



## **CITY COUNCIL REPORT**

**9.C.**

**DATE:** NOVEMBER 19, 2024  
**TO:** MAYOR AND COUNCIL MEMBERS  
**FROM:** MARKISHA GUILLORY, FINANCE DIRECTOR  
**SUBJECT:** FY 2024/25 FIRST QUARTER FINANCIAL REPORT

### **RECOMMENDATION**

Staff recommends that the City Council receive the Fiscal Year (FY) 2024/25 First Quarter Financial Report.

### **BACKGROUND**

The quarterly financial report is intended to provide the City Council, City staff and management, and the community a general update on the financial activities and condition of the City.

The City operates on an annual budget cycle. Through the budget, the City Council approves revenue estimates and authorizes City staff to expend the City's limited financial resources. As one of the many activities that the City undertakes to help ensure its financial soundness, staff provides quarterly financial reports on the City's budget condition.

The First Quarter Financial Report covers financial activity through the first quarter of FY 2024/25, ending September 30, 2024. It provides preliminary year-end results.

Note that the format of the quarterly financial report has changed and includes historical trend information. It is now presented as a standalone report, attached to the staff report as Attachments A and B.

### **REVIEW AND ANALYSIS**

At its meeting on June 25, 2024, the City Council adopted the FY 2024/25 Operating and Capital Budget. The FY 2024/25 budget is a status quo budget, meaning that the revenue sources and service and staffing levels included in the budget are similar to those included in the prior year's budget. The City remains in a stable financial position and is able to fund its operating and capital expenditures through annual, recurring funding sources. The budget does include the use of unassigned fund balance (residual, unrestricted funds) primarily for several one-time, Council-directed initiatives, which is an acceptable use of unrestricted funds.

Overall, General Fund revenues and expenditures are on target with budgeted amounts as expected at this point in the fiscal year. Therefore, staff is not recommending any changes to the budget at this time.

The First Quarter Financial Report also includes the descriptions and financial activity of the City's Non-General Funds.

The FY 2024/25 budget and actual revenue, expenditures, and estimated beginning and ending fund balance for each City fund is listed in the Financial Summary (Attachment B).

The FY 2024/25 Second Quarter Financial Report (Mid-Year Budget Review) will be presented to the City Council in February 2025.

### **FISCAL IMPACT**

There is no fiscal impact as a result of receiving this report. Staff is not recommending any budget adjustments at this time.

### **ATTACHMENTS**

- A. FY 2024-25 First Quarter Financial Report
- B. FY 2024-25 First Quarter Financial Summary by Fund

# *City of Pinole*

## FY 2024/25 First Quarter Financial Report



Prepared by Finance Department

November 19, 2024



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## Introduction

The quarterly financial report is intended to provide the City Council, City staff and management, and the community a general update on the financial activities and condition of the City.

The City operates on an annual budget cycle. Through the budget, the City Council approves revenue estimates and authorizes City staff to expend the City's limited financial resources. As one of the many activities that the City undertakes to help ensure its financial soundness, staff provides quarterly financial reports on the City's budget condition.

The First Quarter Financial Report covers financial activity through the first quarter of the FY 2024/25, July 1, 2024 through September 30, 2024. It also provides projected year-end results.

The City's full budget document, FY 2024/25 Operating and Capital Budget, and other financial reports, can be found on the City's website at <https://www.pinoles.gov/financial-reports/>.

## General Fund Overview

The FY 2024/25 budget is a status quo budget, meaning that the revenue sources and service and staffing levels included in the budget are similar to those included in the prior year's budget. The City remains in a stable financial position and is able to fund its operating and capital expenditures through annual, recurring funding sources. The budget does include the use of unassigned fund balance (residual, unrestricted funds) primarily for several one-time, Council-directed initiatives, which is an acceptable use of unrestricted funds. Additionally, the City maintains a separate General Reserve Fund, which is required by the City's Cash Reserve Policy to maintain a reserve balance equal to 50% of total on-going General Fund expenditures. To close the budget gap for FY 2024/25, the City Council approved a one-time transfer of \$843,790 from the General Reserve to balance the budget. The General Reserve fund balance will be approximately \$9.7 million after the transfer is processed, which is approximately 42% of total on-going General Fund expenditures.

At its meeting on June 25, 2024, the City Council adopted the FY 2024/25 budget, which included the use of the General Fund's unassigned fund balance to fund several Council-directed initiatives as well as several capital improvement projects. The FY 2024/25 adopted budget includes the use of General Fund (including Measure S 2006 and 2014) unassigned fund balance for a net deficit of \$9 million.

The majority of the use of fund balance is for several large, multi-year capital improvement projects. It is important to note that the total estimated costs of capital projects are budgeted in year one (FY 2024/25) of the Capital Improvement Plan (CIP) although some projects may take several years to complete. The total costs are budgeted up front to earmark the full amount of funding needed to complete the CIP projects. An itemized list of the capital projects funded by the General Fund unassigned fund balance can be found on page 7 of the FY 2024/25 Operating and Capital Budget: <https://www.pinole.gov/wp-content/uploads/2024/08/Budget-for-FY2024-2025.pdf>.

The City is projecting to end FY 2024/25 with a net deficit of \$9 million, with total revenues projected at \$28.2 million and expenditures at \$37.2 million, and an estimated ending fund balance of -\$1 million, if all one-time initiatives and capital projects were to be completed within FY 2024/25. Staff is not recommending any budget adjustments at this time. The table below summarizes the General Fund budget to actuals through the first quarter.

General Fund (including Measure S 2006 and 2014)	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
<b>Revenues</b>	\$ 28,219,433	\$ 28,219,433	\$ 2,810,728	10%	\$ 28,219,433
<b>Expenditures</b>	37,215,683	37,215,683	8,297,252	22%	37,215,683
<b>Net surplus/deficit</b>	(8,996,250)	(8,996,250)	\$ (5,486,524)		(8,996,250)
<b>Beginning Fund Balance</b>	7,978,667	7,978,667			7,978,667
<b>Ending Fund Balance</b>	\$ (1,017,583)	\$ (1,017,583)			\$ (1,017,583)

Since the first quarter represents 25% of the fiscal year, it is expected that actual revenues and actual expenditures will be around 25% of budget. However, this may vary depending on the timing of certain receipts and disbursements.

## General Fund Revenue

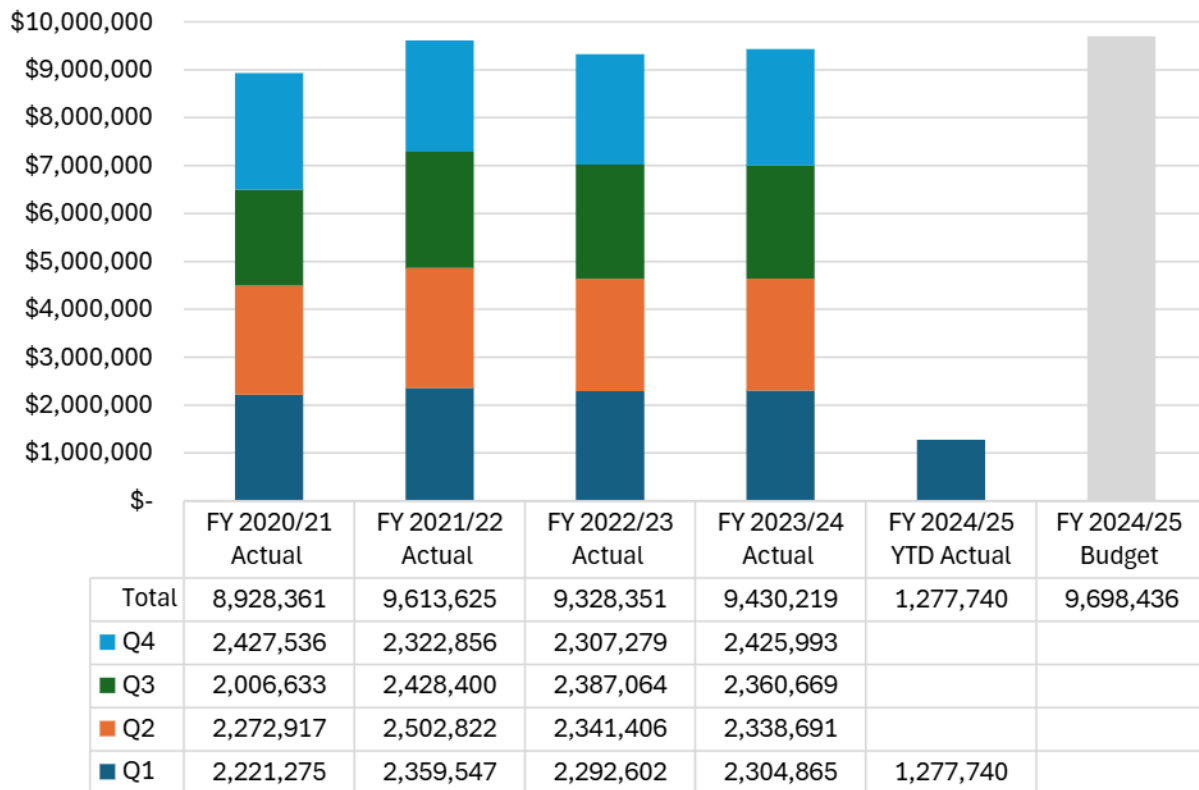
The City Council authorized revenues in the amount of \$28,219,433 in the original FY 2024/25 General Fund budget, including Measure S 2006 and 2014. General Fund actual revenues through the first quarter of FY 2024/25 totaled \$2,810,728, which is 10% of the budget. This is consistent with actual revenue received in the first quarter of prior fiscal years. The table below summarizes General Fund revenue activity for the first quarter.

Category	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals	% of Revised Budget	Projected Year-End
Property Taxes	\$ 6,168,067	\$ 6,168,067	\$ 54,977	1%	\$ 6,168,067
Sales and Use Taxes	4,536,436	4,536,436	605,043	13%	4,536,436
Sales and Use Taxes - Measure S 2006	2,581,000	2,581,000	336,345	13%	2,581,000
Sales and Use Taxes - Measure S 2014	2,581,000	2,581,000	336,352	13%	2,581,000
Utility Users Tax	2,285,000	2,285,000	642,379	28%	2,285,000
Franchise Taxes	850,000	850,000	76,424	9%	850,000
Other Taxes: TOT	460,000	460,000	34,314	7%	460,000
Other Taxes: Business License	464,599	464,599	22,867	5%	464,599
Intergovernmental Taxes	2,402,673	2,402,673	-	0%	2,402,673
Public Safety Charges	1,774,307	1,774,307	456,948	26%	1,774,307
Total Other Revenue	847,561	847,561	245,077	29%	847,561
<b>Revenue Total:</b>	<b>24,950,643</b>	<b>24,950,643</b>	<b>2,810,728</b>	<b>11%</b>	<b>24,950,643</b>
Transfer In from Section 115 Trust	2,425,000	2,425,000	-	0%	2,425,000
Transfer In from General Reserve	843,790	843,790	-	0%	843,790
<b>Revenue/Sources Total:</b>	<b>\$ 28,219,433</b>	<b>\$ 28,219,433</b>	<b>\$ 2,810,728</b>	<b>10%</b>	<b>\$28,219,433</b>

The following section describes each revenue category and provides historical trend information as well as financial activity for the first quarter of FY 2024/25.

## Sales Tax

Sales tax is the City's largest general revenue stream at 34% of total General Fund revenues. For the first quarter, sales tax revenue collected through August, was \$1,277,740, 13% of the budget. There is a typically a two-month delay in the timing of sales tax receipts. The receipts are consistent with revenue received for the same time period in previous fiscal years.

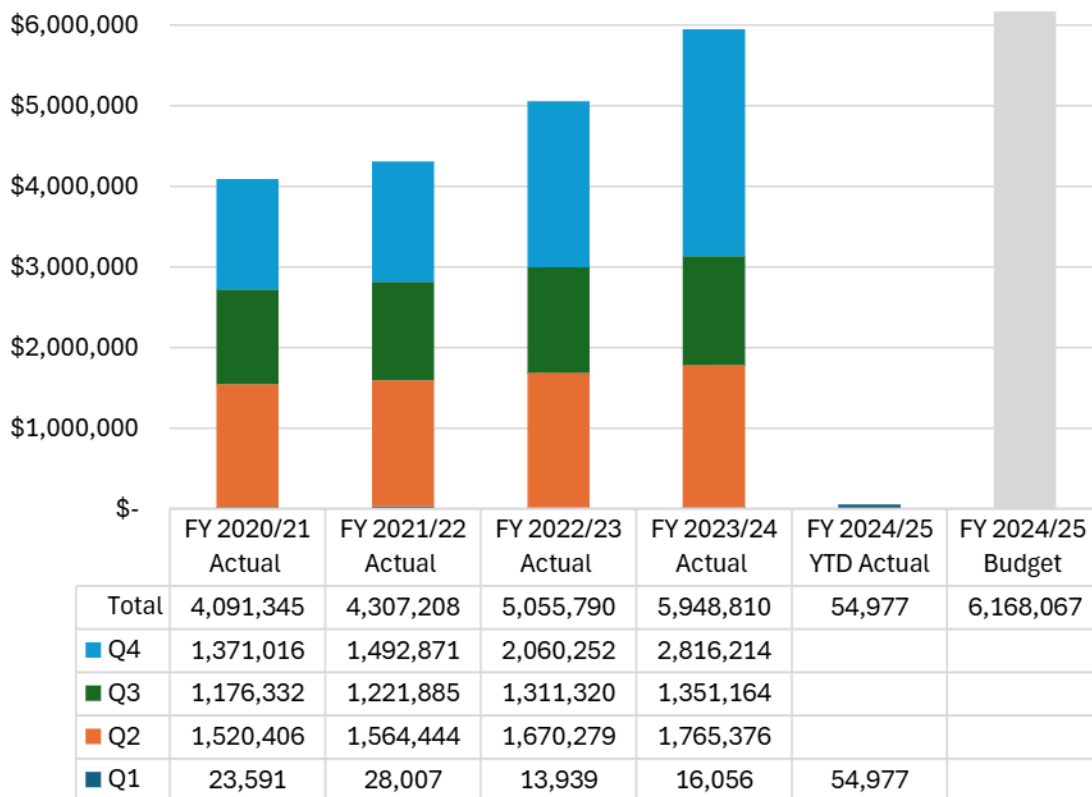


City staff meets with the sales tax consultant, HdL, quarterly to get updates on the previous quarter's sales tax performance. Highlights from the last quarterly sales tax update for the period January through March 2024 were:

- Overall sales tax receipts were down 1.6% compared to the same period in 2023;
- General consumer goods showed positive results due to the opening of a new outlet store;
- Restaurants contributed to gains driven by quick-service and fast-casual restaurants;
- Fuel and service stations were down with prices at the pump down.

