



CITY COUNCIL REPORT

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DATE: SEPTEMBER 17, 2024
TO: MAYOR AND COUNCIL MEMBERS
FROM: MARKISHA GUILLORY, FINANCE DIRECTOR
SUBJECT: FY 2023/24 FOURTH QUARTER FINANCIAL REPORT AND YEAR-END
ADJUSTMENTS

RECOMMENDATION

Staff recommends that the City Council receive the Fiscal Year (FY) 2023/24 Fourth Quarter Financial Report and adopt a resolution approving year-end budget adjustments.

BACKGROUND

The City operates on an annual budget cycle. Through the budget, the City Council approves revenue estimates and authorizes City staff to expend the City's limited financial resources. The City Council adopts an original budget prior to the start of each fiscal year, then makes adjustments to the budget throughout the year to reflect changes in expected revenues and to increase or decrease expenditures to address changes in policy or operational priorities.

As one of the many activities that the City undertakes to help ensure its financial soundness, staff provides quarterly financial reports on the City's budget condition.

The Fourth Quarter Financial Report covers financial activity for FY 2023/24, from July 1, 2023 through June 30, 2024. 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 AND ANALYSIS

Staff has reviewed the City's budget results through fourth quarter, from July 1, 2023 through June 30, 2024. City revenues and expenditures are mostly on track with original budgeted amounts. Staff does recommend some budget adjustments, which are discussed within this report and in Attachment A.

General Fund Analysis

The FY 2023/24 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 originally adopted FY 2023/24 General Fund budget included \$25.6 million in revenues, \$34.4 million in expenditures, and \$8.8 million use of the \$12.5 million unassigned fund balance (residual,

unrestricted funds) to fund several capital improvement projects and several Council-directed initiatives.

The FY 2023/24 revised (“mid-year”) budget included \$25.8 million in revenues, \$35.2 million in expenditures, and \$9.4 million use of unassigned fund balance.

As of FY 2023/24 year-end, the City estimates total revenues of \$27.1 million, expenditures of \$31.8 million, and \$4.7 million use of fund balance. The General Fund unassigned fund balance is projected to be \$7.7 million at the end of the fiscal year, at this point. The year-end estimate includes a proposed budget adjustment to increase the transfers out (operating subsidies) to the Recreation Fund and Pinole Community Television (PCTV) Fund to balance the funds. The table below summarizes the General Fund budget.

General Fund (including Measure S 2006 and 2014)	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End Actuals
Revenues	\$ 25,598,123	\$ 25,809,123	\$ -	\$ 25,809,123	\$ 27,071,183	105%	\$ 27,088,373
Expenditures	34,397,708	35,241,987	769,339	36,011,326	31,054,603	86%	31,823,942
Net surplus/deficit	(8,799,585)	(9,432,865)	(769,339)	(10,202,204)	\$ (3,983,419)		(4,735,569)
Beginning Fund Balance	12,470,865	12,470,865		12,470,865			12,470,865
Ending Fund Balance	\$ 3,671,280	\$ 3,038,000		\$ 2,268,661			\$ 7,735,296

General Fund Revenue (including Measure S 2006 and 2014)

The City Council authorized revenues in the amount of \$25.6 million in the original FY 2023/24 General Fund budget, including Measure S 2006 and 2014. The revised budget as of mid-year totaled \$25.8 million. General Fund actual revenues for FY 2023/24 totaled \$27.1 million, 105% of the amended budget. The table below summarizes the General Fund budgeted revenues.

Category	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals	% of Amended Budget	Estimated Year-End
Property Taxes	\$ 5,678,211	\$ 5,678,211	\$ -	\$ 5,678,211	\$ 5,948,810	105%	\$ 5,948,810
Sales and Use Taxes	4,621,023	4,471,023	-	4,471,023	4,411,000	99%	4,411,000
Sales and Use Taxes - Measure S 2006	2,486,000	2,486,000	-	2,486,000	2,510,464	101%	2,510,464
Sales and Use Taxes - Measure S 2014	2,486,000	2,486,000	-	2,486,000	2,508,755	101%	2,508,755
Utility Users Tax	2,085,485	2,185,485	-	2,185,485	2,445,715	112%	2,445,715
Franchise Taxes	794,658	794,658	-	794,658	901,208	113%	901,208
Other Taxes: TOT	453,200	453,200	-	453,200	378,622	84%	395,812
Other Taxes: Business License	437,514	437,514	-	437,514	467,817	107%	467,817
Intergovernmental Taxes	2,319,918	2,319,918	-	2,319,918	2,346,237	101%	2,346,237
Public Safety Charges	1,432,539	1,693,539	-	1,693,539	1,834,100	108%	1,834,100
Total Other Revenue	558,095	558,095	-	558,095	1,086,662	195%	1,086,662
Revenue Total:	23,352,643	23,563,643	-	23,563,643	24,839,390	105%	24,856,580
Transfer In from Section 115 Trust	2,245,480	2,245,480		2,245,480	2,231,793	99%	2,231,793
Revenue/Sources Total:	\$ 25,598,123	\$ 25,809,123	\$ -	\$ 25,809,123	\$ 27,071,183	105%	\$27,088,373

Sales Tax

Sales tax is the City’s largest general revenue stream, representing 37% of total ongoing General Fund revenues. For FY 2023/24, total sales tax collected, including Measure S funds, was \$9,430,219, 100% of the amended budget.

Property Tax

Property tax is the City’s second largest revenue stream, representing 22% of total ongoing General Fund revenues. It is comprised of four segments – secured, unsecured,

supplemental, and transfer tax. The largest segment is secured property tax. It is received in three installments in December (55%), April (40%), and June of each year (5%). Secured property tax revenue includes the basic 1% property tax and 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 in progress as the final debt service payment has been paid. For FY 2023/24, total property tax revenue was \$5,948,810, 105% of the amended budget. Revenue from the RPTTF portion came in higher than projected.

Utility User’s Tax

Utility Users’ Tax (UUT) is levied on telecommunication, electricity, gas, and mobile telephones. For FY 2023/24, UUT revenues collected were \$2,445,715, 112% of the amended budget. Receipts from the electricity segment came in significantly higher than projected.

Franchise Tax

Franchise Tax is levied on gas, electricity, cable, and refuse. For FY 2023/24, revenues collected were \$901,208, 113% of the amended budget. Receipts from the refuse segment was significantly higher than projected.

Transient Occupancy Tax

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 2023/24, revenues collected were \$378,622, 84% of the amended budget. Short-term lodging has been trending downward.

Business License

Business License Tax is assessed on all businesses doing business within City limits. For FY 2023/24, revenues collected from renewals and new businesses totaled \$467,817, 107% of the amended budget.

Intergovernmental Taxes

Intergovernmental Taxes is comprised of the Motor Vehicle License Fee (VLF), which is the City’s share of motor vehicle license fees levied, collected, and apportioned by the State. This category also includes the Homeowners Property Tax Relief, which is a reimbursement from the State to offset loss of property tax for the state-imposed homeowner exemption. This revenue is received in two equal installments. For FY 2023/24, revenue collected was \$2,346,237, 101% of the amended budget.

Public Safety Charges

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 2023/24, public safety charges were \$1,834,100, 108% of the amended budget. Actual revenue was higher than projected due to a true-up payment that was made in first quarter for the prior fiscal year.

Other Revenues

Other revenues include permits, fees, fines and forfeitures, rental income, proceeds from the sale of property, investment income, and grants. For FY 2023/24, all revenues in this category totaled \$1,086,662, 195% of the amended budget. Actual revenue was higher than projected mostly due to permit activity.

Other Financing Sources/Transfer In

The transfer in comes from the Section 115 Trust to offset the increase in pension costs in the General Fund. The amount of the transfer is based on total expenditures at year-end. For FY 2023/24, the transfer in to the General Fund was \$2,231,793, 99% of the amended budget.

General Fund Expenditures (including Measure S 2006 and 2014)

The City Council authorized expenditures in the amount of \$34.4 million in the original FY 2023/24 General Fund budget. The revised budget was increased to \$35.2 million. General Fund actual expenditures for FY 2023/24 totaled \$31.1 million (including encumbrances), 86% of the amended budget. The table below summarizes the General Fund budgeted expenditures. *As mentioned above, staff recommends budget adjustments totaling \$769,399 to increase the transfers out (operating subsidies) to the Recreation Fund and the PCTV Fund to balance those funds.*

Department	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End Actuals
City Council	\$ 212,212	\$ 215,412	\$ -	\$ 215,412	\$ 227,194	105%	\$ 227,194
City Manager	590,960	602,710	-	602,710	535,472	89%	535,472
City Clerk	624,354	624,354	-	624,354	615,496	99%	615,496
City Treasurer	8,727	8,727	-	8,727	9,681	111%	9,681
City Attorney	320,428	320,428	-	320,428	229,817	72%	229,817
Finance Department	854,336	1,037,368	-	1,037,368	954,186	92%	954,186
Human Resources	888,227	888,227	-	888,227	831,985	94%	831,985
Non-Departmental	3,975,120	4,042,120	769,339	4,811,459	4,611,941	96%	5,381,280
Information Technology	3,600	3,600	-	3,600	-	0%	-
Police Department	11,062,112	11,144,842	-	11,144,842	11,583,771	104%	11,583,771
Fire Department	5,571,985	5,596,735	-	5,596,735	6,107,146	109%	6,107,146
Public Works	9,238,294	9,715,846	-	9,715,846	4,472,937	46%	4,472,937
Community Development	625,617	619,883	-	619,883	549,198	89%	549,198
Community Services	421,736	421,736	-	421,736	325,779	77%	325,779
Expenditure Total:	\$ 34,397,708	\$ 35,241,987	\$ 769,339	\$ 36,011,326	\$ 31,054,603	86%	\$ 31,823,942

The following are explanations of significant expenditure variances from budgeted amounts.

