



## **CITY COUNCIL REPORT**

**9.D.**

**DATE:** JUNE 3, 2025  
**TO:** MAYOR AND COUNCIL MEMBERS  
**FROM:** Markisha Guillory, Finance Director, 510-724-9823, MGuillory@pinole.gov  
**SUBJECT:** FY 2024/25 THIRD QUARTER FINANCIAL REPORT

### **RECOMMENDATION**

Staff recommend that the City Council receive the Fiscal Year (FY) 2024/25 Third 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 Third Quarter Financial Report (Attachments A and B) covers financial activity through the third quarter of the FY 2024/25, ending March 31, 2025. 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.

It is the City's practice to hold a mid-year budget review each fiscal year. It was held on March 4, 2025. 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 end of third quarter of the fiscal year most revenues and expenditures are expected to be at 75% of the budget, although this may vary based on the timing of certain receipts and

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

The FY 2024/25 budget and actual revenue, expenditures, and estimated beginning and ending fund balance for each City fund is listed in the Financial Summary (Attachment B). The "FY 2024/25 Amended Budget" column in the financial tables reflects the amendments made at mid-year.

### **Next Steps**

The FY 2024/25 Fourth Quarter Financial Report, which will include proposed year-end adjustments, will be presented to the City Council in September 2025.

### **FISCAL IMPACT**

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

### **ATTACHMENTS**

- A. FY 2024-25 Q3 Financial Report
- B. FY 2024-25 Q3 Financial Summary by Fund

# *City of Pinole*

## FY 2024/25 Third Quarter Financial Report



Prepared by Finance Department

June 3, 2025

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## Table of Contents

Introduction.....	3
General Fund Overview .....	4
General Fund Revenue .....	6
Sales Tax .....	7
Property Tax.....	9
Utility Users' Tax .....	10
Intergovernmental Tax.....	11
Franchise Tax.....	12
Transient Occupancy Tax (TOT) .....	13
Business License Tax .....	14
Public Safety Charges .....	15
Other Revenue.....	16
Transfers In.....	16
General Fund Expenditures .....	17
Salaries and Wages.....	19
Employee Benefits .....	20
Professional and Administrative Services.....	21
Other Operating Expenses.....	22
Materials and Supplies.....	22
Interdepartmental Charges .....	22
Asset/Capital Outlay .....	22
Debt Service .....	22
Transfers Out.....	22
Non-General Funds.....	23
Special Revenue Funds .....	23
Gas Tax Fund (Fund 200) .....	23
Public Safety Augmentation Fund (Fund 203) .....	23
Supplemental Law Enforcement Services Fund (Fund 206).....	24
NPDES Storm Water Fund (Fund 207) .....	24
Recreation Fund (Fund 209) .....	24
Building and Planning Fund (Fund 212) .....	25
Refuse Management Fund (Fund 213).....	25

Solid Waste Fund (Fund 214) .....	26
Measure J Fund (Fund 215) .....	26
Development Growth Impact Fund (Fund 276) .....	26
Housing Assets for Resale Fund (Fund 285).....	27
Lighting and Landscape District Fund (Fund 310) .....	27
Capital Project Funds .....	27
City Street Improvement Fund (Fund 325) .....	27
Arterial Streets Rehabilitation Fund (Fund 377) .....	28
Enterprise Funds .....	28
Sewer Enterprise Fund (Fund 500) .....	28
Cable Access TV Fund (Fund 505).....	28
Information Systems Fund (Fund 525).....	29
Financial Summary by Fund .....	29

## 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 Third Quarter Financial Report covers financial activity through the third quarter of the FY 2024/25, July 1, 2024 through March 31, 2025. 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.pinole.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 ongoing General Fund operating 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 \$9.9 million after the transfer is processed, which is approximately 42% of total ongoing General Fund operating 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.

During the FY 2024/25 mid-year budget review (second quarter), the City Council adopted budget amendments, bringing total General Fund revenues to \$28.7 million, total General Fund expenditures to \$37.2 million, resulting in a net use of fund balance of \$8.6 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>.

At this point, the City is projecting to end FY 2024/25 with a net deficit of \$2.3 million, with total revenues projected at \$28.7 million and expenditures at \$31.1 million, and an estimated ending fund balance of \$5.7 million. The table below summarizes the General Fund budget to actuals through the third quarter.



FY 2024/25 Third Quarter Financial Report  
General Fund Overview

General Fund (including Measure S 2006 and 2014, and Measure I 2024)	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	\$ 28,664,114	\$ -	\$ 28,664,114	\$ 15,918,136	56%	\$ 28,761,003
Expenditures	37,215,683	37,227,311	-	37,227,311	22,711,954	61%	31,067,311
Net surplus/deficit	(8,996,250)	(8,563,197)	-	(8,563,197)	\$ (6,793,817)		(2,306,308)
Beginning Fund Balance	7,978,729	7,978,729		7,978,729			7,978,729
Ending Fund Balance	\$ (1,017,521)	\$ (584,468)		\$ (584,468)			\$ 5,672,420

Since the third quarter represents 75% of the fiscal year, it is expected that actual revenues and actual expenditures will be around 75% 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. The budget was amended to \$28,664,114 at mid-year, with the most significant increase being attributable to the new half-cent sales tax (Measure I) which is expected to generate \$600,000 for FY 2024/25. General Fund actual revenues through the third quarter of FY 2024/25 totaled \$15,918,136, which is 56% of the budget. This is slightly under (3%) actual revenue received in the third quarter of prior fiscal years. However, it's due to the authorized budget for Measure I revenue which becomes effective 4/1/25. The table below summarizes General Fund revenue activity through the third quarter.

Category	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	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	\$ 3,283,712	53%	\$ 6,168,067
Sales and Use Taxes	4,536,436	4,459,156	-	4,459,156	2,898,866	65%	4,459,156
Sales and Use Taxes - Measure S 2006	2,581,000	2,550,000	-	2,550,000	1,590,728	62%	2,550,000
Sales and Use Taxes - Measure S 2014	2,581,000	2,550,000	-	2,550,000	1,584,359	62%	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	2,045,450	90%	2,285,000
Franchise Taxes	850,000	850,000	-	850,000	454,338	53%	850,000
Other Taxes: TOT	460,000	400,000	-	400,000	225,787	56%	400,000
Other Taxes: Business License	464,599	464,599	-	464,599	457,771	99%	464,599
Intergovernmental Taxes	2,402,673	2,402,673	-	2,402,673	1,217,510	51%	2,402,673
Public Safety Charges	1,774,307	1,774,307	-	1,774,307	1,502,583	85%	1,774,307
Total Other Revenue	847,561	891,522	-	891,522	657,030	74%	988,411
<b>Revenue Total:</b>	<b>24,950,643</b>	<b>25,395,324</b>	<b>-</b>	<b>25,395,324</b>	<b>15,918,136</b>	<b>63%</b>	<b>25,492,213</b>
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
<b>Revenue/Sources Total:</b>	<b>\$ 28,219,433</b>	<b>\$ 28,664,114</b>	<b>\$ -</b>	<b>\$ 28,664,114</b>	<b>\$ 15,918,136</b>	<b>56%</b>	<b>\$28,761,003</b>

Staff is not recommending budget adjustments for the third quarter of FY2024/25.

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

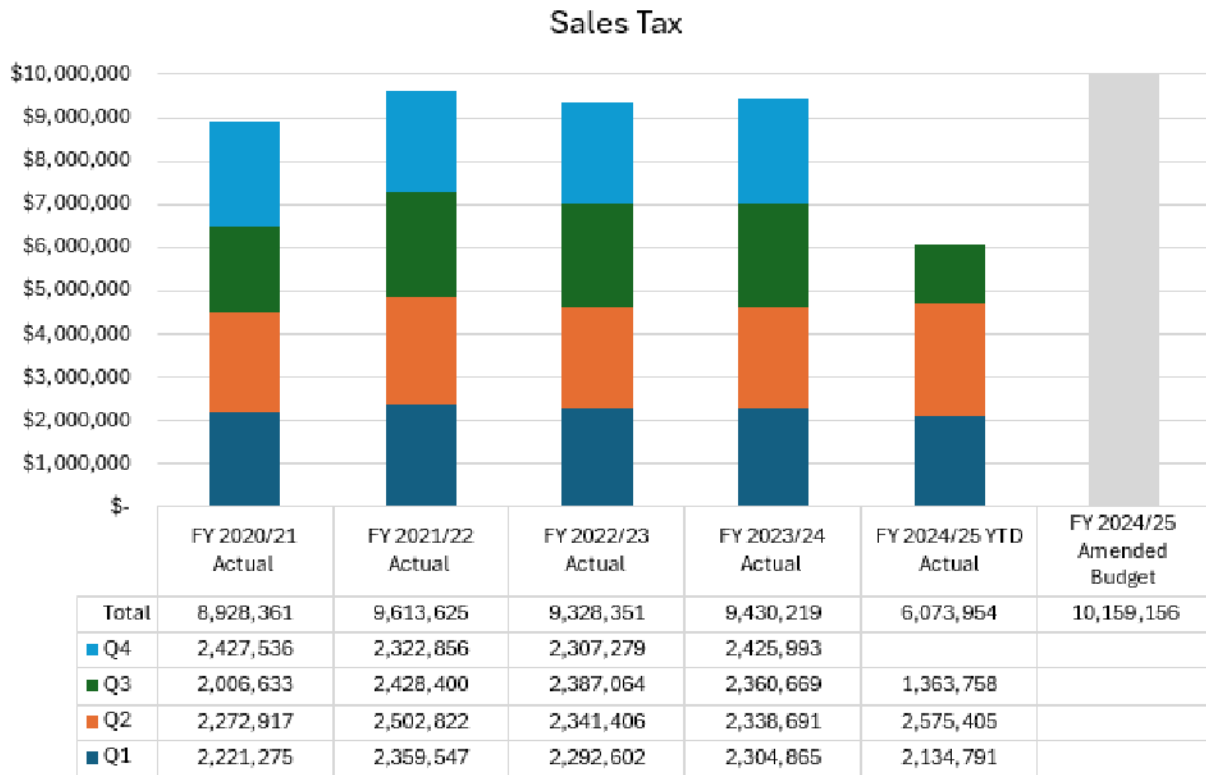
## Sales Tax

Sales tax is the City's largest general revenue stream at 34% of total General Fund revenues. Through the third quarter, sales tax revenue collected through February was \$6,073,954, 64% 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 October through December 2024 were:

- Overall sales tax receipts were up 4.1% compared to the same period in 2023;
- A new outlet in general consumer goods is the reason for positive results for the group; otherwise, the group would have been down consistent with the statewide results, which were down 2%;
- Restaurants' results were mixed with openings in the fast-casual category and gains in the quick-service restaurants pushing the group positive; casual dining was down;
- Lower receipts at the pump resulted in slowing receipts for the service stations;
- The City's voter-approved transaction taxes were impacted by over the counter transactions discussed above, but locals purchasing fewer vehicles and one-time allocations in the comparable year led to negative results;
- Taxable sales for all of Contra Costa County declined 3.2% over the comparable time period; the Bay Area was down 0.5%.

