



CITY COUNCIL REPORT

12.A.

DATE: MARCH 5, 2024
TO: MAYOR AND COUNCIL MEMBERS
FROM: MARKISHA GUILLORY, FINANCE DIRECTOR
SUBJECT: RECEIVE THE FISCAL YEAR (FY) 2023/24 SECOND QUARTER (MID-YEAR) FINANCIAL REPORT AND ADOPT A RESOLUTION AUTHORIZING RELATED BUDGET ADJUSTMENTS

RECOMMENDATION

Staff recommends that the City Council receive the Fiscal Year (FY) 2023/24 Second Quarter ("Mid-Year") Financial Report and adopt a resolution authorizing related budget adjustments.

BACKGROUND

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

As one of the many activities that the City undertakes to help ensure its financial soundness, staff provides quarterly financial reports on the City's budget condition. Following the conclusion of the second quarter of the fiscal year, staff conducts a second quarter/mid-year budget review.

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

REVIEW AND ANALYSIS

Staff has reviewed the City's budget results through the second quarter, from July 1, 2023 through December 31, 2023. 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

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

The FY 2023/24 budget is primarily a status quo budget, meaning that it does not include any major changes to City programs or services. 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 non-recurring items, including several capital improvement projects and Council-directed initiatives. The statuses of these non-recurring budget items are detailed below in this report.

The revised FY 2023/24 budget, which includes budget adjustments approved prior to mid-year, is comprised of \$25.6 million in revenues, \$34.5 million in expenditures, and \$8.8 million use of unassigned fund balance.

As of the mid-year, the City is projecting to end FY 2023/24 with total revenues of \$25.9 million, expenditures of \$35.0 million (including recommended mid-year adjustments), and use of fund balance of \$9.1 million. With mid-year budget adjustments, the General Fund unassigned fund balance is projected to be \$3.4 million at the end of the fiscal year. The table below summarizes the General Fund budget.

General Fund (including Measure S 2006 and 2014)	FY 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	Projected Year-End
Revenues	\$ 25,610,623	\$ 25,610,623	\$ 211,000	\$ 25,821,623	\$ 11,125,823	43%	\$ 25,899,106
Expenditures	34,397,708	34,450,458	505,600	34,956,058	16,815,336	48%	34,956,058
Net surplus/deficit	(8,787,085)	(8,839,835)	(294,600)	(9,134,435)	(5,689,513)		(9,056,952)
Beginning Fund Balance	12,470,865	12,470,865		12,470,865			12,470,865
Ending Fund Balance	\$ 3,683,780	\$ 3,631,030		\$ 3,336,430			\$ 3,413,913

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. General Fund actual revenues through the second quarter of FY 2023/24 totaled \$11.1 million, 43% of the amended budget. The table below summarizes the General Fund budgeted revenues. Staff recommends adjustments to three revenue categories--sales and use taxes, utility users' tax, and public safety charges--due to changes that occurred after adoption of the original FY 2023/24 budget. The proposed adjustments are described below.

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	Projected Year-End
Property Taxes	\$ 5,678,211	\$ 5,678,211	\$ -	\$ 5,678,211	\$ 3,121,308	55%	\$ 5,678,211
Sales and Use Taxes	4,621,023	4,621,023	(150,000)	4,471,023	1,726,975	39%	4,471,023
Sales and Use Taxes - Measure S 200	2,486,000	2,486,000	-	2,486,000	983,891	40%	2,486,000
Sales and Use Taxes - Measure S 201	2,486,000	2,486,000	-	2,486,000	984,068	40%	2,486,000
Utility Users Tax	2,085,485	2,085,485	100,000	2,185,485	1,149,239	53%	2,185,485
Franchise Taxes	794,658	794,658	-	794,658	270,764	34%	794,658
Other Taxes: TOT	453,200	453,200	-	453,200	199,339	44%	453,200
Other Taxes: Business License	450,014	450,014	-	450,014	166,907	37%	450,014
Intergovernmental Taxes	2,319,918	2,319,918	-	2,319,918	1,147,883	49%	2,319,918
Public Safety Charges	1,432,539	1,432,539	261,000	1,693,539	974,170	58%	1,693,539
Total Other Revenue	558,095	558,095	-	558,095	401,279	72%	635,578
Revenue Total:	23,365,143	23,365,143	211,000	23,576,143	11,125,823	47%	23,653,626
Transfer In from Section 115 Trust	2,245,480	2,245,480		2,245,480	-	0%	2,245,480
Transfer In from ARPA Fund	-	-		-	-	0%	-
Revenue/Sources Total:	\$ 25,610,623	\$ 25,610,623	\$ 211,000	\$ 25,821,623	\$ 11,125,823	43%	\$25,899,106

Sales and Use Taxes

Sales and use taxes is the City's largest general revenue stream, representing 37% of total

ongoing General Fund revenues. For the second quarter, sales tax collected, including Measure S funds, were \$3,694,734, 39% of the amended budget. There is typically a two-month delay in the timing of sales tax receipts. Sales tax receipts are trending lower than originally projected, mostly in the fuel and service station, and building and construction categories. *Therefore, staff recommends a \$150,000 revenue decrease based on current sales tax trends and updated projections from the City's sales tax consultant, HdL.*

Property Tax

Property tax is the City's second largest general revenue stream, representing 22% of total ongoing General Fund revenues. For the second quarter, total property tax revenue was \$3,121,308, 55% of the amended budget. It is comprised of four segments – secured, unsecured, supplemental, and transfer tax. The largest segment is secured property tax. It is received in three installments in December (55%), April (40%), and June of each year (5%).

Secured property tax revenue includes the basic 1% property tax 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 currently expected to begin in March 2024 as the final debt service payment has been made.

All Other General Fund Revenue

Utility Users' Tax (UUT) is levied on telecommunication, electricity, gas, and mobile telephones. For the second quarter, UUT revenues collected were \$1,149,239 million, 53% of the amended budget. The electricity segment is on trend to exceed the budgeted amount, like in prior fiscal years. *Therefore, staff recommends a \$100,000 revenue increase in the electricity segment.*

Franchise tax is levied on gas, electricity, cable, and refuse. For the second quarter, revenues collected were \$270,764, 34% of the amended budget. The amount collected is consistent with the timing of receipts.

Transient Occupancy Tax (TOT), also known as the "hotel tax," is levied on persons staying 30 days or less in a motel or lodging facility within City limits. For the second quarter, revenues collected were \$199,339, 44% of the amended budget. The amount collected is consistent with the timing of receipts.

Business license tax is assessed on all businesses doing business within City limits. For the second quarter, revenues collected were \$166,907, 37% of the amended budget. The bulk of this revenue is typically received in January during the annual license renewal process. The amount collected is consistent with the timing of receipts.

Intergovernmental taxes is comprised of the Motor Vehicle License Fee (VLF), which is the City's share of motor vehicle license fees levied, collected, and apportioned by the State. This category also includes the Homeowners Property Tax Relief, which is a reimbursement from the State to offset loss of property tax for the state-imposed homeowner exemption. This revenue is received in two equal installments. For the second quarter, revenue collected was \$1,147,883, 49% of the amended budget. The second installment is expected to be received in June 2024.

Public safety charges are received for dispatch services provided to the cities of Hercules and San Pablo under an Intergovernmental Service Sharing agreement. The revenue is received on a quarterly basis. For the second quarter, public safety charges were \$974,170, 58% of the amended budget. The current interagency agreement was executed after adoption of the FY 2023/24 budget. *Therefore, staff recommends a \$261,000 revenue increase based on the new rates in the agreement.*

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 \$401,279, 72% of the amended budget. The timing and amounts of receipts for revenues in this category vary throughout the fiscal year.

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 will be based on total expenditures at year-end.

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 \$34.5 million. The amended budget proposes \$35.0 million in General Fund expenditures. General Fund actual expenditures through the second quarter totaled \$16.8 million including encumbrances, 48% of the amended budget. The table below summarizes the General Fund budgeted expenditures. While expenditures are mostly on track with budgeted amounts, staff recommends several adjustments to appropriate funds for some additional costs that were not anticipated in the original FY 2023/24 budget. The proposed adjustments are described below.

Category	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	Projected Year-End
Salaries & Wages	\$ 9,359,141	\$ 9,359,141		\$ 9,359,141	\$ 4,731,461	51%	\$ 9,359,141
Benefits	6,219,651	6,219,651		6,219,651	3,644,107	59%	\$ 6,219,651
Professional/Admin Services	9,904,000	9,895,125	186,252	10,081,377	4,537,600	45%	\$10,081,377
Other Operating	292,711	292,711		292,711	168,273	57%	\$ 292,711
Materials and Supplies	183,200	183,200		183,200	67,455	37%	\$ 183,200
Interdepartmental Charges	(749,173)	(734,173)		(734,173)	28,039	-4%	\$ (734,173)
Asset/Capital Outlay	6,203,296	6,249,921	319,348	6,569,269	1,612,847	25%	\$ 6,569,269
Debt Service	611,107	611,107		611,107	611,033	100%	\$ 611,107
Other Financing Uses/Transfers	2,373,775	2,373,775		2,373,775	1,414,520	60%	\$ 2,373,775
Expenditure Total:	\$ 34,397,708	\$ 34,450,458	\$ 505,600	\$ 34,956,058	\$ 16,815,336	48%	\$34,956,058

Salaries and Wages

Salaries and wages are based on the City’s current staffing level (115) full-time equivalents (FTEs), and includes salary increases for different classifications as agreed upon in the City’s labor memorandums of understanding (MOUs). The budget also includes a savings factor equal to 4% of total annual salary and benefits expenditures to account for savings resulting from position vacancies. For the second quarter, salaries and wages were \$4,731,461, 51% of the amended budget; the slight overage is due to salary and compensated leave payouts to former employees who separated from the City.

Benefits

Benefits include employee healthcare benefits, workers’ compensation insurance, and other benefits, as well as the City’s annual required contribution for employees’ pension to the

California Public Employees' Retirement System (CalPERS). The budget reflects the net cost to the City (the required total contribution minus the employee contributions). For the second quarter, benefits were \$3,644,107, 59% of the amended budget. The annual workers' compensation insurance premium was paid in full at the beginning of the fiscal year.

Professional/Administrative Services

Professional and administrative services include legal and consulting services, building and equipment maintenance, office expenses, travel & training, and various administrative expenses. Contract services with other government agencies, such as the Contra Costa County Fire Protection District and the County animal services and library services, are also included in professional services. For the second quarter, professional/administrative services were \$4,537,600, 45% of the amended budget.

Other Operating Expenditures

Other operating expenses include water, electricity & power, and cable utilities. For the second quarter, other operating expenditures were \$168,273, 57% of the amended budget. Utility costs tend to trend higher during the colder months of the year.

