



CITY COUNCIL REPORT

9.C.

DATE: NOVEMBER 18, 2025
TO: MAYOR AND COUNCIL MEMBERS
FROM: Markisha Guillory, Finance Director, 510-724-9823, MGuillory@pinole.gov
SUBJECT: FY 2025/26 FIRST QUARTER FINANCIAL REPORT

RECOMMENDATION

Staff recommend that the City Council receive the Fiscal Year (FY) 2025/26 First Quarter Financial Report.

BACKGROUND

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

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

The First Quarter Financial Report (Attachments A and B) covers financial activity through the first quarter of the FY 2025/26, ending September 30, 2025. It provides preliminary year-end results.

REVIEW AND ANALYSIS

At its meeting on June 17, 2025, the City Council adopted the FY 2025/26 Operating and Capital Budget. The budget is a status quo budget, meaning that the revenue sources and service and staffing levels included in the budget are similar to those included in the prior year's budget. The City remains in a stable financial position and is able to fund its operating and capital expenditures through annual, recurring funding sources. The budget does include the use of unassigned fund balance (residual, unrestricted funds) primarily for several one-time, Council-directed initiatives, which is an acceptable use of unrestricted funds.

Overall, General Fund revenues and expenditures are on target with budgeted amounts as expected at this point in the fiscal year.

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

The FY 2025/26 budget and actual revenue, expenditures, and estimated beginning and

ending fund balance for each City fund is listed in the Financial Summary (Attachment B).

Next Steps

The FY 2025/26 Second Quarter Financial Report (Mid-Year Budget Review) is scheduled to be presented to the City Council in February 2026.

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 2025-26 First Quarter Financial Report
- B. FY 2025-26 First Quarter Financial Report Summary by Fund

City of Pinole

FY 2025/26 First Quarter Financial Report



Prepared by Finance Department

November 18, 2025

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Introduction

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

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

The First Quarter Financial Report details financial activity through the first quarter of the FY 2025/26, July 1, 2025 through September 30, 2025. It also provides projected year-end results.

The City's full budget document, FY 2025/26 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 2025/26 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 25% of total ongoing General Fund operating expenditures. The General Reserve fund balance is projected to end the fiscal year with a balance of approximately \$7.8 million.

At its meeting on June 17, 2025, the City Council adopted the FY 2025/26 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 2025/26 adopted budget includes the use of General Fund (including Measure S 2006 and 2014) unassigned fund balance in the amount of \$1.3 million.

The City is projecting to close FY 2025/26 with total revenues totaling \$31.6 million and expenditures totaling \$32.8 million, and an estimated ending fund balance of \$4.5 million. The table below summarizes the General Fund budget to actuals for the first quarter.

General Fund (including Measure S 2006 and 2014, and Measure I 2024)	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 31,537,898	\$ 31,537,898	\$ -	\$ 31,537,898	\$ 3,414,135	\$ 3,414,135	11%	\$ 31,537,898
Expenditures	32,801,047	32,801,047	-	32,801,047	8,080,314	8,149,765	25%	32,801,047
Net surplus/deficit	(1,263,149)	(1,263,149)	-	(1,263,149)	\$ (4,666,179)	\$ (4,735,629)		(1,263,149)
Beginning Fund Balance	5,746,650	5,746,650		5,746,650				5,746,650
Ending Fund Balance	\$ 4,483,501	\$ 4,483,501		\$ 4,483,501				\$ 4,483,501

General Fund Revenue

The City Council authorized General Fund revenues of \$31,537,898 for FY 2025/26. Actual revenues for the first quarter totaled \$3,414,135, 11% of the budget. As the first quarter represents approximately 25% of the fiscal year, actual revenues are expected to be around 25% of the annual budget. However, variations may occur due to the timing of certain receipts. The table below summarizes General Fund revenue activity for the first quarter.

Category	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals	% of Amended Budget	Projected Year-End
Property Taxes	\$ 6,698,790	\$ 6,698,790	\$ -	\$ 6,698,790	\$ 36,929	1%	\$ 6,698,790
Sales and Use Taxes	4,567,189	4,567,189	-	4,567,189	639,160	14%	4,567,189
Sales and Use Taxes - Measure S 2006	2,599,000	2,599,000	-	2,599,000	364,083	14%	2,599,000
Sales and Use Taxes - Measure S 2014	2,599,000	2,599,000	-	2,599,000	364,090	14%	2,599,000
Sales and Use Taxes - Measure I 2024	2,599,000	2,599,000	-	2,599,000	327,038	13%	2,599,000
Utility Users Tax	2,345,000	2,345,000	-	2,345,000	651,239	28%	2,345,000
Franchise Taxes	850,000	850,000	-	850,000	108,000	13%	850,000
Other Taxes: TOT	400,000	400,000	-	400,000	91,595	23%	400,000
Other Taxes: Business License	476,172	476,172	-	476,172	16,476	3%	476,172
Intergovernmental Taxes	2,513,149	2,513,149	-	2,513,149	28,949	1%	2,513,149
Public Safety Charges	1,861,497	1,861,497	-	1,861,497	548,304	29%	1,861,497
Total Other Revenue	793,656	793,656	-	793,656	238,272	30%	793,656
Revenue Total:	28,302,453	28,302,453	-	28,302,453	3,414,135	12%	28,302,453
Transfer In from Pension/OPEB Trust	3,235,445	3,235,445		3,235,445	-	0%	3,235,445
Revenue/Sources Total:	\$ 31,537,898	\$ 31,537,898	\$ -	\$ 31,537,898	\$ 3,414,135	11%	\$31,537,898

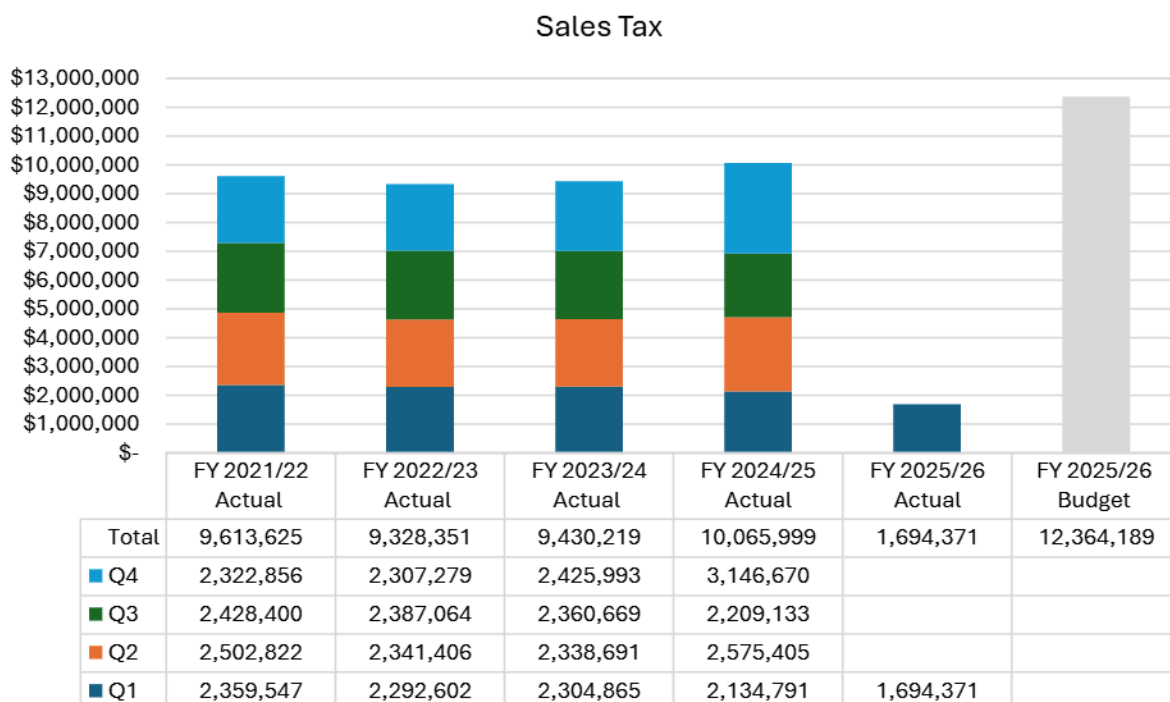
The following section provides detailed explanations of first quarter financial activities for each revenue category, as well as historical trend data.

Sales Tax

Sales Tax is the City's largest general revenue stream at 39% of total General Fund revenues. The City's 10.25% sales tax is levied on taxable sales, and the City receives 1% for the standard Bradley Burns Sales Tax and 0.5% from each of the three local sales tax measures. This category includes the main General Fund (\$4,567,189), Measure S 2006 (\$2,599,000), Measure S 2014 (\$2,599,000), and Measure I 2024 (\$2,599,000). For the first quarter, sales tax receipts totaled \$1,694,371, 14% of the budget. This amount reflects collections from the months of July and August. There is typically a two-month lag between sales activity and remittance to the City.

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 April through June 2025 include:

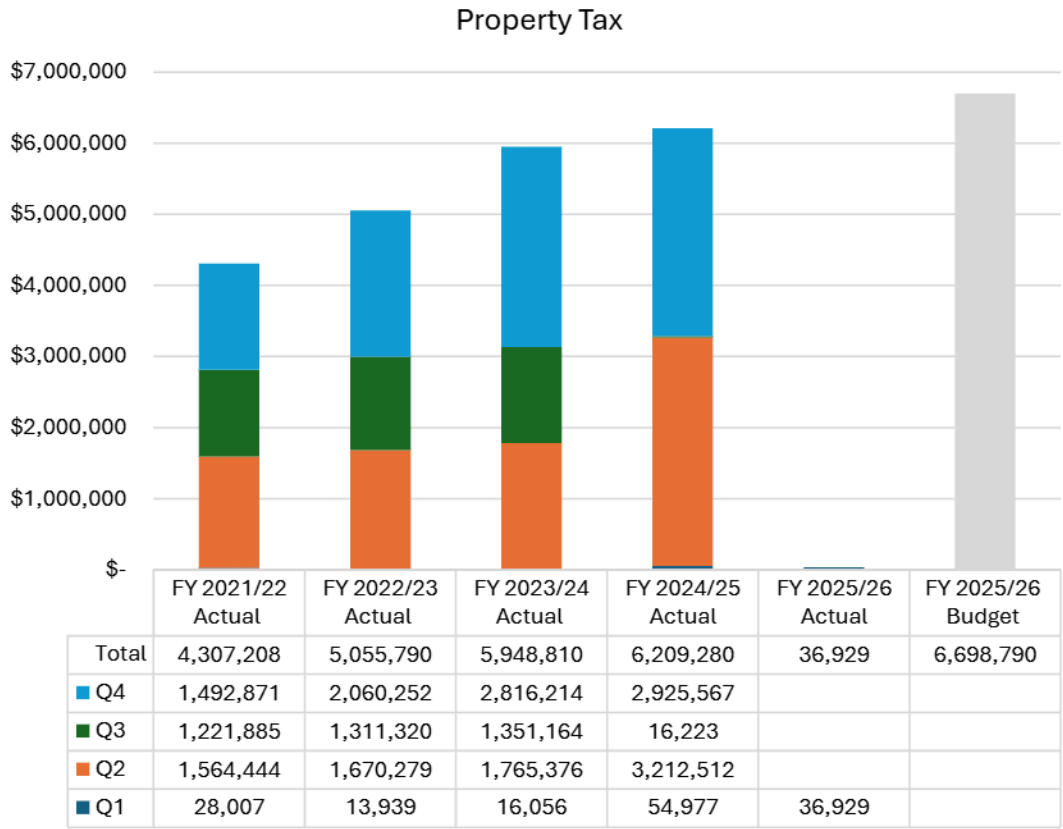
- Overall gross sales tax receipts were up 3.9% compared to the same period in 2024; after adjusting for reporting modifications, actual sales were up 1.1%.
- General retail revenues declined 6.2%. While quick-service dining improved, the loss of a couple of casual dining eateries contributed to an overall decline. Grocery store sales declined due to the loss of a business as well.
- Pinole's share of the Contra Costa County sales tax pool increased 8% due to an increase in the quarterly pool share.
- Taxable sales for all of Contra Costa County declined 2.3% compared to the same period in 2024; the Bay Area was up 1.8%.