- Police department expenditures ended FY 2023/24 at 104% of the amended budget primarily due to unanticipated vacation payouts resulting from retirements and comp time leave payouts. Other pay types, such as overtime, longevity, and pension costs were higher than projected.
- Fire expenditures ended FY 2023/24 at 109% of the amended budget primarily due to higher than projected pension costs for the unfunded liability portion for former fire

staff.

Overall, actual General Fund (including Measure S) revenues exceeded budget by \$1.3 million, mainly due to higher than projected receipts in tax revenues and permit fee revenues. Actual expenditures were lower than budget by \$5 million, primarily attributable to budgeted capital projects and one-time initiatives that were not completed in FY 2023/24, but were carried forward to FY 2024/25. As mentioned above, the General Fund unassigned fund balance is projected to be \$7.7 million at the end of this fiscal year. This amount will increase to approximately \$8.1 million once open purchase orders are closed. The City also maintains a separate General Reserve Fund which maintains a balance equal to 50% (six months of expenditure coverage) of total ongoing General Fund expenditures. The fund balance is projected to be \$10.3 million at the end of this fiscal year.

Other Funds Analysis

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

Special Revenue Funds

Gas Tax Fund (Fund 200)

The Gas Tax Fund accounts for revenue from State excise taxes on gasoline and diesel fuel sales (referred to as the Highway Users Tax Account (HUTA)) as well as revenue from the Road Repair and Accountability Act of 2017 (SB1) (referred to as the Road Maintenance and Rehabilitation Account (RMRA)). Gas Tax Fund resources are restricted for use in the construction and maintenance of public streets. These funds support both annual operating and capital projects. For FY 2023/24, revenues were \$1,078,951, 103% of the amended budget. Revenues were higher than the budgeted amount mainly due to higher interest earnings. Expenditures, including encumbrances, were \$626,807, 31% of the amended budget. Actual expenditures were low due to the timing of budgeted capital projects.

Gas Tax Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End
Revenues	\$ 1,046,400	\$ 1,046,400		\$ 1,046,400	\$ 1,078,951	103%	\$ 1,078,951
Expenditures	1,980,986	1,980,986	-	1,980,986	626,807	31%	621,769
Net surplus/deficit	(934,586)	(934,586)	-	(934,586)	\$ 452,144		457,182
Beginning Fund Balance	1,131,871	1,131,871		1,131,871			1,131,871
Ending Fund Balance	\$ 197,285	\$ 197,285		\$ 197,285			\$ 1,589,053

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 2023/24, revenues were \$241,358, 100% of the amended budget. Expenditures were \$482,009, 96% of the amended budget.

Public Safety Augmentation Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End
Revenues	\$ 241,853	\$ 241,853		\$ 241,853	\$ 241,358	100%	\$ 241,358
Expenditures	482,009	482,009		482,009	462,287	96%	462,287
Net surplus/deficit	(240,156)	(240,156)	-	(240,156)	\$ (220,928)		(220,928)
Beginning Fund Balance	580,890	580,890		580,890			580,890
Ending Fund Balance	\$ 340,734	\$ 340,734		\$ 340,734			\$ 359,962

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 2023/24, revenues were \$209,838, 126% of the amended budget. Revenues were higher than the budgeted amount mainly due to higher interest earnings. Expenditures were \$326,357, 96% of the amended budget. A portion of fund balance was used to purchase safety equipment and vehicles.

Supplemental Law Enforcement Services Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End
Revenues	\$ 166,600	\$ 166,600		\$ 166,600	\$ 209,838	126%	\$ 209,838
Expenditures	339,864	339,864	-	339,864	326,357	96%	326,357
Net surplus/deficit	(173,264)	(173,264)	-	(173,264)	\$ (116,518)		(116,518)
Beginning Fund Balance	420,077	420,077		420,077			420,077
Ending Fund Balance	\$ 246,813	\$ 246,813		\$ 246,813			\$ 303,559

NPDES Storm Water Fund (Fund 207)

The NPDES Storm Water Fund accounts for assessments collected by the County via property tax bills and provided to the City for stormwater programs pursuant to the National Pollutant Discharge Elimination System (NPDES) regulations, a federally mandated program. Assessments are levied at \$35 per Equivalent Runoff Unit (ERU). Revenues are typically received in December, April, and June through property tax assessments. For FY 2023/24, revenues were \$240,155, 95% of the amended budget. Expenditures were \$363,782, 97% of the amended budget.

NPDES Storm Water Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End
Revenues	\$ 253,422	\$ 253,422		\$ 253,422	\$ 240,155	95%	240,155
Expenditures	374,769	374,769		374,769	363,782	97%	363,782
Net surplus/deficit	(121,347)	(121,347)	-	(121,347)	\$ (123,627)		(123,627)
Beginning Fund Balance	0	0		0			0
Ending Fund Balance	\$ (121,347)	\$ (121,347)		\$ (121,347)			\$ (123,627)

Recreation Department Fund (Fund 209)

The Recreation Department Fund accounts for funds received from fees for participation in recreational programs. While participation in some programs have returned to full capacity, other have not returned to pre-pandemic levels. For FY 2023/24, program revenues were \$517,948, 104% of the amended budget. In addition, the Recreation Fund budget includes transfers in from the General Fund and Measure S 106 Fund; the actual amount transferred is based on need. Expenditures were \$1,889,230, 83% of the amended budget. Actual expenditures were lower than budgeted in the administration, senior center, and youth center divisions. The original budget includes transfers in totaling \$799,131, but an additional \$593,187 is needed to balance the fund. *Therefore, staff recommends a \$593,187 budget*

adjustment to increase the transfer in from Measure S 2014.

Recreation Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End
Revenues							
Program Revenue	\$ 489,667	\$ 498,536	\$ -	\$ 498,536	\$ 517,948	104%	\$ 517,948
Transfers In	799,131	799,131	593,187	1,392,318	799,131	100%	1,392,318
Total Revenues	1,288,797	1,297,666	593,187	1,890,853	1,317,079	101%	1,910,266
Expenditures	2,135,264	2,267,867	-	2,267,867	1,889,230	83%	1,889,230
Net surplus/deficit	(846,467)	(970,201)	593,187	(377,014)	\$ (572,151)		21,036
Beginning Fund Balance	(21,036)	(21,036)		(21,036)			(21,036)
Ending Fund Balance	\$ (867,503)	\$ (991,237)		\$ (398,050)			\$ (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. FY 2023/24, revenues were \$1,685,643, 109% of the amended budget. Actual revenues were higher due to higher than projected permit fee and review fee receipts. Expenditures were \$2,339,135, 102% of the amended budget.

Building and Planning Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End
Revenues	\$ 1,411,477	\$ 1,481,272	\$ -	\$ 1,481,272	\$ 1,618,643	109%	\$ 1,618,643
Transfers In	-	67,000	-	67,000	67,000	100%	67,000
Total Revenues	\$ 1,411,477	\$ 1,548,272	\$ -	\$ 1,548,272	\$ 1,685,643	109%	1,685,643
Expenditures	2,151,428	2,291,208	-	2,291,208	2,339,135	102%	2,239,135
Net surplus/deficit	(739,951)	(742,936)	-	(742,936)	\$ (653,492)		(553,492)
Beginning Fund Balance	(1,526,213)	(1,526,213)		(1,526,213)			(1,526,213)
Ending Fund Balance	\$ (2,266,165)	\$ (2,269,150)		\$ (2,269,150)			\$ (2,079,706)

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 2023/24, revenues were \$675,329, 184% of the amended budget. Actual revenues were higher due to higher than projected interest earnings and solid waste fee receipts. In addition, the City received a \$75,000 recycling grant. Expenditures were \$108,328, 18% of the amended budget. Actual expenditures were low due to the timing of budgeted capital projects.

Solid Waste Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End
Revenues	\$ 368,000	\$ 368,000		\$ 368,000	\$ 675,329	184%	\$ 675,329
Expenditures	589,381	589,381		589,381	108,328	18%	108,328
Net surplus/deficit	(221,381)	(221,381)	-	(221,381)	\$ 567,001		567,001
Beginning Fund Balance	2,348,814	2,348,814		2,348,814			2,348,814
Ending Fund Balance	\$ 2,127,433	\$ 2,127,433		\$ 2,127,433			\$ 2,915,815

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 2023/24, revenues were \$734,271, 64% of the amended budget. Actual revenues were lower due to the timing of reimbursements of three state grants (Transportation

Land-Use Connections (TLC) grant, One Bay Area Grant (OBAG), and Highway Safety Improvement Program (HSIP) grant, which have not yet been received. Expenditures, including encumbrances, were \$529,984, 52% of the amended budget. Actual expenditures were low due to the timing of budgeted capital projects.

