



# CITY COUNCIL REPORT

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**DATE: MAY 17, 2022**

**TO: MAYOR AND COUNCIL MEMBERS**

**FROM: MARKISHA GUILLORY, FINANCE DIRECTOR**

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

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## **RECOMMENDATION**

City staff recommends that the City Council receive the Fiscal Year (FY) 2021/22 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. Budget adjustments are typically done at the mid-point and the end of the fiscal year.

Staff has reviewed the City's budget results through the end of the third quarter (July 2021 through March 2022). The FY 2021/22 revised budget includes adjustments that the City Council approved in November 2021 and at mid-year in March 2022. City revenues and expenditures are generally on track to match budgeted amounts. Staff does not recommend any budget adjustments at this point.

It is important to note that Pinole, like other communities, has been and continues to be impacted by the fiscal and health effects of COVID-19 and its subsequent variants. Fiscal impacts have been identified and noted in this third quarter report where applicable.

## **REVIEW & ANALYSIS**

### **General Fund Analysis**

The City remains in a stable financial position. The revised General Fund budget for FY 2021/22, most recently updated at mid-year, included total revenues of \$17.5 million, total expenditures of \$21.7 million, and the use of \$4.1 million of fund balance, primarily for several one-time, Council-directed initiatives. As of the end of the third

quarter, staff projects that the General Fund will end FY 2021/22 with total revenues of \$17.6 million, total expenditures of \$19.7 million, and the use of \$2.1 million of fund balance. The General Fund unassigned fund balance is projected to be \$3.8 million at FY 2021/22 year-end. (Note that Measure S 2006 and 2014 are reported separately.) Additionally, the City maintains a separate General Reserve Fund, which is required by the City's Cash Reserve Policy to maintain a balance equal to 50% of total on-going General Fund expenditures. The fund currently has a balance of \$8.3 million and complies with the Policy. Table 1 below summarizes the General Fund budget.

*Table 1. General Fund FY 2021/22 Financial Summary*

General Fund	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	FY 2021/22 YTD Actuals w/ Encumb.	Projected Year-End
Revenues	\$17,290,542	\$ 17,549,729	\$ 10,914,540	\$ 10,914,540	\$ 17,587,729
Expenditures	19,694,153	21,680,671	14,302,952	14,376,944	19,701,253
Net surplus/deficit	(2,403,611)	(4,130,942)	\$ (3,388,411)	\$ (3,462,403)	(2,113,524)
Beginning Fund Balance	5,937,352	5,937,352			5,937,352
Ending Fund Balance	<b>\$ 3,533,741</b>	<b>\$ 1,806,410</b>			<b>\$ 3,823,828</b>

### General Fund Revenue

General Fund revenue through the third quarter was \$10.9 million, or 62% of the revised budget. General Fund revenues are not received evenly throughout the year, so revenue received through the third quarter is not expected to be 75% of the total revised budget. Staff projects that General Fund revenue will total \$17.6 million this fiscal year, approximately \$38,000 greater than currently budgeted due to higher receipts in business license tax revenue.

*Table 2. General Fund FY 2021/22 Revenue Summary*

Category	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Budget	Projected Year-End
Property Taxes	\$ 4,230,122	\$ 4,230,122	\$ 2,814,337	67%	\$ 4,230,122
Sales and Use Taxes	4,224,661	4,483,848	3,031,530	68%	4,483,848
Utility Users Tax	1,915,000	1,915,000	1,588,601	83%	1,915,000
Franchise Taxes	779,000	779,000	393,427	51%	779,000
Other Taxes: TOT	418,000	418,000	348,935	83%	418,000
Other Taxes: Business License	382,000	382,000	402,927	105%	420,000
Intergovernmental Taxes	2,082,883	2,082,883	1,051,058	50%	2,082,883
Public Safety Charges	1,339,796	1,339,796	1,097,475	82%	1,339,796
Total Other Revenue	1,065,394	1,065,394	186,249	17%	1,065,394
<b>Revenue Total:</b>	<b>16,436,856</b>	<b>16,696,043</b>	<b>10,914,540</b>	<b>65%</b>	<b>16,734,043</b>
Transfer In from Section 115 Trust	853,686	853,686	-	0%	853,686
<b>Revenue/Sources Total:</b>	<b>\$ 17,290,542</b>	<b>\$ 17,549,729</b>	<b>\$ 10,914,540</b>	<b>62%</b>	<b>\$ 17,587,729</b>

### Property Tax

Property tax is received in December, April, and June of each year. The projected revenue for FY 2021/22 is \$4.2 million. Property tax revenue includes the City's

18.84% share of the basic 1% property tax rate, \$2.8 million. It also includes the Redevelopment Property Tax Trust Fund (RPTTF) revenue, \$1.2 million, which is revenue that has resulted from the dissolution of the former Pinole Redevelopment Agency and represents the shift from the Agency receiving tax increment revenue to the various taxing entities receiving the tax revenue. The RPTTF revenue will convert to “normal” property tax revenue when all of the former Agency’s outstanding debt is paid off and the Successor Agency is formally dissolved. Dissolution is currently expected to occur sometime after the final debt service payment in FY 2023/24.

This category also includes unsecured property tax, supplemental property tax, and real property transfer tax. Total property tax receipts are at 67% of the revised budget, consistent with expectations and in line last year’s actuals for the same time period.

### Sales Tax

Sales tax for the General Fund was budgeted at \$4.5 million (\$9.3 million including the Measure S Funds) for FY 2021/22. Revenue received through the third quarter equaled \$3.0 million, or 68% of the revised budget for receipts through February 2022. Revenue continues to trend upward. Sales tax revenues in a few of the major categories have returned to or exceeded pre-pandemic levels, notably casual dining and the general consumer good categories. Actual revenue is trending with the most recent projections provided by the City’s sales tax consultant, HdL.

It is important to note that the sales tax budget is set at 100% of HdL’s projections. HdL builds in a certain amount of conservatism in their projections, actual receipts in prior years have aligned with HdL’s projections.

### Utility Users’ Tax

Utility users’ tax (UUT) is an 8% tax levied on public utilities consumed within City limits for electricity, natural gas, and telecommunications. Revenue is at 83% of the revised budget. Based on the normal timing of receipts of this revenue, staff expects this revenue to meet budget.

### Franchise Tax

Franchise tax is levied on public utilities and other corporations who furnish gas, electric, cable television, and refuse services to citizens living within City limits. Revenue is at 51% of the revised budget. Based on the normal timing of receipt of these revenues, staff expects this revenue to meet budget.

### Transient Occupancy Tax

Transient occupancy tax (TOT) is a 10/% tax levied for the privilege of occupying quarters on a short-term basis, a period of 30 days or less. Revenue is at 83% of the revised budget. Compared to the same period last year, TOT is trending higher, which

is primarily attributable to the rebound of travel and lodging. Staff expects this revenue to meet budget.

### Business License Tax

Business license tax is assessed on all businesses doing business within City limits. Revenue has exceeded budget at 105% of the revised budget. Staff projects that actual revenue will total \$38,000 more than the revised budget. The bulk of this revenue is primarily received in December and January in line with the annual renewal process.

### Intergovernmental Taxes

Intergovernmental taxes include the Property Tax In-Lieu of Motor Vehicle License Fee (VLF) of \$2.1 million and homeowner property tax relief of \$30,000. These funds are primarily received in January and April of each year. These revenues are trending at 50% of the revised budget and projected to meet budget.

### Public Safety Charges

Public safety charges, including police dispatch services provided to Hercules and San Pablo, are billed on a quarterly basis. Public safety revenue is at 82% of the revised budget due to the fourth quarter payment for FY 2020/21 being received in FY 2021/22. Otherwise, the revenue is on target with the revised budget.