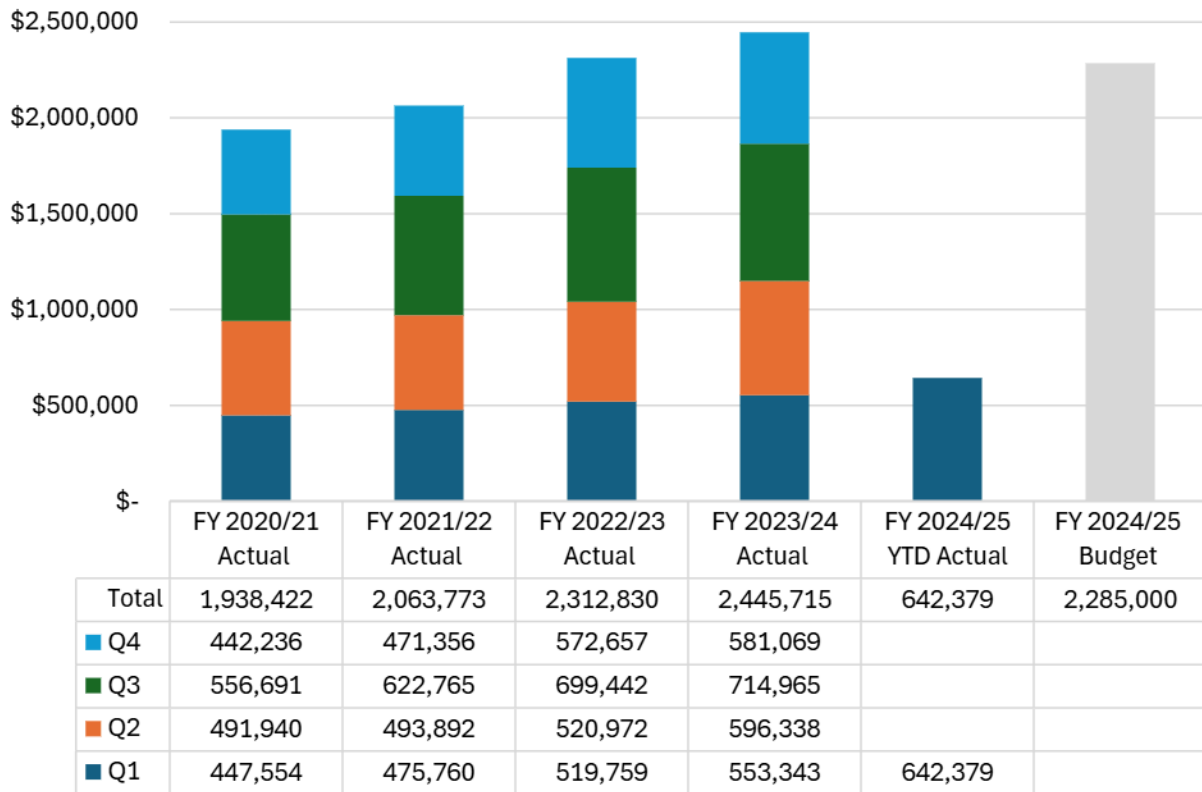
## Property Tax

Property tax is the City’s second largest revenue stream at 22% of total General Fund revenues. It is comprised of four segments – secured, unsecured, supplemental, and transfer tax. The largest segment is secured property tax. It is received in three installments in December (55%), April (40%), and June of each year (5%). Secured property tax revenue includes the basic 1% property tax and the Redevelopment Property Tax Trust Fund (RPTTF). This is revenue that has resulted from the dissolution of the former Pinole Redevelopment Agency and represents the shift from the Agency receiving tax increment revenue to the various taxing entities receiving the tax revenue. The RPTTF revenue will convert to “normal” property tax revenue this fiscal year as all of the former Agency’s outstanding debt is paid off and the Successor Agency is formally dissolved.



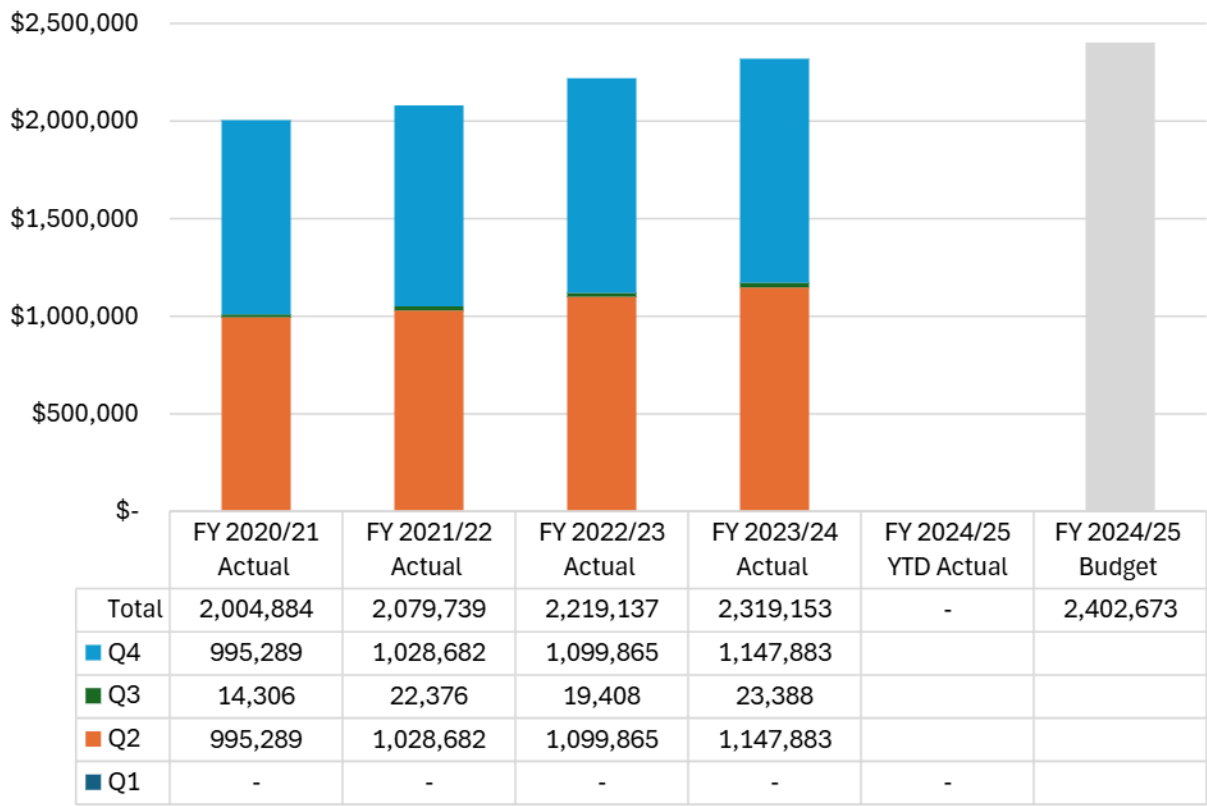
## Utility Users' Tax

Utility Users' Tax (UUT) of 8% is levied on telecommunication, electricity, gas, and mobile telephones. For the first quarter, UUT revenue collected through August was \$642,379, 28% of the budget. The amount collected is consistent with the timing of receipts.



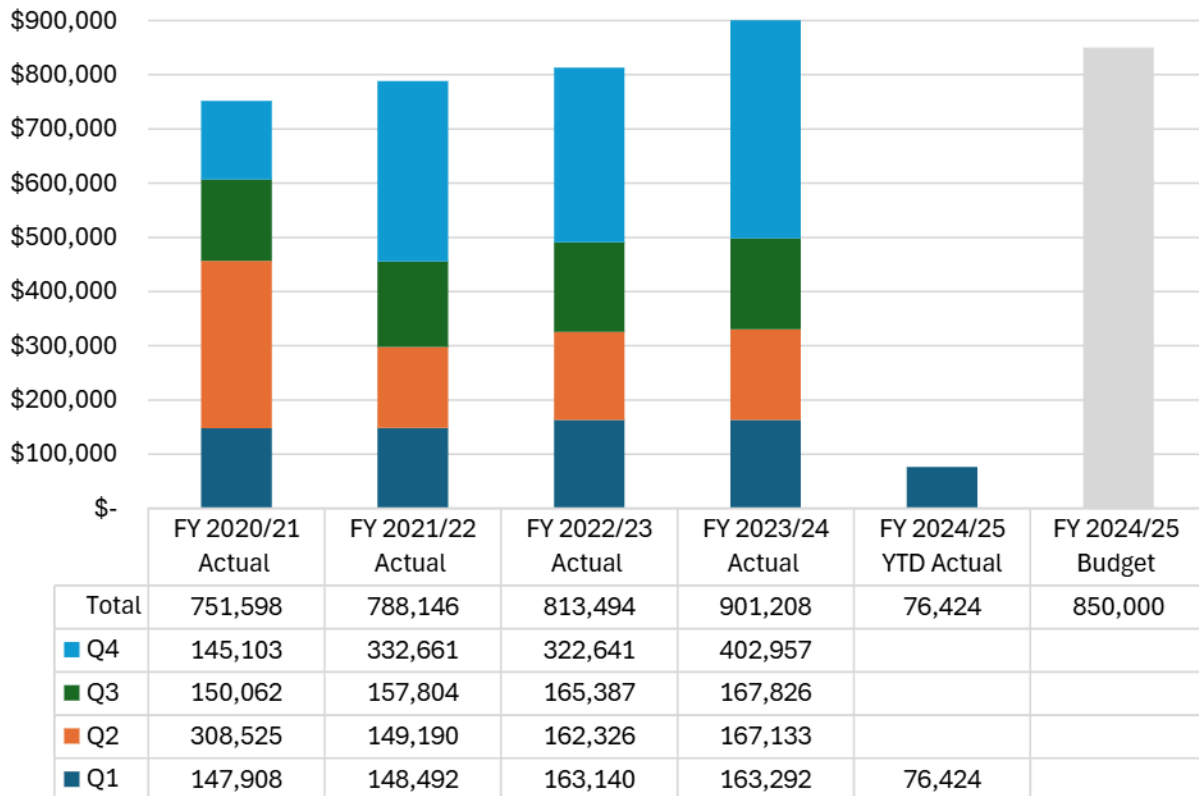
Intergovernmental Tax

Intergovernmental Tax is comprised of the Motor Vehicle License Fee (VLF), which is the City’s share of motor vehicle license fees levied, collected, and apportioned by the State. This category also includes the Homeowners Property Tax Relief, which is a reimbursement from the State to offset loss of property tax for the state-imposed homeowner exemption. For the first quarter, no revenues were received as the first half of the total allocation is typically received in December.



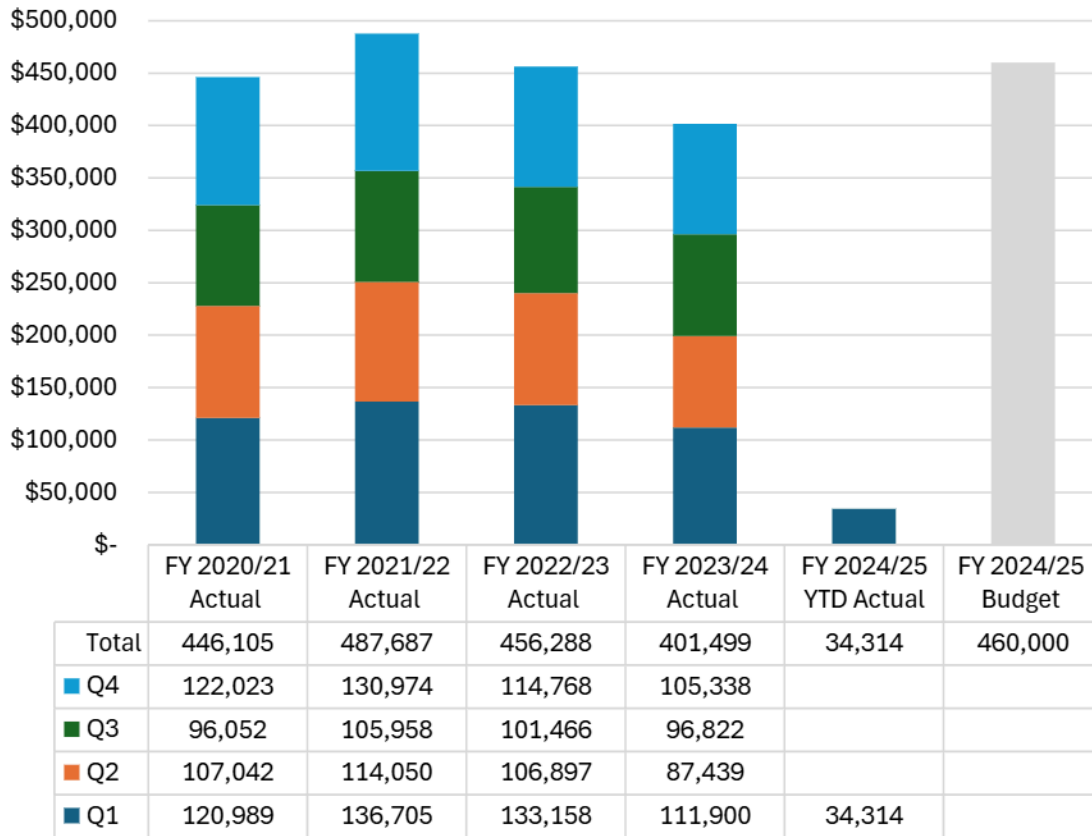
## Franchise Tax

Franchise Tax is levied on gas (1%), electricity (2%), cable (5%), and refuse (10%). For the first quarter, revenue collected was \$76,424, 9% of the budget. The amount collected is consistent with the timing of receipts.