Measure J Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End
Revenues	\$ 1,152,257	\$ 1,152,257		\$ 1,152,257	\$ 734,271	64%	\$ 734,271
Expenditures	1,023,719	1,023,719		1,023,719	529,984	52%	491,725
Net surplus/deficit	128,538	128,538	-	128,538	\$ 204,287		242,546
Beginning Fund Balance	2,142,371	2,142,371		2,142,371			2,142,371
Ending Fund Balance	\$ 2,270,909	\$ 2,270,909		\$ 2,270,909			\$ 2,384,917

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, public facilities and equipment, wastewater, transportation, drainage, and parks and recreation. For FY 2023/24, impact fee revenues were \$221,508, 21% of the amended budget. Actual revenues were lower due to lower than projected receipts from development projects. There were no expenditures due to the timing of budgeted capital projects.

Growth Impact Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End
Revenues	\$ 1,039,594	\$ 1,039,594	\$ -	\$ 1,039,594	\$ 221,508	21%	\$ 221,508
Expenditures	1,348,000	1,348,000		1,348,000	57,982	0%	57,982
Net surplus/deficit	(308,406)	(308,406)	-	(308,406)	\$ 163,526		163,526
Beginning Fund Balance	3,340,034	3,340,034		3,340,034			3,340,034
Ending Fund Balance	\$ 3,031,629	\$ 3,031,629		\$ 3,031,629			\$ 3,503,560

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 2023/24, revenue was \$201,402, 366% of the amended budget. Actual revenue was higher due to higher than projected interest earnings and, to a lesser extent, loan repayments. Expenditures were \$137,350, 40% of the amended budget.

Housing Assets for Resale Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End
Revenues	\$ 55,000	\$ 55,000		\$ 55,000	\$ 201,402	366%	\$ 201,402
Expenditures	339,254	339,254		339,254	137,350	40%	137,350
Net surplus/deficit	(284,254)	(284,254)	-	(284,254)	\$ 64,052		64,052
Beginning Fund Balance	8,203,718	8,203,718		8,203,718			8,203,718
Ending Fund Balance	\$ 7,919,464	\$ 7,919,464		\$ 7,919,464			\$ 8,267,770

Capital Project Funds

City Street Improvement (Fund 325)

The City Street Improvements Fund accounts for an annual \$250,000 transfer from Measure S 2014 for street improvement projects. Additionally, it accounts for various federal, state, and other grants for road projects. Grant revenue is received on a reimbursement basis, after expenditures are incurred. For FY 2023/24, revenues were \$368,805, 18% of the amended

budget. Revenues are low due to the timing of reimbursements from CalTrans Transportation Development Act (TDA) and West Contra Costa Transportation Advisory Committee (WCCTAC) Strategic Management Planning Program (STMP) grant programs. Expenditures, including encumbrances, were \$395,825, 18% of the amended budget. Actual expenditures were low due to the timing of budgeted capital projects.

City Street Improvement Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End Actuals
Revenues	\$ 2,064,683	\$ 2,064,683		\$ 2,064,683	\$ 368,805	18%	\$ 368,805
Expenditures	2,232,004	2,232,004		2,232,004	234,310	10%	234,310
Net surplus/deficit	(167,321)	(167,321)	-	(167,321)	\$ 134,495		134,495
Beginning Fund Balance	1,916,783	1,916,783		1,916,783			1,916,783
Ending Fund Balance	\$ 1,749,462	\$ 1,749,462		\$ 1,749,462			\$ 2,051,278

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 2023/24, revenue (transfer in) was \$250,000, 100% of the amended budget. Expenditures, including encumbrances, were \$8,066, 1% of the revised budget. Actual expenditures were low due to the timing of budgeted capital projects.

Arterial Streets Rehabilitation Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End Actuals
Revenues	\$ 250,000	\$ 250,000		\$ 250,000	\$ 250,000	100%	\$ 250,000
Expenditures	758,624	758,624		758,624	8,066	1%	8,066
Net surplus/deficit	(508,624)	(508,624)		(508,624)	\$ 241,934		241,934
Beginning Fund Balance	761,137	761,137		761,137			761,137
Ending Fund Balance	\$ 252,513	\$ 252,513		\$ 252,513			\$ 1,003,071

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 2023/24, revenues were \$9,152,112, 99% of the amended budget. Expenditures, including encumbrances, were \$8,158,132, 34% of the amended budget. Actual expenditures were low due to the timing of budgeted capital projects.

Sewer Enterprise Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End Actuals
Revenues	\$ 9,254,209	\$ 9,254,209		\$ 9,254,209	\$ 9,152,112	99%	\$ 9,152,112
Expenditures	24,185,339	24,185,339	-	24,185,339	8,158,132	34%	6,796,141
Net surplus/deficit	(14,931,130)	(14,931,130)	-	(14,931,130)	\$ 993,980		2,355,971
Beginning Fund Balance	19,251,936	19,251,936		19,251,936			19,251,936
Ending Fund Balance	\$ 4,320,806	\$ 4,320,806		\$ 4,320,806			\$ 21,607,908

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 2023/24, revenues were \$198,318, 57% of

the amended budget. Actual revenues were lower mostly due to lower than projected video production receipts. Expenditures were \$546,175, 80% of the amended budget. The original budget includes transfers in totaling \$160,164, but an additional \$161,983 is needed to balance the fund. *Therefore, staff recommends a \$161,983 budget adjustment to increase the transfer in from Measure S 2014.*

Cable Access TV Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End Actuals
Revenues	\$ 374,928	\$ 348,442	\$ -	\$ 348,442	\$ 198,318	57%	\$ 198,318
Transfers In	160,124	160,124	176,152	336,276	160,124	100%	336,276
Total Revenues	\$ 535,052	\$ 508,566	\$ 176,152	\$ 684,718	\$ 358,442	70%	\$ 534,594
Expenditures	682,056	682,056		682,056	546,175	80%	546,175
Net surplus/deficit	(307,128)	(333,614)	352,304	(333,614)	\$ (347,857)		(11,581)
Beginning Fund Balance		11,581		11,581			11,581
Ending Fund Balance	\$ (295,547)	\$ (322,033)		\$ (322,033)			\$ 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 2023/24, revenue (reimbursements received from other City departments for information technology services) are estimated to be \$1,637,934, 109% of the amended budget. Expenditures and reimbursements are estimated to be \$1,637,934. Encumbrances for software in the amount of \$222,308 are expected to be carried forward to FY 2024/25.

Information Technology Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	Proposed Adjustments	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Estimated Year-End
Expenditures	1,552,663	1,687,934	-	1,687,934	1,847,998	109%	1,637,934
Indirect Cost Allocations	(1,552,663)	(1,687,934)	-	(1,687,934)	(1,366,786)	81%	(1,637,934)
Net surplus/deficit	0	0	-	0	481,212		0
Beginning Fund Balance	4,104	4,104		-			4,104
Ending Fund Balance	\$ 4,104	\$ 4,104		\$ 0			\$ 4,104

The FY 2023/24 budget and actual revenue, expenditures, and ending fund balance for each City fund is listed in Attachment A.

FISCAL IMPACT

In this FY 2023/24 Fourth Quarter Financial Report, staff recommends budget adjustments as summarized below.

- Net increase in Measure S 2014 Fund (Fund 106) expenditures (transfers out) of \$769,33;
- Net increase in Recreation Fund (Fund 209) transfer in of \$593,187;
- Net increase in Cable Access TV Fund (Fund 505) transfer in of \$176,152.

ATTACHMENTS

- Resolution
- FY 2023-24 Fourth Quarter Financial Report

RESOLUTION NO. 2024-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, AMENDING THE FISCAL YEAR 2023/24 OPERATING AND CAPITAL BUDGET TO INCORPORATE ADDITIONAL APPROPRIATIONS

WHEREAS, the City Council did adopt the Fiscal Year (FY) 2023/24 Budget for City Operations by Resolution number 2023-56 on June 20, 2023; 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 2023/24 at the regular City Council Meeting held on September 17, 2024; 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 2023/24 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 2023/24 commencing July 1, 2023 and ending June 30, 2024 are hereby approved and adopted as follows:

1. FY 2023/24 Expenditure Budget Adjustment
Measure S 2014 (106): \$769,339
2. FY 2023/24 Revenue Budget Adjustments
Recreation Fund (209): \$593,187
Cable TV Access Fund (505): \$176,152

PASSED AND ADOPTED this 17th day of September 2024, 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 **17th** day of **September, 2024**.