Materials and Supplies

Materials and supplies include fuel, maintenance supplies, and safety equipment. For the second quarter, materials and supplies were \$67,455, 37% of the amended budget.

Interdepartmental Charges

Interdepartmental charges include administrative charges and reimbursements for services provided by one City department to another, such information technology and legal services. It also includes general liability insurance premiums. For the second quarter, interdepartmental charges were \$28,039, a net -4% of the amended budget as the annual general liability insurance premium was paid in full at the beginning of the fiscal year.

Asset/Capital Outlay

Capital outlay includes non-major and major asset acquisition and improvements, such as computer equipment and furniture, vehicles, and several capital improvement projects funded by the General Fund unassigned fund balance. For the second quarter, capital outlay was \$1,612,847, 25% of the amended budget. Actual expenditures are low mostly due to the timing of capital projects.

Debt Service

Debt service includes the payment of debt for the 2006 pension obligation bonds (POBs) that were issued to finance the City's unfunded accrued actuarial liability with CalPERS. For the second quarter, debt service was \$611,033, 100% of the amended budget as the annual payment was made at the beginning of the fiscal year.

Other Financing Uses/Transfers Out

Other financing uses/transfers out include transfers from the General Fund to other funds to support operating costs. Expenditures were \$1,414,520, 60% of the amended budget, due to transfers to the General Reserve Fund (\$764,520), City Street Fund (\$250,000), Arterial Streets Rehabilitation Fund (\$250,000), and Equipment Reserve Fund (\$150,000).

In addition to the summary of expenditures by category, a summary of expenditures by

department is provided below.

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	Projected Year-End
City Council	\$ 212,212	\$ 212,212	\$ -	\$ 212,212	\$ 103,955	49%	\$ 212,212
City Manager	590,960	602,710	-	602,710	306,769	51%	602,710
City Clerk	624,354	624,354	-	624,354	318,187	51%	624,354
City Treasurer	8,727	8,727	-	8,727	5,027	58%	8,727
City Attorney	320,428	320,428	-	320,428	214,162	67%	320,428
Finance Department	854,336	882,336	41,532	923,868	429,882	47%	923,868
Human Resources	888,227	888,227	-	888,227	400,697	45%	888,227
Non-Departmental	3,975,120	3,975,120	-	3,975,120	2,795,203	70%	3,975,120
Information Technology	3,600	3,600	-	3,600	-	0%	3,600
Police Department	11,062,112	11,062,112	63,500	11,125,612	5,946,043	53%	11,125,612
Fire Department	5,571,985	5,571,985	24,750	5,596,735	3,008,362	54%	5,596,735
Public Works	9,238,294	9,243,294	372,552	9,615,846	2,976,391	31%	9,615,846
Community Development	625,617	633,617	3,266	636,883	230,363	36%	636,883
Community Services	421,736	421,736	-	421,736	80,296	19%	421,736
Expenditure Total:	\$ 34,397,708	\$ 34,450,458	\$ 505,600	\$ 34,956,058	\$ 16,815,336	48%	\$ 34,956,058

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

- City Attorney expenditures were at 67% of the amended budget because the reimbursements (credits) from other City departments for legal services were not processed until January. Reimbursements are processed in the month following the end of the previous month.
- Non-Departmental expenditures were at 70% of the amended budget due to the payment of the annual debt service for the 2006 pension obligation bonds and transfers out to other funds.
- Police department expenditures were at 53% of the amended budget primarily due to the workers' compensation and general liability insurance premiums being paid in full at the beginning of the fiscal year.
- Fire expenditures were at 54% of the amended budget primarily due to abatement and other operating expenditures (that the City retained under the contract), which fluctuate throughout the fiscal year.

General Fund revenues and expenditures are mostly on target with budgeted amounts as expected at this point in the fiscal year. However, staff recommends several General Fund budget adjustments to fund some operating costs that were not anticipated in the original FY 2023/24 budget.

The proposed revenue adjustments, totaling \$211,000, are as follows:

- Non-Departmental - decrease sales & use taxes based on trends and updated projections provided by the City's sales tax consultant, HdL (-\$150,000), and increase utility users' tax for electricity based on trends (\$100,000); and
- Police - increase public safety charges based on the increased rates in the current interagency agreement to provide dispatch services to the cities of Hercules and San Pablo (\$261,000).

The proposed expenditure adjustments, totaling \$505,600, are as follows:

- Finance - increase the expenditure budget for ongoing professional services for the strategic financial planning carried forward from the prior fiscal year (\$35,000) and the proportional share of costs of the new online permitting and licensing platform (\$6,532);
- Police - increase the expenditure budget for higher vehicle maintenance costs (\$39,741) and new vehicle upfitting (\$23,759);
- Fire - increase the expenditure budget for the Spartan fire engine chassis repair (\$24,750);
- Community Development Department (Code Enforcement) - increase the expenditure budget for the proportional share of costs of the new online permitting and licensing platform (\$3,266); and
- Public Works - increase the expenditure budget for the proportional share of costs of the new online permitting and licensing platform (\$18,463), alarm installation and monitoring (\$41,500), City Hall HVAC extended warranty (\$17,000), and carry forward funding for the hybrid bucket truck (\$235,589) and the Senior Center modernization project (\$60,000).

Overall, the General Fund has sufficient resources to continue to fund the City’s ongoing operations as well as some one-time items. As mentioned above, the General Fund unassigned fund balance is projected to be \$3.4 million at the end of this fiscal year. The City also maintains a separate General Reserve Fund which maintains a balance equal to 50% (six months of expenditure coverage) of total ongoing General Fund expenditures. The fund balance is projected to be \$10.2 million at the end of this fiscal year.

Status of Non-Recurring Budget Items

As mentioned above, the adopted budget includes the use of a portion of the City’s \$12.5 million unassigned fund balance for several non-recurring items, including one-time initiatives as well as several capital improvement projects. The following table outlines the status of the non-recurring budget items.

Department	One-Time Initiatives	Amount	Status
City Clerk	City Clerk Furniture Replacement	\$5,000	Completed
City Clerk	Citywide Records Project Support	11,300	Funding reallocated to another use
City Clerk	Policies & Procedures Update Support	20,000	In progress
City Council	City Council Furniture Replacement	15,000	Completed
City Manager	Digital Billboard	25,000	Not started
City Manager	Diversity, Equity, and Inclusion (DEI) Consulting	40,000	Deferred to FY 2024/25
City Manager	Miscellaneous Consulting	20,000	Funds used as needed
Community Development	Business Development/Community Help Reserve	10,000	Not started--staff developing recommendations for City Council consideration
Community	Economic Development		Completed

Development	Branding	15,000	
Community Development	Economic Development Strategy Year 1 Implementation	71,416	In progress--expected to be completed by end of this fiscal year
Community Development	Holiday Lights Over San Pablo Ave.	30,000	Completed
Community Development	Revitalization Reserve	10,000	Not started--staff developing recommendations for City Council consideration
Community Development	Weatherization/Energy Efficiency	250,000	Deferred to FY 2024/25
Community Services	Event Planning Vendor	30,000	Not started
Community Services	Tiny Tots Restroom Walls/Floor Repair and Replacement	11,000	Deferred to FY 2024/25
Community Services	Youth Center Vinyl Flooring	10,000	Deferred to FY 2024/25
Finance	Consultant for Grant Research, Writing, and Administration Services	45,000	In progress
Finance	Strategic Financial Planning Support	40,000	In progress--expected to be completed by the end of this fiscal year
Fire	Fire General Liability	151,592	Workers' compensation and general liability insurance premiums expected to decrease in FY 2024/25
Information Technology	Citywide Phone System Replacement	50,000	In progress--expected to be completed by the end of this fiscal year
Information Technology	Refresh Emergency Operations Center (EOC) System	50,000	Deferred to FY 2024/25
Information Technology	PCTV Data Storage Solutions	40,000	Completed
Information Technology	Emergency Power to City Hall	20,000	Not started
Information Technology	City Website CMS Updates	65,000	In progress
Information Technology	Other miscellaneous IT items (computer/laptop replacement, network security, cybersecurity assessment)	42,785	In progress
Non-Departmental	Transfer to Equipment Replacement Fund	150,000	Completed
Non-Departmental	Transfer to General Reserve Fund	764,520	Completed
Police	Alex Clark Room Transformation	20,000	Expected to be completed after Public Safety Building modernization project
Police	CERT Program Supplies	20,000	Deferred to FY 2024/25
Police	Dispatch Chair Replacement	15,324	Completed
Public Works	Citizen Request Software (GoGov or similar)	15,000	Staff exploring options
Public Works	City Hall Landscaping		In progress

	Improvements	20,000	
Public Works	On-Call Consultants for Capital Projects	75,000	In progress
Public Works	Pedestrian Bridge Inspection	50,000	In progress--expected to be completed by the end of this fiscal year
Public Works	Street Improvements	200,000	In progress
	Total One-Time Items and Initiatives	\$2,407,937	
Department	Capital Improvement Projects		Status
Public Works	Active Transportation Plan	\$170,000	Expected to be completed by the end of this fiscal year
Public Works	Brandt St. Improvements	170,000	Deferred to FY 2024/25
Public Works	City Hall Modernization	125,000	Expected to start this fiscal year, but will be completed in FY 2024/25
Public Works	Citywide Roof Repairs and Replacement	900,000	Expected to start this fiscal year, but will be completed in FY 2024/25
Public Works	Emergency Power for Critical Failures	200,000	Deferred to FY 2024/25
Public Works	Energy Audit	50,000	Expected to be completed this fiscal year
Public Works	Energy Upgrades	150,000	Expected to start this fiscal year, but will be completed in FY 2024/25
Public Works	Facilities & Real Estate Master Plan	200,000	Deferred to FY 2024/25
Public Works	Hazel St. Storm Drain Improvements	382,098	Expected to be completed this fiscal year
Public Works	Municipal Broadband Feasibility	60,000	Expected to be completed this fiscal year
Public Works	Park Master Plan	150,000	Expected to be completed this fiscal year
Public Works	Pinole Smart Signals	154,302	Expected to be completed this fiscal year
Public Works	Public Safety Building Modernization	225,000	Expected to be completed this fiscal year
Public Works	Recycled Water Feasibility	200,000	Expected to start this fiscal year, but will be completed in FY 2024/25
Public Works	Roble Road Drainage Improvements	700,000	Deferred to FY 2024/25
Public Works	Safety Improvements at Appian Way & Marlesta	193,029	Expected to be completed this fiscal year
Public Works	Safety Improvements at Tennent Ave./Pear & Plum	158,322	Expected to be completed this fiscal year
Public Works	Safety Improvements on Arterial Roadways	35,960	Expected to be completed this fiscal year
Public Works	San Pablo Ave Bridge Replacement	300,000	Deferred to FY 2024/25
Public Works	Senior Center Auxiliary Parking	1,327,831	Deferred to FY 2024/25