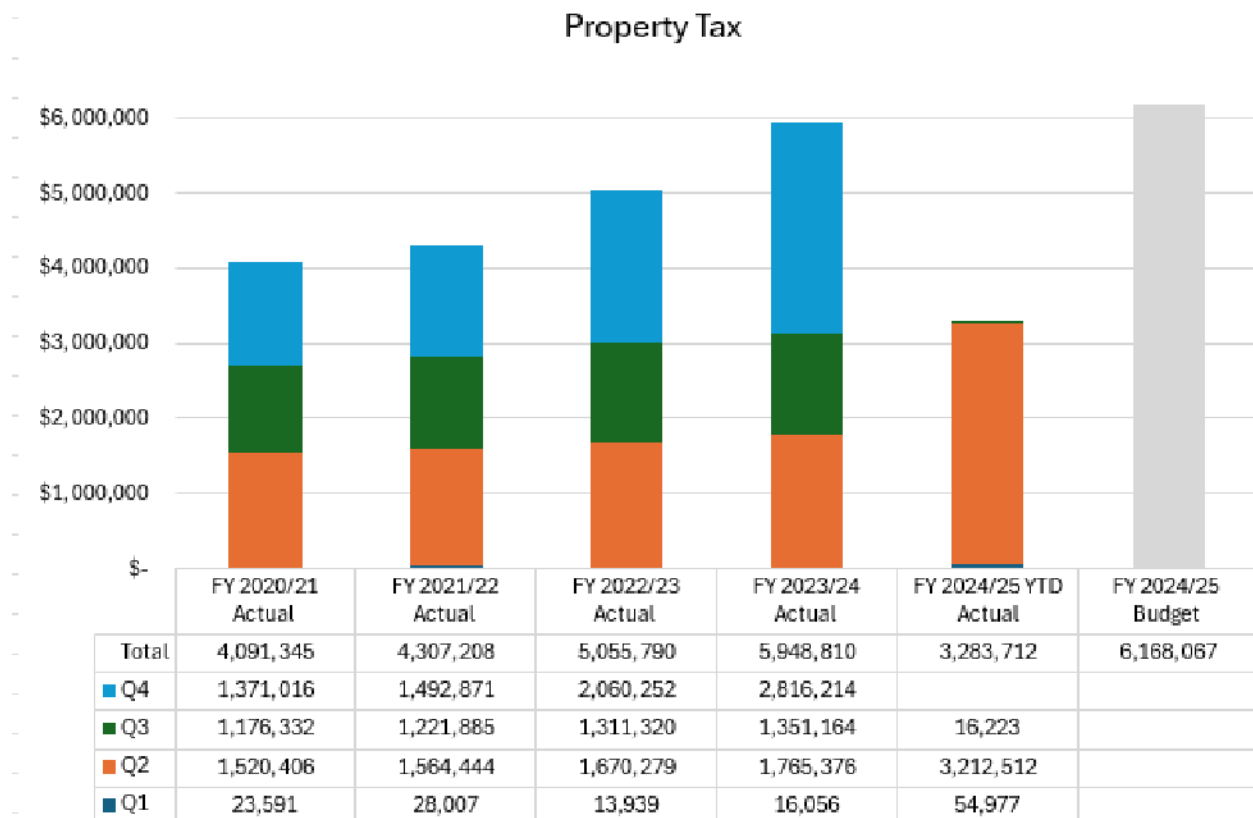
HdL provided updated sales tax projections for FY 2024/25. We expect to receive \$139,280 less than originally budgeted. However, the decrease will be partially offset by an additional \$600,000 that we expect to receive from new local sales tax (Measure I), which was passed by voters in the November 2024 election. The \$600,000 represents one quarter of the new revenue since Measure I goes into effect on April 1, 2025.



## Property Tax

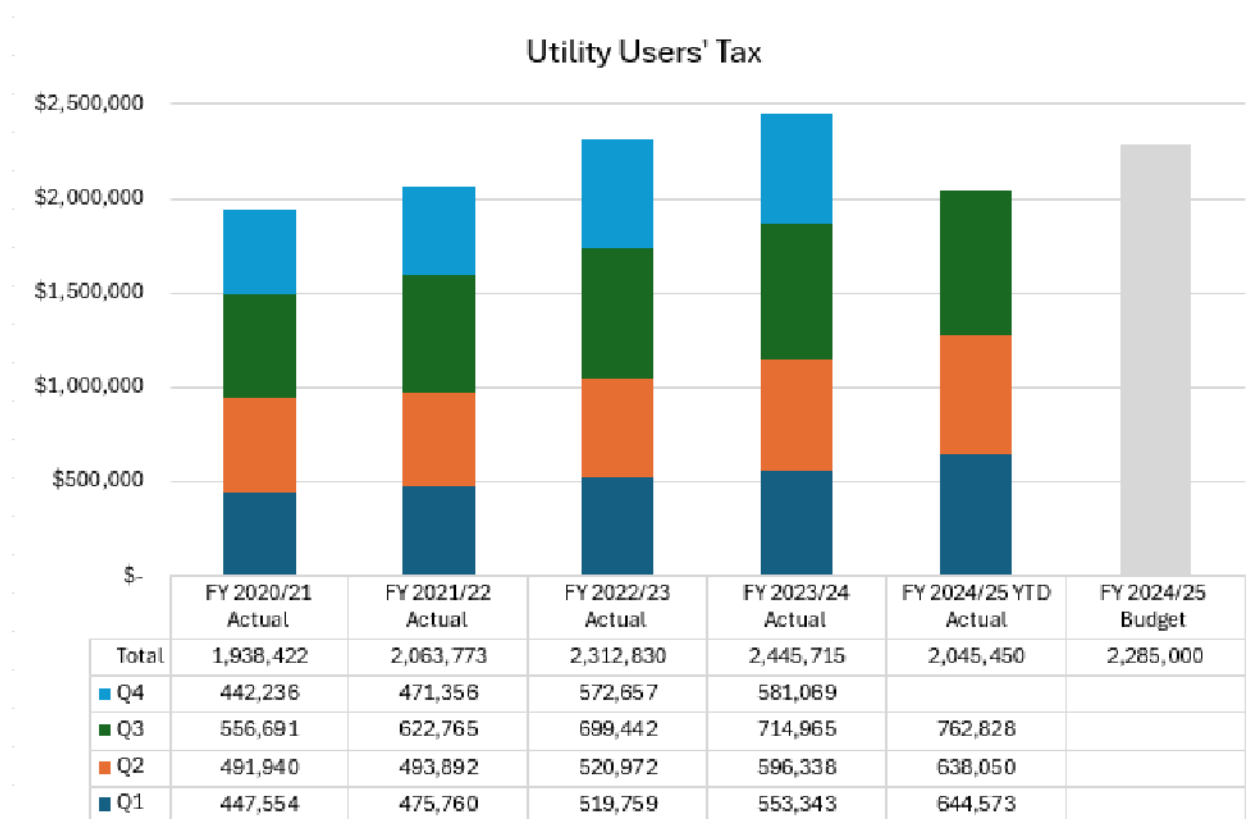
Property tax is the City's second largest revenue stream at 22% of total General Fund revenues. It is comprised of four segments – secured, unsecured, supplemental, and transfer tax. The largest segment is secured property tax. It is received in three installments in December (55%), April (40%), and 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. Through the third quarter, revenue collected was \$3,283,712, 53% of budget.

Between January 1, 2025 and March 31, 2025, there were 32 single family residential sales in Pinole. The average price was \$737,938 and the median price was \$773,250, representing a 10.4% increase in the median price compared to the prior quarter and a 5.9% increase compared to the same time period in 2024.



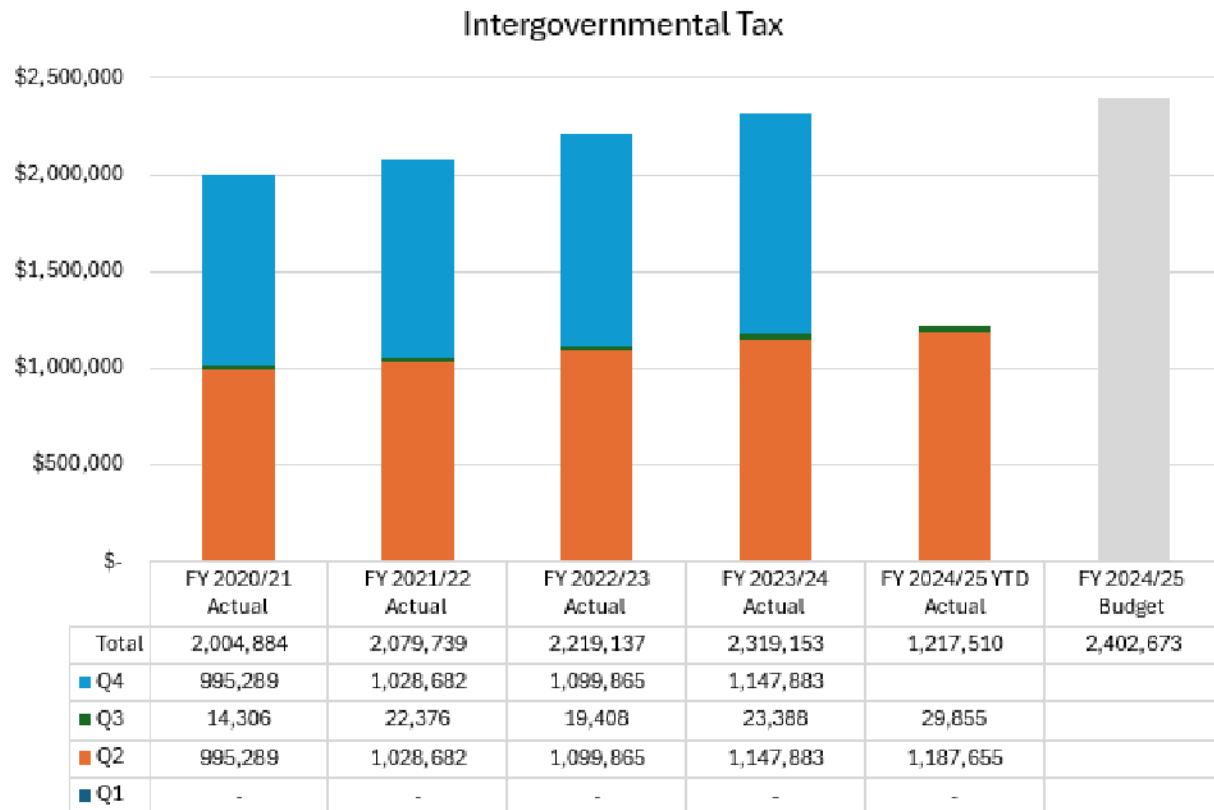
## Utility Users' Tax

Utility Users' Tax (UUT) of 8% is levied on telecommunication, electricity, gas, and mobile telephones. Through the third quarter, UUT revenue collected was \$2,045,450, 90% of the budget. The amount collected is consistent with the timing of receipts.



## Intergovernmental Tax

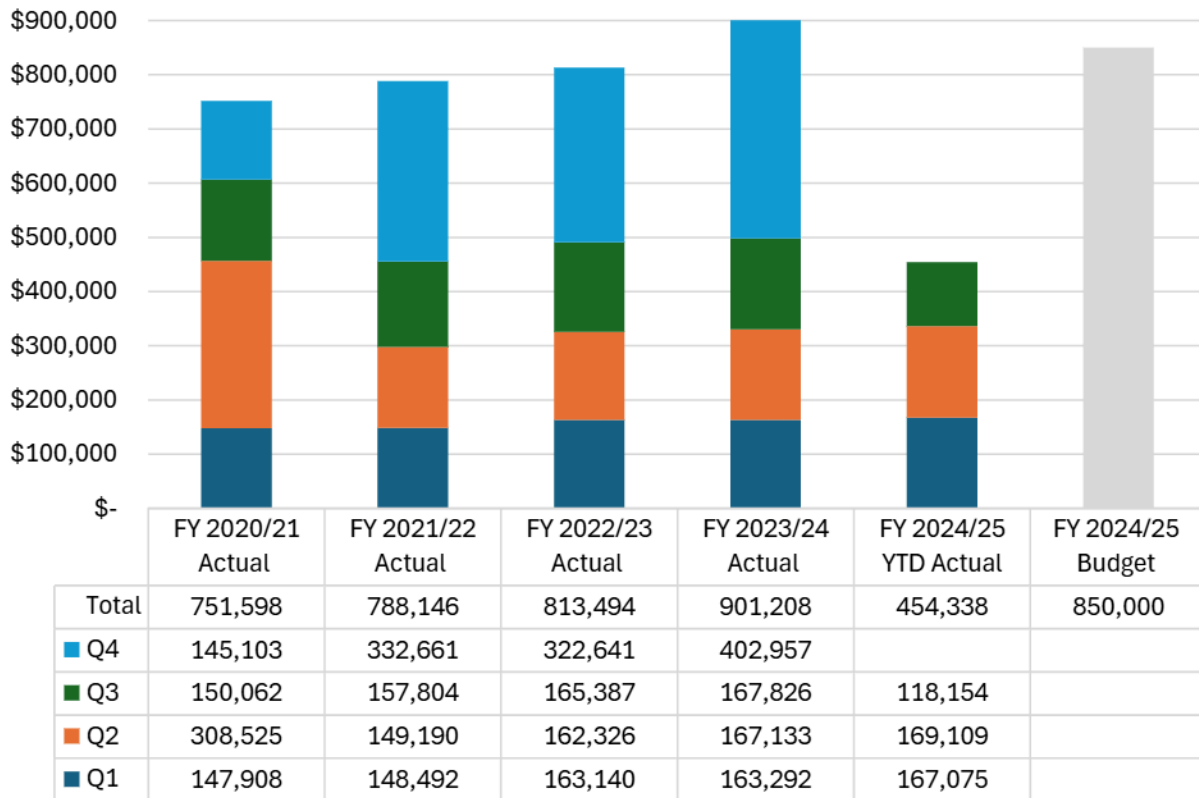
Intergovernmental Tax is comprised of the Motor Vehicle License Fee (VLF), which is the City's share of motor vehicle license fees levied, collected, and apportioned by the State. This category also includes the Homeowners Property Tax Relief, which is a reimbursement from the State to offset loss of property tax for the state-imposed homeowner exemption. Through the third quarter, the first half of the allocation and the FY2023/24 excess were received in the amount of \$1,217,510. The second half will be received in June.





