



CITY COUNCIL REPORT

9.D.

DATE: SEPTEMBER 16, 2025
TO: MAYOR AND COUNCIL MEMBERS
FROM: Markisha Guillory, Finance Director, 510-724-9823, MGuillory@pinole.gov
SUBJECT: FY 2024/25 FOURTH QUARTER FINANCIAL REPORT AND YEAR-END ADJUSTMENTS

RECOMMENDATION

Staff recommends that the City Council receive the Fiscal Year (FY) 2024/25 Fourth Quarter Financial Report and adopt a resolution authorizing year-end budget adjustments.

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 Fourth Quarter Financial Report (Attachments B and C) details financial activity through the fourth quarter of the FY 2024/25, ending June 30, 2025. It presents preliminary year-end results. Further adjustments may be necessary as a result of the City's year-end audit process.

REVIEW AND ANALYSIS

The City Council adopted the FY 2024/25 budget, authorizing revenues totaling \$49.7 million, and expenditures totaling \$96.1 million. The budget projection assumed a net use of fund balance of \$46.3 million for all funds combined. The majority of the use of fund balance is for several large, multi-year capital improvement projects, notably in the wastewater enterprise fund.

The adopted General Fund budget included revenues totaling \$28.2 million and expenditures totaling \$37.2, and the use of unassigned fund balance of \$9 million to fund several Council-directed initiatives as well as several capital improvement projects.

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 City is projecting to close FY 2024/25 with General Fund revenues totaling \$29.1 million and expenditures totaling \$31.5 million, and an estimated ending fund balance of \$5.6 million.

As a part of the year-end closing, the City reviews all financial activity and identify if any adjustments are necessary. Staff has determined that the Recreation and PCTV Funds require increased General Fund subsidies (transfers) in order to maintain positive balances. The transfers will be funded through the unassigned fund balance within the General Fund, which includes allocations from Measure S and Measure I. Details of the proposed adjustments are outlined in the following fiscal impact section.

All financial activity for FY 2024/25 is detailed in the Fourth Quarter Financial Report (Attachment B). Budgeted and actual revenues, expenditures, and estimated beginning and ending fund balance for each City fund is listed in the Financial Summary (Attachment C).

FISCAL IMPACT

In this FY 2024/25 Fourth Quarter Financial Report, staff recommends budget adjustments as summarized below. Funds will be appropriated from unassigned fund balance.

- Net increase in General Fund (Fund 100) revenues of \$600,000.
- Net increase in Measure S 2006 Fund (Fund 105) expenditures of \$150,000.
- Net increase in Measure S 2014 Fund (Fund 106) expenditures of \$293,958.
- Net increase in Measure I 2024 (Fund 107) expenditures of \$600,000.
- Net increase in Recreation Fund (Fund 209) revenue (transfer in) of \$769,669.
- Net increase in Cable Access TV Fund (Fund 505) revenue (transfer in) of \$274,289.

ATTACHMENTS

- A. Resolution
- B. FY 2024-25 Fourth Quarter Financial Report
- C. FY 2024-25 Fourth Quarter Financial Summary by Fund

RESOLUTION NO. 2025-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, AMENDING THE FISCAL YEAR 2024/25 OPERATING AND CAPITAL BUDGET TO INCORPORATE ADDITIONAL APPROPRIATIONS

WHEREAS, the City Council did adopt the Fiscal Year (FY) 2024/25 Budget for City Operations by Resolution number 2024-51 on June 25, 2024; and

WHEREAS, the City Manager has presented proposed recommendations for modification of the adopted budget and programs of service for the City of Pinole Operations for FY 2024/25 at the regular City Council Meeting held on September 16, 2025; and

WHEREAS, the City Council has considered these recommended changes, as to the matter of the City budget; and

WHEREAS, the City Council has solicited public input on the proposed modifications to the FY 2024/25 Operations and Capital Budget; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pinole as follows:

Modifications to the budget, including any requisite use of appropriate Fund Balance, for the City of Pinole for Fiscal Year 2024/25 commencing July 1, 2024 and ending June 30, 2025 are hereby approved and adopted as follows:

Fund	Expenditure Adjustment (Transfer Out)	Revenue Adjustment (Transfer In)
General Fund (100)	\$ 600,000	
Measure S 2006 Fund (105)	\$ 150,000	
Measure S 2014 Fund (106)	\$ 293,958	
Measure I 2024 Fund (107)	\$ 600,000	
General Fund (100)		\$ 600,000
Recreation Fund (209)		\$ 769,669
Cable TV Access Fund (505)		\$ 274,289

PASSED AND ADOPTED this 16th day of September 2025, by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

I hereby certify that the foregoing resolution was introduced, passed and adopted on this
16th day of **September, 2025**.

Heather Bell, CMC
City Clerk

City of Pinole

FY 2024/25 Fourth Quarter Financial Report



Prepared by Finance Department

September 16, 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 Fourth Quarter Financial Report details financial activity through the fourth quarter of the FY 2024/25, July 1, 2024 through June 30, 2025. It also provides projected year-end results, which are subject to adjustments during the year-end financial audit.

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 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 some 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.

The City is projecting to close FY 2024/25 with total revenues totaling \$29.1 million and expenditures totaling \$31.5 million, and an estimated ending fund balance of \$5.6 million. The table below summarizes the General Fund budget to actuals for FY 2024/25.

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	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 28,219,433	\$ 28,664,114	\$ -	\$ 28,664,114	\$ 29,101,070	\$ 29,101,070	102%	\$ 29,101,070
Expenditures	37,215,683	37,227,311	1,043,958	38,271,269	30,016,262	30,451,029	80%	31,494,987
Net surplus/deficit	(8,996,250)	(8,563,197)	(1,043,958)	(9,607,155)	\$ (915,192)	\$ (1,349,957)		(2,393,916)
Beginning Fund Balance	7,978,729	7,978,729		7,978,729				7,978,729
Ending Fund Balance	\$ (1,017,521)	\$ (584,468)		\$ (1,628,426)				\$ 5,584,813

General Fund Revenue

The City Council authorized General Fund revenues of \$28,219,433 for FY 2024/25. During the mid-year budget review, the General Fund revenue budget was revised to \$28,664,114. The amendments included an increase of \$600,000 for the new voter approved half-cent sales tax measure (Measure I). Actual revenues for FY 2024/25 totaled \$29,101,070, 102% of the amended budget. The table below summarizes General Fund revenue activity for FY 2024/25.

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	\$ 6,209,280	101%	\$ 6,209,280
Sales and Use Taxes	4,536,436	4,459,156	-	4,459,156	4,483,714	101%	4,483,714
Sales and Use Taxes - Measure S 2006	2,581,000	2,550,000	-	2,550,000	2,488,123	98%	2,488,123
Sales and Use Taxes - Measure S 2014	2,581,000	2,550,000	-	2,550,000	2,481,928	97%	2,481,928
Sales and Use Taxes - Measure I 2024	-	600,000	-	600,000	612,233	102%	612,233
Utility Users Tax	2,285,000	2,285,000	-	2,285,000	2,657,156	116%	2,657,156
Franchise Taxes	850,000	850,000	-	850,000	910,745	107%	910,745
Other Taxes: TOT	460,000	400,000	-	400,000	322,889	81%	322,889
Other Taxes: Business License	464,599	464,599	-	464,599	486,344	105%	486,344
Intergovernmental Taxes	2,402,673	2,402,673	-	2,402,673	2,431,824	101%	2,431,824
Public Safety Charges	1,774,307	1,774,307	-	1,774,307	1,960,443	110%	1,960,443
Total Other Revenue	847,561	891,522	-	891,522	877,904	98%	877,904
Revenue Total:	24,950,643	25,395,324	-	25,395,324	25,922,582	102%	25,922,582
Transfer In from Section 115 Trust	2,425,000	2,425,000		2,425,000	2,334,698	96%	2,334,698
Transfer In from General Reserve	843,790	843,790		843,790	843,790	0%	843,790
Revenue/Sources Total:	\$ 28,219,433	\$ 28,664,114	\$ -	\$ 28,664,114	\$ 29,101,070	102%	\$29,101,070

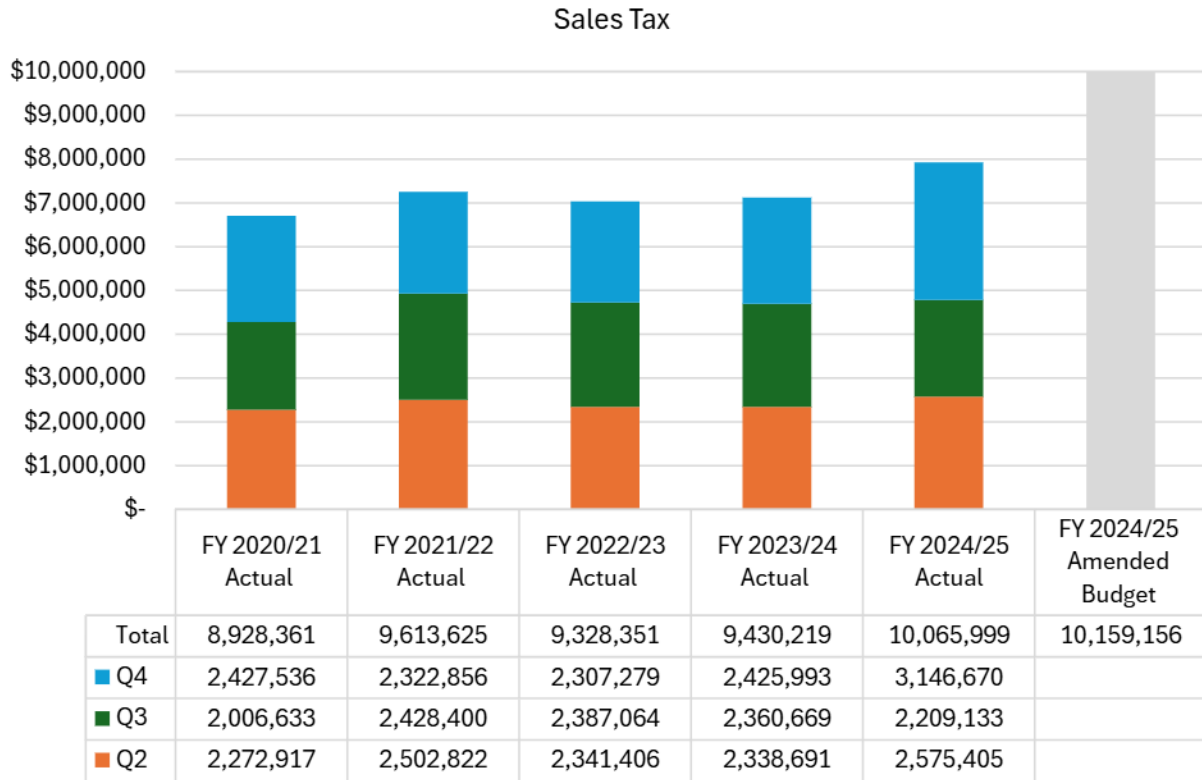
The following section provides detailed explanations of FY 2024/25 financial activities for each revenue category, as well as historical trend data.

Sales Tax

Sales tax is the City's largest general revenue stream at 34% of total General Fund revenues. This category includes the main General Fund, Measure S 2006, Measure S 2014, and Measure I 2024. Pinole voters approved the half-cent sales tax measure (Measure I) in the November 2024 municipal election. Measure I took effect on April 1, 2025 and has generated \$612,233 during FY 2024/25. For FY 2024/25, sales tax revenue totaled \$10,065,999, 99.1% of the budget.