Public Works	Senior Center Modernization	175,000	Expected to be completed this fiscal year
Public Works	Skatepark Rehabilitation	150,000	Deferred to FY 2024/25
Public Works	Storm Drainage Master Plan	250,000	Expected to be completed this fiscal year
Public Works	Tree Mitigation	150,000	Expected to start this fiscal year, but will be completed in FY 2024/25
	Total Capital Improvement Projects	6,576,542	
	Total Non-Recurring Budget Items	\$8,984,479	

Other Funds Analysis

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

Special Revenue Funds

Gas Tax Fund (Fund 200)

The Gas Tax Fund accounts for revenue from State excise taxes on gasoline and diesel fuel sales (referred to as the Highway Users Tax Account (HUTA)) as well as revenue from the Road Repair and Accountability Act of 2017 (SB1) (referred to as the Road Maintenance and Rehabilitation Account (RMRA)). Gas Tax Fund resources are restricted for use in the construction and maintenance of public streets. These funds support both annual operating and capital projects. For the second quarter, revenues were \$505,524, 48% of the amended budget. Expenditures, including encumbrances, were \$266,581, 13% of the amended budget. Actual expenditures are low due to the timing of 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	Projected Year-End
Revenues	\$ 1,046,400	\$ 1,046,400		\$ 1,046,400	\$ 505,524	48%	\$ 1,078,739
Expenditures	1,980,986	1,980,986	-	1,980,986	266,581	13%	1,980,986
Net surplus/deficit	(934,586)	(934,586)	-	(934,586)	\$ 238,944		(902,247)
Beginning Fund Balance	1,131,871	1,131,871		1,131,871			1,131,871
Ending Fund Balance	\$ 197,285	\$ 197,285		\$ 197,285			\$ 229,624

Public Safety Augmentation Fund (Fund 203)

The Public Safety Augmentation Fund (PSAF) accounts for monies allocated by the County Auditor-Controller under Proposition 172 from the statewide 0.5% sales tax based on a share of statewide taxable sales. These funds are used exclusively for public safety personnel costs.

For the second quarter, revenues were \$111,182, 46% of the amended budget. Expenditures were \$221,361, 46% 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	Projected Year-End
Revenues	\$ 241,853	\$ 241,853		\$ 241,853	\$ 111,182	46%	\$ 255,091
Expenditures	482,009	482,009		482,009	221,361	46%	482,009
Net surplus/deficit	(240,156)	(240,156)	-	(240,156)	\$ (110,179)		(226,918)
Beginning Fund Balance	580,890	580,890		580,890			580,890
Ending Fund Balance	\$ 340,734	\$ 340,734		\$ 340,734			\$ 353,973

Supplemental Law Enforcement Services Fund (Fund 206)

The Supplemental Law Enforcement Services Fund (SLESF) accounts for funds received from the County under AB 3229, which enacted the Citizens Option for Public Safety (COPS) Program, through which the City receives \$100,000 annually. In addition to the \$100,000 annual payment, the City receives a Growth Allocation payment. The funds are used to partially offset officer personnel costs. For the second quarter, revenues were \$182,957, 110% of the amended budget. Expenditures were \$194,582, 57% of the amended budget. Actual expenditures include several one-time equipment purchases.

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	Projected Year-End
Revenues	\$ 166,600	\$ 166,600		\$ 166,600	\$ 182,957	110%	\$ 182,957
Expenditures	339,864	339,864	-	339,864	194,582	57%	339,864
Net surplus/deficit	(173,264)	(173,264)	-	(173,264)	\$ (11,625)		(156,907)
Beginning Fund Balance	420,077	420,077		420,077			420,077
Ending Fund Balance	\$ 246,813	\$ 246,813		\$ 246,813			\$ 263,170

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). The majority of the revenue is received with April property tax assessments. For the second quarter, revenue was \$5,865, 2% of the amended budget. Expenditures were \$193,033, 52% 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	Projected Year-End
Revenues	\$ 253,422	\$ 253,422		\$ 253,422	\$ 5,865	2%	253,422
Expenditures	374,769	374,769		374,769	193,033	52%	374,769
Net surplus/deficit	(121,347)	(121,347)	-	(121,347)	\$ (187,168)		(121,347)
Beginning Fund Balance	0	0		0			0
Ending Fund Balance	\$ (121,347)	\$ (121,347)		\$ (121,347)			\$ (121,347)

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, others have not returned to pre-pandemic levels. For the second quarter, revenues were \$189,416, 15% of the amended budget. Receipts fluctuate due to seasonality of programs, such as summer camps. The Recreation Department Fund budget includes transfers in from the General Fund and Measure S 106 Fund, which will be transferred later in the fiscal year based on actual need. Expenditures were \$935,052, 44% of the amended budget. *Staff recommends a net \$8,670 revenue increase for the Tobacco Grant funding and several Senior Center programs; and decreases in Tiny Tots, Youth Center, and Swim Center due to lower than projected participation in the various programs and facility rentals. Staff also recommends a net \$132,603 expenditure increase largely to appropriate expenditures for activities to be reimbursed by the Tobacco Grant funding, and for building maintenance.*

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	Projected Year-End
Revenues							
Program Revenue	\$ 489,667	\$ 489,667	\$ 8,670	\$ 498,337	\$ 189,416	39%	\$ 498,337
Transfers In	799,131	799,131		799,131	-	0%	799,131
Total Revenues	1,288,797	1,288,797	8,670	1,297,467	189,416	15%	1,297,467
Expenditures	2,135,264	2,135,264	132,603	2,267,867	935,052	44%	2,271,286
Net surplus/deficit	(846,467)	(846,467)	(123,933)	(970,400)	\$ (745,636)		(973,819)
Beginning Fund Balance	(21,036)	(21,036)		(21,036)			(21,036)
Ending Fund Balance	\$ (867,503)	\$ (867,503)		\$ (991,436)			\$ (994,855)

Building & Planning Fund (Fund 212)

The Building & Planning Fund accounts for funds received from fees and permits for building and planning services. Fees are collected to recover the cost primarily related to inspections and plan checks performed. The second quarter, revenues were \$1,012,103, 72% of the amended budget. Expenditures were \$1,002,335, 45% of the amended budget. *Staff recommends a \$69,795 revenue increase to appropriate the State of California Housing Grant funding. Staff also recommends a \$62,780 expenditure increase to carry forward the funds from the FY 2023/24 budget for the proportional share of costs of the new online permitting and licensing system.*

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	Projected Year-End
Revenues	\$ 1,411,477	\$ 1,411,477	\$ 69,795	\$ 1,481,272	\$ 1,012,103	72%	\$ 1,481,272
Transfers In	-	-	-	-	-	0%	-
Total Revenues	\$ 1,411,477	\$ 1,411,477	\$ 69,795	\$ 1,481,272	\$ 1,012,103	72%	1,481,272
Expenditures	2,151,428	2,161,428	62,780	2,224,208	1,002,335	45%	2,224,208
Net surplus/deficit	(739,951)	(749,951)	7,015	(742,936)	\$ 9,768		(742,936)
Beginning Fund Balance	(1,526,213)	(1,526,213)		(1,526,213)			(1,526,213)
Ending Fund Balance	\$ (2,266,165)	\$ (2,276,165)		\$ (2,269,150)			\$ (2,269,149)

Refuse Management Fund (Fund 213)

The Refuse Management Fund accounts for resources received from the City's franchise waste hauler, Republic Services, from a monthly fee imposed under AB 939 on all residential customers in Pinole. These revenues are restricted to programs and activities that promote recycling of solid waste and source reduction. For the second quarter, revenues were \$33,004, 50% of the amended budget. Expenditures were \$68,376, 39% of the amended budget.

Refuse Management 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	Projected Year-End
Revenues	\$ 66,060	\$ 66,060		\$ 66,060	\$ 33,004	50%	\$ 66,060
Expenditures	174,358	174,358		174,358	68,376	39%	174,358
Net surplus/deficit	(108,298)	(108,298)	-	(108,298)	\$ (35,372)		(108,298)
Beginning Fund Balance	97,901	97,901		97,901			97,901
Ending Fund Balance	\$ (10,397)	\$ (10,397)		\$ (10,397)			\$ (10,397)

Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services from a monthly fee it assesses on customer rates for solid waste services. These funds are set aside for future solid waste capital projects and for a rate stabilization fund. For the second quarter, revenue was \$305,287, 83% of the amended budget. Expenditures were \$49,708, 8% of the amended budget. Actual expenditures are low due to the timing of 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	Projected Year-End
Revenues	\$ 368,000	\$ 368,000		\$ 368,000	\$ 305,287	83%	\$ 438,419
Expenditures	589,381	589,381		589,381	49,708	8%	589,381
Net surplus/deficit	(221,381)	(221,381)	-	(221,381)	\$ 255,579		(150,962)
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			\$ 2,197,851

Rate Stabilization Fund (Fund 216)

The Rate Stabilization Fund was created to account for the excess revenues from the solid waste post collection contract with Republic Services. Twenty-five percent (25%) of the surplus funds, generated from prior years' rate increases, are set aside to offset year-over-year rate fluctuations; thereby, leveling the annual rates paid by consumers. Per Resolution 2013-91, the City was required to establish a rate stabilization fund, separate from the Solid Waste Fund (214), for the excess revenues collected. Revenue from the Fund 214 will be received later in the fiscal year. There are no budgeted expenditures for FY 2023/24.

Rate Stabilization 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	Projected Year-End
Revenues	\$ 15,000	\$ 15,000		\$ 15,000	\$ 6,710	45%	\$ 21,710
Expenditures	-	-		-	-	0%	-
Net surplus/deficit	15,000	15,000	-	15,000	\$ 6,710		21,710
Beginning Fund Balance	204,361	204,361		204,361			204,361
Ending Fund Balance	\$ 219,361	\$ 219,361		\$ 219,361			\$ 226,071

Measure J Fund (Fund 215)

The Measure J Fund accounts for special sales tax revenues collected by the Contra Costa Transportation Authority (CCTA) and reapportioned to the cities for local street projects. The City must submit a checklist each year to confirm compliance with a Growth Management Program in order to receive these funds. Estimates of annual funding are provided by the CCTA, and jurisdiction allocations are based on a formula that considers both population and road mileage. For the second quarter, revenues were \$57,656, 5% of the amended budget. The allocation from CCTA is expected to be received later in the fiscal year. Expenditures were \$452,001, 44% of the amended budget.

