



CITY COUNCIL REPORT

9.D.

DATE: MAY 21, 2024
TO: MAYOR AND COUNCIL MEMBERS
FROM: MARKISHA GUILLORY, FINANCE DIRECTOR
SUBJECT: FY 2023/24 THIRD QUARTER FINANCIAL REPORT

RECOMMENDATION

Staff recommends that the City Council receive the Fiscal Year (FY) 2023/24 Third Quarter Financial Report.

BACKGROUND

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

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

The Third Quarter Financial Report covers financial activity through the third quarter of the FY 2023/24, ending March 31, 2024. It also provides preliminary year-end results.

REVIEW AND ANALYSIS

Staff has reviewed the City's budget results through third quarter, from July 1, 2023 through March 31, 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

General Fund (including Measure S 2006 and 2014) revenues and expenditures are mostly on track with 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 capital improvement projects and several Council-directed initiatives.

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

As of the third quarter, the City is projecting to end FY 2023/24 with total revenues of \$26.2 million, expenditures of \$30.2 million, and use of fund balance of \$4 million. The General Fund unassigned fund balance is projected to be \$8.5 million at the end of the fiscal year, at this point. 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	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 25,610,623	\$ 25,809,123	\$ 25,809,123	\$ 15,332,449	\$ 15,332,449	59%	\$ 26,221,134
Expenditures	34,397,708	35,222,758	35,222,758	22,438,384	23,033,225	65%	30,203,925
Net surplus/deficit	(8,787,085)	(9,413,635)	(9,413,635)	\$ (7,105,935)	\$ (7,700,775)		(3,982,792)
Beginning Fund Balance	12,470,865	12,470,865	12,470,865				12,470,865
Ending Fund Balance	\$ 3,683,780	\$ 3,057,230	\$ 3,057,230				\$ 8,488,073

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 third quarter of FY 2023/24 totaled \$15.3 million, 59% of the amended budget. The table below summarizes the General Fund budgeted revenues.

Category	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	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	\$ 3,132,596	55%	\$ 5,678,211
Sales and Use Taxes	4,621,023	4,471,023	4,471,023	2,799,303	63%	4,471,023
Sales and Use Taxes - Measure S 2006	2,486,000	2,486,000	2,486,000	1,602,871	64%	2,486,000
Sales and Use Taxes - Measure S 2014	2,486,000	2,486,000	2,486,000	1,602,822	64%	2,486,000
Utility Users Tax	2,085,485	2,185,485	2,185,485	1,847,957	85%	2,185,485
Franchise Taxes	794,658	794,658	794,658	402,377	51%	794,658
Other Taxes: TOT	453,200	453,200	453,200	240,858	53%	453,200
Other Taxes: Business License	450,014	437,514	437,514	432,026	99%	437,514
Intergovernmental Taxes	2,319,918	2,319,918	2,319,918	1,171,270	50%	2,319,918
Public Safety Charges	1,432,539	1,693,539	1,693,539	1,390,453	82%	1,803,884
Total Other Revenue	558,095	558,095	558,095	709,916	127%	859,761
Revenue Total:	23,365,143	23,563,643	23,563,643	15,332,449	65%	23,975,654
Transfer In from Section 115 Trust	2,245,480	2,245,480	2,245,480	-	0%	2,245,480
Revenue/Sources Total:	\$ 25,610,623	\$ 25,809,123	\$ 25,809,123	\$ 15,332,449	59%	\$26,221,134

Sales Tax

Sales tax is the City’s largest general revenue stream, representing 37% of total ongoing General Fund revenues. For the third quarter, sales tax collected, including Measure S funds, were \$6,004,996, 64% of the amended budget. There is typically a two-month delay in the timing of sales tax receipts. Also, sales tax receipts are trending lower than originally projected, mostly in the fuel and service station, and building and construction categories.

Property Tax

Property tax is the City’s second largest revenue stream, representing 22% of total ongoing General Fund revenues. For the third quarter, total property tax revenue was \$3,132,596, 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 in progress as the final debt service payment has been paid.

Utility User’s Tax

Utility Users’ Tax (UUT) is levied on telecommunication, electricity, gas, and mobile telephones. For the third quarter, UUT revenues collected were \$1,847,957, 85% of the amended budget. The electricity segment is on trend to exceed the budgeted amount, like in prior fiscal years.

Franchise Tax

Franchise Tax is levied on gas, electricity, cable, and refuse. For the third quarter, revenues collected were \$402,377, 51% of the amended budget. The amount collected is consistent with the timing of receipts.

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 the third quarter, revenues collected were \$240,858, 53% of the amended budget. The amount collected is consistent with the timing of receipts.

Business License

Business License Tax is assessed on all businesses doing business within City limits. For the third quarter, revenues collected were \$432,026, 99% of the amended budget. The bulk of this revenue is typically received in January during the annual license renewal process. Actual receipts will exceed 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 the third quarter, revenue collected was \$1,171,270, 50% of the amended budget. The second installment is expected to be received in June 2024.

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. The revenue is received on a quarterly basis. For the third quarter, public safety charges were \$1,390,453, 82% of the amended budget.

Other Revenues

Other revenues include permits, fees, fines and forfeitures, rental income, proceeds from the sale of property, investment income, and grants. For the third quarter, all revenues in this category totaled \$709,916, 127% of the amended budget due to higher 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 Funds. 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 amended budget was increased to \$35.2 million. General Fund actual expenditures through the third quarter totaled \$23 million (including encumbrances), 65% of the amended budget. The table below summarizes the General Fund budgeted expenditures.

Category	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals	FY 2023/24 YTD Actuals w/Encumb.	% of Amended Budget	Projected Year-End
Salaries & Wages	\$ 9,359,141	\$ 9,359,141	\$ 9,359,141	\$ 7,503,966	\$ 7,503,966	80%	\$ 9,359,141
Benefits	6,219,651	6,219,651	6,219,651	5,260,628	5,260,628	85%	\$ 6,219,651
Professional/Admin Services	9,904,000	10,227,822	10,227,822	6,026,727	6,418,992	63%	\$ 9,738,697
Other Operating	292,711	292,711	292,711	272,450	272,450	93%	\$ 292,711
Materials and Supplies	183,200	183,200	183,200	167,289	167,289	91%	\$ 183,200
Interdepartmental Charges	(749,173)	(772,912)	(772,912)	(366,838)	(366,838)	47%	\$ (772,912)
Asset/Capital Outlay	6,203,296	6,661,263	6,661,263	1,548,609	1,751,184	26%	\$ 2,131,556
Debt Service	611,107	611,107	611,107	611,033	611,033	100%	\$ 611,107
Other Financing Uses/Transfers	2,373,775	2,440,775	2,440,775	1,414,520	1,414,520	58%	\$ 2,440,775
Expenditure Total:	\$ 34,397,708	\$ 35,222,758	\$ 35,222,758	\$ 22,438,384	\$ 23,033,225	65%	\$30,203,926

Salaries and Wages

Salaries and wages are based on the City's current staffing level (115) full-time equivalents (FTEs), future salary increases for different classifications already agreed upon in the City's current labor memorandums of understanding (MOUs). The budget includes a savings factor equal to 4% (\$510,000) of total annual salary and benefits expenditures to account for savings resulting from position vacancies. For the third quarter, salaries and wages were \$7,503,966, 80% of the amended budget; slight overage is due to salary and compensated leave payouts to former employees.

