



CITY COUNCIL REPORT

12.A.

DATE: FEBRUARY 17, 2026
TO: MAYOR AND COUNCIL MEMBERS
FROM: Markisha Guillory, Finance Director, 510-724-9823, MGuillory@pinole.gov
SUBJECT: FY 2025/26 MID-YEAR BUDGET REVIEW (SECOND QUARTER FINANCIAL REPORT)

RECOMMENDATION

Staff recommend that the City Council receive the Fiscal Year (FY) 2025/26 Second Quarter Financial Report, and adopt a resolution authorizing budget amendments.

BACKGROUND

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

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

The Second Quarter Financial Report (Attachments A and B) covers financial activity through the second quarter of FY 2025/26, ending December 31, 2025. It provides preliminary year-end results.

REVIEW AND ANALYSIS

An important part of managing the City's budget performance is through the mid-year budget review which includes a projection through the end of the fiscal year. The mid-year budget, excluding any one-time adjustments, serves as the baseline budget for the subsequent fiscal year and for the long-term financial forecast.

The mid-year budget review involves a detailed analysis of budget-to-actuals from July 1 to December 31 and helps us determine if adjustments to anticipated revenue and planned expenditures are necessary. At the mid-point of the fiscal year most revenues and expenditures are expected to be at 50% of budget, although this may vary based on the timing of certain receipts and spending trends.

At its meeting on June 17, 2025, the City Council adopted the FY 2025/26 Operating and Capital Budget. The FY 2025/26 budget is a status quo budget, meaning that the 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.

For the second quarter, revenues and expenditures mostly are on target with budgeted amounts as expected at this point in the fiscal year. However, staff recommend several revenue and expenditure adjustments across several City funds. The Second Quarter (Mid-Year) Financial Report contains financial activity of all City funds, including details for the proposed adjustments.

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).

FISCAL IMPACT

The fiscal impact of the proposed budget adjustments are summarized in the table below.

Fund	Proposed Adjustments
General Fund (Fund 100)	
Revenues	-
Expenditures	\$99,366
Equipment Reserve Fund (Fund 160)	
Revenues	\$68,747
Expenditures	\$89,819
Solid Waste Fund (Fund 214)	
Revenues	\$1,156,000
Expenditures	-
Cable Access TV Fund (Fund 505)	
Revenues	\$90,500
Expenditures	-

ATTACHMENTS

- A. Resolution
- B. FY 2025-26 Second Quarter Financial Report
- C. FY 2025-26 Second Quarter Financial Report Summary by Fund

RESOLUTION NO. 2026-xx

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA,
AMENDING THE CITY BUDGET FOR FISCAL YEAR 2025/26**

WHEREAS, the City Council did adopt a Budget for City Operations by Resolution number 2025-32 on June 17, 2025; and

WHEREAS, the Finance Director has presented proposed recommendations for amendment of the Adopted Fiscal Year 2025/26 Operating and Capital Budget as part of a Mid-Year Budget Review at the regular City Council Meeting held on February 17, 2026; 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 amendments to the Fiscal Year 2025/26 Operating and Capital Budget.

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

Amendments to the budget and program of services for the City of Pinole for Fiscal Year 2025/26 commencing July 1, 2025 and ending June 30, 2026 are hereby approved and adopted, as set forth in Exhibit #1 (herein incorporated).

PASSED AND ADOPTED this 17th day of February 2026, 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 **17th** day of **February, 2026**.

Heather Bell-Spears, CMC
City Clerk

Mid-Year Budget Adjustments

Exhibit 1

	Proposed Adjustments
General Fund (Fund 100)	
Revenues	-
Expenditures	\$99,366
Equipment Reserve Fund (Fund 160)	
Revenues	\$68,747
Expenditures	\$89,819
Solid Waste Fund (Fund 214)	
Revenues	\$1,156,000
Expenditures	-
Cable Access TV Fund (Fund 505)	
Revenues	\$90,500
Expenditures	-

City of Pinole

FY 2025/26 Second Quarter Financial Report



Prepared by Finance Department

February 17, 2026

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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 Second Quarter Financial Report details financial activity through the second quarter of the FY 2025/26, July 1, 2025 through December 31, 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. While the City's budgeted revenues are sufficient to fund its current expenditures, the City does not have the capacity to fund any additional significant ongoing expenditures beyond budgeted amounts.

At its meeting on June 17, 2025, the City Council adopted the FY 2025/26 budget, which is structurally balanced with revenues and expenditures totaling 31.5 million. The budget includes the use of unassigned fund balance (residual, unrestricted funds) from the General Fund (including Measure S 2006 and 2014), primarily to support several one-time, Council-directed initiatives and capital projects. This is an appropriate use of unrestricted funds and totals \$1.3 million, as shown in the tables below.

	FY 2025/26 Baseline Budget	FY 2025/26 Time Items*	One- FY 2025/26 Total Budget
Revenues			
Property Taxes	\$ 6,698,790	\$ -	\$ 6,698,790
Sales and Use Taxes	4,567,189	-	4,567,189
Sales and Use Taxes - Measure S 2006	2,599,000	-	2,599,000
Sales and Use Taxes - Measure S 2014	2,599,000	-	2,599,000
Sales and Use Taxes - Measure I 2024	2,599,000	-	2,599,000
Utility Users Taxes (UUT)	2,345,000	-	2,345,000
Franchise Taxes	850,000	-	850,000
Transient Occupancy Tax (TOT)	400,000	-	400,000
Business License Tax	469,200	-	469,200
Intergovernmental Taxes	2,513,149	-	2,513,149
Permits	301,700	-	301,700
Fees	132,309	-	132,309
Charges for Services	1,861,497	-	1,861,497
Other Revenues	366,619	-	366,619
Transfers In - Pension Trust	2,552,745	-	2,552,745
Transfers In - OPEB Trust	682,700	-	682,700
Total Revenues	31,537,898	-	31,537,898
Expenditures			
Salaries and Wages	10,526,279	-	10,526,279
Benefits - PERS	4,437,115	-	4,437,115
Benefits - Other Benefits	3,741,236	-	3,741,236
Professional Services	8,913,471	468,937	9,382,408
Other Operating	378,156	-	378,156
Materials and Supplies	184,998	-	184,998
Interdepartmental Charges	(665,537)	-	(665,537)
Capital Outlay	191,440	795,000	986,440
Debt Service	653,545	-	653,545
Transfers Out	3,176,407	-	3,176,407
Total Expenditures	31,537,110	1,263,937	32,801,047
Net Surplus/(Deficit)	\$ 788		\$ (1,263,149)
*Funded by unassigned fund balance.			

*Breakdown of One-Time Initiatives and Capital Projects Funded by General Fund
Unassigned Fund Balance*

Department	Description	Amount
Community Development/ Economic Development	Advertising (gen and industry-specific)	\$ 2,000
Community Development/ Economic Development	Business Development/Community Help Reserve	10,000
Community Development/ Economic Development	Revitalization Reserve	10,000
Finance	Fee Study and Cost Allocation Plan	20,000
Finance	Grant Consulting	16,000
Human Resources	Executive Team Development/Retreat	10,000
Police	CERT Program Supplies	20,000
Police	Alex Clark Room Transformation	2,000
Public Works	Active Transportation Plan	30,000
Public Works	On-call Consultants for Capital Projects	75,000
Public Works	IN1703 Storm Drain Master Plan	273,937
	Total One-Time Initiatives	468,937
Public Works	RO2401 Road Maintenance Repairs	350,000
Public Works	FA2501 Zero-Emission Vehicle/EV Charging Infrastructure	75,000
Public Works	RO1710 San Pablo Ave. Bridge Over BNSF Railroad	100,000
Public Works	SW2401 Storm Drain Creek Discharge Improvements	120,000
Public Works	SW2501 Stormwater Upgrade & Trash Capture	150,000
	Total Capital Improvement Projects	795,000
	Total One-Time Items and Capital Improvement Projects	\$ 1,263,937

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.

The City is projecting to close FY 2025/26 with revenues totaling \$31.7 million and expenditures totaling \$33.1 million, and an estimated ending fund balance of \$4.4 million. The table below summarizes the General Fund budget to actuals for the second 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	\$ 11,645,303	\$ 11,645,303	37%	\$ 31,745,156
Expenditures	32,801,047	32,984,679	99,366	33,084,045	14,177,974	14,234,173	43%	33,084,045
Net surplus/deficit	(1,263,149)	(1,446,781)	(99,366)	(1,546,147)	\$ (2,532,672)	\$ (2,588,869)		(1,338,889)
Beginning Fund Balance	5,746,650	5,746,650		5,746,650				5,746,650
Ending Fund Balance	\$ 4,483,501	\$ 4,299,869		\$ 4,200,503				\$ 4,407,762

General Fund Revenue

The City Council authorized General Fund revenues of \$31,537,898 for FY 2025/26. Actual revenues for the second quarter totaled \$11,645,303, or 37% of the budget. As the second quarter represents approximately 50% of the fiscal year, actual revenues are expected to be around 50% 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 second 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	\$ 1,922,535	29%	\$ 6,698,790
Sales and Use Taxes	4,567,189	4,567,189	-	4,567,189	1,851,090	41%	4,567,189
Sales and Use Taxes - Measure S 2006	2,599,000	2,599,000	-	2,599,000	1,004,741	39%	2,599,000
Sales and Use Taxes - Measure S 2014	2,599,000	2,599,000	-	2,599,000	1,004,860	39%	2,599,000
Sales and Use Taxes - Measure I 2024	2,599,000	2,599,000	-	2,599,000	982,340	38%	2,599,000
Utility Users Tax	2,345,000	2,345,000	-	2,345,000	1,286,250	55%	2,345,000
Franchise Taxes	850,000	850,000	-	850,000	264,143	31%	850,000
Other Taxes: TOT	400,000	400,000	-	400,000	149,970	37%	400,000
Other Taxes: Business License	476,172	476,172	-	476,172	220,158	46%	476,172
Intergovernmental Taxes	2,513,149	2,513,149	-	2,513,149	1,258,382	50%	2,513,149
Public Safety Charges	1,861,497	1,861,497	-	1,861,497	1,040,712	56%	1,861,497
Total Other Revenue	793,656	793,656	-	793,656	660,123	83%	1,000,914
Revenue Total:	28,302,453	28,302,453	-	28,302,453	11,645,303	41%	28,509,711
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	\$ 11,645,303	37%	\$31,745,156