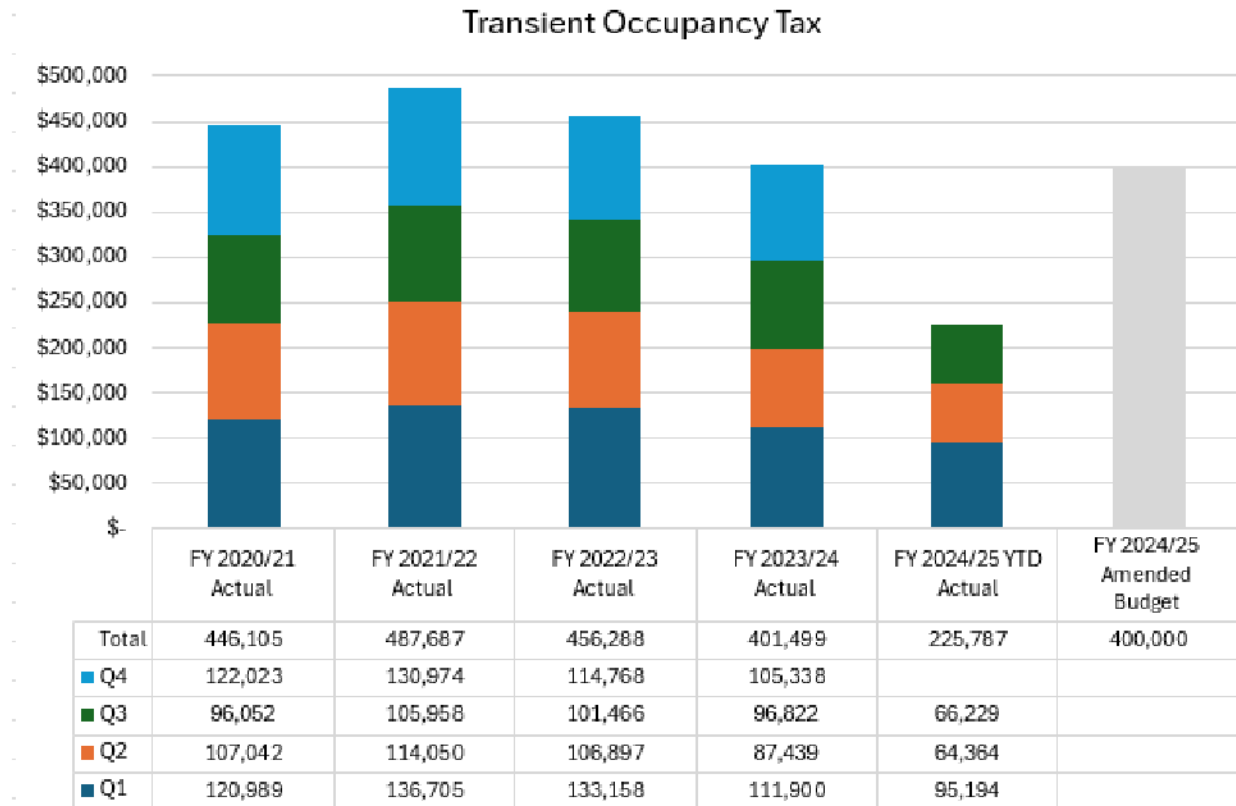
## Franchise Tax

Franchise Tax is levied on gas (1%), electricity (2%), cable (5%), and refuse (10%). Through the third quarter, revenue collected was \$454,338, 53% of the budget. The amount collected is consistent with the timing of receipts.



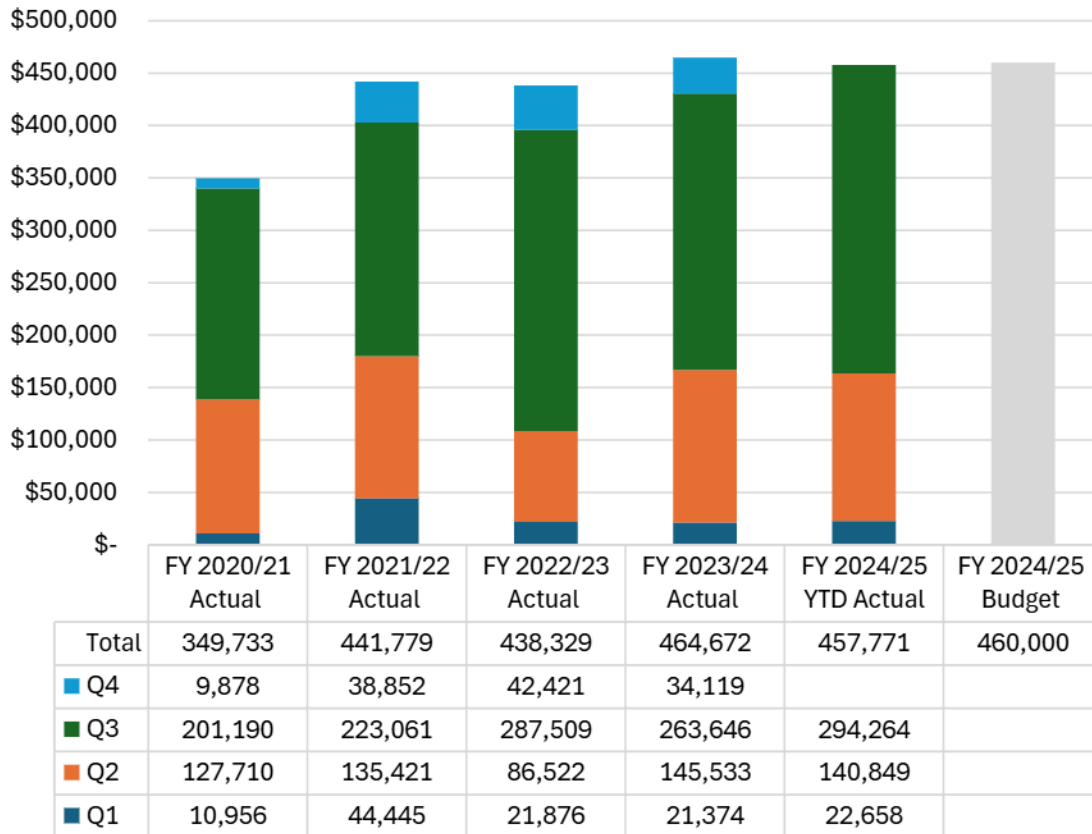
## Transient Occupancy Tax (TOT)

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 third quarter, revenue collected was \$225,787, 56% of the amended budget.



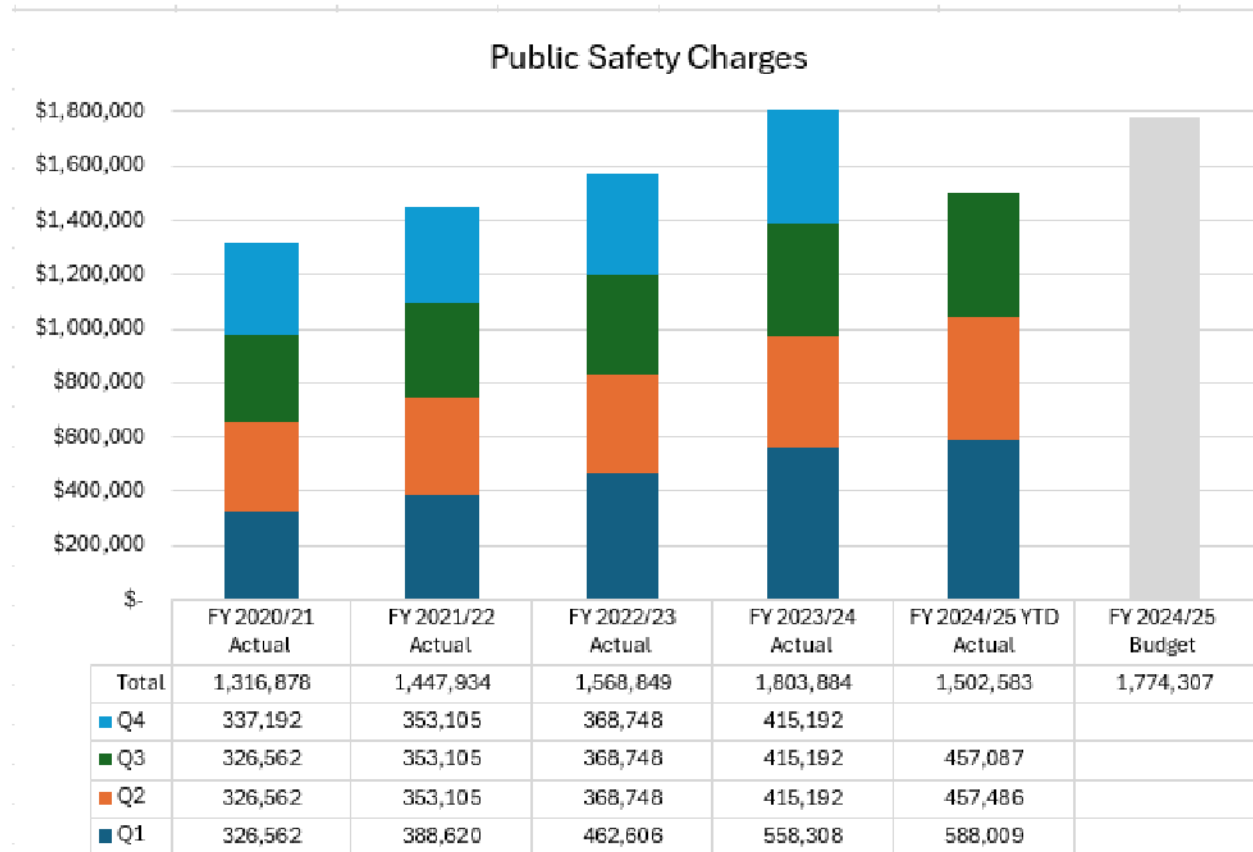
## Business License Tax

Business License Tax is assessed on all businesses doing business within City limits. Through the third quarter, revenue collected was \$457,771, 99% 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 third quarter, \$1,502,583, or 85% 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 \$657,030, 74% of the budget.

## 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 second quarter the General Fund expenditures budget was revised to \$37,227,311. General Fund actual expenditures plus encumbrances through the third quarter totaled \$22,711,954, 61% of the amended budget. The tables below summarize General Fund expenditure activity through the third quarter.

Department	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
City Council	\$ 202,339	\$ 241,089	\$ -	\$ 241,089	\$ 115,342	48%	\$ 241,089
City Manager	683,857	683,431	-	683,431	440,359	64%	683,431
City Clerk	717,294	731,224	-	731,224	567,190	78%	731,224
City Treasurer	10,148	10,148	-	10,148	7,473	74%	10,148
City Attorney	297,031	297,031	-	297,031	309,335	104%	297,031
Finance Department	971,117	974,117	-	974,117	792,390	81%	974,117
Human Resources	888,867	925,991	-	925,991	709,625	77%	925,991
Non-Departmental	3,257,051	3,257,051	-	3,257,051	3,363,273	103%	3,257,051
Police Department	12,358,037	12,354,609	-	12,354,609	9,001,562	73%	12,354,609
Fire Department	6,433,461	6,433,461	-	6,433,461	4,780,945	74%	6,433,461
Public Works	10,368,528	10,258,988	-	10,258,988	2,003,990	20%	4,098,988
Community Development	585,788	600,338	-	600,338	414,160	69%	600,338
Community Services	442,165	459,833	-	459,833	206,311	45%	459,833
<b>Expenditure Total:</b>	<b>\$ 37,215,683</b>	<b>\$ 37,227,311</b>	<b>\$ -</b>	<b>\$ 37,227,311</b>	<b>\$ 22,711,954</b>	<b>61%</b>	<b>\$ 31,067,311</b>

Actual expenditures in most departments were at or below 75%. Those that were above 75% are discussed below.