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	Projected Year-End
Revenues	\$ 1,152,257	\$ 1,152,257		\$ 1,152,257	\$ 57,656	5%	\$ 1,201,913
Expenditures	1,023,719	1,023,719		1,023,719	452,001	44%	1,023,719
Net surplus/deficit	128,538	128,538	-	128,538	\$ (394,345)		178,194
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			\$ 2,320,565

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, parks and recreation, wastewater, transportation, and drainage. For the second quarter, impact fee revenue was \$135,201; 13% of the amended budget. There were no expenditures due to the timing of 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	Projected Year-End
Revenues	\$ 1,039,594	\$ 1,039,594	\$ -	\$ 1,039,594	\$ 135,201	13%	\$ 1,152,858
Expenditures	1,348,000	1,348,000		1,348,000	-	0%	1,348,000
Net surplus/deficit	(308,406)	(308,406)	-	(308,406)	\$ 135,201		(195,142)
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			\$ 3,144,893

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 the second quarter, revenue (interest income) was \$106,916, 194% of the amended budget. Expenditures were \$61,257, 18% 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	Projected Year-End
Revenues	\$ 55,000	\$ 55,000		\$ 55,000	\$ 106,916	194%	\$ 111,916
Expenditures	339,254	339,254		339,254	61,257	18%	339,254
Net surplus/deficit	(284,254)	(284,254)	-	(284,254)	\$ 45,660		(227,338)
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			\$ 7,976,380

Lighting and Landscape District Fund (Fund 310)

The Lighting and Landscape District Fund accounts for assessments to property owners to maintain median lighting and landscaping within the Pinole Valley Road North and South areas. Revenue is received in December, April, and June with property tax payments. For the second quarter, revenue was \$31,724, 50% of the amended budget. Expenditures were \$7,942, 9% of the amended budget.

Lighting and Landscape District 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	Projected Year-End
Revenues	\$ 63,911	\$ 63,911		\$ 63,911	\$ 31,724	50%	\$ 63,911
Expenditures	85,175	85,175		85,175	7,942	9%	85,175
Net surplus/deficit	(21,264)	(21,264)	-	(21,264)	\$ 23,782		(21,264)
Beginning Fund Balance	48,682	48,682		48,682			48,682
Ending Fund Balance	\$ 27,418	\$ 27,418		\$ 27,418			\$ 27,418

Capital Project Funds

City Street Improvement (Fund 325)

The City Street Improvements Fund accounts for an annual \$250,000 transfer from Measure S 2014 for street improvement projects. Additionally, it accounts for various federal, state, and other grants for road projects. Grant revenue is received on a reimbursement basis, after expenditures are incurred. For the second quarter, revenues were \$299,147, 14% of the amended budget. Expenditures, including encumbrances were \$390,816, 18% of the amended budget. Actual expenditures are low due to the timing of 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	Projected Year-End
Revenues	\$ 2,064,683	\$ 2,064,683		\$ 2,064,683	\$ 299,147	14%	\$ 2,064,683
Expenditures	2,232,004	2,232,004		2,232,004	390,816	18%	2,232,004
Net surplus/deficit	(167,321)	(167,321)	-	(167,321)	\$ (91,669)		(167,321)
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			\$ 1,749,462

Arterial Streets Rehabilitation (Fund 377)

The Arterial Streets Rehabilitation Fund accounts for an annual \$250,000 transfer from Measure S 2014 for street rehabilitation projects. For the second quarter, revenue (transfer in) was \$250,000, 100% of the amended budget. Expenditures, including encumbrances, were \$8,066, 1% of the amended budget. Actual expenditures are low due to the timing of 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	Projected Year-End
Revenues	\$ 250,000	\$ 250,000		\$ 250,000	\$ 250,000	100%	\$ 250,000
Expenditures	761,137	758,624		758,624	8,066	1%	758,624
Net surplus/deficit	(511,137)	(508,624)		(508,624)	\$ 241,934		(508,624)
Beginning Fund Balance	761,137	761,137		761,137			761,137
Ending Fund Balance	\$ 250,000	\$ 252,513		\$ 252,513			\$ 252,513

Enterprise Funds

Sewer Enterprise Fund (Fund 500)

The Sewer Enterprise Fund accounts for fees charged to residents and businesses for sewer utilities. Fees are used to operate the Pinole-Hercules Wastewater Treatment Plant, which serves the Pinole and Hercules areas. Revenues are received with the property tax payments in December, April, and June. For the second quarter, revenues were \$4,847,736, 52% of the amended budget. Expenditures, including encumbrances, were \$3,716,654, 15% of the amended budget. Actual expenditures are low due to the timing of 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	Projected Year-End
Revenues	\$ 9,254,209	\$ 9,254,209		\$ 9,254,209	\$ 4,847,736	52%	\$ 9,700,634
Expenditures	24,185,339	24,185,339	-	24,185,339	3,716,654	15%	24,199,111
Net surplus/deficit	(14,931,130)	(14,931,130)	-	(14,931,130)	\$ 1,131,081		(14,498,477)
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			\$ 4,753,460

Cable Access TV Fund (Fund 505)

The Cable Access TV Fund accounts for revenue received from cable franchise fees, video production and broadcast charges, and Public, Educational, and Governmental (PEG) access fees. PEG access fees are designated for equipment purchases. Transfers from the General Fund also help support the operating costs. For the second quarter, revenues were \$78,445, 15% of the amended budget. The major revenue sources are received one month after the close of the previous quarter. Expenditures were \$296,100, 43% of the amended budget. *Staff recommends a \$26,486 revenue decrease as the original franchise tax budget was doubled.*

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	Projected Year-End
Revenues	\$ 535,052	\$ 535,052	\$ (26,486)	\$ 508,566	\$ 78,445	15%	\$ 508,566
Expenditures	682,056	682,056		682,056	296,100	43%	682,056
Net surplus/deficit	(147,004)	(147,004)	(26,486)	(173,490)	\$ (217,655)		(173,490)
Beginning Fund Balance	11,581	11,581		11,581			11,581
Ending Fund Balance	\$ (135,423)	\$ (135,423)		\$ (161,909)			\$ (161,909)

Information Systems Fund (Fund 525)

The Information Systems Fund is an internal service fund used to account for activities that provide technology goods or services to other City funds and departments on a cost-

reimbursement basis. For the second quarter, indirect cost allocations (reimbursements received from other City departments for information technology services) were \$843,767, 51% of the amended budget. Expenditures, including encumbrances were \$1,063,899, 64% of the amended budget. *Staff recommends a \$91,041 increase to indirect cost allocations (reimbursements) and to expenditures to carry forward the budget allocation authorized in the FY 2022/23 budget for the new online permitting and licensing system.*

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	Projected Year-End
Expenditures	1,552,663	1,577,663	91,041	1,668,704	1,063,899	64%	1,668,704
Indirect Cost Allocations	(1,552,663)	(1,577,663)	(91,041)	(1,668,704)	(843,767)	51%	(1,668,704)
Net surplus/deficit	0	0	-	0	220,132		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 are listed in Attachment A.

FISCAL IMPACT

In this FY 2023/24 Mid-Year Budget Report, staff recommends budget adjustments as summarized below and described in detail in Attachment A

- Net increase in General Fund (Fund 100) revenues of \$211,000; net increase in expenditures of \$169,252.
- Net increase in Measure S 2014 Fund (Fund 106) expenditures of \$336,348.
- Net increase in Recreation Fund (Fund 209) revenues of \$8,670; net increase in expenditures of \$132,603.
- Net increase in Building and Planning Fund (Fund 212) revenues of \$69,795; net increase in expenditures of \$62,780.
- Net decrease in Cable Access TV Fund (Fund 505) revenues of \$26,486.
- Net increase in Information Systems Fund (Fund 525) expenditures of \$91,041, offset by an increase in indirect cost allocations (reimbursements) of \$91,041.

ATTACHMENTS

- A. Resolution
- B. FY 2023-24 Second Quarter (Mid-Year) Financial Report by Fund

RESOLUTION NO. 2024-xx

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA,
AMENDING THE CITY BUDGET FOR FISCAL YEAR 2023/24**

WHEREAS, the City Council did adopt a Budget for City Operations by Resolution number 2023-56 on June 20, 2023; and

WHEREAS, the Finance Director has presented proposed recommendations for amendment of the Adopted Fiscal Year 2023/24 Operating and Capital Budget as part of a Mid-Year Budget Review at the regular City Council Meeting held on March 5, 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 amendments to the Fiscal Year 2023/24 Operating and Capital Budget.

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

Amendments to the budget and program of services 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 set forth in Exhibit #1 (herein incorporated).

PASSED AND ADOPTED this 5th day of March 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 **5th** day of **March, 2024**.

Heather Bell, CMC
City Clerk

FY 2023/24 Mid-Year Adjustments

Exhibit 1

General Fund (Fund 100)

Revenues	\$211,000
Expenditures	\$169,252

Measure S 2014 Fund (Fund 106)

Expenditures	\$336,348
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Recreation Fund (Fund 209)

Revenue	\$8,670
Expenditures	\$132,603

Building and Planning Fund (Fund 212)

Revenue	\$69,795
Expenditures	\$62,780

Cable Access TV Fund (Fund 505)

Revenues	-\$26,486
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Information Systems Fund (Fund 525)