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

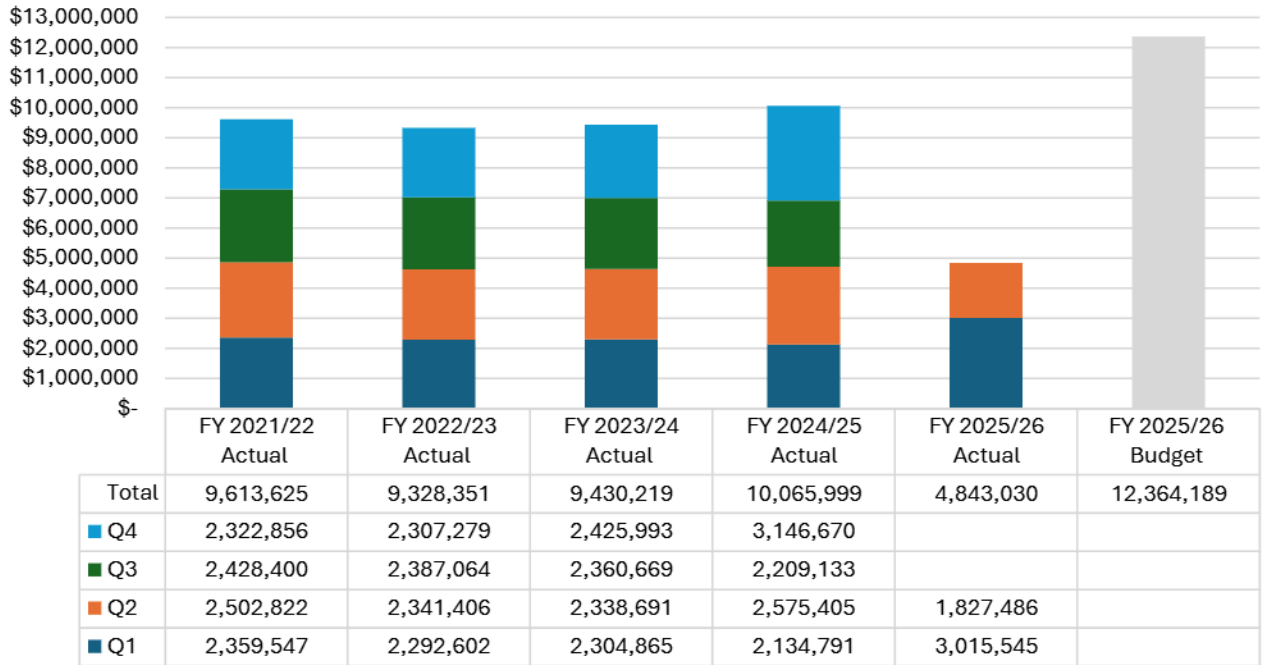
Sales Tax

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 second quarter, sales tax receipts totaled \$4,843,030, or 39% of the budget. This amount reflects collections from the months of July through November 2025. 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 July through September 2025 include:

- Overall gross sales tax receipts were up 14.6% compared to the same period in 2024; after adjusting for reporting modifications, actual sales were up 4.3%.
- Service stations were boosted by the reopening of an outlet, which also boosted gains in the building-construction sector.
- While quick-service dining showed mixed performance, a new outlet helped boost the overall restaurant category.
- General consumer goods showed slowing in several categories.
- The Measure Ss and Measure I were boosted by the gains in the various categories, and growth was furthered by locals purchasing new motor vehicles and an increase in online merchandise delivered into the City.
- Taxable sales for all of Contra Costa County were flat compared to the same period in 2024; the Bay Area was up 2.4%.

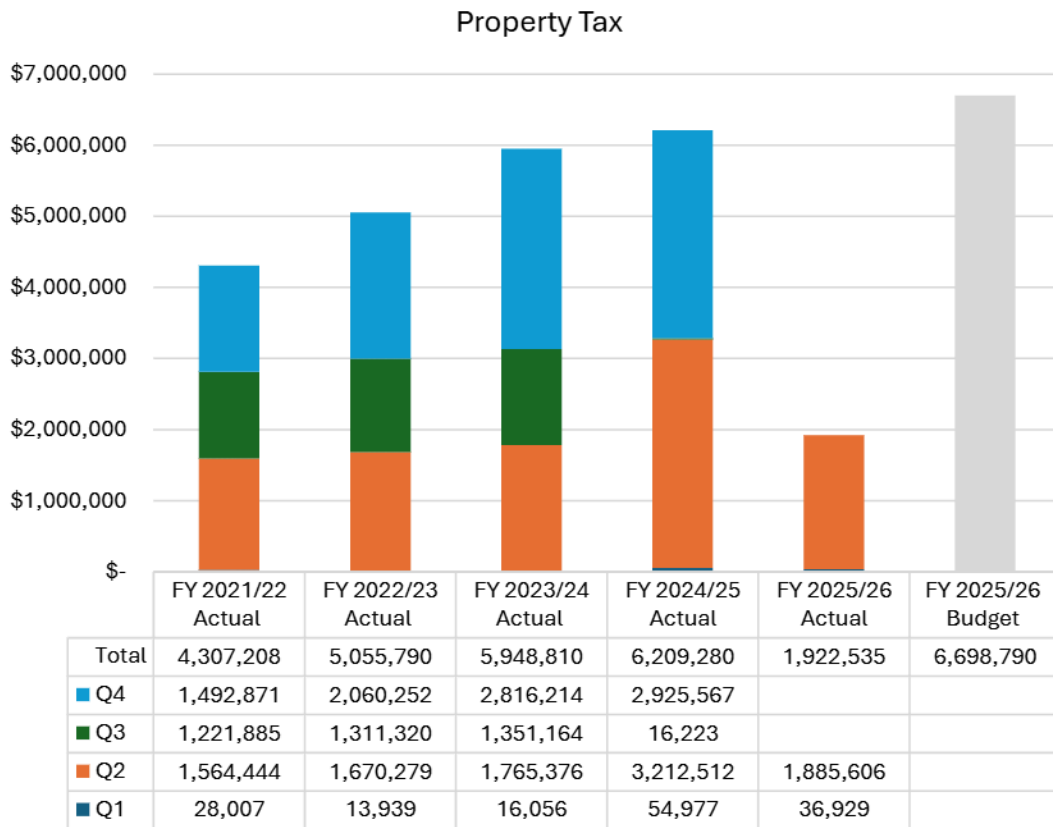
Sales Tax



Property Tax

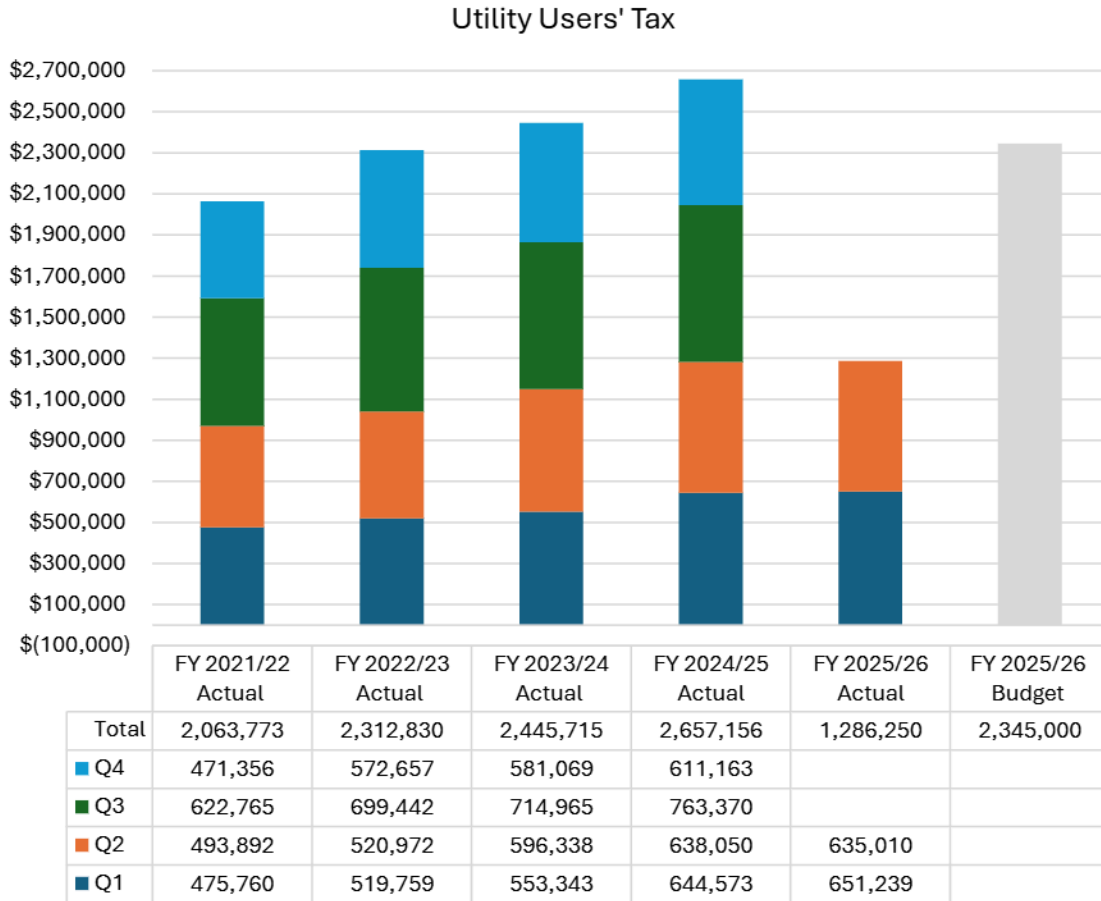
Property Tax is the City’s second largest revenue stream at 21% of total General Fund revenues. It is comprised of four segments – secured, unsecured, supplemental, and transfer tax. The largest segment is the secured property tax. It is received in three installments in December (55%), April (40%), and June of each year (5%). Secured property tax revenue includes the basic 1% property tax. For the second quarter, revenue totaled \$1,922,535, or 29% of the budget. The second quarter came in lower than usual because property tax revenue from the former Successor Agency has not yet been received. Due to the process to close out the agency, this revenue is expected in June.

Between October and December 2025, there were 39 single family residential sales in Pinole. The median price was \$762,500 and reflects a 6.79% increase compared to the previous quarter and an 8.93% increase compared to the same period in 2024.



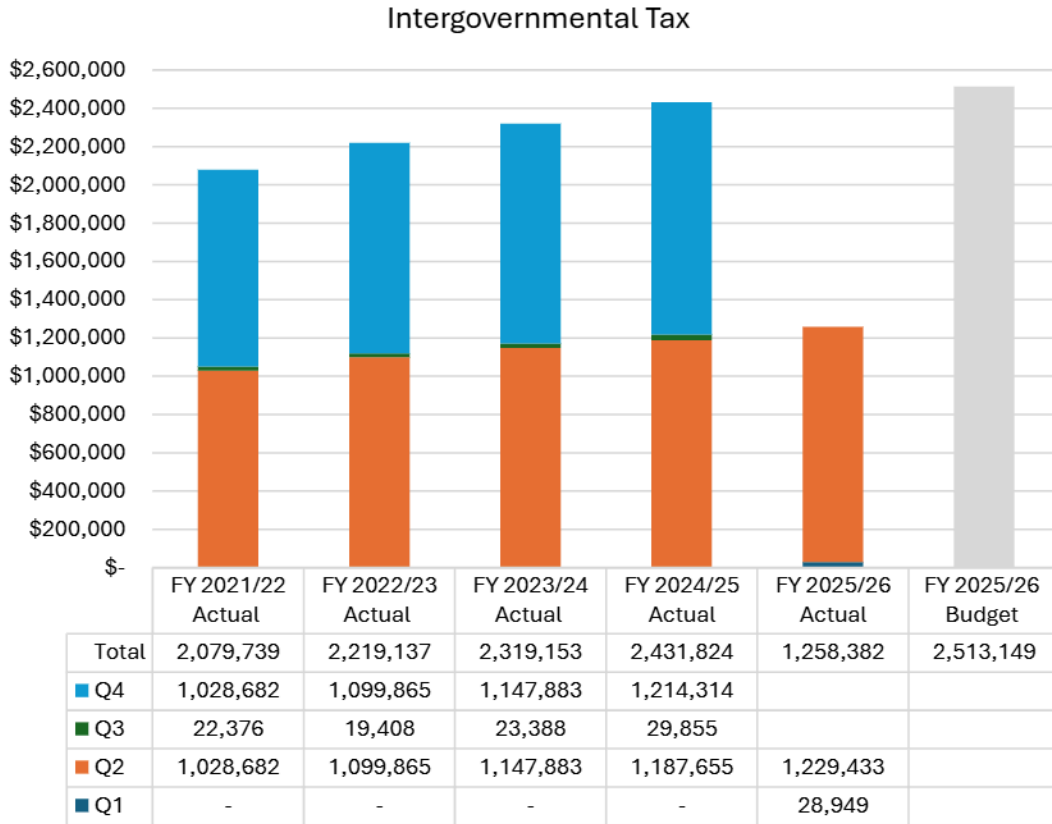
Utility Users' Tax

Utility Users' Tax (UUT) of 8% is levied on telecommunication, electricity, gas, and prepaid mobile telephones. For the second quarter, UUT revenue totaled \$1,286,250, or 55% of the budget. Actuals are trending slightly higher in the telecommunications and electricity segments.