### Other Revenues

Other revenues include licenses and permits, fees, fines and forfeitures, charges for services, investment income, rental income, and other miscellaneous revenues. Total other revenue is at 17% of the revised budget due to the timing of receipts in the various categories.

A transfer from the City's Section 115 Pension Trust to the General Fund is budgeted for FY 2021/22 in the amount of \$853,686. The transfer amount will be determined, and possibly adjusted, at the end of the fiscal year based on the actual pension costs incurred for the year.

## **General Fund Expenditures**

The City Council authorized expenditures in the amount \$19.7 million in the original FY 2021/22 General Fund budget. The City Council revised the budget in November 2021 and during the mid-year budget review in March 2022, thereby creating a revised expenditure budget of \$21.7 million. General Fund actual expenditures through the third quarter of FY 2021/22 totaled \$14.4 million, which is 66% of the revised budget.

Staff projects expenditures to total \$19.7 million at year-end. The difference in the revised budget and the year-end projection is primarily due to salary and benefits

savings from position vacancies, and several City Council-directed initiatives and capital projects that will not be completed in FY 2021/22 and will be carried forward to the FY 2022/23 budget. This includes the following:

- Active Transportation Plan (75,000);
- Brandt Street improvements (\$170,000);
- Economic development support (\$80,000);
- Emergency power for critical failures (\$200,000);
- Improvements to the planting/landscaping at City Hall (20,000);
- Non-capital recommendations of the Beautification Ad Hoc Subcommittee (education and awareness campaign, art program, and community clean up events) (\$60,000);
- Recycled water master planning (\$200,000);
- Weatherization/energy efficiency program (\$250,000).

*Table 3. General Fund FY 2021/22 Expenditures by Department Summary*

Department	FY 2021/22 Original Budget	FY 2021/22 Current Budget	FY 2021/22 YTD Actuals	FY 2021/22 YTD Actuals w/ Encumb.	% of Budget	Projected Year-End
City Council	\$ 176,609	\$ 176,609	\$ 129,699	\$ 129,699	73%	\$ 176,609
City Manager	562,708	586,538	323,511	323,511	55%	586,538
City Clerk	450,393	450,393	221,997	223,144	50%	450,393
City Treasurer	8,693	8,693	6,306	6,306	73%	8,693
City Attorney	310,200	310,200	359,537	359,537	116%	479,383
Finance Department	554,891	566,846	374,234	374,234	66%	566,846
Human Resources	493,626	523,446	229,796	229,796	44%	523,446
Non-Departmental	2,676,149	4,418,711	3,691,534	3,691,534	84%	1,397,087
Police Department	7,609,879	7,715,951	5,322,172	5,385,253	70%	7,491,643
Fire Department	3,925,759	3,965,759	2,654,675	2,654,675	67%	3,560,756
Public Works	2,128,337	2,160,616	715,334	725,097	34%	934,261
Community Development	369,885	369,885	138,798	138,798	38%	183,974
Community Services	427,025	427,025	135,359	135,359	32%	320,000
<b>Expenditure Total:</b>	<b>\$19,694,153</b>	<b>\$ 21,680,671</b>	<b>\$ 14,302,952</b>	<b>\$ 14,376,944</b>	<b>66%</b>	<b>\$19,701,253</b>

As shown in the expenditures in Table 3 above, the actual expenditures in most departments are at or below 75% of the revised budget for the third quarter. Items of note are as follows:

- City Attorney expenditures, net of credits for legal services provided to non-General Funds, have exceeded the revised budget, thereby increasing the year-end projection.
- Non-Departmental (General Government) is at 84% of the revised budget due to most transfers to other funds being processed in the third quarter.

**Measure S 2006 Fund (Fund 105)**

Measure S 2006 is a voter-approved general purpose use tax levied at 0.5% on all retail sales. Revenue from Measure S 2006 has historically been allocated by the City Council to fund public safety programs. Measure S 2006 revenues are budgeted at \$2.4 million in FY 2021/22. Revenues through the third quarter are at 68% of the

revised budget for receipts through February 2022. Expenditures are at 65% of the revised budget.

*Table 4. Measure S 2006 FY 2021/22 Financial Summary*

Measure S 2006	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Budget	Projected Year-End
Revenues	\$ 2,163,746	\$ 2,441,746	\$ 1,650,437	68%	\$ 2,399,446
Expenditures	2,528,352	2,559,352	1,658,439	65%	2,559,352
Net surplus/deficit	(364,606)	(117,606)	\$ (8,001)		(159,906)
Beginning Fund Balance	2,385,431	2,385,431			2,385,431
Ending Fund Balance	<b>\$ 2,020,825</b>	<b>\$ 2,267,825</b>			<b>\$ 2,225,525</b>

### Measure S 2014 Fund (Fund 106)

Measure S 2014 is also a voter-approved general purpose use tax levied at 0.5% on all retail sales. Revenue from Measure S 2014 has historically been allocated by the City Council to address some of the City's operational and deferred capital improvement needs. Measure S 2014 revenues are budgeted at \$2.4 million in FY 2021/22. Revenues through the third quarter are at 65% of the revised budget for receipts through February 2022. Expenditures are trending lower due to the timing of spending for capital projects. The following projects, totaling \$1,006,271, will be carried forward to the FY 2022/23 budget: safety improvements at Appian Way & Marlesta; painting at City Hall; energy upgrades; Citywide roof repairs and replacement; Hazel Street gap closure; and the park master plan.

*Table 5. Measure S 2014 FY 2021/22 Financial Summary*

Measure S 2014	FY 2021/22 Original Budget	FY 2021/22 Revised Budget	FY 2021/22 YTD Actuals	% of Budget	Projected Year-End
Revenues	\$ 2,173,000	\$ 2,451,000	\$ 1,603,391	65%	\$ 2,359,769
Expenditures	3,979,877	4,655,038	2,144,821	46%	3,573,837
Net surplus/deficit	(1,806,877)	(2,204,038)	\$ (541,430)		(1,214,068)
Beginning Fund Balance	4,480,908	4,480,908			4,480,908
Ending Fund Balance	<b>\$ 2,674,031</b>	<b>\$ 2,276,870</b>			<b>\$ 3,266,841</b>

The unassigned fund balance of the General Fund, Measure S 2006 and Measure S 2014 combined is projected to be \$9.3 million at FY 2021/22 year-end.

### Other Funds Analysis

#### 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. As of the third quarter, revenues are at 66% of the revised budget and trending in line with the timing of receipt of funds from the State. Expenditures are at 29% of the revised budget and trending as expected due to the timing of spending for road maintenance projects.

#### Public Safety Augmentation Fund (Fund 203)

The Public Safety Augmentation Fund (PSAF) accounts for monies allocated to the City by the County Auditor-Controller under Proposition 172 from the statewide 0.5% sales tax. These funds are used exclusively for public safety, mainly personnel costs. The receipt of these funds is conditioned on Maintenance of Effort that is updated annually. As of the third quarter, revenues are 94% and expenditures are at 68% of the revised budget.

#### Supplemental Law Enforcement Services Fund (Fund 206)

The Supplemental Law Enforcement Services Fund (SLESF) holds funds received from the County under the AB 3229 which enacted the Citizens Option for Public Safety (COPS) Program. The funds are used to offset the personnel cost of several police officer positions. As of the third quarter, revenues are at 100% of the revised budget and projected to exceed budget. Expenditures are at 73% of the revised budget.

#### NPDES Storm Water Fund (Fund 207)

The NPDES Storm Water Fund accounts for assessments collected by the County via property tax bills pursuant to the National Pollutant Discharge Elimination System (NPDES) regulations, a federally mandated program. Assessments are levied at \$35 per Equivalent Runoff Unit (ERU). Revenue estimates are based on the number of ERU's multiplied by the adopted rate. As of the third quarter, revenues are at 51% of the revised budget and expenditures are at 52% of the revised budget.

