		-	(5,000)	0%	-	
Revenue Total:	374,928	374,928	-	374,928	242,892	-	242,892	(132,036)	65%	242,892	
Operating transfers in Total:	160,124	160,124	37,060	197,184	160,124		160,124	(37,060)	81%	197,184	[4]
Sources Total:	535,052	535,052		572,112	403,016	-	403,016	(169,096)	70%	440,076	
<b>Expenditures</b>											
Division: 119- Cable Access TV Total:	375,701	375,701		375,701	304,561	18,976	323,536	52,164	86%	304,561	
Division: 120- Cable Access-Community Services Total:	4,571	4,571		4,571	-		-	4,571	0%	-	
Division: 121- Cable Access-Contract Services Total:	190,494	190,494		190,494	132,383		132,383	58,111	69%	132,383	
Expenditures Total:	570,765	570,765	-	570,765	436,944	18,976	455,920	114,846	80%	436,944	
Cable Access TV Net Results:	(35,713)	(35,713)		1,347	(33,928)	(18,976)	(52,904)	(54,251)	-3928%	3,132	
Fund Balance July 1, 2021	(3,132)	(3,132)		(3,132)	(3,132)					(3,132)	
Estimated Fund Balance June 30, 2022	(38,845)	(38,845)		(1,785)	(37,060)					0	
<b>Fund: 525 - Information Systems</b>											
399- Operating Transfers In	-	-	196,169	196,169	-		-	(196,169)	0%	196,169	[5]
Sources Total:	-	-	196,169	196,169	-	-	-	(196,169)	0%	196,169	
<b>Expenditures</b>											
Division: 118- Information Systems Total:	1,011,526	1,338,354		1,338,354	729,127	7,805	736,932	601,422	55%	729,127	
Expenditures Total:	1,011,526	1,338,354	-	1,338,354	729,127	7,805	736,932	(601,422)	55%	729,127	
Indirect cost allocations Total:	(1,011,526)	(1,338,354)		(1,338,354)	(729,127)		(729,127)	609,227	54%	(729,127)	
Information Systems Net Results:	0	0	196,169	196,169	(0)	7,805	7,805	413,058	4%	196,169	
Fund Balance July 1, 2021	(196,169)	(196,169)		(196,169)	(196,169)					(196,169)	
Estimated Fund Balance June 30, 2022	(196,169)	(196,169)		0	(196,169)					(0)	

## NOTES:

[4] Increase for transfer from the General Fund to clear negative fund balance.

[5] Increase for transfer from the General Fund to clear negative fund balance.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
<b>Fund: 700 - Pension Fund</b>											
370- Interest and Investment Income	-	-		-	(2,248,500)		(2,248,500)	(2,248,500)	0%	(2,248,500)	
Revenue Total:	-	-	-	-	(2,248,500)	-	(2,248,500)	(2,248,500)	0%	(2,248,500)	
<b>Expenditures</b>											
Division: 117- General Government Total:	-	-		-	87,037		87,037	(87,037)	0%	87,037	
Transfers Out Total:	-	-		-	1,061,736		1,061,736	(1,061,736)	0%	1,061,736	
Expenditures Total:	-	-	-	-	1,148,773		1,148,773	1,148,773	0%	1,148,773	
Pension Fund Net Results:	-	-		-	(3,397,273)		(3,397,273)	(3,397,273)	0%	(3,397,273)	
Fund Balance July 1, 2021	19,442,495	19,442,495		19,442,495	19,442,495					19,442,495	
Estimated Fund Balance June 30, 2022	19,442,495	19,442,495		19,442,495	16,045,222					16,045,222	
<b>Fund: 750 - Recognized Obligation Retirement Fund</b>											
311- Property Taxes	250,000	250,000		250,000	219,147		219,147	(30,853)	88%	219,147	
Revenue Total:	250,000	250,000	-	250,000	219,147	-	219,147	(30,853)	88%	219,147	
<b>Expenditures</b>											
Division: 463- Successor Agency to RDA Total:	194,899	194,899		194,899	261,330		261,330	(66,431)	134%	261,330	
Expenditures Total:	194,899	194,899	-	194,899	261,330		261,330	66,431	134%	261,330	
Recognized Obligation Retirement Fund Net Results:	55,101	55,101		55,101	(42,183)		(42,183)	35,578	-77%	(42,183)	