Heather Bell, CMC
City Clerk



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Estimated Year-End
General Fund (including Measure S 2006 and 2014)										
Revenue										
311- Property Taxes	5,678,211	5,678,211		5,678,211	5,948,810		5,948,810	270,599	105%	5,948,810
312- Sales and Use Taxes	4,621,023	4,471,023		4,471,023	4,411,000		4,411,000	(60,023)	99%	4,411,000
312- Sales and Use Taxes-Meas S 2006	2,486,000	2,486,000		2,486,000	2,510,464		2,510,464	24,464	101%	2,510,464
312- Sales and Use Taxes-Meas S 2014	2,486,000	2,486,000		2,486,000	2,508,755		2,508,755	22,755	101%	2,508,755
313- Utility Users Tax	2,085,485	2,185,485		2,185,485	2,445,715		2,445,715	260,230	112%	2,445,715
314- Franchise Taxes	794,658	794,658		794,658	901,208		901,208	106,550	113%	901,208
315- Other Taxes	890,714	890,714		890,714	846,439		846,439	(44,275)	95%	863,629
Other Tax/Transient Occupancy Tax	453,200	453,200		453,200	378,622		378,622	(74,578)	84%	395,812
Other Tax/Business License	437,514	437,514		437,514	467,817		467,817	30,303	107%	467,817
321- Intergovernmental Taxes	2,319,918	2,319,918		2,319,918	2,346,237		2,346,237	26,319	101%	2,346,237
322- Federal Grants	-	-		-	129,788		129,788	129,788	0%	129,788
323- State Grants	65,882	65,882		65,882	36,194		36,194	(29,688)	55%	36,194
324- Other Grants	47,025	47,025		47,025	50,913		50,913	3,888	108%	50,913
332- Permits	108,700	108,700		108,700	324,534		324,534	215,834	299%	324,534
341- Review Fees	500	500		500	22,875		22,875	22,375	4575%	22,875
342- Other Fees	15,054	15,054		15,054	113,399		113,399	98,345	753%	113,399
343- Abatement Fees	33,500	33,500		33,500	22,539		22,539	(10,961)	67%	22,539
351- Fines and Forfeiture	22,050	22,050		22,050	29,716		29,716	7,666	135%	29,716
361- Public Safety Charges	1,432,539	1,693,539		1,693,539	1,834,100		1,834,100	140,561	108%	1,834,100
370- Interest and Investment Income	150,000	150,000		150,000	173,488		173,488	23,488	116%	173,488
381- Rental Income	89,896	89,896		89,896	86,084		86,084	(3,812)	96%	86,084
383- Reimbursements	16,928	16,928		16,928	83,949		83,949	67,021	496%	83,949
384- Other Revenue	7,560	7,560		7,560	13,045		13,045	5,485	173%	13,045
392- Proceeds from Sale of Property	1,000	1,000		1,000	139		139	(861)	14%	139
Revenue Total:	23,352,643	23,563,643	-	23,563,643	24,839,390	-	24,839,390	1,275,747	105%	24,856,580
399- Pension Trust 11S Transfer	2,245,480	2,245,480		2,245,480	2,231,793		2,231,793	(13,687)	99%	2,231,793
Sources Total:	25,598,123	25,809,123	-	25,809,123	27,071,183	-	27,071,183	1,262,060	105%	27,088,373
Fund: 100- General Fund										
Expenditures										
Division: 110- City Council Total:	212,212	215,412		215,412	227,194		227,194	(11,782)	105%	227,194
Division: 111- City Manager Total:	590,960	602,710		602,710	535,472		535,472	(57,238)	89%	535,472
Division: 112- City Clerk Total:	624,354	624,354		624,354	615,496		615,496	(8,858)	99%	615,496
Division: 113- City Treasurer Total:	8,727	8,727		8,727	9,681		9,681	(954)	111%	9,681
Division: 114- City Attorney Total:	320,428	320,428		320,428	229,817		229,817	(90,612)	72%	229,817
City Attorney Services	596,245	596,245		596,245	662,442		662,442	(66,197)	111%	662,442
City Attorney Indirect Cost Allocations	(275,817)	(275,817)		(275,817)	(432,626)		(432,626)	(156,809)	157%	(432,626)
Division: 115- Finance Department Total:	849,436	1,032,468		1,032,468	952,832		952,832	(79,636)	92%	952,832
Division: 116- Human Resources Total:	888,227	888,227		888,227	831,985		831,985	(56,242)	94%	831,985
Division: 117- General Government Total:	990,238	990,238		990,238	1,555,726		1,555,726	(565,489)	157%	1,555,726
Total Administrative:	4,484,582	4,682,564	-	4,682,564	4,958,203	-	4,958,203	(275,639)	106%	4,958,203
Division: 221- Police Operations Total:	5,440,241	5,440,241		5,440,241	6,250,517		6,250,517	(810,276)	115%	6,250,517
Division: 222- Police Support Services Total:	1,494,478	1,534,219		1,534,219	1,455,558		1,455,558	(78,660)	95%	1,455,558
Division: 223- Dispatch WBCC Total:	2,315,202	2,334,432		2,334,432	2,483,214		2,483,214	(148,782)	106%	2,483,214
Division: 231- Fire Total:	3,842,727	3,867,477		3,867,477	4,383,009		4,383,009	(515,532)	113%	4,383,009
Total Public Safety:	13,092,647	13,176,368	-	13,176,368	14,572,298	-	14,572,298	(1,395,930)	111%	14,572,298
Division: 341- Administration/Engineering Total:	655,551	629,014		629,014	713,375		713,375	(84,361)	113%	713,375
Division: 342- Road Maintenance Total:	625,824	625,824		625,824	225,539		225,539	(399,285)	37%	225,539
Division: 343- Facility Maintenance Total:	1,025,442	1,066,942		1,066,942	760,139	39,752	799,891	(266,051)	75%	799,891
Division: 345- Park Maintenance Total:	372,315	372,315		372,315	358,808		358,808	(13,507)	96%	358,808
Public Works Total:	2,679,132	2,694,095	-	2,694,095	2,057,860	42,640	2,100,500	(593,595)	78%	2,100,500
Division: 461- Planning Total:	16,713	16,713		16,713	10,249		10,249	(6,464)	61%	10,249
Division: 465- Code Enforcement Total:	281,912	273,178		273,178	259,116		259,116	(22,796)	95%	259,116
Division: 466- Economic Development Total:	306,992	309,992		309,992	269,833		269,833	(40,159)	87%	269,833
Community Development Total:	605,617	599,883	-	599,883	539,198		539,198	(66,684)	90%	539,198
Division: 551- Recreation Administration Total:	43,600	43,600		43,600	1,816		1,816	(41,784)	4%	1,816
Division: 560- Library Services Total:	182,585	182,585		182,585	158,796		158,796	(23,789)	87%	158,796
Division: 561 Animal Control Services Total:	169,701	169,701		169,701	164,428		164,428	(5,273)	97%	164,428
Community Services Total:	395,886	395,886	-	395,886	325,040	-	325,040	(70,846)	82%	325,040
Debt Service:	611,107	611,107		611,107	615,440		615,440	(4,333)	101%	615,440
Operating Transfer Out:	1,590,275	1,657,275		1,657,275	1,657,275		1,657,275	-	100%	1,657,275
Expenditure Total:	23,459,246	23,817,177	-	23,817,177	24,725,314	42,640	24,767,954	(950,776)	104%	24,767,954