#### Recreation Department Fund (Fund 209)

The recreation programs of the Community Services Department have been and continue to be significantly impacted by the pandemic. These programs have not been able fully re-open and can only operate on a limited basis to comply with health and safety guidelines. The original budget was based on fully re-opening programs in fall 2021, but due to the ongoing impacts of COVID-19, the programs that are offered have limited capacity. As of the third quarter, revenues are at 58% of the revised budget; this includes the transfer in from the General Fund. Expenditures are 61% of the revised budget.

### Building & Planning Fund (Fund 212)

The Building & Planning Fund collects fees for building permits and plan checks. Fees collected are used to cover the cost involved in inspections and plan checks performed. The FY 2021/22 revised budget projects a net deficit of \$561,366, which is expected to decrease following implementation of the updated building and planning fees; it will be re-assessed at year-end. As of the third quarter, revenues at 69% of the revised budget and expenditures are at 45% of the revised budget; the savings are mostly due to salary and benefits savings from position vacancies and other operating expenditures.

### Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services, Inc. from a surcharge 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. As of the third quarter, revenues are at 72% of the revised budget and expenditures are at 33% of the revised budget. The installation of high-capacity trash bins (\$425,000) will be carried forward to the FY 2022/23 budget.

### 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. Revenues are received in June of each year. Spending of these funds is dependent on the timing of spending for capital projects. As of the third quarter, revenues are at 97% of the revised budget and expenditures are at 15% of the revised budget. The safety improvements at Appian Way & Marlesta (\$120,000) will be carried forward to the FY 2022/23 budget.

### American Rescue Plan Act Fund (Fund 217)

The American Rescue Plan Act Fund accounts for the \$4.6 million allocated to the City from the federal government from the American Rescue Plan Act (ARPA) of 2021. The City received its first tranche of \$2.3 million in July 2021 and will receive the second tranche one year later. The funds are restricted for specific uses and will be appropriated by Council. To address some immediate needs of the community, the City Council approved an appropriation of \$300,000 to provide direct financial assistance to small businesses; and \$100,000 to support the community gift card program. The City Council will obligate the remaining unallocated funds in the FY 2022/23 budget.



### Parkland Dedication Fund (275)

The Parkland Dedication Fund provides for the acquisition and development of parks as specified in the City's Parkland Dedication Ordinance (PDO) (Municipal Code Sec. 16.28) which requires as a condition of approval for the subdivision of land, the dedication of park land or payment of a fee in-lieu of dedication, pursuant to California Government Code 66477 (the "Quimby Act"). As of the third quarter, revenue collected was \$1.1 million for 600 Roble Ave, a multi-unit development. There are no budgeted expenditures.

### 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. As of the third quarter, revenue far exceeded budget due to the collection of \$1.1 million in impact fees for 600 Roble Ave, a multi-unit development. The Fund is not projected to have any expenditures in this fiscal year as the Hazel Street gap closure project (\$243,070) will be carried forward to the FY 2022/23 budget.

### Housing and Land Held for Resale Fund (Fund 285)

The Housing and Land Held for Resale Fund accounts for activities associated with administering housing programs of the former Pinole Redevelopment Agency, using Housing Set Aside funds, and providing affordable housing within the community. The Successor Agency to the Pinole Redevelopment Agency has a three-year agreement to repay the loan that the Pinole Redevelopment Agency's affordable housing fund had made to the Agency's general fund under the Supplemental Educational Revenue Augmentation Fund (SERAF). The payment is programmed in the budget and the loan will be paid off in FY 2022/23.

## **Capital Project Funds**

### City Street Improvements (Fund 325)

The City Street Improvements Fund accounts for an annual \$250,000 transfer from Measure S 2014 for street improvement projects. As of the third quarter, revenues are at 106% of the revised budget due to grant revenues. Expenditures plus encumbrances are at 60% of the revised budget, mostly due to the timing of spending for capital projects. The following projects, totaling \$281,383, will be carried forward to the FY 2022/23 budget: Appian Way Complete Streets Project; pedestrian improvements at Tennent Ave.; and safety improvements at Appian Way & Marlesta.

### 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. As of the third quarter, all budgeted revenue has been received. Expenditures plus encumbrances are at 49% of the revised budget, mostly due to the timing of spending for capital projects.

## **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. The Clean Water State Revolving Fund program provided funding for the City's 50% share of the upgrades to the treatment plant. As of the third quarter, revenues are at 57% of the revised budget. Expenditures are at 50% of the revised budget, mostly attributable to the timing of spending for capital projects. The following projects, totaling \$500,000, will be carried forward to the FY 2022/23 budget: second clarifier; air release valve replacement; and WPCP lab remodel.

### Cable Access TV Fund (Fund 505)

The Cable Access TV Fund accounts for revenue received from cable franchise fees (Public, Educational, and Governmental (PEG) access fees), video production and broadcast charges. PEG access fees are designated for equipment purchases. Transfers from the General Fund also help support the operating costs. As of the third quarter, revenue is at 53% of the revised budget mostly due to the timing of receipts; and expenditures are at 64% of the revised budget.

### 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. As of the third quarter, revenue and expenditures are both at 42% of the revised budget. Staff will recommend an adjustment at year-end to clear the historical negative fund balance.

## **Fiduciary Funds**

### Recognized Obligation Retirement Fund (Fund 750)

The Recognized Obligation Retirement Fund accounts for the close-out activities of the Successor Agency to the Pinole Redevelopment Agency. Pledged property tax revenues will continue to be provided to the City for timely payment of outstanding redevelopment bond debt obligations, to reimburse the City for administrative staff

time up to \$250,000 per year, and other enforceable obligations in accordance with the Recognized Obligations Payment Schedule (ROPS).

**FISCAL IMPACT**

There is no fiscal impact as staff does not recommend any adjustments to the revised FY 2021/22 in this Third Quarter Financial Report.