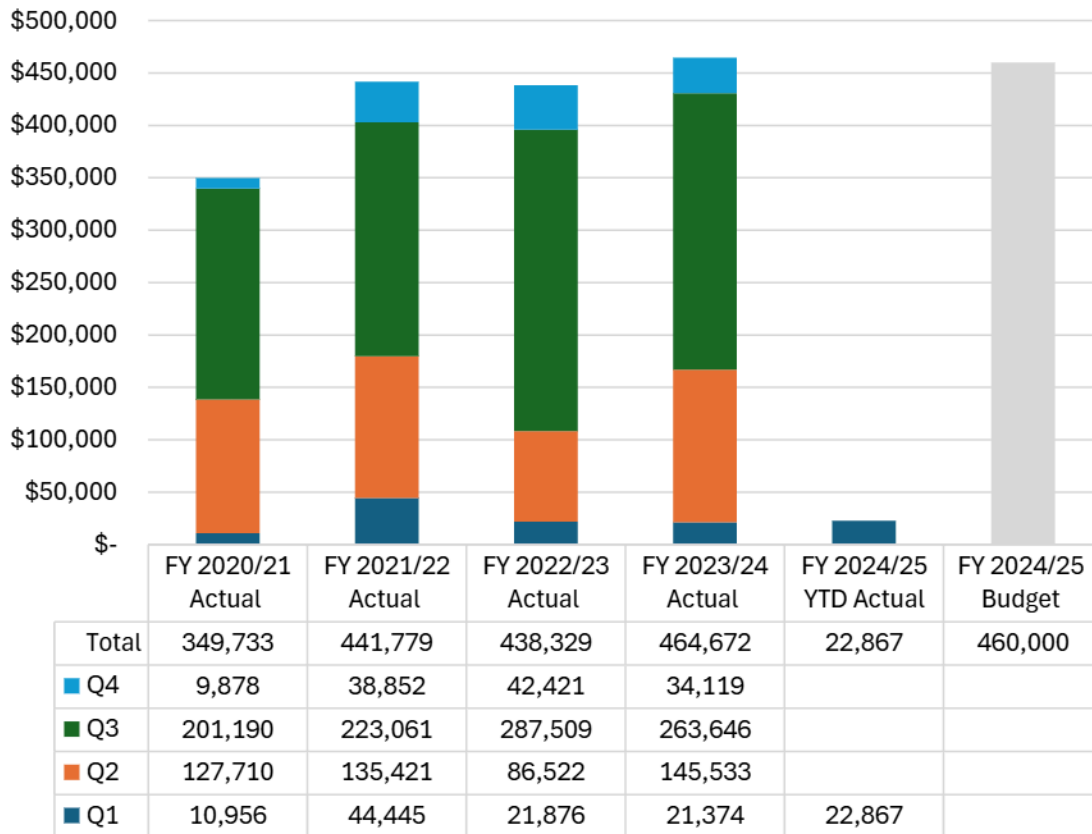
## Transient Occupancy Tax (TOT)

Transient Occupancy Tax (TOT), also known as the “hotel tax,” is levied at 10% on persons staying 30 days or less in a motel or lodging facility within City limits. For the first quarter, revenues collected were 34,314, 7% of the budget. The amount collected is consistent with the timing of receipts.



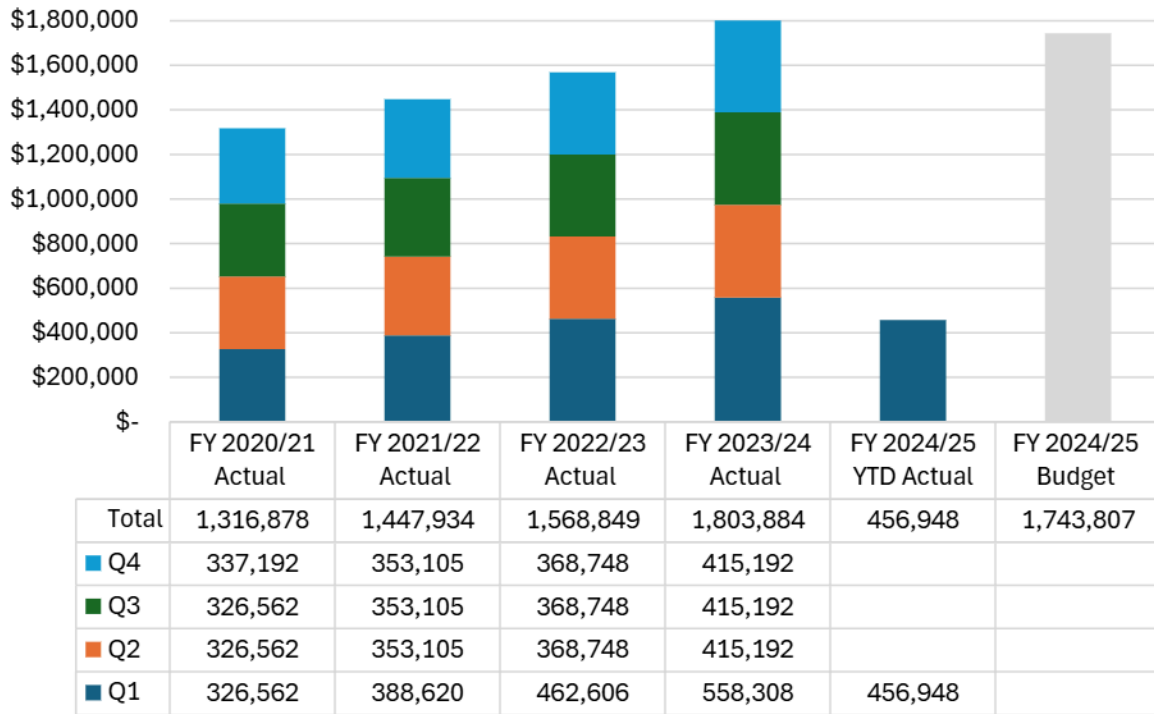
## Business License Tax

Business License Tax is assessed on all businesses doing business within City limits. For the first quarter, revenue collected was \$22,867, 5% of the budget. The bulk of this revenue is typically received in December and January during the annual business license renewal.



## 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 first quarter, \$456,948, or 26% of the budget, was collected.



## Other Revenue

Other revenue includes permits, fees, fines and forfeitures, rental income, proceeds from the sale of property, investment income, and grants. All revenues in this category totaled \$245,077, 29% of the budget. The amount collected is consistent with the timing of receipts of the various revenues.

## Transfers In

The transfer in comes from the Section 115 Trust to offset the increase in pension costs in the General Fund. For FY 2024/25, \$2,425,000 is budgeted, but the actual amount of the transfer will be based on total expenditures at year-end.

Also, the City Council approved a one-time transfer of \$843,790 to the General Fund from the General Reserve to balance the budget for FY 2024/25. The transfer will be made later in the fiscal year.

## General Fund Expenditures

The City Council authorized expenditures in the amount of \$37,215,683 in the original FY 2024/25 General Fund budget. General Fund actual expenditures plus encumbrances through the first quarter of totaled \$8,297,252, 22% of the budget. The tables below summarizes General Fund expenditure activity for the first quarter.

Department	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
City Council	\$ 202,339	\$ 202,339	\$ 32,965	16%	\$ 202,339
City Manager	683,857	683,857	164,160	24%	683,857
City Clerk	717,294	717,294	192,528	27%	717,294
City Treasurer	10,148	10,148	2,973	29%	10,148
City Attorney	297,031	297,031	99,364	33%	297,031
Finance Department	971,117	971,117	252,151	26%	971,117
Human Resources	888,867	888,867	241,525	27%	888,867
Non-Departmental	3,257,051	3,257,051	1,159,097	36%	3,257,051
Police Department	12,358,037	12,358,037	3,531,272	29%	12,358,037
Fire Department	6,433,461	6,433,461	1,496,269	23%	6,433,461
Public Works	10,368,528	10,368,528	951,043	9%	10,368,528
Community Development	585,788	585,788	123,667	21%	585,788
Community Services	442,165	442,165	50,238	11%	442,165
<b>Expenditure Total:</b>	<b>\$ 37,215,683</b>	<b>\$ 37,215,683</b>	<b>\$ 8,297,252</b>	<b>22%</b>	<b>\$ 37,215,683</b>

Actual expenditures in most departments were at or below 25%. Those that were above 25% are discussed below.

- Several departments, including City Clerk, City Manager, City Treasurer, Finance, and Human Resources were slightly over 25% due to the workers compensation and general liability annual premiums being paid in full at the beginning of the fiscal year.
- City Attorney expenditures were at 33% of budget because the reimbursements (credits) from other City departments for legal services were not processed until October. Reimbursements are processed in the month following the end of each quarter.
- Police Department expenditures were at 29% of budget due to overtime being at 35% of budget, payouts of compensated leave for staff that retired, and the full payment of the workers compensation and general liability annual premiums.
- Non-Departmental expenditures were at 36% due to the annual debt payment for 2006 pension obligation bonds being paid in full at the beginning of the fiscal year.

FY 2024/25 First Quarter Financial Report  
General Fund Expenditures

Category	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Salaries & Wages	\$ 10,343,285	\$ 10,343,285	\$ 2,467,652	24%	\$10,343,285
Benefits	7,399,988	7,399,988	2,294,587	31%	\$ 7,399,988
Professional/Admin Services	9,482,105	9,482,105	2,158,646	23%	\$ 9,482,105
Other Operating	322,711	322,711	62,823	19%	\$ 322,711
Materials and Supplies	185,033	185,033	18,680	10%	\$ 185,033
Interdepartmental Charges	(719,548)	(719,548)	524,457	-73%	\$ (719,548)
Asset/Capital Outlay	8,004,702	8,004,702	134,392	2%	\$ 8,004,702
Debt Service	636,107	636,107	636,015	100%	\$ 636,107
Other Financing Uses/Transfers Out	1,561,300	1,561,300	-	0%	\$ 1,561,300
<b>Expenditure Total:</b>	<b>\$ 37,215,683</b>	<b>\$ 37,215,683</b>	<b>\$ 8,297,252</b>	<b>22%</b>	<b>\$37,215,683</b>

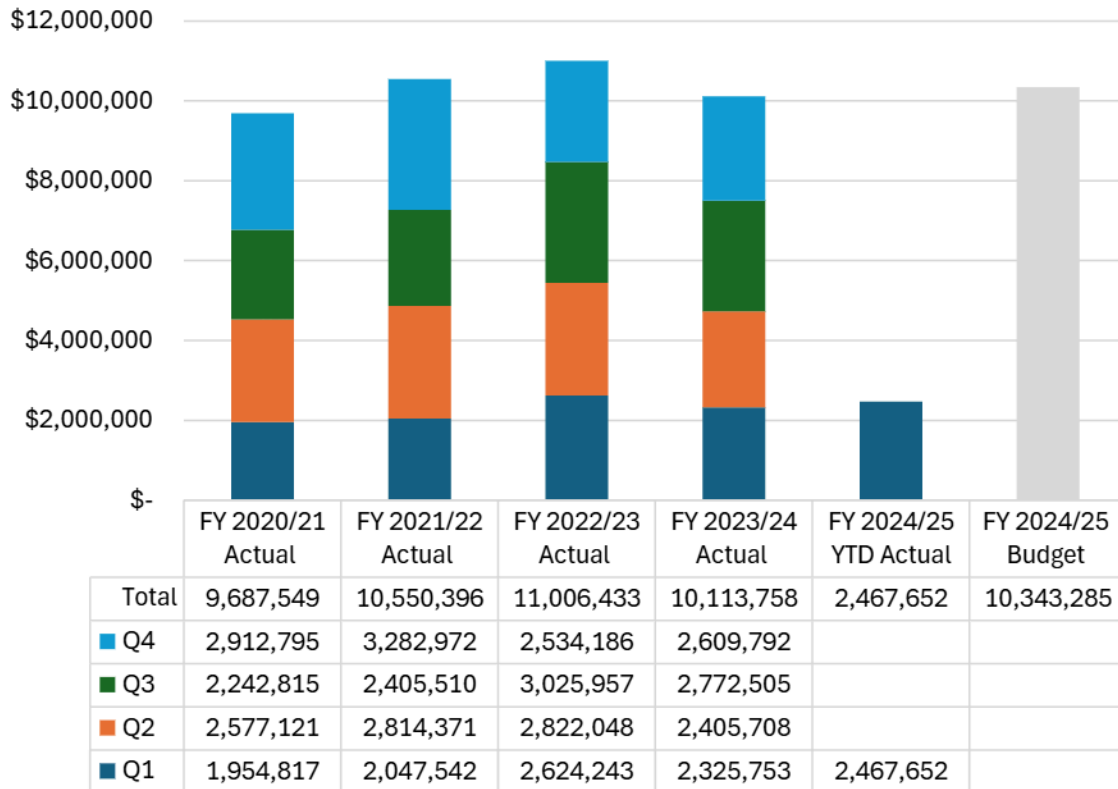
Actuals in most of the expenditure categories were at or below 25%. Those that were above 25% are discussed below.