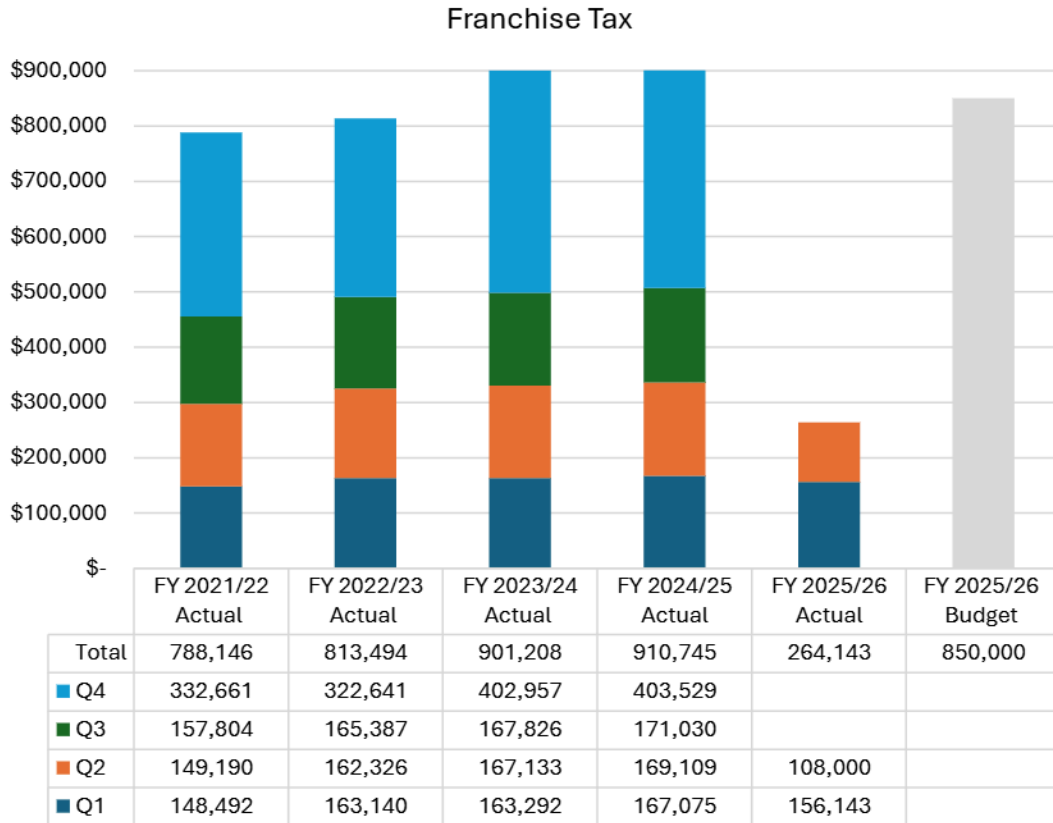
Intergovernmental Tax

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 (\$30,000), which is a reimbursement from the State to offset loss of property tax for the state-imposed homeowner exemption. The VLF revenue is received in equal installments in December and June. For the second quarter, revenue totaled \$1,258,382 or 50% of the budget.



Franchise Tax

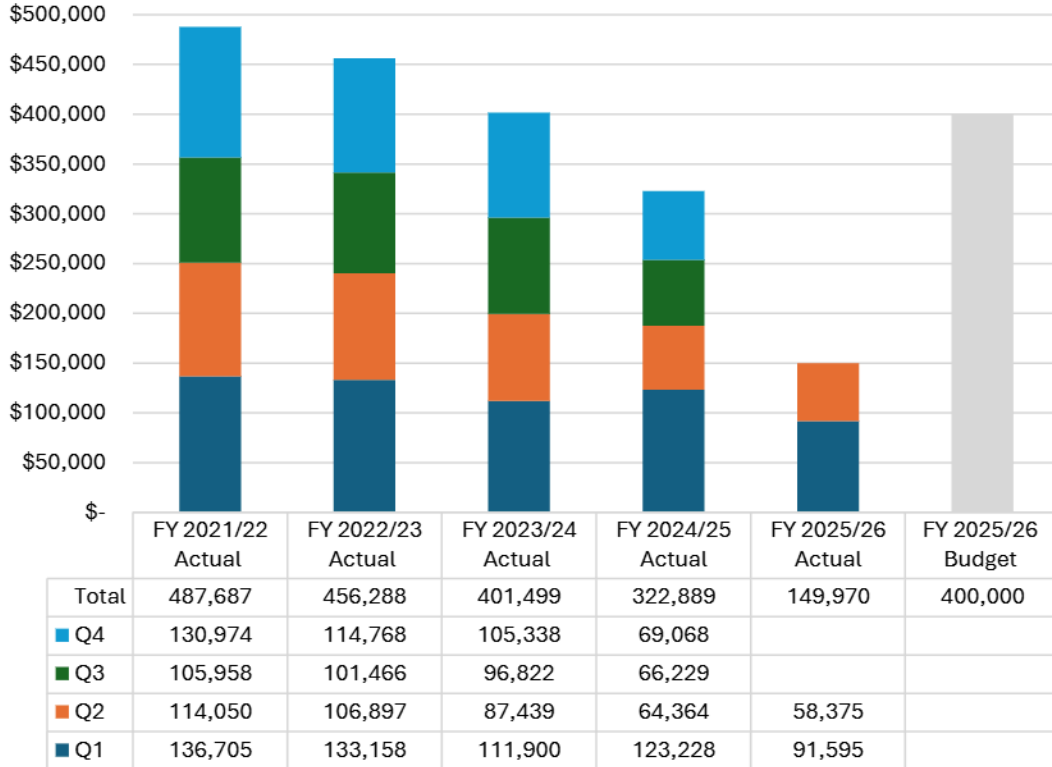
Franchise Tax is levied on gas (1%), electricity (2%), cable (5%), and refuse. For the second quarter, revenue totaled \$264,143, or 31% of the budget. The amount reflected includes cable and refuse revenue only. Revenue from the remaining segments—gas and electricity—is received later in the fiscal year.



Transient Occupancy Tax (TOT)

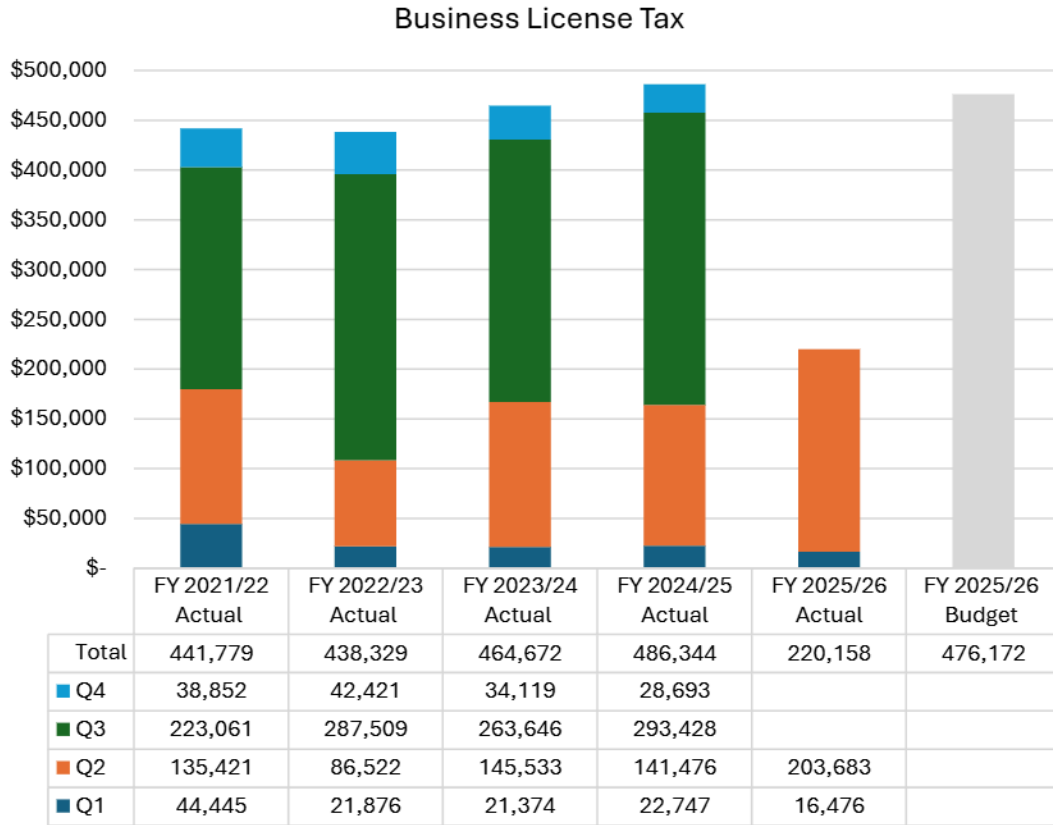
Transient Occupancy Tax (TOT), also known as the “hotel tax,” is levied at 10% on persons staying 30 days or less in a motel or lodging facility within City limits. For the second quarter, revenue totaled \$149,970, or 37% of the budget. Actual revenue is lower due to the timing of receipts.