Property Tax

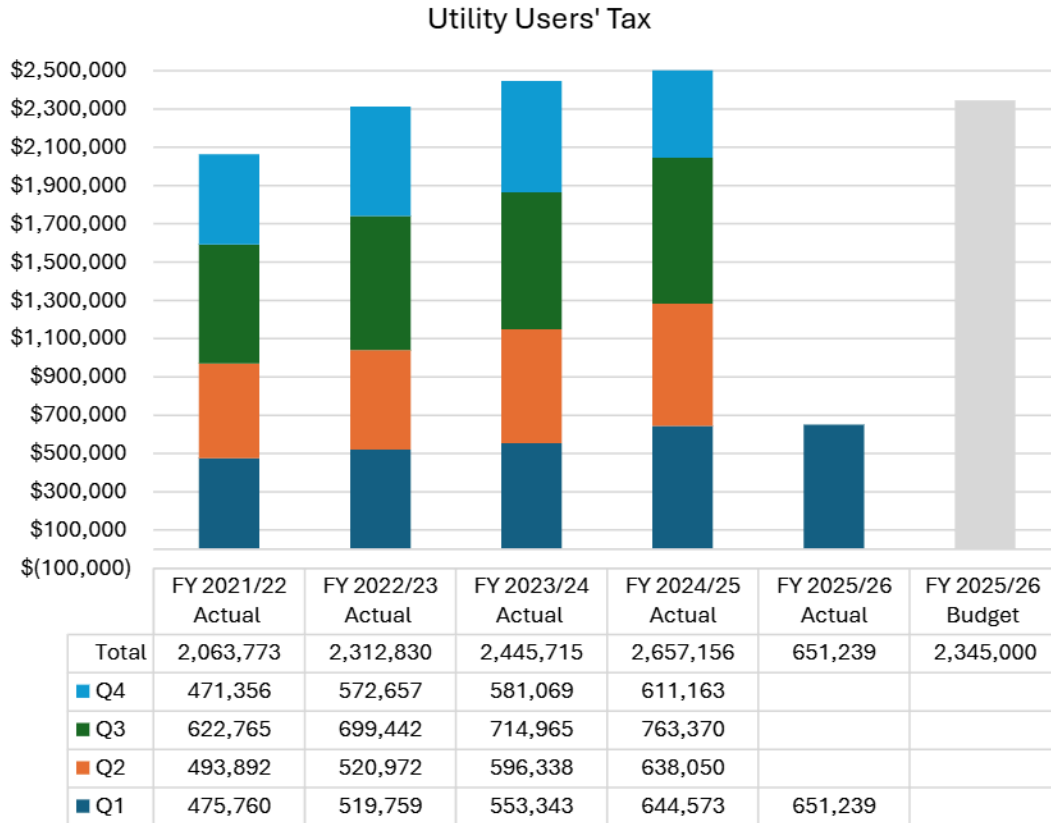
Property Tax is the City’s second largest revenue stream at 21% of total General Fund revenues. It is comprised of four segments – secured, unsecured, supplemental, and transfer tax. The largest segment is the secured property tax. It is received in three installments in December (55%), April (40%), and June of each year (5%). Secured property tax revenue includes the basic 1% property tax. For the first quarter, revenue collected was \$36,929, 0.6% of the budget. The amount reflects receipts from the property transfer tax segment. Revenue from other segments is received later in the fiscal year, with the largest installment in December.

Between July 1 and September 30, 2025, there were 35 single family residential sales in Pinole. The median price was \$714,000 and reflects a 0.6% increase compared to the previous quarter and a 7% decrease compared to the same period in 2024.



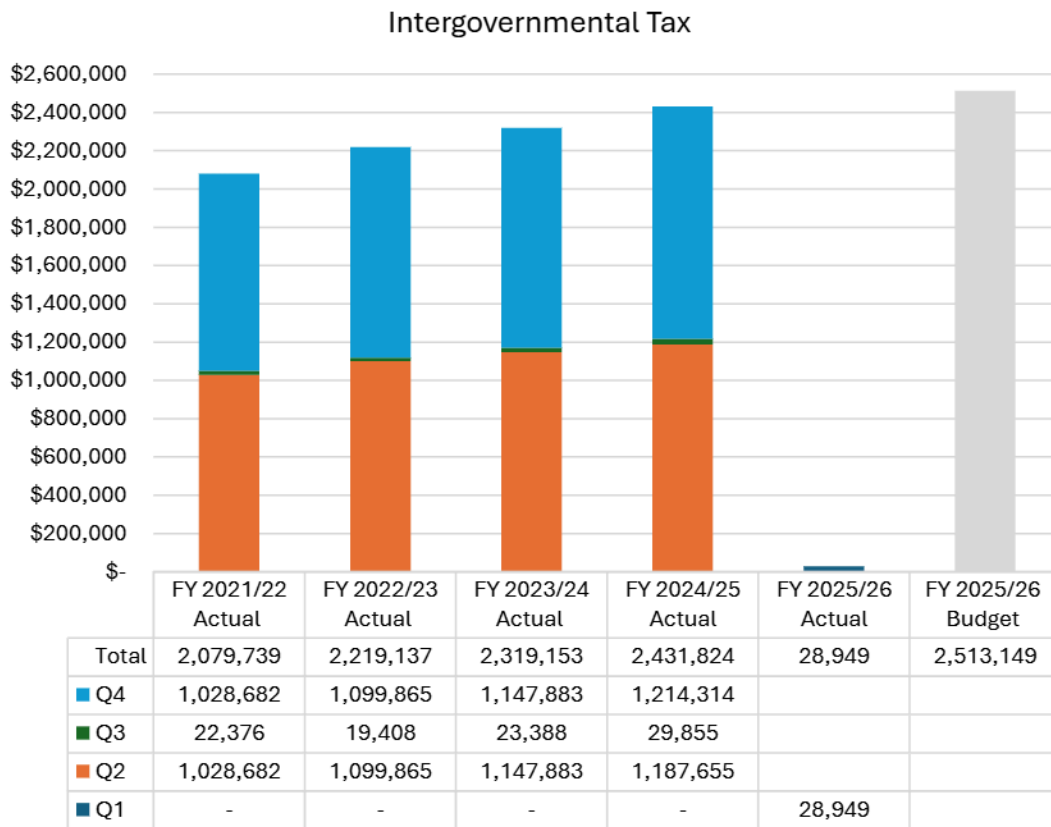
Utility Users' Tax

Utility Users' Tax (UUT) of 8% is levied on telecommunication, electricity, gas, and prepaid mobile telephones. For the first quarter, UUT revenue collected was \$651,539, 28% of the budget. Actuals are trending slightly higher in the telecommunications and electricity segments.



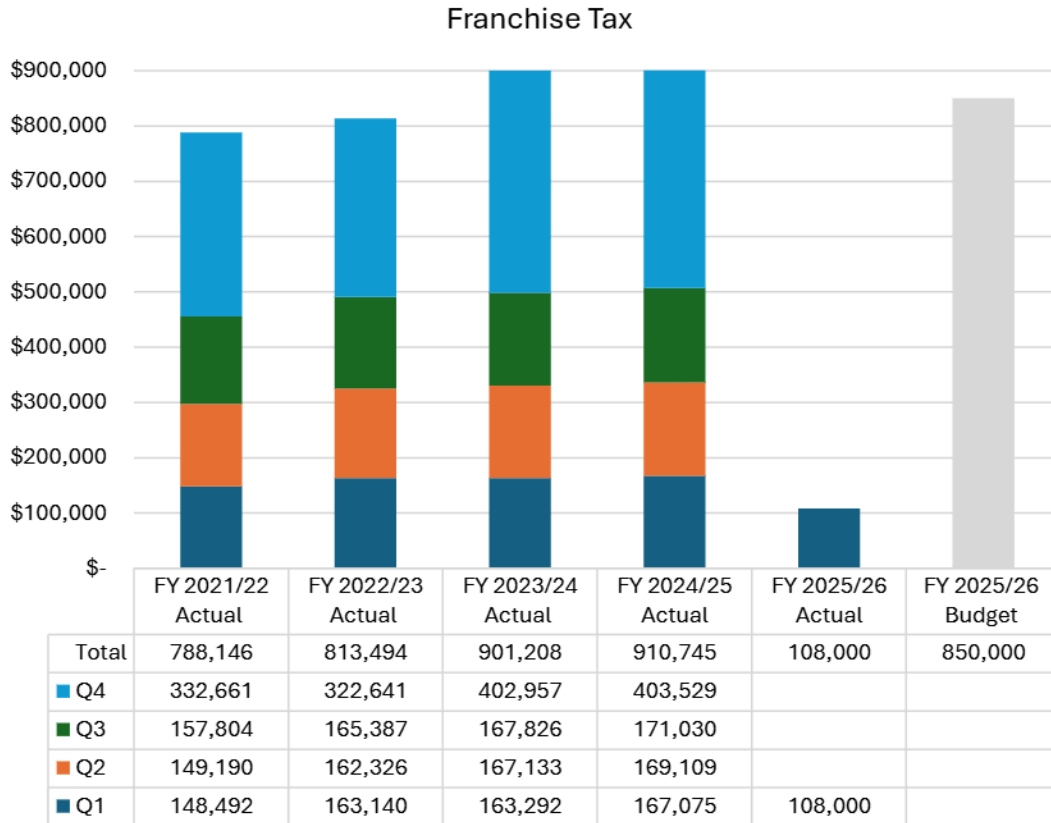
Intergovernmental Tax

Intergovernmental Tax is comprised of the Motor Vehicle License Fee (VLF), which is the City's share of motor vehicle license fees levied, collected, and apportioned by the State. This category also includes the Homeowners Property Tax Relief, which is a reimbursement from the State to offset loss of property tax for the state-imposed homeowner exemption. For the first quarter, revenue collected was \$28,949, 1% of the budget. The amount reflected is from the excess VLF collection. The regular VLF revenue is received in equal installments in December and June.



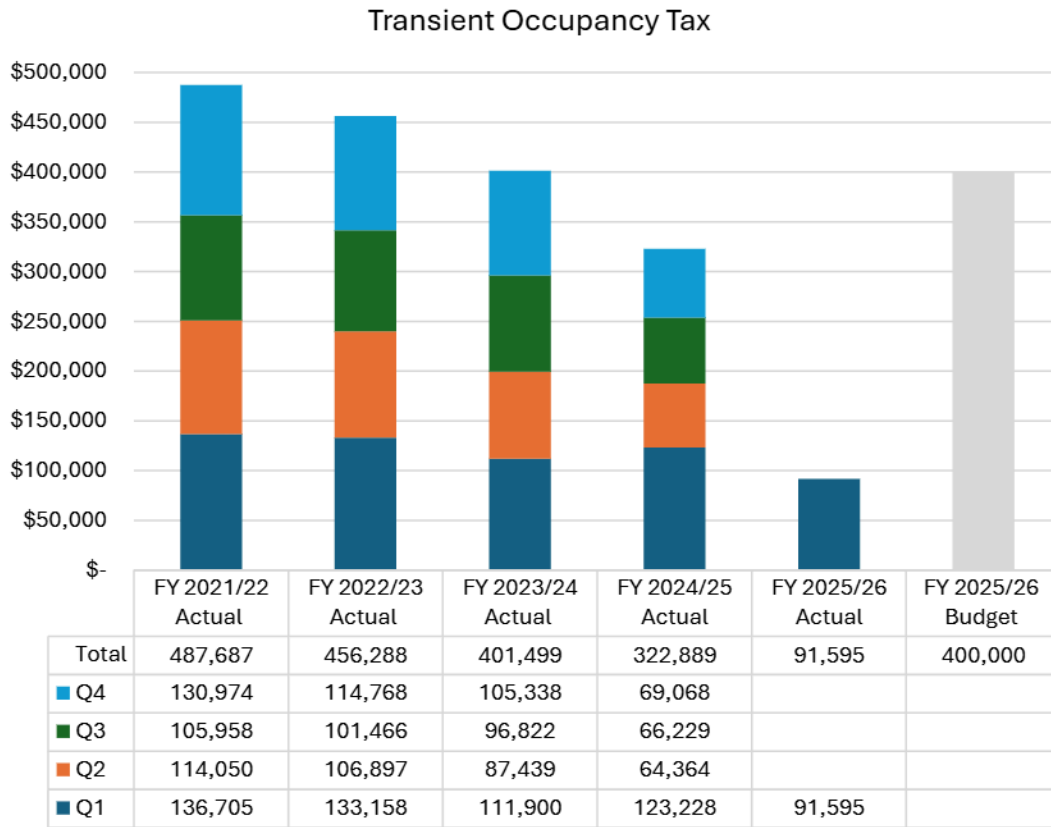
Franchise Tax

Franchise Tax is levied on gas (1%), electricity (2%), cable (5%), and refuse. For the first quarter, revenue collected was \$108,000, 13% of the budget. The amount reflected includes refuse revenue only. Revenue from the remaining segments—gas, electricity, and cable—is received later in the fiscal year.