- Benefits were at 31% of budget primarily due to the workers' compensation annual premium being paid in full at the beginning of the fiscal year.
- Debt service was at 100% due to the annual payment being paid in full at the beginning of the fiscal year.

The following section describes each expenditure category and provides historical trend information as well as financial activity for the first quarter of FY 2024/25.

## Salaries and Wages

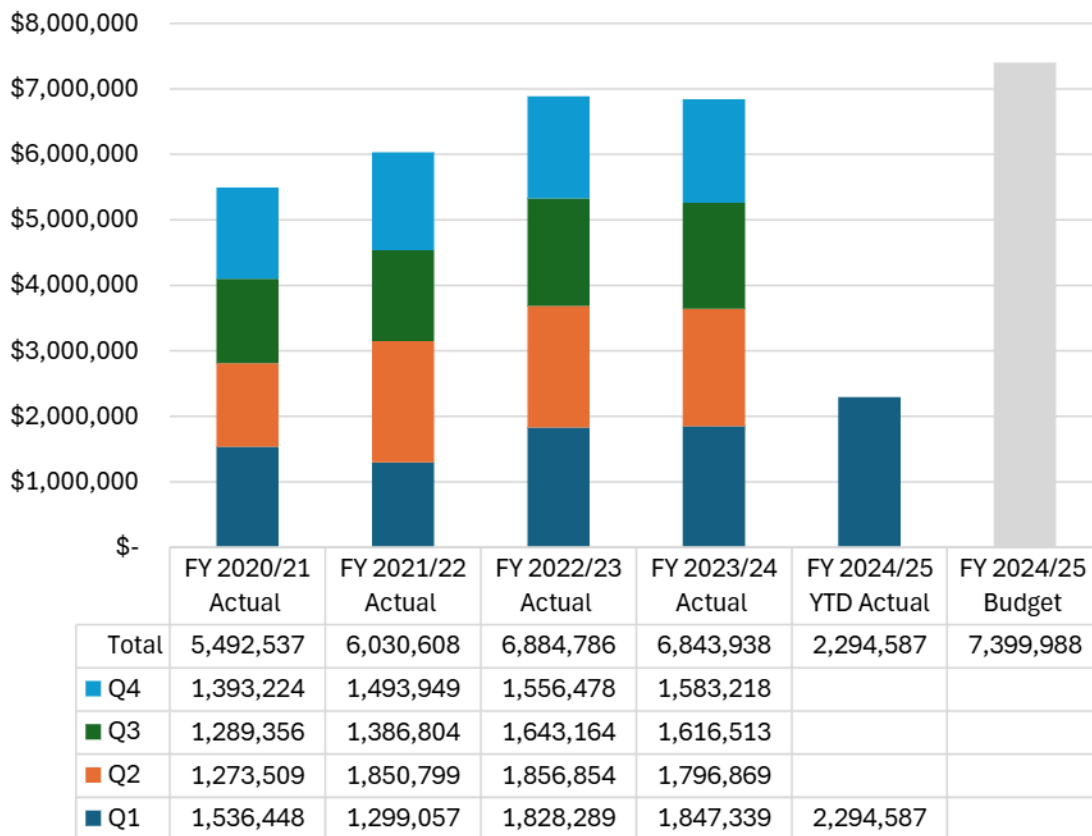
The FY 2024/25 budget includes salaries and wages based on the City's staffing level of 113.14 full-time equivalents (FTEs), salary increases for different classifications already agreed upon in the City's current labor memorandums of understanding (MOUs). The budget includes a savings factor equal to 3% of total annual salary and benefits expenditures to account for savings resulting from position vacancies. For the first quarter, salaries and wages were \$2,467,652, 24% of budget.



## Employee Benefits

The cost of retirement benefits is the City's annual required contribution for employees' pension to the California Public Employees' Retirement System (CalPERS). The City's annual required contribution is determined by an annual actuarial valuation report, the most recent of which is as of July 2023. The budget reflects the net cost to the City (the required total contribution minus the employee contributions). All classic employees currently contribute the required employee contribution plus a portion of the employer's contribution for a total of 15%.

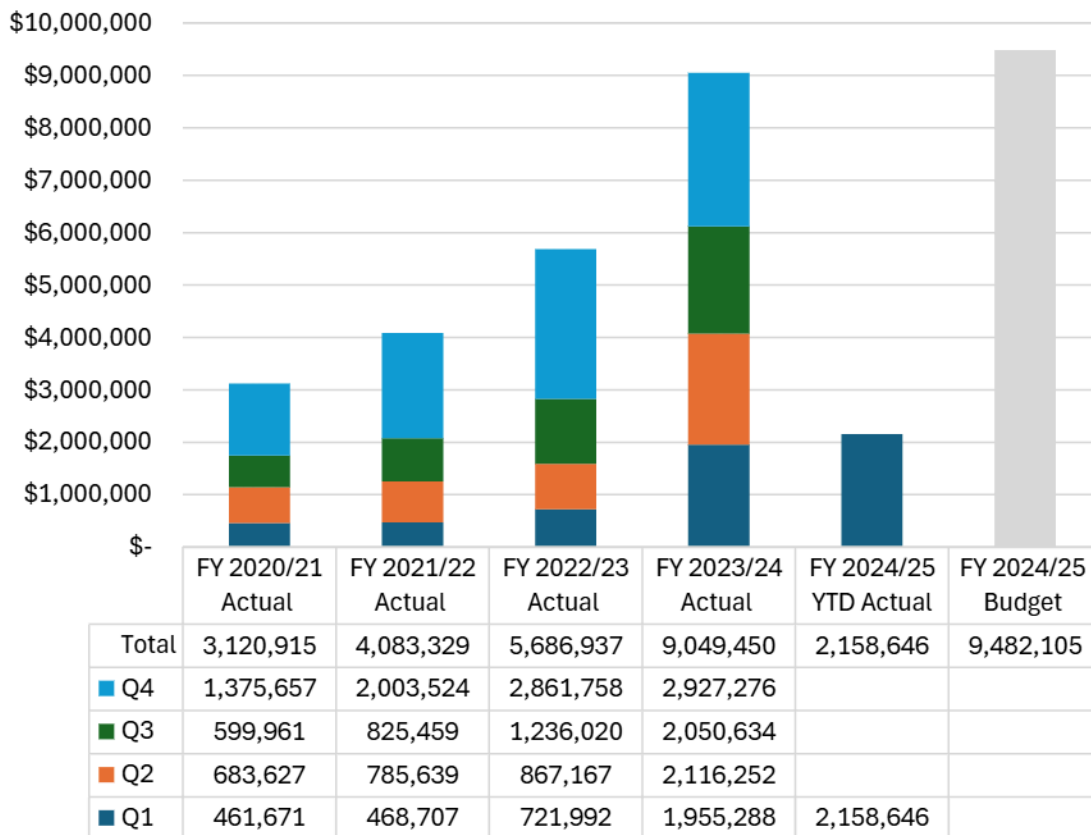
Other benefits include employee medical/dental/vision care, workers' compensation, and others. The benefits cost in the forecast is based primarily trends and information provided by service providers. For the first quarter, benefits were \$2,294,587, 31% of the budget. As previously stated, the overage is attributable to the workers' compensation and general liability annual premiums being paid in full at the beginning of the fiscal year.



## Professional and Administrative Services

Professional and administrative services include consulting services, legal services, temporary services, network and software maintenance, and equipment and building maintenance. Contract services with other government agencies, such as the County animal services and library services, are also included in professional services. This category is primarily projected based on contractual obligations and historical trends. For the first quarter, professional and administrative services including encumbrances were \$2,158,646, 23% of the budget.

This category also includes the City's fire services agreement with the Contra Costa County Fire Protection District (CCCYPD) to provide fire protection services to Pinole residents. For FY 2024/25, the cost is \$5.7 million per the approved five-year agreement.



## Other Operating Expenses

Other operating expenses include all other expenditure categories, such as travel/training, office expenses, and utilities. This category is projected based on historic trends. For the first quarter, expenditures including encumbrances were \$2,158,646, 19% of the revised budget.

## Materials and Supplies

Materials and supplies include fuel, supplies, and maintenance materials. For the first quarter, expenditures were \$18,680, 10% of the revised budget.

## Interdepartmental Charges

Interdepartmental charges include indirect costs for personnel costs allocated to other funds, information systems, legal charges, and general liability. For the first quarter, expenditures were \$524,457. This was due to the general liability premium being paid in full at the beginning of the fiscal year.

## Asset/Capital Outlay

Asset/capital outlay includes non-major asset acquisition and improvements, such as computer equipment and furniture, as well as several major capital projects to be funded by the General Fund unassigned fund balance. For the first quarter, asset/capital outlay expenditures were \$134,392, 2% of budget.

Each fiscal year, capital needs are assessed and prioritized through the CIP planning process. Capital improvement projects are detailed in a separate Five-Year Capital Improvement Plan (CIP).

## 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. This category was at 100% of the revised budget due to the debt payment being paid in full at the beginning of the fiscal year.

## Transfers Out

Transfers out includes the transfers from the General Fund and Measure S to other funds to support Recreation programs, Pinole Community Television (PCTV), vehicle and equipment replacement. The transfers are processed later in the fiscal year.

## Non-General Funds

The following analysis provides explanations of the financial activity for select non-general funds.

Since the first quarter represents 25% of the fiscal year, it is expected that actual revenues and actual expenditures will be around 25% of budget. However, this may vary depending on the timing of certain receipts and disbursements.

### 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 first quarter, revenues were \$1,046,400, 23% of the budget. Expenditures, including encumbrances, were \$89,847, 4% of the budget. Actual expenditures were low due to the timing of budgeted capital projects.

Gas Tax Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
<b>Revenues</b>	\$ 1,046,400	\$ 1,046,400	\$ 245,058	23%	\$ 1,046,400
<b>Expenditures</b>	2,203,189	2,203,189	89,847	4%	2,203,189
<b>Net surplus/deficit</b>	(1,156,789)	(1,156,789)	\$ 155,212		(1,156,789)
<b>Beginning Fund Balance</b>	1,589,060	1,589,060			1,589,060
<b>Ending Fund Balance</b>	<b>\$ 432,271</b>	<b>\$ 432,271</b>			<b>\$ 432,271</b>

#### 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 for public safety personnel costs and safety equipment purchases. For the first quarter, revenues were \$37,026, 15% of the budget. There is typically a one-month delay in receiving the funds for the previous month. Expenditures were \$158,808, 29% of the budget. There were slightly higher than 25% due to the annual payment for body cam licenses.

Public Safety Augmentation Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 249,855	\$ 249,855	\$ 37,026	15%	\$ 249,855
Expenditures	546,413	546,413	158,808	29%	546,413
Net surplus/deficit	(296,558)	(296,558)	\$ (121,781)		(296,558)
Beginning Fund Balance	359,962	359,962			359,962
Ending Fund Balance	\$ 63,404	\$ 63,404			\$ 63,404

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

The Supplemental Law Enforcement Services Fund (SLESF) accounts for funds received from the County under AB 3229, which enacted the Citizens Option for Public Safety (COPS) Program, through which the City receives \$100,000 annually. In addition to the \$100,000 annual payment, the City receives a Growth Allocation payment. The funds are used for officer personnel costs and safety equipment purchases. For the first quarter, revenues were \$10,573, 6% of the budget. The majority of this revenue is received in the second quarter. Expenditures were \$52,355, 18% of the budget.

Supplemental Law Enforcement Services Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 175,000	\$ 175,000	\$ 10,573	6%	\$ 175,000
Expenditures	294,962	294,962	52,355	18%	294,962
Net surplus/deficit	(119,962)	(119,962)	\$ (41,782)		(119,962)
Beginning Fund Balance	303,559	303,559			303,559
Ending Fund Balance	\$ 183,597	\$ 183,597			\$ 183,597

### 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 received in December, April, and June through property tax assessments. For the first quarter, expenditures were \$84,989, 22% of the budget.

NPDES Storm Water Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 253,272	\$ 253,272	\$ 147	0%	253,272
Expenditures	379,829	379,829	84,989	22%	379,829
Net surplus/deficit	(126,557)	(126,557)	\$ (84,841)		(126,557)
Beginning Fund Balance	(123,627)	(123,627)			(123,627)
Ending Fund Balance	\$ (250,184)	\$ (250,184)			\$ (250,184)

### Recreation Fund (Fund 209)

The Recreation Department Fund accounts for funds received from fees for participation in recreational programs. The recreation programs of the Community Services Department have been and continue to operate on a limited basis in some areas. For the first quarter,

program revenues were \$140,724, 28% of the budget. Expenditures were \$563,246, 24% of the budget. 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.

Recreation Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
<b>Revenues</b>					
Program Revenue	\$ 504,356	\$ 504,356	\$ 140,724	28%	\$ 504,356
Transfers In	751,300	751,300	-	0%	751,300
<b>Total Revenues</b>	1,255,656	1,255,656	140,724	11%	1,255,656
<b>Expenditures</b>	2,380,256	2,380,256	563,246	24%	2,374,413
<b>Net surplus/deficit</b>	(1,124,600)	(1,124,600)	\$ (422,523)		(1,118,758)
<b>Beginning Fund Balance</b>	(13,804)	(13,804)			(13,804)
<b>Ending Fund Balance</b>	<b>\$ (1,138,404)</b>	<b>\$ (1,138,404)</b>			<b>\$ (1,132,562)</b>

### Building and Planning Fund (Fund 212)

The Building & Planning Fund accounts for funds received from fees and permits for building and planning services. Fees are collected to recover the cost primarily related to inspections and plan checks performed. For the first quarter, revenues were \$310,186, 22% of the budget. Expenditures were \$559,749, 27% of the budget.