City staff meet quarterly with the sales tax consultant, HdL, to review updates on the prior quarter's sales tax performance. Highlights from the most recent update for the period January through March 2025 include:

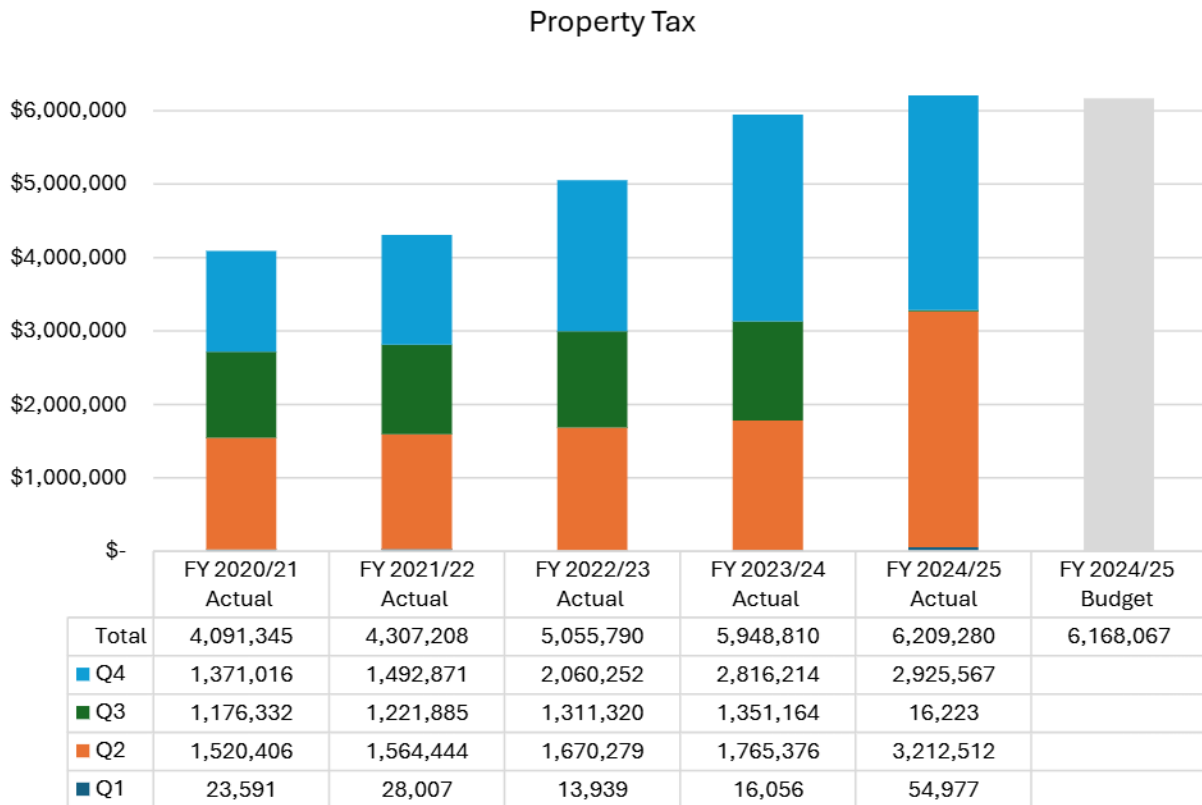
- Overall sales tax receipts, excluding reporting anomalies, increased 1.4% compared to the same period in 2024.
- General consumer goods sales declined by 7%.
- Electronics and appliance sales decreased, while home furnishings retailers had growth.
- Pinole's share of the Contra Costa County sales tax pool declined by 2%.
- Casual dining remained stable, while quick-service restaurants had a 3% increase.
- The recent reopening of a convenience store/gas station contributed to higher sales tax receipts from food and fuel-service stations.
- Taxable sales across the Bay Area rose slightly by 0.5%.



Property Tax

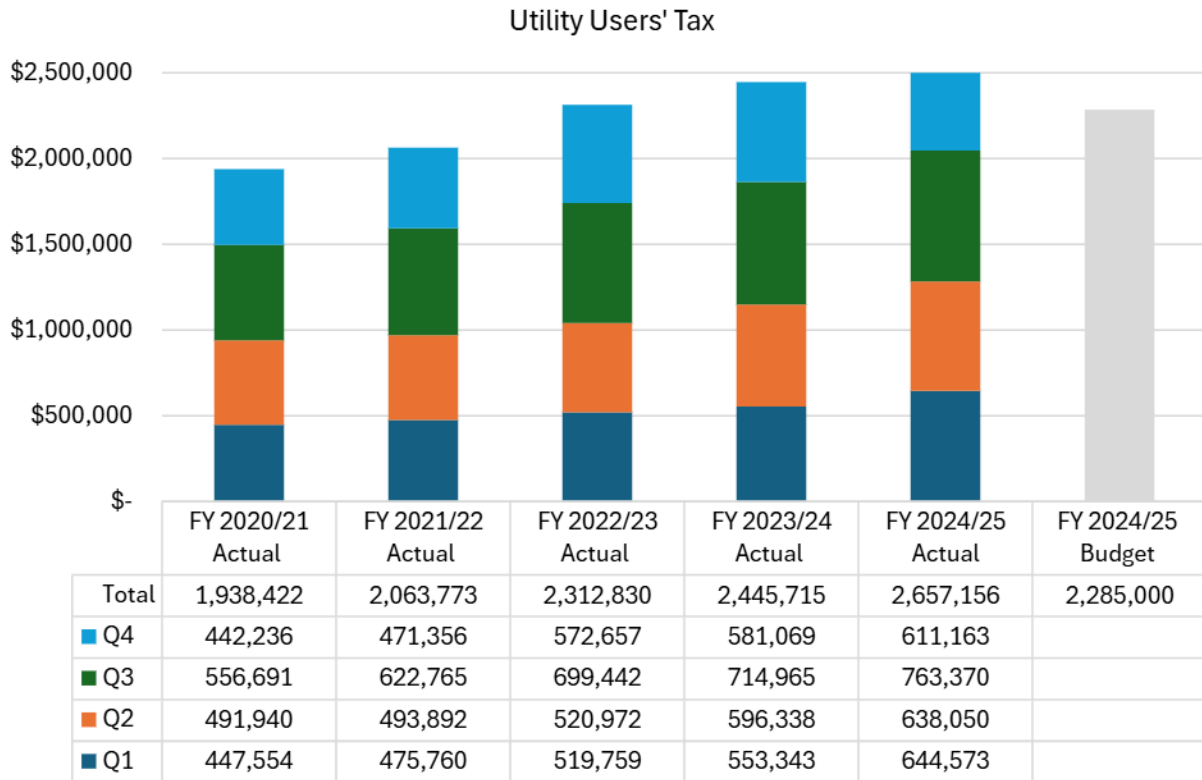
Property tax is the City's second largest revenue stream at 22% of total General Fund revenues. It is comprised of four segments – secured, unsecured, supplemental, and transfer tax. The largest segment is secured property tax. It is received in three installments in December (55%), April (40%), and June of each year (5%). Secured property tax revenue includes the basic 1% property tax. For FY 2024/25, revenue collected was \$6,209,280, 101% of the amended budget.

Between March 1 and June 30, 2025, there were 47 single family residential sales in Pinole. The average sale price was \$706,610, while the median price was \$710,000. This median price reflects an 8.18% decline compared to the previous quarter yet remains unchanged from same period in 2024.



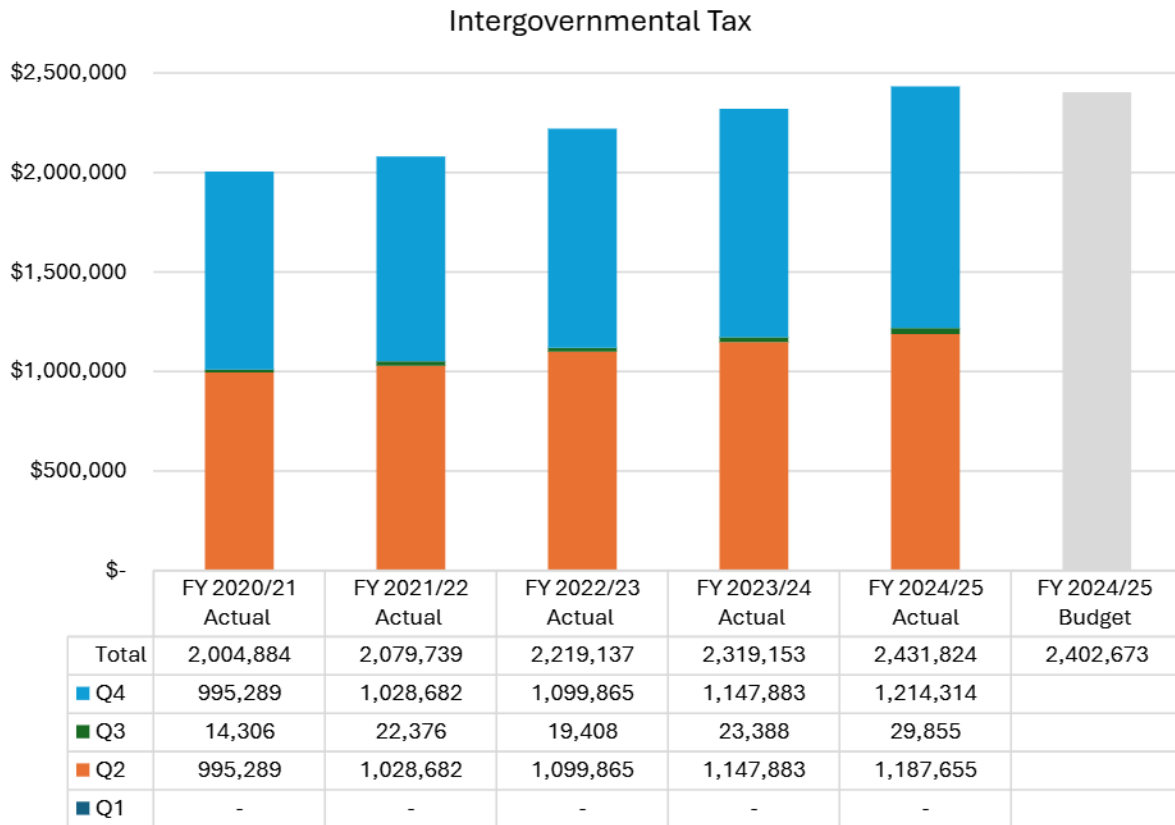
Utility Users' Tax

Utility Users' Tax (UUT) of 8% is levied on telecommunication, electricity, gas, and mobile telephones. For FY 2024/25, UUT revenue collected was \$2,657,156, 116% of the amended budget. The variance was primarily due to electricity and gas receipts exceeding projections.



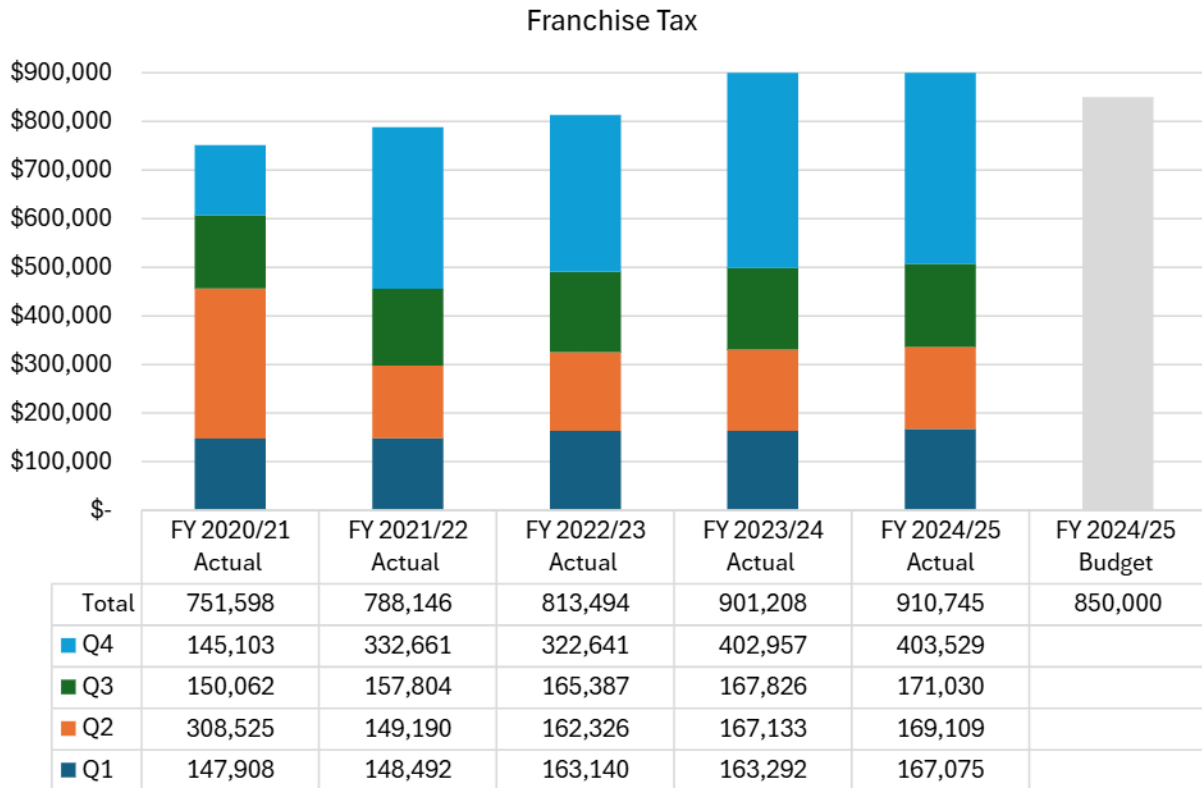
Intergovernmental Tax

Intergovernmental Tax is comprised of the Motor Vehicle License Fee (VLF), which is the City's share of motor vehicle license fees levied, collected, and apportioned by the State. This category also includes the Homeowners Property Tax Relief, which is a reimbursement from the State to offset loss of property tax for the state-imposed homeowner exemption. For FY 2024/25, revenue collected was \$2,431,824, 101% of the amended budget.