**ATTACHMENTS**

- A. FY 2021/22 Third Quarter Financial Summary by Fund

# ATTACHMENT A



City of Pinole, CA

For FY2021/22 Period Ending: 3/31/22

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 100 - General Fund</b>										
<b>Revenue</b>										
Property Taxes	4,230,122	4,230,122		4,230,122	2,814,337		2,814,337	(1,415,785)	67%	4,230,122
Sales and Use Taxes	4,224,661	4,483,848		4,483,848	3,031,530		3,031,530	(1,452,318)	68%	4,483,848
Utility Users Tax	1,915,000	1,915,000		1,915,000	1,588,601		1,588,601	(326,399)	83%	1,915,000
Franchise Taxes	779,000	779,000		779,000	393,427		393,427	(385,573)	51%	779,000
Other Taxes: TOT	418,000	418,000		418,000	348,935		348,935	(69,065)	83%	418,000
Other Taxes: Business License	382,000	382,000		382,000	402,927		402,927	20,927	105%	420,000
Intergovernmental Taxes	2,082,883	2,082,883		2,082,883	1,051,058		1,051,058	(1,031,825)	50%	2,082,883
Public Safety Charges	1,339,796	1,339,796		1,339,796	1,097,475		1,097,475	(242,321)	82%	1,339,796
Total Other Revenue	1,065,394	1,065,394		1,065,394	186,249		186,249	(879,145)	17%	1,065,394
<b>Revenue Total:</b>	<b>16,436,856</b>	<b>16,696,043</b>	<b>-</b>	<b>16,696,043</b>	<b>10,914,540</b>	<b>-</b>	<b>10,914,540</b>	<b>(5,781,503)</b>	<b>65%</b>	<b>16,734,043</b>
Penison Trust 115 Transfer	853,686	853,686		853,686	-		-	(853,686)	0%	853,686
<b>Sources Total</b>	<b>17,290,542</b>	<b>17,549,729</b>	<b>-</b>	<b>17,549,729</b>	<b>10,914,540</b>	<b>-</b>	<b>10,914,540</b>	<b>(6,635,189)</b>	<b>62%</b>	<b>17,587,729</b>
<b>Expenditures</b>										
City Council Total:	176,609	176,609		176,609	129,699		129,699	46,910	73%	176,609
City Manager Total:	562,708	586,538		586,538	323,511		323,511	263,027	55%	586,538
City Clerk Total:	450,393	450,393		450,393	221,997	1,148	223,144	227,249	50%	450,393
City Treasurer Total:	8,693	8,693		8,693	6,306		6,306	2,387	73%	8,693
City Attorney Total:	310,200	310,200		310,200	359,537		359,537	(49,337)	116%	479,383
Finance Department Total:	554,891	566,846		566,846	374,234		374,234	192,612	66%	566,846
Human Resources Total:	493,626	523,446		523,446	229,796		229,796	293,650	44%	523,446
Non-Departmental Total:	1,397,087	1,397,087		1,397,087	966,087		966,087	431,000	69%	1,397,087
<b>Total Administrative:</b>	<b>3,954,207</b>	<b>4,019,812</b>	<b>-</b>	<b>4,019,812</b>	<b>2,611,167</b>	<b>1,148</b>	<b>2,612,314</b>	<b>1,407,497</b>	<b>65%</b>	<b>4,188,995</b>
Police Department Total:	7,609,879	7,715,951		7,715,951	5,322,172	63,081	5,385,253	2,330,698	70%	7,491,643
Fire Department Total:	3,925,759	3,965,759		3,965,759	2,654,675		2,654,675	1,311,084	67%	3,560,756
<b>Total Public Safety:</b>	<b>11,535,638</b>	<b>11,681,710</b>	<b>-</b>	<b>11,681,710</b>	<b>7,976,847</b>	<b>63,081</b>	<b>8,039,928</b>	<b>3,641,781</b>	<b>69%</b>	<b>11,052,399</b>
Public Works Total:	2,128,337	2,160,616		2,160,616	715,334	9,763	725,097	1,435,519	34%	934,261
Community Development Total:	369,885	369,885		369,885	138,798		138,798	231,086	38%	183,974
Community Services Total:	427,025	427,025		427,025	135,359		135,359	291,666	32%	320,000
Debt Service:	576,107	576,107		576,107	576,091		576,091	16	100%	576,107
Operating Transfer Out:	702,955	2,445,517		2,445,517	2,149,357		2,149,357	296,160	88%	2,445,517
<b>General Fund Total:</b>	<b>19,694,153</b>	<b>21,680,671</b>	<b>-</b>	<b>21,680,671</b>	<b>14,302,952</b>	<b>73,992</b>	<b>14,376,944</b>	<b>(7,303,727)</b>	<b>66%</b>	<b>19,701,253</b>
<b>General Fund Net Results</b>	<b>(2,403,611)</b>	<b>(4,130,942)</b>	<b>-</b>	<b>(4,130,942)</b>	<b>(3,388,412)</b>	<b>(73,992)</b>	<b>(3,462,404)</b>	<b>668,538</b>	<b>84%</b>	<b>(2,113,524)</b>
<b>Fund Balance July 1, 2021</b>	<b>5,937,352</b>	<b>5,937,352</b>		<b>5,937,352</b>	<b>5,937,352</b>					<b>5,937,352</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>3,533,741</b>	<b>1,806,410</b>		<b>1,806,410</b>	<b>2,548,940</b>					<b>3,823,828</b>
<b>Fund: 105 - Measure S -2006</b>										
<b>Revenue</b>										
Sales and Use Taxes	2,142,000	2,420,000		2,420,000	1,650,437		1,650,437	(769,563)	68%	2,420,000
Interest and Investment Income	20,000	20,000		20,000	(16,725)		(16,725)	(36,725)	-84%	(22,300)
Total Other Revenue	1,746	1,746		1,746	-		-	(1,746)	0%	1,746
<b>Revenue Total:</b>	<b>2,163,746</b>	<b>2,441,746</b>	<b>-</b>	<b>2,441,746</b>	<b>1,633,712</b>	<b>-</b>	<b>1,633,712</b>	<b>(808,034)</b>	<b>67%</b>	<b>2,399,446</b>
Penison Trust 115 Transfer	-	-		-	-		-	-	0%	-
<b>Sources Total</b>	<b>2,163,746</b>	<b>2,441,746</b>	<b>-</b>	<b>2,441,746</b>	<b>1,633,712</b>	<b>-</b>	<b>1,633,712</b>	<b>(808,034)</b>	<b>67%</b>	<b>2,399,446</b>
<b>Expenditures</b>										
Finance Department Total:	2,450	2,450		2,450	-		-	2,450	0%	2,450
Police Department Total:	1,844,668	1,875,668		1,875,668	1,175,022	58	1,175,081	700,587	63%	1,875,668
Fire Department Total:	681,234	681,234		681,234	483,359		483,359	197,875	71%	681,234
<b>Expenditures Total:</b>	<b>2,528,352</b>	<b>2,559,352</b>	<b>-</b>	<b>2,559,352</b>	<b>1,658,381</b>	<b>58</b>	<b>1,658,439</b>	<b>900,913</b>	<b>65%</b>	<b>2,559,352</b>
<b>Measure S -2006 Net Results:</b>	<b>(364,606)</b>	<b>(117,606)</b>	<b>-</b>	<b>(117,606)</b>	<b>(24,669)</b>	<b>(58)</b>	<b>(24,727)</b>	<b>92,879</b>	<b>21%</b>	<b>(159,906)</b>
<b>Fund Balance July 1, 2021</b>	<b>2,385,431</b>	<b>2,385,431</b>		<b>2,385,431</b>	<b>2,385,431</b>					<b>2,385,431</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>2,020,825</b>	<b>2,267,825</b>		<b>2,267,825</b>	<b>2,360,763</b>					<b>2,225,525</b>