Benefits

Benefits include employee healthcare benefits, workers' compensation premiums, 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 third quarter, benefits were \$5,260,628, 85% of the amended budget mostly due to the annual payment of the workers' compensation insurance premium.

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 third quarter, professional/administrative services were \$6,418,992, 63% of the amended budget.

Other Operating Expenditures

Other operating expenses include water, electricity & power, and cable utilities. For the third quarter, other operating expenditures were \$272,450, 93% of the amended budget. Utility costs tend to trend higher during the colder months.

Materials and Supplies

Materials and supplies include fuel, maintenance supplies, and safety equipment. For the third quarter, materials and supplies were \$167,289, 91% of the amended budget.

Interdepartmental Charges

Interdepartmental charges include administrative charges and reimbursements for services provided by one City department to another, such as information technology and legal services. It also includes general liability insurance premiums. For the third quarter, interdepartmental charges were \$366,838, a net 47% of the amended budget due to timing of information technology expenditures. Also, the general liability 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 third quarter, capital outlay was \$1,751,184, 26% of the amended budget. This is 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 third 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 were \$1,414,520, 58% of the amended budget due to the transfer of funds from the General Fund to other funds, including the transfer to the General Reserve Fund (\$764,520), City Street Fund (\$250,000), Arterial Streets Rehabilitation Fund (\$250,000), and Equipment Reserve Fund (\$150,000). The remaining transfers will be completed at the end of the fiscal year.

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	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
City Council	\$ 212,212	\$ 215,412	\$ 215,412	\$ 137,531	\$ 137,531	64%	\$ 215,412
City Manager	590,960	602,710	602,710	394,909	394,909	66%	562,710
City Clerk	624,354	624,354	624,354	460,449	466,256	75%	624,354
City Treasurer	8,727	8,727	8,727	7,358	7,358	84%	8,727
City Attorney	320,428	320,428	320,428	230,355	230,355	72%	320,428
Finance Department	854,336	1,037,368	1,037,368	695,021	695,021	67%	1,037,368
Human Resources	888,227	888,227	888,227	599,332	599,332	67%	888,227
Non-Departmental	3,975,120	4,042,120	4,042,120	3,192,102	3,192,102	79%	4,218,430
Information Technology	3,600	3,600	3,600	-	-	0%	3,600
Police Department	11,062,112	11,125,612	11,125,612	8,825,670	8,825,670	79%	10,706,487
Fire Department	5,571,985	5,596,735	5,596,735	4,447,371	4,447,371	79%	5,596,735
Public Works	9,238,294	9,715,846	9,715,846	2,966,708	3,555,742	37%	5,055,678
Community Development	625,617	619,883	619,883	358,338	358,338	58%	599,883
Community Services	421,736	421,736	421,736	123,240	123,240	29%	365,886
Expenditure Total:	\$ 34,397,708	\$ 35,222,758	\$ 35,222,758	\$ 22,438,384	\$ 23,033,225	65%	\$ 30,203,925

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

- City Treasurer expenditures were at 84% of the amended budget due to the annual allocation of worker's compensation and general liability insurance premium at the beginning of the fiscal year.
- Non-Departmental expenditures were at 79% 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 79% of the amended budget mostly due to payment of the

annual workers' compensation and general liability insurance premiums paid at the beginning of the fiscal year and compensated leave payouts to former employees.

- Fire expenditures were at 79% 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.

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 \$8.5 million at the end of this fiscal year. Pursuant to the City's General Reserve Policy, the City has 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 the third quarter, revenues were \$760,710, 73% of the amended budget. Expenditures, including encumbrances, were \$441,090, 22% 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	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	\$ 760,710	73%	\$ 1,091,281
Expenditures	1,980,986	1,980,986	1,980,986	441,090	22%	1,499,904
Net surplus/deficit	(934,586)	(934,586)	(934,586)	\$ 319,621		(408,623)
Beginning Fund Balance	1,131,871	1,131,871	1,131,871			1,131,871
Ending Fund Balance	\$ 197,285	\$ 197,285	\$ 197,285			\$ 723,248

Public Safety Augmentation Fund (Fund 203)

The Public Safety Augmentation Fund (PSAF) accounts for monies allocated by the County Auditor-Controller under Proposition 172 from the statewide 0.5% sales tax based on a share of statewide taxable sales. These funds are used exclusively for public safety personnel costs. For the third quarter, revenues were \$157,141, 65% of the amended budget. The revenue is consistent with the timing of the receipts. Expenditures were \$378,292, 78% of the amended budget.

Public Safety Augmentation Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	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	\$ 157,141	65%	\$ 259,511
Expenditures	482,009	482,009	482,009	378,292	78%	482,009
Net surplus/deficit	(240,156)	(240,156)	(240,156)	\$ (221,151)		(222,498)
Beginning Fund Balance	580,890	580,890	580,890			580,890
Ending Fund Balance	\$ 340,734	\$ 340,734	\$ 340,734			\$ 358,392

Supplemental Law Enforcement Services Fund (206)

The Supplemental Law Enforcement Services Fund (SLESF) accounts for funds received from the County under AB 3229, which enacted the Citizens Option for Public Safety (COPS) Program, through which the City receives \$100,000 annually. In addition to the \$100,000 annual payment, the City receives a Growth Allocation payment. The funds are used to partially offset officer personnel costs. For the third quarter, revenues were \$205,284, 123% of the amended budget. Expenditures were \$243,604, 72% of the amended budget.

Supplemental Law Enforcement Services Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	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	\$ 205,284	123%	\$ 205,284
Expenditures	339,864	339,864	339,864	243,604	72%	339,864
Net surplus/deficit	(173,264)	(173,264)	(173,264)	\$ (38,320)		(134,580)
Beginning Fund Balance	420,077	420,077	420,077			420,077
Ending Fund Balance	\$ 246,813	\$ 246,813	\$ 246,813			\$ 285,497

NPDES Storm Water Fund (Fund 207)

The NPDES Storm Water Fund accounts for assessments collected by the County via property tax bills and provided to the City for stormwater programs pursuant to the National Pollutant Discharge Elimination System (NPDES) regulations, a federally mandated program. Assessments are levied at \$35 per Equivalent Runoff Unit (ERU). Revenues are typically received in December, April, and June through property tax assessments. For the third quarter, revenue was \$144,742, 57% of the amended budget. Expenditures were \$290,294, 77% of the amended budget.

NPDES Storm Water Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	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	\$ 144,742	57%	253,422
Expenditures	374,769	374,769	374,769	290,294	77%	374,769
Net surplus/deficit	(121,347)	(121,347)	(121,347)	\$ (145,552)		(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, other have not returned to pre-pandemic levels. For the third quarter, revenues were \$304,265, 61% 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 \$1,358,840, 60% of the amended budget.