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Estimated Year-End
Fund: 105 - Measure S -2006										
Expenditures										
Division: 115- Finance Department Total:	2,450	2,450		2,450	377		377	2,073	15%	377
Division: 221- Police Operations Total:	1,697,340	1,697,340		1,697,340	1,252,499		1,252,499	444,841	74%	1,252,499
Division: 231- Fire Total:	780,955	780,955		780,955	755,412		755,412	25,543	97%	755,412
Expenditures Total:	2,480,745	2,480,745	-	2,480,745	2,008,287	-	2,008,287	472,458	81%	2,008,287
Fund: 106 - Measure S-2014										
Expenditures										
Division: 115- Finance Department Total:	2,450	2,450		2,450	977		977	1,473	40%	977
Division: 118- Information Systems Total:	3,600	3,600		3,600	-		-	3,600	0%	-
Total Administrative:	6,050	6,050	-	6,050	977	-	977	5,073	16%	977
Division: 221- Police Operations Total:	-	23,759		23,759	23,759		23,759	0	100%	23,759
Division: 222- Police Support Services Total:	114,852	114,852		114,852	118,225		118,225	(3,373)	103%	118,225
Division: 231- Fire Total:	948,303	948,303		948,303	968,725		968,725	(20,422)	102%	968,725
Total Public Safety:	1,063,155	1,086,914	-	1,086,914	1,110,709	-	1,110,709	(23,795)	102%	1,110,709
Division: 341- Admin/Engineering Total:	225,317	373,692		373,692	64,578	33,311	97,890	275,803	26%	97,890
Division: 342- Road Maintenance Total:	1,035,210	1,035,210		1,035,210	569,334	60,073	629,406	405,804	61%	629,406
Division: 343- Facility Maintenance Total:	3,356,097	3,668,686		3,668,686	413,795	133,994	547,789	3,120,897	15%	547,789
Division: 344- NPDES Storm Drain Total:	1,332,098	1,332,098		1,332,098	424,751	156,538	581,289	750,809	44%	581,289
Division: 345- Park Maintenance Total:	610,440	612,065		612,065	516,063		516,063	96,001	84%	516,063
Public Works Total:	6,559,162	7,021,751	-	7,021,751	1,988,521	383,916	2,372,437	4,649,314	34%	2,372,437
Division: 466- Economic Development Total:	20,000	20,000		20,000	10,000		10,000	10,000	50%	10,000
Community Development Total:	20,000	20,000	-	20,000	10,000	-	10,000	10,000	50%	10,000
Division: 552- Senior Center Total:	-	-		-	-		-	-	0%	-
Division: 553- Tiny Tots Total:	15,850	15,850		15,850	739		739	15,111	5%	739
Division: 554- Youth Center Total:	10,000	10,000		10,000	-		-	10,000	0%	-
Community Services Total:	25,850	25,850	-	25,850	739	-	739	25,111	3%	739
Sub-Total:	7,674,217	8,160,565	-	8,160,565	3,110,945	383,916	3,494,862	4,665,703	43%	3,494,862
Operating Transfer Out:	783,500	783,500	769,339	1,552,839	783,500		783,500	769,339	50%	1,552,839
Expenditure Total:	8,457,717	8,944,065	769,339	9,713,404	3,894,445	383,916	4,278,362	5,435,042	44%	5,047,701
General Fund and Measure S Expenditure Total:	34,397,708	35,241,987	769,339	36,011,326	30,628,047	426,556	31,054,603	4,956,724	86%	31,823,942
General Fund and Measure S Net Results:	(8,799,585)	(9,432,865)	(769,339)	(10,202,204)	(3,556,864)	(426,556)	(3,983,420)	(6,218,784)	39%	(4,735,569)
Fund Balance July 1, 2023	12,470,865	12,470,865		12,470,865	12,470,865					12,470,865
Estimated Fund Balance June 30, 2024	3,671,280	3,038,000		2,268,661	8,914,001					7,735,296
Fund: 150 - General Reserve										
370- Interest and Investment Income	165,300	165,300		165,300	476,241		476,241	310,941	288%	476,241
Revenue Total:	165,300	165,300	-	165,300	476,241	-	476,241	310,941	288%	476,241
399- Transfer In Total:	764,520	764,520		764,520	764,520		764,520	-	100%	764,520
General Reserve Net Results:	929,820	929,820	-	929,820	1,240,761		1,240,761	310,941	133%	1,240,761
Fund Balance July 1, 2023	9,025,297	9,025,297		9,025,297	9,025,297					9,025,297
Estimated Fund Balance June 30, 2024	9,955,117	9,955,117		9,955,117	10,266,058					10,266,058
Fund: 160 - Equipment Reserve										
392- Sale of Property	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	-	0%	-
399- Transfers In Total:	150,000	150,000		150,000	150,000		150,000	-	100%	150,000
Sources Total:	150,000	150,000	-	150,000	150,000	-	150,000	-	100%	150,000
Expenditures										
Division: 341- Admin and Engineering Total:	-	45,201		45,201	44,853		44,853	348	99%	44,853
Division: 342- Road Maintenance Total:	120,000	120,000		120,000	-		-	120,000	0%	-
Division: 345- Park Maintenance Total:	80,000	34,799		34,799	13,099	110,873	123,972	(89,173)	356%	13,099
Division: 461- Planning Total:	5,000	5,000		5,000	-		-	5,000	0%	-
Expenditures Total:	205,000	205,000	-	205,000	57,952	110,873	168,825	36,175	82%	57,952
Equipment Reserve Net Results:	(55,000)	(55,000)	-	(55,000)	92,048	(110,873)	(18,825)	36,175	34%	92,048
Fund Balance July 1, 2023	286,732	286,732		286,732	286,732					286,732
Estimated Fund Balance June 30, 2024	231,732	231,732		231,732	378,780					378,780



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Estimated Year-End
Fund: 200 - Gas Tax Fund										
321- Intergovernmental Taxes	1,033,764	1,033,764		1,033,764	1,008,904		1,008,904	(24,860)	98%	1,008,904
370- Interest and Investment Income	5,000	5,000		5,000	66,310		66,310	61,310	1326%	66,310
383- Reimbursements	7,636	7,636		7,636	3,737		3,737	(3,899)	49%	3,737
Revenue Total:	1,046,400	1,046,400	-	1,046,400	1,078,951	-	1,078,951	(32,551)	103%	1,078,951
Expenditures										
Division: 342- Road Maintenance Total:	1,980,986	1,980,986		1,980,986	621,769	5,039	626,807	1,354,179	32%	621,769
Expenditures Total:	1,980,986	1,980,986	-	1,980,986	621,769	5,039	626,807	1,354,179	32%	621,769
Gas Tax Fund Net Results:	(934,586)	(934,586)		(934,586)	457,182	(5,039)	452,144	1,386,730	-48%	457,182
Fund Balance July 1, 2023	1,131,871	1,131,871		1,131,871	1,131,871					1,131,871
Estimated Fund Balance June 30, 2024	197,285	197,285		197,285	1,589,053					1,589,053
Fund: 201 - Restricted Real Estate Maintenance Fund										
342- Other Fees	3,175	3,175		3,175	-		-	(3,175)	0%	-
381- Rental Income	36,816	36,816		36,816	-		-	(36,816)	0%	-
Revenue Total:	39,991	39,991	-	39,991	-	-	-	39,991	0%	-
Expenditures										
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	14,808		14,808	11,192	57%	14,808
Expenditures Total:	26,000	26,000	-	26,000	14,808	-	14,808	11,192	57%	14,808
Restricted Real Estate Maint Fund Net Results:	13,991	13,991		13,991	(14,808)		(14,808)	(28,799)	-106%	(14,808)
Fund Balance July 1, 2023	148,246	148,246		148,246	148,246					148,246
Estimated Fund Balance June 30, 2024	162,237	162,237		162,237	133,438					133,438
Fund: 203 - Public Safety Augmentation Fund										
321- Intergovernmental Taxes	239,353	239,353		239,353	216,797		216,797	(22,556)	91%	216,797
370- Interest and Investment Income	2,500	2,500		2,500	24,561		24,561	22,061	982%	24,561
Revenue Total:	241,853	241,853	-	241,853	241,358	-	241,358	(495)	100%	241,358
Expenditures										
Division: 221- Police Operations Total:	482,009	482,009		482,009	462,287		462,287	19,722	96%	462,287
Expenditures Total:	482,009	482,009	-	482,009	462,287	-	462,287	19,722	96%	462,287
Public Safety Augmentation Fund Net Results:	(240,156)	(240,156)		(240,156)	(220,928)		(220,928)	19,228	92%	(220,928)
Fund Balance July 1, 2023	580,890	580,890		580,890	580,890					580,890
Estimated Fund Balance June 30, 2024	340,734	340,734		340,734	359,962					359,962
Fund: 205 - Traffic Safety Fund										
351- Fines and Forfeitures	45,000	45,000		45,000	20,434		20,434	(24,566)	45%	20,434
370- Interest and Investment Income	1,500	1,500		1,500	15,575		15,575	14,075	1038%	15,575
384- Other Revenue	-	-		-	112		112	112	100%	112
Revenue Total:	46,500	46,500	-	46,500	36,121	-	36,121	(10,379)	78%	36,121
Expenditures										
Division: 227- Police Grants Total:	21,595	21,595		21,595	13,457		13,457	8,138	62%	13,457
Division: 342- Road Maintenance Total:	35,000	35,000		35,000	5,685		5,685	29,315	16%	5,685
Expenditures Total:	56,595	56,595	-	56,595	19,142	-	19,142	37,453	34%	19,142
Traffic Safety Fund Net Results:	(10,095)	(10,095)		(10,095)	16,980		16,980	27,075	-168%	16,980
Fund Balance July 1, 2023	272,061	272,061		272,061	272,061					272,061
Estimated Fund Balance June 30, 2024	261,966	261,966		261,966	289,040					289,040
Fund: 206 - Supplemental Law Enforcement Svc Fund										
323- State Grants	165,000	165,000		165,000	186,159		186,159	21,159	113%	186,159
370- Interest and Investment Income	1,600	1,600		1,600	23,680		23,680	22,080	1480%	23,680
Revenue Total:	166,600	166,600	-	166,600	209,838	-	209,838	43,238	126%	209,838
Expenditures										
Division: 227- Police Grants Total:	339,864	339,864		339,864	326,357		326,357	13,507	96%	326,357
Expenditures Total:	339,864	339,864	-	339,864	326,357	-	326,357	13,507	96%	326,357
Sup Law Enforce Svc Fund Net Results:	(173,264)	(173,264)		(173,264)	(116,518)	-	(116,518)	56,746	67%	(116,518)
Fund Balance July 1, 2023	420,077	420,077		420,077	420,077					420,077
Estimated Fund Balance June 30, 2024	246,813	246,813		246,813	303,559					303,559