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 106 - Measure S-2014</b>										
<b>Revenue</b>										
Sales and Use Taxes	2,142,000	2,420,000		2,420,000	1,649,314		1,649,314	(770,686)	68%	2,420,000
Interest and Investment Income	30,000	30,000		30,000	(45,923)		(45,923)	(75,923)	-153%	(61,231)
Reimbursements	1,000	1,000		1,000	-		-	(1,000)	0%	1,000
<b>Revenue Total:</b>	<b>2,173,000</b>	<b>2,451,000</b>	<b>-</b>	<b>2,451,000</b>	<b>1,603,391</b>		<b>1,603,391</b>	<b>(847,609)</b>	<b>65%</b>	<b>2,359,769</b>
Penison Trust 115 Transfer	-	-		-	-		-	-	0%	-
<b>Sources Total</b>	<b>2,173,000</b>	<b>2,451,000</b>	<b>-</b>	<b>2,451,000</b>	<b>1,603,391</b>	<b>-</b>	<b>1,603,391</b>	<b>(847,609)</b>	<b>65%</b>	<b>2,359,769</b>
<b>Expenditures</b>										
City Council Department Total:	5,900	5,900		5,900	-		-	5,900	0%	5,900
Finance Department Total:	2,450	2,450		2,450	-		-	2,450	0%	2,450
Information Systems Total:	102,600	102,600		102,600	-		-	102,600	0%	42,600
Police Department Total:	305,807	305,807		305,807	72,351	37,769	110,119	195,688	36%	305,807
Fire Department Total:	445,249	445,249		445,249	315,130		315,130	130,119	71%	445,249
Public Works Total:	2,318,421	2,986,375		2,986,375	612,341	454,655	1,066,996	1,919,379	36%	1,965,174
Community Development Total:	20,000	20,000		20,000	-		-	20,000	0%	20,000
Community Services Total:	63,950	71,157		71,157	-		-	71,157	0%	71,157
<b>Expenditures Total:</b>	<b>3,264,377</b>	<b>3,939,538</b>	<b>-</b>	<b>3,939,538</b>	<b>999,821</b>	<b>492,424</b>	<b>1,492,245</b>	<b>2,447,293</b>	<b>38%</b>	<b>2,858,337</b>
Operating Transfer Out:	715,500	715,500		715,500	652,576		652,576	62,924	91%	715,500
<b>Measure S-2014 Net Results:</b>	<b>(1,806,877)</b>	<b>(2,204,038)</b>	<b>-</b>	<b>(2,204,038)</b>	<b>(49,007)</b>	<b>(492,424)</b>	<b>(541,430)</b>	<b>1,662,608</b>	<b>25%</b>	<b>(1,214,068)</b>
<b>Fund Balance July 1, 2021</b>	<b>4,480,908</b>	<b>4,480,908</b>		<b>4,480,908</b>	<b>4,480,908</b>					<b>4,480,908</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>2,674,031</b>	<b>2,276,870</b>		<b>2,276,870</b>	<b>4,431,902</b>					<b>3,266,841</b>
<b>Fund: 150 - General Reserve</b>										
Revenue Total:	-	-		-	(187,461)		(187,461)	(187,461)	0%	(249,948)
Transfer In Total:	-	949,715		949,715	949,715		949,715	-	0%	949,715
<b>General Reserve Net Results:</b>	<b>-</b>	<b>949,715</b>	<b>-</b>	<b>949,715</b>	<b>762,254</b>		<b>762,254</b>	<b>(187,461)</b>	<b>0%</b>	<b>699,767</b>
<b>Fund Balance July 1, 2021</b>	<b>7,492,770</b>	<b>7,492,770</b>		<b>7,492,770</b>	<b>7,492,770</b>					<b>7,492,770</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>7,492,770</b>	<b>8,442,485</b>		<b>8,442,485</b>	<b>8,255,024</b>					<b>8,192,537</b>
<b>Fund: 160 - Equipment Reserve</b>										
<b>Revenue</b>										
Fire Department Total:	-	-		-	-		-	-	0%	-
Public Works Total:	80,000	80,000		80,000	80,000		80,000	-	100%	80,000
Community Development Total:	5,000	5,000		5,000	5,000		5,000	(5,000)	100%	5,000
<b>Revenue Total:</b>	<b>85,000</b>	<b>85,000</b>	<b>-</b>	<b>85,000</b>	<b>85,000</b>		<b>85,000</b>	<b>-</b>	<b>100%</b>	<b>85,000</b>
<b>Expenditures</b>										
Public Works Total:	274,000	274,000		274,000	104,242	39,434	143,676	130,324	52%	274,000
Community Development Total:	5,000	5,000		5,000	-		-	5,000	0%	5,000
<b>Expenditures Total:</b>	<b>279,000</b>	<b>279,000</b>	<b>-</b>	<b>279,000</b>	<b>104,242</b>	<b>39,434</b>	<b>143,676</b>	<b>135,324</b>	<b>51%</b>	<b>279,000</b>
<b>Equipment Reserve Net Results:</b>	<b>(194,000)</b>	<b>(194,000)</b>	<b>-</b>	<b>(194,000)</b>	<b>(19,242)</b>	<b>(39,434)</b>	<b>(58,676)</b>	<b>135,324</b>	<b>30%</b>	<b>(194,000)</b>
<b>Fund Balance July 1, 2021</b>	<b>243,408</b>	<b>243,408</b>		<b>243,408</b>	<b>243,408</b>					<b>243,408</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>49,408</b>	<b>49,408</b>		<b>49,408</b>	<b>224,166</b>					<b>49,408</b>
<b>Fund: 200 - Gas Tax Fund</b>										
Revenue Total:	919,303	919,303		919,303	608,304		608,304	310,999	66%	919,303
Expenditures Total:	1,074,728	1,074,728		1,074,728	306,558		306,558	768,170	29%	1,074,728
<b>Gas Tax Fund Net Results:</b>	<b>(155,425)</b>	<b>(155,425)</b>	<b>-</b>	<b>(155,425)</b>	<b>301,747</b>	<b>-</b>	<b>301,747</b>	<b>457,172</b>	<b>-194%</b>	<b>(155,425)</b>
<b>Fund Balance July 1, 2021</b>	<b>356,517</b>	<b>356,517</b>		<b>356,517</b>	<b>356,517</b>					<b>356,517</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>201,092</b>	<b>201,092</b>		<b>201,092</b>	<b>658,264</b>					<b>201,092</b>
<b>Fund: 201 - Restricted Real Estate Maintenance Fund</b>										
Revenue Total:	39,991	39,991		39,991	475		475	39,516	1%	39,991
Expenditures Total:	26,000	26,000		26,000	12,883		12,883	13,117	50%	26,000
<b>Restricted Real Estate Maint Fund Net Results:</b>	<b>13,991</b>	<b>13,991</b>	<b>-</b>	<b>13,991</b>	<b>(12,407)</b>		<b>(12,407)</b>	<b>(26,399)</b>	<b>-89%</b>	<b>13,991</b>
<b>Fund Balance July 1, 2021</b>	<b>181,183</b>	<b>181,183</b>		<b>181,183</b>	<b>181,183</b>					<b>181,183</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>195,175</b>	<b>195,175</b>		<b>195,175</b>	<b>168,776</b>					<b>195,175</b>
<b>Fund: 203 - Public Safety Augmentation Fund</b>										
Revenue Total:	172,766	172,766		172,766	161,995		161,995	(10,771)	94%	172,766
Expenditures Total:	204,574	204,574		204,574	138,454		138,454	66,120	68%	204,574
<b>Public Safety Augmentation Fund Net Results:</b>	<b>(31,808)</b>	<b>(31,808)</b>	<b>-</b>	<b>(31,808)</b>	<b>23,541</b>		<b>23,541</b>	<b>55,349</b>	<b>-74%</b>	<b>(31,808)</b>
<b>Fund Balance July 1, 2021</b>	<b>410,914</b>	<b>410,914</b>		<b>410,914</b>	<b>410,914</b>					<b>410,914</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>379,106</b>	<b>379,106</b>		<b>379,106</b>	<b>434,456</b>					<b>379,106</b>