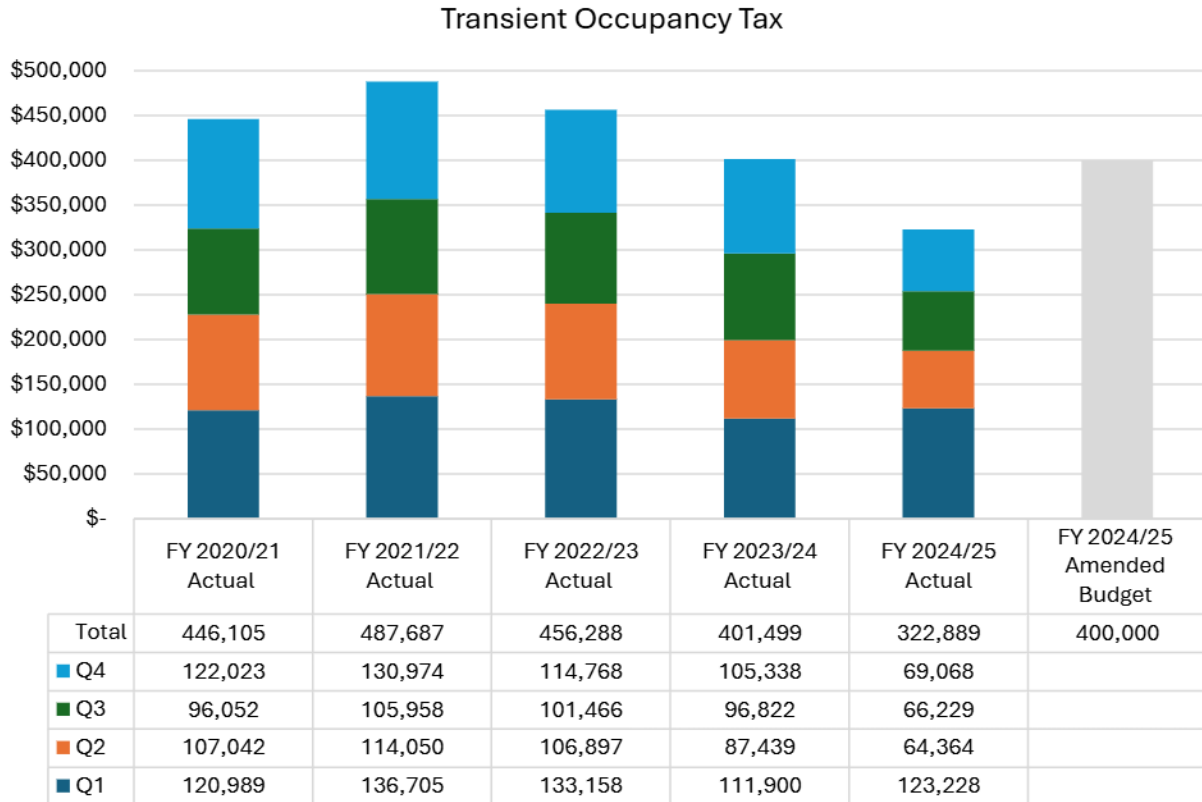
Franchise Tax

Franchise Tax is levied on gas (1%), electricity (2%), cable (5%), and refuse (10%). For FY 2024/25, revenue collected was \$910,745, 107% of the budget. The variance was primarily due to electricity and refuse receipts exceeding projections.



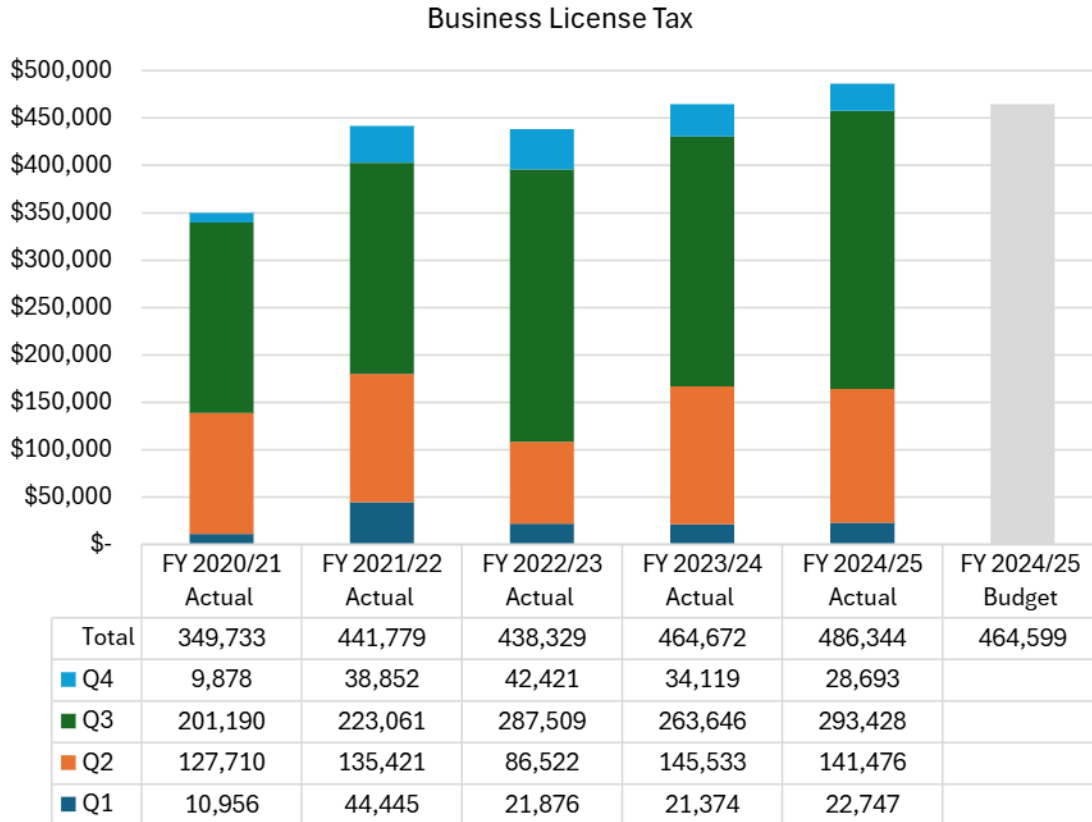
Transient Occupancy Tax (TOT)

Transient Occupancy Tax (TOT), also known as the “hotel tax,” is levied at 10% on persons staying 30 days or less in a motel or lodging facility within City limits. For FY 2024/25, revenue collected was \$322,889, 81% of the amended budget. The variance is due to an outstanding payment from a hotel. Staff is working to collect the outstanding balance.



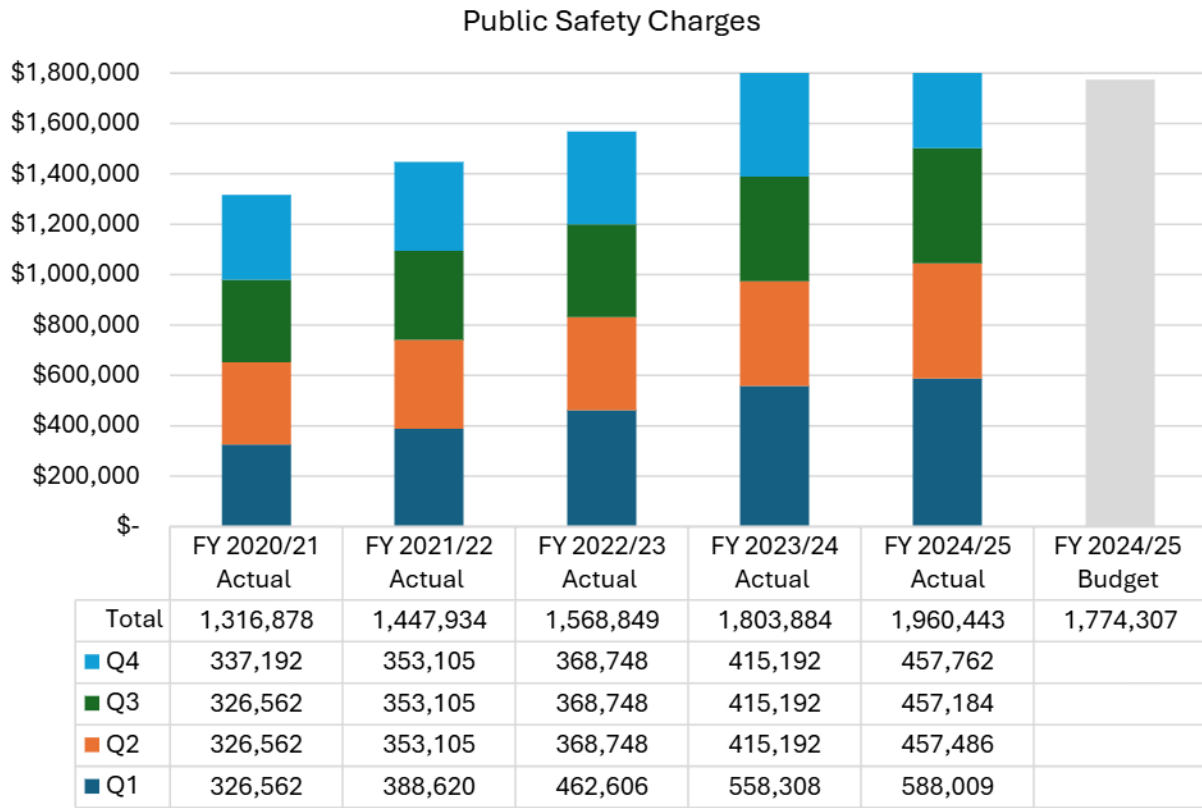
Business License Tax

Business License Tax is assessed on all businesses doing business within City limits. For FY 2024/25, revenue collected was \$486,344, 105% of the amended budget.



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. For FY 2024/25, actual receipts were \$1,960,443, 110% of the amended budget. The amount collected exceeded projections due to the receipt of the balance from the prior fiscal during the first quarter.



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 \$877,904, 98% of the budget. Actual revenues were slightly below budget primarily due to lower than projected review and abatement fees. Interest income was also lower due to lower idle cash.

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, the actual amount of the transfer was \$2,334,698.

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.

General Fund Expenditures

The City Council authorized General Fund expenditures of \$37,215,683 for FY 2024/25. During the mid-year budget review, the General Fund expenditures budget was revised to \$37,227,311. Actual expenditures plus encumbrances for FY 2024/25 totaled \$30,451,029, 80% of the amended budget. Year-end total expenditures are projected to be \$31,494,987 including a proposed budget amendment of \$1,043,958. This amendment increases transfers (operating subsidies) to the Recreation and PCTV Funds in order to balance the funds. The tables below summarize General Fund expenditure activity for the fiscal year.

Department	FY 2024/25 Original Budget	FY 2024/25 Revised Budget	Proposed Adjustments	FY 2024/25 Amended Budget	FY 2024/25 YTD Actuals	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
City Council	\$ 202,339	\$ 241,089	\$ -	\$ 241,089	\$ 178,856	\$ 178,856	74%	\$ 178,856
City Manager	683,857	683,431	-	683,431	633,487	633,487	93%	633,487
City Clerk	717,294	731,224	-	731,224	748,413	748,413	102%	748,413
City Treasurer	10,148	10,148	-	10,148	10,474	10,474	103%	10,474
City Attorney	297,031	297,031	-	297,031	340,238	340,238	115%	340,238
Finance Department	971,117	974,117	-	974,117	1,023,677	1,023,677	105%	1,023,677
Human Resources	888,867	925,991	-	925,991	961,453	961,453	104%	961,453
Non-Departmental	3,257,051	3,257,051	1,043,958	4,301,009	3,967,108	3,967,108	92%	5,011,066
Police Department	12,358,037	12,354,609	-	12,354,609	12,021,855	12,021,855	97%	12,021,855
Fire Department	6,433,461	6,433,461	-	6,433,461	6,363,486	6,363,486	99%	6,363,486
Public Works	10,368,528	10,258,988	-	10,258,988	2,802,853	3,215,431	31%	3,215,431
Community Development	585,788	600,338	-	600,338	555,375	577,564	96%	577,564
Community Services	442,165	459,833	-	459,833	408,987	408,987	89%	408,987
Expenditure Total:	\$ 37,215,683	\$ 37,227,311	\$ 1,043,958	\$ 38,271,269	\$ 30,016,262	\$ 30,451,029	80%	\$ 31,494,987

The following are explanations of significant expenditure variances from budgeted amounts by department. Although certain departments exceeded their budgets, total expenditures were 80% of the amended budget.