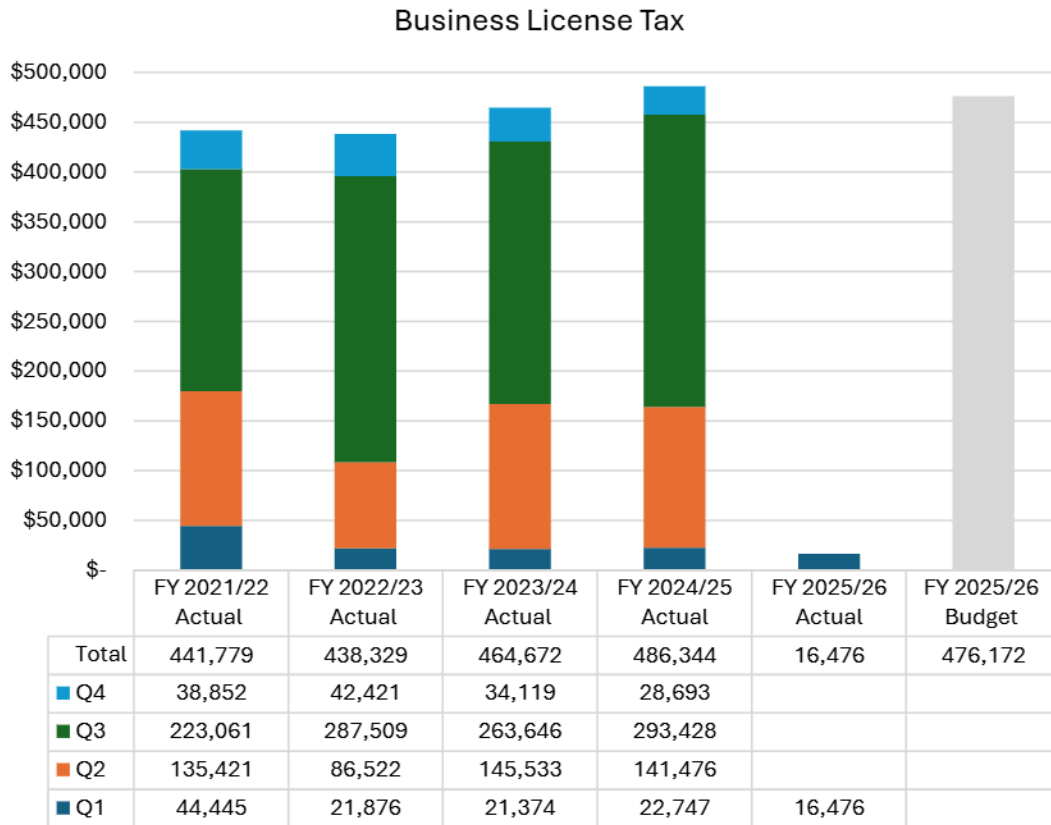
Transient Occupancy Tax (TOT)

Transient Occupancy Tax (TOT), also known as the “hotel tax,” is levied at 10% on persons staying 30 days or less in a motel or lodging facility within City limits. For the first quarter, revenue collected was \$91,595, 23% of the budget.



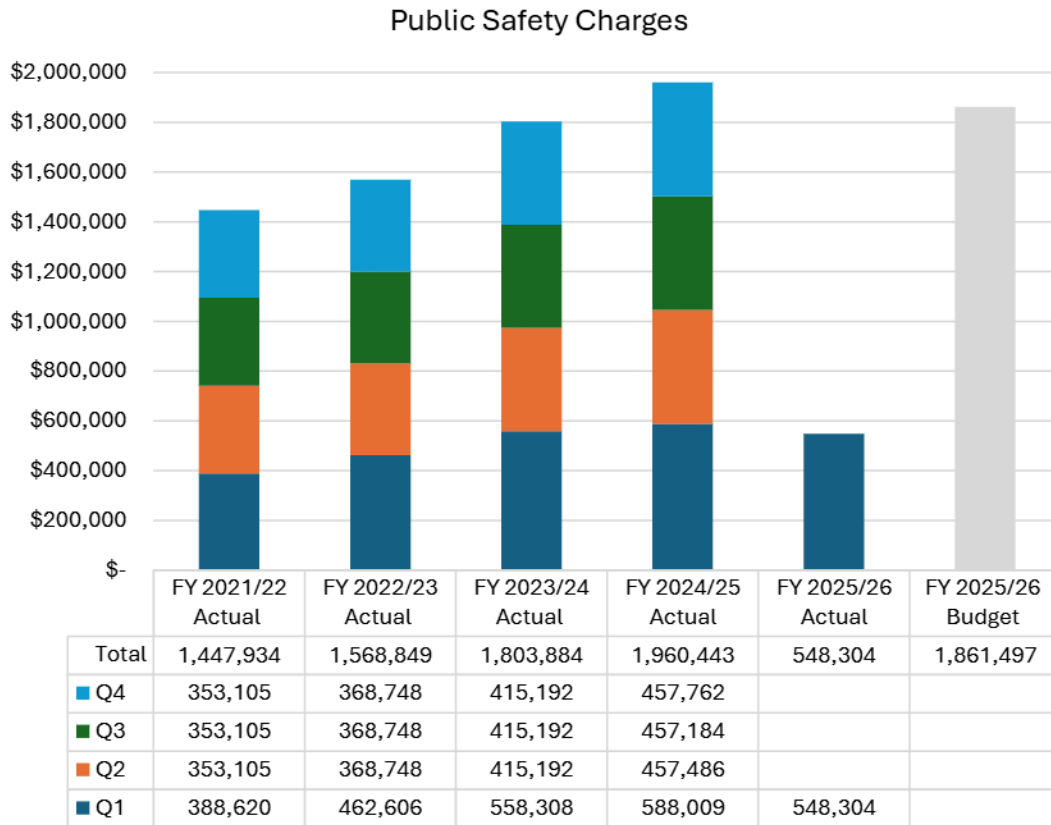
Business License Tax

Business License Tax is assessed on all businesses doing business within City limits. For the first quarter, revenue collected was \$16,476, 3% of the budget. The bulk of the revenue is received in December and January through annual business license renewals.



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 the first quarter, actual receipts were \$548,304, 29% of the budget.



Other Revenue

Other revenue includes permits, fees, fines and forfeitures, rental income, proceeds from the sale of property, interest income, and grants. All revenues in this category totaled \$23,272, 30% of the budget. Actual revenues are trending higher in the permit fees, abandoned vehicle fees, abatement fees, and reimbursements subcategories.

Transfers In

The transfer in comes from the Pension and OPEB Trust to offset the increase in pension and other post-employment benefits costs in the General Fund. The anticipated amount of the transfer is \$3,235,445. The actual amount will be determined and processed at year-end.

General Fund Expenditures

The City Council authorized General Fund expenditures of \$32,801,047 for FY 2025/26. For the first quarter, expenditures including encumbrances totaled \$8,149,765, 25% of the budget. As the first quarter represents approximately 25% of the fiscal year, actual expenditures are expected to be around 25% of the annual budget. However, variations may occur due to the timing of certain disbursements. The tables below summarize General Fund expenditure activity for the fiscal year.

Department	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
City Council	\$ 252,450	\$ 252,450	\$ -	\$ 252,450	\$ 48,531	\$ 48,531	19%	\$ 252,450
City Manager	535,563	535,563	-	535,563	187,421	187,421	35%	535,563
City Clerk	733,895	733,895	-	733,895	211,467	211,467	29%	733,895
City Treasurer	9,990	9,990	-	9,990	2,194	2,194	22%	9,990
City Attorney	305,965	305,965	-	305,965	135,623	135,623	44%	305,965
Finance Department	1,025,744	1,025,744	-	1,025,744	288,787	288,787	28%	1,025,744
Human Resources	965,908	965,908	-	965,908	278,253	278,253	29%	965,908
Non-Departmental	5,128,503	5,128,503	-	5,128,503	1,144,982	1,144,982	22%	5,128,503
Police Department	12,758,655	12,758,655	-	12,758,655	3,385,080	3,385,080	27%	12,758,655
Fire Department	6,742,965	6,742,965	-	6,742,965	1,656,427	1,656,427	25%	6,742,965
Public Works	3,283,599	3,283,599	-	3,283,599	631,720	694,932	21%	3,283,599
Community Development	610,142	610,142	-	610,142	108,821	115,060	19%	610,142
Community Services	447,667	447,667	-	447,667	1,008	1,008	0%	447,667
Expenditure Total:	\$ 32,801,047	\$ 32,801,047	\$ -	\$ 32,801,047	\$ 8,080,314	\$ 8,149,765	25%	\$ 32,801,047

Below are explanations of expenditure variances exceeding the 25% threshold by department.

- City Manager, City Clerk, Finance, Human Resources, and Police expenditures exceeded the threshold primarily due to the full payment of the workers' compensation and general liability insurance premiums at the beginning of the fiscal year.
- City Attorney expenditures consist of two subcategories—attorney services and reimbursements (credits) from Non-General Funds. The table above presents the net amount. The higher percentage is primarily due to delayed reimbursements from other funds for legal services provided. Actual expenditures were below the threshold.

Category	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustment s	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Salaries & Wages	\$ 10,526,279	\$ 10,526,279		\$ 10,526,279	\$ 2,363,736	\$ 2,363,736	22%	\$ 10,526,279
Benefits	8,178,351	8,178,351		8,178,351	2,422,179	2,422,179	30%	8,178,351
Professional/Admin Services	9,382,408	9,382,408		9,382,408	2,105,771	2,154,157	23%	9,382,408
Other Operating	378,156	378,156		378,156	68,362	68,362	18%	378,156
Materials and Supplies	184,998	184,998		184,998	38,759	38,759	21%	184,998
Interdepartmental Charges	(665,537)	(665,537)		(665,537)	400,689	400,689	-60%	(665,537)
Asset/Capital Outlay	986,440	986,440		986,440	29,837	50,902	5%	986,440
Debt Service	653,545	653,545		653,545	650,981	650,981	100%	653,545
Transfers Out	3,176,407	3,176,407		3,176,407	-	-	0%	3,176,407
Expenditure Total:	\$ 32,801,047	\$ 32,801,047	\$ -	\$ 32,801,047	\$ 8,080,314	\$ 8,149,765	25%	\$ 32,801,047

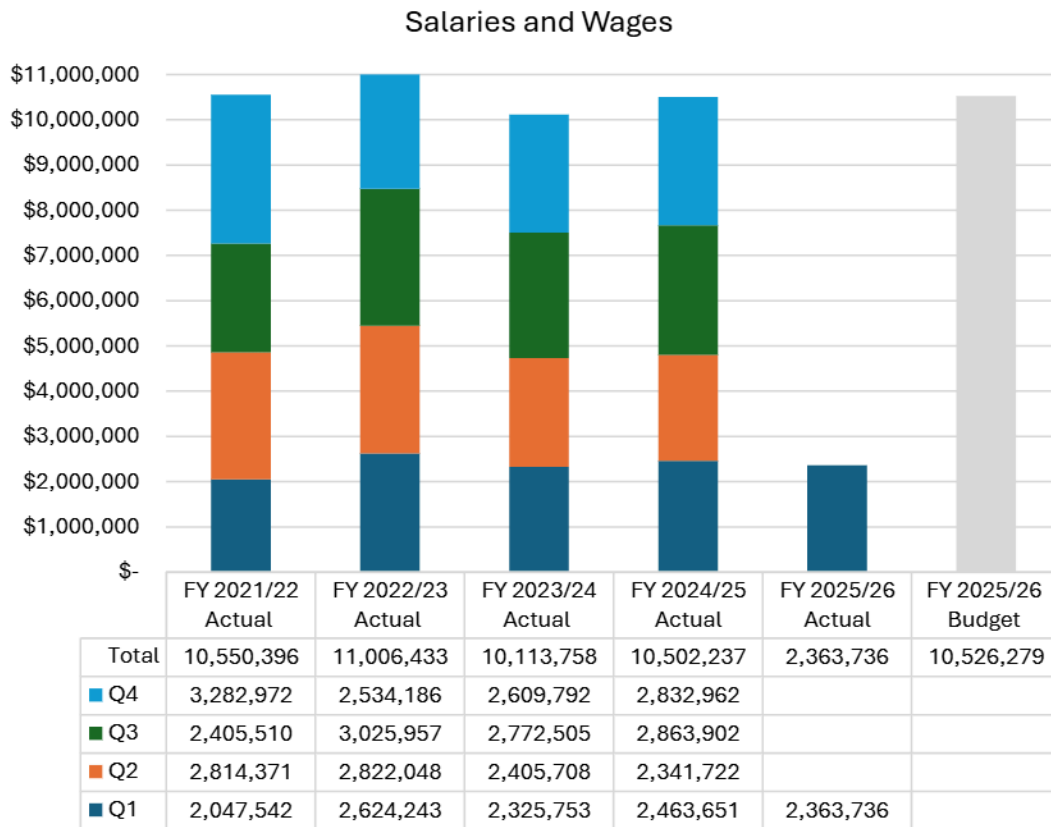
Below are explanations of expenditure variances exceeding the 25% threshold by category.

- Benefits expenditures were 30% of the budget, primarily due to the full payment of the workers' compensation insurance premium at the beginning of the fiscal year.
- Debt service expenditure was 100% of the budget due to the annual payment of the 2006 Pension Obligation Bonds made at the beginning of the fiscal year.

The following section provides detailed explanations of FY 2025/26 financial activities for each expenditure category, as well as historical trend data.

Salaries and Wages

The FY 2025/26 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 the first quarter, salaries and wages totaled \$2,363,736, 22% of the budget.