Transient Occupancy Tax



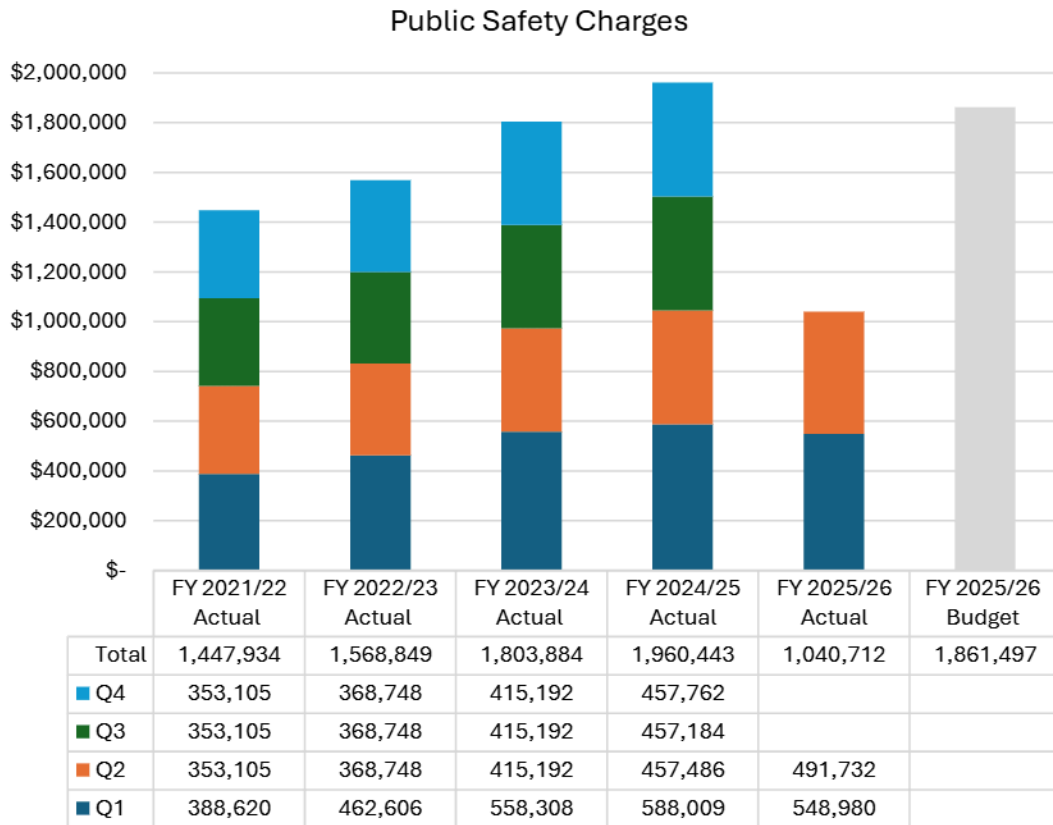
Business License Tax

Business License Tax is assessed on all businesses doing business within City limits. For the second quarter, revenue totaled \$220,158, or 46% 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 second quarter, actual receipts were \$1,040,712, or 56% of the budget. The first quarter amount was higher because it included a reconciliation payment based on actual usage from the prior fiscal year.



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 \$660,123, or 83% 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 Other Post-Employment Benefits (OPEB) Trust to offset the increase in pension and OPEB 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 originally authorized General Fund expenditures of \$32,801,047 for FY 2025/26. Several adjustments were approved in the first and second quarters, resulting in a revised budget of \$32,984,679. For the second quarter, expenditures including encumbrances totaled \$14,234,173, or 43% of the budget. As the second quarter represents approximately 50% of the fiscal year, actual expenditures are expected to be around 50% 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.

Staff recommend the following budget amendments:

- Finance – increase the expenditure budget by \$33,000 for polling consulting for the potential ballot measures; this is a one-time expenditure.
- Public Works – increase the expenditure budget by \$31,366 for a labor allocation that was inadvertently removed during budget development.
- Community Development – increase the expenditure budget by \$35,000 for code enforcement abatement that was inadvertently removed during budget development.
- Equipment Reserve Fund (separate but funded by the General Fund) – increase the revenue budget by \$68,747 for insurance recovery for totaled police vehicles, and increase the expenditure budget by \$89,919 to replace two police vehicles.

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	\$ 86,980	\$ 86,980	34%	\$ 252,450
City Manager	535,563	535,563	-	535,563	343,792	343,792	64%	535,563
City Clerk	733,895	733,895	-	733,895	384,381	384,381	52%	733,895
City Treasurer	9,990	9,990	-	9,990	4,520	4,520	45%	9,990
City Attorney	305,965	305,965	-	305,965	239,104	239,104	78%	305,965
Finance Department	1,025,744	1,025,744	33,000	1,058,744	515,002	515,002	49%	1,058,744
Human Resources	965,908	965,908	-	965,908	478,368	478,368	50%	965,908
Non-Departmental	5,128,503	5,128,503	-	5,128,503	1,180,880	1,180,880	23%	5,128,503
Police Department	12,758,655	12,758,655	-	12,758,655	6,095,279	6,095,279	48%	12,758,655
Fire Department	6,742,965	6,742,965	-	6,742,965	3,328,698	3,328,698	49%	6,742,965
Public Works	3,283,599	3,433,599	31,366	3,464,965	1,160,380	1,210,959	35%	3,464,965
Community Development	610,142	643,774	35,000	678,774	200,679	206,299	30%	678,774
Community Services	447,667	447,667	-	447,667	159,911	159,911	36%	447,667
Expenditure Total:	\$ 32,801,047	\$ 32,984,679	\$ 99,366	\$ 33,084,045	\$ 14,177,974	\$ 14,234,173	43%	\$ 33,084,045

Below are explanations of expenditure variances exceeding the 50% threshold, by department.

- City Manager - expenditures exceeded the threshold primarily due to compensated leave payouts.
- City Attorney - expenditures consist of two subcategories—attorney services and reimbursements (credits) from Non-General Funds, such as the Sewer Enterprise Fund. 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 at the 50% 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	\$ 4,961,544	\$ 4,961,544	47%	\$ 10,526,279
Benefits	8,178,351	8,178,351		8,178,351	3,919,606	3,919,606	48%	8,178,351
Professional/Admin Services	9,382,408	9,416,040	99,366	9,515,406	4,303,346	4,338,479	46%	9,515,406
Other Operating	378,156	378,156		378,156	187,196	187,196	50%	378,156
Materials and Supplies	184,998	184,998		184,998	87,253	87,253	47%	184,998
Interdepartmental Charges	(665,537)	(665,537)		(665,537)	1,020	1,020	0%	(665,537)
Asset/Capital Outlay	986,440	1,136,440		1,136,440	67,028	88,094	8%	1,136,440
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	\$ 32,984,679	\$ 99,366	\$ 33,084,045	\$ 14,177,974	\$ 14,234,173	43%	\$ 33,084,045

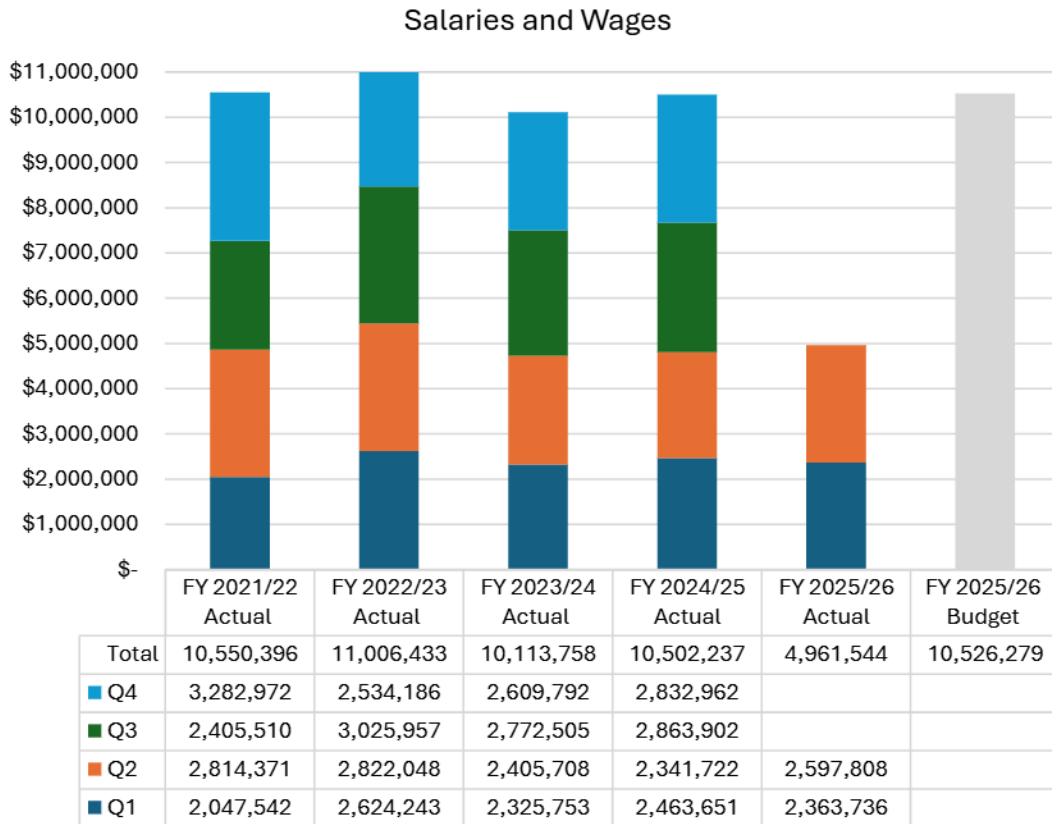
Below are explanations of expenditure variances exceeding the 50% threshold, by category.

- Debt service - expenditures were 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 117 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 second quarter, salaries and wages totaled \$4,961,544, or 47% of the budget.



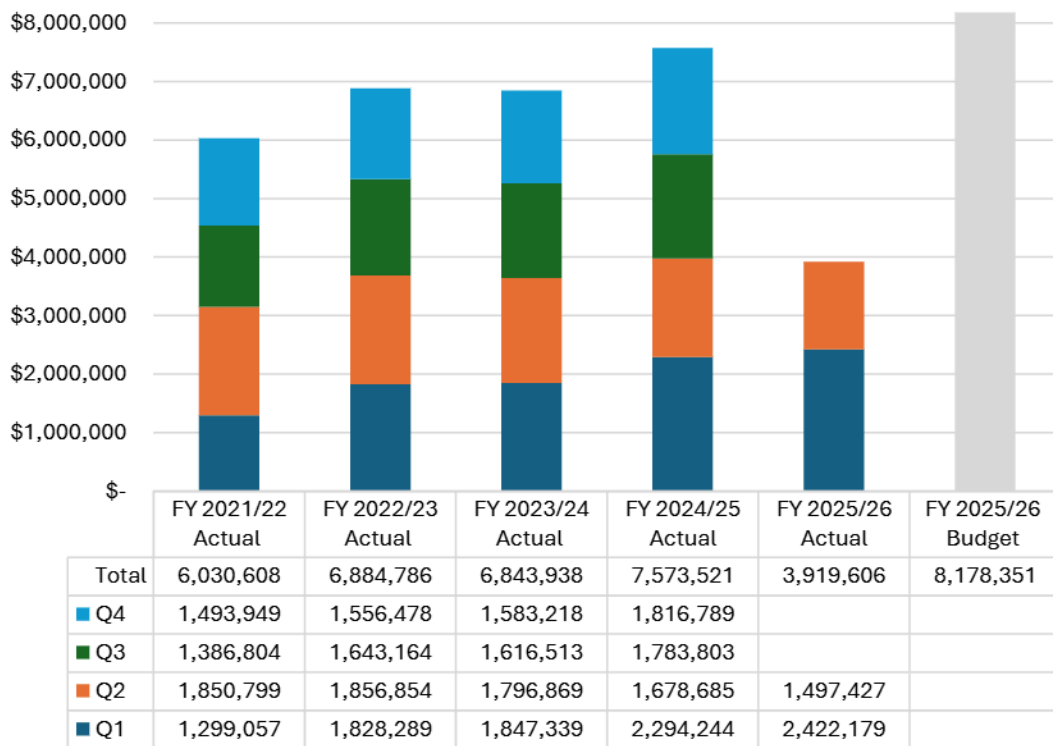
Employee Benefits

Employee benefits include medical, 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%.