- City Clerk expenditures were 102% of the amended budget primarily due to medical costs exceeding the projection.
- City Attorney expenditures were 115% of the amended budget primarily due to reimbursements from other funds for legal services being lower than the projection.
- Finance expenditures were 105% of the amended budget primarily due to a revision in the methodology for allocating the CalPERS unfunded liability to individual positions.
- Human Resources expenditures were 104% of the amended budget primarily due to the primarily due to a revision in the methodology for allocating the CalPERS unfunded liability to individual positions.

FY 2024/25 Fourth 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	FY 2024/25 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Salaries & Wages	\$ 10,343,285	\$ 10,331,587		\$ 10,331,587	\$ 10,502,238	\$ 10,502,238	102%	\$10,502,238
Benefits	7,399,988	7,399,988		7,399,988	7,573,521	7,573,521	102%	\$ 7,573,521
Professional/Admin Services	9,482,105	9,697,070		9,697,070	8,827,367	9,208,185	95%	\$ 9,208,185
Other Operating	322,711	322,711		322,711	459,971	459,971	143%	\$ 459,971
Materials and Supplies	185,033	168,230		168,230	221,279	221,279	132%	\$ 221,279
Interdepartmental Charges	(719,548)	(690,318)		(690,318)	(317,241)	(317,241)	46%	\$ (317,241)
Asset/Capital Outlay	8,004,702	7,800,635		7,800,635	547,407	601,356	8%	\$ 601,356
Debt Service	636,107	636,107		636,107	640,421	640,421	101%	\$ 640,421
Transfers Out	1,561,300	1,561,300	1,043,958	2,605,258	1,561,300	1,561,300	60%	\$ 2,605,258
Expenditure Total:	\$ 37,215,683	\$ 37,227,311	\$ 1,043,958	\$ 38,271,269	\$ 30,016,262	\$ 30,451,029	80%	\$31,494,987

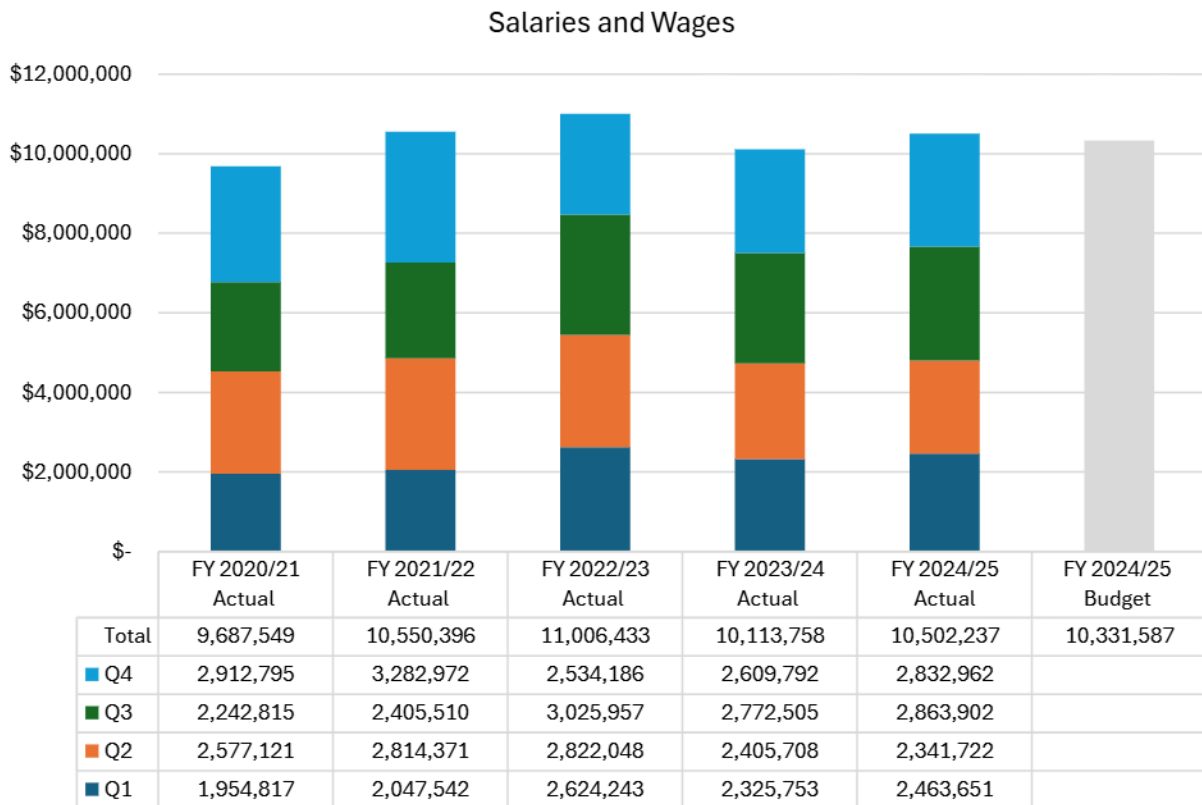
The following are explanations of significant expenditure variances from budgeted amounts by category.

- Salaries were 102% of the amended budget primarily due to one-time vacation and sick leave payouts to employees who separated from the City.
- Benefits were 102% of the amended budget primarily due to retiree medical reimbursements exceeding the projection.
- Other operating (utilities) was 143% of the amended budget primarily due to electricity & power costs exceeding the projection.
- Materials and supplies were 132% of the amended budget primarily due to fuel and maintenance supplies exceeding the projections.
- Debt service was 101% of the amended budget due to the administration costs exceeding the projection.

The following section provides detailed explanations of FY 2024/25 financial activities for each expenditure category, as well as historical trend data.

Salaries and Wages

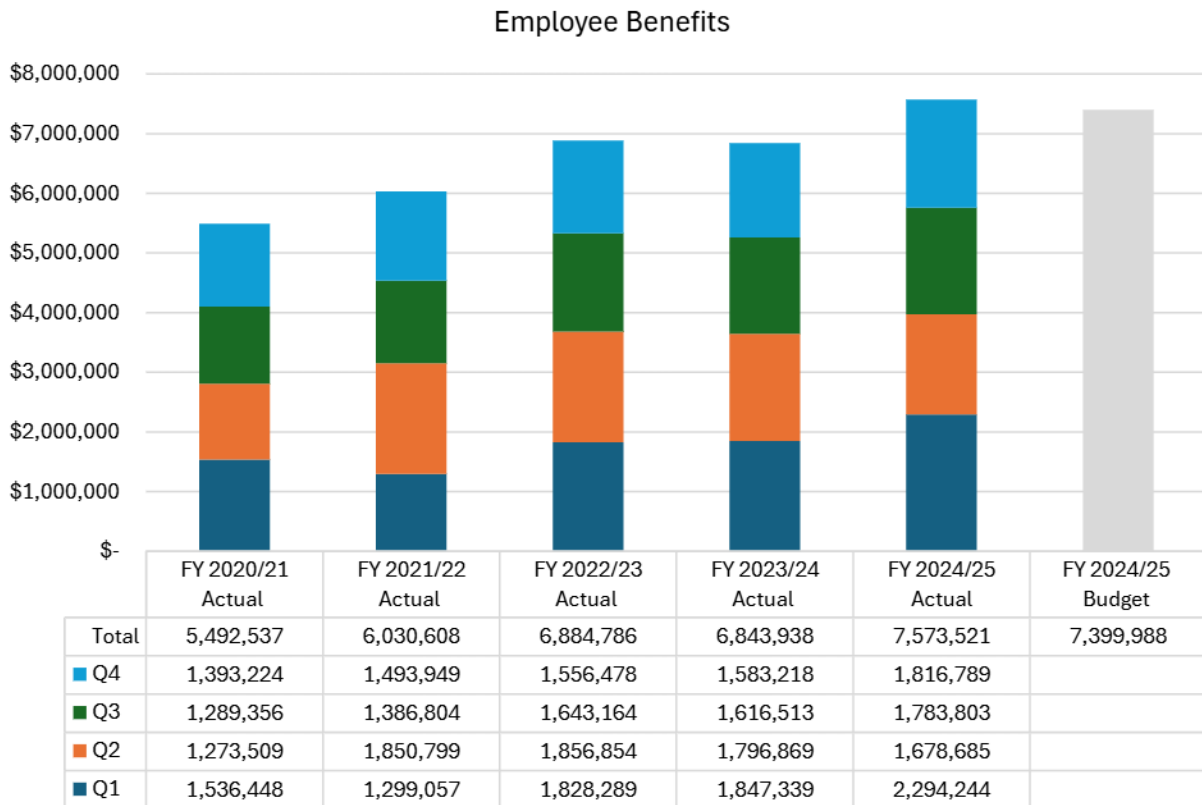
The FY 2024/25 budget includes salaries and wages based on the City's staffing level of 115 full-time equivalents (FTEs), and salary increases for different classifications already agreed upon in the City's current labor memorandums of understanding (MOUs). The budget includes a savings factor equal to 3% of total annual salary and benefits expenditures to account for savings resulting from position vacancies. For FY 2024/25, salaries and wages were \$10,502,237, 102% of the amended budget. The variance was primarily due to one-time vacation and sick leave payouts to employees who separated from the City.



Employee Benefits

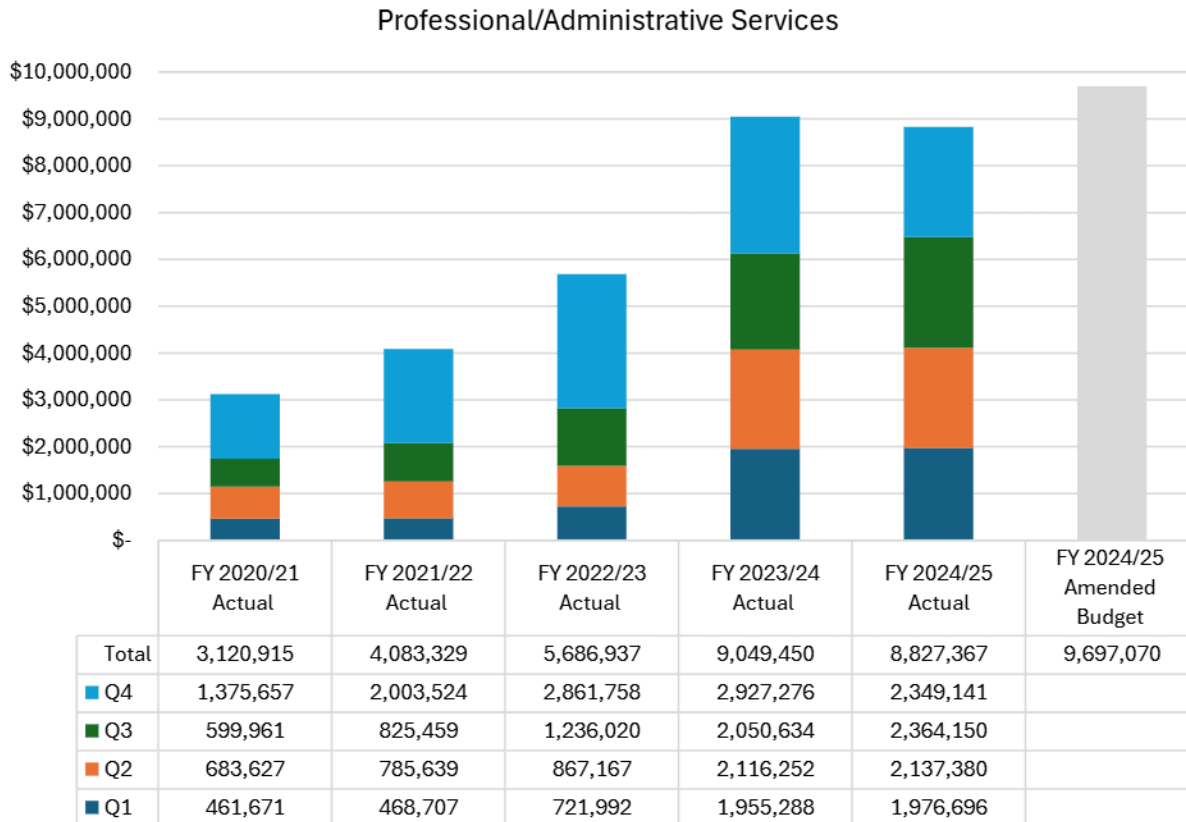
The cost of retirement benefits is the City's annual required contribution for employees' pension to the California Public Employees' Retirement System (CalPERS). The City's annual required contribution is determined by an annual actuarial valuation report, the most recent of which is as of July 2023. 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. For FY 2024/25, benefits were \$7,573,521, 102% of the amended budget. The variance is primarily due to retiree medical reimbursements exceeding projections.



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 Contra Costa County Fire Protection District and County animal services and library services, are also included in professional services. For FY 2024/25, expenditures including encumbrances were \$8,827,367, 95% of the amended budget.