Building and Planning Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
<b>Revenues</b>	\$ 1,415,526	\$ 1,415,526	\$ 310,186	22%	\$ 1,415,526
Transfers In	67,000	67,000	-	0%	67,000
<b>Total Revenues</b>	\$ 1,482,526	\$ 1,482,526	\$ 310,186	21%	1,482,526
<b>Expenditures</b>	2,039,558	2,039,558	559,749	27%	2,039,558
<b>Net surplus/deficit</b>	(557,032)	(557,032)	\$ (249,563)		(557,032)
<b>Beginning Fund Balance</b>	(2,226,679)	(2,226,679)			(2,226,679)
<b>Ending Fund Balance</b>	<b>\$ (2,783,711)</b>	<b>\$ (2,783,711)</b>			<b>\$ (2,783,711)</b>

### Refuse Management Fund (Fund 213)

The Refuse Management Fund accounts for resources received from the City's franchise waste hauler, Republic Services, from a monthly fee imposed under AB 939 on all residential customers in Pinole. These revenues are restricted to programs and activities that promote recycling of solid waste and source reduction. For the first quarter, revenues were \$15,633, 24% of the budget. Expenditures were \$36,650, 20% of the budget.

Refuse Management Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
<b>Revenues</b>	\$ 66,060	\$ 66,060	\$ 15,633	24%	\$ 66,060
<b>Expenditures</b>	187,102	187,102	36,650	20%	187,102
<b>Net surplus/deficit</b>	(121,042)	(121,042)	\$ (21,017)		(121,042)
<b>Beginning Fund Balance</b>	31,420	31,420			31,420
<b>Ending Fund Balance</b>	<b>\$ (89,622)</b>	<b>\$ (89,622)</b>			<b>\$ (89,622)</b>

## Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services from a monthly fee it assesses on customer rates for solid waste services. These funds are set aside for future solid waste capital projects and for a rate stabilization fund. Revenues are received on a quarterly basis and the first installment is typically received in October. For the first quarter, expenditures were \$33,010, 19% of the budget.

Solid Waste Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 368,000	\$ 368,000	\$ 13,497	4%	\$ 368,000
Expenditures	173,666	173,666	33,010	19%	173,666
Net surplus/deficit	194,334	194,334	\$ (19,513)		194,334
Beginning Fund Balance	2,915,815	2,915,815			2,915,815
Ending Fund Balance	\$ 3,110,149	\$ 3,110,149			\$ 3,110,149

## Rate Stabilization Fund (Fund 216)

The Rate Stabilization Fund was created to account for the excess revenues from the solid waste post collection contract with Republic Services. Twenty-five percent (25%) of the surplus funds, generated from prior years' rate increases, are set aside to offset year-over-year rate fluctuations; thereby, leveling the annual rates paid by consumers. Per Resolution 2013-91, the City was required to establish a rate stabilization fund, separate from the Solid Waste Fund (214), for the excess revenues collected. Revenue from the Fund 214 will be received later in the fiscal year. There are no budgeted expenditures for FY 2024/25.

Rate Stabilization Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ -	\$ -	\$ 1,013	0%	\$ -
Expenditures	-	-	-	0%	-
Net surplus/deficit	-	-	\$ 1,013		-
Beginning Fund Balance	216,046	216,046			216,046
Ending Fund Balance	\$ 216,046	\$ 216,046			\$ 216,046

## 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. Additionally, the fund accounts for funds received from State grants, including the Transportation Land-Use Connections (TLC) grant, One Bay Area Grant (OBAG), and Highway Safety Improvement Program (HSIP) grant. For the first quarter, revenues from partial grant reimbursements were \$125,774, 11% of the budget. Revenue

from CCTA is expected to be received later in the fiscal year. Expenditures were \$118,434, 7% of the budget. Actual expenditures align with the timing of capital projects.

Measure J Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 1,152,257	\$ 1,152,257	\$ 125,774	11%	\$ 1,152,257
Expenditures	1,705,126	1,705,126	118,434	7%	1,705,126
Net surplus/deficit	(552,869)	(552,869)	\$ 7,340		(552,869)
Beginning Fund Balance	2,357,194	2,357,194			2,357,194
Ending Fund Balance	\$ 1,804,325	\$ 1,804,325			\$ 1,804,325

### Development Growth Impact Fund (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 first quarter, impact fee revenue from interest was \$16,426, 2% of the budget. There were no expenditures.

Growth Impact Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 1,039,594	\$ 1,039,594	\$ 16,426	2%	\$ 1,039,594
Expenditures	1,623,000	1,623,000	-	0%	1,623,000
Net surplus/deficit	(583,406)	(583,406)	\$ 16,426		(583,406)
Beginning Fund Balance	3,503,560	3,503,560			3,503,560
Ending Fund Balance	\$ 2,920,155	\$ 2,920,155			\$ 2,920,155

### Housing Assets for Resale Fund (Fund 285)

The Housing Assets for Resale Fund accounts for activities associated with administering housing programs of the former Pinole Redevelopment Agency, use of Housing Set Aside funds, and the provision of affordable housing within the community. For the first quarter, revenue from interest was \$16,518, 30% of the budget. Expenditures were \$40,252, 12% of the budget.

Housing Assets for Resale Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 55,000	\$ 55,000	\$ 16,518	30%	\$ 55,000
Expenditures	323,243	323,243	40,252	12%	323,243
Net surplus/deficit	(268,243)	(268,243)	\$ (23,734)		(268,243)
Beginning Fund Balance	8,267,770	8,267,770			8,267,770
Ending Fund Balance	\$ 7,999,527	\$ 7,999,527			\$ 7,999,527

### Lighting and Landscape District Fund (Fund 310)

The Lighting and Landscape District Fund accounts for assessments to property owners to maintain median lighting and landscaping within the Pinole Valley Road North and South

areas. Revenue is received in December, April, and June with property tax payments. For the first quarter, no revenue was received as the first installment will be received in December. Expenditures were \$4,491, 5% of the budget.

Landscape and Lighting District Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 63,911	\$ 63,911	\$ -	0%	\$ 63,911
Expenditures	85,175	85,175	4,491	5%	85,175
Net surplus/deficit	(21,264)	(21,264)	\$ (4,491)		(21,264)
Beginning Fund Balance	76,278	76,278			76,278
Ending Fund Balance	\$ 55,014	\$ 55,014			\$ 55,014

## Capital Project Funds

### City Street Improvement Fund (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 funds received from various grants, including the Highway Bridge Program (HBP) grant, Strategic Management Planning Program (STMP) grant, and Transportation Development Act (TDA) grant. Grant revenue is received on a reimbursement basis, after expenditures are incurred. For the first quarter, revenues from partial grant reimbursements were \$43,603, 2% of the budget. Expenditures were \$145,184, 4% of the budget. Actual expenditures are low due to the timing of capital projects.

City Street Improvement Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 2,064,683	\$ 2,064,683	\$ 43,603	2%	\$ 2,064,683
Expenditures	3,687,304	3,687,304	145,184	4%	3,687,304
Net surplus/deficit	(1,622,621)	(1,622,621)	\$ (101,581)		(1,622,621)
Beginning Fund Balance	2,051,278	2,051,278			2,051,278
Ending Fund Balance	\$ 428,657	\$ 428,657			\$ 428,657

### Arterial Streets Rehabilitation Fund (Fund 377)

The Arterial Streets Rehabilitation Fund accounts for an annual \$250,000 transfer from Measure S 2014 for street rehabilitation projects. For the first quarter, there were no expenditures. Actual expenditures are consistent with the timing of capital projects.

Arterial Streets Rehabilitation Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 250,000	\$ 250,000	\$ -	0%	\$ 250,000
Expenditures	895,000	895,000	-	0%	895,000
Net surplus/deficit	(645,000)	(645,000)	\$ -		(645,000)
Beginning Fund Balance	1,003,071	1,003,071			1,003,071
Ending Fund Balance	\$ 358,071	\$ 358,071			\$ 358,071

## Enterprise Funds

### Sewer Enterprise Fund (Fund 500)

The Sewer Enterprise Fund accounts for fees charged to residents and businesses for sewer utilities. Fees are used to operate the Pinole-Hercules Wastewater Treatment Plant, which serves the Pinole and Hercules areas. Hercules remits payment for services to Pinole on a monthly basis. Revenue from charges for services are received with the property tax assessments in December, April, and June. For the first quarter, revenues were \$716,496, 7% of the budget, and included payments from Hercules for July – September and interest earnings. Expenditures were \$3,302,234, 9% of the budget.

Sewer Enterprise Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 10,364,403	\$ 10,364,403	\$ 716,498	7%	\$ 10,364,403
Expenditures	37,771,365	37,771,365	3,302,234	9%	37,771,365
Net surplus/deficit	(27,406,962)	(27,406,962)	\$ (2,585,736)		(27,406,962)
Beginning Fund Balance	21,621,568	21,621,568			21,621,568
Ending Fund Balance	\$ (5,785,394)	\$ (5,785,394)			\$ (5,785,394)

### 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. Revenues are generally received on a quarterly basis. For the first quarter, there were no revenues. Expenditures were \$193,775, 23% of the budget.

Cable Access TV Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
Revenues	\$ 368,533	\$ 368,533	\$ -	0%	\$ 368,533
Expenditures	829,463	829,463	193,775	23%	829,463
Net surplus/deficit	(460,930)	(460,930)	\$ (193,775)		(460,930)
Beginning Fund Balance	2,120	2,120			2,120
Ending Fund Balance	\$ (458,809)	\$ (458,809)			\$ (458,809)

### 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 first quarter, expenditures were \$607,670, 39% of the budget. They were higher than 25% primarily due the encumbrance of funds for the City's online permitting platform. Indirect cost allocations (credits) were \$385,361, 25% of the revised budget.

FY 2024/25 First Quarter Financial Report  
Non-General Funds

Information Technology Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Revised Budget	Projected Year-End
<b>Expenditures</b>	1,572,339	1,572,339	607,670	39%	1,572,339
<b>Indirect Cost Allocations</b>	1,572,533	1,572,533	385,361	25%	1,572,533
<b>Net surplus/deficit</b>	(194)	(194)	222,308		(194)
<b>Beginning Fund Balance</b>	(3,129)	(3,129)			(3,129)
<b>Ending Fund Balance</b>	<b>\$ (3,323)</b>	<b>\$ (3,323)</b>			<b>\$ (3,323)</b>

## Financial Summary by Fund

The First Quarter Financial Summary by Fund (Attachment B) summarizes all City funds' revenues, expenditures, and estimated beginning and ending fund balances. It also includes preliminary year-end financial results.



# First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 9/30/24

	Original Budget	Revised Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>General Fund (including Measure S 2006 and 2014)</b>								
<b>Revenue</b>								
311- Property Taxes	6,168,067	6,168,067	54,977		54,977	(6,113,090)	1%	6,168,067
312- Sales and Use Taxes	4,536,436	4,536,436	605,043		605,043	(3,931,393)	13%	4,536,436
312- Sales and Use Taxes-Meas S 2006	2,581,000	2,581,000	336,345		336,345	(2,244,655)	13%	2,581,000
312- Sales and Use Taxes-Meas S 2014	2,581,000	2,581,000	336,352		336,352	(2,244,648)	13%	2,581,000
313- Utility Users Tax	2,285,000	2,285,000	642,379		642,379	(1,642,621)	28%	2,285,000
314- Franchise Taxes	850,000	850,000	76,424		76,424	(773,576)	9%	850,000
315- Other Taxes	924,599	924,599	57,182		57,182	(867,417)	6%	924,599
Other Tax/Transient Occupancy Tax	460,000	460,000	34,314		34,314	(425,686)	7%	460,000
Other Tax/Business License	464,599	464,599	22,867		22,867	(441,732)	5%	464,599
321- Intergovernmental Taxes	2,402,673	2,402,673	-		-	(2,402,673)	0%	2,402,673
323- State Grants	95,882	95,882	51,360		51,360	(44,522)	54%	95,882
324- Other Grants	47,025	47,025	1,000		1,000	(46,025)	2%	47,025
332- Permits	251,700	251,700	59,381		59,381	(192,319)	24%	251,700
341- Review Fees	25,500	25,500	632		632	(24,868)	2%	25,500
342- Other Fees	65,854	65,854	14,211		14,211	(51,643)	22%	65,854
343- Abatement Fees	47,000	47,000	6,095		6,095	(40,905)	13%	47,000
351- Fines and Forfeiture	15,550	15,550	11,930		11,930	(3,620)	77%	15,550
361- Public Safety Charges	1,774,307	1,774,307	456,948		456,948	(1,317,359)	26%	1,774,307
370- Interest and Investment Income	200,000	200,000	11,060		11,060	(188,940)	6%	200,000
381- Rental Income	81,450	81,450	21,992		21,992	(59,459)	27%	81,450
383- Reimbursements	11,500	11,500	64,532		64,532	53,032	561%	11,500
384- Other Revenue	5,100	5,100	1,719		1,719	(3,381)	34%	5,100
392- Proceeds from Sale of Property	1,000	1,000	1,165		1,165	165	116%	1,000
Revenue Total:	24,950,643	24,950,643	2,810,728	-	2,810,728	(22,139,915)	11%	24,950,643
399- Pension Trust 115 Transfer	2,425,000	2,425,000	-		-	(2,425,000)	0%	2,425,000
399-General Reserve Transfer	843,790	843,790	-		-	(843,790)	0%	843,790
Sources Total:	28,219,433	28,219,433	2,810,728	-	2,810,728	(25,408,705)	10%	28,219,433
<b>Fund: 100- General Fund</b>								
<b>Expenditures</b>								
Division: 110- City Council Total:	202,339	202,339	32,965		32,965	169,374	16%	202,339
Division: 111- City Manager Total:	683,857	683,857	164,160		164,160	519,697	24%	683,857
Division: 112- City Clerk Total:	717,294	717,294	192,528		192,528	524,766	27%	717,294
Division: 113- City Treasurer Total:	10,148	10,148	2,973		2,973	7,175	29%	10,148
Division: 114- City Attorney Total:	297,031	297,031	99,364		99,364	197,667	33%	297,031
City Attorney Services	581,131	581,131	108,595		108,595	472,536	19%	581,131
City Attorney Indirect Cost Allocations	(284,100)	(284,100)	(9,231)		(9,231)	(274,869)	3%	(284,100)
Division: 115- Finance Department Total:	966,217	966,217	251,731		251,731	714,486	26%	966,217
Division: 116- Human Resources Total:	888,867	888,867	241,525		241,525	647,342	27%	888,867
Division: 117- General Government Total:	1,059,644	1,059,644	523,082		523,082	536,562	49%	1,059,644
Total Administrative:	4,825,397	4,825,397	1,508,328	-	1,508,328	3,317,068	31%	4,825,397
Division: 221- Police Operations Total:	6,952,098	6,952,098	2,062,440		2,062,440	4,889,658	30%	6,952,098
Division: 222- Police Support Services Total:	1,582,951	1,582,951	342,116		342,116	1,240,836	22%	1,582,951
Division: 223- Dispatch WBCC Total:	2,548,869	2,548,869	776,271		776,271	1,772,597	30%	2,548,869
Division: 231- Fire Total:	3,582,500	3,582,500	1,066,855		1,066,855	2,515,645	30%	3,582,500
Total Public Safety:	14,666,418	14,666,418	4,247,682	-	4,247,682	10,418,736	29%	14,666,418
Division: 341- Administration/Engineering Total:	622,287	622,287	166,840		166,840	455,448	27%	622,287
Division: 342- Road Maintenance Total:	486,573	486,573	25,772	2,888	28,660	457,913	6%	486,573
Division: 343- Facility Maintenance Total:	929,920	929,920	213,516	39,752	253,268	676,652	27%	929,920
Division: 345- Park Maintenance Total:	356,460	356,460	82,261		82,261	274,199	23%	356,460
Public Works Total:	2,395,240	2,395,240	488,388	42,640	531,029	1,864,212	22%	2,395,240
Division: 461- Planning Total:	17,148	17,148	2,841		2,841	14,307	17%	17,148
Division: 465- Code Enforcement Total:	399,687	399,687	97,359		97,359	302,328	24%	399,687
Division: 466- Economic Development Total:	148,953	148,953	18,468		18,468	130,485	12%	148,953
Community Development Total:	565,788	565,788	118,667		118,667	447,121	21%	565,788
Division: 551- Recreation Administration Total:	3,500	3,500	434		434	3,066	12%	3,500
Division: 560- Library Services Total:	202,430	202,430	-		-	202,430	0%	202,430
Division: 561 Animal Control Services Total:	220,935	220,935	49,804		49,804	171,131	23%	220,935
Community Services Total:	426,865	426,865	50,238	-	50,238	376,627	12%	426,865
Debt Service:	636,107	636,107	636,015		636,015	92	100%	636,107
Operating Transfer Out:	777,800	777,800	-		-	777,800	0%	777,800
Expenditure Total:	24,293,615	24,293,615	7,049,319	42,640	7,091,959	(17,201,656)	29%	24,293,615