For the second quarter, benefits totaled \$3,919,606, or 48% of the budget. Expenditures in the first quarter are typically higher because workers' compensation insurance premium is paid in full at the beginning of each fiscal year.

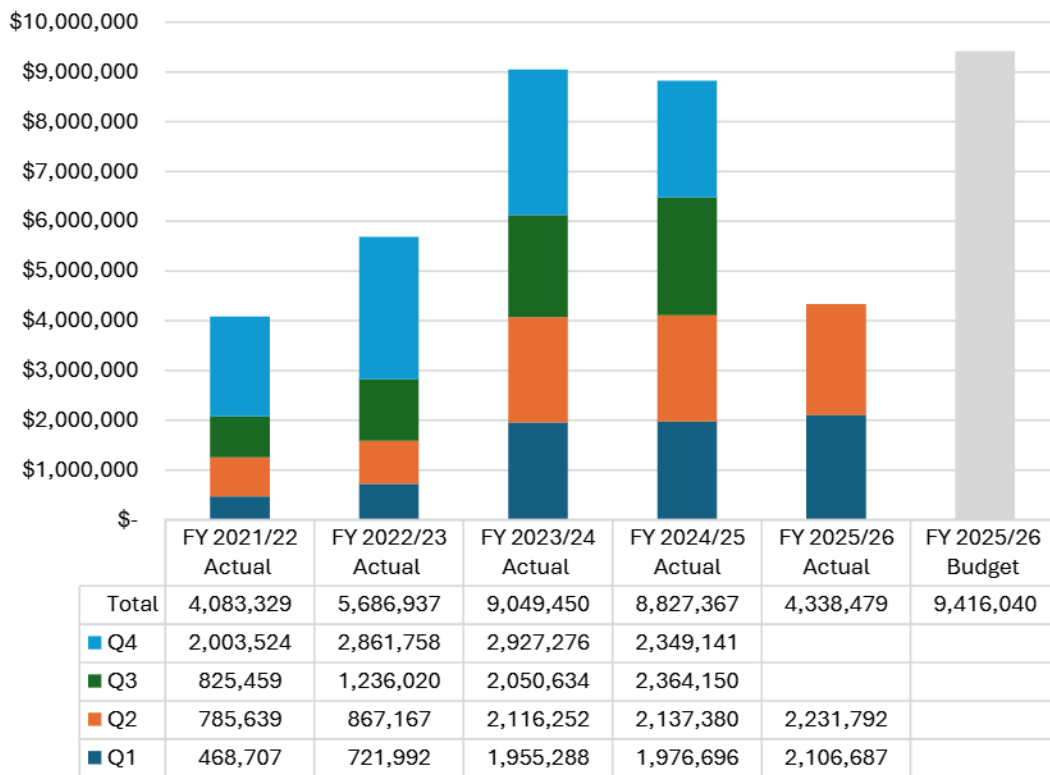
Employee Benefits



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 second quarter, expenditures including encumbrances totaled \$4,338,479, or 46% of the budget.

Professional & Administrative Services



Other Operating Expenses

Other operating expenses consist of gas, electricity, and telephone utilities for City facilities. For the second quarter, expenditures totaled \$187,196, or 50% of the budget.

Materials and Supplies

Materials and supplies include fuel, supplies, and maintenance materials. For the second quarter, expenditures totaled \$87,253, or 47% 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 second quarter, expenditures totaled \$1,020. 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 capital projects to be funded by the General Fund unassigned fund balance. For the second quarter, asset/capital outlay expenditures including encumbrances totaled \$88,094, 8% of the budget. Expenditures were low due to the timing of one-time initiatives and 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 through FY 2035/36.

Transfers Out

Transfers out include transfers from the General Funds to other funds to support Community Services (\$1,750,050), Planning and Building (\$908,095), and Pinole Community Television (PCTV) operations (\$367,262), and the Equipment Reserve Fund (\$150,000). 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 second quarter, revenue totaled \$519,597, or 49% of the budget. There is typically a delay in the timing of when the allocation is received. Expenditures including encumbrances totaled \$293,022, or 12% of the budget. Actual expenditures were primarily operating costs, including street and traffic signal maintenance and utilities; capital spending was low due to the timing of budgeted 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	\$ 519,597	49%	\$ 1,096,068
Expenditures	2,512,167	2,512,167	-	2,512,167	293,022	12%	2,512,167
Net surplus/deficit	(1,443,593)	(1,443,593)	-	(1,443,593)	\$ 226,575		(1,416,099)
Beginning Fund Balance	2,175,570	2,175,570		2,175,570			2,175,570
Ending Fund Balance	\$ 731,977	\$ 731,977		\$ 731,977			\$ 759,471

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 second quarter, revenue totaled \$96,597, or 39% of the budget. There is typically a two-month lag between sales activity and remittance to the City. Expenditures totaled \$302,733, or 49% 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	\$ 96,597	39%	\$ 249,584
Expenditures	613,388	613,388		613,388	302,733	49%	613,388
Net surplus/deficit	(363,804)	(363,804)	-	(363,804)	\$ (206,136)		(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 personnel costs and safety equipment purchases. For the second quarter, revenue totaled \$170,498, or 92% of the budget, and is trending higher due to a larger growth allocation. Expenditures totaled \$104,053, or 34% 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	\$ 170,498	92%	\$ 185,000
Expenditures	303,281	303,281	-	303,281	104,053	34%	303,281
Net surplus/deficit	(118,281)	(118,281)	-	(118,281)	\$ 66,445		(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). Revenue is received in December, April, and June through property tax assessments. For the second quarter, revenue totaled \$35,652, or 14% of the budget. Expenditures totaled \$195,521, or 51% of the budget, and were primarily driven by the costs to maintain the system.

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	\$ 35,652	14%	253,272
Expenditures	385,631	385,631		385,631	195,521	51%	385,631
Net surplus/deficit	(132,359)	(132,359)	-	(132,359)	\$ (159,868)		(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. For the second quarter, program revenue was \$265,661, or 46% of the budget. Expenditures were \$1,157,705, or 50% of the budget. The General Fund transfer (operating subsidy) will be processed at year-end based on need.

FY 2025/26 Second 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	\$ 265,661	46%	\$ 578,851
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	265,661	11%	2,328,901
Expenditures	2,323,613	2,323,613	-	2,323,613	1,157,705	50%	2,323,613
Net surplus/deficit	(0)	(0)	-	(0)	\$ (892,044)		5,288
Beginning Fund Balance	(18,379)	(18,379)		(18,379)			(18,379)
Ending Fund Balance	\$ (18,379)	\$ (18,379)		\$ (18,379)			\$ (13,091)

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 second quarter, revenue totaled \$691,122, 38% of the budget. Grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures totaled \$953,637, or 35% 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	\$ 691,122	38%	\$ 1,853,504
Transfers In	908,095	908,095	-	908,095	-	0%	908,095
Total Revenues	\$ 2,744,232	\$ 2,744,232	\$ -	\$ 2,744,232	\$ 691,122	25%	2,761,599
Expenditures	2,744,232	2,744,232	-	2,744,232	953,637	35%	2,744,232
Net surplus/deficit	(0)	(0)	-	(0)	\$ (262,516)		17,366
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)			\$ (2,528,597)

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 second quarter, revenue totaled \$25,711, or 39% of the budget. There is typically a delay in the timing of when the allocation is received. Expenditures totaled \$70,240, or 37% 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	\$ 25,711	39%	\$ 66,060
Expenditures	189,710	189,710		189,710	70,240	37%	189,710
Net surplus/deficit	(123,650)	(123,650)	-	(123,650)	\$ (44,529)		(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 second quarter, revenues totaled \$714,841, or 47% of the budget, and were primarily from the collection of the vehicle impact fee. Expenditures totaled \$80,851, or 46% of the budget.

Staff recommend a budget amendment to increase the revenue budget by \$1,459,000 for the vehicle impact fee and decrease the capital projects reimbursement revenue budget by \$303,000, as this allocation concluded as part of the previous agreement.

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	\$ 1,156,000	\$ 1,524,000	\$ 714,841	47%	\$ 1,568,111
Expenditures	177,241	177,241		177,241	80,851	46%	187,270
Net surplus/deficit	190,759	190,759	1,156,000	1,346,759	\$ 633,990		1,380,841
Beginning Fund Balance	3,306,893	3,306,893		3,306,893			3,306,893
Ending Fund Balance	\$ 3,497,652	\$ 3,497,652		\$ 4,653,652			\$ 4,687,734

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 second quarter, revenue from interest income totaled \$35,060, or 3% of the budget. The regular CCTA allocation is typically received in March. Grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures totaled \$156,955, or 13% of the budget. Actual expenditures were primarily operating costs, including personnel and dues; capital spending was low due to the timing of budgeted 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	\$ 35,060	3%	\$ 1,397,257
Expenditures	1,191,732	1,191,732		1,191,732	156,955	13%	1,191,732
Net surplus/deficit	205,525	205,525	-	205,525	\$ (121,896)		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 and community facilities, parks, wastewater, roadways, and drainage. For the second quarter, revenue was primarily from interest. No development impact fee revenue is expected this fiscal year as fees are now collected after occupancy of new developments. Expenditures totaled \$270,966, or 11% of the budget. Actual expenditures were low due to the timing of budgeted capital projects, including parks, facilities, and street signals.

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	\$ -	\$ -	\$ -	\$ -	\$ 61,956	0%	\$ 61,956
Expenditures	2,436,000	2,436,000		2,436,000	270,966	11%	2,436,000
Net surplus/deficit	(2,436,000)	(2,436,000)	-	(2,436,000)	\$ (209,010)		(2,374,044)
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			\$ 1,088,141

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 second quarter, revenues totaled \$703,646, or 100% of the budget, and were primarily from the \$650,000 prohousing grant award and interest revenue. Expenditures totaled \$81,045, or 24% 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	\$ 705,000		\$ 705,000	\$ 703,646	100%	\$ 708,290
Expenditures	342,961	342,961		342,961	81,045	24%	342,961
Net surplus/deficit	(287,961)	362,039	-	362,039	\$ 622,601		365,329
Beginning Fund Balance	8,251,071	8,251,071		8,251,071			8,251,071
Ending Fund Balance	\$ 7,963,110	\$ 8,613,110		\$ 8,613,110			\$ 8,616,400

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 this fiscal year only, the assessments will be collected in a single lump sum in June due to it being placed on the property tax bills later than usual. As a result, no revenue was received in the second quarter. Expenditures totaled \$12,526, or 15% of the budget.