Other Operating Expenses

Other operating expenses is primarily utilities. For FY 2024/25, expenditures were \$459,971, 143% of the amended budget. The variance was primarily due to electricity & power costs exceeding projections.

Materials and Supplies

Materials and supplies include fuel, supplies, and maintenance materials. For FY 2024/25, expenditures were \$221,279, 132% of the amended budget. The variance was primarily due to fuel and maintenance supply costs exceeding projections.

Interdepartmental Charges

Interdepartmental charges include indirect costs for personnel costs allocated to other funds, information systems, legal charges, and general liability. For FY 2024/25, expenditures were -\$317,241. Reimbursements from other funds were offset by general liability costs which exceeded projections.

Asset/Capital Outlay

Asset/capital outlay includes non-major asset acquisition and improvements, such as computer equipment and furniture, as well as several major capital projects to be funded by the General Fund unassigned fund balance. For FY 2024/25, asset/capital outlay expenditures including encumbrances were \$601,356, 8% of the amended budget. Expenditures were low due to the timing of capital projects.

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.

Transfers Out

Transfers out include transfers from the General Funds to other funds to support Recreation programs, Pinole Community Television (PCTV), vehicle and equipment replacement, and road repair and maintenance funds. Transfers were \$1,561,300, 100% of the amended budget. Since the Recreation and PCTV funds closed the fiscal year with expenditures exceeding revenues, additional operating subsidies are necessary to maintain their positive balance. Therefore, staff recommends increasing the transfers to the Recreation Fund by \$769,669 and to the PCTV Fund by \$274,289.

Non-General Funds

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

Special Revenue Funds

Gas Tax Fund (Fund 200)

The Gas Tax Fund accounts for revenue from State excise taxes on gasoline and diesel fuel sales (referred to as the Highway Users Tax Account (HUTA)) as well as revenue from the Road Repair and Accountability Act of 2017 (SB1) (referred to as the Road Maintenance and Rehabilitation Account (RMRA)). Gas Tax Fund resources are restricted for use in the construction and maintenance of public streets. These funds support both annual operating and capital projects. For FY 2024/25, revenues were \$1,193,549, 114% of the amended budget. Expenditures including encumbrances were \$612,078, 28% of the amended 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	\$ 1,193,549	114%	\$ 1,193,549
Expenditures	2,203,189	2,203,189	-	2,203,189	612,078	28%	612,078
Net surplus/deficit	(1,156,789)	(1,156,789)	-	(1,156,789)	\$ 581,472		581,472
Beginning Fund Balance	1,589,060	1,589,060		1,589,060			1,589,060
Ending Fund Balance	\$ 432,271	\$ 432,271		\$ 432,271			\$ 2,170,532

Public Safety Augmentation Fund (Fund 203)

The Public Safety Augmentation Fund (PSAF) accounts for monies allocated by the County Auditor-Controller under Proposition 172 from the statewide 0.5% sales tax based on a share of statewide taxable sales. These funds are used for public safety personnel costs and safety equipment purchases. For FY 2024/25, revenues were \$243,262, 97% of the amended budget. Sales tax receipts were slightly lower than projected. Expenditures were \$466,627, 85% of the amended budget.

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	\$ 243,262	97%	\$ 243,262
Expenditures	546,413	546,413		546,413	466,627	85%	466,627
Net surplus/deficit	(296,558)	(296,558)	-	(296,558)	\$ (223,365)		(223,365)
Beginning Fund Balance	359,962	359,962		359,962			359,962
Ending Fund Balance	\$ 63,404	\$ 63,404		\$ 63,404			\$ 136,597

Supplemental Law Enforcement Services Fund (Fund 206)

The Supplemental Law Enforcement Services Fund (SLESF) accounts for funds received from the County under AB 3229, which enacted the Citizens Option for Public Safety (COPS) Program, through which the City receives \$100,000 annually. In addition to the \$100,000

annual payment, the City receives a Growth Allocation payment. The funds are used for officer personnel costs and safety equipment purchases. For FY 2024/25, revenues were \$209,567, 120% of the amended budget. Expenditures were \$253,148, 86% of the amended budget.

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	\$ 209,567	120%	\$ 209,567
Expenditures	294,962	294,962	-	294,962	253,148	86%	253,148
Net surplus/deficit	(119,962)	(119,962)	-	(119,962)	\$ (43,581)		(43,581)
Beginning Fund Balance	303,559	303,559		303,559			303,559
Ending Fund Balance	\$ 183,597	\$ 183,597		\$ 183,597			\$ 259,977

NPDES Storm Water Fund (Fund 207)

The NPDES Storm Water Fund accounts for assessments collected by the County via property tax bills and provided to the City for stormwater programs pursuant to the National Pollutant Discharge Elimination System (NPDES) regulations, a federally mandated program. Assessments are levied at \$35 per Equivalent Runoff Unit (ERU). Revenues are received in December, April, and June through property tax assessments. For the FY 2024/25, revenues were \$232,480, 92% of the amended budget. Expenditures were \$442,587, 117% of the amended 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	\$ 232,480	92%	232,480
Expenditures	379,829	379,829		379,829	442,587	117%	442,587
Net surplus/deficit	(126,557)	(126,557)	-	(126,557)	\$ (210,107)		(210,107)
Beginning Fund Balance	(123,627)	(123,627)		(123,627)			(123,627)
Ending Fund Balance	\$ (250,184)	\$ (250,184)		\$ (250,184)			\$ (333,734)

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. For FY 2024/25, program revenues were \$853,636, 125% of the amended 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. Expenditures were \$2,361,001, 90% of the amended budget. Expenditures exceeded revenues by \$769,669; therefore, staff recommends increasing the General Fund subsidy by this amount to balance the fund.

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

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	\$ 681,406	\$ -	\$ 681,406	\$ 853,836	125%	\$ 853,836
Transfers In	751,300	751,300	769,669	1,520,969	751,300	100%	1,520,969
Total Revenues	1,255,656	1,432,706	769,669	2,202,375	1,605,136	112%	2,374,805
Expenditures	2,380,256	2,611,306	-	2,611,306	2,361,001	90%	2,361,001
Net surplus/deficit	(1,124,600)	(1,178,600)	769,669	(408,931)	\$ (755,866)		13,803
Beginning Fund Balance	(13,804)	(13,804)		(13,804)			(13,804)
Ending Fund Balance	\$ (1,138,404)	\$ (1,192,404)		\$ (422,735)			\$ (0)

Building and Planning Fund (Fund 212)

The Building & Planning Fund accounts for funds received from fees and permits for building and planning services. Fees are collected to recover the cost primarily related to inspections and plan checks performed. For FY 2024/25, revenues were \$1,691,159, 122% of the amended budget. The excess revenue is mainly attributable to a \$350,000 Energy Resources Conservation grant. Expenditures were \$2,048,426, 96% of the amended budget.

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	\$ 1,381,026	\$ -	\$ 1,381,026	\$ 1,691,159	122%	\$ 1,691,159
Transfers In	67,000	67,000	-	67,000	-	0%	-
Total Revenues	\$ 1,482,526	\$ 1,448,026	\$ -	\$ 1,448,026	\$ 1,691,159	117%	1,691,159
Expenditures	2,039,558	2,143,158	-	2,143,158	2,048,426	96%	2,048,426
Net surplus/deficit	(557,032)	(695,132)	-	(695,132)	\$ (357,268)		(357,268)
Beginning Fund Balance	(2,226,679)	(2,226,679)		(2,226,679)			(2,226,679)
Ending Fund Balance	\$ (2,783,711)	\$ (2,921,811)		\$ (2,921,811)			\$ (2,583,947)

Refuse Management Fund (Fund 213)

The Refuse Management Fund accounts for resources received from the City's franchise waste hauler, Republic Services, from a monthly fee imposed under AB 939 on all residential customers in Pinole. These revenues are restricted to programs and activities that promote recycling of solid waste and source reduction. For FY 2024/25, revenues were \$67,061, 102% of the amended budget. Expenditures were \$131,958, 71% 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	\$ 67,061	102%	\$ 67,061
Expenditures	187,102	187,102		187,102	131,958	71%	131,958
Net surplus/deficit	(121,042)	(121,042)	-	(121,042)	\$ (64,896)		(64,896)
Beginning Fund Balance	31,420	31,420		31,420			31,420
Ending Fund Balance	\$ (89,622)	\$ (89,622)		\$ (89,622)			\$ (33,476)

Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services from a monthly fee it assesses on customer rates for solid waste services. These funds are set aside for future solid waste capital projects and for a rate stabilization fund. For FY 2024/25, revenues were \$632,187, 172% of the amended budget. The excess revenues resulted from higher than projected receipts and interest earnings due to the high cash balance. Expenditures were \$241,109, 139% of the amended budget. The overage was due to professional and legal

services related to the franchise fee study and agreement, for which the City was reimbursed.

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	\$ 632,187	172%	\$ 632,187
Expenditures	173,666	173,666		173,666	241,109	139%	241,109
Net surplus/deficit	194,334	194,334	-	194,334	\$ 391,078		391,078
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			\$ 3,306,893

Measure J Fund (Fund 215)

The Measure J Fund accounts for special sales tax revenues collected by the Contra Costa Transportation Authority (CCTA) and reapportioned to the cities for local street projects. The City must submit a checklist each year to confirm compliance with a Growth Management Program in order to receive these funds. Estimates of annual funding are provided by the CCTA, and jurisdiction allocations are based on a formula that considers both population and road mileage. Additionally, the fund accounts for funds received from State grants, including the Transportation Land-Use Connections (TLC) grant, One Bay Area Grant (OBAG), and Highway Safety Improvement Program (HSIP) grant. For FY 2024/25, revenues were \$665,580, 58% of the amended budget. Revenue was lower because grant expenditures are reimbursed after they have been incurred. Expenditures were \$357,288, 21% of the amended budget. Actual expenditures were low due to the timing of budgeted 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	\$ 665,580	58%	\$ 665,580
Expenditures	1,705,126	1,705,126		1,705,126	357,288	21%	357,288
Net surplus/deficit	(552,869)	(552,869)	-	(552,869)	\$ 308,292		308,292
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			\$ 2,665,486

Development Growth Impact Fund (Fund 276)

The Growth Impact Fund accounts for development fees collected to mitigate the impact of new development. Specifically, it provides for the expansion, design, construction, or upgrade to facilities, roadways, and equipment. The City collects impact fees for police, fire protection, municipal, community, wastewater, roadways, and drainage. For FY 2024/25, revenue from interest earned on the cash balance was \$178,624. No development impact fee revenue was received because fees are collected after occupancy of new developments. Expenditures were \$342,037, 21% of the amended budget. Actual expenditures were low due to the timing of budgeted capital projects.

Development 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	\$ -	\$ -	\$ -	\$ 178,624	0%	\$ 178,624
Expenditures	1,623,000	1,623,000		1,623,000	342,037	21%	342,037
Net surplus/deficit	(583,406)	(1,623,000)	-	(1,623,000)	\$ (163,413)		(163,413)
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			\$ 3,340,147

Housing Assets for Resale Fund (Fund 285)

The Housing Assets for Resale Fund accounts for activities associated with administering housing programs of the former Pinole Redevelopment Agency, use of Housing Set Aside funds, and the provision of affordable housing within the community. For FY 2024/25, revenue from interest was \$176,892. Expenditures were \$193,576, 60% 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	\$ 176,892	322%	\$ 176,892
Expenditures	323,243	323,243		323,243	193,576	60%	193,576
Net surplus/deficit	(268,243)	(268,243)	-	(268,243)	\$ (16,683)		(16,683)
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			\$ 8,251,087

Lighting and Landscape District Fund (Fund 310)

The Lighting and Landscape District Fund accounts for assessments to property owners to maintain median lighting and landscaping within the Pinole Valley Road North and South areas. Revenue is received in December, April, and June with property tax payments. For FY 2024/25, revenue was \$59,561, 93% of the amended budget. Expenditures were \$36,785, 43% of the amended 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	\$ 59,561	93%	\$ 59,561
Expenditures	85,175	85,175		85,175	36,785	43%	36,785
Net surplus/deficit	(21,264)	(21,264)	-	(21,264)	\$ 22,776		22,776
Beginning Fund Balance	76,278	76,278		76,278			76,278
Ending Fund Balance	\$ 55,014	\$ 55,014		\$ 55,014			\$ 99,053

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. For FY 2024/25, revenues were \$440,549 (including the General Fund transfer), 21% of the amended budget. Receipts were lower than projected because grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures were \$519,088, 14% of the amended budget. Actual expenditures are low due to the timing of budgeted capital projects.