# First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 9/30/24

	Original Budget	Revised Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 105 - Measure S -2006</b>								
<b>Expenditures</b>								
Division: 115- Finance Department Total:	2,450	2,450	60		60	2,390	2%	2,450
Division: 221- Police Operations Total:	1,147,981	1,147,981	311,980		311,980	836,001	27%	1,147,981
Division: 231- Fire Total:	1,478,192	1,478,192	193,929		193,929	1,284,263	13%	1,478,192
Division: 342- Road Maintenance Total:	1,750,000	1,750,000	-		-	1,750,000	0%	1,750,000
Division: 343- Facility Maintenance Total:	1,530,000	1,530,000	-		-	1,530,000	0%	1,530,000
<b>Expenditures Total:</b>	<b>5,908,623</b>	<b>5,908,623</b>	<b>505,968</b>	<b>-</b>	<b>505,968</b>	<b>5,402,655</b>	<b>9%</b>	<b>5,908,623</b>
<b>Fund: 106 - Measure S-2014</b>								
<b>Expenditures</b>								
Division: 110- City Council Total:	-	-	-		-	-	0%	-
Division: 115- Finance Department Total:	2,450	2,450	360		360	2,090	15%	2,450
Division: 118- Information Systems Total:	-	-	-		-	-	0%	-
<b>Total Administrative:</b>	<b>2,450</b>	<b>2,450</b>	<b>360</b>	<b>-</b>	<b>360</b>	<b>2,090</b>	<b>15%</b>	<b>2,450</b>
Division: 221- Police Operations Total:	-	-	-		-	-	0%	-
Division: 222- Police Support Services Total:	126,138	126,138	38,465		38,465	87,673	30%	126,138
Division: 231- Fire Total:	1,372,769	1,372,769	235,485		235,485	1,137,284	17%	1,372,769
<b>Total Public Safety:</b>	<b>1,498,907</b>	<b>1,498,907</b>	<b>273,950</b>	<b>-</b>	<b>273,950</b>	<b>1,224,957</b>	<b>18%</b>	<b>1,498,907</b>
Division: 341- Admin/Engineering Total:	229,895	229,895	15,679	33,311	48,991	180,904	21%	229,895
Division: 342- Road Maintenance Total:	854,730	854,730	32,042	20,000	52,042	802,688	6%	854,730
Division: 343- Facility Maintenance Total:	1,898,663	1,898,663	33,399	131,780	165,179	1,733,484	9%	1,898,663
Division: 344- NPDES Storm Drain Total:	1,450,000	1,450,000	4,229	149,575	153,803	1,296,197	11%	1,450,000
Division: 345- Park Maintenance Total:	260,000	260,000	-		-	260,000	0%	260,000
<b>Public Works Total:</b>	<b>4,693,288</b>	<b>4,693,288</b>	<b>85,349</b>	<b>334,665</b>	<b>420,015</b>	<b>4,273,273</b>	<b>9%</b>	<b>4,693,288</b>
Division: 466- Economic Development Total:	20,000	20,000	5,000		5,000	15,000	25%	20,000
<b>Community Development Total:</b>	<b>20,000</b>	<b>20,000</b>	<b>5,000</b>	<b>-</b>	<b>5,000</b>	<b>15,000</b>	<b>25%</b>	<b>20,000</b>
Division: 552- Senior Center Total:	-	-	-		-	-	0%	-
Division: 553- Tiny Tots Total:	15,300	15,300	-		-	15,300	0%	15,300
Division: 554- Youth Center Total:	-	-	-		-	-	0%	-
<b>Community Services Total:</b>	<b>15,300</b>	<b>15,300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,300</b>	<b>0%</b>	<b>15,300</b>
<b>Sub-Total:</b>	<b>6,229,945</b>	<b>6,229,945</b>	<b>364,659</b>	<b>334,665</b>	<b>699,325</b>	<b>5,530,620</b>	<b>11%</b>	<b>6,229,945</b>
Operating Transfer Out:	783,500	783,500	-		-	783,500	0%	783,500
<b>Expenditure Total:</b>	<b>7,013,445</b>	<b>7,013,445</b>	<b>364,659</b>	<b>334,665</b>	<b>699,325</b>	<b>6,314,120</b>	<b>10%</b>	<b>7,013,445</b>
<b>General Fund and Measure S Expenditure Total:</b>	<b>37,215,683</b>	<b>37,215,683</b>	<b>7,919,947</b>	<b>377,306</b>	<b>8,297,252</b>	<b>28,918,431</b>	<b>22%</b>	<b>37,215,683</b>
<b>General Fund and Measure S Net Results:</b>	<b>(8,996,250)</b>	<b>(8,996,250)</b>	<b>(5,109,219)</b>	<b>(377,306)</b>	<b>(5,486,525)</b>	<b>(3,509,725)</b>	<b>61%</b>	<b>(8,996,250)</b>
<b>Fund Balance July 1, 2024</b>	<b>7,978,667</b>	<b>7,978,667</b>	<b>7,978,667</b>					<b>7,978,667</b>
<b>Estimated Fund Balance June 30, 2025</b>	<b>(1,017,583)</b>	<b>(1,017,583)</b>	<b>2,869,448</b>					<b>(1,017,583)</b>
<b>Fund: 150 - General Reserve</b>								
370- Interest and Investment Income	309,000	309,000	173,732		173,732	(135,268)	56%	309,000
<b>Revenue Total:</b>	<b>309,000</b>	<b>309,000</b>	<b>173,732</b>	<b>-</b>	<b>173,732</b>	<b>(135,268)</b>	<b>56%</b>	<b>309,000</b>
499- Transfer Out Total:	843,790	843,790	-		-	(843,790)	0%	843,790
<b>General Reserve Net Results:</b>	<b>(534,790)</b>	<b>(534,790)</b>	<b>173,732</b>		<b>173,732</b>	<b>708,522</b>	<b>-32%</b>	<b>(534,790)</b>
<b>Fund Balance July 1, 2024</b>	<b>10,266,058</b>	<b>10,266,058</b>	<b>10,266,058</b>					<b>10,266,058</b>
<b>Estimated Fund Balance June 30, 2025</b>	<b>9,731,268</b>	<b>9,731,268</b>	<b>10,439,791</b>					<b>9,731,268</b>



# First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 9/30/24

	Original Budget	Revised Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 160 - Equipment Reserve</b>								
392- Sale of Property	-	-	-	-	-	-	0%	-
<b>Revenue Total:</b>	-	-	-	-	-	-	0%	-
399- Transfers In Total:	150,000	150,000	-	-	-	(150,000)	0%	150,000
<b>Sources Total:</b>	150,000	150,000	-	-	-	(150,000)	0%	150,000
<b>Expenditures</b>								
Division: 341- Admin and Engineering Total:	-	-	(348)	-	(348)	348	0%	-
Division: 342- Road Maintenance Total:	120,000	120,000	-	110,873	110,873	9,127	92%	120,000
Division: 345- Park Maintenance Total:	80,000	80,000	-	-	-	80,000	0%	80,000
Division: 461- Planning Total:	5,000	5,000	-	-	-	5,000	0%	5,000
<b>Expenditures Total:</b>	205,000	205,000	(348)	110,873	110,525	94,475	54%	205,000
<b>Equipment Reserve Net Results:</b>	(55,000)	(55,000)	348	(110,873)	(110,525)	(55,525)	201%	(55,000)
<b>Fund Balance July 1, 2024</b>	378,780	378,780	378,780					378,780
<b>Estimated Fund Balance June 30, 2025</b>	323,780	323,780	379,128					323,780
<b>Fund: 200 - Gas Tax Fund</b>								
321- Intergovernmental Taxes	1,033,764	1,033,764	238,212	-	238,212	(795,552)	23%	1,033,764
370- Interest and Investment Income	5,000	5,000	6,847	-	6,847	1,847	137%	5,000
383- Reimbursements	7,636	7,636	-	-	-	(7,636)	0%	7,636
<b>Revenue Total:</b>	1,046,400	1,046,400	245,058	-	245,058	801,342	23%	1,046,400
<b>Expenditures</b>								
Division: 341- Admin and Engineering Total:	-	-	-	-	-	-	0%	-
Division: 342- Road Maintenance Total:	2,203,189	2,203,189	84,808	5,039	89,847	2,113,342	4%	2,203,189
<b>Expenditures Total:</b>	2,203,189	2,203,189	84,808	5,039	89,847	2,113,342	4%	2,203,189
<b>Gas Tax Fund Net Results:</b>	(1,156,789)	(1,156,789)	160,250	(5,039)	155,212	1,312,001	-13%	(1,156,789)
<b>Fund Balance July 1, 2024</b>	1,589,060	1,589,060	1,589,060					1,589,060
<b>Estimated Fund Balance June 30, 2025</b>	432,271	432,271	1,749,310					432,271
<b>Fund: 201 - Restricted Real Estate Maintenance Fund</b>								
342- Other Fees	3,175	3,175	-	-	-	(3,175)	0%	3,175
381- Rental Income	36,816	36,816	-	-	-	(36,816)	0%	36,816
384- Other Revenue	-	-	-	-	-	-	0%	-
<b>Revenue Total:</b>	39,991	39,991	-	-	-	39,991	0%	39,991
<b>Expenditures</b>								
Division: 343- Facility Maintenance Total:	26,000	26,000	3,307	-	3,307	22,693	13%	26,000
<b>Expenditures Total:</b>	26,000	26,000	3,307	-	3,307	22,693	13%	26,000
<b>Restricted Real Estate Maint Fund Net Results:</b>	13,991	13,991	(3,307)	-	(3,307)	(17,298)	-24%	13,991
<b>Fund Balance July 1, 2024</b>	133,438	133,438	133,438					133,438
<b>Estimated Fund Balance June 30, 2025</b>	147,429	147,429	130,131					147,429
<b>Fund: 203 - Public Safety Augmentation Fund</b>								
321- Intergovernmental Taxes	239,855	239,855	35,674	-	35,674	(204,181)	15%	239,855
370- Interest and Investment Income	10,000	10,000	1,352	-	1,352	(8,648)	14%	10,000
<b>Revenue Total:</b>	249,855	249,855	37,026	-	37,026	(212,829)	15%	249,855
<b>Expenditures</b>								
Division: 221- Police Operations Total:	546,413	546,413	158,808	-	158,808	387,605	29%	546,413
<b>Expenditures Total:</b>	546,413	546,413	158,808	-	158,808	387,605	29%	546,413
<b>Public Safety Augmentation Fund Net Results:</b>	(296,558)	(296,558)	(121,781)	-	(121,781)	174,777	41%	(296,558)
<b>Fund Balance July 1, 2024</b>	359,962	359,962	359,962					359,962
<b>Estimated Fund Balance June 30, 2025</b>	63,404	63,404	238,181					63,404