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	12,526	15%	85,175
Net surplus/deficit	(21,264)	(21,264)	-	(21,264)	\$ (12,526)		(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 second quarter, revenue totaled \$62,086, or 4% of the budget, and was low as grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures including encumbrances totaled \$530,947, or 18% 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	\$ 62,086	4%	\$ 1,685,283
Expenditures	2,907,583	2,907,583		2,907,583	530,947	18%	2,907,583
Net surplus/deficit	(1,222,300)	(1,222,300)	-	(1,222,300)	\$ (468,861)		(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 second quarter, revenues totaled \$5,007,456, or 38% of the budget. Expenditures totaled \$7,418,028, or 19% of the budget. Actual expenditures were primarily operating costs, including personnel, materials and supplies, professional services, and utilities; capital spending was low due to the timing of budgeted 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	\$ 5,007,456	38%	\$ 13,135,506
Expenditures	38,229,096	38,229,096	-	38,229,096	7,418,028	19%	38,229,096
Net surplus/deficit	(25,193,590)	(25,193,590)	-	(25,193,590)	\$ (2,410,571)		(25,093,590)
Beginning Fund Balance	24,440,176	24,440,176		24,440,176			24,440,176
Ending Fund Balance	\$ (753,414)	\$ (753,414)		\$ (753,414)			\$ (653,414)

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 second quarter, revenues totaled \$22,838, or 4% of the budget. There is typically a time lag in when certain revenues are received, including quarterly franchise and PEG fees as well as video production revenue. Expenditures totaled \$286,367, or 44% of the budget. The General Fund transfer (operating subsidy) will be processed at year-end based on need.

Staff recommend a budget amendment to decrease the revenue budget by \$90,500 to remove sponsorships that are no longer expected to be received.

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	\$ (90,500)	\$ 562,588	\$ 22,838	4%	\$ 562,588
Expenditures	653,088	653,088	-	653,088	286,367	44%	653,088
Net surplus/deficit	0	0	(90,500)	(90,500)	\$ (263,528)		(90,500)
Beginning Fund Balance	(682)	(682)		(682)			(682)
Ending Fund Balance	\$ (682)	\$ (682)		\$ (91,182)			\$ (91,182)

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 second quarter, expenditures totaled \$1,434,778, or 44% of the budget. The remaining \$64,910 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	628,935	44%	1,434,778
Indirect Cost Allocations	(1,434,779)	(1,434,779)	-	(1,434,779)	(485,020)	34%	(1,434,779)
Net surplus/deficit	(0)	(0)	-	(0)	143,915		(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 Second Quarter Financial Summary by Fund (Attachment B) summarizes all City funds' revenues, expenditures, and estimated beginning and ending fund balances. It includes preliminary year-end financial results.



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 12/31/25

	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	1,922,535		1,922,535	(4,776,255)	29%	6,698,790
312- Sales and Use Taxes	4,567,189	4,567,189		4,567,189	1,851,090		1,851,090	(2,716,099)	41%	4,567,189
312- Sales and Use Taxes-Meas S 2006	2,599,000	2,599,000		2,599,000	1,004,741		1,004,741	(1,594,259)	39%	2,599,000
312- Sales and Use Taxes-Meas S 2014	2,599,000	2,599,000		2,599,000	1,004,860		1,004,860	(1,594,140)	39%	2,599,000
312- Sales and Use Taxes-Meas I 2024	2,599,000	2,599,000		2,599,000	982,340		982,340	(1,616,660)	38%	2,599,000
313- Utility Users Tax (UUT)	2,345,000	2,345,000		2,345,000	1,286,250		1,286,250	(1,058,750)	55%	2,345,000
314- Franchise Taxes	850,000	850,000		850,000	264,143		264,143	(585,857)	31%	850,000
315- Other Taxes	876,172	876,172		876,172	370,128		370,128	(506,044)	42%	876,172
Other Tax/Transient Occupancy Tax (TOT)	400,000	400,000		400,000	149,970		149,970	(250,030)	37%	400,000
Other Tax/Business License	476,172	476,172		476,172	220,158		220,158	(256,014)	46%	476,172
321- Intergovernmental Taxes	2,513,149	2,513,149		2,513,149	1,258,382		1,258,382	(1,254,767)	50%	2,513,149
322-Federal Grants	-	-		-	163,128		163,128	163,128	0%	163,128
323- State Grants	73,022	73,022		73,022	67,346		67,346	(5,676)	92%	73,022
324- Other Grants	72,025	72,025		72,025	-		-	(72,025)	0%	72,025
332- Permits	301,700	301,700		301,700	233,127		233,127	(68,573)	77%	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	44,495		44,495	(20,314)	69%	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	6,442		6,442	(9,108)	41%	15,550
361- Public Safety Charges	1,861,497	1,861,497		1,861,497	1,040,712		1,040,712	(820,785)	56%	1,861,497
370- Interest and Investment Income	100,000	100,000		100,000	8,657		8,657	(91,343)	9%	100,000
381- Rental Income	81,450	81,450		81,450	41,573		41,573	(39,877)	51%	81,450
383- Reimbursements	11,500	11,500		11,500	51,928		51,928	40,428	452%	51,928
384- Other Revenue	5,100	5,100		5,100	8,803		8,803	3,703	173%	8,803
392- Proceeds from Sale of Property	1,000	1,000		1,000	194		194	(806)	19%	1,000
Revenue Total:	28,302,453	28,302,453	-	28,302,453	11,645,302	-	11,645,302	(16,657,150)	41%	28,509,711
399- Pension Trust 115 Transfer	3,235,445	3,235,445		3,235,445	-		-	(3,235,445)	0%	3,235,445
Sources Total:	31,537,898	31,537,898	-	31,537,898	11,645,302	-	11,645,302	(19,892,595)	37%	31,745,156
Fund: 100- General Fund										
Expenditures										
Division: 110- City Council Total:	252,450	252,450		252,450	86,980		86,980	165,470	34%	252,450
Division: 111- City Manager Total:	535,563	535,563		535,563	343,792		343,792	191,771	64%	535,563
Division: 112- City Clerk Total:	733,895	733,895		733,895	384,381		384,381	349,514	52%	733,895
Division: 113- City Treasurer Total:	9,990	9,990		9,990	4,520		4,520	5,470	45%	9,990
Division: 114- City Attorney Total:	305,965	305,965		305,965	239,104		239,104	66,861	78%	305,965
City Attorney Services	598,565	598,565		598,565	322,149		322,149	276,416	54%	598,565
City Attorney Indirect Cost Allocations	(292,600)	(292,600)		(292,600)	(83,045)		(83,045)	(209,555)	28%	(292,600)
Division: 115- Finance Department Total:	1,020,844	1,020,844	33,000	1,053,844	508,833		508,833	545,011	48%	1,053,844
Division: 116- Human Resources Total:	965,908	965,908		965,908	478,368		478,368	487,540	50%	965,908
Division: 117- General Government Total:	1,298,551	1,298,551		1,298,551	529,899		529,899	768,652	41%	1,298,551
Total Administrative:	5,123,167	5,123,167	33,000	5,156,167	2,575,878	-	2,575,878	2,580,289	50%	5,156,167
Division: 221- Police Operations Total:	5,823,820	5,823,820		5,823,820	2,578,024		2,578,024	3,245,796	44%	5,823,820
Division: 222- Police Support Services Total:	1,468,835	1,468,835		1,468,835	740,298		740,298	728,537	50%	1,468,835
Division: 223- Dispatch WBCC Total:	2,740,771	2,740,771		2,740,771	1,337,374		1,337,374	1,403,397	49%	2,740,771
Division: 231- Fire Total:	3,202,461	3,202,461		3,202,461	1,495,037		1,495,037	1,707,424	47%	3,202,461
Total Public Safety:	13,235,887	13,235,887	-	13,235,887	6,150,733	-	6,150,733	7,085,153	46%	13,235,887
Division: 341- Administration/Engineering Total:	402,553	402,553		402,553	205,186	4,500	209,686	192,867	52%	402,553
Division: 342- Road Maintenance Total:	30,000	30,000	31,366	61,366	-	2,888	2,888	58,478	5%	61,366
Division: 343- Facility Maintenance Total:	715,330	715,330		715,330	443,247		443,247	272,083	62%	715,330
Division: 345- Park Maintenance Total:	-	-		-	-		-	-	0%	-
Public Works Total:	1,147,883	1,147,883	31,366	1,179,249	648,433	7,388	655,820	523,429	56%	1,179,249
Division: 461- Planning Total:	12,387	12,387		12,387	5,616		5,616	6,771	45%	12,387
Division: 465- Code Enforcement Total:	418,050	418,050	35,000	453,050	137,277		137,277	315,773	30%	453,050
Division: 466- Economic Development Total:	159,705	159,705		159,705	37,688	5,620	43,308	116,397	27%	159,705
Community Development Total:	590,142	590,142	35,000	625,142	180,581	5,620	186,202	438,941	30%	625,142
Division: 551- Recreation Administration Total:	3,500	3,500		3,500	869		869	2,631	25%	3,500
Division: 560- Library Services Total:	202,430	202,430		202,430	62,857		62,857	139,573	31%	202,430
Division: 561 Animal Control Services Total:	226,437	226,437		226,437	95,466		95,466	130,971	42%	226,437
Community Services Total:	432,367	432,367	-	432,367	159,192	-	159,192	273,175	37%	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	99,366	23,875,264	10,365,798	13,008	10,378,806	(13,496,457)	43%	23,875,264



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 12/31/25

	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	5,869		5,869	(3,419)	240%	2,450
Division: 221- Police Operations Total:	845,720	845,720		845,720	610,367		610,367	235,353	72%	845,720
Division: 231- Fire Total:	1,772,580	1,772,580		1,772,580	918,036		918,036	854,544	52%	1,772,580
Division: 342- Road Maintenance Total:	350,000	350,000		350,000	531		531	349,470	0%	350,000
Division: 343- Facility Maintenance Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	2,970,750	2,970,750	-	2,970,750	1,534,803	-	1,534,803	1,435,947	52%	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	300		300	2,150	12%	2,450
Division: 118- Information Systems Total:	-	-		-	-		-	-	0%	-
Total Administrative:	2,450	2,450	-	2,450	300	-	300	2,150	12%	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	915,625		915,625	852,299	52%	1,767,924
Total Public Safety:	1,894,979	1,894,979	-	1,894,979	928,520	-	928,520	966,459	49%	1,894,979
Division: 341- Admin/Engineering Total:	219,653	219,653		219,653	46,891	6,811	53,702	165,951	24%	219,653
Division: 342- Road Maintenance Total:	198,858	348,858		348,858	47,943	21,065	69,008	279,850	20%	348,858
Division: 343- Facility Maintenance Total:	174,260	174,260		174,260	52,668		52,668	121,592	30%	174,260
Division: 344- NPDES Storm Drain Total:	543,937	543,937		543,937	56,537	15,315	71,852	472,085	13%	543,937
Division: 345- Park Maintenance Total:	110,000	110,000		110,000	20,250		20,250	89,750	18%	110,000
Public Works Total:	1,246,708	1,396,708	-	1,396,708	224,289	43,191	267,480	1,129,228	19%	1,396,708
Division: 466- Economic Development Total:	20,000	53,632		53,632	20,098		20,098	33,535	37%	53,632
Community Development Total:	20,000	53,632	-	53,632	20,098	-	20,098	33,535	37%	53,632
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	3,363,069	-	3,363,069	1,173,925	43,191	1,217,116	2,145,953	36%	3,363,069
Operating Transfer Out:	283,500	283,500		283,500	-		-	283,500	0%	283,500
Expenditure Total:	3,462,937	3,646,569	-	3,646,569	1,173,925	43,191	1,217,116	2,429,453	33%	3,646,569
Fund: 107 - Measure I										
Expenditures										
Division: 221- Police Operations Total:	1,752,454	1,752,454		1,752,454	816,321		816,321	936,133	47%	1,752,454
Division: 342- Road Maintenance Total:	182,752	182,752		182,752	69,578		69,578	113,174	38%	182,752
Division: 345- Park Maintenance Total:	356,256	356,256		356,256	217,549		217,549	138,707	61%	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	1,103,448	-	1,103,448	1,488,014	43%	2,591,462
General Fund Measure S and Measure I Expenditure Total:	32,801,047	32,984,679	99,366	33,084,045	14,177,974	56,199	14,234,173	18,849,872	43%	33,084,045
General Fund and Measure S Net Results:	(1,263,149)	(1,446,781)	(99,366)	(1,546,147)	(2,532,672)	(56,199)	(2,588,871)	1,042,723	167%	(1,338,889)
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	4,299,869		4,200,503	3,213,978					4,407,762
Fund: 150 - General Reserve										
370- Interest and Investment Income	300,000	300,000		300,000	165,291		165,291	(134,709)	55%	300,000
Revenue Total:	300,000	300,000	-	300,000	165,291	-	165,291	(134,709)	55%	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)	165,291	-	165,291	2,265,291	-8%	(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	10,072,648					7,807,357
Fund: 160 - Equipment Reserve										
383- Reimbursements	-	-	68,747	68,747	68,747		68,747	0	0%	68,747
Revenue Total:	-	-	68,747	68,747	68,747	-	68,747	0	0%	68,747
399- Transfers In Total:	150,000	150,000		150,000	-		-	(150,000)	0%	150,000
Sources Total:	150,000	150,000	68,747	218,747	68,747	-	68,747	(150,000)	31%	218,747
Expenditures										
Division: 221- Police Operations Total:	-	-	89,819	89,819	-		-	89,819	0%	89,819
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	89,819	294,819	-	-	-	294,819	0%	294,819
Equipment Reserve Net Results:	(55,000)	(55,000)	(55,000)	(55,000)	68,747	-	68,747	144,819	-125%	(76,072)
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	298,095					153,276



