



CITY COUNCIL REPORT

12.A.

DATE: MARCH 4, 2025
TO: MAYOR AND COUNCIL MEMBERS
FROM: Markisha Guillory, Finance Director, 510-724-9823, MGuillory@pinole.gov
SUBJECT: FY 2024/25 MID-YEAR BUDGET REVIEW (SECOND QUARTER FINANCIAL REPORT)

RECOMMENDATION

Staff recommends that the City Council receive the Fiscal Year (FY) 2024/25 Second 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 Second Quarter Financial Report (Attachments A and B) covers financial activity through the second quarter of FY 2024/25, ending December 31, 2024. It provides preliminary year-end results.

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.

An important part of managing the City's budget performance is through the mid-year budget review which includes a projection through the end of the fiscal year. The mid-year budget, excluding any one-time adjustments, serves as the baseline budget for the subsequent fiscal year and for the long-term financial forecast. The mid-year budget review involves a detailed analysis of budget-to-actuals from July 1 to December 31 and helps us determine if adjustments to anticipated revenue and planned expenditures are necessary. At the mid-point

of the fiscal year most revenues and expenditures are expected to be at 50% of budget, although this may vary based on the timing of certain receipts and spending trends.

Overall, revenues and expenditures are mostly on target with budgeted amounts as expected at this point in the fiscal year. However, staff is recommending several revenue and expenditure adjustments to better align some areas of the budget with current projections and operating needs. The Second Quarter (Mid-Year) Financial Report (Attachment A) outlines this information.

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).

FISCAL IMPACT

The fiscal impact of the proposed budget adjustments is as follows:

	Total Proposed Adjustments (Increase/(Decrease))
General Fund (Fund 100)	
Revenues	\$ (93,319)
Expenditures	(261,840)
Measure S 2006 Fund (Fund 105)	
Revenues	(31,000)
Measure S 2014 Fund (Fund 106)	
Revenues	(31,000)
Expenditures	150,000
Measure I 2024 Fund (Fund 107)	
Revenues	600,000
Equipment Reserve Fund (Fund 160)	
Expenditures	92,891
Recreation Fund (Fund 209)	
Revenues	177,050
Expenditures	231,050
Building and Planning Fund (Fund 212)	
Revenues	(34,500)
Expenditures	(76,400)
Growth Impact Fund (Fund 276)	
Revenues	(1,039,594)

Cable Access TV Fund (Fund 505)	
Expenditures	(85,000)
Information Systems Fund (Fund 525)	
Indirect Cost Allocations	(34,230)
Expenditures	\$ (34,230)

ATTACHMENTS

- A. FY 2024-25 Q2 Financial Report
- B. FY 2024-25 Q2 Financial Summary by Fund
- C. Resolution - FY 2024-25 Mid-Year Budget Adjustments

City of Pinole

FY 2024/25 Second Quarter (Mid-Year) Financial Report



Prepared by Finance Department

March 4, 2025

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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 December 31, 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 \$28.7 million and expenditures at \$33.9 million, and an estimated ending fund balance of \$2.4 million, if all one-time initiatives and capital projects were to be completed within FY 2024/25. The table below summarizes the General Fund budget to actuals through the second quarter.

General Fund (including Measure S 2006 and 2014)	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 28,219,433	\$ 28,219,433	\$ 444,681	\$ 28,664,114	\$ 11,558,900	40%	\$ 28,664,114
Expenditures	37,215,683	37,282,733	(121,840)	37,160,893	16,100,945	43%	34,280,893
Net surplus/deficit	(8,996,250)	(9,063,300)	566,521	(8,496,779)	\$ (4,542,044)		(5,616,779)
Beginning Fund Balance	7,978,729	7,978,729		7,978,729			7,978,729
Ending Fund Balance	\$ (1,017,521)	\$ (1,084,571)		\$ (518,050)			\$ 2,361,950

Since the second quarter represents 50% of the fiscal year, it is expected that actual revenues and actual expenditures will be around 50% of budget. However, this may vary depending on the timing of certain receipts (e.g., property tax) and disbursements (e.g., debt payments).

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 second quarter of FY 2024/25 totaled \$11,558,900, which is 40% of the budget. This is consistent with actual revenue received in the second quarter of prior fiscal years. The table below summarizes General Fund revenue activity through the second quarter.

Category	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals	% of Amended Budget	Projected Year-End
Property Taxes	\$ 6,168,067	\$ 6,168,067	\$ -	\$ 6,168,067	\$ 3,267,490	53%	\$ 6,168,067
Sales and Use Taxes	4,536,436	4,536,436	(77,280)	4,459,156	1,657,166	37%	4,459,156
Sales and Use Taxes - Measure S 2006	2,581,000	2,581,000	(31,000)	2,550,000	969,991	38%	2,550,000
Sales and Use Taxes - Measure S 2014	2,581,000	2,581,000	(31,000)	2,550,000	963,511	38%	2,550,000
Sales and Use Taxes - Measure I 2024	-	-	600,000	600,000	-	0%	600,000
Utility Users Tax	2,285,000	2,285,000	-	2,285,000	1,282,245	56%	2,285,000
Franchise Taxes	850,000	850,000	-	850,000	336,185	40%	850,000
Other Taxes: TOT	460,000	460,000	(60,000)	400,000	159,558	40%	400,000
Other Taxes: Business License	464,599	464,599	-	464,599	164,343	35%	464,599
Intergovernmental Taxes	2,402,673	2,402,673	-	2,402,673	1,187,655	49%	2,402,673
Public Safety Charges	1,774,307	1,774,307	-	1,774,307	1,045,496	59%	1,774,307
Total Other Revenue	847,561	847,561	43,961	891,522	525,260	59%	891,522
Revenue Total:	24,950,643	24,950,643	444,681	25,395,324	11,558,900	46%	25,395,324
Transfer In from Section 115 Trust	2,425,000	2,425,000		2,425,000	-	0%	2,425,000
Transfer In from General Reserve	843,790	843,790		843,790	-	0%	843,790
Revenue/Sources Total:	\$ 28,219,433	\$ 28,219,433	\$ 444,681	\$ 28,664,114	\$ 11,558,900	40%	\$ 28,664,114

Although actuals are mostly in line with budget, staff is recommending several adjustments, as outlined in the table above, resulting in a net increase of \$444,681 in the General Fund revenue budget. See the Second Quarter Financial Summary by Fund on page 30 for detailed explanations of the proposed budget adjustments.

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

Sales Tax

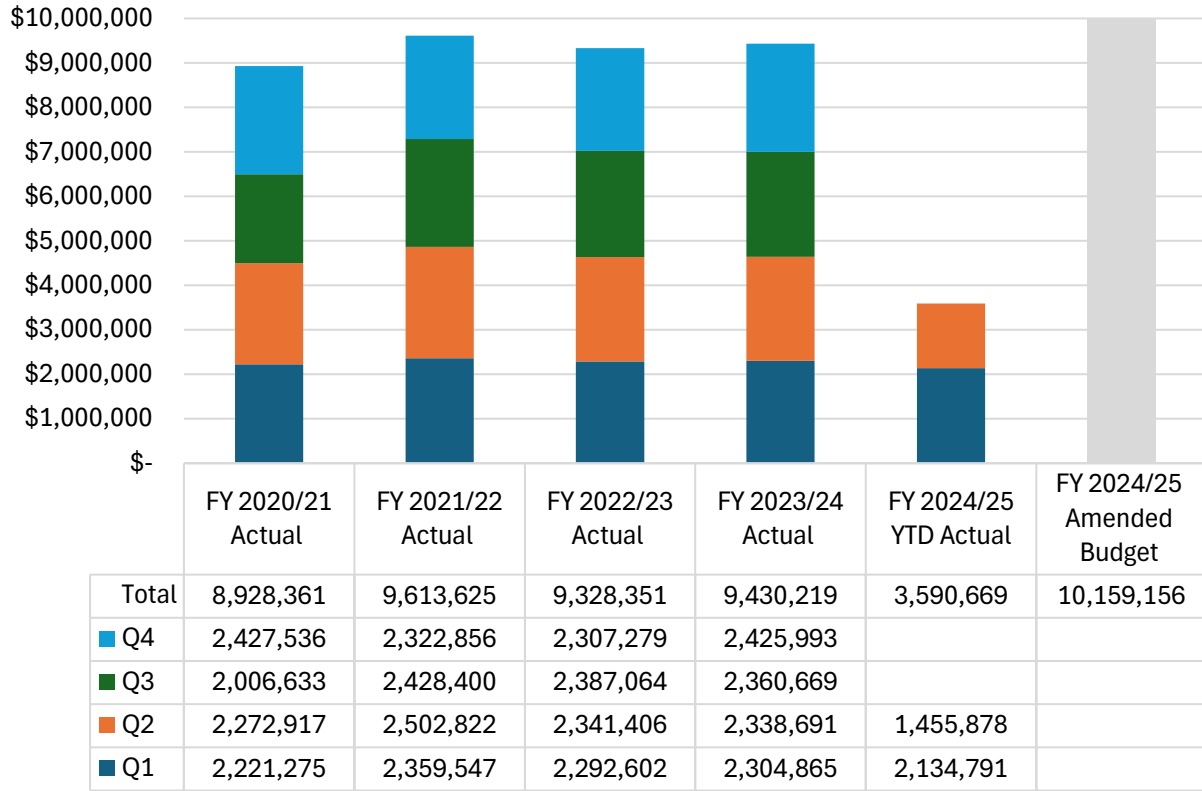
Sales tax is the City's largest general revenue stream at 34% of total General Fund revenues. Through the second quarter, sales tax revenue collected through November, was \$3,590,669, 38% of the budget. There is typically a two-month delay in the timing of sales tax receipts. The receipts are consistent 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 July through September 2024 were:

- Overall sales tax receipts were down 0.7% compared to the same period in 2023;
- A relatively new business in town boosted general consumer goods revenues, offsetting decreases in other sectors such as electronics/appliances and specialty stores;
- The City's allocation from the countywide use tax pool jumped 2.3% as the City's pool share increased;
- Casual dining revenues were lower, but partially offset by growth in quick-service and fast-casual restaurants;
- The price of crude oil fell during the period and directly affected fuel-service station receipts—with revenues falling 19%.

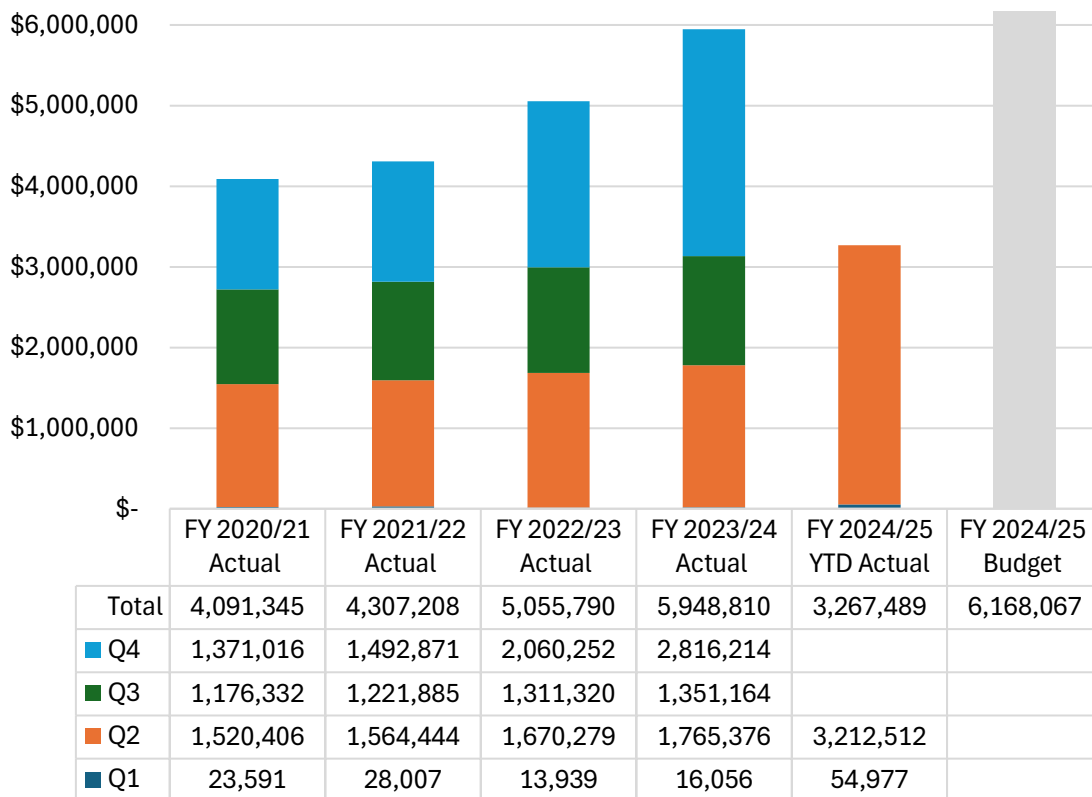
HdL provided updated sales tax projections for FY 2024/25. We expect to receive \$139,280 less than originally budgeted. Therefore, staff is recommending an adjustment to reduce the revenue budget by \$139,280 (General Fund and the Measure Ss). However, the reduction will be partially offset by an additional \$600,000 that we expect to receive from new local sales tax (Measure I), which was passed by voters in the November 2024 election. The \$600,000 represents one quarter of the new revenue since Measure I goes into effect on April 1, 2025. The net increase to the sales tax revenue budget is \$460,720.