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Estimated Year-End
Fund: 207 - NPDES Storm Water Fund										
321- Intergovernmental Taxes	253,272	253,272		253,272	237,448		237,448	(15,824)	94%	237,448
332- Licenses and Permits	-	-		-	2,600		2,600	2,600	0%	2,600
370- Interest and Investment Income	150	150		150	107		107	(43)	71%	107
Revenue Total:	253,422	253,422	-	253,422	240,155	-	240,155	(13,267)	95%	240,155
Expenditures										
Division: 342- Road Maintenance Total:	13,693	13,693		13,693	13,681		13,681	13	100%	13,681
Division: 344- NPDES Storm Drain Total:	361,076	361,076		361,076	350,102		350,102	10,974	97%	350,102
Expenditures Total:	374,769	374,769	-	374,769	363,782	-	363,782	10,987	97%	363,782
NPDES Storm Water Fund Net Results:	(121,347)	(121,347)		(121,347)	(123,627)		(123,627)	(2,280)	102%	(123,627)
Fund Balance July 1, 2023	0	0		0	0					0
Estimated Fund Balance June 30, 2024	(121,347)	(121,347)		(121,347)	(123,627)					(123,627)
Fund: 209 - Recreation Fund										
Division: 551- Recreation Administration	82,781	111,624		111,624	58,338		58,338	(53,285)	52%	58,338
Division: 552- Senior Center	169,290	186,200		186,200	183,835		183,835	(2,365)	99%	183,835
Division: 553- Tiny Tots	141,596	112,012		112,012	109,163		109,163	(2,849)	97%	109,163
Division: 554- Youth Center	13,500	8,100		8,100	29,384		29,384	21,284	363%	29,384
Division: 555- Day Camp	-	-		-	3,500		3,500	3,500	0%	3,500
Division: 556- Performing Arts	-	-		-	5,399		5,399	5,399	0%	5,399
Division: 557- Swim Center	82,500	80,600		80,600	128,329		128,329	47,729	159%	128,329
Division: 558- Memorial Hall	-	-		-	-		-	-	0%	-
Division: 559- Tennis	-	-		-	-		-	-	0%	-
Revenue Total:	489,667	498,536	-	498,536	517,948	-	517,948	19,412	104%	517,948
Operating Transfers In:	799,131	799,131	593,187	1,392,318	799,131		799,131	(593,187)	57%	1,392,318
Sources Total	1,288,797	1,297,666	593,187	1,890,853	1,317,079	-	1,317,079	(573,775)	70%	1,910,266
Expenditures										
Division: 117- General Government Total:	-	-		-	7,338		7,338	(7,338)	0%	7,338
Division: 551- Recreation Administration Total:	825,617	901,260		901,260	695,477		695,477	205,783	77%	695,477
Division: 552- Senior Center Total:	626,187	653,493		653,493	541,257		541,257	112,235	83%	541,257
Division: 553- Tiny Tots Total:	193,758	195,104		195,104	201,018		201,018	(5,914)	103%	201,018
Division: 554- Youth Center Total:	335,802	323,016		323,016	213,611		213,611	109,405	66%	213,611
Division: 555- Day Camp Total:	-	-		-	90		90	(90)	0%	90
Division: 557- Swim Center Total:	153,900	194,994		194,994	226,884		226,884	(31,890)	116%	226,884
Division: 558- Memorial Hall Total:	-	-		-	3,554		3,554	(3,554)	0%	3,554
Expenditures Total:	2,135,264	2,267,867	-	2,267,867	1,889,230	-	1,889,230	378,637	83%	1,889,230
Recreation Fund Net Results:	(846,467)	(970,201)	593,187	(377,014)	(572,151)	-	(572,151)	(195,137)	152%	21,036
Fund Balance July 1, 2023	(21,036)	(21,036)		(21,036)	(21,036)					(21,036)
Estimated Fund Balance June 30, 2024	(867,503)	(991,237)		(398,050)	(593,187)					(0)
Fund: 212 - Building & Planning										
323- State Grants	40,000	109,795		109,795	225,000		225,000	115,205	205%	225,000
332- Permits	477,883	477,883		477,883	625,075		625,075	147,191	131%	625,075
341- Review Fees	404,669	404,669		404,669	484,854		484,854	80,184	120%	484,854
342- Other Fees	425,288	425,288		425,288	252,810		252,810	(172,478)	59%	252,810
343- Abatement Fees	-	-		-	-		-	-	0%	-
344- Impact Fees	30,636	30,636		30,636	816		816	(29,820)	3%	816
351- Fines and Forfeiture	20,000	20,000		20,000	32,809		32,809	12,809	164%	32,809
370- Interest and Investment Income	7,000	7,000		7,000	(2,735)		(2,735)	(9,735)	-39%	(2,735)
383- Reimbursements	-	-		-	-		-	-	0%	-
384- Other Revenue	6,000	6,000		6,000	15		15	(5,985)	0%	15
Revenue Total:	1,411,477	1,481,272	-	1,481,272	1,618,643	-	1,618,643	137,371	109%	1,618,643
Operating Transfers In:	-	67,000		67,000	67,000		67,000	-	0%	67,000
Sources Total	1,411,477	1,548,272	-	1,548,272	1,685,643	-	1,685,643	137,371	109%	1,685,643
Expenditures										
Division: 461- Planning Total:	926,760	919,026		919,026	950,911	50,000	1,000,911	(81,885)	109%	950,911
Division: 462- Building Inspection Total:	1,224,667	1,372,181		1,372,181	1,288,224	50,000	1,338,224	33,958	98%	1,288,224
Expenditures Total:	2,151,428	2,291,208	-	2,291,208	2,239,135	100,000	2,339,135	(47,927)	102%	2,239,135
Building & Planning Net Results:	(739,951)	(742,936)	-	(742,936)	(553,492)	(100,000)	(653,492)	89,444	88%	(553,492)
Fund Balance July 1, 2023	(1,526,213)	(1,526,213)		(1,526,213)	(1,526,213)					(1,526,213)
Estimated Fund Balance June 30, 2024	(2,266,165)	(2,269,150)		(2,269,150)	(2,079,706)					(2,079,706)



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Estimated Year-End
Fund: 213 - Refuse Management Fund										
323- State Grants	60,060	60,060		60,060	62,080		62,080	2,020	103%	62,080
370- Interest and Investment Income	6,000	6,000		6,000	2,986		2,986	(3,014)	50%	2,986
Revenue Total:	66,060	66,060	-	66,060	65,066	-	65,066	(994)	98%	65,066
Expenditures										
Division: 346- Waste Reduction Total:	174,358	174,358		174,358	131,547		131,547	42,811	75%	131,547
Expenditures Total:	174,358	174,358	-	174,358	131,547	-	131,547	42,811	75%	131,547
Refuse Management Fund Net Results:	(108,298)	(108,298)	-	(108,298)	(66,481)	-	(66,481)	41,817	61%	(66,481)
Fund Balance July 1, 2023	97,901	97,901		97,901	97,901					97,901
Estimated Fund Balance June 30, 2024	(10,397)	(10,397)		(10,397)	31,420					31,420
Fund: 214 - Solid Waste Fund										
323- State Grants	-	-		-	75,000		75,000	75,000	0%	75,000
370- Interest and Investment Income	8,000	8,000		8,000	140,233		140,233	132,233	1753%	140,233
383- Reimbursements	360,000	360,000		360,000	460,096		460,096	100,096	128%	460,096
Revenue Total:	368,000	368,000	-	368,000	675,329	-	675,329	307,329	184%	675,329
Expenditures										
Division: 342- Road Maintenance Total:	164,381	164,381		164,381	108,328		108,328	56,053	66%	108,328
Division: 345- Park Maintenance Total:	425,000	425,000		425,000	-		-	425,000	0%	-
Expenditures Total:	589,381	589,381	-	589,381	108,328	-	108,328	481,053	18%	108,328
Solid Waste Fund Net Results:	(221,381)	(221,381)	-	(221,381)	567,001	-	567,001	788,382	-256%	567,001
Fund Balance July 1, 2023	2,348,814	2,348,814		2,348,814	2,348,814					2,348,814
Estimated Fund Balance June 30, 2024	2,127,433	2,127,433		2,127,433	2,915,815					2,915,815
Fund: 215 - Measure C and J Fund										
322- Fed Grant/Misc	-	-		-	166,373		166,373	166,373	0%	166,373
323- State Grant/Misc	722,619	722,619		722,619	-		-	(722,619)	0%	-
324- Other Grants	421,638	421,638		421,638	473,827		473,827	52,189	112%	473,827
370- Interest and Investment Income	8,000	8,000		8,000	94,071		94,071	86,071	1176%	94,071
Revenue Total:	1,152,257	1,152,257	-	1,152,257	734,271	-	734,271	(417,986)	64%	734,271
Expenditures										
Division: 117- General Government Total:	-	-		-	-		-	-	0%	-
Division: 341- Administration/Engineering Total:	195,466	195,466		195,466	118,289		118,289	77,177	61%	118,289
Division: 342- Road Maintenance Total:	826,253	826,253		826,253	373,436	38,259	411,694	414,559	50%	373,436
Division: 343- Facility Maintenance Total:	2,000	2,000		2,000	-		-	2,000	0%	-
Expenditures Total:	1,023,719	1,023,719	-	1,023,719	491,725	38,259	529,984	493,735	52%	491,725
Measure C and J Fund Net Results:	128,538	128,538	-	128,538	242,546	(38,259)	204,287	75,749	159%	242,546
Fund Balance July 1, 2023	2,142,371	2,142,371		2,142,371	2,142,371					2,142,371
Estimated Fund Balance June 30, 2024	2,270,909	2,270,909		2,270,909	2,384,917					2,384,917
Fund: 216 - Rate Stabilization Fund										
370- Interest and Investment Income	-	-		-	11,685		11,685	11,685	0%	11,685
383- Reimbursements	15,000	15,000		15,000	-		-	(15,000)	0%	-
Revenue Total:	15,000	15,000	-	15,000	11,685	-	11,685	(3,315)	0%	11,685
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
Rate Stabilization Fund Net Results:	15,000	15,000	-	15,000	11,685	-	11,685	(3,315)	78%	11,685
Fund Balance July 1, 2023	204,361	204,361		204,361	204,361					204,361
Estimated Fund Balance June 30, 2024	219,361	219,361		219,361	216,046					216,046
Fund: 225 - Asset Seizure-Adjudicated Fund										
351- Fines and Forfeiture	-	-		-	226		226	226	0%	226
370- Interest and Investment Income	-	-		-	1,626		1,626	1,626	0%	1,626
Revenue Total:	-	-	-	-	1,852	-	1,852	1,852	0%	1,852
Expenditures										
Division: 221- Police Operations Total:	41,236	41,236		41,236	19,114		19,114	22,122	46%	19,114
Expenditures Total:	41,236	41,236	-	41,236	19,114	-	19,114	22,122	46%	19,114
Asset Seizure-Adjudicated Fund Net Results:	(41,236)	(41,236)	-	(41,236)	(17,262)	-	(17,262)	23,974	42%	(17,262)
Fund Balance July 1, 2023	36,097	36,097		36,097	36,097					36,097
Estimated Fund Balance June 30, 2024	(5,139)	(5,139)		(5,139)	18,835					18,835