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 12/31/25

	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	1,055,938	1,055,938		1,055,938	487,103		487,103	(568,835)	46%	1,055,938
370- Interest and Investment Income	5,000	5,000		5,000	32,494		32,494	27,494	650%	32,494
383- Reimbursements	7,636	7,636		7,636	-		-	(7,636)	0%	7,636
Revenue Total:	1,068,574	1,068,574	-	1,068,574	519,597	-	519,597	548,977	49%	1,096,068
Expenditures										
Division: 341- Admin and Engineering Total:	-	-		-	-		-	-	0%	-
Division: 342- Road Maintenance Total:	2,512,167	2,512,167		2,512,167	293,022		293,022	2,219,145	12%	2,512,167
Expenditures Total:	2,512,167	2,512,167	-	2,512,167	293,022	-	293,022	2,219,145	12%	2,512,167
Gas Tax Fund Net Results:	(1,443,593)	(1,443,593)	-	(1,443,593)	226,575	-	226,575	1,670,168	-16%	(1,416,099)
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	2,402,145					759,471
Fund: 201 - Restricted Real Estate Maintenance Fund										
342- Other Fees	3,175	3,175		3,175	-		-	(3,175)	0%	3,175
381- Rental Income	36,816	36,816		36,816	-		-	(36,816)	0%	36,816
384- Other Revenue	-	-		-	-		-	-	0%	-
Revenue Total:	39,991	39,991	-	39,991	-	-	-	39,991	0%	39,991
Expenditures										
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	7,118		7,118	18,882	27%	26,000
Expenditures Total:	26,000	26,000	-	26,000	7,118	-	7,118	18,882	27%	26,000
Restricted Real Estate Maint Fund Net Results:	13,991	13,991	-	13,991	(7,118)	-	(7,118)	(21,109)	-51%	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	109,092					130,201
Fund: 203 - Public Safety Augmentation Fund										
321- Intergovernmental Taxes	239,584	239,584		239,584	96,324		96,324	(143,260)	40%	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	96,597	-	96,597	(152,987)	39%	249,584
Expenditures										
Division: 221- Police Operations Total:	613,388	613,388		613,388	302,733		302,733	310,655	49%	613,388
Expenditures Total:	613,388	613,388	-	613,388	302,733	-	302,733	310,655	49%	613,388
Public Safety Augmentation Fund Net Results:	(363,804)	(363,804)	-	(363,804)	(206,136)	-	(206,136)	157,668	57%	(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)	(69,540)					(227,207)
Fund: 204 - Police Grants										
Revenue Total:	-	-		-	-		-	-	0%	-
Pension Trust 115 Transfer	-	-		-	-		-	-	0%	-
Sources Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures Total:	-	-		-	21,022	35,702	56,725	(56,725)	0%	56,725
Police Grants Net Results:	-	-	-	-	(21,022)	-	(21,022)	(21,022)	0%	(56,725)
Fund Balance July 1, 2021	68,927	68,927		68,927	68,927					68,927
Estimated Fund Balance June 30, 2022	68,927	68,927		68,927	47,905					47,905
Fund: 205 - Traffic Safety Fund										
351- Fines and Forfeitures	20,500	20,500		20,500	8,478		8,478	(12,022)	41%	20,500
370- Interest and Investment Income	4,000	4,000		4,000	4,561		4,561	561	114%	4,000
384- Other Revenue	-	-		-	-		-	-	0%	-
Revenue Total:	24,500	24,500	-	24,500	13,038	-	13,038	(11,462)	53%	24,500
Expenditures										
Division: 227- Police Grants Total:	22,191	22,191		22,191	5,879		5,879	16,312	26%	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	5,879	-	5,879	51,312	10%	57,191
Traffic Safety Fund Net Results:	(32,691)	(32,691)	-	(32,691)	7,160	-	7,160	39,851	-22%	(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	315,586					275,736
Fund: 206 - Supplemental Law Enforcement Svc Fund										
323- State Grants	180,000	180,000		180,000	166,382		166,382	(13,618)	92%	180,000
370- Interest and Investment Income	5,000	5,000		5,000	4,116		4,116	(884)	82%	5,000
Revenue Total:	185,000	185,000	-	185,000	170,498	-	170,498	(14,502)	92%	185,000
Expenditures										
Division: 227- Police Grants Total:	303,281	303,281		303,281	104,053		104,053	199,228	34%	303,281
Expenditures Total:	303,281	303,281	-	303,281	104,053	-	104,053	199,228	34%	303,281
Sup Law Enforce Svc Fund Net Results:	(118,281)	(118,281)	-	(118,281)	66,445	-	66,445	184,726	-56%	(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	326,422					141,696



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 12/31/25

	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	34,989	-	34,989	(218,283)	14%	253,272
332- Licenses and Permits	-	-	-	-	663	-	663	663	0%	-
370- Interest and Investment Income	-	-	-	-	-	-	-	-	0%	-
399- Operating Transfer In	-	-	-	-	-	-	-	-	0%	-
Revenue Total:	253,272	253,272	-	253,272	35,652	-	35,652	(217,620)	14%	253,272
Expenditures										
Division: 342- Road Maintenance Total:	8,081	8,081	-	8,081	3,702	-	3,702	4,379	46%	8,081
Division: 344- NPDES Storm Drain Total:	377,550	377,550	-	377,550	191,818	-	191,818	185,732	51%	377,550
Expenditures Total:	385,631	385,631	-	385,631	195,521	-	195,521	190,110	51%	385,631
NPDES Storm Water Fund Net Results:	(132,359)	(132,359)	-	(132,359)	(159,868)	-	(159,868)	(27,509)	121%	(132,359)
Fund Balance July 1, 2025	(333,734)	(333,734)	-	(333,734)	(333,734)	-	(333,734)	-	-	(333,734)
Estimated Fund Balance June 30, 2026	(466,093)	(466,093)	-	(466,093)	(493,602)	-	(493,602)	-	-	(466,093)
Fund: 209 - Recreation Fund										
Division: 551- Recreation Administration	94,463	94,463	-	94,463	9,938	-	9,938	(84,524)	11%	94,463
Division: 552- Senior Center	241,100	241,100	-	241,100	92,636	-	92,636	(148,464)	38%	241,100
Division: 553- Tiny Tots	110,500	110,500	-	110,500	70,028	-	70,028	(40,472)	63%	110,500
Division: 554- Youth Center	44,500	44,500	-	44,500	45,872	-	45,872	1,372	103%	44,500
Division: 555- Day Camp	-	-	-	-	-	-	-	-	0%	-
Division: 557- Swim Center	83,000	83,000	-	83,000	41,898	-	41,898	(41,102)	50%	83,000
Division: 558- Memorial Hall	-	-	-	-	5,288	-	5,288	5,288	0%	5,288
Division: 559- Tennis	-	-	-	-	-	-	-	-	0%	-
Revenue Total:	573,563	573,563	-	573,563	265,661	-	265,661	(307,902)	46%	578,851
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	265,661	-	265,661	(2,057,952)	11%	2,328,901
Expenditures										
Division: 117- General Government Total:	7,500	7,500	-	7,500	4,125	-	4,125	3,375	55%	7,500
Division: 551- Recreation Administration Total:	923,673	923,673	-	923,673	490,769	-	490,769	432,904	53%	923,673
Division: 552- Senior Center Total:	565,670	565,670	-	565,670	276,556	-	276,556	289,114	49%	565,670
Division: 553- Tiny Tots Total:	263,367	263,367	-	263,367	119,909	-	119,909	143,458	46%	263,367
Division: 554- Youth Center Total:	343,042	343,042	-	343,042	119,130	-	119,130	223,912	35%	343,042
Division: 557- Swim Center Total:	220,360	220,360	-	220,360	147,110	-	147,110	73,250	67%	220,360
Division: 559- Tennis Total:	-	-	-	-	107	-	107	(107)	0%	-
Expenditures Total:	2,323,613	2,323,613	-	2,323,613	1,157,705	-	1,157,705	1,165,908	50%	2,323,613
Recreation Fund Net Results:	(0)	(0)	-	(0)	(892,044)	-	(892,044)	(892,044)	1274348346%	5,288
Fund Balance July 1, 2025	(18,379)	(18,379)	-	(18,379)	(18,379)	-	(18,379)	-	-	(18,379)
Estimated Fund Balance June 30, 2026	(18,379)	(18,379)	-	(18,379)	(910,423)	-	(910,423)	-	-	(13,091)
Fund: 212 - Building & Planning										
322- Federal Grants	-	-	-	-	-	-	-	-	0%	-
323- State Grants	442,800	442,800	-	442,800	-	-	-	(442,800)	0%	442,800
324- Other Grants	-	-	-	-	4,275	-	4,275	4,275	0%	-
332- Permits	506,011	506,011	-	506,011	331,245	-	331,245	(174,766)	65%	506,011
341- Review Fees	477,355	477,355	-	477,355	162,723	-	162,723	(314,632)	34%	477,355
342- Other Fees	375,511	375,511	-	375,511	148,646	-	148,646	(226,865)	40%	375,511
344- Impact Fees	-	-	-	-	325	-	325	325	0%	-
351- Fines and Forfeiture	30,000	30,000	-	30,000	19,970	-	19,970	(10,030)	67%	30,000
370- Interest and Investment Income	-	-	-	-	6,182	-	6,182	6,182	0%	-
383- Reimbursements	-	-	-	-	17,367	-	17,367	17,367	0%	17,367
384- Other Revenue	4,460	4,460	-	4,460	390	-	390	(4,070)	9%	4,460
Revenue Total:	1,836,137	1,836,137	-	1,836,137	691,122	-	691,122	(1,145,015)	38%	1,853,504
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	691,122	-	691,122	(2,053,110)	25%	2,761,599
Expenditures										
Division: 461- Planning Total:	1,264,879	1,264,879	-	1,264,879	374,239	-	374,239	890,640	30%	1,264,879
Division: 462- Building Inspection Total:	1,479,353	1,479,353	-	1,479,353	579,399	-	579,399	899,955	39%	1,479,353
Expenditures Total:	2,744,232	2,744,232	-	2,744,232	953,637	-	953,637	1,790,595	35%	2,744,232
Building & Planning Net Results:	(0)	(0)	-	(0)	(262,516)	-	(262,516)	(262,515)	69083050%	17,366
Fund Balance July 1, 2025	(2,545,963)	(2,545,963)	-	(2,545,963)	115,802	-	(2,545,963)	-	-	(2,545,963)
Estimated Fund Balance June 30, 2026	(2,545,964)	(2,545,964)	-	(2,545,964)	(146,714)	-	(2,545,964)	-	-	(2,528,597)