Recreation Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues						
Program Revenue	\$ 489,667	\$ 498,536	\$ 498,536	\$ 304,265	61%	\$ 447,268
Transfers In	799,131	799,131	799,131	-	0%	799,131
Total Revenues	1,288,797	1,297,666	1,297,666	304,265	23%	1,246,398
Expenditures	2,135,264	2,267,867	2,267,867	1,358,840	60%	1,808,623
Net surplus/deficit	(846,467)	(970,201)	(970,201)	\$ (1,054,575)		(562,224)
Beginning Fund Balance	(21,036)	(21,036)	(21,036)			(21,036)
Ending Fund Balance	\$ (867,503)	\$ (991,237)	\$ (991,237)			\$ (583,261)

Building & Planning Fund (Fund 212)

The Building & Planning Fund accounts for funds received from fees and permits for building and planning services. Fees are collected to recover the cost primarily related to inspections and plan checks performed. The third quarter, revenues were \$1,308,192, 84% of the amended budget. Expenditures were \$1,591,891, 69% of the amended budget.

Building and Planning Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,411,477	\$ 1,481,272	\$ 1,481,272	\$ 1,308,192	88%	\$ 1,651,888
Transfers In	-	67,000	67,000	-	0%	67,000
Total Revenues	\$ 1,411,477	\$ 1,548,272	\$ 1,548,272	\$ 1,308,192	84%	1,718,888
Expenditures	2,151,428	2,291,208	2,291,208	1,591,891	69%	2,122,521
Net surplus/deficit	(739,951)	(742,936)	(742,936)	\$ (283,699)		(403,633)
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)			\$ (1,929,847)

Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services from a monthly fee it assesses on customer rates for solid waste services. These funds are set aside for future solid waste capital projects and for a rate stabilization fund. For the third quarter, revenue was \$449,033, 122% of the amended budget. Interest income was higher than projected. Expenditures were \$73,476, 12% 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	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	\$ 449,033	122%	\$ 465,591
Expenditures	589,381	589,381	589,381	73,476	12%	289,381
Net surplus/deficit	(221,381)	(221,381)	(221,381)	\$ 375,557		176,210
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			\$ 2,525,024

Measure J Fund (Fund 215)

The Measure J Fund accounts for special sales tax revenues collected by the Contra Costa Transportation Authority (CCTA) and reapportioned to the cities for local street projects. The City must submit a checklist each year to confirm compliance with a Growth Management Program in order to receive these funds. Estimates of annual funding are provided by the CCTA, and jurisdiction allocations are based on a formula that considers both population and road mileage. For the third quarter, revenues were \$547,263, 47% of the amended budget. Expenditures were \$500,524, 49% of the amended budget.

Measure J Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	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	\$ 547,263	47%	\$ 1,269,882
Expenditures	1,023,719	1,023,719	1,023,719	500,524	49%	1,023,719
Net surplus/deficit	128,538	128,538	128,538	\$ 46,738		246,163
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			\$ 2,388,534

Growth Impact Fund (276)

The Growth Impact Fund accounts for development fees collected to mitigate the impact of new development. Specifically, it provides for the expansion, design, construction, or upgrade to facilities, roadways, and equipment. The City collects impact fees for police, fire protection, municipal, community, wastewater, roadways, and drainage. For the third quarter, impact fee revenue was \$176,981; 17% of the amended budget. Receipts are based on development activity. Expenditures were \$57,982, less than 1% of the amended budget due to the timing of capital projects.

Growth Impact Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	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	\$ 176,981	17%	\$ 1,189,374
Expenditures	1,348,000	1,348,000	1,348,000	57,982	0%	1,003,000
Net surplus/deficit	(308,406)	(308,406)	(308,406)	\$ 118,999		186,374
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			\$ 3,526,408

Housing Assets for Resale Fund (285)

The Housing Assets for Resale Fund accounts for activities associated with administering housing programs of the former Pinole Redevelopment Agency, use of Housing Set Aside funds, and the provision of affordable housing within the community. Revenue from the repayment of a loan will be received from the Successor Agency later in the fiscal year. For the third quarter, revenue was \$144,510, 263% of the amended budget. Interest income was higher than projected. Expenditures were \$104,959, 31% of the amended budget.

Housing Assets for Resale Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	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	\$ 144,510	263%	\$ 149,510
Expenditures	339,254	339,254	339,254	104,959	31%	339,254
Net surplus/deficit	(284,254)	(284,254)	(284,254)	\$ 39,551		(189,744)
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			\$ 8,013,974

Capital Project Funds

City Street Improvement (Fund 325)

The City Street Improvements Fund accounts for an annual \$250,000 transfer from Measure S 2014 for street improvement projects. Additionally, it accounts for various federal, state, and other grants for road projects. Grant revenue is received on a reimbursement basis, after expenditures are incurred. For the third quarter, revenues were \$303,502, 15% 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 \$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	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	\$ 303,502	15%	\$ 2,064,683
Expenditures	2,232,004	2,232,004	2,232,004	390,816	18%	1,814,683
Net surplus/deficit	(167,321)	(167,321)	(167,321)	\$ (87,314)		250,000
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			\$ 2,166,783

Arterial Streets Rehabilitation (Fund 377)

The Arterial Streets Rehabilitation Fund accounts for an annual \$250,000 transfer from Measure S 2014 for street rehabilitation projects. For the third quarter, revenue (transfer in) was \$250,000, 100% of the amended budget. Expenditures, including encumbrances, were \$8,684, 1% of the revised 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	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	758,624	758,624	758,624	8,684	1%	758,624
Net surplus/deficit	(508,624)	(508,624)	(508,624)	\$ 241,316		(508,624)
Beginning Fund Balance	761,137	761,137	761,137			761,137
Ending Fund Balance	\$ 252,513	\$ 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 third quarter, revenues were \$5,640,949, 61% of the amended budget. Expenditures, including encumbrances, were \$5,290,630, 22% 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	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	\$ 5,640,949	61%	\$ 9,950,438
Expenditures	24,185,339	24,185,339	24,185,339	5,290,630	22%	12,313,219
Net surplus/deficit	(14,931,130)	(14,931,130)	(14,931,130)	\$ 350,319		(2,362,781)
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			\$ 16,889,155

Cable Access TV Fund (Fund 505)

The Cable Access TV Fund accounts for revenue received from cable franchise fees, video production and broadcast charges, and Public, Educational, and Governmental (PEG) access fees. PEG access fees are designated for equipment purchases. Transfers from the General Fund also help support the operating costs. For the third quarter, revenues were \$95,068, 19% of the amended budget. The major revenue sources are received one month after the close of the previous quarter and the transfer in is processed at year-end based on actual need. Expenditures were \$428,781, 63% of the amended budget.

Cable Access TV Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 535,052	\$ 508,566	\$ 508,566	\$ 95,068	19%	\$ 333,841
Expenditures	682,056	682,056	682,056	428,781	63%	573,222
Net surplus/deficit	(147,004)	(173,490)	(173,490)	\$ (333,713)		(239,381)
Beginning Fund Balance	11,581	11,581	11,581			11,581
Ending Fund Balance	\$ (135,423)	\$ (161,909)	\$ (161,909)			\$ (227,800)

Information Systems Fund (Fund 525)

The Information Systems Fund is an internal service fund used to account for activities that provide technology goods or services to other City funds and departments on a cost-reimbursement basis. For the third quarter, indirect cost allocations (reimbursements received from other City departments for information technology services) were \$1,367,022, 82% of the amended budget. Expenditures, including encumbrances were \$1,148,061, 69% of the amended budget.