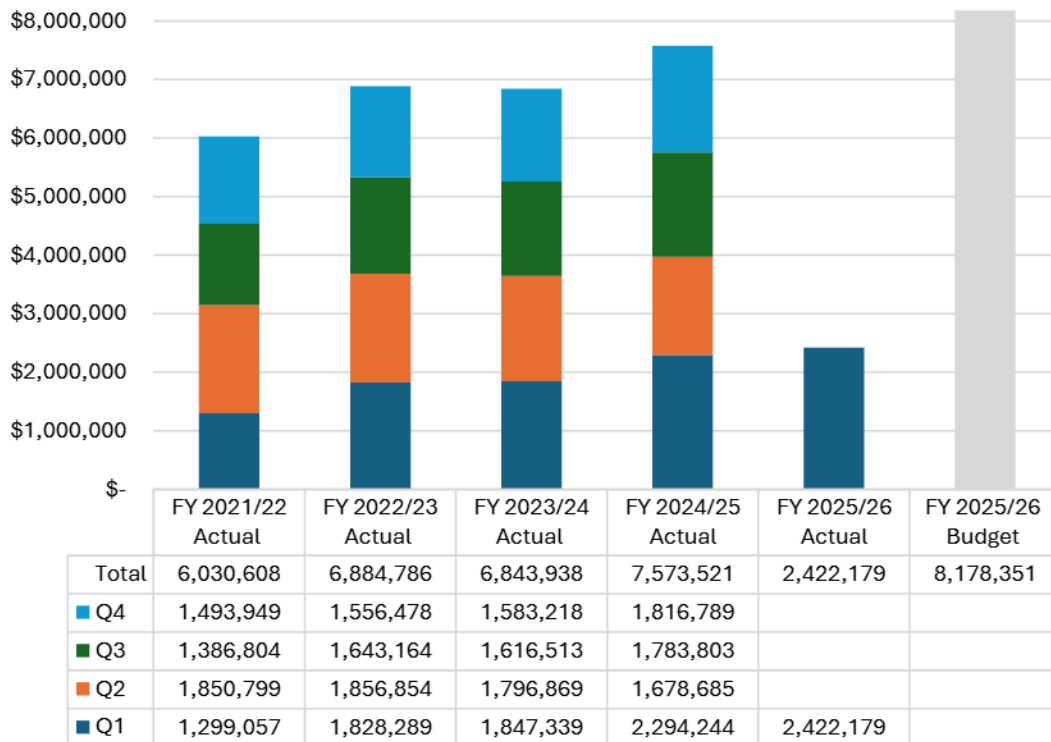
Employee Benefits

Employee benefits include health, dental, vision, pension and other post-employment benefits, workers' compensation, and other miscellaneous 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 2024. 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%.

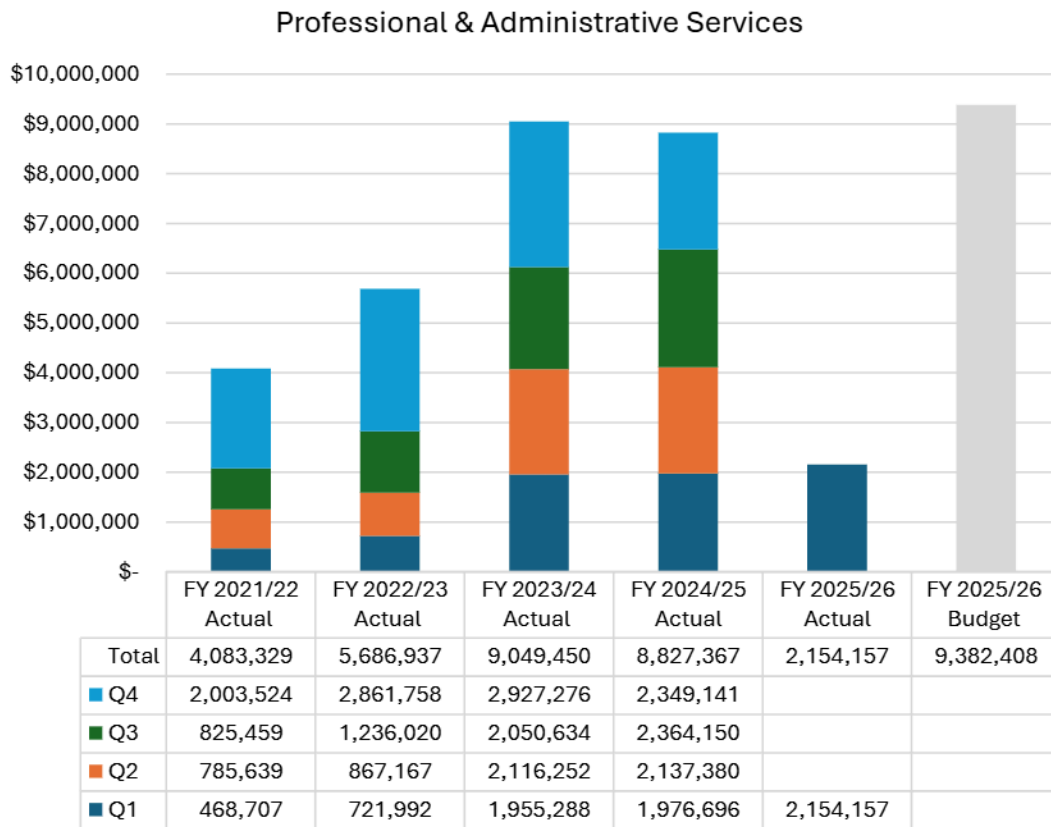
Other benefits include employee medical, dental, and vision care, workers' compensation, and others. For the first quarter, benefits totaled \$2,422,179, 30% of the budget. As noted above, the workers' compensation insurance premium is paid in full at the beginning of each fiscal year.

Employee Benefits



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 (ConFire) and County animal services and library services, are also included in professional services. The majority of this category consists of the \$6 million fire services contract with Confire. For the first quarter, expenditures including encumbrances totaled \$2,154,157, 23% of the budget.



Other Operating Expenses

Other operating expenses consist of gas, electricity, telephone utilities for City facilities. For the first quarter, expenditures totaled \$68,362, 18% of the budget.

Materials and Supplies

Materials and supplies include fuel, supplies, and maintenance materials. For the first quarter, expenditures totaled \$38,759, 21% of the budget.

Interdepartmental Charges

Interdepartmental charges include indirect costs for personnel costs allocated to other funds, information technology and legal services, and general liability insurance. For the first quarter, expenditures totaled \$400,689. Reimbursements from other funds were offset by the payment of the general liability insurance premium, which is paid in full at the beginning of the fiscal year.

Asset/Capital Outlay

Asset/capital outlay includes non-major asset acquisition and improvements, such as computer equipment and furniture, as well as several major capital projects to be funded by the General Fund unassigned fund balance. For the first quarter, asset/capital outlay expenditures including encumbrances were \$50,902, 5% of the budget. Expenditures were low due to the timing of the projects.

Each fiscal year, capital needs are assessed and prioritized through the CIP planning process. Major capital improvement projects are detailed in a separate Five-Year Capital Improvement Plan (CIP) that can be found on the City's website at: <https://www.pinole.gov/engineering-administration/capital-improvement-plan/>.

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. The payment is made in full at the beginning of each fiscal year.

Transfers Out

Transfers out include transfers from the General Funds to other funds to support Recreation, Planning and Building, and Pinole Community Television (PCTV) operations, and the Equipment Reserve Fund. Transfers will be processed at year-end based on actual need, to ensure that operating funds maintain positive fund balances.

Non-General Funds

The following analysis outlines the financial activity for select non-general funds, which operate independently from the General Fund. Their sources of funding include state apportionments, property tax assessments, fees, permits, grants, and accumulated fund balance. Expenditures supported by these sources are typically restricted to designated uses.

Special Revenue Funds

Gas Tax Fund (Fund 200)

The Gas Tax Fund accounts for revenue from State excise taxes on gasoline and diesel fuel sales (referred to as the Highway Users Tax Account (HUTA)) as well as revenue from the Road Repair and Accountability Act of 2017 (SB1) (referred to as the Road Maintenance and Rehabilitation Account (RMRA)). Gas Tax Fund resources are restricted for use in the construction and maintenance of public streets. These funds support both annual operating and capital projects. For the first quarter, revenues totaled \$239,916, 22% of the budget. There is typically a delay in the timing of when the allocation is received. Expenditures including encumbrances totaled \$95,484, 4% of the budget. Actual expenditures were low due to the timing of budgeted capital projects.

Gas Tax Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,068,574	\$ 1,068,574		\$ 1,068,574	\$ 239,916	22%	\$ 1,068,574
Expenditures	2,512,167	2,512,167	-	2,512,167	95,484	4%	2,512,167
Net surplus/deficit	(1,443,593)	(1,443,593)	-	(1,443,593)	\$ 144,432		(1,443,593)
Beginning Fund Balance	2,175,570	2,175,570		2,175,570			2,175,570
Ending Fund Balance	\$ 731,977	\$ 731,977		\$ 731,977			\$ 731,977

Public Safety Augmentation Fund (Fund 203)

The Public Safety Augmentation Fund (PSAF) accounts for monies allocated by the County Auditor-Controller under Proposition 172 from the statewide 0.5% sales tax based on a share of statewide taxable sales. These funds are used for public safety personnel costs and safety equipment purchases. For the first quarter, revenues totaled \$55,773, 22% of the budget. There is typically a two-month lag between sales activity and remittance to the City. Expenditures totaled \$161,876, 26% of the budget.

Public Safety Augmentation Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 249,584	\$ 249,584		\$ 249,584	\$ 55,773	22%	\$ 249,584
Expenditures	613,388	613,388		613,388	161,876	26%	613,388
Net surplus/deficit	(363,804)	(363,804)	-	(363,804)	\$ (106,103)		(363,804)
Beginning Fund Balance	136,597	136,597		136,597			136,597
Ending Fund Balance	\$ (227,207)	\$ (227,207)		\$ (227,207)			\$ (227,207)

Supplemental Law Enforcement Services Fund (Fund 206)

The Supplemental Law Enforcement Services Fund (SLESF) accounts for funds received from the County under AB 3229, which enacted the Citizens Option for Public Safety (COPS) Program, through which the City receives \$100,000 annually. In addition to the \$100,000 annual payment, the City receives a Growth Allocation payment. The funds are used for officer personnel costs and safety equipment purchases. For the first quarter, revenues totaled \$30,014, 16% of the budget. There is typically a delay in the timing of when the allocation is received. Expenditures totaled \$57,702, 19% of the budget.

Supplemental Law Enforcement Services Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 185,000	\$ 185,000		\$ 185,000	\$ 30,014	16%	\$ 185,000
Expenditures	303,281	303,281	-	303,281	57,702	19%	303,281
Net surplus/deficit	(118,281)	(118,281)	-	(118,281)	\$ (27,688)		(118,281)
Beginning Fund Balance	259,977	259,977		259,977			259,977
Ending Fund Balance	\$ 141,696	\$ 141,696		\$ 141,696			\$ 141,696

NPDES Storm Water Fund (Fund 207)

The NPDES Storm Water Fund accounts for assessments collected by the County via property tax bills and provided to the City for stormwater programs pursuant to the National Pollutant Discharge Elimination System (NPDES) regulations, a federally mandated program. Assessments are levied at \$35 per Equivalent Runoff Unit (ERU). Revenues are received in December, April, and June through property tax assessments. For the first quarter, revenues have not yet been received. Expenditures totaled \$89,358, 23% of the budget.

NPDES Storm Water Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 253,272	\$ 253,272		\$ 253,272	\$ -	0%	253,272
Expenditures	385,631	385,631		385,631	89,358	23%	385,631
Net surplus/deficit	(132,359)	(132,359)	-	(132,359)	\$ (89,358)		(132,359)
Beginning Fund Balance	(333,734)	(333,734)		(333,734)			(333,734)
Ending Fund Balance	\$ (466,093)	\$ (466,093)		\$ (466,093)			\$ (466,093)

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 increasing. For the first quarter, program revenues were \$79,255, 14% of the budget. Expenditures were \$657,969, 28% of the budget. The General Fund transfer (operating subsidy) will be processed at year-end based on need.

FY 2025/26 First Quarter Financial Report
Non-General Funds

Recreation Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues							
Program Revenue	\$ 573,563	\$ 573,563	\$ -	\$ 573,563	\$ 79,255	14%	\$ 573,563
Transfers In	1,750,050	1,750,050	-	1,750,050	-	0%	1,750,050
Total Revenues	2,323,613	2,323,613	-	2,323,613	79,255	3%	2,323,613
Expenditures	2,323,613	2,323,613	-	2,323,613	657,969	28%	2,323,613
Net surplus/deficit	(0)	(0)	-	(0)	\$ (578,714)		(0)
Beginning Fund Balance	(18,379)	(18,379)		(18,379)			(18,379)
Ending Fund Balance	\$ (18,379)	\$ (18,379)		\$ (18,379)			\$ (18,379)

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. Additionally, it accounts for funds received from various grants, including the California Energy Commission Grant, the Metropolitan Transportation Commission EV Charging Grant, and the Marin Clean Energy Grant. For the first quarter, revenues totaled \$322,720, 18% of the budget. Grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures totaled \$540,106, 20% of the budget. The General Fund transfer (operating subsidy) will be processed at year-end based on need.