FY 2024/25 Second Quarter Financial Report
General Fund Revenue



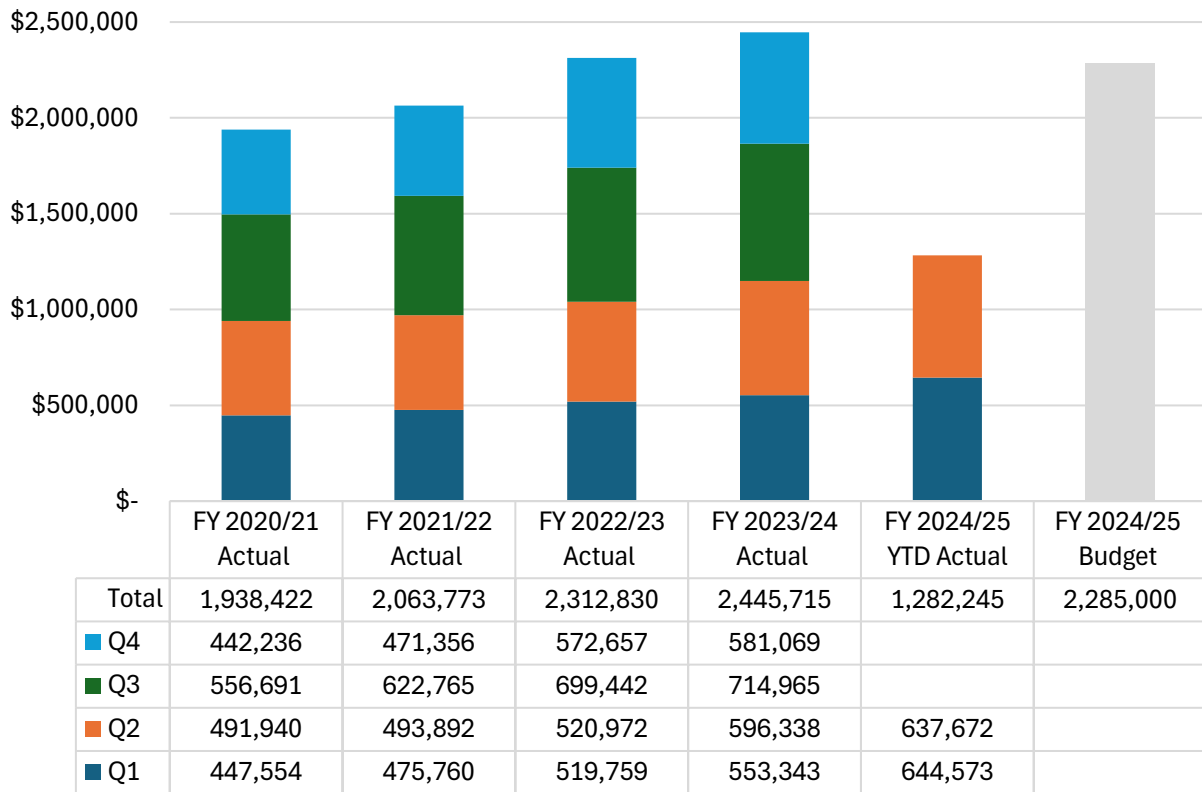
Property Tax

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.



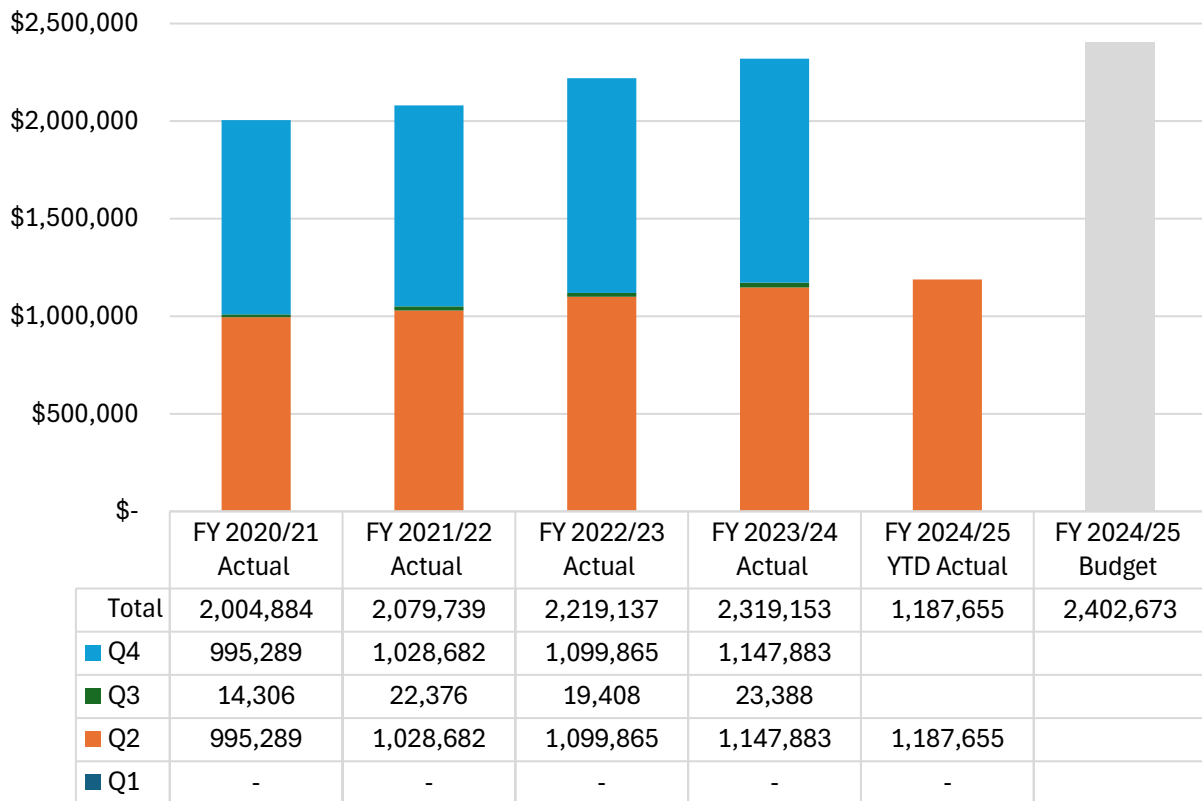
Utility Users' Tax

Utility Users' Tax (UUT) of 8% is levied on telecommunication, electricity, gas, and mobile telephones. Through the second quarter, UUT revenue collected was \$1,282,245, 56% of the budget. The amount collected is consistent with the timing of receipts.



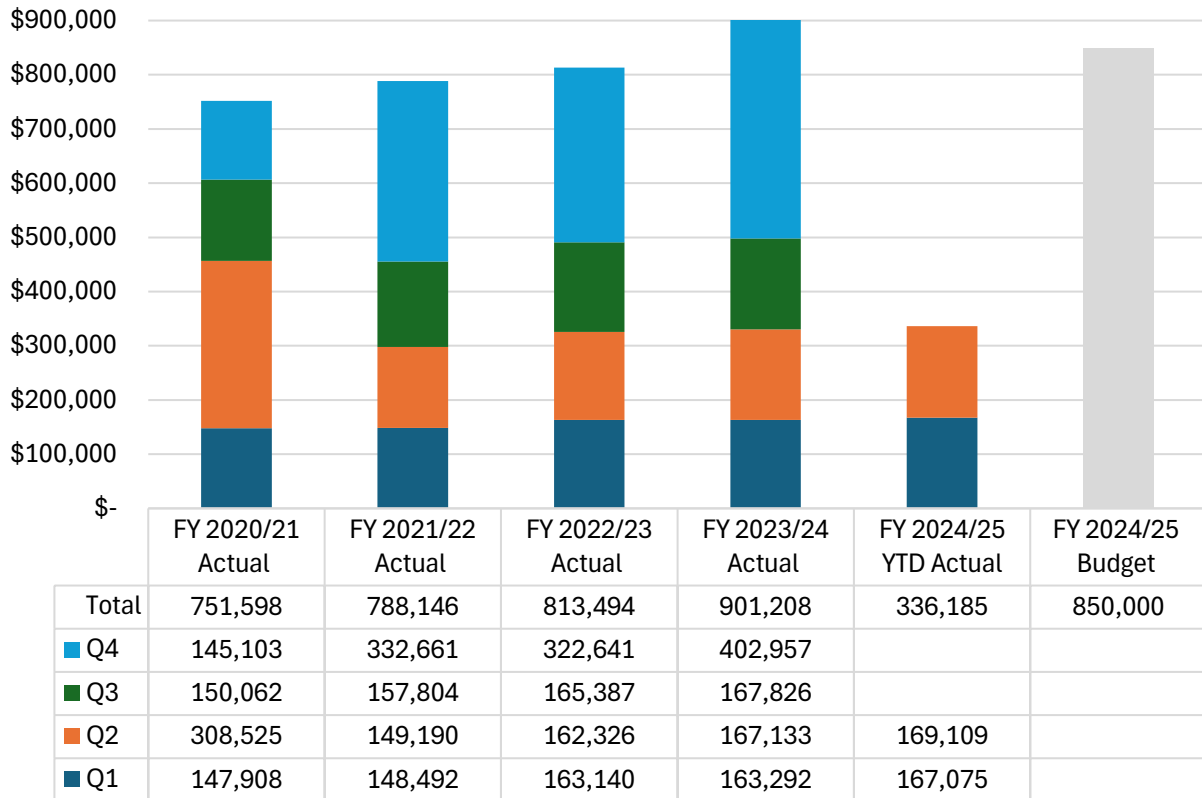
Intergovernmental Tax

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. Through the second quarter, the first half of the allocation was received in the amount of \$1,187,655. The second half will be received in June.



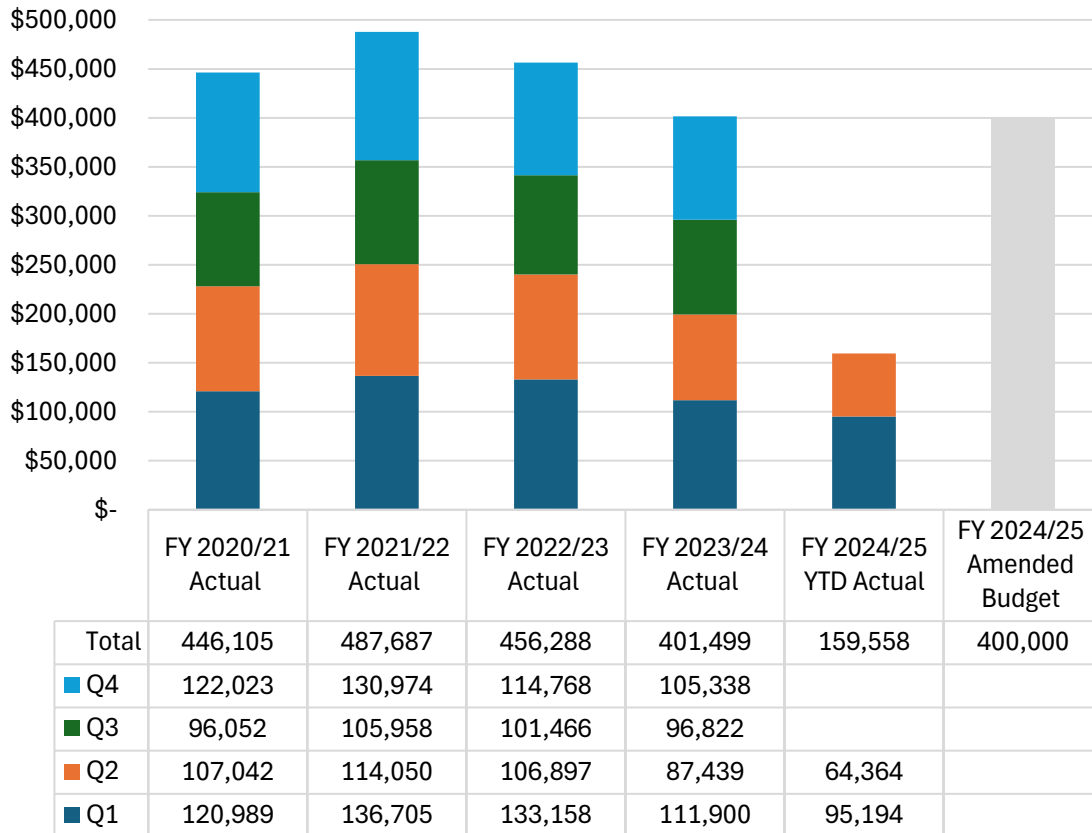
Franchise Tax

Franchise Tax is levied on gas (1%), electricity (2%), cable (5%), and refuse (10%). Through the second quarter, revenue collected was \$336,185, 40% of the budget. The amount collected is consistent with the timing of receipts.