- Several departments, including City Clerk, Finance, and Human Resources were slightly over 75% 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 104% of budget due to 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 103% 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 Third Quarter Financial Report  
General Fund Expenditures

Category	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Salaries & Wages	\$ 10,343,285	\$ 10,331,587		\$ 10,331,587	\$ 7,669,276	74%	\$10,331,587
Benefits	7,399,988	7,399,988		7,399,988	5,756,732	78%	\$ 7,399,988
Professional/Admin Services	9,482,105	9,708,533		9,708,533	6,551,130	67%	\$ 9,708,533
Other Operating	322,711	322,711		322,711	302,536	94%	\$ 322,711
Materials and Supplies	185,033	185,033		185,033	106,955	58%	\$ 185,033
Interdepartmental Charges	(719,548)	(690,318)		(690,318)	(97,967)	14%	\$ (690,318)
Asset/Capital Outlay	8,004,702	7,772,370		7,772,370	406,100	5%	\$ 1,612,370
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
<b>Expenditure Total:</b>	<b>\$ 37,215,683</b>	<b>\$ 37,227,311</b>	<b>\$ -</b>	<b>\$ 37,227,311</b>	<b>\$ 22,711,954</b>	<b>61%</b>	<b>\$31,067,311</b>

Actuals in most of the expenditure categories were at or below 75%. Those that were above 75% are discussed below.

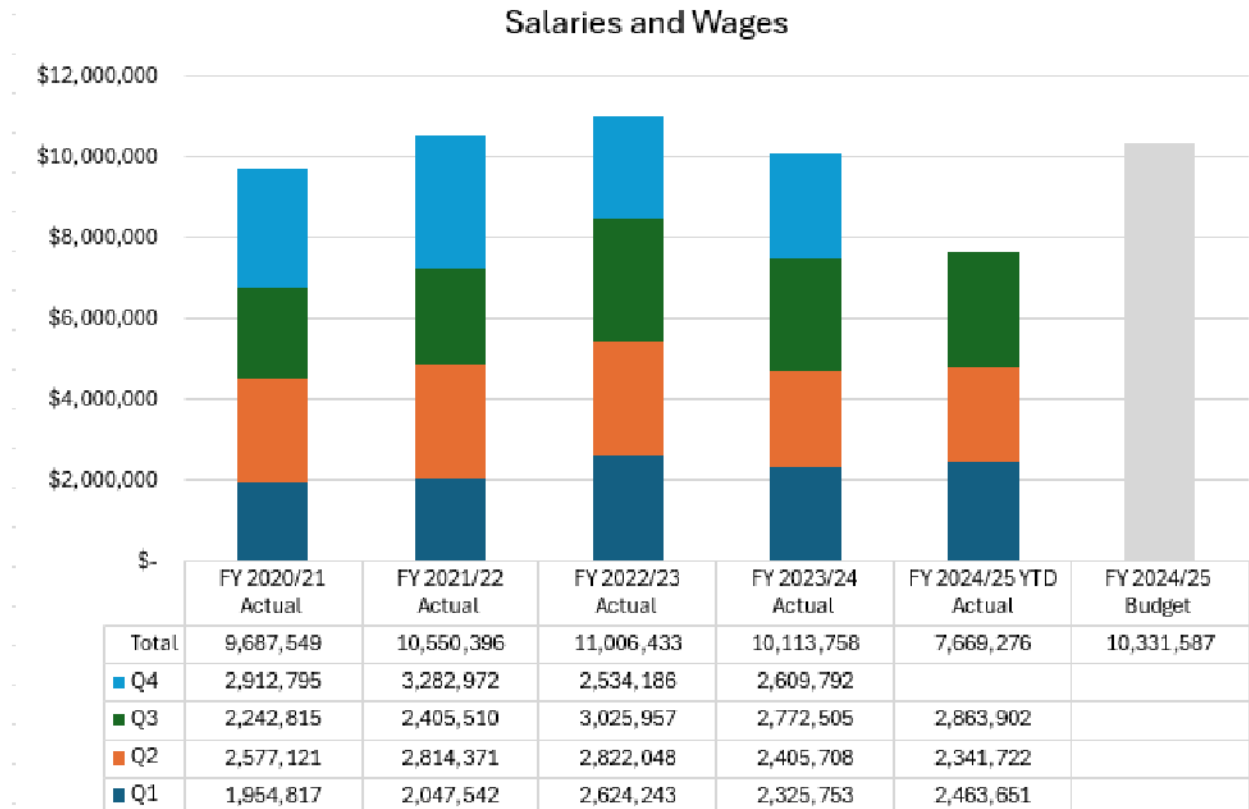
- Benefits were at 78% of budget primarily due to the workers' compensation annual premium being paid in full at the beginning of the fiscal year.
- Other operating, or utilities, was at 94% but fluctuates throughout the fiscal year.
- Debt service was at 100% due to the annual payment being paid in full at the beginning of the fiscal year.

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



## Salaries and Wages

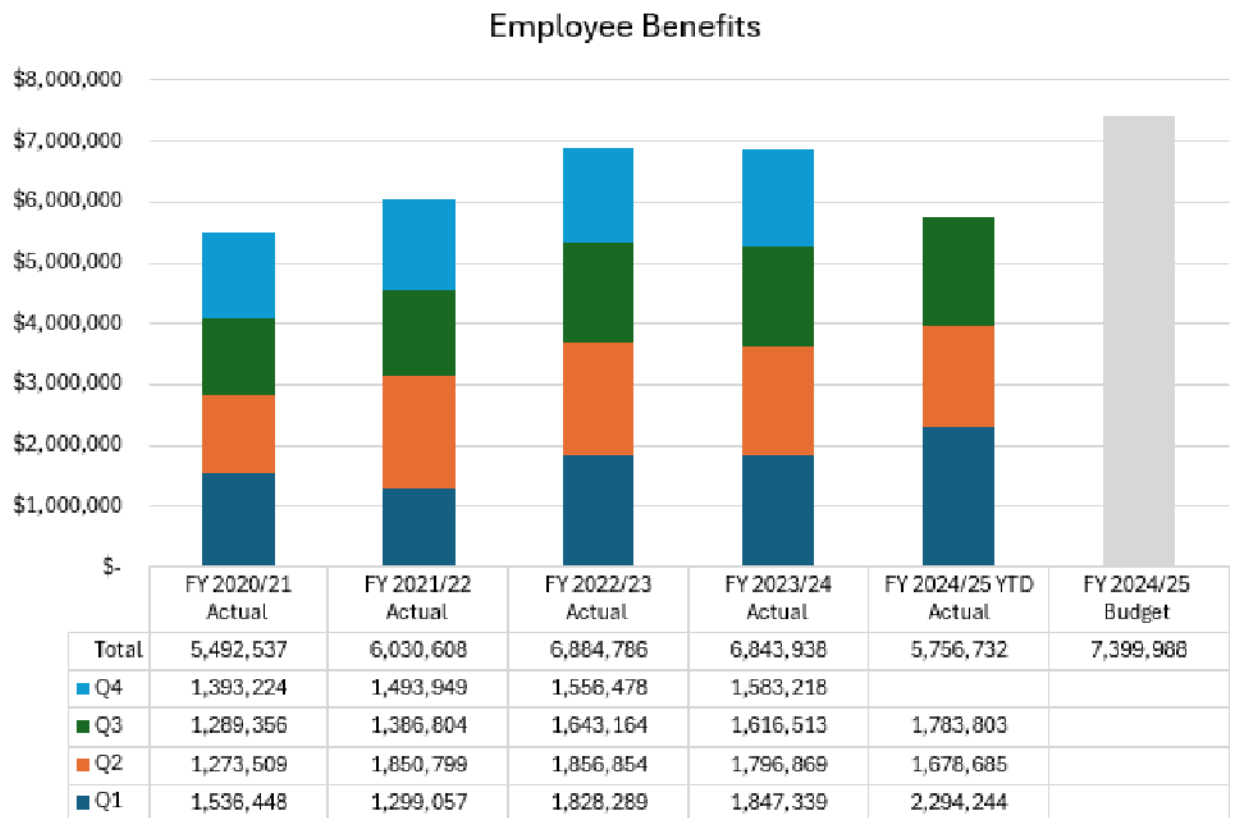
The FY 2024/25 budget includes salaries and wages based on the City's staffing level of 113.14 full-time equivalents (FTEs), salary increases for different classifications already agreed upon in the City's current labor memorandums of understanding (MOUs). The budget includes a savings factor equal to 3% of total annual salary and benefits expenditures to account for savings resulting from position vacancies. Through the third quarter, salaries and wages were \$7,669,276, 74% 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%.

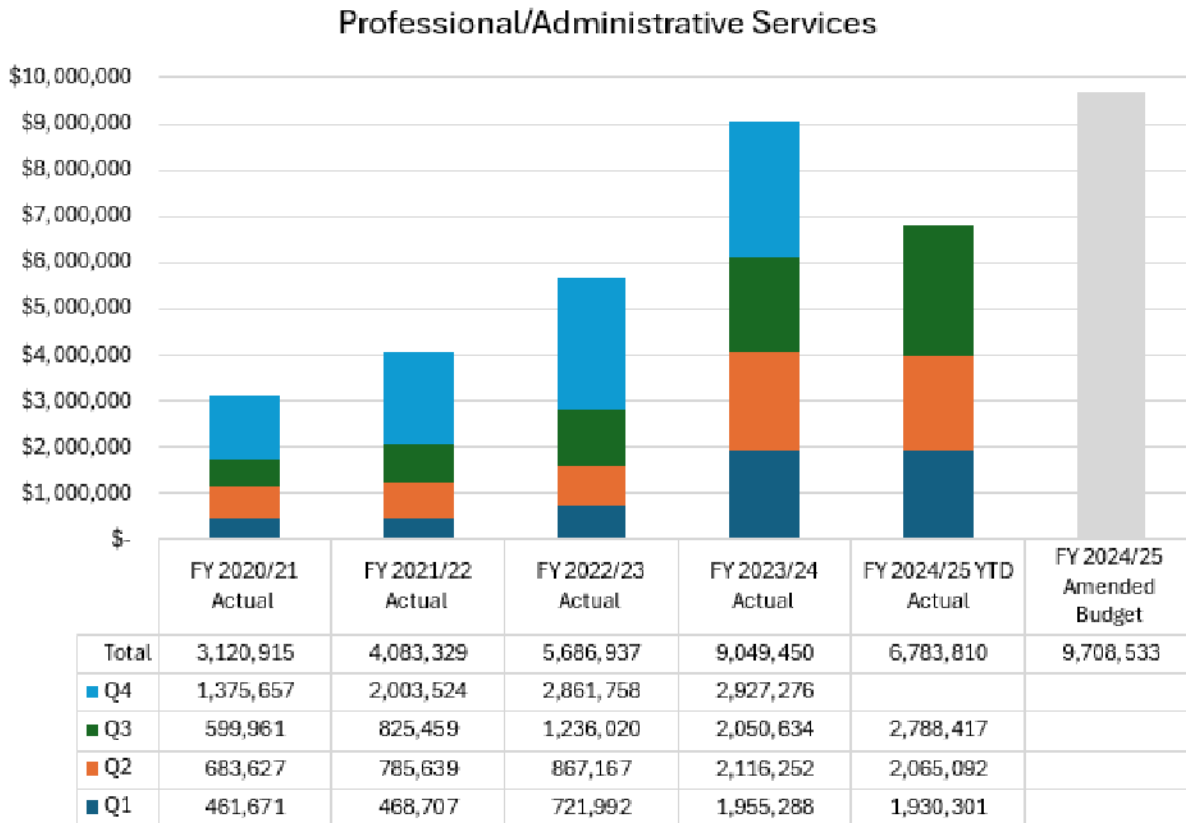
Other benefits include employee medical/dental/vision care, workers' compensation, and others. The benefits cost in the forecast is based primarily trends and information provided by service providers. Through the third quarter, benefits were \$5,756,732, 78% of the budget. As previously stated, the slight 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 third quarter, professional and administrative services were \$6,783,810, 70% 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.



## Other Operating Expenses

Other operating expenses include all other expenditure categories, such as travel/training, office expenses, and utilities. Through the third quarter, expenditures including encumbrances were \$302,536, 94% of the budget.

## Materials and Supplies

Materials and supplies include fuel, supplies, and maintenance materials. Through the third quarter, expenditures were \$106,955, 58% 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 third quarter, expenditures were -\$97,967. This was due to the general liability premium being paid in full at the beginning of the fiscal year.