Building and Planning Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,836,137	\$ 1,836,137	\$ -	\$ 1,836,137	\$ 322,720	18%	\$ 1,836,137
Transfers In	908,095	908,095	-	908,095	-	0%	908,095
Total Revenues	\$ 2,744,232	\$ 2,744,232	\$ -	\$ 2,744,232	\$ 322,720	12%	2,744,232
Expenditures	2,744,232	2,744,232	-	2,744,232	540,106	20%	2,744,232
Net surplus/deficit	(0)	(0)	-	(0)	\$ (217,387)		(0)
Beginning Fund Balance	(2,545,963)	(2,545,963)		(2,545,963)			(2,545,963)
Ending Fund Balance	\$ (2,545,964)	\$ (2,545,964)		\$ (2,545,964)			\$ (2,545,964)

Refuse Management Fund (Fund 213)

The Refuse Management Fund accounts for resources received from the City's franchise waste hauler, Republic Services, from a monthly fee imposed under AB 939 on all residential customers in Pinole. These revenues are restricted to programs and activities that promote recycling of solid waste and source reduction. For the first quarter, revenues totaled \$15,247, 23% of the budget. Expenditures totaled \$36,803, 19% of the budget.

Refuse Management Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 66,060	\$ 66,060		\$ 66,060	\$ 15,247	23%	\$ 66,060
Expenditures	189,710	189,710		189,710	36,803	19%	189,710
Net surplus/deficit	(123,650)	(123,650)	-	(123,650)	\$ (21,556)		(123,650)
Beginning Fund Balance	(33,476)	(33,476)		(33,476)			(33,476)
Ending Fund Balance	\$ (157,126)	\$ (157,126)		\$ (157,126)			\$ (157,126)

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. For the first quarter, revenues totaled \$427,952, 116% of the budget. The majority of the revenue was primarily from the vehicle impact fee; the revenue budget will be amended during the mid-year budget review. Expenditures totaled \$27,312, 15% of the budget.

Solid Waste Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 368,000	\$ 368,000		\$ 368,000	\$ 427,952	116%	\$ 368,000
Expenditures	177,241	177,241		177,241	27,312	15%	177,241
Net surplus/deficit	190,759	190,759	-	190,759	\$ 400,640		190,759
Beginning Fund Balance	3,306,893	3,306,893		3,306,893			3,306,893
Ending Fund Balance	\$ 3,497,652	\$ 3,497,652		\$ 3,497,652			\$ 3,497,652

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, the Highway Safety Improvement Program (HSIP) Grant, and the Climate Implementation Grant. For the first quarter, revenue from interest income totaled \$8,345, 1% of the budget. Grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures including encumbrances totaled \$116,939, 10% of the budget. Actual expenditures were low due to the timing of budgeted capital projects.

Measure J Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,397,257	\$ 1,397,257		\$ 1,397,257	\$ 8,345	1%	\$ 1,397,257
Expenditures	1,191,732	1,191,732		1,191,732	116,939	10%	1,191,732
Net surplus/deficit	205,525	205,525	-	205,525	\$ (108,594)		205,525
Beginning Fund Balance	2,777,422	2,777,422		2,777,422			2,777,422
Ending Fund Balance	\$ 2,982,947	\$ 2,982,947		\$ 2,982,947			\$ 2,982,947

Development Growth Impact Fund (Fund 276)

The Development Growth Impact Fund accounts for development fees collected to mitigate the impact of new development. Specifically, it provides for the expansion, design, construction, or upgrade to facilities, roadways, and equipment. The City collects impact fees for police, fire protection, municipal, community, wastewater, roadways, and drainage. For the first quarter, revenue from interest earned on the cash balance was \$11,912. No development impact fee revenue is expected this fiscal year as fees are now collected after occupancy of new developments. Expenditures totaled \$9,391, 0.4% of the budget. Actual expenditures were low due to the timing of budgeted capital projects.

Development Growth Impact Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ -	\$ -	\$ -	\$ -	\$ 11,912	0%	\$ -
Expenditures	2,436,000	2,436,000		2,436,000	9,391	0%	2,436,000
Net surplus/deficit	(2,436,000)	(2,436,000)	-	(2,436,000)	\$ 2,521		(2,436,000)
Beginning Fund Balance	3,462,185	3,462,185		3,462,185			3,462,185
Ending Fund Balance	\$ 1,026,185	\$ 1,026,185		\$ 1,026,185			\$ 1,026,185

Housing Assets for Resale Fund (Fund 285)

The Housing Assets for Resale Fund accounts for activities associated with administering housing programs of the former Pinole Redevelopment Agency, use of Housing Set Aside funds, and the provision of affordable housing within the community. For the first quarter, revenue from interest was \$12,387, 23% of the budget. Expenditures totaled \$30,118, 9% of the budget.

Housing Assets for Resale Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 55,000	\$ 55,000		\$ 55,000	\$ 12,387	23%	\$ 55,000
Expenditures	342,961	342,961		342,961	30,118	9%	342,961
Net surplus/deficit	(287,961)	(287,961)	-	(287,961)	\$ (17,731)		(287,961)
Beginning Fund Balance	8,251,071	8,251,071		8,251,071			8,251,071
Ending Fund Balance	\$ 7,963,110	\$ 7,963,110		\$ 7,963,110			\$ 7,963,110

Lighting and Landscape District Fund (Fund 310)

The Lighting and Landscape District Fund accounts for assessments to business property owners to maintain median lighting and landscaping within the Pinole Valley Road North and South areas. Revenue is received in December, April, and June with property tax payments. For the first quarter, there was no revenue. Expenditures totaled \$4,536, 5% of the budget, mostly for utility expenditures.

Landscape and Lighting District Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 63,911	\$ 63,911		\$ 63,911	\$ -	0%	\$ 63,911
Expenditures	85,175	85,175		85,175	4,536	5%	85,175
Net surplus/deficit	(21,264)	(21,264)	-	(21,264)	\$ (4,536)		(21,264)
Beginning Fund Balance	99,053	99,053		99,053			99,053
Ending Fund Balance	\$ 77,789	\$ 77,789		\$ 77,789			\$ 77,789

Capital Project Funds

City Street Improvement Fund (Fund 325)

The City Street Improvements Fund accounts for funds used for street improvement projects. Additionally, it accounts for funds received from various grants, including the Highway Bridge Program (HBP) Grant and the Strategic Management Planning Program (STMP) Grant. For the first quarter, revenue was low as grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures including encumbrances totaled \$372,338, 13% of the budget. Actual expenditures were low due to the timing of budgeted capital projects.

City Street Improvement Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 1,685,283	\$ 1,685,283		\$ 1,685,283	\$ 216	0%	\$ 1,685,283
Expenditures	2,907,583	2,907,583		2,907,583	372,338	13%	2,907,583
Net surplus/deficit	(1,222,300)	(1,222,300)	-	(1,222,300)	\$ (372,122)		(1,222,300)
Beginning Fund Balance	2,377,545	2,377,545		2,377,545			2,377,545
Ending Fund Balance	\$ 1,155,245	\$ 1,155,245		\$ 1,155,245			\$ 1,155,245

Arterial Streets Rehabilitation Fund (Fund 377)

The Arterial Streets Rehabilitation Fund accounts for funds used for street rehabilitation projects. There were no expenditures due to the timing of budgeted capital projects.

Arterial Streets Rehabilitation Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ -	\$ -		\$ -	\$ -	0%	\$ -
Expenditures	560,960	560,960		560,960	-	0%	560,960
Net surplus/deficit	(560,960)	(560,960)		(560,960)	\$ -		(560,960)
Beginning Fund Balance	1,253,071	1,253,071		1,253,071			1,253,071
Ending Fund Balance	\$ 692,111	\$ 692,111		\$ 692,111			\$ 692,111

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 the first quarter, revenues totaled \$698,033, 5% of the budget. The revenue was primarily from Hercules' first quarter contribution and interest income. Expenditures totaled \$4,592,680, 12% of the budget. Actual expenditures were low due to the timing of budgeted capital projects.

Sewer Enterprise Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 13,035,506	\$ 13,035,506		\$ 13,035,506	\$ 698,033	5%	\$ 13,035,506
Expenditures	38,229,096	38,229,096	-	38,229,096	4,592,680	12%	38,229,096
Net surplus/deficit	(25,193,590)	(25,193,590)	-	(25,193,590)	\$ (3,894,647)		(25,193,590)
Beginning Fund Balance	24,440,176	24,440,176		24,440,176			24,440,176
Ending Fund Balance	\$ (753,414)	\$ (753,414)		\$ (753,414)			\$ (753,414)

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 the first quarter, revenues were \$10,696, 2% of the budget. Expenditures totaled \$149,038, 23% of the budget. The General Fund transfer (operating subsidy) will be processed at year-end based on need.

FY 2025/26 First Quarter Financial Report
Non-General Funds

Cable Access TV Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	\$ 653,088	\$ 653,088	\$ -	\$ 653,088	\$ 10,696	2%	\$ 653,088
Expenditures	653,088	653,088	-	653,088	149,038	23%	653,088
Net surplus/deficit	0	0	-	0	\$ (138,343)		0
Beginning Fund Balance	(682)	(682)		(682)			(682)
Ending Fund Balance	\$ (682)	\$ (682)		\$ (682)			\$ (682)

Information Systems Fund (Fund 525)

The Information Systems Fund is an internal service fund used to account for activities that provide technology goods or services to other City funds and departments on a cost-reimbursement basis. For the first quarter, expenditures totaled \$454,007, which will be allocated to other City departments based on actual usage.

Information Technology Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Expenditures	1,434,778	1,434,778	-	1,434,778	454,007	32%	1,434,778
Indirect Cost Allocations	(1,434,779)	(1,434,779)	-	(1,434,779)	(314,010)	22%	(1,434,779)
Net surplus/deficit	(0)	(0)	-	(0)	139,997		(0)
Beginning Fund Balance	64,910	64,910		64,910			64,910
Ending Fund Balance	\$ 64,910	\$ 64,910		\$ 64,910			\$ 64,910