Information Technology Fund	FY 2023/24 Original Budget	FY 2023/24 Revised Budget	FY 2023/24 Amended Budget	FY 2023/24 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Expenditures	1,552,663	1,668,704	1,668,704	1,367,022	82%	1,618,704
Indirect Cost Allocations	(1,552,663)	(1,668,704)	(1,668,704)	(1,148,061)	69%	(1,618,704)
Net surplus/deficit	0	0	0	218,962		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.

Next Steps

The FY 2023/24 Fourth Quarter Financial Report and year-end adjustments will be presented to the City Council in September 2024.

FISCAL IMPACT

There is no fiscal impact as a result of receiving this report. Staff is not recommending any budget adjustments for the third quarter.

ATTACHMENTS

- A. FY 2023-24 Third Quarter Financial Report Summary by Fund



	Original Budget	Revised Budget	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
General Fund (including Measure S 2006 and 2014)									
Revenue									
311- Property Taxes	5,678,211	5,678,211	5,678,211	3,132,596		3,132,596	(2,545,615)	55%	5,678,211
312- Sales and Use Taxes	4,621,023	4,471,023	4,471,023	2,799,303		2,799,303	(1,671,720)	63%	4,471,023
312- Sales and Use Taxes-Meas S 2006	2,486,000	2,486,000	2,486,000	1,602,871		1,602,871	(883,129)	64%	2,486,000
312- Sales and Use Taxes-Meas S 2014	2,486,000	2,486,000	2,486,000	1,602,822		1,602,822	(883,178)	64%	2,486,000
313- Utility Users Tax	2,085,485	2,185,485	2,185,485	1,847,957		1,847,957	(337,528)	85%	2,185,485
314- Franchise Taxes	794,658	794,658	794,658	402,377		402,377	(392,281)	51%	794,658
315- Other Taxes	903,214	890,714	890,714	672,884		672,884	(217,830)	76%	890,714
Other Tax/Transient Occupancy Tax	453,200	453,200	453,200	240,858		240,858	(212,342)	53%	453,200
Other Tax/Business License	450,014	437,514	437,514	432,026		432,026	(5,488)	99%	437,514
321- Intergovernmental Taxes	2,319,918	2,319,918	2,319,918	1,171,270		1,171,270	(1,148,648)	50%	2,319,918
323- State Grants	65,882	65,882	65,882	30,768		30,768	(35,114)	47%	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	239,571		239,571	130,871	220%	251,630
341- Review Fees	500	500	500	22,875		22,875	22,375	4575%	22,875
342- Other Fees	15,054	15,054	15,054	83,992		83,992	68,938	558%	89,627
343- Abatement Fees	33,500	33,500	33,500	20,059		20,059	(13,441)	60%	33,500
351- Fines and Forfeiture	22,050	22,050	22,050	16,549		16,549	(5,501)	75%	22,050
361- Public Safety Charges	1,432,539	1,693,539	1,693,539	1,390,453		1,390,453	(303,086)	82%	1,803,884
370- Interest and Investment Income	150,000	150,000	150,000	144,141		144,141	(5,859)	96%	150,000
381- Rental Income	89,896	89,896	89,896	65,975		65,975	(23,921)	73%	89,896
383- Reimbursements	16,928	16,928	16,928	78,716		78,716	61,788	465%	78,716
384- Other Revenue	7,560	7,560	7,560	3,131		3,131	(4,429)	41%	7,560
392- Proceeds from Sale of Property	1,000	1,000	1,000	139		139	(861)	14%	1,000
Revenue Total:	23,365,143	23,563,643	23,563,643	15,332,449	-	15,332,449	(8,231,194)	65%	23,975,654
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	25,809,123	25,809,123	15,332,449	-	15,332,449	(10,476,674)	59%	26,221,134
Fund: 100- General Fund									
Expenditures									
Division: 110- City Council Total:	212,212	215,412	215,412	137,531		137,531	77,881	64%	215,412
Division: 111- City Manager Total:	590,960	602,710	602,710	394,909		394,909	207,801	66%	562,710
Division: 112- City Clerk Total:	624,354	624,354	624,354	460,449	5,807	466,256	158,098	75%	624,354
Division: 113- City Treasurer Total:	8,727	8,727	8,727	7,358		7,358	1,369	84%	8,727
Division: 114- City Attorney Total:	320,428	320,428	320,428	230,355		230,355	90,073	72%	320,428
City Attorney Services	596,245	596,245	596,245	451,895		451,895	144,350	76%	596,245
City Attorney Indirect Cost Allocations	(275,817)	(275,817)	(275,817)	(221,539)		(221,539)	(54,278)	80%	(275,817)
Division: 115- Finance Department Total:	849,436	1,032,468	1,032,468	693,968		693,968	338,501	67%	1,032,468
Division: 116- Human Resources Total:	888,227	888,227	888,227	599,332		599,332	288,895	67%	888,227
Division: 117- General Government Total:	990,238	990,238	990,238	1,166,548		1,166,548	(176,311)	118%	1,166,548
Total Administrative:	4,484,582	4,682,564	4,682,564	3,690,450	5,807	3,696,257	986,307	79%	4,818,875
Division: 221- Police Operations Total:	5,440,241	5,440,241	5,440,241	4,698,338		4,698,338	741,903	86%	5,440,241
Division: 222- Police Support Services Total:	1,494,478	1,534,219	1,534,219	1,170,751		1,170,751	363,467	76%	1,534,219
Division: 223- Dispatch WBCC Total:	2,315,202	2,315,202	2,315,202	1,884,693		1,884,693	430,509	81%	2,315,202
Division: 231- Fire Total:	3,842,727	3,867,477	3,867,477	3,141,243		3,141,243	726,234	81%	3,867,477
Total Public Safety:	13,092,647	13,157,138	13,157,138	10,895,025	-	10,895,025	2,262,114	83%	13,157,138
Division: 341- Administration/Engineering Total:	655,551	629,014	629,014	357,932		357,932	271,081	57%	629,014
Division: 342- Road Maintenance Total:	625,824	625,824	625,824	144,046	47,716	191,763	434,061	31%	455,824
Division: 343- Facility Maintenance Total:	1,025,442	1,066,942	1,066,942	511,665	42,164	553,829	513,113	52%	726,942
Division: 345- Park Maintenance Total:	372,315	372,315	372,315	245,070		245,070	127,245	66%	372,315
Public Works Total:	2,679,132	2,694,095	2,694,095	1,258,714	89,880	1,348,594	1,345,500	50%	2,184,095
Division: 461- Planning Total:	16,713	16,713	16,713	7,844		7,844	8,869	47%	16,713
Division: 465- Code Enforcement Total:	281,912	273,178	273,178	177,608		177,608	95,569	65%	273,178
Division: 466- Economic Development Total:	306,992	309,992	309,992	172,886		172,886	137,106	56%	309,992
Community Development Total:	605,617	599,883	599,883	358,338	-	358,338	241,544	60%	599,883
Division: 551- Recreation Administration Total:	43,600	43,600	43,600	1,237		1,237	42,363	3%	13,600
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	122,003		122,003	47,698	72%	169,701
Community Services Total:	395,886	395,886	395,886	123,240	-	123,240	272,646	31%	365,886
Debt Service:	611,107	611,107	611,107	611,033		611,033	74	100%	611,107
Operating Transfer Out:	1,590,275	1,657,275	1,657,275	764,520		764,520	892,755	46%	1,657,275
Expenditure Total:	23,459,246	23,797,948	23,797,948	17,701,321	95,687	17,797,008	(6,000,940)	75%	23,394,258
Fund: 105 - Measure S -2006									
Expenditures									
Division: 115- Finance Department Total:	2,450	2,450	2,450	377		377	2,073	15%	2,450
Division: 221- Police Operations Total:	1,697,340	1,697,340	1,697,340	958,661		958,661	738,679	56%	1,278,215
Division: 231- Fire Total:	780,955	780,955	780,955	566,590		566,590	214,365	73%	780,955
Expenditures Total:	2,480,745	2,480,745	2,480,745	1,525,628	-	1,525,628	955,117	61%	2,061,620