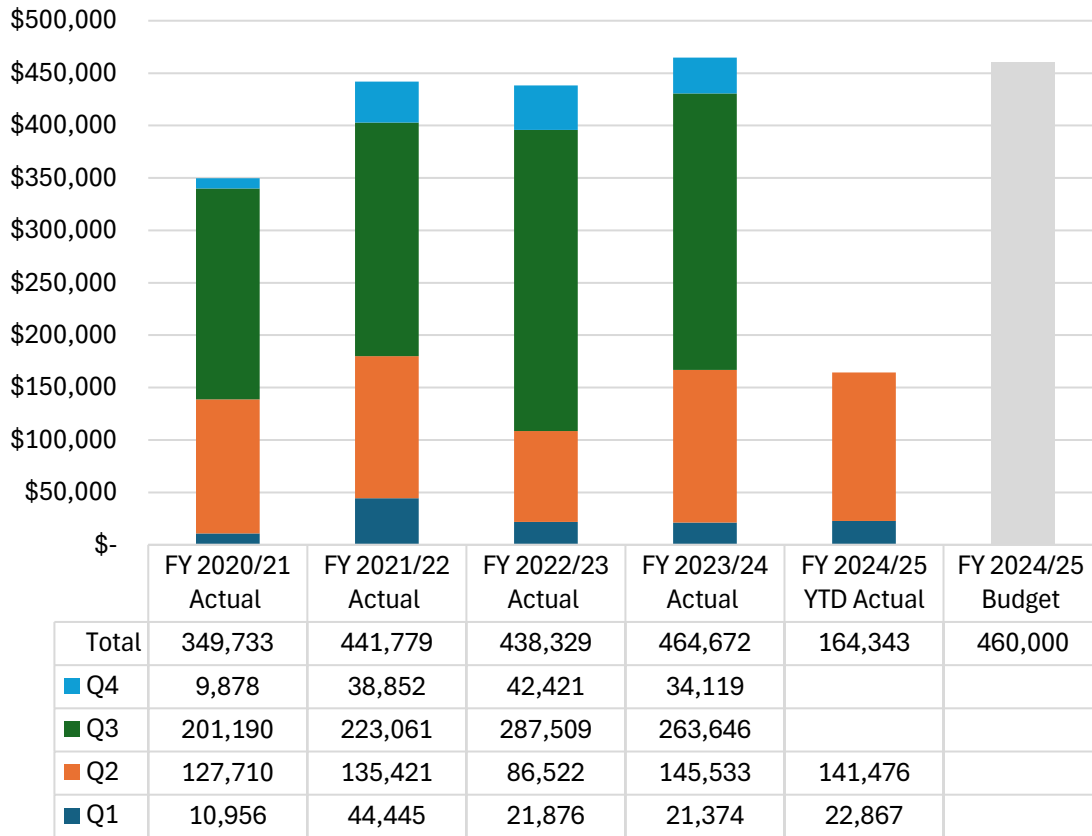
Transient Occupancy Tax (TOT)

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. Through the second quarter, revenue collected was 159,558, 40% of the amended budget. Due to the downward trend in short-term lodging in the City, staff is recommending an adjustment to reduce the revenue budget by \$60,000.



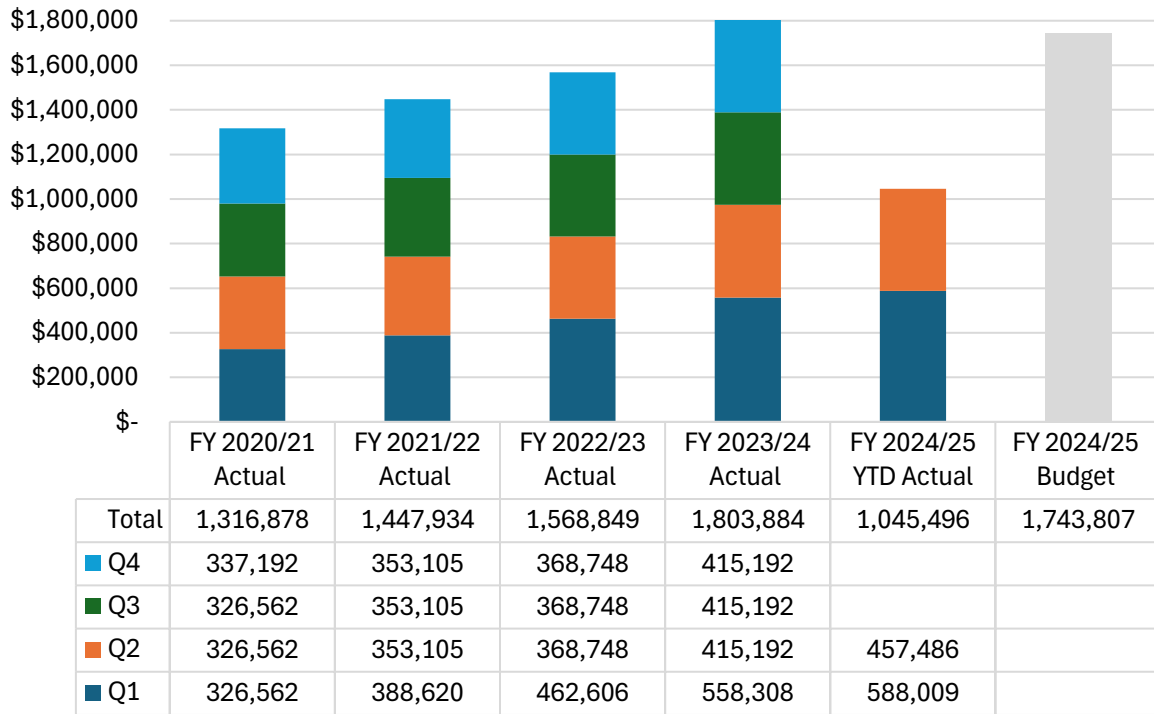
Business License Tax

Business License Tax is assessed on all businesses doing business within City limits. Through the second quarter, revenue collected was \$164,343, 35% 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. Through the second quarter, \$1,045,496, or 59% 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 \$525,260, 59% of the budget. Some revenue sources within this category are trending significantly higher than originally budgeted; therefore, staff is recommending adjustments to increase the grants and fines and forfeitures revenue budgets totaling \$43,961.

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. During the first quarter the General Fund expenditures budget was revised to \$37,282,733. General Fund actual expenditures plus encumbrances through the second quarter totaled \$16,100,945, 43% of the amended budget. The tables below summarize General Fund expenditure activity through the second quarter.

Department	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year- End
City Council	\$ 202,339	\$ 202,339	\$ -	\$ 202,339	\$ 67,037	33%	\$ 202,339
City Manager	683,857	683,857	-	683,857	273,010	40%	683,857
City Clerk	717,294	717,294	13,930	731,224	338,058	46%	731,224
City Treasurer	10,148	10,148	-	10,148	5,167	51%	10,148
City Attorney	297,031	297,031	-	297,031	154,856	52%	297,031
Finance Department	971,117	971,117	3,000	974,117	526,305	54%	974,117
Human Resources	888,867	888,867	-	888,867	452,836	51%	888,867
Non-Departmental	3,257,051	3,257,051	-	3,257,051	2,930,034	90%	3,257,051
Police Department	12,358,037	12,358,037	19,230	12,377,267	6,070,778	49%	12,377,267
Fire Department	6,433,461	6,433,461	-	6,433,461	3,037,077	47%	6,433,461
Public Works	10,368,528	10,368,528	(95,500)	10,273,028	1,841,783	18%	7,393,028
Community Development	585,788	652,838	(52,500)	600,338	266,694	44%	600,338
Community Services	442,165	442,165	-	442,165	137,311	31%	442,165
Expenditure Total:	\$ 37,215,683	\$ 37,282,733	\$ (111,840)	\$ 37,170,893	\$ 16,100,945	43%	\$ 34,290,893

Actual expenditures in most departments were at or below 50%. Those that were above 50% are discussed below.

- Several departments, including City Treasurer, Finance, and Human Resources were slightly over 50% 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 52% of budget due the time lag in reimbursements (credits) from other City departments for legal services. Reimbursements are processed in the month following the end of each quarter.
- Non-Departmental expenditures were at 90% due to the annual debt payment for 2006 pension obligation bonds which was paid in full at the beginning of the fiscal year, operating subsidies being transferred to Recreation and PCTV, and contributions to the Equipment Replacement Fund, and the City Street Improvement and Arterial Streets Rehabilitation Funds.

FY 2024/25 Second Quarter Financial Report
General Fund Expenditures

Category	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Salaries & Wages	\$ 10,343,285	\$ 10,343,285		\$ 10,343,285	\$ 4,805,374	46%	\$ 10,343,285
Benefits	7,399,988	7,399,988		7,399,988	3,972,929	54%	\$ 7,399,988
Professional/Admin Services	9,482,105	9,549,155	108,930	9,658,085	4,385,302	45%	\$ 9,658,085
Other Operating	322,711	322,711		322,711	184,985	57%	\$ 322,711
Materials and Supplies	185,033	185,033		185,033	55,944	30%	\$ 185,033
Interdepartmental Charges	(719,548)	(719,548)	29,230	(690,318)	239,916	-35%	\$ (690,318)
Asset/Capital Outlay	8,004,702	8,004,702	(250,000)	7,754,702	439,302	6%	\$ 4,874,702
Debt Service	636,107	636,107		636,107	636,015	100%	\$ 636,107
Transfers Out	1,561,300	1,561,300		1,561,300	1,381,177	88%	\$ 1,561,300
Expenditure Total:	\$ 37,215,683	\$ 37,282,733	\$ (111,840)	\$ 37,170,893	\$ 16,100,945	43%	\$ 34,290,893

Actuals in most of the expenditure categories were at or below 50%. Those that were above 50% are discussed below.

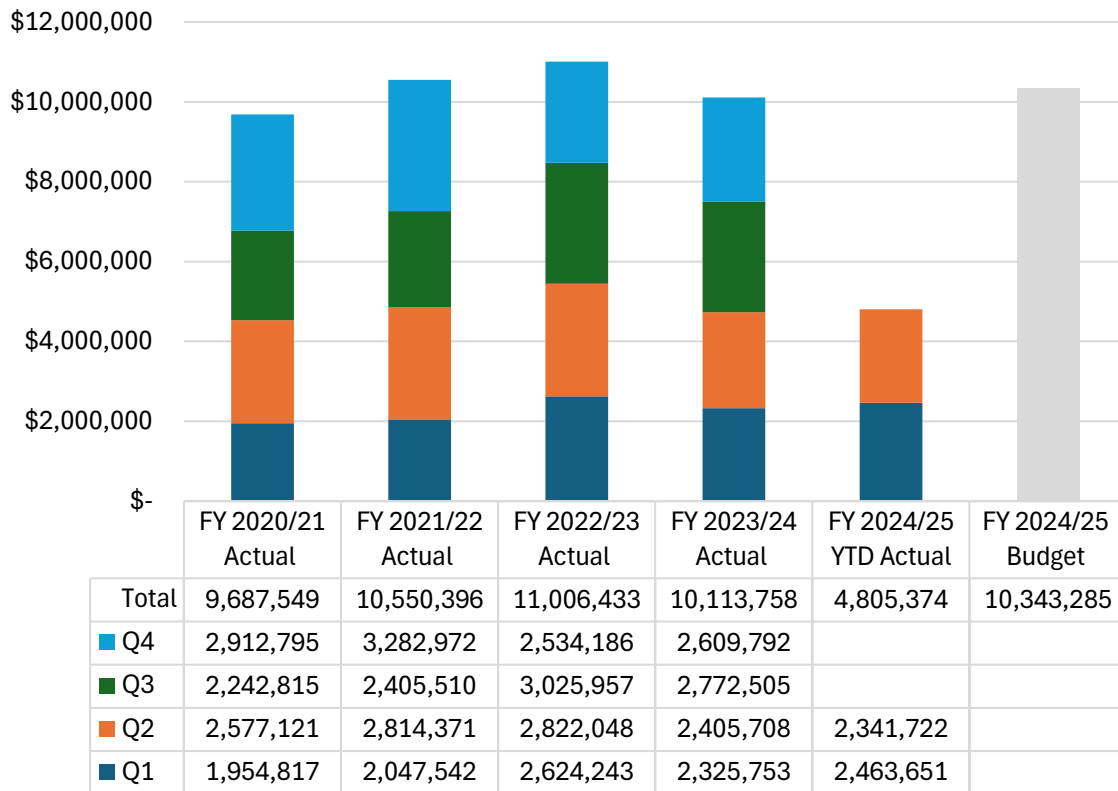
- Benefits were at 54% of budget primarily due to the workers' compensation annual premium being paid in full at the beginning of the fiscal year.
- Other operating, mostly comprised of utilities, was at 57% but fluctuates throughout the fiscal year.
- Debt service was at 100% due to the annual payment being paid in full at the beginning of the fiscal year.

Although actuals are mostly in line with budget, staff is recommending several adjustments, as outlined in the tables above, resulting in a net savings of \$111,840 in the General Fund expenditure budget. See the Second Quarter Financial Summary by Fund on page 30 for detailed explanations of the proposed budget adjustments.