Indirect Cost Allocations	-\$91,041
Expenditures	\$91,041



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
General Fund (including Measure S 2006 and 2014)											
Revenue											
311- Property Taxes	5,678,211	5,678,211		5,678,211	3,121,308		3,121,308	(2,556,903)	55%	5,678,211	
312- Sales and Use Taxes	4,621,023	4,621,023	(150,000)	4,471,023	1,726,975		1,726,975	(2,744,048)	39%	4,471,023	[1]
312- Sales and Use Taxes-Meas S 2006	2,486,000	2,486,000		2,486,000	983,891		983,891	(1,502,109)	40%	2,486,000	
312- Sales and Use Taxes-Meas S 2014	2,486,000	2,486,000		2,486,000	984,068		984,068	(1,501,932)	40%	2,486,000	
313- Utility Users Tax	2,085,485	2,085,485	100,000	2,185,485	1,149,239		1,149,239	(1,036,246)	53%	2,185,485	[2]
314- Franchise Taxes	794,658	794,658		794,658	270,764		270,764	(523,894)	34%	794,658	
315- Other Taxes	903,214	903,214		903,214	366,246		366,246	(536,968)	41%	903,214	
<i>Other Tax/Transient Occupancy Tax</i>	<i>453,200</i>	<i>453,200</i>		<i>453,200</i>	<i>199,339</i>		<i>199,339</i>	<i>(253,861)</i>	<i>44%</i>	<i>453,200</i>	
<i>Other Tax/Business License</i>	<i>450,014</i>	<i>450,014</i>		<i>450,014</i>	<i>166,907</i>		<i>166,907</i>	<i>(283,107)</i>	<i>37%</i>	<i>450,014</i>	
321- Intergovernmental Taxes	2,319,918	2,319,918		2,319,918	1,147,883		1,147,883	(1,172,036)	49%	2,319,918	
323- State Grants	65,882	65,882		65,882	27,390		27,390	(38,492)	42%	65,882	
324- Other Grants	47,025	47,025		47,025	4,000		4,000	(43,025)	9%	47,025	
332- Permits	108,700	108,700		108,700	123,115		123,115	14,415	113%	123,115	
341- Review Fees	500	500		500	22,875		22,875	22,375	4575%	22,875	
342- Other Fees	15,054	15,054		15,054	55,747		55,747	40,693	370%	55,747	
343- Abatement Fees	33,500	33,500		33,500	5,245		5,245	(28,255)	16%	33,500	
351- Fines and Forfeiture	22,050	22,050		22,050	8,862		8,862	(13,188)	40%	22,050	
361- Public Safety Charges	1,432,539	1,432,539	261,000	1,693,539	974,170		974,170	(719,369)	58%	1,693,539	[3]
370- Interest and Investment Income	150,000	150,000		150,000	99,821		99,821	(50,179)	67%	150,000	
381- Rental Income	89,896	89,896		89,896	43,983		43,983	(45,913)	49%	89,896	
383- Reimbursements	16,928	16,928		16,928	9,108		9,108	(7,820)	54%	16,928	
384- Other Revenue	7,560	7,560		7,560	1,132		1,132	(6,427)	15%	7,560	
392- Proceeds from Sale of Property	1,000	1,000		1,000	-		-	(1,000)	0%	1,000	
Revenue Total:	23,365,143	23,365,143	211,000	23,576,143	11,125,823	-	11,125,823	(12,450,320)	47%	23,653,626	
399- Pension Trust 115 Transfer	2,245,480	2,245,480	-	2,245,480	-	-	-	(2,245,480)	0%	2,245,480	
399- ARPA Fund Transfer	-	-	-	-	-	-	-	-	0%	-	
Sources Total:	25,610,623	25,610,623	211,000	25,821,623	11,125,823	-	11,125,823	(14,695,800)	43%	25,899,106	
Fund: 100- General Fund											
Expenditures											
Division: 110- City Council Total:	212,212	212,212		212,212	88,955	15,000	103,955	108,257	49%	212,212	
Division: 111- City Manager Total:	590,960	602,710		602,710	306,769		306,769	295,941	51%	602,710	
Division: 112- City Clerk Total:	624,354	624,354		624,354	293,402	24,785	318,187	306,167	51%	624,354	
Division: 113- City Treasurer Total:	8,727	8,727		8,727	5,027		5,027	3,700	58%	8,727	
Division: 114- City Attorney Total:	320,428	320,428		320,428	214,162		214,162	106,266	67%	320,428	
<i>City Attorney Services</i>	<i>596,245</i>	<i>596,245</i>		<i>596,245</i>	<i>318,559</i>		<i>318,559</i>	<i>277,686</i>	<i>53%</i>	<i>596,245</i>	
<i>City Attorney Indirect Cost Allocations</i>	<i>(275,817)</i>	<i>(275,817)</i>		<i>(275,817)</i>	<i>(104,398)</i>		<i>(104,398)</i>	<i>(171,419)</i>	<i>38%</i>	<i>(275,817)</i>	
Division: 115- Finance Department Total:	849,436	877,436	41,532	918,968	429,582		429,582	489,387	47%	918,968	[4]
Division: 116- Human Resources Total:	888,227	888,227		888,227	400,697		400,697	487,530	45%	888,227	
Division: 117- General Government Total:	990,238	990,238		990,238	769,649		769,649	220,589	78%	990,238	
Total Administrative:	4,484,582	4,524,332	41,532	4,565,864	2,508,244	39,785	2,548,029	2,017,835	56%	4,565,864	
Division: 221- Police Operations Total:	5,440,241	5,440,241		5,440,241	3,099,563	57,081	3,156,644	2,283,597	58%	5,440,241	
Division: 222- Police Support Services Total:	1,494,478	1,494,478	39,741	1,534,219	816,156		816,156	718,062	53%	1,534,219	[5]
Division: 223- Dispatch WBCC Total:	2,315,202	2,315,202		2,315,202	1,265,709		1,265,709	1,049,493	55%	2,315,202	
Division: 231- Fire Total:	3,842,727	3,842,727	24,750	3,867,477	2,119,968		2,119,968	1,747,509	55%	3,867,477	[6]
Total Public Safety:	13,092,647	13,092,647	64,491	13,157,139	7,301,397	57,081	7,358,478	5,798,661	56%	13,157,139	
Division: 341- Administration/Engineering Total:	655,551	660,551	18,463	679,014	284,317		284,317	394,697	42%	679,014	[7]
Division: 342- Road Maintenance Total:	625,824	625,824		625,824	88,046		88,046	537,778	28%	625,824	
Division: 343- Facility Maintenance Total:	1,025,442	1,025,442	41,500	1,066,942	321,292	49,784	371,076	695,866	35%	1,066,942	[8]
Division: 345- Park Maintenance Total:	372,315	372,315		372,315	171,908		171,908	200,407	46%	372,315	
Public Works Total:	2,679,132	2,684,132	59,963	2,744,095	865,563	134,307	999,871	1,744,224	36%	2,744,095	
Division: 461- Planning Total:	16,713	16,713		16,713	4,912		4,912	11,801	29%	16,713	
Division: 465- Code Enforcement Total:	281,912	286,912	3,266	290,178	129,968		129,968	160,210	45%	290,178	[9]
Division: 466- Economic Development Total:	306,992	309,992		309,992	95,483		95,483	214,509	31%	309,992	
Community Development Total:	605,617	613,617	3,266	616,883	230,363	-	230,363	386,520	37%	616,883	
Division: 551- Recreation Administration Total:	43,600	43,600		43,600	718		718	42,882	2%	43,600	
Division: 560- Library Services Total:	182,585	182,585		182,585	-		-	182,585	0%	182,585	
Division: 561 Animal Control Services Total:	169,701	169,701		169,701	79,578		79,578	90,123	47%	169,701	
Community Services Total:	395,886	395,886	-	395,886	80,296	-	80,296	315,590	20%	395,886	
Debt Service:	611,107	611,107		611,107	611,033		611,033	74	100%	611,107	
Operating Transfer Out:	1,590,275	1,590,275		1,590,275	764,520		764,520	825,755	48%	1,590,275	
Expenditure Total:	23,459,246	23,511,996	169,252	23,681,248	12,361,416	231,174	12,592,590	(11,088,658)	53%	23,681,248	

- NOTES:**
- [1] Reduce budget based on trend analysis and updated sales tax projections from the City's sales consultant, HdL.
 - [2] Increase budget for electricity utility users' tax based on trend analysis.
 - [3] Increase budget based on the new interagency agreement.
 - [4] Increase budget to carry forward funds for share of cost of the new online permitting and licensing system; and carry forward funds for the strategic financial support project that started last fiscal year.
 - [5] Increase budget for higher-than-projected maintenance costs for police vehicles.
 - [6] Increase budget for Spartan fire engine chassis repair.
 - [7] Increase budget to carry forward funds for share of cost of the new online permitting and licensing system.
 - [8] Increase budget for new alarm system installation and monitoring.
 - [9] Increase budget to carry forward funds for share of cost of the new online permitting and licensing system.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 105 - Measure S -2006											
Expenditures											
Division: 115- Finance Department Total:	2,450	2,450		2,450	-		-	2,450	0%	2,450	
Division: 221- Police Operations Total:	1,697,340	1,697,340		1,697,340	646,570		646,570	1,050,770	38%	1,697,340	
Division: 231- Fire Total:	780,955	780,955		780,955	377,848		377,848	403,107	48%	780,955	
Expenditures Total:	2,480,745	2,480,745	-	2,480,745	1,024,417	-	1,024,417	1,456,328	41%	2,480,745	
Fund: 106 - Measure S-2014											
Expenditures											
Division: 110- City Council Total:	-	-		-	-		-	-	0%	-	
Division: 115- Finance Department Total:	2,450	2,450		2,450	300		300	2,150	12%	2,450	
Division: 118- Information Systems Total:	3,600	3,600		3,600	-		-	3,600	0%	3,600	
Total Administrative:	6,050	6,050	-	6,050	300	-	300	5,750	5%	6,050	
Division: 221- Police Operations Total:	-	-	23,759	23,759	-		-	23,759	0%	23,759	[10]
Division: 222- Police Support Services Total:	114,852	114,852		114,852	60,964		60,964	53,888	53%	114,852	
Division: 231- Fire Total:	948,303	948,303		948,303	510,546		510,546	437,757	54%	948,303	
Total Public Safety:	1,063,155	1,063,155	23,759	1,086,914	571,510	-	571,510	515,404	53%	1,086,914	
Division: 341- Admin/Engineering Total:	225,317	206,692	17,000	223,692	38,758	43,432	82,190	141,503	37%	223,692	[11]
Division: 342- Road Maintenance Total:	1,035,210	1,035,210		1,035,210	412,128	102,964	515,091	520,119	50%	1,035,210	
Division: 343- Facility Maintenance Total:	3,356,097	3,373,097	295,589	3,668,686	317,040	189,585	506,625	3,162,061	14%	3,668,686	[12]
Division: 344- NPDES Storm Drain Total:	1,332,098	1,332,098		1,332,098	13,858	567,299	581,157	750,941	44%	1,332,098	
Division: 345- Park Maintenance Total:	610,440	612,065		612,065	291,457		291,457	320,607	48%	612,065	
Public Works Total:	6,559,162	6,559,162	312,589	6,871,751	1,073,241	903,279	1,976,520	4,895,231	29%	6,871,751	
Division: 466- Economic Development Total:	20,000	20,000		20,000	-		-	20,000	0%	20,000	
Community Development Total:	20,000	20,000	-	20,000	-	-	-	20,000	0%	20,000	
Division: 552- Senior Center Total:	-	-		-	-		-	-	0%	-	
Division: 553- Tiny Tots Total:	15,850	15,850		15,850	-		-	15,850	0%	15,850	
Division: 554- Youth Center Total:	10,000	10,000		10,000	-		-	10,000	0%	10,000	
Community Services Total:	25,850	25,850	-	25,850	-	-	-	25,850	0%	25,850	
Sub-Total:	7,674,217	7,674,217	336,348	8,010,565	1,645,051	903,279	2,548,330	5,462,235	32%	8,010,565	
Operating Transfer Out:	783,500	783,500		783,500	650,000		650,000	133,500	83%	783,500	
Expenditure Total:	8,457,717	8,457,717	336,348	8,794,065	2,295,051	903,279	3,198,330	5,595,735	36%	8,794,065	
General Fund and Measure S Expenditure Total:	34,397,708	34,450,458	505,600	34,956,058	15,680,884	1,134,453	16,815,336	18,140,721	48%	34,956,058	
General Fund and Measure S Net Results:	(8,787,085)	(8,839,835)	(294,600)	(9,134,435)	(4,555,061)	(1,134,453)	(5,689,514)	(3,444,921)	62%	(9,056,952)	
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	3,683,780	3,631,030		3,336,430	7,915,804					3,413,913	
Fund: 150 - General Reserve											
370- Interest and Investment Income	165,300	165,300		165,300	257,132		257,132	91,832	156%	440,800	
Revenue Total:	165,300	165,300	-	165,300	257,132	-	257,132	91,832	156%	440,800	
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	1,021,652	-	1,021,652	91,832	110%	1,205,320	
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	10,046,949					10,230,617	
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: 342- Road Maintenance Total:	120,000	120,000		120,000	-		-	120,000	0%	120,000	
Division: 345- Park Maintenance Total:	80,000	80,000		80,000	-		-	80,000	0%	80,000	
Division: 461- Planning Total:	5,000	5,000		5,000	-		-	5,000	0%	5,000	
Expenditures Total:	205,000	205,000	-	205,000	-	-	-	205,000	0%	205,000	
Equipment Reserve Net Results:	(55,000)	(55,000)	-	(55,000)	150,000	-	150,000	205,000	-273%	(55,000)	
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	436,732					231,732	