	Original Budget	Revised Budget	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 106 - Measure S-2014									
Expenditures									
Division: 115- Finance Department Total:	2,450	2,450	2,450	677	-	677	1,773	28%	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	677	-	677	5,373	11%	6,050
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	89,468	-	89,468	25,384	78%	114,852
Division: 231- Fire Total:	948,303	948,303	948,303	739,538	-	739,538	208,765	78%	948,303
Total Public Safety:	1,063,155	1,086,914	1,086,914	852,765	-	852,765	234,149	78%	1,086,914
Division: 341- Admin/Engineering Total:	225,317	373,692	373,692	53,821	39,095	92,916	280,777	25%	123,888
Division: 342- Road Maintenance Total:	1,035,210	1,035,210	1,035,210	529,342	75,525	604,867	430,343	58%	735,210
Division: 343- Facility Maintenance Total:	3,356,097	3,668,686	3,668,686	369,671	158,760	528,430	3,140,256	14%	704,573
Division: 344- NPDES Storm Drain Total:	1,332,098	1,332,098	1,332,098	355,515	225,774	581,289	750,809	44%	775,052
Division: 345- Park Maintenance Total:	610,440	612,065	612,065	399,645	-	399,645	212,419	65%	532,860
Public Works Total:	6,559,162	7,021,751	7,021,751	1,707,994	499,154	2,207,147	4,814,604	31%	2,871,583
Division: 466- Economic Development Total:	20,000	20,000	20,000	-	-	-	20,000	0%	-
Community Development Total:	20,000	20,000	20,000	-	-	-	20,000	0%	-
Division: 553- Tiny Tots Total:	15,850	15,850	15,850	-	-	-	15,850	0%	-
Division: 554- Youth Center Total:	10,000	10,000	10,000	-	-	-	10,000	0%	-
Community Services Total:	25,850	25,850	25,850	-	-	-	25,850	0%	-
Sub-Total:	7,674,217	8,160,565	8,160,565	2,561,435	499,154	3,060,589	5,099,976	38%	3,964,547
Operating Transfer Out:	783,500	783,500	783,500	650,000	-	650,000	133,500	83%	783,500
Expenditure Total:	8,457,717	8,944,065	8,944,065	3,211,435	499,154	3,710,589	5,233,476	41%	4,748,047
General Fund and Measure S Expenditure Total:	34,397,708	35,222,758	35,222,758	22,438,384	594,841	23,033,225	12,189,533	65%	30,203,925
General Fund and Measure S Net Results:	(8,787,085)	(9,413,635)	(9,413,635)	(7,105,935)	(594,841)	(7,700,776)	(1,712,859)	82%	(3,982,792)
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	3,057,230	3,057,230	5,364,930					8,488,073
Fund: 150 - General Reserve									
370- Interest and Investment Income	165,300	165,300	165,300	360,570	-	360,570	195,270	218%	360,570
Revenue Total:	165,300	165,300	165,300	360,570	-	360,570	195,270	218%	360,570
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	1,125,090	-	1,125,090	195,270	121%	1,125,090
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	10,150,387					10,150,387
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	-	-	-	45,201	0%	45,201
Division: 342- Road Maintenance Total:	120,000	120,000	120,000	-	110,873	110,873	9,127	92%	120,000
Division: 345- Park Maintenance Total:	80,000	34,799	34,799	-	-	-	34,799	0%	34,799
Division: 461- Planning Total:	5,000	5,000	5,000	-	-	-	5,000	0%	5,000
Expenditures Total:	205,000	205,000	205,000	-	110,873	110,873	94,127	54%	205,000
Equipment Reserve Net Results:	(55,000)	(55,000)	(55,000)	150,000	(110,873)	39,127	94,127	-71%	(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
Fund: 200 - Gas Tax Fund									
321- Intergovernmental Taxes	1,033,764	1,033,764	1,033,764	707,093	-	707,093	(326,671)	68%	1,033,764
370- Interest and Investment Income	5,000	5,000	5,000	49,881	-	49,881	44,881	998%	49,881
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	760,710	-	760,710	285,690	73%	1,091,281
Expenditures									
Division: 342- Road Maintenance Total:	1,980,986	1,980,986	1,980,986	436,051	5,039	441,090	1,539,896	22%	1,499,904
Expenditures Total:	1,980,986	1,980,986	1,980,986	436,051	5,039	441,090	1,539,896	22%	1,499,904
Gas Tax Fund Net Results:	(934,586)	(934,586)	(934,586)	324,659	(5,039)	319,621	1,254,207	-34%	(408,623)
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	1,456,530					723,248