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

Salaries and Wages

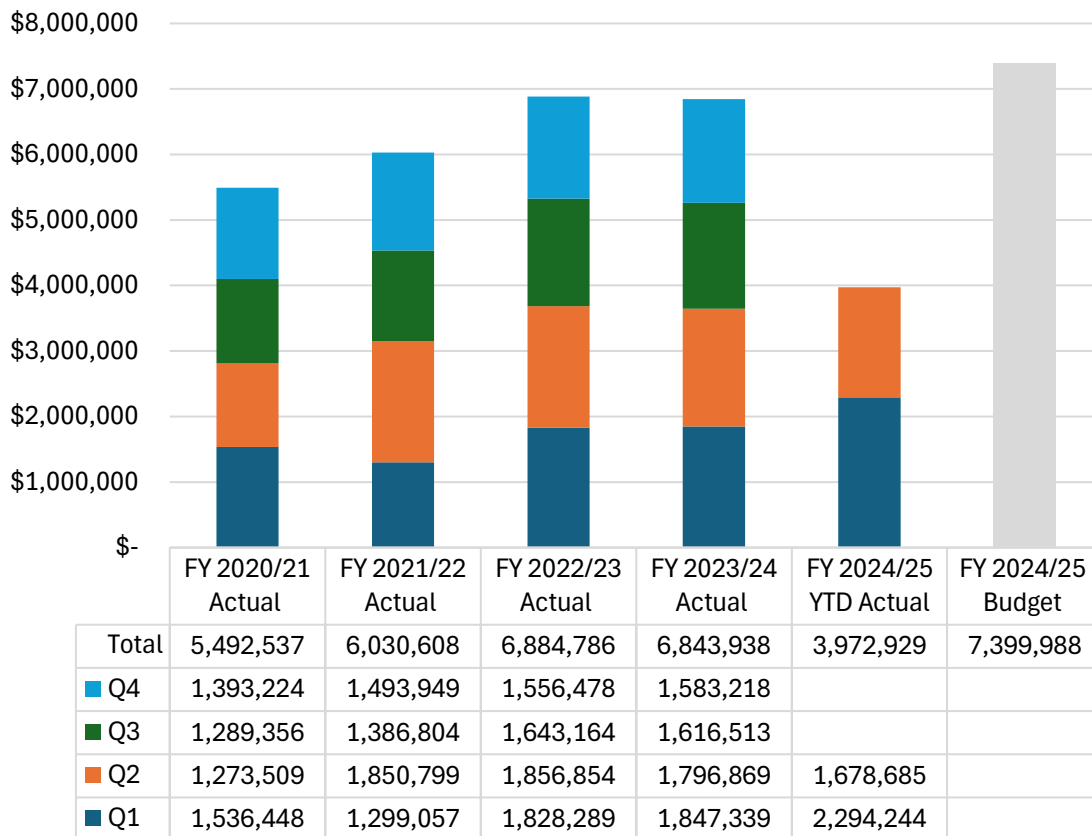
The FY 2024/25 budget includes salaries and wages based on the City's staffing level of 113.14 full-time equivalents (FTEs), salary increases for different classifications already agreed upon in the City's current labor memorandums of understanding (MOUs). The budget includes a savings factor equal to 3% of total annual salary and benefits expenditures to account for savings resulting from position vacancies. Through the second quarter, salaries and wages were \$4,805,374, 46% 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. Through the second quarter, benefits were \$3,972,929, 54% of the budget. As previously stated, the overage is primarily attributable to the workers' compensation and general liability annual premiums being paid in full at the beginning of the fiscal year.

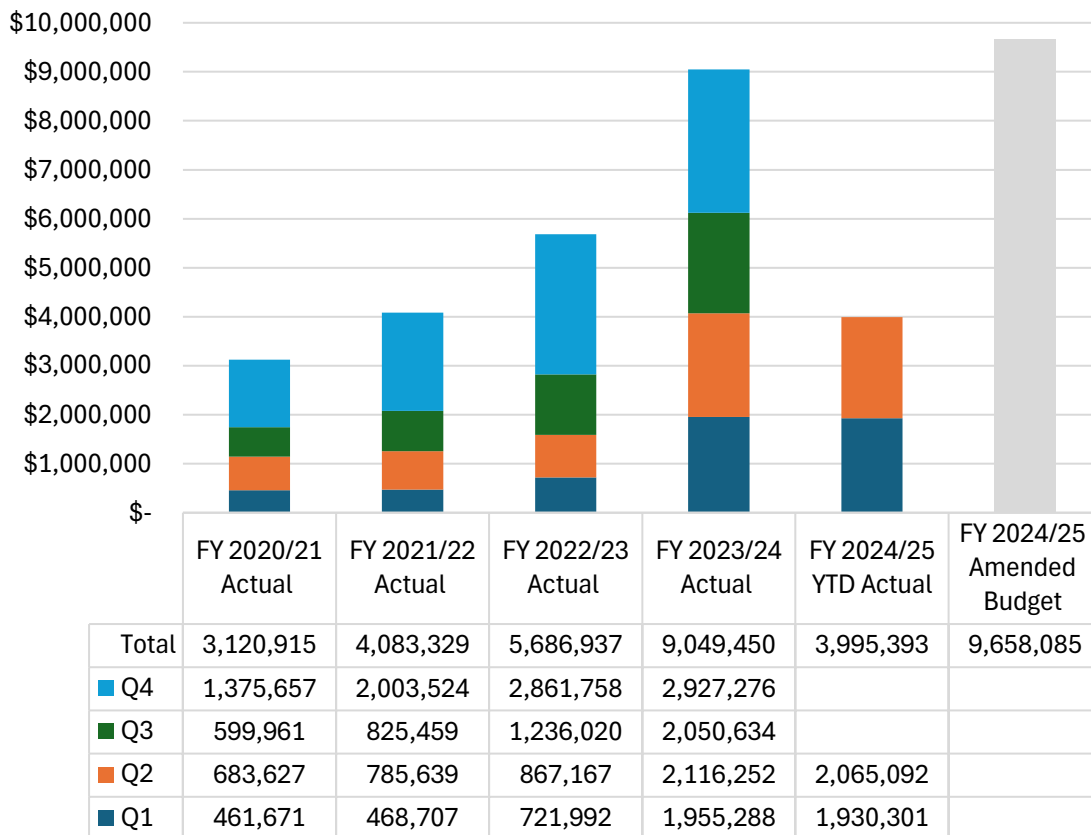


Professional and Administrative Services

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. Through the second quarter, professional and administrative services were \$3,995,393, 41% 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. The monthly contract costs are included in the actuals shown below.

Staff is recommending adjustments to increase the professional services category by \$108,930 primarily for consulting services.



Other Operating Expenses

Other operating expenses include all other expenditure categories, such as travel/training, office expenses, and utilities. Through the second quarter, expenditures including encumbrances were \$184,985, 57% of the budget.

Materials and Supplies

Materials and supplies include fuel, supplies, and maintenance materials. Through the second quarter, expenditures were \$55,944, 30% of the budget.

Interdepartmental Charges

Interdepartmental charges include indirect costs for personnel costs allocated to other funds, information systems, legal charges, and general liability. Through the second quarter, expenditures were \$239,916. This was due to the general liability premium being paid in full at the beginning of the fiscal year. Staff is recommending adjustments to increase interdepartmental charges by \$29,230 primarily for various information technology services.

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. Through the second quarter, asset/capital outlay expenditures were \$439,302, 6% of the budget. Staff is recommending adjustments to decrease asset/capital outlay by \$250,000 because the City budgeted funds for Pinole Energy Enhancement Rebate (PEER) but made the payment to the County at the end of the prior fiscal year.

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): <https://www.pinole.gov/wp-content/uploads/2024/08/Final-Proposed-FY-2024-45-through-2028-29-CIP-6-18-24.pdf>.

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 second quarter represents 50% of the fiscal year, it is expected that actual revenues and actual expenditures will be around 50% of budget. However, this may vary depending on the timing of certain receipts and disbursements. Also, these funds include capital improvement projects which may take several fiscal years to be completed.

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. Through the second quarter, revenues were \$534,063, 51% of the budget. Expenditures including encumbrances were \$211,331, 9% 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	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,046,400	\$ 1,046,400		\$ 1,046,400	\$ 534,063	51%	\$ 1,046,400
Expenditures	2,203,189	2,203,189	-	2,203,189	211,331	9%	2,203,189
Net surplus/deficit	(1,156,789)	(1,156,789)	-	(1,156,789)	\$ 322,732		(1,156,789)
Beginning Fund Balance	1,589,060	1,589,060		1,589,060			1,589,060
Ending Fund Balance	\$ 432,271	\$ 432,271		\$ 432,271			\$ 432,271

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. Through the second quarter, revenues were \$115,927, 46% of the budget. There is typically a one-month delay in receiving the funds for the previous month. Expenditures were \$250,725, 46% of the budget.

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

Public Safety Augmentation Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 249,855	\$ 249,855		\$ 249,855	\$ 115,927	46%	\$ 249,855
Expenditures	546,413	546,413		546,413	250,725	46%	546,413
Net surplus/deficit	(296,558)	(296,558)	-	(296,558)	\$ (134,797)		(296,558)
Beginning Fund Balance	359,962	359,962		359,962			359,962
Ending Fund Balance	\$ 63,404	\$ 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. Through the second quarter, revenues were \$183,189, 105% of the budget. Expenditures were \$151,929, 52% of the budget. The overage was due to the purchase of a vehicle, which is budgeted.

Supplemental Law Enforcement Services Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 175,000	\$ 175,000		\$ 175,000	\$ 183,189	105%	\$ 175,000
Expenditures	294,962	294,962	-	294,962	151,929	52%	294,962
Net surplus/deficit	(119,962)	(119,962)	-	(119,962)	\$ 31,260		(119,962)
Beginning Fund Balance	303,559	303,559		303,559			303,559
Ending Fund Balance	\$ 183,597	\$ 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. Through the second quarter, expenditures were \$271,262, 71% of the budget. The overage was attributable to one-time costs for the storm drain master plan and project management support.

NPDES Storm Water Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 253,272	\$ 253,272		\$ 253,272	\$ 147	0%	253,272
Expenditures	379,829	379,829		379,829	271,262	71%	379,829
Net surplus/deficit	(126,557)	(126,557)	-	(126,557)	\$ (271,114)		(126,557)
Beginning Fund Balance	(123,627)	(123,627)		(123,627)			(123,627)
Ending Fund Balance	\$ (250,184)	\$ (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. While the recreation programs of the Community Services Department have operated on a limited basis in some areas, program participation and facility rentals are starting to increase. Through the second quarter, program revenues were

\$459,175, 91% of the budget. With the General Fund operating subsidy, revenues were \$1,030,352, 82% of the budget. Expenditures were \$1,019,722, 43% of the budget. Community Services received a \$167,050 contribution from the West Contra Costa Youth Soccer League to renovate the soccer field and a \$10,000 contribution to go toward youth programs. Therefore, staff is recommending adjustments to increase the revenue budget by \$167,050. Staff is also recommending increasing the expenditure budget by \$231,050 to appropriate the funds received from the contributions and to bring the recreation coordinators from part-time to full-time.

Recreation Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues							
Program Revenue	\$ 504,356	\$ 504,356	\$ 177,050	\$ 681,406	\$ 459,175	91%	\$ 681,406
Transfers In	751,300	751,300		751,300	571,177	76%	751,300
Total Revenues	1,255,656	1,255,656	177,050	1,432,706	1,030,352	82%	1,432,706
Expenditures	2,380,256	2,380,256	231,050	2,611,306	1,019,722	43%	2,611,306
Net surplus/deficit	(1,124,600)	(1,124,600)	(54,000)	(1,178,600)	\$ 10,630		(1,178,600)
Beginning Fund Balance	(13,804)	(13,804)		(13,804)			(13,804)
Ending Fund Balance	\$ (1,138,404)	\$ (1,138,404)		\$ (1,192,404)			\$ (1,192,404)

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. Through the second quarter, revenues were \$604,259, 41% of the budget. Expenditures were \$1,031,891, 48% of the budget. Staff is recommending the adjustments to reduce the revenue budget by \$34,500 related to CEQA studies. Also, staff is recommending reducing the expenditure budget by \$76,400 as implementation of the Housing Element notifications/materials are anticipated to be less than projected, CEQA assistance will not be needed this fiscal year, and less backfill is anticipated for permit techs, inspections, and building official. Lastly, staff is recommending adding one full-time, permanent Associate Planner; there is no fiscal impact as funds will be reallocated from the outside contract.

Building and Planning Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,415,526	\$ 1,415,526	\$ (34,500)	\$ 1,381,026	\$ 604,259	43%	\$ 1,381,026
Transfers In	67,000	67,000	-	67,000	-	0%	67,000
Total Revenues	\$ 1,482,526	\$ 1,482,526	\$ (34,500)	\$ 1,448,026	\$ 604,259	41%	1,448,026
Expenditures	2,039,558	2,219,558	(76,400)	2,143,158	1,031,891	48%	2,143,158
Net surplus/deficit	(557,032)	(737,032)	41,900	(695,132)	\$ (427,632)		(695,132)
Beginning Fund Balance	(2,226,679)	(2,226,679)		(2,226,679)			(2,226,679)
Ending Fund Balance	\$ (2,783,711)	\$ (2,963,711)		\$ (2,921,811)			\$ (2,921,811)

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. Through the second quarter, revenues were \$31,097, 47% of the budget. Expenditures were \$70,764, 38% of the budget.

Refuse Management Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 66,060	\$ 66,060		\$ 66,060	\$ 31,097	47%	\$ 66,060
Expenditures	187,102	187,102		187,102	70,764	38%	187,102
Net surplus/deficit	(121,042)	(121,042)	-	(121,042)	\$ (39,666)		(121,042)
Beginning Fund Balance	31,420	31,420		31,420			31,420
Ending Fund Balance	\$ (89,622)	\$ (89,622)		\$ (89,622)			\$ (89,622)

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. Through the second quarter, revenues were \$278,018, 76% of the budget. Expenditures were \$56,121, 32% of the budget.

Solid Waste Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 368,000	\$ 368,000		\$ 368,000	\$ 278,018	76%	\$ 368,000
Expenditures	173,666	173,666		173,666	56,121	32%	173,666
Net surplus/deficit	194,334	194,334	-	194,334	\$ 221,897		194,334
Beginning Fund Balance	2,915,815	2,915,815		2,915,815			2,915,815
Ending Fund Balance	\$ 3,110,149	\$ 3,110,149		\$ 3,110,149			\$ 3,110,149

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. Through the second quarter, revenues from partial grant reimbursements were \$145,982, 13% of the budget. Revenue from CCTA is expected to be received later in the fiscal year. Expenditures were \$218,090, 13% 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	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,152,257	\$ 1,152,257		\$ 1,152,257	\$ 145,982	13%	\$ 1,152,257
Expenditures	1,705,126	1,705,126		1,705,126	218,090	13%	1,705,126
Net surplus/deficit	(552,869)	(552,869)	-	(552,869)	\$ (72,107)		(552,869)
Beginning Fund Balance	2,357,194	2,357,194		2,357,194			2,357,194
Ending Fund Balance	\$ 1,804,325	\$ 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. Through the second quarter, impact fee revenue from interest was \$49,810. Staff is recommending an adjustment to reduce the revenue budget as the amounts budgeted were carried forward from the prior fiscal year. The capital projects budgeted will be funded by the available fund balance.