Financial Summary by Fund

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



First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 9/30/25

	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	6,698,790	6,698,790		6,698,790	36,929		36,929	(6,661,861)	1%	6,698,790
312- Sales and Use Taxes	4,567,189	4,567,189		4,567,189	639,160		639,160	(3,928,029)	14%	4,567,189
312- Sales and Use Taxes-Meas S 2006	2,599,000	2,599,000		2,599,000	364,083		364,083	(2,234,917)	14%	2,599,000
312- Sales and Use Taxes-Meas S 2014	2,599,000	2,599,000		2,599,000	364,090		364,090	(2,234,910)	14%	2,599,000
312- Sales and Use Taxes-Meas I 2024	2,599,000	2,599,000		2,599,000	327,038		327,038	(2,271,962)	13%	2,599,000
313- Utility Users Tax (UUT)	2,345,000	2,345,000		2,345,000	651,239		651,239	(1,693,761)	28%	2,345,000
314- Franchise Taxes	850,000	850,000		850,000	108,000		108,000	(742,000)	13%	850,000
315- Other Taxes	876,172	876,172		876,172	108,071		108,071	(768,101)	12%	876,172
Other Tax/Transient Occupancy Tax (TOT)	400,000	400,000		400,000	91,595		91,595	(308,405)	23%	400,000
Other Tax/Business License	476,172	476,172		476,172	16,476		16,476	(459,697)	3%	476,172
321- Intergovernmental Taxes	2,513,149	2,513,149		2,513,149	28,949		28,949	(2,484,200)	1%	2,513,149
322- Federal Grants	-	-		-	-		-	-	0%	-
323- State Grants	73,022	73,022		73,022	29,611		29,611	(43,410)	41%	73,022
324- Other Grants	72,025	72,025		72,025	-		-	(72,025)	0%	72,025
332- Permits	301,700	301,700		301,700	95,873		95,873	(205,827)	32%	301,700
341- Review Fees	25,500	25,500		25,500	-		-	(25,500)	0%	25,500
342- Other Fees	64,809	64,809		64,809	21,086		21,086	(43,723)	33%	64,809
343- Abatement Fees	42,000	42,000		42,000	34,430		34,430	(7,570)	82%	42,000
351- Fines and Forfeiture	15,550	15,550		15,550	4,178		4,178	(11,372)	27%	15,550
361- Public Safety Charges	1,861,497	1,861,497		1,861,497	548,304		548,304	(1,313,193)	29%	1,861,497
370- Interest and Investment Income	100,000	100,000		100,000	7,798		7,798	(92,202)	8%	100,000
381- Rental Income	81,450	81,450		81,450	22,578		22,578	(58,872)	28%	81,450
383- Reimbursements	11,500	11,500		11,500	22,004		22,004	10,504	191%	11,500
384- Other Revenue	5,100	5,100		5,100	714		714	(4,386)	14%	5,100
392- Proceeds from Sale of Property	1,000	1,000		1,000	-		-	(1,000)	0%	1,000
Revenue Total:	28,302,453	28,302,453	-	28,302,453	3,414,135	-	3,414,135	(24,888,317)	12%	28,302,453
399- Pension Trust 115 Transfer	3,235,445	3,235,445		3,235,445	-		-	(3,235,445)	0%	3,235,445
399-General Reserve Transfer	-	-		-	-		-	-	0%	-
Sources Total:	31,537,898	31,537,898	-	31,537,898	3,414,135	-	3,414,135	(28,123,762)	11%	31,537,898
Fund: 100- General Fund										
Expenditures										
Division: 110- City Council Total:	252,450	252,450		252,450	48,531		48,531	203,919	19%	252,450
Division: 111- City Manager Total:	535,563	535,563		535,563	187,421		187,421	348,142	35%	535,563
Division: 112- City Clerk Total:	733,895	733,895		733,895	211,467		211,467	522,428	29%	733,895
Division: 113- City Treasurer Total:	9,990	9,990		9,990	2,194		2,194	7,796	22%	9,990
Division: 114- City Attorney Total:	305,965	305,965		305,965	135,623		135,623	170,342	44%	305,965
City Attorney Services	598,565	598,565		598,565	173,565		173,565	425,000	29%	598,565
City Attorney Indirect Cost Allocations	(292,600)	(292,600)		(292,600)	(37,942)		(37,942)	(254,658)	13%	(292,600)
Division: 115- Finance Department Total:	1,020,844	1,020,844		1,020,844	288,787		288,787	732,058	28%	1,020,844
Division: 116- Human Resources Total:	965,908	965,908		965,908	278,253		278,253	687,655	29%	965,908
Division: 117- General Government Total:	1,298,551	1,298,551		1,298,551	494,001		494,001	804,550	38%	1,298,551
Total Administrative:	5,123,167	5,123,167	-	5,123,167	1,646,278	-	1,646,278	3,476,889	32%	5,123,167
Division: 221- Police Operations Total:	5,823,820	5,823,820		5,823,820	1,417,132		1,417,132	4,406,688	24%	5,823,820
Division: 222- Police Support Services Total:	1,468,835	1,468,835		1,468,835	434,801		434,801	1,034,034	30%	1,468,835
Division: 223- Dispatch WBCC Total:	2,740,771	2,740,771		2,740,771	735,794		735,794	2,004,977	27%	2,740,771
Division: 231- Fire Total:	3,202,461	3,202,461		3,202,461	739,597		739,597	2,462,864	23%	3,202,461
Total Public Safety:	13,235,887	13,235,887	-	13,235,887	3,327,324	-	3,327,324	9,908,563	25%	13,235,887
Division: 341- Administration/Engineering Total:	402,553	402,553		402,553	134,326	4,500	138,826	263,727	34%	402,553
Division: 342- Road Maintenance Total:	30,000	30,000		30,000	18,976	2,888	21,864	8,136	73%	30,000
Division: 343- Facility Maintenance Total:	715,330	715,330		715,330	247,526		247,526	467,804	35%	715,330
Division: 345- Park Maintenance Total:	-	-		-	-		-	-	0%	-
Public Works Total:	1,147,883	1,147,883	-	1,147,883	400,829	7,388	408,216	739,667	36%	1,147,883
Division: 461- Planning Total:	12,387	12,387		12,387	2,973		2,973	9,414	24%	12,387
Division: 465- Code Enforcement Total:	418,050	418,050		418,050	88,065		88,065	329,985	21%	418,050
Division: 466- Economic Development Total:	159,705	159,705		159,705	15,788	6,239	22,027	137,678	14%	159,705
Community Development Total:	590,142	590,142	-	590,142	106,826	6,239	113,065	477,077	19%	590,142
Division: 551- Recreation Administration Total:	3,500	3,500		3,500	290		290	3,210	8%	3,500
Division: 560- Library Services Total:	202,430	202,430		202,430	-		-	202,430	0%	202,430
Division: 561 Animal Control Services Total:	226,437	226,437		226,437	-		-	226,437	0%	226,437
Community Services Total:	432,367	432,367	-	432,367	290	-	290	432,077	0%	432,367
Debt Service:	653,545	653,545		653,545	650,981		650,981	2,564	100%	653,545
Operating Transfer Out:	2,592,907	2,592,907		2,592,907	-		-	2,592,907	0%	2,592,907
Expenditure Total:	23,775,898	23,775,898	-	23,775,898	6,132,527	13,626	6,146,153	(17,629,745)	26%	23,775,898



First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 9/30/25

	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	-		-	2,450	0%	2,450
Division: 221- Police Operations Total:	845,720	845,720		845,720	318,100		318,100	527,620	38%	845,720
Division: 231- Fire Total:	1,772,580	1,772,580		1,772,580	459,018		459,018	1,313,562	26%	1,772,580
Division: 342- Road Maintenance Total:	350,000	350,000		350,000	-		-	350,000	0%	350,000
Division: 343- Facility Maintenance Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	2,970,750	2,970,750	-	2,970,750	777,118	-	777,118	2,193,632	26%	2,970,750
Fund: 106 - Measure S-2014										
Expenditures										
Division: 110- City Council Total:	-	-		-	-		-	-	0%	-
Division: 115- Finance Department Total:	2,450	2,450		2,450	-		-	2,450	0%	2,450
Division: 118- Information Systems Total:	-	-		-	-		-	-	0%	-
Total Administrative:	2,450	2,450	-	2,450	-	-	-	2,450	0%	2,450
Division: 221- Police Operations Total:	-	-		-	-		-	-	0%	-
Division: 222- Police Support Services Total:	127,055	127,055		127,055	12,895		12,895	114,160	10%	127,055
Division: 231- Fire Total:	1,767,924	1,767,924		1,767,924	457,812		457,812	1,310,112	26%	1,767,924
Total Public Safety:	1,894,979	1,894,979	-	1,894,979	470,708	-	470,708	1,424,271	25%	1,894,979
Division: 341- Admin/Engineering Total:	219,653	219,653		219,653	24,652	6,811	31,463	188,190	14%	219,653
Division: 342- Road Maintenance Total:	198,858	198,858		198,858	25,660	21,065	46,725	152,133	23%	198,858
Division: 343- Facility Maintenance Total:	174,260	174,260		174,260	28,231		28,231	146,029	16%	174,260
Division: 344- NPDES Storm Drain Total:	543,937	543,937		543,937	28,720	27,949	56,669	487,268	10%	543,937
Division: 345- Park Maintenance Total:	110,000	110,000		110,000	-		-	110,000	0%	110,000
Public Works Total:	1,246,708	1,246,708	-	1,246,708	107,263	55,825	163,088	1,083,620	13%	1,246,708
Division: 466- Economic Development Total:	20,000	20,000		20,000	1,995		1,995	18,005	10%	20,000
Community Development Total:	20,000	20,000	-	20,000	1,995	-	1,995	18,005	10%	20,000
Division: 551- Recreation Admin Total:	-	-		-	-		-	-	0%	-
Division: 553- Tiny Tots Total:	15,300	15,300		15,300	718		718	14,582	5%	15,300
Division: 554- Youth Center Total:	-	-		-	-		-	-	0%	-
Community Services Total:	15,300	15,300	-	15,300	718	-	718	14,582	5%	15,300
Sub-Total:	3,179,437	3,179,437	-	3,179,437	580,684	55,825	636,509	2,542,928	20%	3,179,437
Operating Transfer Out:	283,500	283,500		283,500	-		-	283,500	0%	283,500
Expenditure Total:	3,462,937	3,462,937	-	3,462,937	580,684	55,825	636,509	2,826,428	18%	3,462,937
Fund: 107 - Measure I										
Expenditures										
Division: 221- Police Operations Total:	1,752,454	1,752,454		1,752,454	466,357		466,357	1,286,097	27%	1,752,454
Division: 342- Road Maintenance Total:	182,752	182,752		182,752	25,543		25,543	157,209	14%	182,752
Division: 345- Park Maintenance Total:	356,256	356,256		356,256	98,085		98,085	258,171	28%	356,256
Operating Transfer Out:	300,000	300,000		300,000	-		-	300,000	0%	300,000
Expenditures Total:	2,591,462	2,591,462	-	2,591,462	589,986	-	589,986	2,001,476	23%	2,591,462
General Fund Measure S and Measure I Expenditure Total:	32,801,047	32,801,047	-	32,801,047	8,080,314	69,451	8,149,765	24,651,281	25%	32,801,047
General Fund and Measure S Net Results:	(1,263,149)	(1,263,149)	-	(1,263,149)	(4,666,179)	(69,451)	(4,735,630)	3,472,481	375%	(1,263,149)
Fund Balance July 1, 2025	5,746,650	5,746,650		5,746,650	5,746,650					5,746,650
Estimated Fund Balance June 30, 2026	4,483,501	4,483,501		4,483,501	1,080,471					4,483,501
Fund: 150 - General Reserve										
370- Interest and Investment Income	300,000	300,000		300,000	97,622		97,622	(202,378)	33%	300,000
Revenue Total:	300,000	300,000	-	300,000	97,622	-	97,622	(202,378)	33%	300,000
499- Transfer Out Total:	2,400,000	2,400,000		2,400,000	-		-	(2,400,000)	0%	2,400,000
General Reserve Net Results:	(2,100,000)	(2,100,000)	-	(2,100,000)	97,622		97,622	2,197,622	-5%	(2,100,000)
Fund Balance July 1, 2025	9,907,357	9,907,357		9,907,357	9,907,357					9,907,357
Estimated Fund Balance June 30, 2026	7,807,357	7,807,357		7,807,357	10,004,979					7,807,357



First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 9/30/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 160 - Equipment Reserve										
392- Sale of Property	-	-	-	-	-	-	-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	-	0%	-
399- Transfers In Total:	150,000	150,000	-	150,000	-	-	-	(150,000)	0%	150,000
Sources Total:	150,000	150,000	-	150,000	-	-	-	(150,000)	0%	150,000
Expenditures										
Division: 341- Admin and Engineering Total:	-	-	-	-	-	-	-	-	0%	-
Division: 342- Road Maintenance Total:	120,000	120,000	-	120,000	-	-	-	120,000	0%	120,000
Division: 345- Park Maintenance Total:	80,000	80,000	-	80,000	-	-	-	80,000	0%	80,000
Division: 461- Planning Total:	5,000	5,000	-	5,000	-	-	-	5,000	0%	5,000
Division: 462- Building Total:	-	-	-	-	-	-	-	-	0%	-
Division: 551- Recreation Admin Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures Total:	205,000	205,000	-	205,000	-	-	-	205,000	0%	205,000
Equipment Reserve Net Results:	(55,000)	(55,000)	-	(55,000)	-	-	-	55,000	0%	(55,000)
Fund Balance July 1, 2025	229,348	229,348		229,348	229,348					229,348
Estimated Fund Balance June 30, 2026	174,348	174,348		174,348	229,348					174,348
Fund: 200 - Gas Tax Fund										
321- Intergovernmental Taxes	1,055,938	1,055,938	-	1,055,938	232,680	-	232,680	(823,258)	22%	1,055,938
370- Interest and Investment Income	5,000	5,000	-	5,000	7,237	-	7,237	2,237	145%	5,000
383- Reimbursements	7,636	7,636	-	7,636	-	-	-	(7,636)	0%	7,636
Revenue Total:	1,068,574	1,068,574	-	1,068,574	239,916	-	239,916	828,658	22%	1,068,574
Expenditures										
Division: 341- Admin and Engineering Total:	-	-	-	-	-	-	-	-	0%	-
Division: 342- Road Maintenance Total:	2,512,167	2,512,167	-	2,512,167	95,484	-	95,484	2,416,683	4%	2,512,167
Expenditures Total:	2,512,167	2,512,167	-	2,512,167	95,484	-	95,484	2,416,683	4%	2,512,167
Gas Tax Fund Net Results:	(1,443,593)	(1,443,593)	-	(1,443,593)	144,432	-	144,432	1,588,025	-10%	(1,443,593)
Fund Balance July 1, 2025	2,175,570	2,175,570		2,175,570	2,175,570					2,175,570
Estimated Fund Balance June 30, 2026	731,977	731,977		731,977	2,320,002					731,977
Fund: 201 - Restricted Real Estate Maintenance Fund										
342- Other Fees	3,175	3,175	-	3,175	-	-	-	(3,175)	0%	3,175
381- Rental Income	36,816	36,816	-	36,816	-	-	-	(36,816)	0%	36,816
384- Other Revenue	-	-	-	-	-	-	-	-	0%	-
Revenue Total:	39,991	39,991	-	39,991	-	-	-	39,991	0%	39,991
Expenditures										
Division: 343- Facility Maintenance Total:	26,000	26,000	-	26,000	2,526	-	2,526	23,474	10%	26,000
Expenditures Total:	26,000	26,000	-	26,000	2,526	-	2,526	23,474	10%	26,000
Restricted Real Estate Maint Fund Net Results:	13,991	13,991	-	13,991	(2,526)	-	(2,526)	(16,517)	-18%	13,991
Fund Balance July 1, 2025	116,210	116,210		116,210	116,210					116,210
Estimated Fund Balance June 30, 2026	130,201	130,201		130,201	113,684					130,201
Fund: 203 - Public Safety Augmentation Fund										
321- Intergovernmental Taxes	239,584	239,584	-	239,584	55,499	-	55,499	(184,085)	23%	239,584
370- Interest and Investment Income	10,000	10,000	-	10,000	273	-	273	(9,727)	3%	10,000
Revenue Total:	249,584	249,584	-	249,584	55,773	-	55,773	(193,811)	22%	249,584
Expenditures										
Division: 221- Police Operations Total:	613,388	613,388	-	613,388	161,876	-	161,876	451,512	26%	613,388
Expenditures Total:	613,388	613,388	-	613,388	161,876	-	161,876	451,512	26%	613,388
Public Safety Augmentation Fund Net Results:	(363,804)	(363,804)	-	(363,804)	(106,103)	-	(106,103)	257,701	29%	(363,804)
Fund Balance July 1, 2025	136,597	136,597		136,597	136,597					136,597
Estimated Fund Balance June 30, 2026	(227,207)	(227,207)		(227,207)	30,494					(227,207)
Fund: 205 - Traffic Safety Fund										
351- Fines and Forfeitures	20,500	20,500	-	20,500	4,722	-	4,722	(15,778)	23%	20,500
370- Interest and Investment Income	4,000	4,000	-	4,000	1,047	-	1,047	(2,953)	26%	4,000
384- Other Revenue	-	-	-	-	-	-	-	-	0%	-
Revenue Total:	24,500	24,500	-	24,500	5,770	-	5,770	(18,730)	24%	24,500
Expenditures										
Division: 227- Police Grants Total:	22,191	22,191	-	22,191	3,374	-	3,374	18,817	15%	22,191
Division: 342- Road Maintenance Total:	35,000	35,000	-	35,000	-	-	-	35,000	0%	35,000
Expenditures Total:	57,191	57,191	-	57,191	3,374	-	3,374	53,817	6%	57,191
Traffic Safety Fund Net Results:	(32,691)	(32,691)	-	(32,691)	2,396	-	2,396	35,087	-7%	(32,691)
Fund Balance July 1, 2025	308,427	308,427		308,427	308,427					308,427
Estimated Fund Balance June 30, 2026	275,736	275,736		275,736	310,822					275,736