	Original Budget	Revised Budget	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 201 - Restricted Real Estate Maintenance Fund									
342- Other Fees	3,175	3,175	3,175	-	-	-	(3,175)	0%	3,175
381- Rental Income	36,816	36,816	36,816	-	-	-	(36,816)	0%	36,816
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	10,410	-	10,410	15,590	40%	26,000
Expenditures Total:	26,000	26,000	26,000	10,410	-	10,410	15,590	40%	26,000
Restricted Real Estate Maint Fund Net Results:	13,991	13,991	13,991	(10,410)	-	(10,410)	(24,401)	-74%	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	137,836					162,237
Fund: 203 - Public Safety Augmentation Fund									
321- Intergovernmental Taxes	239,353	239,353	239,353	136,983	-	136,983	(102,370)	57%	239,353
370- Interest and Investment Income	2,500	2,500	2,500	20,158	-	20,158	17,658	806%	20,158
Revenue Total:	241,853	241,853	241,853	157,141	-	157,141	(84,712)	65%	259,511
Expenditures									
Division: 221- Police Operations Total:	482,009	482,009	482,009	378,292	-	378,292	103,717	78%	482,009
Expenditures Total:	482,009	482,009	482,009	378,292	-	378,292	103,717	78%	482,009
Public Safety Augmentation Fund Net Results:	(240,156)	(240,156)	(240,156)	(221,151)	-	(221,151)	19,005	92%	(222,498)
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	359,739					358,992
Fund: 205 - Traffic Safety Fund									
351- Fines and Forfeitures	45,000	45,000	45,000	12,007	-	12,007	(32,993)	27%	45,000
370- Interest and Investment Income	1,500	1,500	1,500	11,952	-	11,952	10,452	797%	11,952
384- Other Revenue	-	-	-	112	-	112	112	100%	112
Revenue Total:	46,500	46,500	46,500	24,070	-	24,070	(22,430)	52%	57,063
Expenditures									
Division: 227- Police Grants Total:	21,595	21,595	21,595	11,028	-	11,028	10,567	51%	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	11,028	-	11,028	45,567	19%	56,595
Traffic Safety Fund Net Results:	(10,095)	(10,095)	(10,095)	13,042	-	13,042	23,137	-129%	468
Fund Balance July 1, 2023	273,612	273,612	273,612	273,612					273,612
Estimated Fund Balance June 30, 2024	263,517	263,517	263,517	286,654					274,080
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	19,125	-	19,125	17,525	1195%	19,125
Revenue Total:	166,600	166,600	166,600	205,284	-	205,284	38,684	123%	205,284
Expenditures									
Division: 227- Police Grants Total:	339,864	339,864	339,864	243,604	-	243,604	96,260	72%	339,864
Expenditures Total:	339,864	339,864	339,864	243,604	-	243,604	96,260	72%	339,864
Sup Law Enforce Svc Fund Net Results:	(173,264)	(173,264)	(173,264)	(38,320)	-	(38,320)	134,944	22%	(134,580)
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	381,757					285,497
Fund: 207 - NPDES Storm Water Fund									
321- Intergovernmental Taxes	253,272	253,272	253,272	144,636	-	144,636	(108,636)	57%	253,272
370- Interest and Investment Income	150	150	150	107	-	107	(43)	71%	150
Revenue Total:	253,422	253,422	253,422	144,742	-	144,742	(108,680)	57%	253,422
Expenditures									
Division: 342- Road Maintenance Total:	13,693	13,693	13,693	10,474	-	10,474	3,219	76%	13,693
Division: 344- NPDES Storm Drain Total:	361,076	361,076	361,076	279,820	-	279,820	81,256	77%	361,076
Expenditures Total:	374,769	374,769	374,769	290,294	-	290,294	84,475	77%	374,769
NPDES Storm Water Fund Net Results:	(121,347)	(121,347)	(121,347)	(145,552)	-	(145,552)	(24,205)	120%	(121,347)
Fund Balance July 1, 2023	0	0	0	0					0
Estimated Fund Balance June 30, 2024	(121,347)	(121,347)	(121,347)	(145,551)					(121,347)



	Original Budget	Revised Budget	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 209 - Recreation Fund									
Division: 551- Recreation Administration	82,781	111,624	111,624	39,345	-	39,345	(72,278)	35%	60,356
Division: 552- Senior Center	169,290	186,200	186,200	139,650	-	139,650	(46,550)	75%	186,200
Division: 553- Tiny Tots	141,596	112,012	112,012	71,931	-	71,931	(40,081)	64%	112,012
Division: 554- Youth Center	13,500	8,100	8,100	3,729	-	3,729	(4,371)	46%	8,100
Division: 557- Swim Center	82,500	80,600	80,600	49,610	-	49,610	(30,990)	62%	80,600
Revenue Total:	489,667	498,536	498,536	304,265	-	304,265	(194,270)	61%	447,268
Operating Transfers In:	799,131	799,131	799,131	-	-	-	(799,131)	0%	799,131
Sources Total	1,288,797	1,297,666	1,297,666	304,265	-	304,265	(993,401)	23%	1,246,398
Expenditures									
Division: 117- General Government Total:	-	-	-	5,379	-	5,379	(5,379)	0%	5,379
Division: 551- Recreation Administration Total:	825,617	901,260	901,260	518,360	-	518,360	382,900	58%	691,147
Division: 552- Senior Center Total:	626,187	653,493	653,493	399,973	-	399,973	253,520	61%	533,297
Division: 553- Tiny Tots Total:	193,758	195,104	195,104	146,298	-	146,298	48,806	75%	195,104
Division: 554- Youth Center Total:	335,802	323,016	323,016	156,321	-	156,321	166,696	48%	208,428
Division: 557- Swim Center Total:	153,900	194,994	194,994	131,451	-	131,451	63,543	67%	175,268
Division: 558- Memorial Hall Total:	-	-	-	1,799	-	1,799	(1,799)	0%	-
Division: 559- Tennis Total:	-	-	-	(741)	-	(741)	741	0%	-
Expenditures Total:	2,135,264	2,267,867	2,267,867	1,358,840	-	1,358,840	909,027	60%	1,808,623
Recreation Fund Net Results:	(846,467)	(970,201)	(970,201)	(1,054,575)	-	(1,054,575)	(84,374)	109%	(562,224)
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)	(991,237)	(1,075,611)					(583,261)
Fund: 212 - Building & Planning									
323- State Grants	40,000	109,795	109,795	160,000	-	160,000	50,205	146%	160,000
332- Permits	477,883	477,883	477,883	521,710	-	521,710	43,826	109%	549,363
341- Review Fees	404,669	404,669	404,669	414,747	-	414,747	10,078	102%	444,198
342- Other Fees	425,288	425,288	425,288	187,962	-	187,962	(237,325)	44%	425,288
344- Impact Fees	30,636	30,636	30,636	816	-	816	(29,820)	3%	30,636
351- Fines and Forfeiture	20,000	20,000	20,000	25,678	-	25,678	5,678	128%	29,402
370- Interest and Investment Income	7,000	7,000	7,000	(2,735)	-	(2,735)	(9,735)	-39%	7,000
384- Other Revenue	6,000	6,000	6,000	15	-	15	(5,985)	0%	6,000
Revenue Total:	1,411,477	1,481,272	1,481,272	1,308,192	-	1,308,192	(173,079)	88%	1,651,888
Operating Transfers In:	-	67,000	67,000	-	-	-	(67,000)	0%	67,000
Sources Total	1,411,477	1,548,272	1,548,272	1,308,192	-	1,308,192	(240,079)	84%	1,718,888
Expenditures									
Division: 461- Planning Total:	926,760	919,026	919,026	638,576	-	638,576	280,450	69%	851,434
Division: 462- Building Inspection Total:	1,224,667	1,372,181	1,372,181	953,315	-	953,315	418,866	69%	1,271,087
Expenditures Total:	2,151,428	2,291,208	2,291,208	1,591,891	-	1,591,891	699,316	69%	2,122,521
Building & Planning Net Results:	(739,951)	(742,936)	(742,936)	(283,699)	-	(283,699)	459,237	38%	(403,633)
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)	(1,809,913)					(1,929,847)
Fund: 213 - Refuse Management Fund									
323- State Grants	60,060	60,060	60,060	46,559	-	46,559	(13,501)	78%	60,060
370- Interest and Investment Income	6,000	6,000	6,000	2,537	-	2,537	(3,463)	42%	6,000
Revenue Total:	66,060	66,060	66,060	49,096	-	49,096	(16,964)	74%	66,060
Expenditures									
Division: 346- Waste Reduction Total:	174,358	174,358	174,358	102,211	-	102,211	72,147	59%	174,358
Expenditures Total:	174,358	174,358	174,358	102,211	-	102,211	72,147	59%	174,358
Refuse Management Fund Net Results:	(108,298)	(108,298)	(108,298)	(53,115)	-	(53,115)	55,183	49%	(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)	44,786					(10,397)
Fund: 214 - Solid Waste Fund									
323- State Grants	-	-	-	-	-	-	-	0%	-
370- Interest and Investment Income	8,000	8,000	8,000	105,591	-	105,591	97,591	1320%	105,591
383- Reimbursements	360,000	360,000	360,000	343,442	-	343,442	(16,558)	95%	360,000
Revenue Total:	368,000	368,000	368,000	449,033	-	449,033	81,033	122%	465,591
Expenditures									
Division: 342- Road Maintenance Total:	164,381	164,381	164,381	73,476	-	73,476	90,905	45%	164,381
Division: 345- Park Maintenance Total:	425,000	425,000	425,000	-	-	-	425,000	0%	125,000
Expenditures Total:	589,381	589,381	589,381	73,476	-	73,476	515,905	12%	289,381
Solid Waste Fund Net Results:	(221,381)	(221,381)	(221,381)	375,557	-	375,557	596,938	-170%	176,210
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	2,724,371					2,525,024