# First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 9/30/24

	Original Budget	Revised Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 205 - Traffic Safety Fund</b>								
351- Fines and Forfeitures	45,000	45,000	4,328		4,328	(40,672)	10%	45,000
370- Interest and Investment Income	1,500	1,500	1,354		1,354	(146)	90%	1,500
384- Other Revenue	-	-	-		-	-	0%	-
Revenue Total:	46,500	46,500	5,682	-	5,682	(40,818)	12%	46,500
<b>Expenditures</b>								
Division: 227- Police Grants Total:	21,845	21,845	2,328		2,328	19,517	11%	21,845
Division: 342- Road Maintenance Total:	35,000	35,000	-		-	35,000	0%	35,000
Expenditures Total:	56,845	56,845	2,328	-	2,328	54,517	4%	56,845
Traffic Safety Fund Net Results:	(10,345)	(10,345)	3,354		3,354	13,699	-32%	(10,345)
<b>Fund Balance July 1, 2024</b>								
	290,591	290,591	290,591					290,591
Estimated Fund Balance June 30, 2025	280,246	280,246	293,945					280,246
<b>Fund: 206 - Supplemental Law Enforcement Svc Fund</b>								
323- State Grants	165,000	165,000	9,228		9,228	(155,772)	6%	165,000
370- Interest and Investment Income	10,000	10,000	1,344		1,344	(8,656)	13%	10,000
Revenue Total:	175,000	175,000	10,573	-	10,573	(164,427)	6%	175,000
<b>Expenditures</b>								
Division: 227- Police Grants Total:	294,962	294,962	52,355	15,794	68,149	226,813	23%	294,962
Expenditures Total:	294,962	294,962	52,355	15,794	68,149	226,813	23%	294,962
Sup Law Enforce Svc Fund Net Results:	(119,962)	(119,962)	(41,782)	(15,794)	(57,576)	62,386	48%	(119,962)
<b>Fund Balance July 1, 2024</b>								
	303,559	303,559	303,559					303,559
Estimated Fund Balance June 30, 2025	183,597	183,597	261,776					183,597
<b>Fund: 207 - NPDES Storm Water Fund</b>								
321- Intergovernmental Taxes	253,272	253,272	-		-	(253,272)	0%	253,272
332- Licenses and Permits	-	-	-		-	-	0%	-
370- Interest and Investment Income	-	-	147		147	147	0%	-
399- Operating Transfer In	-	-	-		-	-	0%	-
Revenue Total:	253,272	253,272	147	-	147	(253,125)	0%	253,272
<b>Expenditures</b>								
Division: 342- Road Maintenance Total:	7,974	7,974	1,906		1,906	6,068	24%	7,974
Division: 344- NPDES Storm Drain Total:	371,855	371,855	83,082		83,082	288,773	22%	371,855
Expenditures Total:	379,829	379,829	84,989	-	84,989	294,840	22%	379,829
NPDES Storm Water Fund Net Results:	(126,557)	(126,557)	(84,841)		(84,841)	41,716	67%	(126,557)
<b>Fund Balance July 1, 2024</b>								
	(123,627)	(123,627)	(123,627)					(123,627)
Estimated Fund Balance June 30, 2025	(250,184)	(250,184)	(208,468)					(250,184)



# First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 9/30/24

	Original Budget	Revised Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 209 - Recreation Fund</b>								
Division: 551- Recreation Administration	109,246	109,246	4,982		4,982	(104,264)	5%	109,246
Division: 552- Senior Center	196,300	196,300	52,246		52,246	(144,054)	27%	196,300
Division: 553- Tiny Tots	112,010	112,010	20,938		20,938	(91,072)	19%	112,010
Division: 554- Youth Center	7,800	7,800	15,633		15,633	7,833	200%	7,800
Division: 555- Day Camp	-	-	-		-	-	-	-
Division: 557- Swim Center	79,000	79,000	46,925		46,925	(32,075)	59%	79,000
Division: 558- Memorial Hall	-	-	-		-	-	0%	-
Division: 559- Tennis	-	-	-		-	-	0%	-
Revenue Total:	504,356	504,356	140,724	-	140,724	(363,632)	28%	504,356
Operating Transfers In:	751,300	751,300	-		-	(751,300)	0%	751,300
Sources Total	1,255,656	1,255,656	140,724	-	140,724	(1,114,932)	11%	1,255,656
<b>Expenditures</b>								
Division: 117- General Government Total:	7,500	7,500	1,658		1,658	5,842	0%	1,658
Division: 551- Recreation Administration Total:	887,733	887,733	251,270		251,270	636,463	28%	887,733
Division: 552- Senior Center Total:	663,944	663,944	126,593		126,593	537,352	19%	663,944
Division: 553- Tiny Tots Total:	257,431	257,431	62,683		62,683	194,748	24%	257,431
Division: 554- Youth Center Total:	358,107	358,107	80,677		80,677	277,430	23%	358,107
Division: 555- Day Camp Total:	-	-	-		-	-	0%	-
Division: 557- Swim Center Total:	205,540	205,540	39,866		39,866	165,674	19%	205,540
Division: 558- Memorial Hall Total:	-	-	500		500	(500)	0%	-
Division: 559- Tennis Total:	-	-	-		-	-	0%	-
Expenditures Total:	2,380,256	2,380,256	563,246	-	563,246	1,817,009	24%	2,374,413
Recreation Fund Net Results:	(1,124,600)	(1,124,600)	(422,523)	-	(422,523)	702,077	38%	(1,118,758)
<b>Fund Balance July 1, 2024</b>								
	(13,804)	(13,804)	(13,804)					(13,804)
Estimated Fund Balance June 30, 2025	(1,138,404)	(1,138,404)	(436,326)					(1,132,562)
<b>Fund: 212 - Building &amp; Planning</b>								
323- State Grants	40,000	40,000	-		-	(40,000)	0%	40,000
332- Permits	476,916	476,916	144,696		144,696	(332,220)	30%	476,916
341- Review Fees	403,275	403,275	90,840		90,840	(312,435)	23%	403,275
342- Other Fees	433,117	433,117	60,219		60,219	(372,897)	14%	433,117
343- Abatement Fees	-	-	-		-	-	0%	-
344- Impact Fees	29,218	29,218	-		-	(29,218)	0%	29,218
351- Fines and Forfeiture	20,000	20,000	14,431		14,431	(5,569)	72%	20,000
370- Interest and Investment Income	7,000	7,000	-		-	(7,000)	0%	7,000
383- Reimbursements	-	-	-		-	-	0%	-
384- Other Revenue	6,000	6,000	-		-	(6,000)	0%	6,000
Revenue Total:	1,415,526	1,415,526	310,186	-	310,186	(1,105,340)	22%	1,415,526
Operating Transfers In:	67,000	67,000	-		-	(67,000)	0%	67,000
Sources Total	1,482,526	1,482,526	310,186	-	310,186	(1,172,340)	21%	1,482,526
<b>Expenditures</b>								
Division: 461- Planning Total:	683,669	683,669	169,236	50,000	219,236	464,433	32%	683,669
Division: 462- Building Inspection Total:	1,355,889	1,355,889	290,513	50,000	340,513	1,015,376	25%	1,355,889
Expenditures Total:	2,039,558	2,039,558	459,749	100,000	559,749	1,479,809	27%	2,039,558
Building & Planning Net Results:	(557,032)	(557,032)	(149,563)	(100,000)	(249,563)	307,469	45%	(557,032)
<b>Fund Balance July 1, 2024</b>								
	(2,226,679)	(2,226,679)	115,802					(2,226,679)
Estimated Fund Balance June 30, 2025	(2,783,711)	(2,783,711)	(33,762)					(2,783,711)
<b>Fund: 213 - Refuse Management Fund</b>								
323- State Grants	60,060	60,060	15,543		15,543	(44,517)	26%	60,060
370- Interest and Investment Income	6,000	6,000	90		90	(5,910)	2%	6,000
Revenue Total:	66,060	66,060	15,633	-	15,633	(50,427)	24%	66,060
<b>Expenditures</b>								
Division: 346- Waste Reduction Total:	187,102	187,102	36,650		36,650	150,452	20%	187,102
Expenditures Total:	187,102	187,102	36,650	-	36,650	150,452	20%	187,102
Refuse Management Fund Net Results:	(121,042)	(121,042)	(21,017)		(21,017)	100,025	17%	(121,042)
<b>Fund Balance July 1, 2024</b>								
	31,420	31,420	31,420					31,420
Estimated Fund Balance June 30, 2025	(89,622)	(89,622)	10,403					(89,622)



# First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 9/30/24

	Original Budget	Revised Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 214 - Solid Waste Fund</b>								
323- State Grants	-	-	-	-	-	-	0%	-
370- Interest and Investment Income	8,000	8,000	13,497	-	13,497	5,497	169%	8,000
383- Reimbursements	360,000	360,000	-	-	-	(360,000)	0%	360,000
Revenue Total:	368,000	368,000	13,497	-	13,497	(354,503)	4%	368,000
<b>Expenditures</b>								
Division: 342- Road Maintenance Total:	173,666	173,666	33,010	-	33,010	140,656	19%	173,666
Division: 345- Park Maintenance Total:	-	-	-	-	-	-	0%	-
Expenditures Total:	173,666	173,666	33,010	-	33,010	140,656	19%	173,666
Solid Waste Fund Net Results:	194,334	194,334	(19,513)	-	(19,513)	(213,847)	-10%	194,334
Fund Balance July 1, 2024	2,915,815	2,915,815	2,915,815	-	-	-	-	2,915,815
Estimated Fund Balance June 30, 2025	3,110,149	3,110,149	2,896,301	-	-	-	-	3,110,149
<b>Fund: 215 - Measure C and J Fund</b>								
322- Fed Grant/Misc	-	-	115,802	-	115,802	115,802	0%	-
323- State Grant/Misc	722,619	722,619	-	-	-	(722,619)	0%	722,619
324- Other Grants	421,638	421,638	-	-	-	(421,638)	0%	421,638
370- Interest and Investment Income	8,000	8,000	9,972	-	9,972	1,972	125%	8,000
Revenue Total:	1,152,257	1,152,257	125,774	-	125,774	(1,026,483)	11%	1,152,257
<b>Expenditures</b>								
Division: 117- General Government Total:	-	-	-	-	-	-	0%	-
Division: 341- Administration/Engineering Total:	201,919	201,919	29,163	-	29,163	172,756	14%	201,919
Division: 342- Road Maintenance Total:	1,501,207	1,501,207	7,549	81,722	89,271	1,411,936	6%	1,501,207
Division: 343- Facility Maintenance Total:	2,000	2,000	-	-	-	2,000	0%	2,000
Expenditures Total:	1,705,126	1,705,126	36,712	81,722	118,434	1,586,692	7%	1,705,126
Measure C and J Fund Net Results:	(552,869)	(552,869)	89,062	(81,722)	7,340	560,209	-1%	(552,869)
Fund Balance July 1, 2024	2,357,194	2,357,194	2,357,194	-	-	-	-	2,357,194
Estimated Fund Balance June 30, 2025	1,804,325	1,804,325	2,446,256	-	-	-	-	1,804,325
<b>Fund: 216 - Rate Stabilization Fund</b>								
370- Interest and Investment Income	-	-	1,013	-	1,013	1,013	0%	-
383- Reimbursements	-	-	-	-	-	-	0%	-
Revenue Total:	-	-	1,013	-	1,013	1,013	0%	-
Expenditures Total:	-	-	-	-	-	-	0%	-
Rate Stabilization Fund Net Results:	-	-	1,013	-	1,013	1,013	0%	-
Fund Balance July 1, 2024	216,046	216,046	216,046	-	-	-	-	216,046
Estimated Fund Balance June 30, 2025	216,046	216,046	217,059	-	-	-	-	216,046
<b>Fund: 225 - Asset Seizure-Adjudicated Fund</b>								
351- Fines and Forfeiture	-	-	151	-	151	151	0%	-
370- Interest and Investment Income	-	-	93	-	93	93	0%	-
Revenue Total:	-	-	244	-	244	244	0%	-
<b>Expenditures</b>								
Division: 221- Police Operations Total:	20,544	20,544	-	-	-	20,544	0%	20,544
Expenditures Total:	20,544	20,544	-	-	-	20,544	0%	20,544
Asset Seizure-Adjudicated Fund Net Results:	(20,544)	(20,544)	244	-	244	20,788	-1%	(20,544)
Fund Balance July 1, 2024	18,835	18,835	18,835	-	-	-	-	18,835
Estimated Fund Balance June 30, 2025	(1,709)	(1,709)	19,079	-	-	-	-	(1,709)
<b>Fund: 226 - CASp Certification and Training Fund</b>								
342- Other Fees	-	-	680	-	680	680	0%	-
Revenue Total:	-	-	680	-	680	680	0%	-
Expenditures Total:	-	-	-	-	-	-	0%	-
CASp Certification and Training Fund Net Results:	-	-	680	-	680	680	0%	-
Fund Balance July 1, 2024	49,439	49,439	49,439	-	-	-	-	49,439
Estimated Fund Balance June 30, 2025	49,439	49,439	50,119	-	-	-	-	49,439