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Estimated Year-End
Fund: 226 - CASp Certification and Training Fund										
342- Other Fees	-	-		-	7,535		7,535	7,535	0%	7,535
Revenue Total:	-	-	-	-	7,535	-	7,535	7,535	0%	7,535
Expenditures Total:	-	-		-	1,040		1,040	(1,040)	0%	-
CASp Certification and Training Fund Net Results:	-	-		-	6,495		6,495	6,495	0%	7,535
Fund Balance July 1, 2023	42,945	42,945		42,945	42,945					42,945
Estimated Fund Balance June 30, 2024	42,945	42,945		42,945	49,439					50,479
Fund: 275 - Parkland Dedication Fund										
370- Interest and Investment Income	-	-		-	(290)		(290)	(290)	0%	(290)
399- Operating transfers in	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	(290)	-	(290)	(290)	0%	(290)
Expenditures Total:	-	-		-	-		-	-	0%	-
Parkland Dedication Fund Net Results:	-	-	-	-	(290)	-	(290)	(290)	0%	(290)
Fund Balance July 1, 2023	406	406		406	406					406
Estimated Fund Balance June 30, 2024	406	406		406	116					116
Fund: 276 - Growth Impact Fund										
344- Impact Fees	1,039,594	1,039,594		1,039,594	27,201		27,201	(1,012,393)	3%	27,201
370- Interest and Investment Income	-	-		-	194,306		194,306	194,306	0%	194,306
Revenue Total:	1,039,594	1,039,594	-	1,039,594	221,508	-	221,508	(818,087)	21%	221,508
Expenditures										
Division: 343- Facility Maintenance Total:	425,000	425,000		425,000	-		-	425,000	0%	-
Division: 344- NPDES Storm Drain Total:	58,000	58,000		58,000	57,982		57,982	18	100%	57,982
Division: 345- Park Maintenance Total:	265,000	265,000		265,000	-		-	265,000	0%	-
Division: 642- Sewer Collections Total:	600,000	600,000		600,000	-		-	600,000	0%	-
Expenditures Total:	1,348,000	1,348,000	-	1,348,000	57,982	-	57,982	1,290,018	4%	57,982
Growth Impact Fund Net Results:	(308,406)	(308,406)		(308,406)	163,526	-	163,526	471,931	-53%	163,526
Fund Balance July 1, 2023	3,340,034	3,340,034		3,340,034	3,340,034					3,340,034
Estimated Fund Balance June 30, 2024	3,031,629	3,031,629		3,031,629	3,503,560					3,503,560
Fund: 277 - Development Services										
Revenue Total:	-	-		-	3,787		3,787	3,787	0%	3,787
Expenditures Total:	-	-		-	-		-	-	0%	-
Development Services Net Results:	-	-		-	3,787		3,787	3,787	0%	3,787
Fund Balance July 1, 2021	(436)	(436)		(436)	(436)					(436)
Estimated Fund Balance June 30, 2022	(436)	(436)		(436)	3,351					3,351
Fund: 285 - Housing Land Held for Resale										
370- Interest and Investment Income	50,000	50,000		50,000	188,166		188,166	138,166	376%	188,166
383- Reimbursements	-	-		-	-		-	-	0	-
384- Other Revenue	-	-		-	1,324		1,324	1,324	0%	1,324
392- Sale of Property	-	-		-	-		-	-	0%	-
393- Loan/Bond Proceeds	5,000	5,000		5,000	11,912		11,912	6,912	238%	11,912
Revenue Total:	55,000	55,000	-	55,000	201,402	-	201,402	146,402	366%	201,402
Expenditures										
Division: 461- Planning Total:	60,373	60,373		60,373	56,689		56,689	3,684	94%	56,689
Division: 464- Housing Administration Total:	278,881	278,881		278,881	80,662		80,662	198,219	29%	80,662
Expenditures Total:	339,254	339,254	-	339,254	137,350	-	137,350	201,904	40%	137,350
Housing Land Held for Resale Net Results:	(284,254)	(284,254)		(284,254)	64,052		64,052	348,306	-23%	64,052
Fund Balance July 1, 2023	8,203,718	8,203,718		8,203,718	8,203,718					8,203,718
Estimated Fund Balance June 30, 2024	7,919,464	7,919,464		7,919,464	8,267,770					8,267,770



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Estimated Year-End
Fund: 310 - Lighting & Landscape Districts										
321- Intergovernmental Taxes	56,411	56,411		56,411	57,680		57,680	1,269	102%	57,680
383- Reimbursements	7,500	7,500		7,500	-		-	(7,500)	0%	-
Revenue Total:	63,911	63,911	-	63,911	57,680	-	57,680	(6,231)	90%	57,680
Expenditures										
Division: 347- Landscape & Lighting PVR North Tot:	39,795	39,795		39,795	17,179		17,179	22,616	43%	17,179
Division: 348- Landscape & Lighting PVR South Tot:	45,380	45,380		45,380	12,906		12,906	32,474	28%	12,906
Expenditures Total:	85,175	85,175	-	85,175	30,085	-	30,085	55,090	35%	30,085
Lighting & Landscape Districts Net Results:	(21,264)	(21,264)	-	(21,264)	27,595	-	27,595	48,859	-130%	27,595
Fund Balance July 1, 2023	48,682	48,682		48,682	48,682					48,682
Estimated Fund Balance June 30, 2024	27,418	27,418		27,418	76,278					76,278
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:	15,002	15,002		15,002	-		-	15,002	0%	-
Expenditures Total:	15,002	15,002	-	15,002	-	-	-	15,002	0%	-
Pinole Valley Caretaker Fund Net Results:	(2)	(2)	-	(2)	-	-	-	2	0%	-
Fund Balance July 1, 2023	(983)	(983)		(983)	(983)					(983)
Estimated Fund Balance June 30, 2024	(985)	(985)		(985)	(983)					(983)
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, 2023	541,649	541,649		541,649	541,649					541,649
Estimated Fund Balance June 30, 2024	471,649	471,649		471,649	541,649					541,649
Fund: 325 - City Street Improvements										
322- Federal Grants	41,394	41,394		41,394	50,247		50,247	8,853	121%	50,247
323- State Grants	-	-		-	-		-	-	0%	-
324- Other Grants	1,773,289	1,773,289		1,773,289	68,406		68,406	(1,704,883)	4%	68,406
332- Permits	-	-		-	152		152	152	0%	152
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	1,814,683	1,814,683	-	1,814,683	118,805	-	118,805	(1,695,878)	7%	118,805
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000
Sources Total:	2,064,683	2,064,683	-	2,064,683	368,805	-	368,805	(1,695,878)	18%	368,805
Expenditures										
Division: 342- Road Maintenance Total:	2,232,004	2,232,004		2,232,004	234,310	161,515	395,825	1,836,179	18%	234,310
Expenditures Total:	2,232,004	2,232,004	-	2,232,004	234,310	161,515	395,825	1,836,179	18%	234,310
City Street Improvements Net Results:	(167,321)	(167,321)	-	(167,321)	134,495	(161,515)	(27,020)	140,301	16%	134,495
Fund Balance July 1, 2023	1,916,783	1,916,783		1,916,783	1,916,783					1,916,783
Estimated Fund Balance June 30, 2024	1,749,462	1,749,462		1,749,462	2,051,278					2,051,278
Fund: 327 - Park Grants (Measure WW)										
323- State Grant	189,758	189,758		189,758	170,588		170,588	(19,170)	90%	170,588
370- Interest and Investment Income	-	-		-	1,647		1,647	1,647	0%	1,647
Revenue Total:	189,758	189,758	-	189,758	172,235	-	172,235	(17,523)	91%	172,235
Expenditures										
Division: 345- Park Maintenance Total:	-	-		-	183		183	(183)	0%	183
Expenditures Total:	-	-	-	-	183	-	183	(183)	0%	183
Park Grants (Measure WW) Net Results:	189,758	189,758	-	189,758	172,052	-	172,052	(17,706)	91%	172,052
Fund Balance July 1, 2023	(168,429)	(168,429)		(168,429)	(168,429)					(168,429)
Estimated Fund Balance June 30, 2024	21,329	21,329		21,329	3,623					3,623