	Original Budget	Revised Budget	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
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	473,527		473,527	51,889	112%	473,527
370- Interest and Investment Income	8,000	8,000	8,000	68,955		68,955	60,955	862%	68,955
Revenue Total:	1,152,257	1,152,257	1,152,257	547,263	-	547,263	(604,994)	47%	1,269,882
Expenditures									
Division: 117- General Government Total:	-	-	-	-		-	-	0%	-
Division: 341- Administration/Engineering Total:	195,466	195,466	195,466	94,952		94,952	100,514	49%	195,466
Division: 342- Road Maintenance Total:	826,253	826,253	826,253	337,670	67,903	405,572	420,681	49%	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	432,622	67,903	500,524	523,195	49%	1,023,719
Measure C and J Fund Net Results:	128,538	128,538	128,538	114,641	(67,903)	46,738	(81,800)	36%	246,163
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	2,257,012					2,388,534
Fund: 216 - Rate Stabilization Fund									
370- Interest and Investment Income	-	-	-	8,952		8,952	8,952	0%	8,952
383- Reimbursements	15,000	15,000	15,000	-		-	(15,000)	0%	-
Revenue Total:	15,000	15,000	15,000	8,952	-	8,952	(6,048)	0%	8,952
Expenditures Total:	-	-	-	-	-	-	-	0%	-
Rate Stabilization Fund Net Results:	15,000	15,000	15,000	8,952	-	8,952	(6,048)	60%	8,952
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	213,313					213,313
Fund: 225 - Asset Seizure-Adjudicated Fund									
351- Fines and Forfeiture	-	-	-	226		226	226	0%	226
370- Interest and Investment Income	-	-	-	1,336		1,336	1,336	0%	1,336
Revenue Total:	-	-	-	1,562	-	1,562	1,562	0%	1,562
Expenditures									
Division: 221- Police Operations Total:	41,236	41,236	41,236	14,000		14,000	27,236	34%	41,236
Expenditures Total:	41,236	41,236	41,236	14,000	-	14,000	27,236	34%	41,236
Asset Seizure-Adjudicated Fund Net Results:	(41,236)	(41,236)	(41,236)	(12,438)	-	(12,438)	28,798	30%	(39,674)
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)	23,659					(3,578)
Fund: 226 - CASp Certification and Training Fund									
342- Other Fees	-	-	-	7,262		7,262	7,262	0%	7,262
Revenue Total:	-	-	-	7,262	-	7,262	7,262	0%	7,262
Expenditures Total:	-	-	-	-	-	-	-	0%	-
CASp Certification and Training Fund Net Results:	-	-	-	7,262	-	7,262	7,262	0%	7,262
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	50,207					50,207
Fund: 275 - Parkland Dedication Fund									
370- Interest and Investment Income	-	-	-	(292)		(292)	(292)	0%	(292)
Revenue Total:	-	-	-	(292)	-	(292)	(292)	0%	(292)
Expenditures Total:	-	-	-	-	-	-	-	0%	-
Parkland Dedication Fund Net Results:	-	-	-	(292)	-	(292)	(292)	0%	(292)
Fund Balance July 1, 2023	406	406	406	406					406
Estimated Fund Balance June 30, 2024	406	406	406	114					114
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%	1,039,594
370- Interest and Investment Income	-	-	-	149,779		149,779	149,779	0%	149,779
Revenue Total:	1,039,594	1,039,594	1,039,594	176,981	-	176,981	(862,614)	17%	1,189,374
Expenditures									
Division: 343- Facility Maintenance Total:	425,000	425,000	425,000	-		-	425,000	0%	345,000
Division: 344- NPDES Storm Drain Total:	58,000	58,000	58,000	55,083	2,899	57,982	18	100%	58,000
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%	600,000
Expenditures Total:	1,348,000	1,348,000	1,348,000	55,083	2,899	57,982	1,290,018	4%	1,003,000
Growth Impact Fund Net Results:	(308,406)	(308,406)	(308,406)	121,898	(2,899)	118,999	427,404	-39%	186,374
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	3,461,932					3,526,408