Growth Impact Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,039,594	\$ 1,039,594	\$ (1,039,594)	\$ 0	\$ 49,810	5%	\$ 0
Expenditures	1,623,000	1,623,000		1,623,000	-	0%	1,623,000
Net surplus/deficit	(583,406)	(583,406)	(1,039,594)	(1,623,000)	\$ 49,810		(1,623,000)
Beginning Fund Balance	3,503,560	3,503,560		3,503,560			3,503,560
Ending Fund Balance	\$ 2,920,155	\$ 2,920,155		\$ 1,880,561			\$ 1,880,561

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. Through the second quarter, revenue from interest was \$49,561, 90% of the budget. Expenditures were \$95,964, 30% of the budget.

Housing Assets for Resale Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 55,000	\$ 55,000		\$ 55,000	\$ 49,561	90%	\$ 55,000
Expenditures	323,243	323,243		323,243	95,964	30%	323,243
Net surplus/deficit	(268,243)	(268,243)	-	(268,243)	\$ (46,403)		(268,243)
Beginning Fund Balance	8,267,770	8,267,770		8,267,770			8,267,770
Ending Fund Balance	\$ 7,999,527	\$ 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. Through the second quarter, revenue was \$32,758, 51% of the budget. Expenditures were \$8,575, 10% of the budget.

Landscape and Lighting District Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 63,911	\$ 63,911		\$ 63,911	\$ 32,758	51%	\$ 63,911
Expenditures	85,175	85,175		85,175	8,575	10%	85,175
Net surplus/deficit	(21,264)	(21,264)	-	(21,264)	\$ 24,184		(21,264)
Beginning Fund Balance	76,278	76,278		76,278			76,278
Ending Fund Balance	\$ 55,014	\$ 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. Through the second quarter, revenues were \$423,152 (including the General Fund transfer), 20% of the budget. Expenditures were \$161,511, 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	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 2,064,683	\$ 2,064,683		\$ 2,064,683	\$ 423,152	20%	\$ 2,064,683
Expenditures	3,687,304	3,687,304		3,687,304	161,511	4%	3,687,304
Net surplus/deficit	(1,622,621)	(1,622,621)	-	(1,622,621)	\$ 261,640		(1,622,621)
Beginning Fund Balance	2,051,278	2,051,278		2,051,278			2,051,278
Ending Fund Balance	\$ 428,657	\$ 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. Through the second quarter, revenue was \$250,000 which was the transfer in from the General Fund. There were no expenditures.

Arterial Streets Rehabilitation Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 250,000	\$ 250,000		\$ 250,000	\$ 250,000	100%	\$ 250,000
Expenditures	895,000	895,000		895,000	-	0%	895,000
Net surplus/deficit	(645,000)	(645,000)		(645,000)	\$ 250,000		(645,000)
Beginning Fund Balance	1,003,071	1,003,071		1,003,071			1,003,071
Ending Fund Balance	\$ 358,071	\$ 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. Through the second quarter, revenues were \$4,925,877, 48% of the budget. Expenditures were \$4,804,447, 13% of the budget. Actual expenditures are low due to the timing of capital projects.

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

Sewer Enterprise Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 10,364,403	\$ 10,364,403		\$ 10,364,403	\$ 4,925,877	48%	\$ 10,364,403
Expenditures	37,771,365	37,771,365	-	37,771,365	4,804,447	13%	37,771,365
Net surplus/deficit	(27,406,962)	(27,406,962)	-	(27,406,962)	\$ 121,430		(27,406,962)
Beginning Fund Balance	21,657,361	21,657,361		21,657,361			21,657,361
Ending Fund Balance	\$ (5,749,601)	\$ (5,749,601)		\$ (5,749,601)			\$ (5,749,601)

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. Through the second quarter, revenues were \$240,230, 65% of the budget. Expenditures were \$301,330, 36% of the budget. Staff is recommending adjustments to reduce the expenditure budget by \$85,000 as staff will be completing the PCTV master plan (\$25,000) in house and the studio live truck cameras (\$60,000) will not be replaced this fiscal year.

Cable Access TV Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 368,533	\$ 368,533	\$ -	\$ 368,533	\$ 240,230	65%	\$ 368,533
Expenditures	829,463	833,883	(85,000)	748,883	301,330	36%	748,883
Net surplus/deficit	(460,930)	(465,350)	(85,000)	(380,350)	\$ (61,100)		(380,350)
Beginning Fund Balance	2,120	2,120		2,120			2,120
Ending Fund Balance	\$ (458,809)	\$ (463,229)		\$ (378,229)			\$ (378,229)

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. Through the second quarter, expenditures and reimbursements were \$877,742, 56% of the budget. Staff is recommending adjustments to increase the expenditure and cost allocation (reimbursements) budgets by \$34,230 for the Stancil Multi Channel Voice Logging Recorder System used in the dispatch center (\$19,230) and for the increase in support services related to the online permitting system (\$15,000). Also, the City will be transitioning the Information Technology (IT) function from a contracted service to an internal department. Therefore, staff is recommending adding one full-time, permanent IT Manager. There is no fiscal impact as funds will be reallocated from the outside contract.

Information Technology Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Expenditures	1,572,339	1,572,339	34,230	1,572,339	877,742	56%	1,606,569
Indirect Cost Allocations	(1,572,533)	(1,572,533)	(34,230)	(1,572,533)	(877,742)	56%	(1,606,763)
Net surplus/deficit	(194)	(194)	-	(194)	(0)		(194)
Beginning Fund Balance	(3,129)	(3,129)		(3,129)			(3,129)
Ending Fund Balance	\$ (3,323)	\$ (3,323)		\$ (3,323)			\$ (3,323)

Financial Summary by Fund

The Second Quarter Financial Summary by Fund (Attachment B) summarizes all City funds' revenues, expenditures, and estimated beginning and ending fund balances. It includes preliminary year-end financial results. Also, it contains explanations of all proposed mid-year budget adjustments.



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 12/31/24

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
General Fund (including Measure S 2006 and 2014)											
Revenue											
311- Property Taxes	6,168,067	6,168,067		6,168,067	3,267,490		3,267,490	(2,900,577)	53%	6,168,067	
312- Sales and Use Taxes	4,536,436	4,536,436	(77,280)	4,459,156	1,657,166		1,657,166	(2,801,990)	37%	4,459,156	[1]
312- Sales and Use Taxes-Meas S 2006	2,581,000	2,581,000	(31,000)	2,550,000	969,991		969,991	(1,580,009)	38%	2,550,000	[2]
312- Sales and Use Taxes-Meas S 2014	2,581,000	2,581,000	(31,000)	2,550,000	963,511		963,511	(1,586,489)	38%	2,550,000	[3]
312- Sales and Use Taxes-Meas I 2024	-	-	600,000	600,000	-		-	(600,000)	0%	600,000	[4]
313- Utility Users Tax (UUT)	2,285,000	2,285,000		2,285,000	1,282,245		1,282,245	(1,002,755)	56%	2,285,000	
314- Franchise Taxes	850,000	850,000		850,000	336,185		336,185	(513,815)	40%	850,000	
315- Other Taxes	924,599	924,599	(60,000)	864,599	323,901		323,901	(540,698)	37%	864,599	
Other Tax/Transient Occupancy Tax (TOT)	460,000	460,000	(60,000)	400,000	159,558		159,558	(240,442)	40%	400,000	[5]
Other Tax/Business License	464,599	464,599		464,599	164,343		164,343	(300,256)	35%	464,599	
321- Intergovernmental Taxes	2,402,673	2,402,673		2,402,673	1,187,655		1,187,655	(1,215,018)	49%	2,402,673	
322- Federal Grants	-	-	33,461	33,461	33,461		33,461	0	100%	33,461	[6]
323- State Grants	95,882	95,882		95,882	59,789		59,789	(36,093)	62%	95,882	
324- Other Grants	47,025	47,025		47,025	1,000		1,000	(46,025)	2%	47,025	
332- Permits	251,700	251,700		251,700	110,689		110,689	(141,011)	44%	251,700	
341- Review Fees	25,500	25,500		25,500	847		847	(24,653)	3%	25,500	
342- Other Fees	65,854	65,854		65,854	56,441		56,441	(9,413)	86%	65,854	
343- Abatement Fees	47,000	47,000		47,000	8,932		8,932	(38,068)	19%	47,000	
351- Fines and Forfeiture	15,550	15,550	10,500	26,050	23,388		23,388	(2,662)	90%	26,050	[7]
361- Public Safety Charges	1,774,307	1,774,307		1,774,307	1,045,496		1,045,496	(728,811)	59%	1,774,307	
370- Interest and Investment Income	200,000	200,000		200,000	(1,110)		(1,110)	(201,110)	-1%	200,000	
381- Rental Income	81,450	81,450		81,450	43,983		43,983	(37,467)	54%	81,450	
383- Reimbursements	11,500	11,500		11,500	182,535		182,535	171,035	1587%	11,500	
384- Other Revenue	5,100	5,100		5,100	4,139		4,139	(961)	81%	5,100	
392- Proceeds from Sale of Property	1,000	1,000		1,000	1,165		1,165	165	116%	1,000	
Revenue Total:	24,950,643	24,950,643	444,681	25,395,324	11,558,900	-	11,558,900	(13,836,424)	46%	25,395,324	
399- Pension Trust 115 Transfer	2,425,000	2,425,000	-	2,425,000	-		-	(2,425,000)	0%	2,425,000	
399-General Reserve Transfer	843,790	843,790	-	843,790	-		-	(843,790)	0%	843,790	
Sources Total:	28,219,433	28,219,433	444,681	28,664,114	11,558,900	-	11,558,900	(17,105,214)	40%	28,664,114	

NOTES:

- [1] Reduce the sales tax revenue budget based on updated projections provided by HdL, the City's sales tax consultant.
- [2] Reduce the Measure S 2006 sales tax revenue budget based on updated projections provided by HdL, the City's sales tax consultant.
- [3] Reduce the Measure S 2014 sales tax revenue budget based on updated projections provided by HdL, the City's sales tax consultant.
- [4] Establish the budget for Measure I 2024 sales tax revenue budget. The City will receive one quarter of the revenue since the measure is effective 4/1/2025.
- [5] Reduce the TOT revenue budget based on current trends in short-term lodging in the City.
- [6] Increase the federal grants revenue to account for a reimbursement received from FEMA from a prior year's fire incident.
- [7] Increase the fines and forfeitures revenue budget to account for upward trend in violation fees.



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 12/31/24

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 100- General Fund											
Expenditures											
Division: 110- City Council Total:	202,339	202,339		202,339	67,037		67,037	135,302	33%	202,339	
Division: 111- City Manager Total:	683,857	683,857		683,857	273,010		273,010	410,847	40%	683,857	[8]
Division: 112- City Clerk Total:	717,294	717,294	13,930	731,224	338,058		338,058	393,166	46%	731,224	[9]
Division: 113- City Treasurer Total:	10,148	10,148		10,148	5,167		5,167	4,981	51%	10,148	
Division: 114- City Attorney Total:	297,031	297,031		297,031	154,856		154,856	142,175	52%	297,031	
City Attorney Services	581,131	581,131		581,131	226,982		226,982	354,149	39%	581,131	
City Attorney Indirect Cost Allocations	(284,100)	(284,100)		(284,100)	(72,127)		(72,127)	(211,973)	25%	(284,100)	
Division: 115- Finance Department Total:	966,217	966,217	3,000	969,217	525,885		525,885	443,332	54%	969,217	[10]
Division: 116- Human Resources Total:	888,867	888,867		888,867	452,836		452,836	436,031	51%	888,867	[11]
Division: 117- General Government Total:	1,059,644	1,059,644		1,059,644	912,842		912,842	146,802	86%	1,059,644	
Total Administrative:	4,825,397	4,825,397	16,930	4,842,327	2,729,691	-	2,729,691	2,112,635	56%	4,842,327	
Division: 221- Police Operations Total:	6,952,098	6,952,098		6,952,098	3,514,916		3,514,916	3,437,182	51%	6,952,098	
Division: 222- Police Support Services Total:	1,582,951	1,582,951		1,582,951	658,877		658,877	924,074	42%	1,582,951	
Division: 223- Dispatch WBCC Total:	2,548,869	2,548,869	19,230	2,568,099	1,342,922		1,342,922	1,225,177	52%	2,568,099	[12]
Division: 231- Fire Total:	3,582,500	3,582,500		3,582,500	1,658,042		1,658,042	1,924,458	46%	3,582,500	
Total Public Safety:	14,666,418	14,666,418	19,230	14,685,648	7,174,757	-	7,174,757	7,510,891	49%	14,685,648	
Division: 341- Administration/Engineering Total:	622,287	622,287	(245,500)	376,787	248,486		248,486	128,302	66%	376,787	[13]
Division: 342- Road Maintenance Total:	486,573	486,573		486,573	252,354	2,888	255,241	231,332	52%	486,573	
Division: 343- Facility Maintenance Total:	929,920	929,920		929,920	400,859	38,781	439,640	490,280	47%	929,920	
Division: 345- Park Maintenance Total:	356,460	356,460		356,460	197,330		197,330	159,130	55%	356,460	
Public Works Total:	2,395,240	2,395,240	(245,500)	2,149,740	1,099,029	41,668	1,140,697	1,009,043	53%	2,149,740	
Division: 461- Planning Total:	17,148	17,148		17,148	5,358		5,358	11,790	31%	17,148	
Division: 465- Code Enforcement Total:	399,687	399,687	(27,500)	372,187	192,832		192,832	179,355	52%	372,187	[14]
Division: 466- Economic Development Total:	148,953	148,953	(25,000)	123,953	35,934	22,876	58,811	65,142	47%	123,953	[15]
Community Development Total:	565,788	565,788	(52,500)	513,288	234,124	22,876	257,000	256,287	50%	513,288	
Division: 551- Recreation Administration Total:	3,500	3,500		3,500	869		869	2,631	25%	3,500	
Division: 560- Library Services Total:	202,430	202,430		202,430	36,830		36,830	165,600	18%	202,430	
Division: 561 Animal Control Services Total:	220,935	220,935		220,935	99,612		99,612	121,323	45%	220,935	
Community Services Total:	426,865	426,865	-	426,865	137,311	-	137,311	289,554	32%	426,865	
Debt Service:	636,107	636,107		636,107	636,015		636,015	92	100%	636,107	
Operating Transfer Out:	777,800	777,800		777,800	597,677		597,677	180,123	77%	777,800	
Expenditure Total:	24,293,615	24,293,615	(261,840)	24,031,775	12,608,603	64,545	12,673,148	(11,358,627)	53%	24,031,775	
Fund: 105 - Measure S -2006											
Expenditures											
Division: 115- Finance Department Total:	2,450	2,450		2,450	60		60	2,390	2%	2,450	
Division: 221- Police Operations Total:	1,147,981	1,147,981		1,147,981	489,165		489,165	658,816	43%	1,147,981	
Division: 231- Fire Total:	1,478,192	1,478,192		1,478,192	715,014		715,014	763,178	48%	1,478,192	
Division: 342- Road Maintenance Total:	1,750,000	1,750,000		1,750,000	-		-	1,750,000	0%	400,000	
Division: 343- Facility Maintenance Total:	1,530,000	1,530,000		1,530,000	-		-	1,530,000	0%	-	
Expenditures Total:	5,908,623	5,908,623	-	5,908,623	1,204,239	-	1,204,239	4,704,384	20%	3,028,623	