## Asset/Capital Outlay

Asset/capital outlay includes non-major asset acquisition and improvements, such as computer equipment and furniture, as well as several major capital projects to be funded by the General Fund unassigned fund balance. Through the third quarter, asset/capital outlay expenditures were \$686,700, 9% of the budget.

Each fiscal year, capital needs are assessed and prioritized through the CIP planning process. Capital improvement projects are detailed in a separate Five-Year Capital Improvement Plan (CIP): <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. Transfers were \$1,381,177, 57% of budget, due to the transfer of funds from the general fund to City Street Fund (\$250,000), Arterial Streets Rehabilitation Fund (\$250,000), Recreation Fund (\$571,177), PCTV fund (\$160,000) and Equipment Reserve Fund (\$150,000). The remaining transfers will be processed at the end of the fiscal year.

## Non-General Funds

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

Since the third quarter represents 75% of the fiscal year, it is expected that actual revenues and actual expenditures will be around 75% 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 third quarter, revenues were \$860,251, 82% of the budget. Expenditures including encumbrances were \$368,758, 17% 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 Adjustment s	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,046,400	\$ 1,046,400		\$ 1,046,400	\$ 860,251	\$ 860,251	82%	\$ 1,046,400
Expenditures	2,203,189	2,203,189	-	2,203,189	363,720	368,758	17%	628,189
Net surplus/deficit	(1,156,789)	(1,156,789)	-	(1,156,789)	\$ 496,532	\$ 491,494		418,211
Beginning Fund Balance	1,589,060	1,589,060		1,589,060				1,589,060
Ending Fund Balance	\$ 432,271	\$ 432,271		\$ 432,271				\$ 2,007,271

#### 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 third quarter, revenues were \$160,799, 64% of the budget. There is typically a one-month delay in receiving the funds for the previous month. Expenditures were \$353,979, 65% of the budget.



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

Public Safety Augmentation Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	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	\$ 160,799	64%	\$ 249,855
Expenditures	546,413	546,413		546,413	353,979	65%	546,413
Net surplus/deficit	(296,558)	(296,558)	-	(296,558)	\$ (193,181)		(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 third quarter, revenues were \$204,289, 117% of the budget. Expenditures were \$213,680, 72% of the budget.

Supplemental Law Enforcement Services Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	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	\$ 204,289	117%	\$ 175,000
Expenditures	294,962	294,962	-	294,962	213,680	72%	294,962
Net surplus/deficit	(119,962)	(119,962)	-	(119,962)	\$ (9,391)		(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 third quarter, expenditures were \$373,081, 98% 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 Adjustment s	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	373,081	98%	379,829
Net surplus/deficit	(126,557)	(126,557)	-	(126,557)	\$ (372,934)		(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 third quarter, program revenues were \$566,689, 83% of the amended budget. With the General Fund operating subsidy, revenues

were \$1,137,866, 79% of the budget. Expenditures were \$1,727,335, 66% 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. These amounts are reflected in the amended budget and actuals.

Recreation Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
<b>Revenues</b>							
Program Revenue	\$ 504,356	\$ 681,406	\$ -	\$ 681,406	\$ 566,689	83%	\$ 681,406
Transfers In	751,300	751,300		751,300	571,177	76%	751,300
<b>Total Revenues</b>	<b>1,255,656</b>	<b>1,432,706</b>	<b>-</b>	<b>1,432,706</b>	<b>1,137,866</b>	<b>79%</b>	<b>1,432,706</b>
<b>Expenditures</b>	<b>2,380,256</b>	<b>2,611,306</b>	<b>-</b>	<b>2,611,306</b>	<b>1,727,335</b>	<b>66%</b>	<b>2,611,306</b>
<b>Net surplus/deficit</b>	<b>(1,124,600)</b>	<b>(1,178,600)</b>	<b>-</b>	<b>(1,178,600)</b>	<b>\$ (589,469)</b>		<b>(1,178,600)</b>
<b>Beginning Fund Balance</b>	<b>(13,804)</b>	<b>(13,804)</b>		<b>(13,804)</b>			<b>(13,804)</b>
<b>Ending Fund Balance</b>	<b>\$ (1,138,404)</b>	<b>\$ (1,192,404)</b>		<b>\$ (1,192,404)</b>			<b>\$ (1,192,404)</b>

## Building and Planning Fund (Fund 212)

The Building & Planning Fund accounts for funds received from fees and permits for building and planning services. Fees are collected to recover the cost primarily related to inspections and plan checks performed. Through the third quarter, revenues were \$1,398,481, 101% of the budget. Expenditures were \$1,474,005, 69% of the budget. The overage in revenue is mainly attributable to a \$350,000 grant received for Energy Resources Conservation.

Building and Planning Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
<b>Revenues</b>	<b>\$ 1,415,526</b>	<b>\$ 1,381,026</b>	<b>\$ -</b>	<b>\$ 1,381,026</b>	<b>\$ 1,398,481</b>	<b>101%</b>	<b>\$ 1,731,026</b>
Transfers In	67,000	67,000	-	67,000	-	0%	67,000
<b>Total Revenues</b>	<b>\$ 1,482,526</b>	<b>\$ 1,448,026</b>	<b>\$ -</b>	<b>\$ 1,448,026</b>	<b>\$ 1,398,481</b>	<b>97%</b>	<b>1,798,026</b>
<b>Expenditures</b>	<b>2,039,558</b>	<b>2,143,158</b>	<b>-</b>	<b>2,143,158</b>	<b>1,474,005</b>	<b>69%</b>	<b>2,143,158</b>
<b>Net surplus/deficit</b>	<b>(557,032)</b>	<b>(695,132)</b>	<b>-</b>	<b>(695,132)</b>	<b>\$ (75,524)</b>		<b>(345,132)</b>
<b>Beginning Fund Balance</b>	<b>(2,226,679)</b>	<b>(2,226,679)</b>		<b>(2,226,679)</b>			<b>(2,226,679)</b>
<b>Ending Fund Balance</b>	<b>\$ (2,783,711)</b>	<b>\$ (2,921,811)</b>		<b>\$ (2,921,811)</b>			<b>\$ (2,571,811)</b>

## Refuse Management Fund (Fund 213)

The Refuse Management Fund accounts for resources received from the City's franchise waste hauler, Republic Services, from a monthly fee imposed under AB 939 on all residential customers in Pinole. These revenues are restricted to programs and activities that promote recycling of solid waste and source reduction. Through the third quarter, revenues were \$51,554, 78% of the budget. Expenditures were \$104,235, 56% of the budget.

Refuse Management Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
<b>Revenues</b>	<b>\$ 66,060</b>	<b>\$ 66,060</b>		<b>\$ 66,060</b>	<b>\$ 51,554</b>	<b>78%</b>	<b>\$ 66,060</b>
<b>Expenditures</b>	<b>187,102</b>	<b>187,102</b>		<b>187,102</b>	<b>104,235</b>	<b>56%</b>	<b>187,102</b>
<b>Net surplus/deficit</b>	<b>(121,042)</b>	<b>(121,042)</b>	<b>-</b>	<b>(121,042)</b>	<b>\$ (52,680)</b>		<b>(121,042)</b>
<b>Beginning Fund Balance</b>	<b>31,420</b>	<b>31,420</b>		<b>31,420</b>			<b>31,420</b>
<b>Ending Fund Balance</b>	<b>\$ (89,622)</b>	<b>\$ (89,622)</b>		<b>\$ (89,622)</b>			<b>\$ (89,622)</b>



## Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services from a monthly fee it assesses on customer rates for solid waste services. These funds are set aside for future solid waste capital projects and for a rate stabilization fund. Revenues are received on a quarterly basis and the first installment is typically received in October. Through the third quarter, revenues were \$332,624, 90% of the budget. Expenditures were \$80,484, 46% of the budget.

Solid Waste Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	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	\$ 332,624	90%	\$ 368,000
Expenditures	173,666	173,666		173,666	80,484	46%	173,666
Net surplus/deficit	194,334	194,334	-	194,334	252,141		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 third quarter, revenues were \$619,274, 54% of the budget. Expenditures were \$196,636, 12% 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 Adjustment s	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	\$ 619,274	54%	\$ 1,152,257
Expenditures	1,705,126	1,705,126		1,705,126	196,636	12%	446,086
Net surplus/deficit	(552,869)	(552,869)	-	(552,869)	\$ 422,638		706,171
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			\$ 3,063,365

## 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 third quarter, impact fee revenue from interest was \$112,978. 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 Adjustment s	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,039,594	\$ -	\$ -	\$ -	\$ 112,978	0%	\$ -
Expenditures	1,623,000	1,623,000		1,623,000	10,357	0%	943,000
Net surplus/deficit	(583,406)	(1,623,000)	-	(1,623,000)	\$ 102,621		(943,000)
Beginning Fund Balance	3,503,560	3,503,560		3,503,560			3,503,560
Ending Fund Balance	\$ 2,920,155	\$ 1,880,560		\$ 1,880,560			\$ 2,560,560

### 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 third quarter, revenue from interest was \$111,268, 202% of the budget. Expenditures were \$144,250, 45% of the budget.

Housing Assets for Resale Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	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	\$ 111,268	202%	\$ 55,000
Expenditures	323,243	323,243		323,243	144,250	45%	323,243
Net surplus/deficit	(268,243)	(268,243)	-	(268,243)	\$ (32,982)		(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 third quarter, revenue was \$32,758, 51% of the budget. Expenditures were \$17,231, 20% of the budget.

Landscape and Lighting District Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	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	17,231	20%	85,175
Net surplus/deficit	(21,264)	(21,264)	-	(21,264)	\$ 15,527		(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 third quarter, revenues were \$423,152 (including the General Fund transfer), 20% of the



budget. Expenditures were \$168,443, 5% 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 Adjustment s	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	\$ 423,186	20%	\$ 2,064,683
Expenditures	3,687,304	3,687,304		3,687,304	168,443	5%	2,146,721
Net surplus/deficit	(1,622,621)	(1,622,621)	-	(1,622,621)	\$ 254,743		(82,038)
Beginning Fund Balance	2,051,278	2,051,278		2,051,278			2,051,278
Ending Fund Balance	\$ 428,657	\$ 428,657		\$ 428,657			\$ 1,969,240

## 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 third 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 Adjustment s	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 third quarter, revenues were \$5,910,282, 57% of the budget. Expenditures were \$7,973,840, 21% of the budget. Actual expenditures are low due to the timing of capital projects.

Sewer Enterprise Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	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	\$ 5,910,282	57%	\$ 10,380,944
Expenditures	37,771,365	37,771,365	-	37,771,365	7,973,840	21%	23,848,280
Net surplus/deficit	(27,406,962)	(27,406,962)	-	(27,406,962)	\$ (2,063,558)		(13,467,336)
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)			\$ 8,190,025

### 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 third quarter, revenues were \$265,381, 72% of the budget. Expenditures were \$426,746, 57% of the budget.

Cable Access TV Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	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	\$ 265,381	72%	\$ 368,533
Expenditures	829,463	748,883	-	748,883	426,746	57%	748,883
Net surplus/deficit	(460,930)	(380,350)	-	(380,350)	\$ (161,365)		(380,350)
Beginning Fund Balance	2,120	2,120		2,120			2,120
Ending Fund Balance	\$ (458,809)	\$ (378,229)		\$ (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 third quarter, expenditures and reimbursements were \$1,149,955, 72% of the budget.

Information Technology Fund	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustment s	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Expenditures	1,572,339	1,596,569	-	1,596,569	1,149,955	72%	1,596,569
Indirect Cost Allocations	(1,572,533)	(1,596,763)	-	(1,596,763)	(1,142,280)	72%	(1,596,763)
Net surplus/deficit	(194)	(194)	-	(194)	7,676		(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 Third 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.





# Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 3/31/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>General Fund (including Measure S 2006 and 2014)</b>										
<b>Revenue</b>										
311- Property Taxes	6,168,067	6,168,067		6,168,067	3,283,712		3,283,712	(2,884,355)	53%	6,168,067
312- Sales and Use Taxes	4,536,436	4,459,156		4,459,156	2,898,866		2,898,866	(1,560,290)	65%	4,459,156
312- Sales and Use Taxes-Meas S 2006	2,581,000	2,550,000		2,550,000	1,590,728		1,590,728	(959,272)	62%	2,550,000
312- Sales and Use Taxes-Meas S 2014	2,581,000	2,550,000		2,550,000	1,584,359		1,584,359	(965,641)	62%	2,550,000
312- Sales and Use Taxes-Meas I 2024	-	600,000		600,000	-		-	(600,000)	0%	600,000
313- Utility Users Tax (UUT)	2,285,000	2,285,000		2,285,000	2,045,450		2,045,450	(239,550)	90%	2,285,000
314- Franchise Taxes	850,000	850,000		850,000	454,338		454,338	(395,662)	53%	850,000
315- Other Taxes	924,599	864,599		864,599	683,558		683,558	(181,041)	79%	864,599
Other Tax/Transient Occupancy Tax (TOT)	460,000	400,000		400,000	225,787		225,787	(174,213)	56%	400,000
Other Tax/Business License	464,599	464,599		464,599	457,771		457,771	(6,828)	99%	464,599
321- Intergovernmental Taxes	2,402,673	2,402,673		2,402,673	1,217,510		1,217,510	(1,185,163)	51%	2,402,673
322- Federal Grants	-	33,461		33,461	37,653		37,653	4,192	113%	37,653
323- State Grants	95,882	95,882		95,882	103,635		103,635	7,753	108%	103,635
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	236,201		236,201	(15,499)	94%	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	89,478		89,478	23,624	136%	89,478
343- Abatement Fees	47,000	47,000		47,000	18,916		18,916	(28,084)	40%	47,000
351- Fines and Forfeiture	15,550	26,050		26,050	27,919		27,919	1,869	107%	27,919
361- Public Safety Charges	1,774,307	1,774,307		1,774,307	1,502,583		1,502,583	(271,724)	85%	1,774,307
370- Interest and Investment Income	200,000	200,000		200,000	(1,645)		(1,645)	(201,645)	-1%	200,000
381- Rental Income	81,450	81,450		81,450	65,975		65,975	(15,476)	81%	81,450
383- Reimbursements	11,500	11,500		11,500	69,196		69,196	57,696	602%	69,196
384- Other Revenue	5,100	5,100		5,100	6,690		6,690	1,590	131%	6,690
392- Proceeds from Sale of Property	1,000	1,000		1,000	1,165		1,165	165	116%	1,165
Revenue Total:	24,950,643	25,395,324	-	25,395,324	15,918,136	-	15,918,136	(9,477,188)	63%	25,492,213
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	28,664,114	-	28,664,114	15,918,136	-	15,918,136	(12,745,978)	56%	28,761,003
<b>Fund: 100- General Fund</b>										
<b>Expenditures</b>										
Division: 110- City Council Total:	202,339	241,089		241,089	115,342		115,342	125,747	48%	241,089
Division: 111- City Manager Total:	683,857	683,431		683,431	440,359		440,359	243,072	64%	683,431
Division: 112- City Clerk Total:	717,294	731,224		731,224	567,190		567,190	164,034	78%	731,224
Division: 113- City Treasurer Total:	10,148	10,148		10,148	7,473		7,473	2,675	74%	10,148
Division: 114- City Attorney Total:	297,031	297,031		297,031	309,335		309,335	(12,304)	104%	297,031
City Attorney Services	581,131	581,131		581,131	401,959		401,959	179,172	69%	581,131
City Attorney Indirect Cost Allocations	(284,100)	(284,100)		(284,100)	(92,623)		(92,623)	(191,477)	33%	(284,100)
Division: 115- Finance Department Total:	966,217	969,217		969,217	791,370		791,370	177,847	82%	969,217
Division: 116- Human Resources Total:	888,867	925,991		925,991	709,625		709,625	216,366	77%	925,991
Division: 117- General Government Total:	1,059,644	1,059,644		1,059,644	1,346,081		1,346,081	(286,437)	127%	1,059,644
Total Administrative:	4,825,397	4,917,775	-	4,917,775	4,286,775	-	4,286,775	631,000	87%	4,917,775
Division: 221- Police Operations Total:	6,952,098	6,929,440		6,929,440	5,216,851		5,216,851	1,712,589	75%	6,929,440
Division: 222- Police Support Services Total:	1,582,951	1,582,951		1,582,951	973,758	11,809	985,567	597,384	62%	1,582,951
Division: 223- Dispatch WBCC Total:	2,548,869	2,568,099		2,568,099	1,968,544		1,968,544	599,555	77%	2,568,099
Division: 231- Fire Total:	3,582,500	3,582,500		3,582,500	2,712,342		2,712,342	870,158	76%	3,582,500
Total Public Safety:	14,666,418	14,662,990	-	14,662,990	10,871,495	11,809	10,883,304	3,779,686	74%	14,662,990
Division: 341- Administration/Engineering Total:	622,287	362,747		362,747	281,610		281,610	81,137	78%	362,747
Division: 342- Road Maintenance Total:	486,573	486,573		486,573	279,508	26,724	306,233	180,340	63%	486,573
Division: 343- Facility Maintenance Total:	929,920	929,920		929,920	603,547	38,119	641,665	288,255	69%	929,920
Division: 345- Park Maintenance Total:	356,460	356,460		356,460	305,574		305,574	50,886	86%	356,460
Public Works Total:	2,395,240	2,135,700	-	2,135,700	1,470,239	64,843	1,535,082	600,618	72%	2,135,700
Division: 461- Planning Total:	17,148	17,148		17,148	8,350		8,350	8,798	49%	17,148
Division: 465- Code Enforcement Total:	399,687	372,187		372,187	297,466		297,466	74,720	80%	372,187
Division: 466- Economic Development Total:	148,953	123,953		123,953	57,117	22,189	79,306	44,647	64%	123,953
Community Development Total:	565,788	513,288	-	513,288	362,933	22,189	385,122	128,166	75%	513,288
Division: 551- Recreation Administration Total:	3,500	3,500		3,500	1,902		1,902	1,598	54%	3,500
Division: 560- Library Services Total:	202,430	202,430		202,430	95,962		95,962	106,468	47%	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	197,476	-	197,476	229,389	46%	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	24,070,525	-	24,070,525	18,422,610	98,841	18,521,451	(5,549,074)	77%	24,070,525



# Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 3/31/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 105 - Measure S-2006</b>										
<b>Expenditures</b>										
Division: 115- Finance Department Total:	2,450	2,450		2,450	60		60	2,390	2%	2,450
Division: 221- Police Operations Total:	1,147,981	1,147,981		1,147,981	735,267		735,267	412,714	64%	1,147,981
Division: 231- Fire Total:	1,478,192	1,478,192		1,478,192	1,072,572		1,072,572	405,620	73%	1,478,192
Division: 342- Road Maintenance Total:	1,750,000	1,750,000		1,750,000	-		-	1,750,000	0%	-
Division: 343- Facility Maintenance Total:	1,530,000	1,530,000		1,530,000	-		-	1,530,000	0%	-
<b>Expenditures Total:</b>	<b>5,908,623</b>	<b>5,908,623</b>	<b>-</b>	<b>5,908,623</b>	<b>1,807,899</b>	<b>-</b>	<b>1,807,899</b>	<b>4,100,724</b>	<b>31%</b>	<b>2,628,623</b>
<b>Fund: 106 - Measure S-2014</b>										
<b>Expenditures</b>										
Division: 110- City Council Total:	-	-		-	-		-	-	0%	-
Division: 115- Finance Department Total:	2,450	2,450		2,450	960		960	1,490	39%	2,450
Division: 118- Information Systems Total:	-	-		-	-		-	-	0%	-
<b>Total Administrative:</b>	<b>2,450</b>	<b>2,450</b>	<b>-</b>	<b>2,450</b>	<b>960</b>	<b>-</b>	<b>960</b>	<b>1,490</b>	<b>39%</b>	<b>2,450</b>
Division: 221- Police Operations Total:	-	-		-	-		-	-	0%	-
Division: 222- Police Support Services Total:	126,138	126,138		126,138	95,333		95,333	30,805	76%	126,138
Division: 231- Fire Total:	1,372,769	1,372,769		1,372,769	996,031		996,031	376,738	73%	1,372,769
<b>Total Public Safety:</b>	<b>1,498,907</b>	<b>1,498,907</b>	<b>-</b>	<b>1,498,907</b>	<b>1,091,364</b>	<b>-</b>	<b>1,091,364</b>	<b>407,543</b>	<b>73%</b>	<b>1,498,907</b>
Division: 341- Admin/Engineering Total:	229,895	379,895		379,895	65,201		65,201	314,694	17%	379,895
Division: 342- Road Maintenance Total:	854,730	854,730		854,730	114,112	204	114,317	740,413	13%	854,730
Division: 343- Facility Maintenance Total:	1,898,663	1,898,663		1,898,663	103,392		103,392	1,795,271	5%	218,663
Division: 344- NPDES Storm Drain Total:	1,450,000	1,450,000		1,450,000	33,950	127,148	161,098	1,288,902	11%	250,000
Division: 345- Park Maintenance Total:	260,000	260,000		260,000	24,899		24,899	235,101	10%	260,000
<b>Public Works Total:</b>	<b>4,693,288</b>	<b>4,843,288</b>	<b>-</b>	<b>4,843,288</b>	<b>341,555</b>	<b>127,352</b>	<b>468,908</b>	<b>4,374,380</b>	<b>10%</b>	<b>1,963,288</b>
Division: 466- Economic Development Total:	20,000	87,050		87,050	29,039		29,039	58,011	33%	87,050
<b>Community Development Total:</b>	<b>20,000</b>	<b>87,050</b>	<b>-</b>	<b>87,050</b>	<b>29,039</b>	<b>-</b>	<b>29,039</b>	<b>58,011</b>	<b>33%</b>	<b>87,050</b>
Division: 551- Recreation Admin Total:	-	8,834		8,834	8,834		8,834	-	100%	8,834
Division: 553- Tiny Tots Total:	15,300	24,134		24,134	-		-	24,134	0%	24,134
Division: 554- Youth Center Total:	-	-		-	-		-	-	0%	-
<b>Community Services Total:</b>	<b>15,300</b>	<b>32,968</b>	<b>-</b>	<b>32,968</b>	<b>8,834</b>	<b>-</b>	<b>8,834</b>	<b>24,134</b>	<b>27%</b>	<b>32,968</b>
<b>Sub-Total:</b>	<b>6,229,945</b>	<b>6,464,663</b>	<b>-</b>	<b>6,464,663</b>	<b>1,471,752</b>	<b>127,352</b>	<b>1,599,104</b>	<b>4,865,559</b>	<b>25%</b>	<b>3,584,663</b>
Operating Transfer Out:	783,500	783,500		783,500	783,500		783,500	-	100%	783,500
<b>Expenditure Total:</b>	<b>7,013,445</b>	<b>7,248,163</b>	<b>-</b>	<b>7,248,163</b>	<b>2,255,252</b>	<b>127,352</b>	<b>2,382,604</b>	<b>4,865,559</b>	<b>33%</b>	<b>4,368,163</b>
<b>General Fund and Measure S Expenditure Total:</b>	<b>37,215,683</b>	<b>37,227,311</b>	<b>-</b>	<b>37,227,311</b>	<b>22,485,761</b>	<b>226,193</b>	<b>22,711,954</b>	<b>14,515,358</b>	<b>61%</b>	<b>31,067,311</b>
<b>General Fund and Measure S Net Results:</b>	<b>(8,996,250)</b>	<b>(8,563,197)</b>	<b>-</b>	<b>(8,563,197)</b>	<b>(6,567,625)</b>	<b>(226,193)</b>	<b>(6,793,818)</b>	<b>(1,769,379)</b>	<b>79%</b>	<b>(2,306,308)</b>
<b>Fund Balance July 1, 2024</b>	<b>7,978,729</b>	<b>7,978,729</b>		<b>7,978,729</b>	<b>7,978,729</b>					<b>7,978,729</b>
<b>Estimated Fund Balance June 30, 2025</b>	<b>(1,017,521)</b>	<b>(584,468)</b>		<b>(584,468)</b>	<b>1,411,104</b>					<b>5,672,420</b>
<b>Fund: 150 - General Reserve</b>										
370- Interest and Investment Income	309,000	309,000		309,000	380,395		380,395	71,395	123%	460,000
<b>Revenue Total:</b>	<b>309,000</b>	<b>309,000</b>	<b>-</b>	<b>309,000</b>	<b>380,395</b>	<b>-</b>	<b>380,395</b>	<b>71,395</b>	<b>123%</b>	<b>460,000</b>
499- Transfer Out Total:	843,790	843,790		843,790	-		-	(843,790)	0%	843,790
<b>General Reserve Net Results:</b>	<b>(534,790)</b>	<b>(534,790)</b>	<b>-</b>	<b>(534,790)</b>	<b>380,395</b>		<b>380,395</b>	<b>915,185</b>	<b>-71%</b>	<b>(383,790)</b>
<b>Fund Balance July 1, 2024</b>	<b>10,266,058</b>	<b>10,266,058</b>		<b>10,266,058</b>	<b>10,266,058</b>					<b>10,266,058</b>
<b>Estimated Fund Balance June 30, 2025</b>	<b>9,731,268</b>	<b>9,731,268</b>		<b>9,731,268</b>	<b>10,646,453</b>					<b>9,882,268</b>
<b>Fund: 160 - Equipment Reserve</b>										
392- Sale of Property	-	-		-	-		-	-	0%	-
<b>Revenue Total:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>	<b>-</b>
399- Transfers In Total:	150,000	150,000		150,000	150,000		150,000	-	100%	150,000
<b>Sources Total:</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>	<b>-</b>	<b>100%</b>	<b>150,000</b>
<b>Expenditures</b>										
Division: 341- Admin and Engineering Total:	-	-		-	6,886		6,886	(6,886)	0%	-
Division: 342- Road Maintenance Total:	120,000	141,275		141,275	21,275		21,275	120,000	15%	141,275
Division: 345- Park Maintenance Total:	80,000	80,000		80,000	69,950		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
Division: 551- Recreation Admin Total:	-	23,872		23,872	23,872		23,872	0	100%	23,872
<b>Expenditures Total:</b>	<b>205,000</b>	<b>297,891</b>	<b>-</b>	<b>297,891</b>	<b>169,727</b>	<b>-</b>	<b>169,727</b>	<b>128,164</b>	<b>57%</b>	<b>297,891</b>
<b>Equipment Reserve Net Results:</b>	<b>(55,000)</b>	<b>(147,891)</b>	<b>-</b>	<b>(147,891)</b>	<b>(19,727)</b>	<b>-</b>	<b>(19,727)</b>	<b>128,164</b>	<b>13%</b>	<b>(147,891)</b>
<b>Fund Balance July 1, 2024</b>	<b>378,780</b>	<b>378,780</b>		<b>378,780</b>	<b>378,780</b>					<b>378,780</b>
<b>Estimated Fund Balance June 30, 2025</b>	<b>323,780</b>	<b>230,889</b>		<b>230,889</b>	<b>359,053</b>					<b>230,889</b>



# Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 3/31/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 200 - Gas Tax Fund</b>										
321- Intergovernmental Taxes	1,033,764	1,033,764		1,033,764	754,678		754,678	(279,086)	73%	1,033,764
370- Interest and Investment Income	5,000	5,000		5,000	56,141		56,141	51,141	1123%	56,141
383- Reimbursements	7,636	7,636		7,636	49,432		49,432	41,796	647%	49,432
Revenue Total:	1,046,400	1,046,400	-	1,046,400	860,251	-	860,251	186,149	82%	1,139,337
<b>Expenditures</b>										
Division: 341- Admin and Engineering Total:	-	-		-	-		-	-	0%	-
Division: 342- Road Maintenance Total:	2,203,189	2,203,189		2,203,189	363,720	5,038	368,758	1,834,431	17%	628,189
Expenditures Total:	2,203,189	2,203,189	-	2,203,189	363,720	5,038	368,758	1,834,431	17%	628,189
Gas Tax Fund Net Results:	(1,156,789)	(1,156,789)		(1,156,789)	496,532	(5,038)	491,494	1,648,283	-42%	511,148
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	2,085,591					2,100,208
<b>Fund: 201 - Restricted Real Estate Maintenance Fund</b>										
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
<b>Expenditures</b>										
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	12,522		12,522	13,478	48%	26,000
Expenditures Total:	26,000	26,000	-	26,000	12,522	-	12,522	13,478	48%	26,000
Restricted Real Estate Maint Fund Net Results:	13,991	13,991		13,991	(12,522)		(12,522)	(26,513)	-89%	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	120,916					147,429
<b>Fund: 203 - Public Safety Augmentation Fund</b>										
321- Intergovernmental Taxes	239,855	239,855		239,855	154,155		154,155	(85,700)	64%	239,855
370- Interest and Investment Income	10,000	10,000		10,000	6,643		6,643	(3,357)	66%	10,000
Revenue Total:	249,855	249,855	-	249,855	160,799	-	160,799	(89,056)	64%	249,855
<b>Expenditures</b>										
Division: 221- Police Operations Total:	546,413	546,413		546,413	353,979		353,979	192,434	65%	546,413
Expenditures Total:	546,413	546,413	-	546,413	353,979	-	353,979	192,434	65%	546,413
Public Safety Augmentation Fund Net Results:	(296,558)	(296,558)		(296,558)	(193,181)		(193,181)	103,377	65%	(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	166,781					63,404
<b>Fund: 205 - Traffic Safety Fund</b>										
351- Fines and Forfeitures	45,000	45,000		45,000	12,463		12,463	(32,537)	28%	45,000
370- Interest and Investment Income	1,500	1,500		1,500	9,429		9,429	7,929	629%	1,500
384- Other Revenue	-	-		-	-		-	-	0%	-
Revenue Total:	46,500	46,500	-	46,500	21,892	-	21,892	(24,608)	47%	46,500
<b>Expenditures</b>										
Division: 227- Police Grants Total:	21,845	21,845		21,845	7,936		7,936	13,909	36%	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	7,936	-	7,936	48,909	14%	56,845
Traffic Safety Fund Net Results:	(10,345)	(10,345)		(10,345)	13,957		13,957	24,302	-135%	(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	304,548					280,246
<b>Fund: 206 - Supplemental Law Enforcement Svc Fund</b>										
323- State Grants	165,000	165,000		165,000	194,663		194,663	29,663	118%	165,000
370- Interest and Investment Income	10,000	10,000		10,000	9,626		9,626	(374)	96%	10,000
Revenue Total:	175,000	175,000	-	175,000	204,289	-	204,289	29,289	117%	175,000
<b>Expenditures</b>										
Division: 227- Police Grants Total:	294,962	294,962		294,962	213,680		213,680	81,282	72%	294,962
Expenditures Total:	294,962	294,962	-	294,962	213,680	-	213,680	81,282	72%	294,962
Sup Law Enforce Svc Fund Net Results:	(119,962)	(119,962)		(119,962)	(9,391)	-	(9,391)	110,571	8%	(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	294,167					183,597





# Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 3/31/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 207 - NPDES Storm Water Fund</b>										
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
<b>Expenditures</b>										
Division: 342- Road Maintenance Total:	7,974	7,974		7,974	5,511		5,511	2,463	69%	7,974
Division: 344- NPDES Storm Drain Total:	371,855	371,855		371,855	367,570		367,570	4,285	99%	371,855
Expenditures Total:	379,829	379,829	-	379,829	373,081	-	373,081	6,748	98%	379,829
NPDES Storm Water Fund Net Results:	(126,557)	(126,557)		(126,557)	(372,934)		(372,934)	(246,377)	295%	(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)	(496,560)					(250,184)
<b>Fund: 209 - Recreation Fund</b>										
Division: 551- Recreation Administration	109,246	276,296		276,296	231,517		231,517	(44,778)	84%	276,296
Division: 552- Senior Center	196,300	196,300		196,300	156,543		156,543	(39,757)	80%	196,300
Division: 553- Tiny Tots	112,010	112,010		112,010	93,328		93,328	(18,682)	83%	112,010
Division: 554- Youth Center	7,800	17,800		17,800	41,540		41,540	23,740	233%	17,800
Division: 555- Day Camp	-	-		-	-		-	-	-	-
Division: 557- Swim Center	79,000	79,000		79,000	43,760		43,760	(35,240)	55%	79,000
Division: 558- Memorial Hall	-	-		-	-		-	-	0%	-
Division: 559- Tennis	-	-		-	-		-	-	0%	-
Revenue Total:	504,356	681,406	-	681,406	566,689	-	566,689	(114,717)	83%	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	1,432,706	-	1,432,706	1,137,866	-	1,137,866	(294,840)	79%	1,432,706
<b>Expenditures</b>										
Division: 117- General Government Total:	7,500	7,500		7,500	5,982		5,982	1,518	80%	7,500
Division: 551- Recreation Administration Total:	887,733	1,068,283		1,068,283	818,901		818,901	249,382	77%	1,068,283
Division: 552- Senior Center Total:	663,944	677,444		677,444	375,086		375,086	302,359	55%	677,444
Division: 553- Tiny Tots Total:	257,431	270,931		270,931	177,003		177,003	93,928	65%	270,931
Division: 554- Youth Center Total:	358,107	381,607		381,607	203,249	296	203,545	178,062	53%	381,607
Division: 557- Swim Center Total:	205,540	205,540		205,540	142,689	4,130	146,819	58,721	71%	205,540
Expenditures Total:	2,380,256	2,611,306	-	2,611,306	1,722,909	4,426	1,727,335	883,970	66%	2,611,306
Recreation Fund Net Results:	(1,124,600)	(1,178,600)	-	(1,178,600)	(585,043)	(4,426)	(589,469)	589,131	50%	(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)	(1,192,404)		(1,192,404)	(598,847)					(1,192,404)
<b>Fund: 212 - Building &amp; Planning</b>										
322- Federal Grants	-	-		-	350,000		350,000	350,000	0%	350,000
323- State Grants	40,000	40,000		40,000	40,000		40,000	-	100%	40,000
332- Permits	476,916	476,916		476,916	372,401		372,401	(104,515)	78%	476,916
341- Review Fees	403,275	368,775		368,775	257,341		257,341	(111,434)	70%	368,775
342- Other Fees	433,117	433,117		433,117	346,687		346,687	(86,430)	80%	433,117
344- Impact Fees	29,218	29,218		29,218	-		-	(29,218)	0%	29,218
351- Fines and Forfeiture	20,000	20,000		20,000	32,052		32,052	12,052	160%	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	1,381,026	-	1,381,026	1,398,481	-	1,398,481	17,455	101%	1,731,026
Operating Transfers In:	67,000	67,000		67,000	-		-	(67,000)	0%	67,000
Sources Total	1,482,526	1,448,026	-	1,448,026	1,398,481	-	1,398,481	(49,545)	97%	1,798,026
<b>Expenditures</b>										
Division: 461- Planning Total:	683,669	826,169		826,169	537,435	24,375	561,810	264,358	68%	826,169
Division: 462- Building Inspection Total:	1,355,889	1,316,989		1,316,989	887,820	24,375	912,194	404,795	69%	1,316,989
Expenditures Total:	2,039,558	2,143,158	-	2,143,158	1,425,255	48,750	1,474,005	669,153	69%	2,143,158
Building & Planning Net Results:	(557,032)	(695,132)	-	(695,132)	(26,774)	(48,750)	(75,524)	619,608	11%	(345,132)
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)	(2,921,811)		(2,921,811)	89,028					(2,571,811)



# Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 3/31/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 213 - Refuse Management Fund</b>										
323- State Grants	60,060	60,060		60,060	51,464		51,464	(8,596)	86%	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	51,554	-	51,554	(14,506)	78%	66,060
Expenditures										
Division: 346- Waste Reduction Total:	187,102	187,102		187,102	104,235		104,235	82,867	56%	187,102
Expenditures Total:	187,102	187,102	-	187,102	104,235	-	104,235	82,867	56%	187,102
Refuse Management Fund Net Results:	(121,042)	(121,042)	-	(121,042)	(52,680)		(52,680)	68,362	44%	(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)	(21,260)					(89,622)
<b>Fund: 214 - Solid Waste Fund</b>										
323- State Grants	-	-		-	-		-	-	0%	-
370- Interest and Investment Income	8,000	8,000		8,000	96,157		96,157	88,157	1202%	96,157
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	332,624	-	332,624	(35,376)	90%	456,157
Expenditures										
Division: 342- Road Maintenance Total:	173,666	173,666		173,666	80,484		80,484	93,182	46%	173,666
Division: 345- Park Maintenance Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	173,666	173,666	-	173,666	80,484	-	80,484	93,182	46%	173,666
Solid Waste Fund Net Results:	194,334	194,334	-	194,334	252,141	-	252,141	57,807	130%	282,491
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	3,167,955					3,198,306
<b>Fund: 215 - Measure C and J Fund</b>										
322- Fed Grant/Misc	-	-		-	115,802		115,802	115,802	0%	115,802
323- State Grant/Misc	722,619	722,619		722,619	-		-	(722,619)	0%	722,619
324- Other Grants	421,638	421,638		421,638	436,601		436,601	14,963	104%	436,601
370- Interest and Investment Income	8,000	8,000		8,000	66,872		66,872	58,872	836%	66,872
Revenue Total:	1,152,257	1,152,257	-	1,152,257	619,274	-	619,274	(532,983)	54%	1,341,893
Expenditures										
Division: 117- General Government Total:	-	-		-	-		-	-	0%	-
Division: 341- Administration/Engineering Total:	201,919	201,919		201,919	114,348		114,348	87,571	57%	201,919
Division: 342- Road Maintenance Total:	1,501,207	1,501,207		1,501,207	82,289		82,289	1,418,919	5%	242,167
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	196,636	-	196,636	1,508,490	12%	446,086
Measure C and J Fund Net Results:	(552,869)	(552,869)	-	(552,869)	422,638	-	422,638	975,507	-76%	895,807
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	2,779,832					3,253,001
<b>Fund: 216 - Rate Stabilization Fund</b>										
370- Interest and Investment Income	-	-		-	6,967		6,967	6,967	0%	6,967
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	6,967	-	6,967	6,967	0%	6,967
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
Rate Stabilization Fund Net Results:	-	-	-	-	6,967	-	6,967	6,967	0%	6,967
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	223,013					223,013
<b>Fund: 225 - Asset Seizure-Adjudicated Fund</b>										
351- Fines and Forfeiture	-	-		-	151		151	151	0%	151
370- Interest and Investment Income	-	-		-	641		641	641	0%	641
Revenue Total:	-	-	-	-	792	-	792	792	0%	792
Expenditures										
Division: 221- Police Operations Total:	20,544	20,544		20,544	-		-	20,544	0%	19,627
Expenditures Total:	20,544	20,544	-	20,544	-	-	-	20,544	0%	19,627
Asset Seizure-Adjudicated Fund Net Results:	(20,544)	(20,544)	-	(20,544)	792		792	21,336	-4%	(18,835)
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)	19,627					(0)



# Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 3/31/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 226 - CASp Certification and Training Fund</b>										
342- Other Fees	-	-	-	-	7,579	-	7,579	7,579	0%	-
Revenue Total:	-	-	-	-	7,579	-	7,579	7,579	0%	-
Expenditures Total:	-	-	-	-	398	-	398	(398)	0%	-
CASp Certification and Training Fund Net Results:	-	-	-	-	7,181	-	7,181	7,181	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	56,620	-	-	-	-	49,439
<b>Fund: 276 - Growth Impact Fund</b>										
344- Impact Fees	1,039,594	-	-	-	-	-	-	-	0%	-
370- Interest and Investment Income	-	-	-	-	112,978	-	112,978	112,978	0%	112,978
Revenue Total:	1,039,594	-	-	-	112,978	-	112,978	112,978	0%	112,978
<b>Expenditures</b>										
Division: 343- Facility Maintenance Total:	700,000	700,000	-	700,000	10,357	-	10,357	689,643	1%	220,000
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%	65,000
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	10,357	-	10,357	1,612,643	1%	943,000
Growth Impact Fund Net Results:	(583,406)	(1,623,000)	-	(1,623,000)	102,621	-	102,621	1,725,621	-6%	(830,022)
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	1,880,560	-	1,880,560	3,606,181	-	-	-	-	2,673,539
<b>Fund: 285 - Housing Land Held for Resale</b>										
370- Interest and Investment Income	50,000	50,000	-	50,000	111,268	-	111,268	61,268	223%	111,268
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	111,268	-	111,268	56,268	202%	116,268
<b>Expenditures</b>										
Division: 347- Planning Total:	47,376	47,376	-	47,376	40,114	-	40,114	7,262	85%	47,376
Division: 464- Housing Administration Total:	275,867	275,867	-	275,867	104,136	-	104,136	171,731	38%	275,867
Expenditures Total:	323,243	323,243	-	323,243	144,250	-	144,250	178,993	45%	323,243
Housing Land Held for Resale Net Results:	(268,243)	(268,243)	-	(268,243)	(32,982)	-	(32,982)	235,261	12%	(206,975)
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	8,234,788	-	-	-	-	8,060,795
<b>Fund: 310 - Lighting &amp; Landscape Districts</b>										
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
<b>Expenditures</b>										
Division: 347- Landscape & Lighting PVR North Total:	39,795	39,795	-	39,795	10,241	-	10,241	29,554	26%	39,795
Division: 348- Landscape & Lighting PVR South Total:	45,380	45,380	-	45,380	6,990	-	6,990	38,390	15%	45,380
Expenditures Total:	85,175	85,175	-	85,175	17,231	-	17,231	67,944	20%	85,175
Lighting & Landscape Districts Net Results:	(21,264)	(21,264)	-	(21,264)	15,527	-	15,527	36,791	-73%	(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	91,805	-	-	-	-	55,014
<b>Fund: 317 - Pinole Valley Caretaker Fund</b>										
381- Rental Income	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	-
Revenue Total:	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	-
<b>Expenditures</b>										
Division: 345- Park Maintenance Total:	14,942	14,942	-	14,942	-	-	-	14,942	0%	-
Expenditures Total:	14,942	14,942	-	14,942	-	-	-	14,942	0%	-
Pinole Valley Caretaker Fund Net Results:	58	58	-	58	-	-	-	(58)	0%	-
Fund Balance July 1, 2024	(983)	(983)	-	(983)	(983)	-	-	-	-	(983)
Estimated Fund Balance June 30, 2025	(925)	(925)	-	(925)	(983)	-	-	-	-	(983)





# Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 3/31/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 324 - Public Facilities Fund</b>										
<b>Expenditures</b>										
Division: 343- Facility Maintenance Total:	60,000	60,000		60,000	-		-	60,000	0%	-
Division: 345- Park Maintenance Total:	10,000	10,000		10,000	-		-	10,000	0%	-
Expenditures Total:	70,000	70,000	-	70,000	-	-	-	70,000	0%	-
Public Facilities Fund Net Results:	(70,000)	(70,000)	-	(70,000)	-		-	70,000	0%	-
<b>Fund Balance July 1, 2024</b>										
	541,649	541,649		541,649	541,649					541,649
Estimated Fund Balance June 30, 2025	471,649	471,649		471,649	541,649					541,649
<b>Fund: 325 - City Street Improvements</b>										
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	-	-		-	313		313	313	0%	-
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	1,814,683	1,814,683	-	1,814,683	173,186	-	173,186	(1,641,497)	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	423,186		423,186	(1,641,497)	20%	2,064,683
<b>Expenditures</b>										
Division: 342- Road Maintenance Total:	3,687,304	3,687,304		3,687,304	55,064	113,379	168,443	3,518,861	5%	2,146,721
Expenditures Total:	3,687,304	3,687,304	-	3,687,304	55,064	113,379	168,443	3,518,861	5%	2,146,721
City Street Improvements Net Results:	(1,622,621)	(1,622,621)	-	(1,622,621)	368,122	(113,379)	254,743	1,877,364	-16%	(82,038)
<b>Fund Balance July 1, 2024</b>										
	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	2,419,400					1,969,240
<b>Fund: 377 - Arterial Streets Rehabilitation Fund</b>										
322- Federal Grants	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	-	0%	-
Operating transfers in Total:	250,000	250,000		250,000	250,000		250,000	-	100%	250,000
Sources Total:	250,000	250,000	-	250,000	250,000	-	250,000	-	100%	250,000
<b>Expenditures</b>										
Division: 342- Road Maintenance Total:	895,000	895,000		895,000	-		-	895,000	0%	-
Expenditures Total:	895,000	895,000	-	895,000	-	-	-	895,000	0%	-
Arterial Streets Rehabilitation Fund Net Results:	(645,000)	(645,000)	-	(645,000)	250,000	-	250,000	895,000	-39%	250,000
<b>Fund Balance July 1, 2024</b>										
	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					1,253,071
<b>Fund: 500 - Sewer Enterprise Fund</b>										
363- Sewer Enterprise Charges	10,164,403	10,164,403		10,164,403	5,275,033		5,275,033	(4,889,370)	52%	10,164,403
370- Interest and Investment Income	200,000	200,000		200,000	618,708		618,708	418,708	309%	200,000
383- Reimbursements	-	-		-	16,541		16,541	16,541	0%	16,541
384- Other Revenue	-	-		-	-		-	-	0%	-
392- Proceeds from Sale of Property	-	-		-	-		-	-	0%	-
Revenue Total:	10,364,403	10,364,403	-	10,364,403	5,910,282	-	5,910,282	(4,454,121)	57%	10,380,944
<b>Expenditures</b>										
Division: 117- General Government Total:	-	-		-	11,916		11,916	(11,916)	0%	11,916
Division: 641- Sewer Treatment Plant/Shared Total:	11,911,529	11,911,529		11,911,529	3,615,914	7,300	3,623,214	8,288,315	30%	8,236,529
Division: 642- Sewer Collections Total:	24,163,267	24,163,267		24,163,267	2,439,798	1,376,078	3,815,876	20,347,392	16%	13,903,267
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	522,834		522,834	1,088,734	32%	1,611,568
Expenditures Total:	37,771,365	37,771,365	-	37,771,365	6,590,462	1,383,378	7,973,840	29,797,525	21%	23,848,280
Sewer Enterprise Fund Net Results:	(27,406,962)	(27,406,962)	-	(27,406,962)	(680,180)	(1,383,378)	(2,063,558)	25,343,404	8%	(13,467,336)
<b>Fund Balance July 1, 2024</b>										
	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)	20,977,181					8,190,025



# Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 3/31/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
<b>Fund: 505 - Cable Access TV</b>										
314- Franchise Taxes	26,486	26,486		26,486	10,569		10,569	(15,917)	40%	26,486
365- Cable TV Charges	179,047	179,047		179,047	94,662		94,662	(84,385)	53%	179,047
370- Interest and Investment Income	-	-		-	-		-	-	0%	-
384- Other Revenue	3,000	3,000		3,000	150		150	(2,850)	5%	3,000
Revenue Total:	208,533	208,533	-	208,533	105,381	-	105,381	(103,152)	51%	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	265,381	-	265,381	(103,152)	72%	368,533
<b>Expenditures</b>										
Division: 119- Cable Access TV Total:	829,463	748,883		748,883	426,746		426,746	322,137	57%	748,883
Expenditures Total:	829,463	748,883	-	748,883	426,746	-	426,746	322,137	57%	748,883
Cable Access TV Net Results:	(460,930)	(380,350)	-	(380,350)	(161,365)	-	(161,365)	218,985	42%	(380,350)
<b>Fund Balance July 1, 2024</b>										
Estimated Fund Balance June 30, 2025	(458,809)	(378,229)		(378,229)	(159,244)					(378,229)
<b>Fund: 525 - Information Systems</b>										
399- Operating Transfers In	-	-	-	-	-	-	-	-	0%	-
Sources Total:	-	-	-	-	-	-	-	-	0%	-
<b>Expenditures</b>										
Division: 118- Information Systems Total:	1,572,339	1,596,569		1,596,569	1,009,958	139,997	1,149,955	446,614	72%	1,596,569
Expenditures Total:	1,572,339	1,596,569	-	1,596,569	1,009,958	139,997	1,149,955	(446,614)	72%	1,596,569
Indirect cost allocations Total:	(1,572,533)	(1,596,763)		(1,596,763)	(1,002,283)	(139,997)	(1,142,280)	454,483	72%	(1,596,763)
Information Systems Net Results:	(194)	(194)	-	(194)	7,676	(0)	7,676	7,870	-3957%	(194)
<b>Fund Balance July 1, 2024</b>										
Estimated Fund Balance June 30, 2025	(3,129)	(3,129)		(3,129)	(3,129)					(3,129)
	(3,323)	(3,323)		(3,323)	4,547					(3,323)
<b>Fund: 700 - Pension Fund</b>										
370- Interest and Investment Income	700,000	700,000		700,000	651,463		651,463	(48,537)	93%	700,000
Revenue Total:	700,000	700,000	-	700,000	651,463	-	651,463	(48,537)	93%	700,000
<b>Expenditures</b>										
Division: 115- Finance Total:	50,000	50,000		50,000	53,919		53,919	(3,919)	108%	60,000
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	53,919		53,919	(2,421,081)	2%	2,485,000
Pension Fund Net Results:	(1,775,000)	(1,775,000)	-	(1,775,000)	597,545		597,545	2,372,545	-34%	(1,785,000)
<b>Fund Balance July 1, 2024</b>										
Estimated Fund Balance June 30, 2025	13,585,182	13,585,182		13,585,182	13,585,182					13,585,182
	11,810,182	11,810,182		11,810,182	14,182,727					11,800,182