	Original Budget	Revised Budget	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 277 - Development Services									
Revenue Total:	-	-	-	2,893	-	2,893	2,893	0%	2,893
Expenditures Total:	-	-	-	-	-	-	-	0%	-
Development Services Net Results:	-	-	-	2,893	-	2,893	2,893	0%	2,893
Fund Balance July 1, 2021	193	193	193	193					
Estimated Fund Balance June 30, 2022	193	193	193	3,087					
Fund: 285 - Housing Land Held for Resale									
370- Interest and Investment Income	50,000	50,000	50,000	143,186	-	143,186	93,186	286%	143,186
384- Other Revenue	-	-	-	1,324	-	1,324	1,324	0%	1,324
393- Loan/Bond Proceeds	5,000	5,000	5,000	-	-	-	(5,000)	0%	5,000
Revenue Total:	55,000	55,000	55,000	144,510	-	144,510	89,510	263%	149,510
Expenditures									
Division: 461- Planning Total:	60,373	60,373	60,373	43,440	-	43,440	16,933	72%	60,373
Division: 464- Housing Administration Total:	278,881	278,881	278,881	61,518	-	61,518	217,363	22%	278,881
Expenditures Total:	339,254	339,254	339,254	104,959	-	104,959	234,295	31%	339,254
Housing Land Held for Resale Net Results:	(284,254)	(284,254)	(284,254)	39,551	-	39,551	323,805	-14%	(189,744)
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	8,243,269					8,013,974
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	11,603	-	11,603	28,192	29%	39,795
Division: 348- Landscape & Lighting PVR South Tot:	45,380	45,380	45,380	9,450	-	9,450	35,930	21%	45,380
Expenditures Total:	85,175	85,175	85,175	21,054	-	21,054	64,121	25%	85,175
Lighting & Landscape Districts Net Results:	(21,264)	(21,264)	(21,264)	10,670	-	10,670	31,934	-50%	(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	59,353					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:	15,000	15,000	15,000	-	-	-	15,000	0%	15,000
Expenditures Total:	15,000	15,000	15,000	-	-	-	15,000	0%	15,000
Pinole Valley Caretaker Fund Net Results:	-	-	-	-	-	-	-	#DIV/0!	-
Fund Balance July 1, 2023	(983)	(983)	(983)	(983)					(983)
Estimated Fund Balance June 30, 2024	(983)	(983)	(983)	(983)					(983)
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
324- Other Grants	1,773,289	1,773,289	1,773,289	36,869	-	36,869	(1,736,420)	2%	1,773,289
Revenue Total:	1,814,683	1,814,683	1,814,683	53,502	-	53,502	(1,761,181)	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	303,502	-	303,502	(1,761,181)	15%	2,064,683
Expenditures									
Division: 342- Road Maintenance Total:	2,232,004	2,232,004	2,232,004	179,322	211,494	390,816	1,841,188	18%	1,814,683
Expenditures Total:	2,232,004	2,232,004	2,232,004	179,322	211,494	390,816	1,841,188	18%	1,814,683
City Street Improvements Net Results:	(167,321)	(167,321)	(167,321)	124,180	(211,494)	(87,314)	80,007	52%	250,000
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	2,040,963					2,166,783



	Original Budget	Revised Budget	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
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:	758,624	758,624	758,624	8,066	618	8,684	749,940	1%	758,624
Expenditures Total:	758,624	758,624	758,624	8,066	618	8,684	749,940	1%	758,624
Arterial Streets Rehabilitation Fund Net Results:	(508,624)	(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	252,513	252,513	252,513	1,003,071					252,513
Fund: 500 - Sewer Enterprise Fund									
363- Sewer Enterprise Charges	9,154,209	9,154,209	9,154,209	4,844,720	-	4,844,720	(4,309,489)	53%	9,154,209
370- Interest and Investment Income	100,000	100,000	100,000	744,621	-	744,621	644,621	745%	744,621
383- Reimbursements	-	-	-	42,000	-	42,000	42,000	0%	42,000
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	5,640,949	-	5,640,949	(3,613,260)	61%	9,950,438
Expenditures									
Division: 117- General Government Total:	-	-	-	17,477	-	17,477	(17,477)	0%	17,477
Division: 641- Sewer Treatment Plant/Shared Total	9,791,938	9,791,938	9,791,938	3,283,525	24,545	3,308,070	6,483,868	34%	6,685,341
Division: 642- Sewer Collections Total:	12,785,925	12,785,925	12,785,925	1,102,670	344,121	1,446,791	11,339,134	11%	4,002,925
Division: 644- WPCP Equipment/Debt Service Total	1,607,476	1,607,476	1,607,476	518,292	-	518,292	1,089,184	32%	1,607,476
Expenditures Total:	24,185,339	24,185,339	24,185,339	4,921,964	368,666	5,290,630	18,894,709	22%	12,313,219
Sewer Enterprise Fund Net Results:	(14,931,130)	(14,931,130)	(14,931,130)	718,985	(368,666)	350,319	15,281,449	-2%	(2,362,781)
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	19,970,921					16,889,155
Fund: 503 - Plant Expansion Fund									
Revenue 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	26,486	26,486	12,950	-	12,950	(13,536)	49%	26,486
365- Cable TV Charges	316,956	316,956	316,956	82,039	-	82,039	(234,917)	26%	142,231
384- Other Revenue	5,000	5,000	5,000	79	-	79	(4,921)	2%	5,000
Revenue Total:	374,928	348,442	348,442	95,068	-	95,068	(253,374)	27%	173,717
Operating transfers in Total:	160,124	160,124	160,124	-	-	-	(160,124)	0%	160,124
Sources Total	535,052	508,566	508,566	95,068	-	95,068	(413,498)	19%	333,841
Expenditures									
Division: 119- Cable Access TV Total:	473,459	473,459	473,459	288,935	-	288,935	184,524	61%	385,247
Division: 120- Cable Access-Community Services Total:	1,713	1,713	1,713	150	-	150	1,564	9%	1,713
Division: 121- Cable Access-Contract Services Total:	206,884	206,884	206,884	139,697	-	139,697	67,187	68%	186,262
Expenditures Total:	682,056	682,056	682,056	428,781	-	428,781	253,274	63%	573,222
Cable Access TV Net Results:	(147,004)	(173,490)	(173,490)	(333,713)	-	(333,713)	(160,224)	192%	(239,381)
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)	(161,909)	(322,132)					(227,800)



	Original Budget	Revised Budget	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 525 - Information Systems									
399- Operating Transfers In	-	-	-	-	-	-	-	0%	-
Sources Total:	-	-	-	-	-	-	-	0%	-
Expenditures									
Division: 118- Information Systems Total:	1,552,663	1,668,704	1,668,704	1,151,327	215,695	1,367,022	301,682	82%	1,618,704
Expenditures Total:	1,552,663	1,668,704	1,668,704	1,151,327	215,695	1,367,022	(301,682)	82%	1,618,704
Indirect cost allocations Total:	(1,552,663)	(1,668,704)	(1,668,704)	(1,148,061)	-	(1,148,061)	520,643	69%	(1,618,704)
Information Systems Net Results:	0	0	0	3,267	215,695	218,962	218,962	2189615698%	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
Fund: 700 - Pension Fund									
370- Interest and Investment Income	837,168	837,168	837,168	1,104,824	-	1,104,824	267,656	132%	1,104,824
Revenue Total:	837,168	837,168	837,168	1,104,824	-	1,104,824	267,656	132%	1,104,824
Expenditures									
Division: 115- Finance Total:	50,000	50,000	50,000	56,283	-	56,283	(6,283)	113%	56,283
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	56,283	-	56,283	(2,239,197)	2%	2,301,763
Pension Fund Net Results:	(1,458,312)	(1,458,312)	(1,458,312)	1,048,541	-	1,048,541	2,506,853	-72%	(1,196,939)
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	15,675,854					13,430,374
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	-	-	-	63,676	-	63,676	63,676	0%	63,676
393- Loan/Bond Proceeds	5,000	5,000	5,000	-	-	-	(5,000)	0%	5,000
Revenue Total:	255,000	255,000	255,000	209,134	-	209,134	(45,866)	82%	318,676
Expenditures									
Division: 463- Successor Agency to RDA Total:	251,177	251,177	251,177	166,658	-	166,658	84,519	66%	251,177
Expenditures Total:	251,177	251,177	251,177	166,658	-	166,658	(84,519)	66%	251,177
Recognized Obligation Retirement Fund Net Results:	3,823	3,823	3,823	42,476	-	42,476	(130,385)	1111%	67,499