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 12/31/25

	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	25,711		25,711	(34,349)	43%	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	25,711	-	25,711	(40,349)	39%	66,060
Expenditures										
Division: 346- Waste Reduction Total:	189,710	189,710		189,710	70,240		70,240	119,470	37%	189,710
Expenditures Total:	189,710	189,710	-	189,710	70,240	-	70,240	119,470	37%	189,710
Refuse Management Fund Net Results:	(123,650)	(123,650)	-	(123,650)	(44,529)	-	(44,529)	79,121	36%	(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)	(78,005)					(157,126)
Fund: 214 - Solid Waste Fund										
344- Impact Fees	-	-	1,459,000	1,459,000	605,730		605,730	(853,270)	42%	1,459,000
370- Interest and Investment Income	8,000	8,000		8,000	52,111		52,111	44,111	651%	52,111
383- Reimbursements	360,000	360,000	(303,000)	57,000	57,000		57,000	-	100%	57,000
Revenue Total:	368,000	368,000	1,156,000	1,524,000	714,841	-	714,841	(809,159)	47%	1,568,111
Expenditures										
Division: 341- Administration/Engineering Total:	-	-		-	8,170		8,170	(8,170)	0%	8,170
Division: 342- Road Maintenance Total:	177,241	177,241		177,241	70,822		70,822	106,419	40%	177,241
Division: 346- Waste Reduction Total:	-	-		-	1,859		1,859	(1,859)	0%	1,859
Expenditures Total:	177,241	177,241	-	177,241	80,851	-	80,851	96,390	46%	187,270
Solid Waste Fund Net Results:	190,759	190,759	1,156,000	1,346,759	633,990	-	633,990	(712,769)	47%	1,380,841
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		4,653,652	3,940,882					4,687,734
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	35,060		35,060	27,060	438%	8,000
Revenue Total:	1,397,257	1,397,257	-	1,397,257	35,060	-	35,060	(1,362,197)	3%	1,397,257
Expenditures										
Division: 117- General Government Total:	-	-		-	-		-	-	0%	-
Division: 341- Administration/Engineering Total:	196,123	196,123		196,123	69,566		69,566	126,557	35%	196,123
Division: 342- Road Maintenance Total:	993,609	993,609		993,609	72,390	15,000	87,390	906,219	9%	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	141,955	15,000	156,955	1,034,777	13%	1,191,732
Measure C and J Fund Net Results:	205,525	205,525	-	205,525	(106,896)	(15,000)	(121,896)	(327,421)	-59%	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	2,670,526					2,982,947
Fund: 216 - Rate Stabilization Fund										
370- Interest and Investment Income	-	-		-	3,365		3,365	3,365	0%	-
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	3,365	-	3,365	3,365	0%	-
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
Rate Stabilization Fund Net Results:	-	-	-	-	3,365	-	3,365	3,365	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	230,580					227,215
Fund: 225 - Asset Seizure-Adjudicated Fund										
351- Fines and Forfeiture	-	-		-	-		-	-	0%	-
370- Interest and Investment Income	-	-		-	313		313	313	0%	-
Revenue Total:	-	-	-	-	313	-	313	313	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)	313	-	313	19,581	-2%	(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	20,568					987



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 12/31/25

	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	-	-	-	-	4,404	-	4,404	4,404	0%	-
Revenue Total:	-	-	-	-	4,404	-	4,404	4,404	0%	-
Expenditures Total:	-	-	-	-	-	-	-	-	0%	-
CASp Certification and Training Fund Net Results:	-	-	-	-	4,404	-	4,404	4,404	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	61,235					56,831
Fund: 276 - Growth Impact Fund										
344- Impact Fees	-	-	-	-	10,817	-	10,817	10,817	0%	10,817
370- Interest and Investment Income	-	-	-	-	51,139	-	51,139	51,139	0%	51,139
Revenue Total:	-	-	-	-	61,956	-	61,956	61,956	0%	61,956
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	32,966	238,000	270,966	965,034	22%	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	32,966	238,000	270,966	2,165,034	11%	2,436,000
Growth Impact Fund Net Results:	(2,436,000)	(2,436,000)	-	(2,436,000)	28,990	(238,000)	(209,010)	2,226,990	9%	(2,374,044)
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	3,491,175					1,088,141
Fund: 285 - Housing Land Held for Resale										
370- Interest and Investment Income	50,000	50,000	-	50,000	53,290	-	53,290	3,290	107%	53,290
323- Grants	-	650,000	-	650,000	650,000	-	650,000	-	0%	650,000
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	705,000	-	705,000	703,646	-	703,646	(1,354)	100%	708,290
Expenditures										
Division: 461- Planning Total:	57,693	57,693	-	57,693	27,465	-	27,465	30,228	48%	57,693
Division: 464- Housing Administration Total:	285,268	285,268	-	285,268	53,580	-	53,580	231,688	19%	285,268
Expenditures Total:	342,961	342,961	-	342,961	81,045	-	81,045	261,916	24%	342,961
Housing Land Held for Resale Net Results:	(287,961)	362,039	-	362,039	622,601		622,601	260,562	172%	365,329
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	8,613,110		8,613,110	8,873,672					8,616,400
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	8,262	-	8,262	31,533	21%	39,795
Division: 348- Landscape & Lighting PVR South Total:	45,380	45,380	-	45,380	4,264	-	4,264	41,116	9%	45,380
Expenditures Total:	85,175	85,175	-	85,175	12,526	-	12,526	72,649	15%	85,175
Lighting & Landscape Districts Net Results:	(21,264)	(21,264)	-	(21,264)	(12,526)		(12,526)	8,738	59%	(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	86,528					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)



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 12/31/25

	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	280,528	280,560	221,441	56%	502,000
Division: 345- Park Maintenance Total:	-	-	-	-	-	-	-	-	0%	-
Expenditures Total:	502,000	502,000	-	502,000	32	280,528	280,560	221,441	56%	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	61,870	-	61,870	(1,582,019)	4%	1,643,889
332- Permits	-	-	-	-	216	-	216	216	0%	-
383- Reimbursements	-	-	-	-	-	-	-	-	0%	-
Revenue Total:	1,685,283	1,685,283	-	1,685,283	62,086	-	62,086	(1,623,197)	4%	1,685,283
Operating transfers in Total:	-	-	-	-	-	-	-	-	0%	-
Sources Total:	1,685,283	1,685,283	-	1,685,283	62,086	-	62,086	(1,623,197)	4%	1,685,283
Expenditures										
Division: 342- Road Maintenance Total:	2,907,583	2,907,583	-	2,907,583	211,309	319,638	530,947	2,376,636	18%	2,907,583
Expenditures Total:	2,907,583	2,907,583	-	2,907,583	211,309	319,638	530,947	2,376,636	18%	2,907,583
City Street Improvements Net Results:	(1,222,300)	(1,222,300)	-	(1,222,300)	(149,223)	(319,638)	(468,861)	753,439	38%	(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	2,228,322					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	4,781,315	-	4,781,315	(7,954,191)	38%	12,735,506
370- Interest and Investment Income	300,000	300,000	-	300,000	226,141	-	226,141	(73,859)	75%	400,000
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	5,007,456	-	5,007,456	(8,028,050)	38%	13,135,506
Expenditures										
Division: 117- General Government Total:	-	-	-	-	9,090	-	9,090	(9,090)	0%	-
Division: 641- Sewer Treatment Plant/Shared Total:	12,349,900	12,349,900	-	12,349,900	2,412,110	120,148	2,532,258	9,817,643	21%	12,349,900
Division: 642- Sewer Collections Total:	24,183,004	24,183,004	-	24,183,004	3,023,598	1,403,335	4,426,932	19,756,072	18%	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	5,894,545	1,523,482	7,418,028	30,811,068	19%	38,229,096
Sewer Enterprise Fund Net Results:	(25,193,590)	(25,193,590)	-	(25,193,590)	(887,089)	(1,523,482)	(2,410,571)	22,783,019	10%	(25,093,590)
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)	23,553,087					(653,414)



Second Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 12/31/25

	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	19,760		19,760	(140,080)	12%	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)	-	50		50	50	0%	-
Revenue Total:	285,826	285,826	(90,500)	195,326	22,838	-	22,838	(172,488)	12%	195,326
Operating transfers in Total:	367,262	367,262		367,262	-		-	(367,262)	0%	367,262
Sources Total	653,088	653,088	(90,500)	562,588	22,838	-	22,838	(539,750)	4%	562,588
Expenditures										
Division: 119- Cable Access TV Total:	653,088	653,088		653,088	286,367		286,367	366,721	44%	653,088
Expenditures Total:	653,088	653,088	-	653,088	286,367	-	286,367	366,721	44%	653,088
Cable Access TV Net Results:	0	0	(90,500)	(90,500)	(263,528)	-	(263,528)	(173,028)	291%	(90,500)
Fund Balance July 1, 2025	(682)	(682)		(682)	(682)					(682)
Estimated Fund Balance June 30, 2026	(682)	(682)		(91,182)	(264,211)					(91,182)
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	488,938	139,997	628,935	805,844	44%	1,434,778
Expenditures Total:	1,434,778	1,434,778	-	1,434,778	488,938	139,997	628,935	(805,844)	44%	1,434,778
Indirect cost allocations Total:	(1,434,779)	(1,434,779)		(1,434,779)	(485,020)		(485,020)	949,758	34%	(1,434,779)
Information Systems Net Results:	(0)	(0)	-	(0)	3,918	139,997	143,915	143,915	-205592143%	(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	68,828					64,910
Fund: 700 - Pension Fund										
370- Interest and Investment Income	600,000	600,000		600,000	799,664		799,664	199,664	133%	1,000,000
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	799,664	-	799,664	(2,200,336)	27%	3,400,000
Expenditures										
Division: 118- Finance Total:	65,000	65,000		65,000	34,249		34,249	30,751	53%	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	34,249	-	34,249	(3,266,196)	1%	3,300,445
Pension Fund Net Results:	(300,445)	(300,445)	-	(300,445)	765,415	-	765,415	1,065,860	-255%	99,555
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	13,208,364					12,542,504