NOTES:

- [10] Increase budget for police vehicle upfitting.
- [11] Increase budget for City Hall HVAC warranty.
- [12] Increase budget to carry forward funds for hybrid truck replacement and capital project FA2202 (Senior Center Modernization), were budgeted but not completed in the prior fiscal year.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 200 - Gas Tax Fund											
321- Intergovernmental Taxes	1,033,764	1,033,764		1,033,764	464,448		464,448	(569,316)	45%	1,033,764	
370- Interest and Investment Income	5,000	5,000		5,000	37,339		37,339	32,339	747%	37,339	
383- Reimbursements	7,636	7,636		7,636	3,737		3,737	(3,899)	49%	7,636	
Revenue Total:	1,046,400	1,046,400	-	1,046,400	505,524	-	505,524	540,876	48%	1,078,739	
Expenditures											
Division: 341- Admin and Engineering Total:	-	-		-	-		-	-	0%	-	
Division: 342- Road Maintenance Total:	1,980,986	1,980,986		1,980,986	261,542	5,039	266,581	1,714,405	13%	1,980,986	
Expenditures Total:	1,980,986	1,980,986	-	1,980,986	261,542	5,039	266,581	1,714,405	13%	1,980,986	
Gas Tax Fund Net Results:	(934,586)	(934,586)		(934,586)	243,982	(5,039)	238,944	1,173,530	-26%	(902,247)	
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	1,375,853					229,624	
Fund: 201 - Restricted Real Estate Maintenance Fund											
342- Other Fees	3,175	3,175		3,175	-		-	(3,175)	0%	3,175	
381- Rental Income	36,816	36,816		36,816	-		-	(36,816)	0%	36,816	
384- Other Revenue	-	-		-	-		-	-	0%	-	
Revenue Total:	39,991	39,991	-	39,991	-	-	-	39,991	0%	39,991	
Expenditures											
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	6,793		6,793	19,207	26%	26,000	
Expenditures Total:	26,000	26,000	-	26,000	6,793	-	6,793	19,207	26%	26,000	
Restricted Real Estate Maint Fund Net Results:	13,991	13,991		13,991	(6,793)		(6,793)	(20,784)	-49%	13,991	
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	141,453					162,237	
Fund: 203 - Public Safety Augmentation Fund											
321- Intergovernmental Taxes	239,353	239,353		239,353	95,444		95,444	(143,909)	40%	239,353	
370- Interest and Investment Income	2,500	2,500		2,500	15,738		15,738	13,238	630%	15,738	
Revenue Total:	241,853	241,853	-	241,853	111,182	-	111,182	(130,671)	46%	255,091	
Expenditures											
Division: 221- Police Operations Total:	482,009	482,009		482,009	221,361		221,361	260,648	46%	482,009	
Expenditures Total:	482,009	482,009	-	482,009	221,361	-	221,361	260,648	46%	482,009	
Public Safety Augmentation Fund Net Results:	(240,156)	(240,156)		(240,156)	(110,179)		(110,179)	129,977	46%	(226,918)	
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	470,711					353,973	
Fund: 205 - Traffic Safety Fund											
351- Fines and Forfeitures	45,000	45,000		45,000	8,271		8,271	(36,729)	18%	45,000	
370- Interest and Investment Income	1,500	1,500		1,500	8,959		8,959	7,459	597%	8,959	
Revenue Total:	46,500	46,500	-	46,500	17,230	-	17,230	(29,270)	37%	53,959	
Expenditures											
Division: 227- Police Grants Total:	21,595	21,595		21,595	8,289		8,289	13,306	38%	21,595	
Division: 342- Road Maintenance Total:	35,000	35,000		35,000	-		-	35,000	0%	35,000	
Expenditures Total:	56,595	56,595	-	56,595	8,289	-	8,289	48,306	15%	56,595	
Traffic Safety Fund Net Results:	(10,095)	(10,095)		(10,095)	8,940		8,940	19,035	-89%	(2,636)	
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	281,001					269,425	
Fund: 206 - Supplemental Law Enforcement Svc Fund											
323- State Grants	165,000	165,000		165,000	167,920		167,920	2,920	102%	167,920	
370- Interest and Investment Income	1,600	1,600		1,600	15,038		15,038	13,438	940%	15,038	
Revenue Total:	166,600	166,600	-	166,600	182,957	-	182,957	16,357	110%	182,957	
Expenditures											
Division: 227- Police Grants Total:	339,864	339,864		339,864	194,582	5,994	200,576	139,288	59%	339,864	
Expenditures Total:	339,864	339,864	-	339,864	194,582	5,994	200,576	139,288	59%	339,864	
Sup Law Enforce Svc Fund Net Results:	(173,264)	(173,264)		(173,264)	(11,625)	(5,994)	(17,619)	155,645	10%	(156,907)	
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	408,452					263,170	



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 207 - NPDES Storm Water Fund											
321- Intergovernmental Taxes	253,272	253,272		253,272	5,758		5,758	(247,514)	2%	253,272	
332- Licenses and Permits	-	-		-	-		-	-	0%	-	
370- Interest and Investment Income	150	150		150	107		107	(43)	71%	150	
399- Operating Transfer In	-	-		-	-		-	-	0%	-	
Revenue Total:	253,422	253,422	-	253,422	5,865	-	5,865	(247,557)	2%	253,422	
Expenditures											
Division: 342- Road Maintenance Total:	13,693	13,693		13,693	6,787		6,787	6,906	50%	13,693	
Division: 344- NPDES Storm Drain Total:	361,076	361,076		361,076	186,246		186,246	174,830	52%	361,076	
Expenditures Total:	374,769	374,769	-	374,769	193,033	-	193,033	181,736	52%	374,769	
NPDES Storm Water Fund Net Results:	(121,347)	(121,347)		(121,347)	(187,168)		(187,168)	(65,821)	154%	(121,347)	
Fund Balance July 1, 2023	0	0		0	0					0	
Estimated Fund Balance June 30, 2024	(121,347)	(121,347)		(121,347)	(187,167)					(121,347)	
Fund: 209 - Recreation Fund											
Division: 551- Recreation Administration	82,781	82,781	28,644	111,425	14,896		14,896	(96,529)	13%	111,425	[13]
Division: 552- Senior Center	169,290	169,290	16,910	186,200	90,719		90,719	(95,481)	49%	186,200	[14]
Division: 553- Tiny Tots	141,596	141,596	(29,584)	112,012	32,162		32,162	(79,850)	29%	112,012	[15]
Division: 554- Youth Center	13,500	13,500	(5,400)	8,100	3,034		3,034	(5,066)	37%	8,100	[16]
Division: 555- Day Camp	-	-		-	-		-	-	0%	-	
Division: 557- Swim Center	82,500	82,500	(1,900)	80,600	48,606		48,606	(31,994)	60%	80,600	[17]
Division: 558- Memorial Hall	-	-		-	-		-	-	0%	-	
Division: 559- Tennis	-	-		-	-		-	-	0%	-	
Revenue Total:	489,667	489,667	8,670	498,337	189,416	-	189,416	(308,920)	38%	498,337	
Operating Transfers in:	799,131	799,131		799,131	-		-	(799,131)	0%	799,131	
Sources Total	1,288,797	1,288,797	8,670	1,297,467	189,416	-	189,416	(1,108,051)	15%	1,297,467	
Expenditures											
Division: 117- General Government Total:	-	-		-	3,419		3,419	(3,419)	0%	3,419	
Division: 551- Recreation Administration Total:	825,617	825,617	75,643	901,260	348,271		348,271	552,989	39%	901,260	[18]
Division: 552- Senior Center Total:	626,187	626,187	27,306	653,493	268,698		268,698	384,795	41%	653,493	[19]
Division: 553- Tiny Tots Total:	193,758	193,758	1,346	195,104	95,702		95,702	99,402	49%	195,104	[20]
Division: 554- Youth Center Total:	335,802	335,802	(12,786)	323,016	111,978		111,978	211,038	35%	323,016	[21]
Division: 555- Day Camp Total:	-	-		-	-		-	-	0%	-	
Division: 557- Swim Center Total:	153,900	153,900	41,094	194,994	105,503		105,503	89,491	54%	194,994	[22]
Division: 558- Memorial Hall Total:	-	-		-	468		468	(468)	0%	-	
Division: 559- Tennis Total:	-	-		-	1,012		1,012	(1,012)	0%	-	
Expenditures Total:	2,135,264	2,135,264	132,603	2,267,867	935,052	-	935,052	1,332,815	41%	2,271,286	
Recreation Fund Net Results:	(846,467)	(846,467)	(123,933)	(970,400)	(745,636)	-	(745,636)	224,764	77%	(973,819)	
Fund Balance July 1, 2023	(21,036)	(21,036)		(21,036)	(21,036)					(21,036)	
Estimated Fund Balance June 30, 2024	(867,503)	(867,503)		(991,436)	(766,672)					(994,855)	

NOTES:

- [13] Net increase: add Tobacco Grant funding; reduce budget for field usage; increase budget for special permit and tennis rentals.
- [14] Net increase: increase budget for bus tickets, trips, and gift shop sales; reduce budget for dance program and Wednesday Night programming due to low participation.
- [15] Net decrease: reduce budget for program fees due to low participation; increase budget for camp fees due to fee increases.
- [16] Reduce budget for youth camp fees due to lower summer camp enrollment.
- [17] Reduce budget facility rental due to the decline in swim center rentals.
- [18] Net increase: increase budget for Tobacco Grant reimbursable expenditures; reduce budget for travel & training.
- [19] Net increase: increase budget for day porter service, security alarm charges, and travel costs; reduce budget for gift shop sales.
- [20] Increase budget for higher general liability premium.
- [21] Net decrease: reduce budget for memberships, permit costs, and building improvement; increase budget for liability insurance premium.
- [22] Increase budget for building maintenance and swimming pool covers.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 212 - Building & Planning											
323- State Grants	40,000	40,000	69,795	109,795	109,795		109,795	0	100%	109,795	[23]
332- Permits	477,883	477,883		477,883	410,307		410,307	(67,577)	86%	477,883	
341- Review Fees	404,669	404,669		404,669	335,129		335,129	(69,541)	83%	404,669	
342- Other Fees	425,288	425,288		425,288	146,972		146,972	(278,316)	35%	425,288	
343- Abatement Fees	-	-		-	-		-	-	0%	-	
344- Impact Fees	30,636	30,636		30,636	658		658	(29,978)	2%	30,636	
351- Fines and Forfeiture	20,000	20,000		20,000	11,964		11,964	(8,036)	0%	20,000	
370- Interest and Investment Income	7,000	7,000		7,000	(2,735)		(2,735)	(9,735)	-39%	7,000	
383- Reimbursements	-	-		-	-		-	-	0%	-	
384- Other Revenue	6,000	6,000		6,000	15		15	(5,985)	0%	6,000	
Revenue Total:	1,411,477	1,411,477	69,795	1,481,272	1,012,103	-	1,012,103	(469,168)	68%	1,481,272	
Operating Transfers In:	-	-		-	-		-	-	0%	-	
Sources Total	1,411,477	1,411,477	69,795	1,481,272	1,012,103	-	1,012,103	(469,168)	68%	1,481,272	
Expenditures											
Division: 461- Planning Total:	926,760	931,760	3,266	935,026	350,594		350,594	584,433	37%	935,026	[24]
Division: 462- Building Inspection Total:	1,224,667	1,229,667	59,514	1,289,181	651,741		651,741	637,440	51%	1,289,181	[24]
Expenditures Total:	2,151,428	2,161,428	62,780	2,224,208	1,002,335	-	1,002,335	1,221,872	45%	2,224,208	
Building & Planning Net Results:	(739,951)	(749,951)	7,015	(742,936)	9,768	-	9,768	752,704	-1%	(742,936)	
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)	(2,276,165)		(2,269,150)	(1,516,445)					(2,269,149)	
Fund: 213 - Refuse Management Fund											
323- State Grants	60,060	60,060		60,060	31,028		31,028	(29,032)	52%	60,060	
370- Interest and Investment Income	6,000	6,000		6,000	1,976		1,976	(4,024)	33%	6,000	
Revenue Total:	66,060	66,060	-	66,060	33,004	-	33,004	(33,056)	50%	66,060	
Expenditures											
Division: 346- Waste Reduction Total:	174,358	174,358		174,358	68,376		68,376	105,982	39%	174,358	
Expenditures Total:	174,358	174,358	-	174,358	68,376	-	68,376	105,982	39%	174,358	
Refuse Management Fund Net Results:	(108,298)	(108,298)		(108,298)	(35,372)		(35,372)	72,926	33%	(108,298)	
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)	62,529					(10,397)	
Fund: 214 - Solid Waste Fund											
323- State Grants	-	-		-	-		-	-	0%	-	
370- Interest and Investment Income	8,000	8,000		8,000	78,419		78,419	70,419	980%	78,419	
383- Reimbursements	360,000	360,000		360,000	226,869		226,869	(133,131)	63%	360,000	
Revenue Total:	368,000	368,000	-	368,000	305,287	-	305,287	(62,713)	83%	438,419	
Expenditures											
Division: 342- Road Maintenance Total:	164,381	164,381	-	164,381	49,708		49,708	114,673	30%	164,381	
Division: 345- Park Maintenance Total:	425,000	425,000		425,000	-		-	425,000	0%	425,000	
Expenditures Total:	589,381	589,381	-	589,381	49,708	-	49,708	539,673	8%	589,381	
Solid Waste Fund Net Results:	(221,381)	(221,381)		(221,381)	255,579	-	255,579	476,960	-115%	(150,962)	
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	2,604,393					2,197,851	
Fund: 215 - Measure C and J Fund											
322- Fed Grant/Misc	-	-		-	4,780		4,780	4,780	0%	4,780	
323- State Grant/Misc	722,619	722,619		722,619	-		-	(722,619)	0%	722,619	
324- Other Grants	421,638	421,638		421,638	-		-	(421,638)	0%	421,638	
370- Interest and Investment Income	8,000	8,000		8,000	52,875		52,875	44,875	661%	52,875	
Revenue Total:	1,152,257	1,152,257	-	1,152,257	57,656	-	57,656	(1,094,601)	5%	1,201,913	
Expenditures											
Division: 117- General Government Total:	-	-		-	-		-	-	0%	-	
Division: 341- Administration/Engineering Total:	195,466	195,466		195,466	69,907		69,907	125,559	36%	195,466	
Division: 342- Road Maintenance Total:	826,253	826,253		826,253	215,315	166,778	382,093	444,160	46%	826,253	
Division: 343- Facility Maintenance Total:	2,000	2,000		2,000	-		-	2,000	0%	2,000	
Expenditures Total:	1,023,719	1,023,719	-	1,023,719	285,223	166,778	452,001	571,718	44%	1,023,719	
Measure C and J Fund Net Results:	128,538	128,538	-	128,538	(227,567)	(166,778)	(394,345)	(522,883)	-307%	178,194	
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	1,914,804					2,320,565	

NOTES:

[23] Increase budget to account for State of California Housing Grant.

[24] Increase budget to carry forward funds for share of cost of the new online permitting and licensing system.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 216 - Rate Stabilization Fund											
370- Interest and Investment Income	-	-	-	-	6,710	-	6,710	6,710	0%	6,710	
383- Reimbursements	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	15,000	
Revenue Total:	15,000	15,000	-	15,000	6,710	-	6,710	(8,290)	0%	21,710	
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-	
Rate Stabilization Fund Net Results:	15,000	15,000	-	15,000	6,710	-	6,710	(8,290)	0%	21,710	
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	211,071					226,071	
Fund: 225 - Asset Seizure-Adjudicated Fund											
351- Fines and Forfeiture	-	-	-	-	226	-	226	226	0%	904	
370- Interest and Investment Income	-	-	-	-	1,038	-	1,038	1,038	0%	1,038	
Revenue Total:	-	-	-	-	1,265	-	1,265	1,265	0%	1,942	
Expenditures											
Division: 221- Police Operations Total:	41,236	41,236	-	41,236	6,000	-	6,000	35,236	15%	41,236	
Expenditures Total:	41,236	41,236	-	41,236	6,000	-	6,000	35,236	15%	41,236	
Asset Seizure-Adjudicated Fund Net Results:	(41,236)	(41,236)	-	(41,236)	(4,735)	-	(4,735)	36,501	11%	(39,294)	
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)	31,361					(3,197)	
Fund: 226 - CASp Certification and Training Fund											
342- Other Fees	-	-	-	-	2,882	-	2,882	2,882	0%	2,882	
Revenue Total:	-	-	-	-	2,882	-	2,882	2,882	0%	2,882	
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-	
CASp Certification and Training Fund Net Results:	-	-	-	-	2,882	-	2,882	2,882	0%	2,882	
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	45,827					45,827	
Fund: 275 - Parkland Dedication Fund											
370- Interest and Investment Income	-	-	-	-	(293)	-	(293)	(293)	0%	(293)	
399- Operating transfers in	-	-	-	-	-	-	-	-	0%	-	
Revenue Total:	-	-	-	-	-	-	-	-	0%	(293)	
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-	
Parkland Dedication Fund Net Results:	-	-	-	-	-	-	-	-	0%	(293)	
Fund Balance July 1, 2023	406	406		406	406					406	
Estimated Fund Balance June 30, 2024	406	406		406	406					113	
Fund: 276 - Growth Impact Fund											
344- Impact Fees	1,039,594	1,039,594	-	1,039,594	21,937	-	21,937	(1,017,658)	2%	1,039,594	
370- Interest and Investment Income	-	-	-	-	113,264	-	113,264	113,264	0%	113,264	
Revenue Total:	1,039,594	1,039,594	-	1,039,594	135,201	-	135,201	(904,394)	13%	1,152,858	
Expenditures											
Division: 343- Facility Maintenance Total:	425,000	425,000	-	425,000	-	-	-	425,000	0%	425,000	
Division: 344- NPDES Storm Drain Total:	58,000	58,000	-	58,000	-	57,982	57,982	18	100%	58,000	
Division: 345- Park Maintenance Total:	265,000	265,000	-	265,000	-	-	-	265,000	0%	265,000	
Division: 642- Sewer Collections Total:	600,000	600,000	-	600,000	-	-	-	600,000	0%	600,000	
Expenditures Total:	1,348,000	1,348,000	-	1,348,000	-	57,982	57,982	1,290,018	4%	1,348,000	
Growth Impact Fund Net Results:	(308,406)	(308,406)	-	(308,406)	135,201	(57,982)	77,219	385,624	-25%	(195,142)	
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	3,475,235					3,144,893	
Fund: 285 - Housing Land Held for Resale											
370- Interest and Investment Income	50,000	50,000	-	50,000	105,931	-	105,931	55,931	212%	105,931	
383- Reimbursements	-	-	-	-	-	-	-	0	0%	-	
384- Other Revenue	-	-	-	-	985	-	985	985	0%	985	
392- Sale of Property	-	-	-	-	-	-	-	-	0%	-	
393- Loan/Bond Proceeds	5,000	5,000	-	5,000	-	-	-	(5,000)	0%	5,000	
Revenue Total:	55,000	55,000	-	55,000	106,916	-	106,916	51,916	194%	111,916	
Expenditures											
Division: 461- Planning Total:	60,373	60,373	-	60,373	27,121	-	27,121	33,252	45%	60,373	
Division: 464- Housing Administration Total:	278,881	278,881	-	278,881	34,136	-	34,136	244,745	12%	278,881	
Expenditures Total:	339,254	339,254	-	339,254	61,257	-	61,257	277,997	18%	339,254	
Housing Land Held for Resale Net Results:	(284,254)	(284,254)	-	(284,254)	45,660	-	45,660	329,914	-16%	(227,338)	
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	8,249,378					7,976,380	