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Estimated Year-End
Fund: 377 - Arterial Streets Rehabilitation Fund										
322- Federal Grants	-	-	-	-	-	-	-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	-	0%	-
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
Expenditures										
Division: 342- Road Maintenance Total:	758,624	758,624	-	758,624	8,066	618	8,684	749,940	1%	8,066
Expenditures Total:	758,624	758,624	-	758,624	8,066	618	8,684	749,940	1%	8,066
Arterial Streets Rehabilitation Fund Net Results:	(508,624)	(508,624)	-	(508,624)	241,934	(618)	241,316	749,940	-47%	241,934
Fund Balance July 1, 2023	761,137	761,137	-	761,137	761,137	-	-	-	-	761,137
Estimated Fund Balance June 30, 2024	252,513	252,513	-	252,513	1,003,071	-	-	-	-	1,003,071
Fund: 500 - Sewer Enterprise Fund										
322- Federal Grants	-	-	-	-	32,447	-	32,447	32,447	0%	32,447
363- Sewer Enterprise Charges	9,154,209	9,154,209	-	9,154,209	8,072,292	-	8,072,292	(1,081,917)	88%	8,072,292
370- Interest and Investment Income	100,000	100,000	-	100,000	995,766	-	995,766	895,766	996%	995,766
383- Reimbursements	-	-	-	-	42,000	-	42,000	42,000	0%	42,000
384- Other Revenue	-	-	-	-	-	-	-	-	0%	-
392- Proceeds from Sale of Property	-	-	-	-	9,608	-	9,608	9,608	0%	9,608
Revenue Total:	9,254,209	9,254,209	-	9,254,209	9,152,112	-	9,152,112	(102,097)	99%	9,152,112
Expenditures										
Division: 117- General Government Total:	-	-	-	-	21,162	-	21,162	(21,162)	0%	21,162
Division: 641- Sewer Treatment Plant/Shared Total	9,791,938	9,791,938	-	9,791,938	4,775,969	-	4,775,969	5,015,970	49%	4,775,969
Division: 642- Sewer Collections Total:	12,785,925	12,785,925	-	12,785,925	1,429,467	1,361,991	2,791,458	9,994,467	22%	1,429,467
Division: 644- WPCP Equipment/Debt Service Total	1,607,476	1,607,476	-	1,607,476	569,544	-	569,544	1,037,932	35%	569,544
Expenditures Total:	24,185,339	24,185,339	-	24,185,339	6,796,141	1,361,991	8,158,132	16,027,207	34%	6,796,141
Sewer Enterprise Fund Net Results:	(14,931,130)	(14,931,130)	-	(14,931,130)	2,355,971	(1,361,991)	993,980	15,925,110	-7%	2,355,971
Fund Balance July 1, 2023	19,251,936	19,251,936	-	19,251,936	19,251,936	-	-	-	-	19,251,936
Estimated Fund Balance June 30, 2024	4,320,806	4,320,806	-	4,320,806	21,607,908	-	-	-	-	21,607,908
Fund: 503 - Plant Expansion Fund										
370- Interest and Investment Income	-	-	-	-	-	-	-	-	0%	-
383- Reimbursements	-	-	-	-	-	-	-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures										
Division: 643- Sewer Projects/Shared Total:	-	-	-	-	465,312	-	465,312	(465,312)	0%	465,312
Expenditures Total:	-	-	-	-	465,312	-	465,312	(465,312)	0%	465,312
Plant Expansion Fund Net Results:	-	-	-	-	(465,312)	-	(465,312)	(465,312)	0%	(465,312)
Fund Balance July 1, 2023	1,011,119	1,011,119	-	1,011,119	1,011,119	-	-	-	-	1,011,119
Estimated Fund Balance June 30, 2024	1,011,119	1,011,119	-	1,011,119	545,807	-	-	-	-	545,807
Fund: 505 - Cable Access TV										
314- Franchise Taxes	52,972	26,486	-	26,486	16,928	-	16,928	(9,559)	64%	16,928
365- Cable TV Charges	316,956	316,956	-	316,956	181,001	-	181,001	(135,955)	57%	181,001
370- Interest and Investment Income	-	-	-	-	-	-	-	-	0%	-
384- Other Revenue	5,000	5,000	-	5,000	390	-	390	(4,610)	8%	390
Revenue Total:	374,928	348,442	-	348,442	198,318	-	198,318	(150,124)	57%	198,318
Operating transfers in Total:	160,124	160,124	176,152	336,276	160,124	-	160,124	(176,152)	48%	336,276
Sources Total:	535,052	508,566	-	535,052	358,442	-	358,442	(176,610)	52%	358,442
Expenditures										
Division: 119- Cable Access TV Total:	473,459	473,459	-	473,459	368,527	-	368,527	104,933	78%	368,527
Division: 120- Cable Access-Community Services Total:	1,713	1,713	-	1,713	150	-	150	1,564	9%	150
Division: 121- Cable Access-Contract Services Total:	206,884	206,884	-	206,884	177,499	-	177,499	29,385	86%	177,499
Expenditures Total:	682,056	682,056	-	682,056	546,175	-	546,175	135,881	80%	546,175
Cable Access TV Net Results:	(147,004)	(173,490)	-	(147,004)	(187,733)	-	(187,733)	(190,395)	-7051%	(11,581)
Fund Balance July 1, 2023	11,581	11,581	-	11,581	11,581	-	-	-	-	11,581
Estimated Fund Balance June 30, 2024	(135,423)	(161,909)	-	(135,423)	(176,152)	-	-	-	-	0



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Estimated Year-End
Fund: 525 - Information Systems										
399- Operating Transfers In	-	-	-	-	-	-	-	-	0%	-
Sources Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures										
Division: 118- Information Systems Total:	1,552,663	1,687,934		1,687,934	1,625,690	222,308	1,847,998	(160,065)	109%	1,637,934
Expenditures Total:	1,552,663	1,687,934	-	1,687,934	1,625,690	222,308	1,847,998	160,065	109%	1,637,934
Indirect cost allocations Total:	(1,552,663)	(1,687,934)		(1,687,934)	(1,366,786)		(1,366,786)	321,147	81%	(1,637,934)
Information Systems Net Results:	0	0	-	0	258,904	222,308	481,212	481,212	0%	0
Fund Balance July 1, 2023	4,104	4,104		4,104	4,104					4,104
Estimated Fund Balance June 30, 2024	4,104	4,104		4,104	263,008					4,104
Fund: 700 - Pension Fund										
370- Interest and Investment Income	837,168	837,168		837,168	1,264,903		1,264,903	427,735	151%	1,264,903
Revenue Total:	837,168	837,168	-	837,168	1,264,903	-	1,264,903	427,735	151%	1,264,903
Expenditures										
Division: 115- Finance Total:	50,000	50,000		50,000	75,241		75,241	(25,241)	150%	75,241
Transfers Out Total:	2,245,480	2,245,480		2,245,480	2,231,793		2,231,793	13,687	99%	2,231,793
Expenditures Total:	2,295,480	2,295,480	-	2,295,480	2,307,034		2,307,034	11,554	101%	2,307,034
Pension Fund Net Results:	(1,458,312)	(1,458,312)		(1,458,312)	(1,042,131)		(1,042,131)	416,181	71%	(1,042,131)
Fund Balance July 1, 2023	14,627,313	14,627,313		14,627,313	14,627,313					14,627,313
Estimated Fund Balance June 30, 2024	13,169,001	13,169,001		13,169,001	13,585,182					13,585,182
Fund: 750 - Recognized Obligation Retirement Fund										
311- Property Taxes	250,000	250,000		250,000	145,458		145,458	(104,542)	58%	145,458
370- Interest and Investment Income	-	-		-	86,195		86,195	86,195	0%	86,195
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	231,653	-	231,653	(23,347)	91%	231,653
Expenditures										
Division: 463- Successor Agency to RDA Total:	251,177	251,177		251,177	205,481		205,481	45,696	82%	205,481
Expenditures Total:	251,177	251,177	-	251,177	205,481		205,481	(45,696)	82%	205,481
Recognized Obligation Retirement Fund Net Results:	3,823	3,823		3,823	26,172		26,172	(69,042)	685%	26,172
Fund Balance July 1, 2023	14,069,749	14,069,749		14,069,749	14,069,749					14,069,749
Estimated Fund Balance June 30, 2024	14,073,572	14,073,572		14,073,572	14,095,921					14,095,921