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 205 - Traffic Safety Fund</b>										
Revenue Total:	46,500	46,500		46,500	19,424		19,424	(27,076)	42%	46,500
Expenditures Total:	20,261	20,261		20,261	6,458		6,458	13,803	32%	20,261
<b>Traffic Safety Fund Net Results:</b>	<b>26,239</b>	<b>26,239</b>		<b>26,239</b>	<b>12,966</b>		<b>12,966</b>	<b>(13,273)</b>	<b>49%</b>	<b>26,239</b>
<b>Fund Balance July 1, 2021</b>	<b>234,979</b>	<b>234,979</b>		<b>234,979</b>	<b>234,979</b>					<b>234,979</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>261,218</b>	<b>261,218</b>		<b>261,218</b>	<b>247,945</b>					<b>261,218</b>
<b>Fund: 206 - Supplemental Law Enforcement Svc Fund</b>										
Revenue Total:	158,327	158,327		158,327	157,591		157,591	(736)	100%	171,428
Expenditures Total:	104,188	104,188		104,188	76,000		76,000	28,188	73%	104,188
<b>Sup Law Enforce Svc Fund Net Results:</b>	<b>54,139</b>	<b>54,139</b>		<b>54,139</b>	<b>81,591</b>		<b>81,591</b>	<b>27,452</b>	<b>151%</b>	<b>67,240</b>
<b>Fund Balance July 1, 2021</b>	<b>328,953</b>	<b>328,953</b>		<b>328,953</b>	<b>328,953</b>					<b>328,953</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>383,092</b>	<b>383,092</b>		<b>383,092</b>	<b>410,544</b>					<b>396,193</b>
<b>Fund: 207 - NPDES Storm Water Fund</b>										
Revenue Total:	324,128	324,128		324,128	164,703		164,703	(159,425)	51%	324,128
Expenditures Total:	420,685	437,685		437,685	226,198		226,198	211,487	52%	437,685
<b>NPDES Storm Water Fund Net Results:</b>	<b>(96,557)</b>	<b>(113,557)</b>		<b>(113,557)</b>	<b>(61,495)</b>		<b>(61,495)</b>	<b>52,062</b>	<b>54%</b>	<b>(113,557)</b>
<b>Fund Balance July 1, 2021</b>	<b>1,853</b>	<b>1,853</b>		<b>1,853</b>	<b>1,853</b>					<b>1,853</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>(94,704)</b>	<b>(111,704)</b>		<b>(111,704)</b>	<b>(59,642)</b>					<b>(111,704)</b>
<b>Fund: 209 - Recreation Fund</b>										
Revenue Total:	519,922	519,922		519,922	207,545		207,545	(312,376)	40%	519,922
Operating Transfers In:	673,331	1,091,962		1,091,962	732,878		732,878	(359,084)	67%	1,091,962
<b>Sources Total</b>	<b>1,193,253</b>	<b>1,611,884</b>	-	<b>1,611,884</b>	<b>940,423</b>	-	<b>940,423</b>	<b>(671,460)</b>	<b>58%</b>	<b>1,611,884</b>
Expenditures Total:	1,542,048	1,542,048		1,542,048	940,423		940,423	601,624	61%	1,542,048
<b>Recreation Fund Net Results:</b>	<b>(348,795)</b>	<b>69,836</b>		<b>69,836</b>	<b>-</b>		<b>-</b>	<b>(69,836)</b>	<b>0%</b>	<b>69,836</b>
<b>Fund Balance July 1, 2021</b>	<b>29,162</b>	<b>29,162</b>		<b>29,162</b>	<b>29,162</b>					<b>29,162</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>(319,634)</b>	<b>98,997</b>		<b>98,997</b>	<b>29,162</b>					<b>98,997</b>
<b>Fund: 212 - Building &amp; Planning</b>										
Revenue Total:	1,605,700	1,605,700		1,605,700	986,806		986,806	(618,894)	61%	1,605,700
Operating Transfers In:	-	374,216		374,216	374,216		374,216	0	0%	374,216
<b>Sources Total</b>	<b>1,605,700</b>	<b>1,979,916</b>		<b>1,979,916</b>	<b>1,361,022</b>	-	<b>1,361,022</b>	<b>(618,894)</b>	<b>69%</b>	<b>1,979,916</b>
Expenditures Total:	1,727,753	2,406,969		2,406,969	1,085,876		1,085,876	1,321,093	45%	2,406,969
<b>Building &amp; Planning Net Results:</b>	<b>(122,053)</b>	<b>(427,053)</b>		<b>(427,053)</b>	<b>275,146</b>		<b>275,146</b>	<b>702,199</b>	<b>-64%</b>	<b>(427,053)</b>
<b>Fund Balance July 1, 2021</b>	<b>(134,313)</b>	<b>(134,313)</b>		<b>(134,313)</b>	<b>(134,313)</b>					<b>(134,313)</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>(256,366)</b>	<b>(561,366)</b>		<b>(561,366)</b>	<b>140,833</b>					<b>(561,366)</b>
<b>Fund: 213 - Refuse Management Fund</b>										
Revenue Total:	66,060	66,060		66,060	44,740		44,740	(21,320)	68%	66,060
Expenditures Total:	140,858	140,858		140,858	81,014		81,014	59,844	58%	140,858
<b>Refuse Management Fund Net Results:</b>	<b>(74,798)</b>	<b>(74,798)</b>		<b>(74,798)</b>	<b>(36,274)</b>		<b>(36,274)</b>	<b>38,524</b>	<b>48%</b>	<b>(74,798)</b>
<b>Fund Balance July 1, 2021</b>	<b>192,376</b>	<b>192,376</b>		<b>192,376</b>	<b>192,376</b>					<b>192,376</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>117,578</b>	<b>117,578</b>		<b>117,578</b>	<b>156,102</b>					<b>117,578</b>
<b>Fund: 214 - Solid Waste Fund</b>										
Revenue Total:	368,000	368,000		368,000	265,630		265,630	(102,370)	72%	368,000
Expenditures Total:	761,445	761,445		761,445	161,149	88,417	249,566	511,879	33%	336,445
<b>Solid Waste Fund Net Results:</b>	<b>(393,445)</b>	<b>(393,445)</b>		<b>(393,445)</b>	<b>104,480</b>	<b>(88,417)</b>	<b>16,064</b>	<b>409,509</b>	<b>-4%</b>	<b>31,555</b>
<b>Fund Balance July 1, 2021</b>	<b>1,863,362</b>	<b>1,863,362</b>		<b>1,863,362</b>	<b>1,863,362</b>					<b>1,863,362</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>1,469,917</b>	<b>1,469,917</b>		<b>1,469,917</b>	<b>1,967,843</b>					<b>1,894,917</b>
<b>Fund: 215 - Measure C and J Fund</b>										
Revenue Total:	398,147	472,095		472,095	456,007		456,007	(16,088)	97%	472,095
Expenditures Total:	937,189	937,189		937,189	140,688		140,688	796,501	15%	817,189
<b>Measure C and J Fund Net Results:</b>	<b>(539,042)</b>	<b>(465,094)</b>	-	<b>(465,094)</b>	<b>315,319</b>		<b>315,319</b>	<b>780,413</b>	<b>-68%</b>	<b>(345,094)</b>
<b>Fund Balance July 1, 2021</b>	<b>2,057,182</b>	<b>2,057,182</b>		<b>2,057,182</b>	<b>2,057,182</b>					<b>2,057,182</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>1,518,140</b>	<b>1,592,088</b>		<b>1,592,088</b>	<b>2,372,501</b>					<b>1,712,088</b>
<b>Fund: 216 - Rate Stabilization Fund</b>										
Revenue Total:	-	-		-	15,677		15,677	15,677	0%	31,353
Expenditures Total:	-	-		-	-		-	-	0%	-
<b>Rate Stabilization Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>15,677</b>		<b>15,677</b>	<b>15,677</b>	<b>0%</b>	<b>31,353</b>
<b>Fund Balance July 1, 2021</b>	<b>184,676</b>	<b>184,676</b>		<b>184,676</b>	<b>184,676</b>					<b>184,676</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>184,676</b>	<b>184,676</b>		<b>184,676</b>	<b>200,353</b>					<b>216,029</b>