NOTES:

- [8] Reclassify the Assistant to the City Manager position to Communications Director and redirect funds from professional services to temporary staffing for a seasonal/limited term admin coordinator position. No fiscal impact as the increases can be offset by savings in the current budget
- [9] Increase the expenditure budget to account for higher than projected costs related to the November 2024 election.
- [10] Increase expenditure budget for continued support related to the online permitting system.
- [11] Reclassify the Human Resources Technician to Human Resources Specialist. No fiscal impact as the increase can be offset by savings in the current budget.
- [12] Increase expenditure budget for carry forward of Stancil Multi Channel Voice Logging Recorder System.
- [13] Reduce the expenditure budget as the one-time payment was made to the County for the Pinole Energy Enhancement Rebate (PEER) at the end of the prior fiscal year (FY 2023/24). Increase expenditure budget for continued support related to the online permitting system (\$4,500).
- [14] Reduce the expenditure budget for: printing related to the tobacco grant (\$10,000); abatement (\$20,000). Increase expenditure budget for continued support related to the online permitting system (\$2,500).
- [15] Reduce the expenditure budget for economic development final branding strategy as work has been stalled due to staffing.



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 12/31/24

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 106 - Measure S-2014											
Expenditures											
Division: 110- City Council Total:	-	-		-	-		-	-	0%	-	
Division: 115- Finance Department Total:	2,450	2,450		2,450	360		360	2,090	15%	2,450	
Division: 118- Information Systems Total:	-	-		-	-		-	-	0%	-	
Total Administrative:	2,450	2,450	-	2,450	360	-	360	2,090	15%	2,450	
Division: 221- Police Operations Total:	-	-		-	-		-	-	0%	-	
Division: 222- Police Support Services Total:	126,138	126,138		126,138	64,898		64,898	61,240	51%	126,138	
Division: 231- Fire Total:	1,372,769	1,372,769		1,372,769	664,020		664,020	708,749	48%	1,372,769	
Total Public Safety:	1,498,907	1,498,907	-	1,498,907	728,918	-	728,918	769,989	49%	1,498,907	
Division: 341- Admin/Engineering Total:	229,895	229,895	150,000	379,895	36,444	161,261	197,706	182,189	52%	379,895	[16]
Division: 342- Road Maintenance Total:	854,730	854,730		854,730	61,209	73,744	134,953	719,777	16%	854,730	
Division: 343- Facility Maintenance Total:	1,898,663	1,898,663		1,898,663	78,398	128,931	207,329	1,691,334	11%	1,898,663	
Division: 344- NPDES Storm Drain Total:	1,450,000	1,450,000		1,450,000	27,899	133,199	161,098	1,288,902	11%	1,450,000	
Division: 345- Park Maintenance Total:	260,000	260,000		260,000	-		-	260,000	0%	260,000	
Public Works Total:	4,693,288	4,693,288	150,000	4,843,288	203,951	497,135	701,086	4,142,202	14%	4,843,288	
Division: 466- Economic Development Total:	20,000	87,050		87,050	9,694		9,694	77,356	11%	87,050	
Community Development Total:	20,000	87,050	-	87,050	9,694	-	9,694	77,356	11%	87,050	
Division: 552- Senior Center Total:	-	-		-	-		-	-	0%	-	
Division: 553- Tiny Tots Total:	15,300	15,300		15,300	-		-	15,300	0%	15,300	
Division: 554- Youth Center Total:	-	-		-	-		-	-	0%	-	
Community Services Total:	15,300	15,300	-	15,300	-	-	-	15,300	0%	15,300	
Sub-Total:	6,229,945	6,296,995	150,000	6,446,995	942,923	497,135	1,440,058	5,006,937	22%	6,446,995	
Operating Transfer Out:	783,500	783,500		783,500	783,500		783,500	-	100%	783,500	
Expenditure Total:	7,013,445	7,080,495	150,000	7,230,495	1,726,423	497,135	2,223,558	5,006,937	31%	7,230,495	
General Fund and Measure S Expenditure Total:	37,215,683	37,282,733	(111,840)	37,170,893	15,539,265	561,680	16,100,945	21,069,948	43%	34,290,893	
General Fund and Measure S Net Results:	(8,996,250)	(9,063,300)	556,521	(8,506,779)	(3,980,365)	(561,680)	(4,542,045)	(3,964,734)	53%	(5,626,779)	
Fund Balance July 1, 2024	7,978,729	7,978,729		7,978,729	7,978,729					7,978,729	
Estimated Fund Balance June 30, 2025	(1,017,521)	(1,084,571)		(528,050)	3,998,363					2,351,950	
Fund: 150 - General Reserve											
370- Interest and Investment Income	309,000	309,000		309,000	273,628		273,628	(35,372)	89%	309,000	
Revenue Total:	309,000	309,000	-	309,000	273,628	-	273,628	(35,372)	89%	309,000	
499- Transfer Out Total:	843,790	843,790		843,790	-		-	(843,790)	0%	843,790	
General Reserve Net Results:	(534,790)	(534,790)	-	(534,790)	273,628		273,628	808,418	-51%	(534,790)	
Fund Balance July 1, 2024	10,266,058	10,266,058		10,266,058	10,266,058					10,266,058	
Estimated Fund Balance June 30, 2025	9,731,268	9,731,268		9,731,268	10,539,687					9,731,268	

NOTES:

[16] Increase expenditure budget for increase to SKL Solutions contract for staff augmentation.



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 12/31/24

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 160 - Equipment Reserve											
392- Sale of Property	-	-		-	-		-	-	0%	-	
Revenue Total:	-	-	-	-	-	-	-	-	0%	-	
399- Transfers In Total:	150,000	150,000		150,000	150,000		150,000	-	100%	150,000	
Sources Total:	150,000	150,000	-	150,000	150,000	-	150,000	-	100%	150,000	
Expenditures											
Division: 341- Admin and Engineering Total:	-	-		-	6,886		6,886	(6,886)	0%	-	
Division: 342- Road Maintenance Total:	120,000	120,000	21,275	141,275	-	110,783	110,783	30,492	78%	141,275	[17]
Division: 345- Park Maintenance Total:	80,000	80,000		80,000	1,277	68,673	69,950	10,050	87%	80,000	
Division: 461- Planning Total:	5,000	5,000		5,000	-		-	5,000	0%	5,000	
Division: 462- Building Total:	-	-	47,744	47,744	47,744		47,744	1	100%	47,744	[18]
Division: 551- Recreation Admin Total:	-	-	23,872	23,872	23,872		23,872	0	100%	23,872	[19]
Expenditures Total:	205,000	205,000	92,891	297,891	79,779	179,456	259,235	38,656	87%	297,891	
Equipment Reserve Net Results:	(55,000)	(55,000)		(55,000)	70,221	(179,456)	(109,235)	38,656	199%	(147,891)	
Fund Balance July 1, 2024	378,780	378,780		378,780	378,780					378,780	
Estimated Fund Balance June 30, 2025	323,780	323,780		323,780	449,002					230,889	
Fund: 200 - Gas Tax Fund											
321- Intergovernmental Taxes	1,033,764	1,033,764		1,033,764	511,702		511,702	(522,062)	49%	1,033,764	
370- Interest and Investment Income	5,000	5,000		5,000	22,361		22,361	17,361	447%	5,000	
383- Reimbursements	7,636	7,636		7,636	-		-	(7,636)	0%	7,636	
Revenue Total:	1,046,400	1,046,400	-	1,046,400	534,063	-	534,063	512,337	51%	1,046,400	
Expenditures											
Division: 341- Admin and Engineering Total:	-	-		-	-		-	-	0%	-	
Division: 342- Road Maintenance Total:	2,203,189	2,203,189		2,203,189	206,292	5,039	211,331	1,991,858	10%	2,203,189	
Expenditures Total:	2,203,189	2,203,189	-	2,203,189	206,292	5,039	211,331	1,991,858	10%	2,203,189	
Gas Tax Fund Net Results:	(1,156,789)	(1,156,789)		(1,156,789)	327,771	(5,039)	322,732	1,479,521	-28%	(1,156,789)	
Fund Balance July 1, 2024	1,589,060	1,589,060		1,589,060	1,589,060					1,589,060	
Estimated Fund Balance June 30, 2025	432,271	432,271		432,271	1,916,831					432,271	
Fund: 201 - Restricted Real Estate Maintenance Fund											
342- Other Fees	3,175	3,175		3,175	-		-	(3,175)	0%	3,175	
381- Rental Income	36,816	36,816		36,816	-		-	(36,816)	0%	36,816	
384- Other Revenue	-	-		-	-		-	-	0%	-	
Revenue Total:	39,991	39,991	-	39,991	-	-	-	39,991	0%	39,991	
Expenditures											
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	7,963		7,963	18,037	31%	26,000	
Expenditures Total:	26,000	26,000	-	26,000	7,963	-	7,963	18,037	31%	26,000	
Restricted Real Estate Maint Fund Net Results:	13,991	13,991		13,991	(7,963)		(7,963)	(21,954)	-57%	13,991	
Fund Balance July 1, 2024	133,438	133,438		133,438	133,438					133,438	
Estimated Fund Balance June 30, 2025	147,429	147,429		147,429	125,475					147,429	
Fund: 203 - Public Safety Augmentation Fund											
321- Intergovernmental Taxes	239,855	239,855		239,855	112,477		112,477	(127,378)	47%	239,855	
370- Interest and Investment Income	10,000	10,000		10,000	3,451		3,451	(6,549)	35%	10,000	
Revenue Total:	249,855	249,855	-	249,855	115,927	-	115,927	(133,928)	46%	249,855	
Expenditures											
Division: 221- Police Operations Total:	546,413	546,413		546,413	250,725		250,725	295,688	46%	546,413	
Expenditures Total:	546,413	546,413	-	546,413	250,725	-	250,725	295,688	46%	546,413	
Public Safety Augmentation Fund Net Results:	(296,558)	(296,558)		(296,558)	(134,797)		(134,797)	161,761	45%	(296,558)	
Fund Balance July 1, 2024	359,962	359,962		359,962	359,962					359,962	
Estimated Fund Balance June 30, 2025	63,404	63,404		63,404	225,165					63,404	

NOTES:

- [17] Increase expenditure budget to allocate funds for an asphalt spreader for the road maintenance division.
[18] Increase expenditure budget to allocate funds for a vehicle for the building division.
[19] Increase expenditure budget to allocate funds for a vehicle for recreation.