First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 9/30/25

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 206 - Supplemental Law Enforcement Svc Fund										
323- State Grants	180,000	180,000		180,000	29,190		29,190	(150,810)	16%	180,000
370- Interest and Investment Income	5,000	5,000		5,000	824		824	(4,176)	16%	5,000
Revenue Total:	185,000	185,000	-	185,000	30,014	-	30,014	(154,986)	16%	185,000
Expenditures										
Division: 227- Police Grants Total:	303,281	303,281		303,281	57,702		57,702	245,579	19%	303,281
Expenditures Total:	303,281	303,281	-	303,281	57,702	-	57,702	245,579	19%	303,281
Sup Law Enforce Svc Fund Net Results:	(118,281)	(118,281)		(118,281)	(27,688)	-	(27,688)	90,593	23%	(118,281)
Fund Balance July 1, 2025	259,977	259,977		259,977	259,977					259,977
Estimated Fund Balance June 30, 2026	141,696	141,696		141,696	232,289					141,696
Fund: 207 - NPDES Storm Water Fund										
321- Intergovernmental Taxes	253,272	253,272		253,272	-		-	(253,272)	0%	253,272
332- Licenses and Permits	-	-		-	-		-	-	0%	-
370- Interest and Investment Income	-	-		-	-		-	-	0%	-
399- Operating Transfer In	-	-		-	-		-	-	0%	-
Revenue Total:	253,272	253,272	-	253,272	-	-	-	(253,272)	0%	253,272
Expenditures										
Division: 342- Road Maintenance Total:	8,081	8,081		8,081	1,970		1,970	6,111	24%	8,081
Division: 344- NPDES Storm Drain Total:	377,550	377,550		377,550	87,388		87,388	290,162	23%	377,550
Expenditures Total:	385,631	385,631	-	385,631	89,358	-	89,358	296,273	23%	385,631
NPDES Storm Water Fund Net Results:	(132,359)	(132,359)		(132,359)	(89,358)		(89,358)	43,001	68%	(132,359)
Fund Balance July 1, 2025	(333,734)	(333,734)		(333,734)	(333,734)					(333,734)
Estimated Fund Balance June 30, 2026	(466,093)	(466,093)		(466,093)	(423,092)					(466,093)
Fund: 209 - Recreation Fund										
Division: 551- Recreation Administration	94,463	94,463		94,463	2,362		2,362	(92,101)	3%	94,463
Division: 552- Senior Center	241,100	241,100		241,100	27,257		27,257	(213,843)	11%	241,100
Division: 553- Tiny Tots	110,500	110,500		110,500	12,310		12,310	(98,190)	11%	110,500
Division: 554- Youth Center	44,500	44,500		44,500	14,423		14,423	(30,077)	32%	44,500
Division: 555- Day Camp	-	-		-	-		-	-	0%	-
Division: 557- Swim Center	83,000	83,000		83,000	22,904		22,904	(60,096)	28%	83,000
Division: 558- Memorial Hall	-	-		-	-		-	-	0%	-
Division: 559- Tennis	-	-		-	-		-	-	0%	-
Revenue Total:	573,563	573,563	-	573,563	79,255	-	79,255	(494,307)	14%	573,563
Operating Transfers in:	1,750,050	1,750,050		1,750,050	-		-	(1,750,050)	0%	1,750,050
Sources Total:	2,323,613	2,323,613	-	2,323,613	79,255	-	79,255	(2,244,357)	3%	2,323,613
Expenditures										
Division: 117- General Government Total:	7,500	7,500		7,500	2,063		2,063	5,437	28%	7,500
Division: 551- Recreation Administration Total:	923,673	923,673		923,673	278,700		278,700	644,973	30%	923,673
Division: 552- Senior Center Total:	565,670	565,670		565,670	143,680		143,680	421,990	25%	565,670
Division: 553- Tiny Tots Total:	263,367	263,367		263,367	68,965		68,965	194,402	26%	263,367
Division: 554- Youth Center Total:	343,042	343,042		343,042	71,621		71,621	271,421	21%	343,042
Division: 557- Swim Center Total:	220,360	220,360		220,360	92,832		92,832	127,528	42%	220,360
Division: 559- Tennis Total:	-	-		-	107		107	(107)	0%	-
Expenditures Total:	2,323,613	2,323,613	-	2,323,613	657,969	-	657,969	1,665,644	28%	2,323,613
Recreation Fund Net Results:	(0)	(0)	-	(0)	(578,714)	-	(578,714)	(578,714)	826733759%	(0)
Fund Balance July 1, 2025	(18,379)	(18,379)		(18,379)	(18,379)					(18,379)
Estimated Fund Balance June 30, 2026	(18,379)	(18,379)		(18,379)	(597,093)					(18,379)
Fund: 212 - Building & Planning										
322- Federal Grants	-	-		-	(149,690)		(149,690)	(149,690)	0%	-
323- State Grants	442,800	442,800		442,800	-		-	(442,800)	0%	442,800
324- Other Grants	-	-		-	435		435	435	0%	-
332- Permits	506,011	506,011		506,011	233,335		233,335	(272,676)	46%	506,011
341- Review Fees	477,355	477,355		477,355	91,944		91,944	(385,411)	19%	477,355
342- Other Fees	375,511	375,511		375,511	110,023		110,023	(265,488)	29%	375,511
344- Impact Fees	-	-		-	-		-	-	0%	-
351- Fines and Forfeiture	30,000	30,000		30,000	15,454		15,454	(14,546)	52%	30,000
370- Interest and Investment Income	-	-		-	3,851		3,851	3,851	0%	-
383- Reimbursements	-	-		-	17,367		17,367	17,367	0%	-
384- Other Revenue	4,460	4,460		4,460	-		-	(4,460)	0%	4,460
Revenue Total:	1,836,137	1,836,137	-	1,836,137	322,720	-	322,720	(1,513,417)	18%	1,836,137
Operating Transfers In:	908,095	908,095		908,095	-		-	(908,095)	0%	908,095
Sources Total:	2,744,232	2,744,232	-	2,744,232	322,720	-	322,720	(2,421,512)	12%	2,744,232
Expenditures										
Division: 461- Planning Total:	1,264,879	1,264,879		1,264,879	211,785		211,785	1,053,094	17%	1,264,879
Division: 462- Building Inspection Total:	1,479,353	1,479,353		1,479,353	328,321		328,321	1,151,032	22%	1,479,353
Expenditures Total:	2,744,232	2,744,232	-	2,744,232	540,106	-	540,106	2,204,126	20%	2,744,232
Building & Planning Net Results:	(0)	(0)	-	(0)	(217,387)	-	(217,387)	(217,386)	57207018%	(0)
Fund Balance July 1, 2025	(2,545,963)	(2,545,963)		(2,545,963)	115,802					(2,545,963)
Estimated Fund Balance June 30, 2026	(2,545,964)	(2,545,964)		(2,545,964)	(101,585)					(2,545,964)



First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 9/30/25

	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	15,247		15,247	(44,813)	25%	60,060
370- Interest and Investment Income	6,000	6,000		6,000	-		-	(6,000)	0%	6,000
Revenue Total:	66,060	66,060	-	66,060	15,247	-	15,247	(50,813)	23%	66,060
Expenditures										
Division: 346- Waste Reduction Total:	189,710	189,710		189,710	36,803		36,803	152,907	19%	189,710
Expenditures Total:	189,710	189,710	-	189,710	36,803	-	36,803	152,907	19%	189,710
Refuse Management Fund Net Results:	(123,650)	(123,650)	-	(123,650)	(21,556)	-	(21,556)	102,094	17%	(123,650)
Fund Balance July 1, 2025	(33,476)	(33,476)		(33,476)	(33,476)					(33,476)
Estimated Fund Balance June 30, 2026	(157,126)	(157,126)		(157,126)	(55,032)					(157,126)
Fund: 214 - Solid Waste Fund										
344- Impact Fees	-	-		-	361,851		361,851	361,851	0%	-
370- Interest and Investment Income	8,000	8,000		8,000	11,101		11,101	3,101	139%	8,000
383- Reimbursements	360,000	360,000		360,000	55,000		55,000	(305,000)	15%	360,000
Revenue Total:	368,000	368,000	-	368,000	427,952	-	427,952	59,952	116%	368,000
Expenditures										
Division: 341- Administration/Engineering Total:	-	-		-	5,851		5,851	(5,851)	0%	-
Division: 342- Road Maintenance Total:	177,241	177,241		177,241	19,603		19,603	157,638	11%	177,241
Division: 346- Waste Reduction Total:	-	-		-	1,859		1,859	(1,859)	0%	-
Expenditures Total:	177,241	177,241	-	177,241	27,312	-	27,312	149,929	15%	177,241
Solid Waste Fund Net Results:	190,759	190,759	-	190,759	400,640	-	400,640	209,881	210%	190,759
Fund Balance July 1, 2025	3,306,893	3,306,893		3,306,893	3,306,893					3,306,893
Estimated Fund Balance June 30, 2026	3,497,652	3,497,652		3,497,652	3,707,533					3,497,652
Fund: 215 - Measure C and J Fund										
322- Fed Grant/Misc	-	-		-	-		-	-	0%	-
323- State Grant/Misc	967,619	967,619		967,619	-		-	(967,619)	0%	967,619
324- Other Grants	421,638	421,638		421,638	-		-	(421,638)	0%	421,638
370- Interest and Investment Income	8,000	8,000		8,000	8,345		8,345	345	104%	8,000
Revenue Total:	1,397,257	1,397,257	-	1,397,257	8,345	-	8,345	(1,388,912)	1%	1,397,257
Expenditures										
Division: 117- General Government Total:	-	-		-	-		-	-	0%	-
Division: 341- Administration/Engineering Total:	196,123	196,123		196,123	36,623		36,623	159,500	19%	196,123
Division: 342- Road Maintenance Total:	993,609	993,609		993,609	65,315	15,000	80,315	913,294	8%	993,609
Division: 343- Facility Maintenance Total:	2,000	2,000		2,000	-		-	2,000	0%	2,000
Expenditures Total:	1,191,732	1,191,732	-	1,191,732	101,939	15,000	116,939	1,074,793	10%	1,191,732
Measure C and J Fund Net Results:	205,525	205,525	-	205,525	(93,594)	(15,000)	(108,594)	(314,119)	-53%	205,525
Fund Balance July 1, 2025	2,777,422	2,777,422		2,777,422	2,777,422					2,777,422
Estimated Fund Balance June 30, 2026	2,982,947	2,982,947		2,982,947	2,683,828					2,982,947
Fund: 216 - Rate Stabilization Fund										
370- Interest and Investment Income	-	-		-	779		779	779	0%	-
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	779	-	779	779	0%	-
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
Rate Stabilization Fund Net Results:	-	-	-	-	779	-	779	779	0%	-
Fund Balance July 1, 2025	227,215	227,215		227,215	227,215					227,215
Estimated Fund Balance June 30, 2026	227,215	227,215		227,215	227,993					227,215
Fund: 225 - Asset Seizure-Adjudicated Fund										
351- Fines and Forfeiture	-	-		-	-		-	-	0%	-
370- Interest and Investment Income	-	-		-	72		72	72	0%	-
Revenue Total:	-	-	-	-	72	-	72	72	0%	-
Expenditures										
Division: 221- Police Operations Total:	19,268	19,268		19,268	-		-	19,268	0%	19,268
Expenditures Total:	19,268	19,268	-	19,268	-	-	-	19,268	0%	19,268
Asset Seizure-Adjudicated Fund Net Results:	(19,268)	(19,268)	-	(19,268)	72	-	72	19,340	0%	(19,268)
Fund Balance July 1, 2025	20,255	20,255		20,255	20,255					20,255
Estimated Fund Balance June 30, 2026	987	987		987	20,327					987