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 217 - American Rescue Plan Act Fund</b>										
Revenue Total:	-	2,302,505		2,302,505	2,302,505		2,302,505	-	100%	2,302,505
Expenditures Total:	-	300,000		300,000	356,800		356,800	(56,800)	119%	402,800
<b>American Rescue Plan Act Fund Net Results:</b>	<b>-</b>	<b>2,002,505</b>		<b>2,002,505</b>	<b>1,945,705</b>		<b>1,945,705</b>	<b>(56,800)</b>	<b>97%</b>	<b>1,899,705</b>
Fund Balance July 1, 2021	-	-		-	-		-			-
Estimated Fund Balance June 30, 2022	-	<u>2,002,505</u>		<u>2,002,505</u>	<u>1,945,705</u>					<u>1,899,705</u>
<b>Fund: 225 - Asset Seizure-Adjudicated Fund</b>										
Revenue Total:	-	-		-	643		643	643	0%	857
Expenditures Total:	86,562	86,562		86,562	23,000		23,000	63,562	27%	86,562
<b>Asset Seizure-Adjudicated Fund Net Results:</b>	<b>(86,562)</b>	<b>(86,562)</b>		<b>(86,562)</b>	<b>(22,357)</b>		<b>(22,357)</b>	<b>64,205</b>	<b>0%</b>	<b>(85,705)</b>
Fund Balance July 1, 2021	<u>87,341</u>	<u>87,341</u>		<u>87,341</u>	<u>87,341</u>					<u>87,341</u>
Estimated Fund Balance June 30, 2022	<u>779</u>	<u>779</u>		<u>779</u>	<u>64,984</u>					<u>1,637</u>
<b>Fund: 226 - CASp Certification and Training Fund</b>										
Revenue Total:	-	-		-	7,742		7,742	7,742	0%	10,323
Expenditures Total:	-	-		-	-		-	-	0%	-
<b>CASp Certification and Training Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>7,742</b>		<b>7,742</b>	<b>7,742</b>	<b>0%</b>	<b>10,323</b>
Fund Balance July 1, 2021	<u>27,417</u>	<u>27,417</u>		<u>27,417</u>	<u>27,417</u>					<u>27,417</u>
Estimated Fund Balance June 30, 2022	<u>27,417</u>	<u>27,417</u>		<u>27,417</u>	<u>35,160</u>					<u>37,741</u>
<b>Fund: 275 - Parkland Dedication Fund</b>										
Revenue Total:	-	-		-	1,080,467		1,080,467	1,080,467	0%	1,080,467
Expenditures Total:	-	-		-	-		-	-	0%	-
<b>Parkland Dedication Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>1,080,467</b>		<b>1,080,467</b>	<b>1,080,467</b>	<b>0%</b>	<b>1,080,467</b>
Fund Balance July 1, 2021	<u>104,448</u>	<u>104,448</u>		<u>104,448</u>	<u>104,448</u>					<u>104,448</u>
Estimated Fund Balance June 30, 2022	<u>104,448</u>	<u>104,448</u>		<u>104,448</u>	<u>1,184,915</u>					<u>1,184,915</u>
<b>Fund: 276 - Growth Impact Fund</b>										
Revenue Total:	229,834	229,834		229,834	1,343,916		1,343,916	1,114,082	585%	1,343,916
Expenditures Total:	258,000	243,070		243,070	-		-	243,070	0%	-
<b>Growth Impact Fund Net Results:</b>	<b>(28,166)</b>	<b>(13,236)</b>		<b>(13,236)</b>	<b>1,343,916</b>		<b>1,343,916</b>	<b>1,357,152</b>	<b>-10153%</b>	<b>1,343,916</b>
Fund Balance July 1, 2021	<u>141,492</u>	<u>141,492</u>		<u>141,492</u>	<u>141,492</u>					<u>141,492</u>
Estimated Fund Balance June 30, 2022	<u>113,326</u>	<u>128,256</u>		<u>128,256</u>	<u>1,485,407</u>					<u>1,485,407</u>
<b>Fund: 285 - Housing Land Held for Resale</b>										
Revenue Total:	1,733,692	1,733,692		1,733,692	(37,109)		(37,109)	(1,770,801)	-2%	1,733,692
Expenditures Total:	228,798	228,798		228,798	84,384		84,384	144,414	37%	228,798
<b>Housing Land Held for Resale Net Results:</b>	<b>1,504,894</b>	<b>1,504,894</b>		<b>1,504,894</b>	<b>(121,493)</b>		<b>(121,493)</b>	<b>(1,626,387)</b>	<b>-8%</b>	<b>1,504,894</b>
Fund Balance July 1, 2021	<u>7,835,513</u>	<u>7,835,513</u>		<u>7,835,513</u>	<u>7,835,513</u>					<u>7,835,513</u>
Estimated Fund Balance June 30, 2022	<u>9,340,407</u>	<u>9,340,407</u>		<u>9,340,407</u>	<u>7,714,020</u>					<u>9,340,407</u>
<b>Fund: 310 - Lighting &amp; Landscape Districts</b>										
Revenue Total:	62,268	62,268		62,268	27,372		27,372	(34,896)	44%	62,268
Expenditures Total:	62,125	62,125		62,125	30,552		30,552	31,573	49%	62,125
<b>Lighting &amp; Landscape Districts Net Results:</b>	<b>143</b>	<b>143</b>		<b>143</b>	<b>(3,180)</b>		<b>(3,180)</b>	<b>(3,323)</b>	<b>-2225%</b>	<b>143</b>
Fund Balance July 1, 2021	<u>35,953</u>	<u>35,953</u>		<u>35,953</u>	<u>35,953</u>					<u>35,953</u>
Estimated Fund Balance June 30, 2022	<u>36,095</u>	<u>36,095</u>		<u>36,095</u>	<u>32,773</u>					<u>36,095</u>
<b>Fund: 317 - Pinole Valley Caretaker Fund</b>										
Revenue Total:	15,000	15,000		15,000	-		-	(15,000)	0%	-
Expenditures Total:	14,755	14,755		14,755	1,830		1,830	12,925	12%	-
<b>Pinole Valley Caretaker Fund Net Results:</b>	<b>245</b>	<b>245</b>		<b>245</b>	<b>(1,830)</b>		<b>(1,830)</b>	<b>(2,075)</b>	<b>-747%</b>	<b>-</b>
Fund Balance July 1, 2021	<u>(327)</u>	<u>(327)</u>		<u>(327)</u>	<u>(327)</u>					<u>(327)</u>
Estimated Fund Balance June 30, 2022	<u>(82)</u>	<u>(82)</u>		<u>(82)</u>	<u>(2,156)</u>					<u>(327)</u>
<b>Fund: 324 - Public Facilities Fund</b>										
Expenditures Total:	70,000	70,000		70,000	-		-	70,000	0%	70,000
<b>Public Facilities Fund Net Results:</b>	<b>(70,000)</b>	<b>(70,000)</b>		<b>(70,000)</b>	<b>-</b>		<b>-</b>	<b>70,000</b>	<b>0%</b>	<b>(70,000)</b>
Fund Balance July 1, 2021	<u>541,649</u>	<u>541,649</u>		<u>541,649</u>	<u>541,649</u>					<u>541,649</u>
Estimated Fund Balance June 30, 2022	<u>471,649</u>	<u>471,649</u>		<u>471,649</u>	<u>541,649</u>					<u>471,649</u>