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 12/31/24

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 205 - Traffic Safety Fund											
351- Fines and Forfeitures	45,000	45,000		45,000	10,082		10,082	(34,918)	22%	45,000	
370- Interest and Investment Income	1,500	1,500		1,500	4,134		4,134	2,634	276%	1,500	
384- Other Revenue	-	-		-	-		-	-	0%	-	
Revenue Total:	46,500	46,500	-	46,500	14,216	-	14,216	(32,284)	31%	46,500	
Expenditures											
Division: 227- Police Grants Total:	21,845	21,845		21,845	5,066		5,066	16,779	23%	21,845	
Division: 342- Road Maintenance Total:	35,000	35,000		35,000	-		-	35,000	0%	35,000	
Expenditures Total:	56,845	56,845	-	56,845	5,066	-	5,066	51,779	9%	56,845	
Traffic Safety Fund Net Results:	(10,345)	(10,345)		(10,345)	9,150		9,150	19,495	-88%	(10,345)	
Fund Balance July 1, 2024	290,591	290,591		290,591	290,591					290,591	
Estimated Fund Balance June 30, 2025	280,246	280,246		280,246	299,741					280,246	
Fund: 206 - Supplemental Law Enforcement Svc Fund											
323- State Grants	165,000	165,000		165,000	178,849		178,849	13,849	108%	165,000	
370- Interest and Investment Income	10,000	10,000		10,000	4,340		4,340	(5,660)	43%	10,000	
Revenue Total:	175,000	175,000	-	175,000	183,189	-	183,189	8,189	105%	175,000	
Expenditures											
Division: 227- Police Grants Total:	294,962	294,962		294,962	151,929	15,794	167,723	127,239	57%	294,962	
Expenditures Total:	294,962	294,962	-	294,962	151,929	15,794	167,723	127,239	57%	294,962	
Sup Law Enforce Svc Fund Net Results:	(119,962)	(119,962)		(119,962)	31,260	(15,794)	15,466	135,428	-13%	(119,962)	
Fund Balance July 1, 2024	303,559	303,559		303,559	303,559					303,559	
Estimated Fund Balance June 30, 2025	183,597	183,597		183,597	334,818					183,597	
Fund: 207 - NPDES Storm Water Fund											
321- Intergovernmental Taxes	253,272	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	-	253,272	147	-	147	(253,125)	0%	253,272	
Expenditures											
Division: 342- Road Maintenance Total:	7,974	7,974		7,974	3,575		3,575	4,399	45%	7,974	
Division: 344- NPDES Storm Drain Total:	371,855	371,855		371,855	267,687		267,687	104,168	72%	371,855	
Expenditures Total:	379,829	379,829	-	379,829	271,262	-	271,262	108,567	71%	379,829	
NPDES Storm Water Fund Net Results:	(126,557)	(126,557)		(126,557)	(271,114)		(271,114)	(144,557)	214%	(126,557)	
Fund Balance July 1, 2024	(123,627)	(123,627)		(123,627)	(123,627)					(123,627)	
Estimated Fund Balance June 30, 2025	(250,184)	(250,184)		(250,184)	(394,741)					(250,184)	



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 12/31/24

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 209 - Recreation Fund											
Division: 551- Recreation Administration	109,246	109,246	167,050	276,296	220,150		220,150	(56,146)	80%	276,296	[20]
Division: 552- Senior Center	196,300	196,300		196,300	99,049		99,049	(97,251)	50%	196,300	
Division: 553- Tiny Tots	112,010	112,010		112,010	72,117		72,117	(39,893)	64%	112,010	
Division: 554- Youth Center	7,800	7,800	10,000	17,800	18,878		18,878	1,078	106%	17,800	[21]
Division: 555- Day Camp	-	-		-	-		-	-	-	-	
Division: 557- Swim Center	79,000	79,000		79,000	48,981		48,981	(30,019)	62%	79,000	
Division: 558- Memorial Hall	-	-		-	-		-	-	0%	-	
Division: 559- Tennis	-	-		-	-		-	-	0%	-	
Revenue Total:	504,356	504,356	177,050	681,406	459,175	-	459,175	(222,231)	67%	681,406	
Operating Transfers In:	751,300	751,300		751,300	571,177		571,177	(180,123)	76%	751,300	
Sources Total	1,255,656	1,255,656	177,050	1,432,706	1,030,352	-	1,030,352	(402,354)	72%	1,432,706	
Expenditures											
Division: 117- General Government Total:	7,500	7,500		7,500	3,915		3,915	3,585	52%	7,500	
Division: 551- Recreation Administration Total:	887,733	887,733	180,550	1,068,283	431,447		431,447	636,836	40%	1,068,283	[22]
Division: 552- Senior Center Total:	663,944	663,944	13,500	677,444	237,333		237,333	440,112	35%	677,444	[23]
Division: 553- Tiny Tots Total:	257,431	257,431	13,500	270,931	114,780		114,780	156,151	42%	270,931	[24]
Division: 554- Youth Center Total:	358,107	358,107	23,500	381,607	135,950		135,950	245,658	36%	381,607	[25]
Division: 557- Swim Center Total:	205,540	205,540		205,540	96,298		96,298	109,242	47%	205,540	
Expenditures Total:	2,380,256	2,380,256	231,050	2,611,306	1,019,722	-	1,019,722	1,591,584	39%	2,611,306	
Recreation Fund Net Results:	(1,124,600)	(1,124,600)	(54,000)	(1,178,600)	10,630	-	10,630	1,189,230	-1%	(1,178,600)	
Fund Balance July 1, 2024											
	(13,804)	(13,804)		(13,804)	(13,804)					(13,804)	
Estimated Fund Balance June 30, 2025											
	(1,138,404)	(1,138,404)		(1,192,404)	(3,174)					(1,192,404)	
Fund: 212 - Building & Planning											
323- State Grants	40,000	40,000		40,000	-		-	(40,000)	0%	40,000	
332- Permits	476,916	476,916		476,916	242,599		242,599	(234,317)	51%	476,916	
341- Review Fees	403,275	403,275	(34,500)	368,775	182,113		182,113	(186,662)	49%	368,775	[26]
342- Other Fees	433,117	433,117		433,117	156,595		156,595	(276,522)	36%	433,117	
343- Abatement Fees	-	-		-	-		-	-	0%	-	
344- Impact Fees	29,218	29,218		29,218	-		-	(29,218)	0%	29,218	
351- Fines and Forfeiture	20,000	20,000		20,000	22,952		22,952	2,952	115%	20,000	
370- Interest and Investment Income	7,000	7,000		7,000	-		-	(7,000)	0%	7,000	
383- Reimbursements	-	-		-	-		-	-	0%	-	
384- Other Revenue	6,000	6,000		6,000	-		-	(6,000)	0%	6,000	
Revenue Total:	1,415,526	1,415,526	(34,500)	1,381,026	604,259	-	604,259	(776,767)	44%	1,381,026	
Operating Transfers In:	67,000	67,000		67,000	-		-	(67,000)	0%	67,000	
Sources Total	1,482,526	1,482,526	(34,500)	1,448,026	604,259	-	604,259	(843,767)	42%	1,448,026	
Expenditures											
Division: 461- Planning Total:	683,669	863,669	(37,500)	826,169	350,514	50,000	400,514	425,654	48%	826,169	[27] [28]
Division: 462- Building Inspection Total:	1,355,889	1,355,889	(38,900)	1,316,989	581,377	50,000	631,377	685,612	48%	1,316,989	[29]
Expenditures Total:	2,039,558	2,219,558	(76,400)	2,143,158	931,891	100,000	1,031,891	1,111,266	48%	2,143,158	
Building & Planning Net Results:	(557,032)	(737,032)	41,900	(695,132)	(327,632)	(100,000)	(427,632)	267,500	62%	(695,132)	
Fund Balance July 1, 2024											
	(2,226,679)	(2,226,679)		(2,226,679)	115,802					(2,226,679)	
Estimated Fund Balance June 30, 2025											
	(2,783,711)	(2,963,711)		(2,921,811)	(211,831)					(2,921,811)	

NOTES:

- [20] Increase the revenue budget to account for donation from the West Contra Costa Youth Soccer League (WCCYSL) to renovate the soccer field.
- [21] Increase the revenue budget to account for a contribution for youth programs.
- [22] Increase the expenditure budget for: costs related the soccer field renovation (\$167,050); increase related to recreation coordinator going from part-time to full-time (\$13,500)
- [23] Increase the expenditure budget for increase related to recreation coordinator going from part-time to full-time (\$13,500)
- [24] Increase the expenditure budget for increase related to recreation coordinator going from part-time to full-time (\$13,500)
- [25] Increase the expenditure budget for: increase related to recreation coordinator going from part-time to full-time (\$13,500); instructor payments to be paid from youth program contribution (\$10,000).
- [26] Reduce review fees revenue budget related to CEQA studies.
- [27] Reduce expenditure budget for as implementation of the Housing Element notifications/materials anticipated to be less, and traffic studies and CEQA assistance which not needed this fiscal year.
Increase expenditure budget for continued support related to the online permitting system (\$2,500).
- [28] Add one full-time Associate Planner. No fiscal impact as funds will be reallocated from contract planning services.
- [29] Reduce expenditure budget as less backfill is anticipated for permit techs, inspections, and building official. Increase expenditure budget for continued support related to the online permitting system (\$2,500).



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 12/31/24

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 213 - Refuse Management Fund											
323- State Grants	60,060	60,060		60,060	31,007		31,007	(29,053)	52%	60,060	
370- Interest and Investment Income	6,000	6,000		6,000	90		90	(5,910)	2%	6,000	
Revenue Total:	66,060	66,060	-	66,060	31,097	-	31,097	(34,963)	47%	66,060	
					-						
Expenditures											
Division: 346- Waste Reduction Total:	187,102	187,102		187,102	70,764		70,764	116,338	38%	187,102	
Expenditures Total:	187,102	187,102	-	187,102	70,764	-	70,764	116,338	38%	187,102	
Refuse Management Fund Net Results:	(121,042)	(121,042)	-	(121,042)	(39,666)		(39,666)	81,376	33%	(121,042)	
Fund Balance July 1, 2024	31,420	31,420		31,420	31,420					31,420	
Estimated Fund Balance June 30, 2025	(89,622)	(89,622)		(89,622)	(8,246)					(89,622)	
Fund: 214 - Solid Waste Fund											
323- State Grants	-	-		-	-		-	-	0%	-	
370- Interest and Investment Income	8,000	8,000		8,000	41,551		41,551	33,551	519%	8,000	
383- Reimbursements	360,000	360,000		360,000	236,467		236,467	(123,533)	66%	360,000	
Revenue Total:	368,000	368,000	-	368,000	278,018	-	278,018	(89,982)	76%	368,000	
					-						
Expenditures											
Division: 342- Road Maintenance Total:	173,666	173,666		173,666	56,121		56,121	117,545	32%	173,666	
Division: 345- Park Maintenance Total:	-	-		-	-		-	-	0%	-	
Expenditures Total:	173,666	173,666	-	173,666	56,121	-	56,121	117,545	32%	173,666	
Solid Waste Fund Net Results:	194,334	194,334	-	194,334	221,897	-	221,897	27,563	114%	194,334	
Fund Balance July 1, 2024	2,915,815	2,915,815		2,915,815	2,915,815					2,915,815	
Estimated Fund Balance June 30, 2025	3,110,149	3,110,149		3,110,149	3,137,712					3,110,149	
Fund: 215 - Measure C and J Fund											
322- Fed Grant/Misc	-	-		-	115,802		115,802	115,802	0%	-	
323- State Grant/Misc	722,619	722,619		722,619	-		-	(722,619)	0%	722,619	
324- Other Grants	421,638	421,638		421,638	-		-	(421,638)	0%	421,638	
370- Interest and Investment Income	8,000	8,000		8,000	30,180		30,180	22,180	377%	8,000	
Revenue Total:	1,152,257	1,152,257	-	1,152,257	145,982	-	145,982	(1,006,275)	13%	1,152,257	
Expenditures											
Division: 117- General Government Total:	-	-		-	-		-	-	0%	-	
Division: 341- Administration/Engineering Total:	201,919	201,919		201,919	66,609		66,609	135,310	33%	201,919	
Division: 342- Road Maintenance Total:	1,501,207	1,501,207		1,501,207	69,758	81,722	151,481	1,349,727	10%	1,501,207	
Division: 343- Facility Maintenance Total:	2,000	2,000		2,000	-		-	2,000	0%	2,000	
Expenditures Total:	1,705,126	1,705,126	-	1,705,126	136,368	81,722	218,090	1,487,036	13%	1,705,126	
Measure C and J Fund Net Results:	(552,869)	(552,869)	-	(552,869)	9,615	(81,722)	(72,107)	480,762	13%	(552,869)	
Fund Balance July 1, 2024	2,357,194	2,357,194		2,357,194	2,357,194					2,357,194	
Estimated Fund Balance June 30, 2025	1,804,325	1,804,325		1,804,325	2,366,809					1,804,325	
Fund: 216 - Rate Stabilization Fund											
370- Interest and Investment Income	-	-		-	3,072		3,072	3,072	0%	-	
383- Reimbursements	-	-		-	-		-	-	0%	-	
Revenue Total:	-	-	-	-	3,072	-	3,072	3,072	0%	-	
Expenditures Total:	-	-		-	-		-	-	0%	-	
Rate Stabilization Fund Net Results:	-	-		-	3,072		3,072	3,072	0%	-	
Fund Balance July 1, 2024	216,046	216,046		216,046	216,046					216,046	
Estimated Fund Balance June 30, 2025	216,046	216,046		216,046	219,118					216,046	
Fund: 225 - Asset Seizure-Adjudicated Fund											
351- Fines and Forfeiture	-	-		-	151		151	151	0%	-	
370- Interest and Investment Income	-	-		-	282		282	282	0%	-	
Revenue Total:	-	-	-	-	434	-	434	434	0%	-	
Expenditures											
Division: 221- Police Operations Total:	20,544	20,544		20,544	-		-	20,544	0%	20,544	
Expenditures Total:	20,544	20,544	-	20,544	-	-	-	20,544	0%	20,544	
Asset Seizure-Adjudicated Fund Net Results:	(20,544)	(20,544)	-	(20,544)	434		434	20,978	-2%	(20,544)	
Fund Balance July 1, 2024	18,835	18,835		18,835	18,835					18,835	
Estimated Fund Balance June 30, 2025	(1,709)	(1,709)		(1,709)	19,268					(1,709)	