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

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	\$ 440,549	21%	\$ 440,549
Expenditures	3,687,304	3,687,304		3,687,304	519,088	14%	519,088
Net surplus/deficit	(1,622,621)	(1,622,621)	-	(1,622,621)	\$ (78,540)		(78,540)
Beginning Fund Balance	2,051,278	2,051,278		2,051,278			2,051,278
Ending Fund Balance	\$ 428,657	\$ 428,657		\$ 428,657			\$ 1,972,739

Arterial Streets Rehabilitation Fund (Fund 377)

The Arterial Streets Rehabilitation Fund accounts for an annual \$250,000 transfer from Measure S 2014 for street rehabilitation projects. For FY 2024/25, revenue was \$250,000 which was the transfer in from the General Fund. There were no expenditures due to the timing of budgeted capital projects.

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%	618
Net surplus/deficit	(645,000)	(645,000)		(645,000)	\$ 250,000		249,382
Beginning Fund Balance	1,003,071	1,003,071		1,003,071			1,003,071
Ending Fund Balance	\$ 358,071	\$ 358,071		\$ 358,071			\$ 1,252,453

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. Revenue from charges for services are received with the property tax assessments in December, April, and June. For FY 2024/25, revenues were \$9,809,303, 95% of the amended budget. Expenditures were \$10,332,763, 27% of the amended budget. Actual expenditures are low due to the timing of budgeted capital projects.

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	\$ 9,809,303	95%	\$ 9,809,303
Expenditures	37,771,365	37,771,365	-	37,771,365	10,332,763	27%	10,332,763
Net surplus/deficit	(27,406,962)	(27,406,962)	-	(27,406,962)	\$ (523,459)		(523,459)
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)			\$ 21,133,902

Cable Access TV Fund (Fund 505)

The Cable Access TV Fund accounts for revenue received from cable franchise fees, video production and broadcast charges, and Public, Educational, and Governmental (PEG) access fees. PEG access fees are designated for equipment purchases. Transfers from the General Fund also help support the operating costs. For FY 2024/25, operating revenues (excluding the General Fund subsidy) were \$174,175, 84% of the amended budget. Expenditures were \$610,584, 82% of the amended budget. Expenditures exceeded revenues

by \$274,289; therefore, staff recommends increasing the General Fund subsidy by this amount to balance the fund.

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	\$ 274,289	\$ 642,822	\$ 334,175	91%	\$ 608,464
Expenditures	829,463	748,883	-	748,883	610,584	82%	610,584
Net surplus/deficit	(460,930)	(380,350)	274,289	(106,061)	\$ (276,409)		(2,120)
Beginning Fund Balance	2,120	2,120		2,120			2,120
Ending Fund Balance	\$ (458,809)	\$ (378,229)		\$ (103,940)			\$ (0)

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.

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	1,596,569	-	1,596,569	1,509,964	95%	1,509,964
Indirect Cost Allocations	(1,572,533)	(1,596,763)	-	(1,596,763)	(1,384,784)	87%	(1,384,784)
Net surplus/deficit	(194)	(194)	-	(194)	125,180		125,180
Beginning Fund Balance	(3,129)	(3,129)		(3,129)			(3,129)
Ending Fund Balance	\$ (3,323)	\$ (3,323)		\$ (3,323)			\$ 122,051

Financial Summary by Fund

The Fourth 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, which are subject to adjustments during the year-end financial audit.



Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 6/30/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
General Fund (including Measure S 2006, Measure S 2014, and Measure I 2024)										
Revenue										
311- Property Taxes	6,168,067	6,168,067		6,168,067	6,209,280		6,209,280	41,213	101%	6,209,280
312- Sales and Use Taxes	4,536,436	4,459,156		4,459,156	4,483,714		4,483,714	24,558	101%	4,483,714
312- Sales and Use Taxes-Meas S 2006	2,581,000	2,550,000		2,550,000	2,488,123		2,488,123	(61,877)	98%	2,488,123
312- Sales and Use Taxes-Meas S 2014	2,581,000	2,550,000		2,550,000	2,481,928		2,481,928	(68,072)	97%	2,481,928
312- Sales and Use Taxes-Meas I 2024	-	600,000		600,000	612,233		612,233	12,233	102%	612,233
313- Utility Users Tax (UUT)	2,285,000	2,285,000		2,285,000	2,657,156		2,657,156	372,156	116%	2,657,156
314- Franchise Taxes	850,000	850,000		850,000	910,745		910,745	60,745	107%	910,745
315- Other Taxes	924,599	864,599		864,599	809,233		809,233	(55,366)	94%	809,233
Other Tax/Transient Occupancy Tax (TOT)	460,000	400,000		400,000	322,889		322,889	(77,111)	81%	322,889
Other Tax/Business License	464,599	464,599		464,599	486,344		486,344	21,745	105%	486,344
321- Intergovernmental Taxes	2,402,673	2,402,673		2,402,673	2,431,824		2,431,824	29,151	101%	2,431,824
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	111,260		111,260	15,378	116%	111,260
324- Other Grants	47,025	47,025		47,025	47,913		47,913	888	102%	47,913
332- Permits	251,700	251,700		251,700	322,024		322,024	70,324	128%	322,024
341- Review Fees	25,500	25,500		25,500	847		847	(24,653)	3%	847
342- Other Fees	65,854	65,854		65,854	118,865		118,865	53,011	180%	118,865
343- Abatement Fees	47,000	47,000		47,000	23,891		23,891	(23,109)	51%	23,891
351- Fines and Forfeiture	15,550	26,050		26,050	34,535		34,535	8,485	133%	34,535
361- Public Safety Charges	1,774,307	1,774,307		1,774,307	1,960,443		1,960,443	186,136	110%	1,960,443
370- Interest and Investment Income	200,000	200,000		200,000	(8,620)		(8,620)	(208,620)	-4%	(8,620)
381- Rental Income	81,450	81,450		81,450	93,218		93,218	11,768	114%	93,218
383- Reimbursements	11,500	11,500		11,500	74,044		74,044	62,544	644%	74,044
384- Other Revenue	5,100	5,100		5,100	20,945		20,945	15,845	411%	20,945
392- Proceeds from Sale of Property	1,000	1,000		1,000	1,327		1,327	327	133%	1,327
Revenue Total:	24,950,643	25,395,324	-	25,395,324	25,922,582	-	25,922,582	527,258	102%	25,922,582
399- Pension Trust 115 Transfer	2,425,000	2,425,000	-	2,425,000	2,334,698		2,334,698	(90,302)	96%	2,334,698
399-General Reserve Transfer	843,790	843,790	-	843,790	843,790		843,790	-	0%	843,790
Sources Total:	28,219,433	28,664,114	-	28,664,114	29,101,070	-	29,101,070	436,956	102%	29,101,070
Fund: 100- General Fund										
Expenditures										
Division: 110- City Council Total:	202,339	241,089		241,089	178,856		178,856	62,233	74%	178,856
Division: 111- City Manager Total:	683,857	683,431		683,431	633,487		633,487	49,944	93%	633,487
Division: 112- City Clerk Total:	717,294	731,224		731,224	748,413		748,413	(17,189)	102%	748,413
Division: 113- City Treasurer Total:	10,148	10,148		10,148	10,474		10,474	(326)	103%	10,474
Division: 114- City Attorney Total:	297,031	297,031		297,031	340,238		340,238	(43,207)	115%	340,238
City Attorney Services	581,131	581,131		581,131	554,815		554,815	26,316	95%	554,815
City Attorney Indirect Cost Allocations	(284,100)	(284,100)		(284,100)	(214,577)		(214,577)	(69,523)	76%	(214,577)
Division: 115- Finance Department Total:	966,217	969,217		969,217	1,022,357		1,022,357	(53,140)	105%	1,022,357
Division: 116- Human Resources Total:	888,867	925,991		925,991	961,453		961,453	(35,462)	104%	961,453
Division: 117- General Government Total:	1,059,644	1,059,644		1,059,644	1,765,387		1,765,387	(705,743)	167%	1,765,387
Total Administrative:	4,825,397	4,917,775	-	4,917,775	5,660,664	-	5,660,664	(742,890)	115%	5,660,664
Division: 221- Police Operations Total:	6,952,098	6,929,440		6,929,440	6,922,768		6,922,768	6,672	100%	6,922,768
Division: 222- Police Support Services Total:	1,582,951	1,582,951		1,582,951	1,393,873		1,393,873	189,079	88%	1,393,873
Division: 223- Dispatch WBCC Total:	2,548,869	2,568,099		2,568,099	2,627,590		2,627,590	(59,491)	102%	2,627,590
Division: 231- Fire Total:	3,582,500	3,582,500		3,582,500	3,605,366		3,605,366	(22,866)	101%	3,605,366
Total Public Safety:	14,666,418	14,662,990	-	14,662,990	14,549,597	-	14,549,597	113,393	99%	14,549,597
Division: 341- Administration/Engineering Total:	622,287	362,747		362,747	454,352		454,352	(91,605)	125%	454,352
Division: 342- Road Maintenance Total:	486,573	492,101		492,101	367,974	2,888	370,862	121,239	75%	370,862
Division: 343- Facility Maintenance Total:	929,920	924,392		924,392	821,237	38,119	859,356	65,037	93%	859,356
Division: 345- Park Maintenance Total:	356,460	356,460		356,460	457,277		457,277	(100,817)	128%	457,277
Public Works Total:	2,395,240	2,135,700	-	2,135,700	2,100,840	41,006	2,141,846	(6,146)	100%	2,141,846
Division: 461- Planning Total:	17,148	17,148		17,148	10,915		10,915	6,233	64%	10,915
Division: 465- Code Enforcement Total:	399,687	372,187		372,187	414,780		414,780	(42,593)	111%	414,780
Division: 466- Economic Development Total:	148,953	123,953		123,953	86,394	22,189	108,583	15,370	88%	108,583
Community Development Total:	565,788	513,288	-	513,288	512,090	22,189	534,279	(20,991)	104%	534,279
Division: 551- Recreation Administration Total:	3,500	3,500		3,500	2,481		2,481	1,019	71%	2,481
Division: 560- Library Services Total:	202,430	202,430		202,430	198,455		198,455	3,975	98%	198,455
Division: 561 Animal Control Services Total:	220,935	220,935		220,935	199,216		199,216	21,719	90%	199,216
Community Services Total:	426,865	426,865	-	426,865	400,152	-	400,152	26,713	94%	400,152
Debt Service:	636,107	636,107		636,107	640,421		640,421	(4,314)	101%	640,421
Operating Transfer Out:	777,800	777,800		777,800	777,800		777,800	-	100%	777,800
Expenditure Total:	24,293,615	24,070,525	-	24,070,525	24,641,564	63,195	24,704,760	634,235	103%	24,704,760



Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 6/30/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 105 - Measure S-2006										
Expenditures										
Division: 115- Finance Department Total:	2,450	2,450		2,450	60		60	2,390	2%	60
Division: 221- Police Operations Total:	1,147,981	1,147,981		1,147,981	962,008		962,008	185,973	84%	962,008
Division: 231- Fire Total:	1,478,192	1,478,192		1,478,192	1,430,079		1,430,079	48,113	97%	1,430,079
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%	-
Expenditures Total:	5,908,623	5,908,623	-	5,908,623	2,392,147	-	2,392,147	3,516,476	40%	2,392,147
Fund: 106 - Measure S-2014										
Expenditures										
Division: 110- City Council Total:	-	-		-	-		-	-	0%	-
Division: 115- Finance Department Total:	2,450	2,450		2,450	1,260		1,260	1,190	51%	1,260
Division: 118- Information Systems Total:	-	-		-	-		-	-	0%	-
Total Administrative:	2,450	2,450	-	2,450	1,260	-	1,260	1,190	51%	1,260
Division: 221- Police Operations Total:	-	-		-	-		-	-	0%	-
Division: 222- Police Support Services Total:	126,138	126,138		126,138	115,617		115,617	10,521	92%	115,617
Division: 231- Fire Total:	1,372,769	1,372,769		1,372,769	1,328,041		1,328,041	44,728	97%	1,328,041
Total Public Safety:	1,498,907	1,498,907	-	1,498,907	1,443,658	-	1,443,658	55,249	96%	1,443,658
Division: 341- Admin/Engineering Total:	229,895	379,895		379,895	108,373	161,261	269,635	110,260	71%	269,635
Division: 342- Road Maintenance Total:	854,730	854,730		854,730	128,774	53,949	182,723	672,007	21%	182,723
Division: 343- Facility Maintenance Total:	1,898,663	1,898,663		1,898,663	304,067	128,413	432,480	1,466,183	23%	432,480
Division: 344- NPDES Storm Drain Total:	1,450,000	1,450,000		1,450,000	133,150	27,949	161,098	1,288,902	11%	161,098
Division: 345- Park Maintenance Total:	260,000	260,000		260,000	27,649		27,649	232,351	11%	27,649
Public Works Total:	4,693,288	4,843,288	-	4,843,288	702,013	371,571	1,073,585	3,769,703	22%	1,073,585
Division: 466- Economic Development Total:	20,000	87,050		87,050	43,286		43,286	43,764	50%	43,286
Community Development Total:	20,000	87,050	-	87,050	43,286	-	43,286	43,764	50%	43,286
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%	-
Division: 554- Youth Center Total:	-	-		-	-		-	-	0%	-
Community Services Total:	15,300	32,968	-	32,968	8,834	-	8,834	24,134	27%	8,834
Sub-Total:	6,229,945	6,464,663	-	6,464,663	2,199,051	371,571	2,570,622	3,894,041	40%	2,570,622
Operating Transfer Out:	783,500	783,500	1,043,958	1,827,458	783,500		783,500	1,043,958	43%	1,827,458
Expenditure Total:	7,013,445	7,248,163	1,043,958	8,292,121	2,982,551	371,571	3,354,122	4,937,999	40%	4,398,080
General Fund and Measure S Expenditure Total:	37,215,683	37,227,311	1,043,958	38,271,269	30,016,262	434,766	30,451,029	7,820,241	80%	31,494,987
General Fund and Measure S Net Results:	(8,996,250)	(8,563,197)	(1,043,958)	(9,607,155)	(915,192)	(434,766)	(1,349,958)	(8,257,197)	14%	(2,393,916)
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)	(584,468)		(1,628,426)	7,063,537					5,584,813
Fund: 150 - General Reserve										
370- Interest and Investment Income	309,000	309,000		309,000	485,089		485,089	176,089	157%	485,089
Revenue Total:	309,000	309,000	-	309,000	485,089	-	485,089	176,089	157%	485,089
499- Transfer Out Total:	843,790	843,790		843,790	843,790		843,790	-	0%	843,790
General Reserve Net Results:	(534,790)	(534,790)	-	(534,790)	(358,701)		(358,701)	176,089	67%	(358,701)
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	9,907,357					9,907,357
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:	-	-		-	7,234		7,234	(7,234)	0%	7,234
Division: 342- Road Maintenance Total:	120,000	141,275		141,275	150,632		150,632	(9,357)	107%	150,632
Division: 345- Park Maintenance Total:	80,000	80,000		80,000	69,950		69,950	10,050	87%	69,950
Division: 461- Planning Total:	5,000	5,000		5,000	-		-	5,000	0%	-
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
Expenditures Total:	205,000	297,891	-	297,891	299,432	-	299,432	(1,541)	101%	299,432
Equipment Reserve Net Results:	(55,000)	(147,891)		(147,891)	(149,432)	-	(149,432)	(1,541)	101%	(149,432)
Fund Balance July 1, 2024	378,780	378,780		378,780	378,780					378,780
Estimated Fund Balance June 30, 2025	323,780	230,889		230,889	229,348					229,348



Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 6/30/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 200 - Gas Tax Fund										
321- Intergovernmental Taxes	1,033,764	1,033,764		1,033,764	1,050,778		1,050,778	17,014	102%	1,050,778
370- Interest and Investment Income	5,000	5,000		5,000	93,339		93,339	88,339	1867%	93,339
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	1,193,549	-	1,193,549	(147,149)	114%	1,193,549
Expenditures										
Division: 341- Admin and Engineering Total:	-	-		-	-		-	-	0%	-
Division: 342- Road Maintenance Total:	2,203,189	2,203,189		2,203,189	607,039	5,039	612,078	1,591,111	28%	612,078
Expenditures Total:	2,203,189	2,203,189	-	2,203,189	607,039	5,039	612,078	1,591,111	28%	612,078
Gas Tax Fund Net Results:	(1,156,789)	(1,156,789)		(1,156,789)	586,511	(5,039)	581,472	1,738,261	-50%	581,472
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	2,175,570					2,170,532
Fund: 201 - Restricted Real Estate Maintenance Fund										
342- Other Fees	3,175	3,175		3,175	-		-	(3,175)	0%	-
381- Rental Income	36,816	36,816		36,816	-		-	(36,816)	0%	-
384- Other Revenue	-	-		-	-		-	-	0%	-
Revenue Total:	39,991	39,991	-	39,991	-	-	-	39,991	0%	-
Expenditures										
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	17,228		17,228	8,772	66%	17,228
Expenditures Total:	26,000	26,000	-	26,000	17,228	-	17,228	8,772	66%	17,228
Restricted Real Estate Maint Fund Net Results:	13,991	13,991		13,991	(17,228)		(17,228)	(31,220)	-123%	(17,228)
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	116,210					116,210
Fund: 203 - Public Safety Augmentation Fund										
321- Intergovernmental Taxes	239,855	239,855		239,855	233,909		233,909	(5,946)	98%	233,909
370- Interest and Investment Income	10,000	10,000		10,000	9,352		9,352	(648)	94%	9,352
Revenue Total:	249,855	249,855	-	249,855	243,262	-	243,262	(6,593)	97%	243,262
Expenditures										
Division: 221- Police Operations Total:	546,413	546,413		546,413	466,627		466,627	79,786	85%	466,627
Expenditures Total:	546,413	546,413	-	546,413	466,627	-	466,627	79,786	85%	466,627
Public Safety Augmentation Fund Net Results:	(296,558)	(296,558)		(296,558)	(223,365)		(223,365)	73,193	75%	(223,365)
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	136,597					136,597
Fund: 205 - Traffic Safety Fund										
351- Fines and Forfeitures	45,000	45,000		45,000	19,078		19,078	(25,922)	42%	19,078
370- Interest and Investment Income	1,500	1,500		1,500	15,098		15,098	13,598	1007%	15,098
384- Other Revenue	-	-		-	-		-	-	0%	-
Revenue Total:	46,500	46,500	-	46,500	34,176	-	34,176	(12,324)	73%	34,176
Expenditures										
Division: 227- Police Grants Total:	21,845	21,845		21,845	15,566		15,566	6,279	71%	15,566
Division: 342- Road Maintenance Total:	35,000	35,000		35,000	775		775	34,225	2%	775
Expenditures Total:	56,845	56,845	-	56,845	16,341	-	16,341	40,504	29%	16,341
Traffic Safety Fund Net Results:	(10,345)	(10,345)		(10,345)	17,835		17,835	28,180	-172%	17,835
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	308,427					308,427
Fund: 206 - Supplemental Law Enforcement Svc Fund										
323- State Grants	165,000	165,000		165,000	194,663		194,663	29,663	118%	194,663
370- Interest and Investment Income	10,000	10,000		10,000	14,904		14,904	4,904	149%	14,904
Revenue Total:	175,000	175,000	-	175,000	209,567	-	209,567	34,567	120%	209,567
Expenditures										
Division: 227- Police Grants Total:	294,962	294,962		294,962	253,148		253,148	41,814	86%	253,148
Expenditures Total:	294,962	294,962	-	294,962	253,148	-	253,148	41,814	86%	253,148
Sup Law Enforce Svc Fund Net Results:	(119,962)	(119,962)		(119,962)	(43,581)	-	(43,581)	76,381	36%	(43,581)
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	259,977					259,977



Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 6/30/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 207 - NPDES Storm Water Fund										
321- Intergovernmental Taxes	253,272	253,272		253,272	232,332		232,332	(20,940)	92%	232,332
332- Licenses and Permits	-	-		-	-		-	-	0%	-
370- Interest and Investment Income	-	-		-	147		147	147	0%	147
399- Operating Transfer In	-	-		-	-		-	-	0%	-
Revenue Total:	253,272	253,272	-	253,272	232,480	-	232,480	(20,792)	92%	232,480
Expenditures										
Division: 342- Road Maintenance Total:	7,974	7,974		7,974	7,192		7,192	782	90%	7,192
Division: 344- NPDES Storm Drain Total:	371,855	371,855		371,855	435,395		435,395	(63,540)	117%	435,395
Expenditures Total:	379,829	379,829	-	379,829	442,587	-	442,587	(62,758)	117%	442,587
NPDES Storm Water Fund Net Results:	(126,557)	(126,557)		(126,557)	(210,107)		(210,107)	(83,550)	166%	(210,107)
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)	(333,734)					(333,734)
Fund: 209 - Recreation Fund										
Division: 551- Recreation Administration	109,246	276,296		276,296	262,927		262,927	(13,368)	95%	262,927
Division: 552- Senior Center	196,300	196,300		196,300	220,465		220,465	24,165	112%	220,465
Division: 553- Tiny Tots	112,010	112,010		112,010	153,745		153,745	41,735	137%	153,745
Division: 554- Youth Center	7,800	17,800		17,800	102,606		102,606	84,806	576%	102,606
Division: 555- Day Camp	-	-		-	-		-	-	-	-
Division: 557- Swim Center	79,000	79,000		79,000	107,392		107,392	28,392	136%	107,392
Division: 558- Memorial Hall	-	-		-	6,701		6,701	6,701	0%	6,701
Division: 559- Tennis	-	-		-	-		-	-	0%	-
Revenue Total:	504,356	681,406	-	681,406	853,836	-	853,836	172,430	125%	853,836
Operating Transfers in:	751,300	751,300	769,669	1,520,969	751,300		751,300	(769,669)	49%	1,520,969
Sources Total	1,255,656	1,432,706	769,669	2,202,375	1,605,136	-	1,605,136	(597,239)	73%	2,374,805
Expenditures										
Division: 117- General Government Total:	7,500	7,500		7,500	8,049		8,049	(549)	107%	8,049
Division: 551- Recreation Administration Total:	887,733	1,068,283		1,068,283	1,075,262		1,075,262	(6,979)	101%	1,075,262
Division: 552- Senior Center Total:	663,944	677,444		677,444	534,625		534,625	142,819	79%	534,625
Division: 553- Tiny Tots Total:	257,431	270,931		270,931	246,545		246,545	24,386	91%	246,545
Division: 554- Youth Center Total:	358,107	381,607		381,607	304,293		304,293	77,315	80%	304,293
Division: 557- Swim Center Total:	205,540	205,540		205,540	192,228		192,228	13,312	94%	192,228
Expenditures Total:	2,380,256	2,611,306	-	2,611,306	2,361,001	-	2,361,001	250,304	90%	2,361,001
Recreation Fund Net Results:	(1,124,600)	(1,178,600)	769,669	(408,931)	(755,866)	-	(755,866)	(346,935)	185%	13,803
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)		(422,735)	(769,669)					(0)
Fund: 212 - Building & Planning										
322- Federal Grants	-	-		-	350,000		350,000	350,000	0%	350,000
323- State Grants	40,000	40,000		40,000	41,360		41,360	1,360	103%	41,360
332- Permits	476,916	476,916		476,916	488,478		488,478	11,562	102%	488,478
341- Review Fees	403,275	368,775		368,775	336,930		336,930	(31,845)	91%	336,930
342- Other Fees	433,117	433,117		433,117	432,238		432,238	(879)	100%	432,238
344- Impact Fees	29,218	29,218		29,218	-		-	(29,218)	0%	-
351- Fines and Forfeiture	20,000	20,000		20,000	41,652		41,652	21,652	208%	41,652
370- Interest and Investment Income	7,000	7,000		7,000	500		500	(6,500)	7%	500
383- Reimbursements	-	-		-	-		-	-	0%	-
384- Other Revenue	6,000	6,000		6,000	-		-	(6,000)	0%	-
Revenue Total:	1,415,526	1,381,026	-	1,381,026	1,691,159	-	1,691,159	310,133	122%	1,691,159
Operating Transfers In:	67,000	67,000		67,000	-		-	(67,000)	0%	-
Sources Total	1,482,526	1,448,026	-	1,448,026	1,691,159	-	1,691,159	243,133	117%	1,691,159
Expenditures										
Division: 461- Planning Total:	683,669	826,169		826,169	777,042	24,375	801,417	24,752	97%	801,417
Division: 462- Building Inspection Total:	1,355,889	1,316,989		1,316,989	1,222,635	24,375	1,247,010	69,980	95%	1,247,010
Expenditures Total:	2,039,558	2,143,158	-	2,143,158	1,999,677	48,750	2,048,426	94,732	96%	2,048,426
Building & Planning Net Results:	(557,032)	(695,132)	-	(695,132)	(308,518)	(48,750)	(357,268)	337,865	51%	(357,268)
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)	(192,716)					(2,583,947)



Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 6/30/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 213 - Refuse Management Fund										
323- State Grants	60,060	60,060		60,060	66,971		66,971	6,911	112%	66,971
370- Interest and Investment Income	6,000	6,000		6,000	90		90	(5,910)	2%	90
Revenue Total:	66,060	66,060	-	66,060	67,061	-	67,061	1,001	102%	67,061
Expenditures										
Division: 346- Waste Reduction Total:	187,102	187,102		187,102	131,958		131,958	55,144	71%	131,958
Expenditures Total:	187,102	187,102	-	187,102	131,958	-	131,958	55,144	71%	131,958
Refuse Management Fund Net Results:	(121,042)	(121,042)	-	(121,042)	(64,896)		(64,896)	56,146	54%	(64,896)
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)	(33,476)					(33,476)
Fund: 214 - Solid Waste Fund										
323- State Grants	-	-		-	-		-	-	0%	-
370- Interest and Investment Income	8,000	8,000		8,000	155,294		155,294	147,294	1941%	155,294
383- Reimbursements	360,000	360,000		360,000	476,894		476,894	116,894	132%	476,894
Revenue Total:	368,000	368,000	-	368,000	632,187	-	632,187	264,187	172%	632,187
Expenditures										
Division: 341- Administration/Engineering Total:	-	-		-	57,935		57,935	(57,935)	0%	57,935
Division: 342- Road Maintenance Total:	173,666	173,666		173,666	128,352		128,352	45,314	74%	128,352
Division: 346- Waste Reduction Total:	-	-		-	54,823		54,823	(54,823)	0%	54,823
Expenditures Total:	173,666	173,666	-	173,666	241,109	-	241,109	(67,443)	139%	241,109
Solid Waste Fund Net Results:	194,334	194,334	-	194,334	391,078	-	391,078	196,744	201%	391,078
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	3,306,893					3,306,893
Fund: 215 - Measure C and J Fund										
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%	-
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	113,177		113,177	105,177	1415%	113,177
Revenue Total:	1,152,257	1,152,257	-	1,152,257	665,580	-	665,580	(486,677)	58%	665,580
Expenditures										
Division: 117- General Government Total:	-	-		-	-		-	-	0%	-
Division: 341- Administration/Engineering Total:	201,919	201,919		201,919	146,848		146,848	55,071	73%	146,848
Division: 342- Road Maintenance Total:	1,501,207	1,501,207		1,501,207	128,718	81,722	210,440	1,290,767	14%	210,440
Division: 343- Facility Maintenance Total:	2,000	2,000		2,000	-		-	2,000	0%	-
Expenditures Total:	1,705,126	1,705,126	-	1,705,126	275,566	81,722	357,288	1,347,838	21%	357,288
Measure C and J Fund Net Results:	(552,869)	(552,869)	-	(552,869)	390,014	(81,722)	308,292	861,161	-56%	308,292
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	2,747,208					2,665,486
Fund: 216 - Rate Stabilization Fund										
370- Interest and Investment Income	-	-		-	11,168		11,168	11,168	0%	11,168
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	11,168	-	11,168	11,168	0%	11,168
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
Rate Stabilization Fund Net Results:	-	-	-	-	11,168	-	11,168	11,168	0%	11,168
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	227,215					227,215
Fund: 225 - Asset Seizure-Adjudicated Fund										
351- Fines and Forfeiture	-	-		-	393		393	393	0%	393
370- Interest and Investment Income	-	-		-	1,027		1,027	1,027	0%	1,027
Revenue Total:	-	-	-	-	1,420	-	1,420	1,420	0%	1,420
Expenditures										
Division: 221- Police Operations Total:	20,544	20,544		20,544	-		-	20,544	0%	-
Expenditures Total:	20,544	20,544	-	20,544	-	-	-	20,544	0%	-
Asset Seizure-Adjudicated Fund Net Results:	(20,544)	(20,544)	-	(20,544)	1,420		1,420	21,964	-7%	1,420
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)	20,255					20,255



Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 6/30/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 226 - CASp Certification and Training Fund										
342- Other Fees	-	-	-	-	7,786	-	7,786	7,786	0%	7,786
Revenue Total:	-	-	-	-	7,786	-	7,786	7,786	0%	7,786
Expenditures Total:	-	-	-	-	398	-	398	(398)	0%	398
CASp Certification and Training Fund Net Results:	-	-	-	-	7,388	-	7,388	7,388	0%	7,388
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	56,827	-	-	-	-	56,827
Fund: 276 - Growth Impact Fund										
344- Impact Fees	1,039,594	-	-	-	-	-	-	-	0%	-
370- Interest and Investment Income	-	-	-	-	178,624	-	178,624	178,624	0%	178,624
Revenue Total:	1,039,594	-	-	-	178,624	-	178,624	178,624	0%	178,624
Expenditures										
Division: 343- Facility Maintenance Total:	700,000	700,000	-	700,000	341,162	-	341,162	358,838	49%	341,162
Division: 344- NPDES Storm Drain Total:	58,000	58,000	-	58,000	-	-	-	58,000	0%	-
Division: 345- Park Maintenance Total:	265,000	265,000	-	265,000	876	-	876	264,125	0%	876
Division: 642- Sewer Collections Total:	600,000	600,000	-	600,000	-	-	-	600,000	0%	-
Expenditures Total:	1,623,000	1,623,000	-	1,623,000	342,037	-	342,037	1,280,963	21%	342,037
Growth Impact Fund Net Results:	(583,406)	(1,623,000)	-	(1,623,000)	(163,413)	-	(163,413)	1,459,587	10%	(163,413)
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	3,340,147	-	-	-	-	3,340,147
Fund: 285 - Housing Land Held for Resale										
370- Interest and Investment Income	50,000	50,000	-	50,000	176,892	-	176,892	126,892	354%	176,892
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%	-
Revenue Total:	55,000	55,000	-	55,000	176,892	-	176,892	121,892	322%	176,892
Expenditures										
Division: 461- Planning Total:	47,376	47,376	-	47,376	52,369	-	52,369	(4,993)	111%	52,369
Division: 464- Housing Administration Total:	275,867	275,867	-	275,867	141,207	-	141,207	134,660	51%	141,207
Expenditures Total:	323,243	323,243	-	323,243	193,576	-	193,576	129,667	60%	193,576
Housing Land Held for Resale Net Results:	(268,243)	(268,243)	-	(268,243)	(16,683)	-	(16,683)	251,560	6%	(16,683)
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	8,251,087	-	-	-	-	8,251,087
Fund: 310 - Lighting & Landscape Districts										
321- Intergovernmental Taxes	56,411	56,411	-	56,411	59,561	-	59,561	3,150	106%	59,561
383- Reimbursements	7,500	7,500	-	7,500	-	-	-	(7,500)	0%	-
Revenue Total:	63,911	63,911	-	63,911	59,561	-	59,561	(4,350)	93%	59,561
Expenditures										
Division: 347- Landscape & Lighting PVR North Total:	39,795	39,795	-	39,795	23,059	-	23,059	16,736	58%	23,059
Division: 348- Landscape & Lighting PVR South Total:	45,380	45,380	-	45,380	13,726	-	13,726	31,654	30%	13,726
Expenditures Total:	85,175	85,175	-	85,175	36,785	-	36,785	48,390	43%	36,785
Lighting & Landscape Districts Net Results:	(21,264)	(21,264)	-	(21,264)	22,776	-	22,776	44,040	-107%	22,776
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	99,053	-	-	-	-	99,053
Fund: 317 - Pinole Valley Caretaker Fund										
381- Rental Income	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	-
Revenue Total:	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	-
Expenditures										
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)



Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 6/30/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 324 - Public Facilities Fund										
Expenditures										
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%	-
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					541,649
Fund: 325 - City Street Improvements										
322- Federal Grants	41,394	41,394		41,394	32,541		32,541	(8,853)	79%	32,541
323- State Grants	-	-		-	-		-	-	0%	-
324- Other Grants	1,773,289	1,773,289		1,773,289	157,626		157,626	(1,615,663)	9%	157,626
332- Permits	-	-		-	381		381	381	0%	381
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	1,814,683	1,814,683	-	1,814,683	190,549	-	190,549	(1,624,134)	11%	190,549
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	440,549		440,549	(1,624,134)	21%	440,549
Expenditures										
Division: 342- Road Maintenance Total:	3,687,304	3,687,304		3,687,304	114,282	404,807	519,088	3,168,216	14%	519,088
Expenditures Total:	3,687,304	3,687,304	-	3,687,304	114,282	404,807	519,088	3,168,216	14%	519,088
City Street Improvements Net Results:	(1,622,621)	(1,622,621)	-	(1,622,621)	326,267	(404,807)	(78,540)	1,544,081	5%	(78,540)
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	2,377,545					1,972,739
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%	618
Expenditures Total:	895,000	895,000	-	895,000	-	618	618	894,382	0%	618
Arterial Streets Rehabilitation Fund Net Results:	(645,000)	(645,000)	-	(645,000)	250,000	(618)	249,382	894,382	-39%	249,382
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					1,252,453
Fund: 500 - Sewer Enterprise Fund										
363- Sewer Enterprise Charges	10,164,403	10,164,403		10,164,403	8,806,616		8,806,616	(1,357,787)	87%	8,806,616
370- Interest and Investment Income	200,000	200,000		200,000	986,146		986,146	786,146	493%	986,146
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	9,809,303	-	9,809,303	(555,100)	95%	9,809,303
Expenditures										
Division: 117- General Government Total:	-	-		-	16,471		16,471	(16,471)	0%	16,471
Division: 641- Sewer Treatment Plant/Shared Total:	11,911,529	11,911,529		11,911,529	5,008,545	120,148	5,128,692	6,782,837	43%	5,128,692
Division: 642- Sewer Collections Total:	24,163,267	24,163,267		24,163,267	3,280,316	1,359,944	4,640,260	19,523,008	19%	4,640,260
Division: 643- Sewer Projects/Shared Total:	85,000	85,000		85,000	-		-	85,000	0%	-
Division: 644- WPCP Equipment/Debt Service Total:	1,611,568	1,611,568		1,611,568	547,340		547,340	1,064,228	34%	547,340
Expenditures Total:	37,771,365	37,771,365	-	37,771,365	8,852,671	1,480,091	10,332,763	27,438,602	27%	10,332,763
Sewer Enterprise Fund Net Results:	(27,406,962)	(27,406,962)	-	(27,406,962)	956,632	(1,480,091)	(523,459)	26,883,502	2%	(523,459)
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)	22,613,993					21,133,902



Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2024/25 Period Ending: 6/30/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 505 - Cable Access TV										
314- Franchise Taxes	26,486	26,486		26,486	13,567		13,567	(12,919)	51%	13,567
365- Cable TV Charges	179,047	179,047		179,047	160,458		160,458	(18,589)	90%	160,458
370- Interest and Investment Income	-	-		-	-		-	-	0%	-
384- Other Revenue	3,000	3,000		3,000	150		150	(2,850)	5%	150
Revenue Total:	208,533	208,533	-	208,533	174,175	-	174,175	(34,358)	84%	174,175
Operating transfers in Total:	160,000	160,000	274,289	434,289	160,000		160,000	(274,289)	37%	434,289
Sources Total	368,533	368,533	274,289	642,822	334,175	-	334,175	(308,647)	52%	608,464
Expenditures										
Division: 119- Cable Access TV Total:	829,463	748,883		748,883	610,584		610,584	138,298	82%	610,584
Expenditures Total:	829,463	748,883	-	748,883	610,584	-	610,584	138,298	82%	610,584
Cable Access TV Net Results:	(460,930)	(380,350)	274,289	(106,061)	(276,409)	-	(276,409)	(170,349)	261%	(2,120)
Fund Balance July 1, 2024	2,120	2,120		2,120	2,120					2,120
Estimated Fund Balance June 30, 2025	(458,809)	(378,229)		(103,940)	(274,289)					(0)
Fund: 525 - Information Systems										
393- Debt Proceeds	-	-	-	-	-	-	-	-	0%	-
Sources Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures										
Division: 118- Information Systems Total:	1,572,339	1,596,569		1,596,569	1,367,817	142,147	1,509,964	86,605	95%	1,509,964
Expenditures Total:	1,572,339	1,596,569	-	1,596,569	1,367,817	142,147	1,509,964	(86,605)	95%	1,509,964
Indirect cost allocations Total:	(1,572,533)	(1,596,763)		(1,596,763)	(1,384,784)		(1,384,784)	211,979	87%	(1,384,784)
Information Systems Net Results:	(194)	(194)	-	(194)	(16,967)	142,147	125,180	125,374	-64532%	125,180
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)	(20,096)					122,051
Fund: 700 - Pension Fund										
370- Interest and Investment Income	700,000	700,000		700,000	1,264,160		1,264,160	564,160	181%	1,264,160
Revenue Total:	700,000	700,000	-	700,000	1,264,160	-	1,264,160	564,160	181%	1,264,160
Expenditures										
Division: 115- Finance Total:	50,000	50,000		50,000	71,694		71,694	(21,694)	143%	71,694
Transfers Out Total:	2,425,000	2,425,000		2,425,000	2,334,698		2,334,698	90,302	96%	2,334,698
Expenditures Total:	2,475,000	2,475,000	-	2,475,000	2,406,392		2,406,392	(68,608)	97%	2,406,392
Pension Fund Net Results:	(1,775,000)	(1,775,000)	-	(1,775,000)	(1,142,232)		(1,142,232)	632,768	64%	(1,142,232)
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	12,442,949					12,442,949