	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 325 - City Street Improvements</b>										
Revenue Total:	-	289,594		289,594	306,527		306,527	16,933	106%	306,527
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000
<b>Sources Total:</b>	<b>250,000</b>	<b>539,594</b>	-	<b>539,594</b>	<b>556,527</b>		<b>556,527</b>	<b>16,933</b>	<b>103%</b>	<b>1,096,121</b>
Expenditures Total:	1,281,102	1,528,102		1,528,102	309,893	606,196	916,089	612,013	60%	1,246,719
<b>City Street Improvements Net Results:</b>	<b>(1,031,102)</b>	<b>(988,508)</b>	-	<b>(988,508)</b>	<b>246,634</b>	<b>(606,196)</b>	<b>(359,562)</b>	<b>628,946</b>	<b>36%</b>	<b>(150,598)</b>
<b>Fund Balance July 1, 2021</b>	<b>1,246,864</b>	<b>1,246,864</b>		<b>1,246,864</b>	<b>1,246,864</b>					<b>1,246,864</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>215,762</b>	<b>258,356</b>		<b>258,356</b>	<b>1,493,498</b>					<b>1,096,266</b>
<b>Fund: 327 - Park Grants (Measure WW)</b>										
Revenue Total:	-	-		-	(235)		(235)	(235)	0%	(313)
Expenditures Total:	189,758	189,758		189,758	-		-	189,758	0%	189,758
<b>Park Grants (Measure WW) Net Results:</b>	<b>(189,758)</b>	<b>(189,758)</b>		<b>(189,758)</b>	<b>(235)</b>		<b>(235)</b>	<b>189,523</b>	<b>0%</b>	<b>(190,071)</b>
<b>Fund Balance July 1, 2021</b>	<b>25,521</b>	<b>25,521</b>		<b>25,521</b>	<b>25,521</b>					<b>25,521</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>(164,237)</b>	<b>(164,237)</b>		<b>(164,237)</b>	<b>25,286</b>					<b>(164,550)</b>
<b>Fund: 377 - Arterial Streets Rehabilitation Fund</b>										
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000
Expenditures Total:	819,689	819,689		819,689	364,103	40,318	404,421	415,268	49%	819,689
<b>Arterial Streets Rehabilitation Fund Net Results:</b>	<b>(569,689)</b>	<b>(569,689)</b>		<b>(569,689)</b>	<b>(114,103)</b>	<b>(40,318)</b>	<b>(154,421)</b>	<b>415,268</b>	<b>27%</b>	<b>(569,689)</b>
<b>Fund Balance July 1, 2021</b>	<b>788,574</b>	<b>788,574</b>		<b>788,574</b>	<b>788,574</b>					<b>788,574</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>218,885</b>	<b>218,885</b>		<b>218,885</b>	<b>674,471</b>					<b>218,885</b>
<b>Fund: 500 - Sewer Enterprise Fund</b>										
Revenue Total:	7,897,500	7,897,500		7,897,500	4,537,557		4,537,557	(3,359,943)	57%	7,897,500
Penison Trust 115 Transfer	-	-		-	-		-	-	0%	-
<b>Sources Total</b>	<b>7,897,500</b>	<b>7,897,500</b>		<b>7,897,500</b>	<b>4,537,557</b>		<b>4,537,557</b>	<b>(3,359,943)</b>	<b>57%</b>	<b>7,897,500</b>
Expenditures Total:	9,126,579	9,196,579		9,196,579	4,157,625	454,395	4,612,020	4,584,558	50%	8,696,579
<b>Sewer Enterprise Fund Net Results:</b>	<b>(1,229,079)</b>	<b>(1,299,079)</b>	-	<b>(1,299,079)</b>	<b>379,932</b>	<b>(454,395)</b>	<b>(74,463)</b>	<b>1,224,616</b>	<b>6%</b>	<b>(799,079)</b>
<b>Fund Balance July 1, 2021</b>	<b>21,399,210</b>	<b>21,399,210</b>		<b>21,399,210</b>	<b>21,399,210</b>					<b>21,399,210</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>20,170,132</b>	<b>20,100,132</b>		<b>20,100,132</b>	<b>21,779,143</b>					<b>20,600,132</b>
<b>Fund: 503 - Plant Expansion Fund</b>										
Revenue Total:	-	-		-	2,498		2,498	2,498	0%	3,331
Expenditures Total:	-	-		-	290,659		290,659	(290,659)	0%	387,546
<b>Plant Expansion Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>(288,161)</b>		<b>(288,161)</b>	<b>(288,161)</b>	<b>0%</b>	<b>(384,215)</b>
<b>Fund Balance July 1, 2021</b>	<b>2,365,557</b>	<b>2,365,557</b>		<b>2,365,557</b>	<b>2,365,557</b>					<b>2,365,557</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>2,365,557</b>	<b>2,365,557</b>		<b>2,365,557</b>	<b>2,077,396</b>					<b>1,981,342</b>
<b>Fund: 505 - Cable Access TV</b>										
Revenue Total:	374,928	374,928		374,928	121,879		121,879	(253,049)	33%	374,928
Operating transfers in Total:	160,124	160,124		160,124	160,124		160,124	-	100%	160,124
<b>Sources Total</b>	<b>535,052</b>	<b>535,052</b>		<b>535,052</b>	<b>282,003</b>		<b>282,003</b>	<b>(253,049)</b>	<b>53%</b>	<b>535,052</b>
Expenditures Total:	570,765	570,765		570,765	336,793	27,974	364,768	205,998	64%	570,765
<b>Cable Access TV Net Results:</b>	<b>(35,713)</b>	<b>(35,713)</b>		<b>(35,713)</b>	<b>(54,791)</b>	<b>(27,974)</b>	<b>(82,765)</b>	<b>(47,052)</b>	<b>232%</b>	<b>(35,713)</b>
<b>Fund Balance July 1, 2021</b>	<b>(3,132)</b>	<b>(3,132)</b>		<b>(3,132)</b>	<b>(3,132)</b>					<b>(3,132)</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>(38,845)</b>	<b>(38,845)</b>		<b>(38,845)</b>	<b>(57,922)</b>					<b>(38,845)</b>
<b>Fund: 525 - Information Systems</b>										
Expenditures Total:	1,011,526	1,237,526		1,237,526	521,223	7,805	529,028	(708,498)	43%	1,237,526
Indirect cost allocations Total:	(1,011,526)	(1,237,526)		(1,237,526)	(516,232)		(516,232)	721,294	42%	(1,237,526)
<b>Information Systems Net Results:</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>4,991</b>	<b>7,805</b>	<b>12,796</b>	<b>0</b>	<b>0%</b>	<b>-</b>
<b>Fund Balance July 1, 2021</b>	<b>(196,169)</b>	<b>(196,169)</b>		<b>(196,169)</b>	<b>(196,169)</b>					<b>(196,169)</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>(196,169)</b>	<b>(196,169)</b>		<b>(196,169)</b>	<b>(191,177)</b>					<b>(196,169)</b>
<b>Fund: 700 - Pension Fund</b>										
Revenue Total:	-	-		-	(658,526)		(658,526)	(658,526)	0%	(878,035)
Expenditures Total:	-	-		-	66,308		66,308	(66,308)	0%	88,411
<b>Pension Fund Net Results:</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>(724,835)</b>		<b>(724,835)</b>	<b>(724,835)</b>	<b>0%</b>	<b>(966,446)</b>
<b>Fund Balance July 1, 2021</b>	<b>19,442,495</b>	<b>19,442,495</b>		<b>19,442,495</b>	<b>19,442,495</b>					<b>19,442,495</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>19,442,495</b>	<b>19,442,495</b>		<b>19,442,495</b>	<b>18,717,661</b>					<b>18,476,049</b>
<b>Fund: 750 - Recognized Obligation Retirement Fund</b>										
Revenue Total:	250,000	250,000		250,000	203,699		203,699	(46,301)	81%	250,000
Expenditures Total:	194,899	194,899		194,899	160,613		160,613	34,286	82%	194,899
<b>Recognized Obligation Retirement Fund Net Results:</b>	<b>55,101</b>	<b>55,101</b>		<b>55,101</b>	<b>43,086</b>		<b>43,086</b>	<b>(12,015)</b>	<b>78%</b>	<b>55,101</b>
<b>Fund Balance July 1, 2021</b>	<b>5,245,258</b>	<b>5,245,258</b>		<b>5,245,258</b>	<b>5,245,258</b>					<b>5,245,258</b>
<b>Estimated Fund Balance June 30, 2022</b>	<b>5,300,359</b>	<b>5,300,359</b>		<b>5,300,359</b>	<b>5,288,345</b>					<b>5,300,359</b>