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 310 - Lighting & Landscape Districts											
321- Intergovernmental Taxes	56,411	56,411		56,411	31,724		31,724	(24,687)	56%	56,411	
383- Reimbursements	7,500	7,500		7,500	-		-	(7,500)	0%	7,500	
Revenue Total:	63,911	63,911	-	63,911	31,724	-	31,724	(32,187)	50%	63,911	
Expenditures											
Division: 347- Landscape & Lighting PVR North Tot	39,795	39,795		39,795	4,671		4,671	35,124	12%	39,795	
Division: 348- Landscape & Lighting PVR South Tot	45,380	45,380		45,380	3,272		3,272	42,108	7%	45,380	
Expenditures Total:	85,175	85,175	-	85,175	7,942	-	7,942	77,233	9%	85,175	
Lighting & Landscape Districts Net Results:	(21,264)	(21,264)	-	(21,264)	23,782	-	23,782	45,046	-112%	(21,264)	
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	72,464					27,418	
Fund: 317 - Pinole Valley Caretaker Fund											
381- Rental Income	15,000	15,000		15,000	-		-	(15,000)	0%	15,000	
Revenue Total:	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	15,000	
Expenditures											
Division: 345- Park Maintenance Total:	15,002	15,002		15,002	-		-	15,002	0%	15,002	
Expenditures Total:	15,002	15,002	-	15,002	-	-	-	15,002	0%	15,002	
Pinole Valley Caretaker Fund Net Results:	(2)	(2)	-	(2)	-	-	-	2	0%	(2)	
Fund Balance July 1, 2023	(983)	(983)		(983)	(983)					(983)	
Estimated Fund Balance June 30, 2024	(985)	(985)		(985)	(985)					(985)	
Fund: 324 - Public Facilities Fund											
Expenditures											
Division: 343- Facility Maintenance Total:	60,000	60,000		60,000	-		-	60,000	0%	60,000	
Division: 345- Park Maintenance Total:	10,000	10,000		10,000	-		-	10,000	0%	10,000	
Expenditures Total:	70,000	70,000	-	70,000	-	-	-	70,000	0%	70,000	
Public Facilities Fund Net Results:	(70,000)	(70,000)	-	(70,000)	-	-	-	70,000	0%	(70,000)	
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					471,649	
Fund: 325 - City Street Improvements											
322- Federal Grants	41,394	41,394		41,394	16,633		16,633	(24,761)	40%	41,394	
323- State Grants	-	-		-	-		-	-	0%	-	
324- Other Grants	1,773,289	1,773,289		1,773,289	32,514		32,514	(1,740,775)	2%	1,773,289	
351- Fines and Forfeiture	-	-		-	-		-	-	0%	-	
383- Reimbursements	-	-		-	-		-	-	0%	-	
Revenue Total:	1,814,683	1,814,683	-	1,814,683	49,147	-	49,147	(1,765,536)	3%	1,814,683	
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	299,147	-	299,147	(1,765,536)	14%	2,064,683	
Expenditures											
Division: 342- Road Maintenance Total:	2,232,004	2,232,004		2,232,004	125,816	265,000	390,816	1,841,188	18%	2,232,004	
Expenditures Total:	2,232,004	2,232,004	-	2,232,004	125,816	265,000	390,816	1,841,188	18%	2,232,004	
City Street Improvements Net Results:	(167,321)	(167,321)	-	(167,321)	173,311	(265,000)	(91,669)	75,652	55%	(167,321)	
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	2,090,114					1,749,462	
Fund: 327 - Park Grants (Measure WW)											
323- State Grant	189,758	189,758		189,758	-		-	(189,758)	0%	189,758	
370- Interest and Investment Income	-	-		-	376		376	376	0%	376	
Revenue Total:	189,758	189,758	-	189,758	376	-	376	(189,382)	0%	190,134	
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	193	-	193	(189,565)	0%	189,951	
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	(168,236)					21,522	
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:	761,137	758,624		758,624	8,066	618	8,684	749,940	1%	758,624	
Expenditures Total:	761,137	758,624	-	758,624	8,066	618	8,684	749,940	1%	758,624	
Arterial Streets Rehabilitation Fund Net Results:	(511,137)	(508,624)	-	(508,624)	241,934	(618)	241,316	749,940	-47%	(508,624)	
Fund Balance July 1, 2023	761,137	761,137		761,137	761,137					761,137	
Estimated Fund Balance June 30, 2024	250,000	252,513		252,513	1,003,071					252,513	



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 500 - Sewer Enterprise Fund											
363- Sewer Enterprise Charges	9,154,209	9,154,209		9,154,209	4,301,311		4,301,311	(4,852,898)	47%	9,154,209	
370- Interest and Investment Income	100,000	100,000		100,000	536,818		536,818	436,818	537%	536,818	
383- Reimbursements	-	-		-	-		-	-	0%	-	
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	4,847,736	-	4,847,736	(4,406,473)	52%	9,700,634	
Expenditures											
Division: 117- General Government Total:	-	-		-	13,772		13,772	(13,772)	0%	13,772	
Division: 641- Sewer Treatment Plant/Shared Total	9,791,938	9,791,938		9,791,938	2,117,798	29,545	2,147,343	7,644,595	22%	9,791,938	
Division: 642- Sewer Collections Total:	12,785,925	12,785,925		12,785,925	770,272	350,062	1,120,334	11,665,591	9%	12,785,925	
Division: 644- WPCP Equipment/Debt Service Total	1,607,476	1,607,476		1,607,476	435,205		435,205	1,172,271	27%	1,607,476	
Expenditures Total:	24,185,339	24,185,339	-	24,185,339	3,337,048	379,607	3,716,654	20,468,685	15%	24,199,111	
Sewer Enterprise Fund Net Results:	(14,931,130)	(14,931,130)	-	(14,931,130)	1,510,688	(379,607)	1,131,081	16,062,211	-8%	(14,498,477)	
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	20,762,624					4,753,460	
Fund: 503 - Plant Expansion Fund											
370- Interest and Investment Income	-	-		-	-		-	-	0%	-	
383- Reimbursements	-	-		-	-		-	-	0%	-	
Revenue Total:	-	-	-	-	-	-	-	-	0%	-	
Expenditures											
Division: 643- Sewer Projects/Shared Total:	-	-		-	-		-	-	0%	-	
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-	
Plant Expansion Fund Net Results:	-	-	-	-	-	-	-	-	0%	-	
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	1,011,119					1,011,119	
Fund: 505 - Cable Access TV											
314- Franchise Taxes	52,972	52,972	(26,486)	26,486	8,733		8,733	(17,753)	33%	26,486	[25]
365- Cable TV Charges	316,956	316,956		316,956	69,681		69,681	(247,275)	22%	316,956	
370- Interest and Investment Income	-	-		-	-		-	-	0%	-	
384- Other Revenue	5,000	5,000		5,000	30		30	(4,970)	1%	5,000	
Revenue Total:	374,928	374,928	(26,486)	348,442	78,445	-	78,445	(269,997)	23%	348,442	
Operating transfers in Total:	160,124	160,124		160,124	-		-	(160,124)	0%	160,124	
Sources Total	535,052	535,052	-	508,566	78,445	-	78,445	(430,121)	15%	508,566	
Expenditures											
Division: 119- Cable Access TV Total:	473,459	473,459		473,459	202,805		202,805	270,654	43%	473,459	
Division: 120- Cable Access-Community Services To	1,713	1,713		1,713	118		118	1,595	7%	1,713	
Division: 121- Cable Access-Contract Services Total	206,884	206,884		206,884	93,177		93,177	113,707	45%	206,884	
Expenditures Total:	682,056	682,056	-	682,056	296,100	-	296,100	385,956	43%	682,056	
Cable Access TV Net Results:	(147,004)	(147,004)	-	(173,490)	(217,655)	-	(217,655)	(44,166)	125%	(173,490)	
Fund Balance July 1, 2023	11,581	11,581		11,581	11,581					11,581	
Estimated Fund Balance June 30, 2024	(135,423)	(135,423)		(161,909)	(206,074)					(161,909)	
Fund: 525 - Information Systems											
399- Operating Transfers In	-	-		-	-		-	-	0%	-	
Sources Total:	-	-	-	-	579,184	-	579,184	579,184	0%	-	
Expenditures											
Division: 118- Information Systems Total:	1,552,663	1,577,663	91,041	1,668,704	847,034	216,865	1,063,899	604,805	64%	1,668,704	[26]
Expenditures Total:	1,552,663	1,577,663	91,041	1,668,704	847,034	216,865	1,063,899	(604,805)	64%	1,668,704	
Indirect cost allocations Total:	(1,552,663)	(1,577,663)	(91,041)	(1,668,704)	(843,767)		(843,767)	824,937	51%	(1,668,704)	[26]
Information Systems Net Results:	0	0	-	0	3,267	216,865	220,132	-	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	7,371					4,104	

NOTES:

[25] Reduce budget as cable franchise tax budget is duplicated.

[26] Increase budget to carry forward funds for the new online permitting and licensing system.



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 700 - Pension Fund											
370- Interest and Investment Income	837,168	837,168		837,168	655,904		655,904	(181,264)	78%	837,168	
Revenue Total:	837,168	837,168	-	837,168	655,904	-	655,904	(181,264)	78%	837,168	
Expenditures											
Division: 115- Finance Total:	50,000	50,000		50,000	31,458		31,458	18,543	63%	50,000	
Transfers Out Total:	2,245,480	2,245,480		2,245,480	-		-	2,245,480	0%	2,245,480	
Expenditures Total:	2,295,480	2,295,480	-	2,295,480	31,458		31,458	(2,264,023)	1%	2,295,480	
Pension Fund Net Results:	(1,458,312)	(1,458,312)		(1,458,312)	624,447		624,447	2,082,759	-43%	(1,458,312)	
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	15,251,760					13,169,001	
Fund: 750 - Recognized Obligation Retirement Fund											
311- Property Taxes	250,000	250,000		250,000	145,458		145,458	(104,542)	58%	250,000	
370- Interest and Investment Income	-	-		-	44,975		44,975	44,975	0%	44,975	
392- Proceeds from Sale of Property	-	-		-	-		-	-	0%	-	
393- Loan/Bond Proceeds	5,000	5,000		5,000	-		-	(5,000)	0%	5,000	
Revenue Total:	255,000	255,000	-	255,000	190,433	-	190,433	(64,567)	75%	299,975	
Expenditures											
Division: 463- Successor Agency to RDA Total:	251,177	251,177		251,177	128,670		128,670	122,507	51%	251,177	
Expenditures Total:	251,177	251,177	-	251,177	128,670		128,670	(122,507)	51%	251,177	
Recognized Obligation Retirement Fund Net Results:	3,823	3,823		3,823	61,763		61,763	(187,074)	1616%	48,798	