First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 9/30/25

	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	-	-	-	-	556	-	556	556	0%	-
Revenue Total:	-	-	-	-	556	-	556	556	0%	-
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
CASp Certification and Training Fund Net Results:	-	-	-	-	556	-	556	556	0%	-
Fund Balance July 1, 2025	56,831	56,831	-	56,831	56,831	-	-	-	-	56,831
Estimated Fund Balance June 30, 2026	56,831	56,831	-	56,831	57,387	-	-	-	-	56,831
Fund: 276 - Growth Impact Fund										
344- Impact Fees	-	-	-	-	-	-	-	-	0%	-
370- Interest and Investment Income	-	-	-	-	11,912	-	11,912	11,912	0%	-
Revenue Total:	-	-	-	-	11,912	-	11,912	11,912	0%	-
Expenditures										
Division: 342- Road Maintenance Total:	100,000	100,000	-	100,000	-	-	-	100,000	0%	100,000
Division: 343- Facility Maintenance Total:	1,236,000	1,236,000	-	1,236,000	9,391	9,391	9,391	1,226,609	1%	1,236,000
Division: 345- Park Maintenance Total:	1,100,000	1,100,000	-	1,100,000	-	-	-	1,100,000	0%	1,100,000
Division: 642- Sewer Collections Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures Total:	2,436,000	2,436,000	-	2,436,000	9,391	-	9,391	2,426,609	0%	2,436,000
Growth Impact Fund Net Results:	(2,436,000)	(2,436,000)	-	(2,436,000)	2,521	-	2,521	2,438,521	0%	(2,436,000)
Fund Balance July 1, 2025	3,462,185	3,462,185	-	3,462,185	3,462,185	-	-	-	-	3,462,185
Estimated Fund Balance June 30, 2026	1,026,185	1,026,185	-	1,026,185	3,464,705	-	-	-	-	1,026,185
Fund: 285 - Housing Land Held for Resale										
370- Interest and Investment Income	50,000	50,000	-	50,000	12,031	-	12,031	(37,969)	24%	50,000
383- Reimbursements	-	-	-	-	-	-	-	-	0%	-
384- Other Revenue	-	-	-	-	356	-	356	356	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	12,387	-	12,387	(42,613)	23%	55,000
Expenditures										
Division: 461- Planning Total:	57,693	57,693	-	57,693	14,574	-	14,574	43,119	25%	57,693
Division: 464- Housing Administration Total:	285,268	285,268	-	285,268	15,544	-	15,544	269,724	5%	285,268
Expenditures Total:	342,961	342,961	-	342,961	30,118	-	30,118	312,843	9%	342,961
Housing Land Held for Resale Net Results:	(287,961)	(287,961)	-	(287,961)	(17,731)	-	(17,731)	270,230	6%	(287,961)
Fund Balance July 1, 2025	8,251,071	8,251,071	-	8,251,071	8,251,071	-	-	-	-	8,251,071
Estimated Fund Balance June 30, 2026	7,963,110	7,963,110	-	7,963,110	8,233,340	-	-	-	-	7,963,110
Fund: 310 - Lighting & Landscape Districts										
321- Intergovernmental Taxes	56,411	56,411	-	56,411	-	-	-	(56,411)	0%	56,411
383- Reimbursements	7,500	7,500	-	7,500	-	-	-	(7,500)	0%	7,500
Revenue Total:	63,911	63,911	-	63,911	-	-	-	(63,911)	0%	63,911
Expenditures										
Division: 347- Landscape & Lighting PVR North Total:	39,795	39,795	-	39,795	3,362	-	3,362	36,433	8%	39,795
Division: 348- Landscape & Lighting PVR South Total:	45,380	45,380	-	45,380	1,174	-	1,174	44,206	3%	45,380
Expenditures Total:	85,175	85,175	-	85,175	4,536	-	4,536	80,639	5%	85,175
Lighting & Landscape Districts Net Results:	(21,264)	(21,264)	-	(21,264)	(4,536)	-	(4,536)	16,728	21%	(21,264)
Fund Balance July 1, 2025	99,053	99,053	-	99,053	99,053	-	-	-	-	99,053
Estimated Fund Balance June 30, 2026	77,789	77,789	-	77,789	94,517	-	-	-	-	77,789
Fund: 317 - Pinole Valley Caretaker Fund										
381- Rental Income	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	15,000
Revenue Total:	15,000	15,000	-	15,000	-	-	-	(15,000)	0%	15,000
Expenditures										
Division: 345- Park Maintenance Total:	14,989	14,989	-	14,989	-	-	-	14,989	0%	14,989
Expenditures Total:	14,989	14,989	-	14,989	-	-	-	14,989	0%	14,989
Pinole Valley Caretaker Fund Net Results:	11	11	-	11	-	-	-	(11)	0%	11
Fund Balance July 1, 2025	(983)	(983)	-	(983)	(983)	-	-	-	-	(983)
Estimated Fund Balance June 30, 2026	(972)	(972)	-	(972)	(983)	-	-	-	-	(972)



First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 9/30/25

	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:	502,000	502,000		502,000	32		32	501,969	0%	502,000
Division: 345- Park Maintenance Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	502,000	502,000	-	502,000	32	-	32	501,969	0%	502,000
Public Facilities Fund Net Results:	(502,000)	(502,000)	-	(502,000)	(32)		(32)	70,000	0%	(502,000)
Fund Balance July 1, 2025	541,649	541,649		541,649	541,649					541,649
Estimated Fund Balance June 30, 2026	39,649	39,649		39,649	541,618					39,649
Fund: 325 - City Street Improvements										
322- Federal Grants	41,394	41,394		41,394	-		-	(41,394)	0%	41,394
323- State Grants	-	-		-	-		-	-	0%	-
324- Other Grants	1,643,889	1,643,889		1,643,889	-		-	(1,643,889)	0%	1,643,889
332- Permits	-	-		-	216		216	216	0%	-
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	1,685,283	1,685,283	-	1,685,283	216	-	216	(1,685,067)	0%	1,685,283
Operating transfers in Total:	-	-		-	-		-	-	0%	-
Sources Total:	1,685,283	1,685,283	-	1,685,283	216		216	(1,685,067)	0%	1,685,283
Expenditures										
Division: 342- Road Maintenance Total:	2,907,583	2,907,583		2,907,583	31	372,306	372,338	2,535,245	13%	2,907,583
Expenditures Total:	2,907,583	2,907,583	-	2,907,583	31	372,306	372,338	2,535,245	13%	2,907,583
City Street Improvements Net Results:	(1,222,300)	(1,222,300)	-	(1,222,300)	185	(372,306)	(372,122)	850,178	30%	(1,222,300)
Fund Balance July 1, 2025	2,377,545	2,377,545		2,377,545	2,377,545					2,377,545
Estimated Fund Balance June 30, 2026	1,155,245	1,155,245		1,155,245	2,377,730					1,155,245
Fund: 377 - Arterial Streets Rehabilitation Fund										
322- Federal Grants	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	-	0%	-
Operating transfers in Total:	-	-		-	-		-	-	0%	-
Sources Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures										
Division: 342- Road Maintenance Total:	560,960	560,960		560,960	-		-	560,960	0%	560,960
Expenditures Total:	560,960	560,960	-	560,960	-	-	-	560,960	0%	560,960
Arterial Streets Rehabilitation Fund Net Results:	(560,960)	(560,960)	-	(560,960)	-	-	-	560,960	0%	(560,960)
Fund Balance July 1, 2025	1,253,071	1,253,071		1,253,071	1,253,071					1,253,071
Estimated Fund Balance June 30, 2026	692,111	692,111		692,111	1,253,071					692,111
Fund: 500 - Sewer Enterprise Fund										
363- Sewer Enterprise Charges	12,735,506	12,735,506		12,735,506	629,774		629,774	(12,105,732)	5%	12,735,506
370- Interest and Investment Income	300,000	300,000		300,000	68,260		68,260	(231,740)	23%	300,000
383- Reimbursements	-	-		-	-		-	-	0%	-
384- Other Revenue	-	-		-	-		-	-	0%	-
392- Proceeds from Sale of Property	-	-		-	-		-	-	0%	-
Revenue Total:	13,035,506	13,035,506	-	13,035,506	698,033	-	698,033	(12,337,473)	5%	13,035,506
Expenditures										
Division: 117- General Government Total:	-	-		-	4,547		4,547	(4,547)	0%	-
Division: 641- Sewer Treatment Plant/Shared Total:	12,349,900	12,349,900		12,349,900	1,215,551	120,148	1,335,698	11,014,202	11%	12,349,900
Division: 642- Sewer Collections Total:	24,183,004	24,183,004		24,183,004	1,443,374	1,359,314	2,802,688	21,380,316	12%	24,183,004
Division: 643- Sewer Projects/Shared Total:	85,000	85,000		85,000	-		-	85,000	0%	85,000
Division: 644- WPCP Equipment/Debt Service Total:	1,611,192	1,611,192		1,611,192	449,747		449,747	1,161,445	28%	1,611,192
Expenditures Total:	38,229,096	38,229,096	-	38,229,096	3,113,219	1,479,461	4,592,680	33,636,416	12%	38,229,096
Sewer Enterprise Fund Net Results:	(25,193,590)	(25,193,590)	-	(25,193,590)	(2,415,186)	(1,479,461)	(3,894,647)	21,298,943	15%	(25,193,590)
Fund Balance July 1, 2025	24,440,176	24,440,176		24,440,176	24,440,176					24,440,176
Estimated Fund Balance June 30, 2026	(753,414)	(753,414)		(753,414)	22,024,991					(753,414)



First Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 9/30/25

	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	3,028		3,028	(23,458)	11%	26,486
365- Cable TV Charges	159,840	159,840		159,840	7,668		7,668	(152,172)	5%	159,840
366- Other Charges	9,000	9,000		9,000	-		-	(9,000)	0%	9,000
384- Other Revenue	90,500	90,500		90,500	-		-	(90,500)	0%	90,500
Revenue Total:	285,826	285,826	-	285,826	10,696	-	10,696	(275,130)	4%	285,826
Operating transfers in Total:	367,262	367,262		367,262	-		-	(367,262)	0%	367,262
Sources Total	653,088	653,088	-	653,088	10,696	-	10,696	(642,392)	2%	653,088
Expenditures										
Division: 119- Cable Access TV Total:	653,088	653,088		653,088	149,038		149,038	504,049	23%	653,088
Expenditures Total:	653,088	653,088	-	653,088	149,038	-	149,038	504,049	23%	653,088
Cable Access TV Net Results:	0	0	-	0	(138,343)	-	(138,343)	(138,343)	-69171325%	0
Fund Balance July 1, 2025	(682)	(682)		(682)	(682)					(682)
Estimated Fund Balance June 30, 2026	(682)	(682)		(682)	(139,025)					(682)
Fund: 525 - Information Systems										
393- Debt Proceeds	-	-	-	-	-		-	-	0%	-
Sources Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures										
Division: 118- Information Systems Total:	1,434,778	1,434,778		1,434,778	314,010	139,997	454,007	980,772	32%	1,434,778
Expenditures Total:	1,434,778	1,434,778	-	1,434,778	314,010	139,997	454,007	(980,772)	32%	1,434,778
Indirect cost allocations Total:	(1,434,779)	(1,434,779)		(1,434,779)	(314,010)		(314,010)	1,120,769	22%	(1,434,779)
Information Systems Net Results:	(0)	(0)	-	(0)	0	139,997	139,997	139,997	-199995857%	(0)
Fund Balance July 1, 2025	64,910	64,910		64,910	64,910					64,910
Estimated Fund Balance June 30, 2026	64,910	64,910		64,910	64,910					64,910
Fund: 700 - Pension Fund										
370- Interest and Investment Income	600,000	600,000		600,000	521,282		521,282	(78,718)	87%	600,000
399- Transfer In Total:	2,400,000	2,400,000		2,400,000	-		-	2,400,000	0%	2,400,000
Revenue Total:	3,000,000	3,000,000	-	3,000,000	521,282	-	521,282	(2,478,718)	17%	3,000,000
Expenditures										
Division: 115- Finance Total:	65,000	65,000		65,000	16,107		16,107	48,893	25%	65,000
Transfers Out Total:	3,235,445	3,235,445		3,235,445	-		-	3,235,445	0%	3,235,445
Expenditures Total:	3,300,445	3,300,445	-	3,300,445	16,107		16,107	(3,284,338)	0%	3,300,445
Pension Fund Net Results:	(300,445)	(300,445)	-	(300,445)	505,175		505,175	805,620	-168%	(300,445)
Fund Balance July 1, 2025	12,442,949	12,442,949		12,442,949	12,442,949					12,442,949
Estimated Fund Balance June 30, 2026	12,142,504	12,142,504		12,142,504	12,948,125					12,142,504