# First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 9/30/24

	Original Budget	Revised Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 275 - Parkland Dedication Fund</b>								
370- Interest and Investment Income	-	-	-	-	-	-	0%	-
399- Operating transfers in	-	-	1	-	1	1	0%	-
Revenue Total:	-	-	1	-	1	1	0%	-
Expenditures Total:	-	-	-	-	-	-	0%	-
Parkland Dedication Fund Net Results:	-	-	1	-	1	1	0%	-
Fund Balance July 1, 2024	116	116	116					116
Estimated Fund Balance June 30, 2025	116	116	116					116
<b>Fund: 276 - Growth Impact Fund</b>								
344- Impact Fees	1,039,594	1,039,594	-	-	-	(1,039,594)	0%	1,039,594
370- Interest and Investment Income	-	-	16,426	-	16,426	16,426	0%	-
Revenue Total:	1,039,594	1,039,594	16,426	-	16,426	(1,023,169)	2%	1,039,594
<b>Expenditures</b>								
Division: 343- Facility Maintenance Total:	700,000	700,000	-	-	-	700,000	0%	700,000
Division: 344- NPDES Storm Drain Total:	58,000	58,000	-	-	-	58,000	0%	58,000
Division: 345- Park Maintenance Total:	265,000	265,000	-	-	-	265,000	0%	265,000
Division: 642- Sewer Collections Total:	600,000	600,000	-	-	-	600,000	0%	600,000
Expenditures Total:	1,623,000	1,623,000	-	-	-	1,623,000	0%	1,623,000
Growth Impact Fund Net Results:	(583,406)	(583,406)	16,426	-	16,426	599,831	-3%	(583,406)
Fund Balance July 1, 2024	3,503,560	3,503,560	3,503,560					3,503,560
Estimated Fund Balance June 30, 2025	2,920,155	2,920,155	3,519,986					2,920,155
<b>Fund: 277 - Development Services</b>								
Revenue Total:	-	-	331	-	331	331	0%	331
Expenditures Total:	-	-	-	-	-	-	0%	-
Development Services Net Results:	-	-	331	-	331	331	0%	331
Fund Balance July 1, 2024	3,981	3,981	3,981					3,981
Estimated Fund Balance June 30, 2025	3,981	3,981	4,312					3,981
<b>Fund: 285 - Housing Land Held for Resale</b>								
370- Interest and Investment Income	50,000	50,000	16,518	-	16,518	(33,482)	33%	50,000
383- Reimbursements	-	-	-	-	-	-	0	-
384- Other Revenue	-	-	-	-	-	-	0%	-
392- Sale of Property	-	-	-	-	-	-	0%	-
393- Loan/Bond Proceeds	5,000	5,000	-	-	-	(5,000)	0%	5,000
Revenue Total:	55,000	55,000	16,518	-	16,518	(38,482)	30%	55,000
<b>Expenditures</b>								
Division: 461- Planning Total:	47,376	47,376	13,816	-	13,816	33,560	29%	47,376
Division: 464- Housing Administration Total:	275,867	275,867	26,436	-	26,436	249,431	10%	275,867
Expenditures Total:	323,243	323,243	40,252	-	40,252	282,991	12%	323,243
Housing Land Held for Resale Net Results:	(268,243)	(268,243)	(23,734)	-	(23,734)	244,509	9%	(268,243)
Fund Balance July 1, 2024	8,267,770	8,267,770	8,267,770					8,267,770
Estimated Fund Balance June 30, 2025	7,999,527	7,999,527	8,244,036					7,999,527
<b>Fund: 310 - Lighting &amp; Landscape Districts</b>								
321- Intergovernmental Taxes	56,411	56,411	-	-	-	(56,411)	0%	56,411
383- Reimbursements	7,500	7,500	-	-	-	(7,500)	0%	7,500
Revenue Total:	63,911	63,911	-	-	-	(63,911)	0%	63,911
<b>Expenditures</b>								
Division: 347- Landscape & Lighting PVR North Tot:	39,795	39,795	2,368	-	2,368	37,427	6%	39,795
Division: 348- Landscape & Lighting PVR South Tot:	45,380	45,380	2,123	-	2,123	43,257	5%	45,380
Expenditures Total:	85,175	85,175	4,491	-	4,491	80,684	5%	85,175
Lighting & Landscape Districts Net Results:	(21,264)	(21,264)	(4,491)	-	(4,491)	16,773	21%	(21,264)
Fund Balance July 1, 2024	76,278	76,278	76,278					76,278
Estimated Fund Balance June 30, 2025	55,014	55,014	71,787					55,014



# First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 9/30/24

	Original Budget	Revised Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 317 - Pinole Valley Caretaker Fund</b>								
381- Rental Income	15,000	15,000	-	-	-	(15,000)	0%	15,000
Revenue Total:	15,000	15,000	-	-	-	(15,000)	0%	15,000
<b>Expenditures</b>								
Division: 345- Park Maintenance Total:	14,942	14,942	-	-	-	14,942	0%	14,942
Expenditures Total:	14,942	14,942	-	-	-	14,942	0%	14,942
Pinole Valley Caretaker Fund Net Results:	58	58	-	-	-	(58)	0%	58
Fund Balance July 1, 2024	(983)	(983)	(983)					(983)
Estimated Fund Balance June 30, 2025	(925)	(925)	(983)					(925)
<b>Fund: 324 - Public Facilities Fund</b>								
<b>Expenditures</b>								
Division: 343- Facility Maintenance Total:	60,000	60,000	-	-	-	60,000	0%	60,000
Division: 345- Park Maintenance Total:	10,000	10,000	-	-	-	10,000	0%	10,000
Expenditures Total:	70,000	70,000	-	-	-	70,000	0%	70,000
Public Facilities Fund Net Results:	(70,000)	(70,000)	-	-	-	70,000	0%	(70,000)
Fund Balance July 1, 2024	541,649	541,649	541,649					541,649
Estimated Fund Balance June 30, 2025	471,649	471,649	541,649					471,649
<b>Fund: 325 - City Street Improvements</b>								
322- Federal Grants	41,394	41,394	18,055	-	18,055	(23,339)	44%	41,394
323- State Grants	-	-	-	-	-	-	0%	-
324- Other Grants	1,773,289	1,773,289	25,417	-	25,417	(1,747,872)	1%	1,773,289
332- Permits	-	-	131	-	131	131	0%	-
383- Reimbursements	-	-	-	-	-	-	0%	-
Revenue Total:	1,814,683	1,814,683	43,603	-	43,603	(1,771,080)	2%	1,814,683
Operating transfers in Total:	250,000	250,000	-	-	-	(250,000)	0%	250,000
Sources Total:	2,064,683	2,064,683	43,603	-	43,603	(2,021,080)	2%	2,064,683
<b>Expenditures</b>								
Division: 342- Road Maintenance Total:	3,687,304	3,687,304	9,773	135,411	145,184	3,542,120	4%	3,687,304
Expenditures Total:	3,687,304	3,687,304	9,773	135,411	145,184	3,542,120	4%	3,687,304
City Street Improvements Net Results:	(1,622,621)	(1,622,621)	33,830	(135,411)	(101,581)	1,521,040	6%	(1,622,621)
Fund Balance July 1, 2024	2,051,278	2,051,278	2,051,278					2,051,278
Estimated Fund Balance June 30, 2025	428,657	428,657	2,085,109					428,657
<b>Fund: 327 - Park Grants (Measure WW)</b>								
323- State Grant	-	-	-	-	-	-	0%	-
370- Interest and Investment Income	-	-	23	-	23	23	0%	-
Revenue Total:	-	-	23	-	23	23	0%	-
<b>Expenditures</b>								
Division: 345- Park Maintenance Total:	-	-	-	-	-	-	0%	-
Expenditures Total:	-	-	-	-	-	-	0%	-
Park Grants (Measure WW) Net Results:	-	-	23	-	23	23	0%	-
Fund Balance July 1, 2024	3,623	3,623	3,623					3,623
Estimated Fund Balance June 30, 2025	3,623	3,623	3,646					3,623
<b>Fund: 377 - Arterial Streets Rehabilitation Fund</b>								
322- Federal Grants	-	-	-	-	-	-	0%	-
Revenue Total:	-	-	-	-	-	-	0%	-
Operating transfers in Total:	250,000	250,000	-	-	-	(250,000)	0%	250,000
Sources Total:	250,000	250,000	-	-	-	(250,000)	0%	250,000
<b>Expenditures</b>								
Division: 342- Road Maintenance Total:	895,000	895,000	-	618	618	894,382	0%	895,000
Expenditures Total:	895,000	895,000	-	618	618	894,382	0%	895,000
Arterial Streets Rehabilitation Fund Net Results:	(645,000)	(645,000)	-	(618)	(618)	644,382	0%	(645,000)
Fund Balance July 1, 2024	1,003,071	1,003,071	1,003,071					1,003,071
Estimated Fund Balance June 30, 2025	358,071	358,071	1,003,071					358,071



# First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 9/30/24

	Original Budget	Revised Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 500 - Sewer Enterprise Fund</b>								
363- Sewer Enterprise Charges	10,164,403	10,164,403	614,119		614,119	(9,550,284)	6%	10,164,403
370- Interest and Investment Income	200,000	200,000	85,838		85,838	(114,162)	43%	200,000
383- Reimbursements	-	-	16,541		16,541	16,541	0%	-
384- Other Revenue	-	-	-		-	-	0%	-
392- Proceeds from Sale of Property	-	-	-		-	-	0%	-
Revenue Total:	10,364,403	10,364,403	716,498	-	716,498	(9,647,905)	7%	10,364,403
<b>Expenditures</b>								
Division: 117- General Government Total:	-	-	3,681		3,681	(3,681)	0%	-
Division: 641- Sewer Treatment Plant/Shared Total	11,911,529	11,911,529	1,204,355	15,600	1,219,955	10,691,574	10%	11,911,529
Division: 642- Sewer Collections Total:	24,163,267	24,163,267	267,962	1,365,549	1,633,511	22,529,756	7%	24,163,267
Division: 643- Sewer Projects/Shared Total:	85,000	85,000	-		-	85,000	0%	85,000
Division: 644- WPCP Equipment/Debt Service Total	1,611,568	1,611,568	445,087		445,087	1,166,481	28%	1,611,568
Expenditures Total:	37,771,365	37,771,365	1,921,086	1,381,149	3,302,234	34,469,130	9%	37,771,365
Sewer Enterprise Fund Net Results:	(27,406,962)	(27,406,962)	(1,204,587)	(1,381,149)	(2,585,736)	24,821,226	9%	(27,406,962)
<b>Fund Balance July 1, 2024</b>								
	21,621,568	21,621,568	21,621,568					21,621,568
Estimated Fund Balance June 30, 2025	(5,785,394)	(5,785,394)	20,416,980					(5,785,394)
<b>Fund: 503 - Plant Expansion Fund</b>								
370- Interest and Investment Income	-	-	-		-	-	0%	-
383- Reimbursements	-	-	-		-	-	0%	-
Revenue Total:	-	-	-	-	-	-	0%	-
<b>Expenditures</b>								
Division: 643- Sewer Projects/Shared Total:	-	-	-		-	-	0%	-
Expenditures Total:	-	-	-	-	-	-	0%	-
Plant Expansion Fund Net Results:	-	-	-	-	-	-	0%	-
<b>Fund Balance July 1, 2024</b>								
	390,703	390,703	390,703					390,703
Estimated Fund Balance June 30, 2025	390,703	390,703	390,703					390,703
<b>Fund: 505 - Cable Access TV</b>								
314- Franchise Taxes	26,486	26,486	-		-	(26,486)	0%	26,486
365- Cable TV Charges	179,047	179,047	-		-	(179,047)	0%	179,047
370- Interest and Investment Income	-	-	-		-	-	0%	-
384- Other Revenue	3,000	3,000	-		-	(3,000)	0%	3,000
Revenue Total:	208,533	208,533	-	-	-	(208,533)	0%	208,533
Operating transfers in Total:	160,000	160,000	-		-	(160,000)	0%	160,000
Sources Total:	368,533	368,533	-	-	-	(368,533)	0%	368,533
<b>Expenditures</b>								
Division: 119- Cable Access TV Total:	829,463	829,463	193,775		193,775	635,688	23%	829,463
Expenditures Total:	829,463	829,463	193,775	-	193,775	635,688	23%	829,463
Cable Access TV Net Results:	(460,930)	(460,930)	(193,775)	-	(193,775)	267,155	42%	(460,930)
<b>Fund Balance July 1, 2024</b>								
	2,120	2,120	2,120					2,120
Estimated Fund Balance June 30, 2025	(458,809)	(458,809)	(191,654)					(458,809)
<b>Fund: 525 - Information Systems</b>								
399- Operating Transfers In	-	-	-		-	-	0%	-
Sources Total:	-	-	579,184	-	579,184	579,184	0%	-
<b>Expenditures</b>								
Division: 118- Information Systems Total:	1,572,339	1,572,339	385,361	222,308	607,670	964,669	39%	1,572,339
Expenditures Total:	1,572,339	1,572,339	385,361	222,308	607,670	(964,669)	39%	1,572,339
Indirect cost allocations Total:	1,572,533	1,572,533	385,361	222,308	607,670	(964,863)	39%	1,572,533
Information Systems Net Results:	(194)	(194)	-	-	1,215,339	1,215,533	-626528%	(194)
<b>Fund Balance July 1, 2024</b>								
	(3,129)	(3,129)	(3,129)					(3,129)
Estimated Fund Balance June 30, 2025	(3,323)	(3,323)	(3,129)					(3,323)
<b>Fund: 700 - Pension Fund</b>								
370- Interest and Investment Income	700,000	700,000	775,048		775,048	75,048	111%	700,000
Revenue Total:	700,000	700,000	775,048	-	775,048	75,048	111%	700,000
<b>Expenditures</b>								
Division: 115- Finance Total:	50,000	50,000	18,118		18,118	31,882	36%	50,000
Transfers Out Total:	2,425,000	2,425,000	-		-	2,425,000	0%	2,425,000
Expenditures Total:	2,475,000	2,475,000	18,118		18,118	(2,456,882)	1%	2,475,000
Pension Fund Net Results:	(1,775,000)	(1,775,000)	756,930		756,930	2,531,930	-43%	(1,775,000)
<b>Fund Balance July 1, 2024</b>								
	13,585,182	13,585,182	13,585,182					13,585,182
Estimated Fund Balance June 30, 2025	11,810,182	11,810,182	14,342,111					11,810,182