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 12/31/24

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 226 - CASp Certification and Training Fund											
342- Other Fees	-	-		-	3,608		3,608	3,608	0%	-	
Revenue Total:	-	-	-	-	3,608	-	3,608	3,608	0%	-	
Expenditures Total:	-	-		-	-		-	-	0%	-	
CASp Certification and Training Fund Net Results:	-	-	-	-	3,608		3,608	3,608	0%	-	
Fund Balance July 1, 2024	49,439	49,439		49,439	49,439					49,439	
Estimated Fund Balance June 30, 2025	49,439	49,439		49,439	53,047					49,439	
Fund: 276 - Growth Impact Fund											
344- Impact Fees	1,039,594	1,039,594	(1,039,594)	0	-		-	(0)	0%	0	[30]
370- Interest and Investment Income	-	-		-	49,810		49,810	49,810	0%	-	
Revenue Total:	1,039,594	1,039,594	(1,039,594)	0	49,810	-	49,810	49,810	12452582%	0	
Expenditures											
Division: 343- Facility Maintenance Total:	700,000	700,000		700,000	-		-	700,000	0%	700,000	
Division: 344- NPDES Storm Drain Total:	58,000	58,000		58,000	-		-	58,000	0%	58,000	
Division: 345- Park Maintenance Total:	265,000	265,000		265,000	-		-	265,000	0%	265,000	
Division: 642- Sewer Collections Total:	600,000	600,000		600,000	-		-	600,000	0%	600,000	
Expenditures Total:	1,623,000	1,623,000	-	1,623,000	-	-	-	1,623,000	0%	1,623,000	
Growth Impact Fund Net Results:	(583,406)	(583,406)	(1,039,594)	(1,623,000)	49,810	-	49,810	1,672,810	-3%	(1,623,000)	
Fund Balance July 1, 2024	3,503,560	3,503,560		3,503,560	3,503,560					3,503,560	
Estimated Fund Balance June 30, 2025	2,920,155	2,920,155		1,880,561	3,553,371					1,880,561	
Fund: 285 - Housing Land Held for Resale											
370- Interest and Investment Income	50,000	50,000		50,000	49,561		49,561	(439)	99%	50,000	
383- Reimbursements	-	-		-	-		-	-	0	-	
384- Other Revenue	-	-		-	-		-	-	0%	-	
392- Sale of Property	-	-		-	-		-	-	0%	-	
393- Loan/Bond Proceeds	5,000	5,000		5,000	-		-	(5,000)	0%	5,000	
Revenue Total:	55,000	55,000	-	55,000	49,561	-	49,561	(5,439)	90%	55,000	
Expenditures											
Division: 461- Planning Total:	47,376	47,376		47,376	26,005		26,005	21,371	55%	47,376	
Division: 464- Housing Administration Total:	275,867	275,867		275,867	69,959		69,959	205,908	25%	275,867	
Expenditures Total:	323,243	323,243	-	323,243	95,964	-	95,964	227,279	30%	323,243	
Housing Land Held for Resale Net Results:	(268,243)	(268,243)	-	(268,243)	(46,403)		(46,403)	221,840	17%	(268,243)	
Fund Balance July 1, 2024	8,267,770	8,267,770		8,267,770	8,267,770					8,267,770	
Estimated Fund Balance June 30, 2025	7,999,527	7,999,527		7,999,527	8,221,367					7,999,527	
Fund: 310 - Lighting & Landscape Districts											
321- Intergovernmental Taxes	56,411	56,411		56,411	32,758		32,758	(23,653)	58%	56,411	
383- Reimbursements	7,500	7,500		7,500	-		-	(7,500)	0%	7,500	
Revenue Total:	63,911	63,911	-	63,911	32,758	-	32,758	(31,153)	51%	63,911	
Expenditures											
Division: 347- Landscape & Lighting PVR North Total:	39,795	39,795		39,795	4,739		4,739	35,056	12%	39,795	
Division: 348- Landscape & Lighting PVR South Total:	45,380	45,380		45,380	3,835		3,835	41,545	8%	45,380	
Expenditures Total:	85,175	85,175	-	85,175	8,575	-	8,575	76,600	10%	85,175	
Lighting & Landscape Districts Net Results:	(21,264)	(21,264)	-	(21,264)	24,184		24,184	45,448	-114%	(21,264)	
Fund Balance July 1, 2024	76,278	76,278		76,278	76,278					76,278	
Estimated Fund Balance June 30, 2025	55,014	55,014		55,014	100,461					55,014	
Fund: 317 - Pinole Valley Caretaker Fund											
381- Rental Income	15,000	15,000		15,000	-		-	(15,000)	0%	15,000	
Revenue Total:	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	15,000	
Expenditures											
Division: 345- Park Maintenance Total:	14,942	14,942		14,942	-		-	14,942	0%	14,942	
Expenditures Total:	14,942	14,942	-	14,942	-	-	-	14,942	0%	14,942	
Pinole Valley Caretaker Fund Net Results:	58	58	-	58	-		-	(58)	0%	58	
Fund Balance July 1, 2024	(983)	(983)		(983)	(983)					(983)	
Estimated Fund Balance June 30, 2025	(925)	(925)		(925)	(983)					(925)	

NOTES:

[29] Remove revenue budget as the budgeted amounts carried forward from the prior fiscal year.



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 12/31/24

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 324 - Public Facilities Fund											
Expenditures											
Division: 343- Facility Maintenance Total:	60,000	60,000		60,000	-		-	60,000	0%	60,000	
Division: 345- Park Maintenance Total:	10,000	10,000		10,000	-		-	10,000	0%	10,000	
Expenditures Total:	70,000	70,000	-	70,000	-	-	-	70,000	0%	70,000	
Public Facilities Fund Net Results:	(70,000)	(70,000)	-	(70,000)	-		-	70,000	0%	(70,000)	
Fund Balance July 1, 2024	541,649	541,649		541,649	541,649					541,649	
Estimated Fund Balance June 30, 2025	471,649	471,649		471,649	541,649					471,649	
Fund: 325 - City Street Improvements											
322- Federal Grants	41,394	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		1,773,289	154,817		154,817	(1,618,472)	9%	1,773,289	
332- Permits	-	-		-	279		279	279	0%	-	
383- Reimbursements	-	-		-	-		-	-	0%	-	
Revenue Total:	1,814,683	1,814,683	-	1,814,683	173,152	-	173,152	(1,641,531)	10%	1,814,683	
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000	
Sources Total:	2,064,683	2,064,683	-	2,064,683	423,152		423,152	(1,641,531)	20%	2,064,683	
Expenditures											
Division: 342- Road Maintenance Total:	3,687,304	3,687,304		3,687,304	28,192	133,319	161,511	3,525,793	4%	3,687,304	
Expenditures Total:	3,687,304	3,687,304	-	3,687,304	28,192	133,319	161,511	3,525,793	4%	3,687,304	
City Street Improvements Net Results:	(1,622,621)	(1,622,621)	-	(1,622,621)	394,960	(133,319)	261,640	1,884,261	-16%	(1,622,621)	
Fund Balance July 1, 2024	2,051,278	2,051,278		2,051,278	2,051,278					2,051,278	
Estimated Fund Balance June 30, 2025	428,657	428,657		428,657	2,446,238					428,657	
Fund: 377 - Arterial Streets Rehabilitation Fund											
322- Federal Grants	-	-		-	-		-	-	0%	-	
Revenue Total:	-	-	-	-	-	-	-	-	0%	-	
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000	
Sources Total:	250,000	250,000	-	250,000	250,000	-	250,000	-	100%	250,000	
Expenditures											
Division: 342- Road Maintenance Total:	895,000	895,000		895,000	-	618	618	894,382	0%	895,000	
Expenditures Total:	895,000	895,000	-	895,000	-	618	618	894,382	0%	895,000	
Arterial Streets Rehabilitation Fund Net Results:	(645,000)	(645,000)	-	(645,000)	250,000	(618)	249,382	894,382	-39%	(645,000)	
Fund Balance July 1, 2024	1,003,071	1,003,071		1,003,071	1,003,071					1,003,071	
Estimated Fund Balance June 30, 2025	358,071	358,071		358,071	1,253,071					358,071	
Fund: 500 - Sewer Enterprise Fund											
363- Sewer Enterprise Charges	10,164,403	10,164,403		10,164,403	4,650,317		4,650,317	(5,514,087)	46%	10,164,403	
370- Interest and Investment Income	200,000	200,000		200,000	259,019		259,019	59,019	130%	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	-	10,364,403	4,925,877	-	4,925,877	(5,438,526)	48%	10,364,403	
Expenditures											
Division: 117- General Government Total:	-	-		-	7,361		7,361	(7,361)	0%	-	
Division: 641- Sewer Treatment Plant/Shared Total	11,911,529	11,911,529		11,911,529	2,350,865	359,669	2,710,534	9,200,995	23%	11,911,529	
Division: 642- Sewer Collections Total:	24,163,267	24,163,267		24,163,267	546,487	1,094,978	1,641,465	22,521,802	7%	24,163,267	
Division: 643- Sewer Projects/Shared Total:	85,000	85,000		85,000	-		-	85,000	0%	85,000	
Division: 644- WPCP Equipment/Debt Service Total	1,611,568	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	-	37,771,365	3,349,799	1,454,647	4,804,447	32,966,918	13%	37,771,365	
Sewer Enterprise Fund Net Results:	(27,406,962)	(27,406,962)	-	(27,406,962)	1,576,077	(1,454,647)	121,430	27,528,391	0%	(27,406,962)	
Fund Balance July 1, 2024	21,657,361	21,657,361		21,657,361	21,657,361					21,657,361	
Estimated Fund Balance June 30, 2025	(5,749,601)	(5,749,601)		(5,749,601)	23,233,438					(5,749,601)	



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 12/31/24

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End	Notes
Fund: 505 - Cable Access TV											
314- Franchise Taxes	26,486	26,486		26,486	7,258		7,258	(19,228)	27%	26,486	
365- Cable TV Charges	179,047	179,047		179,047	72,972		72,972	(106,075)	41%	179,047	
370- Interest and Investment Income	-	-		-	-		-	-	0%	-	
384- Other Revenue	3,000	3,000		3,000	-		-	(3,000)	0%	3,000	
Revenue Total:	208,533	208,533	-	208,533	80,230	-	80,230	(128,303)	38%	208,533	
Operating transfers in Total:	160,000	160,000		160,000	160,000		160,000	-	100%	160,000	
Sources Total	368,533	368,533	-	368,533	240,230	-	240,230	(128,303)	65%	368,533	
Expenditures											
Division: 119- Cable Access TV Total:	829,463	833,883	(85,000)	748,883	301,330		301,330	447,553	40%	748,883	[31]
Expenditures Total:	829,463	833,883	(85,000)	748,883	301,330	-	301,330	447,553	40%	748,883	
Cable Access TV Net Results:	(460,930)	(465,350)	85,000	(380,350)	(61,100)	-	(61,100)	319,250	16%	(380,350)	
Fund Balance July 1, 2024	2,120	2,120		2,120	2,120					2,120	
Estimated Fund Balance June 30, 2025	(458,809)	(463,229)		(378,229)	(58,979)					(378,229)	
Fund: 525 - Information Systems											
399- Operating Transfers In	-	-	-	-	-		-	-	0%	-	
Sources Total:	-	-	-	-	-	-	-	-	0%	-	
Expenditures											
Division: 118- Information Systems Total:	1,572,339	1,572,339	34,230	1,606,569	735,595	142,147	877,742	728,827	55%	1,606,569	[32] [33]
Expenditures Total:	1,572,339	1,572,339	34,230	1,606,569	735,595	142,147	877,742	(728,827)	55%	1,606,569	
Indirect cost allocations Total:	(1,572,533)	(1,572,533)	(34,230)	(1,606,763)	(735,595)	(142,147)	(877,742)	729,021	55%	(1,606,763)	
Information Systems Net Results:	(194)	(194)	-	(194)	(0)	(0)	(0)	194	0%	(194)	
Fund Balance July 1, 2024	(3,129)	(3,129)		(3,129)	(3,129)					(3,129)	
Estimated Fund Balance June 30, 2025	(3,323)	(3,323)		(3,323)	(3,129)					(3,323)	
Fund: 700 - Pension Fund											
370- Interest and Investment Income	700,000	700,000		700,000	504,709		504,709	(195,291)	72%	700,000	
Revenue Total:	700,000	700,000	-	700,000	504,709	-	504,709	(195,291)	72%	700,000	
Expenditures											
Division: 115- Finance Total:	50,000	50,000		50,000	36,022		36,022	13,978	72%	50,000	
Transfers Out Total:	2,425,000	2,425,000		2,425,000	-		-	2,425,000	0%	2,425,000	
Expenditures Total:	2,475,000	2,475,000	-	2,475,000	36,022	-	36,022	(2,438,978)	1%	2,475,000	
Pension Fund Net Results:	(1,775,000)	(1,775,000)	-	(1,775,000)	468,687	-	468,687	2,243,687	-26%	(1,775,000)	
Fund Balance July 1, 2024	13,585,182	13,585,182		13,585,182	13,585,182					13,585,182	
Estimated Fund Balance June 30, 2025	11,810,182	11,810,182		11,810,182	14,053,869					11,810,182	

NOTES:

[30] Reduce revenue budget as the budgeted amounts carried forward from the prior fiscal year.

[31] Reduce expenditure budget as the PCTV master plan will be done in house (\$25,000) and studio live truck cameras will not be replaced (\$60,000) this fiscal year.

[32] Increase the budget to carry forward the Stencil Multi Channel Voice Logging Recorder System (\$19,230) and costs related to the online permitting system (\$15,000).

[33] Add one full-time IT Manager as part of the plan to bring the IT function in house. No fiscal impact as funds will be reallocated from contract IT services.