

CITY OF PINOLE



Fiscal Year 2026/27

| OPERATING AND CAPITAL BUDGET

Adopted- June 23, 2026

Page intentionally blank



June 23, 2026

Dear City Council and Pinole Community -

City staff is pleased to present the Final Proposed Fiscal Year (FY) 2026/27 Operating and Capital Budget for your consideration and adoption. This document represents the City's comprehensive financial and operational plan for the coming year and reflects our collective commitment to responsible service delivery, financial management, and long-term fiscal sustainability.

Budget Development

In accordance with City policy, staff prepared this budget following a thorough and transparent process. The FY 2026/27 Budget incorporates direction provided by the City Council and valuable input from residents through multiple meetings of the Finance Subcommittee, City Council, and other community engagement opportunities.

Budget Overview and Structural Balance

The FY 2026/27 Budget is a status quo budget, maintaining service levels and revenue sources consistent with FY 2025/26. The General Fund operating budget is structurally balanced, with ongoing revenues sufficient to support ongoing expenditures. Achieving this balance required significant expenditure reductions and prioritization. As a result, the budget has no capacity for new or expanded programs without identifying an equivalent revenue source or reducing expenditures elsewhere.

Addressing the Structural Deficit

The City has faced ongoing financial challenges, including a structural deficit of approximately \$4.2 million, largely the result of major expenditures increasing at a faster rate than major revenues. Under the direction of the City Council, staff implemented a series of corrective actions to eliminate this deficit. These actions include:

- Departmental budget reductions with a target of six percent

- Freezing three positions in the Police Department
- Factoring in vacancy savings
- Reallocating eligible staff time to capital projects
- Anticipating savings from modifications to the fire services model currently under contract
- Excluding cost-of-living wage increases

These measures were essential to restoring structural balance and positioning the City for long-term fiscal stability.

Long-Term Financial Planning

Staff has also prepared the Long-Term Financial Forecast, incorporating the City’s “Yellow Brick Road” financial planning model. This model outlines a pathway of potential measures to address projected deficits through the annual budget process and treats the Section 115 Trust transfer as one-time revenue, thereby providing a clearer representation of the City’s underlying structural position.

Unlike prior years, the FY 2026/27 Budget does not rely on the General Fund unassigned fund balance to fund many of the City’s one-time initiatives or capital projects. Instead, staff has leveraged Non-General Fund sources, particularly for road and infrastructure improvements, detailed in the Five-Year Capital Improvement Plan for FY 2026/27 through FY 2030/31.

Commitment to Service

Despite economic pressures, the City has continued to provide all core municipal services. The Pinole community remains resilient, and City staff remains committed to delivering high-quality, accessible, and responsive services to residents, businesses, and visitors.

Looking Ahead

As we look to the future, the City will continue to advance its long-term financial planning efforts, including ongoing adherence to the Yellow Brick Road model and continued evaluation of strategies to enhance fiscal sustainability. Staff will closely monitor economic conditions, revenue trends, and expenditure pressures throughout the fiscal year and will bring forward recommendations as needed.

Acknowledgments

I want to express my gratitude to the City Council for their leadership and guidance throughout the budget development process. I also wish to thank the community members who participated in this year's discussions and the dedicated City staff whose professionalism and commitment to Team Pinole made this budget possible. I would like to specifically thank Markisha Guillory, the City's Finance Director, who marshalled the efforts to make this balanced budget a reality.

Sincerely

A handwritten signature in blue ink, appearing to read 'Garrett Evans', with a long horizontal flourish extending to the right.

Garrett Evans
Interim City Manager

Page intentionally blank

Table of Contents

Page intentionally blank



FISCAL YEAR (FY) 2026/27 OPERATING AND CAPITAL BUDGET

TABLE OF CONTENTS

Letter of Transmittal.....	i
Table of Contents.....	v
Executive Summary.....	1
Executive Summary.....	3
Background.....	5
Elected Officials and Department Heads.....	7
Profile of the City.....	9
City Organizational Structure.....	11
Budget Development Process and Budget Award.....	13
Budget Development Process.....	15
Budget Award.....	19
Long-Term Financial Forecast.....	21
Revenue and Expenditure Summaries.....	23
General Fund Revenue and Expenditures.....	25
Major Non-General Funds.....	37
All Funds Revenue and Expenditures.....	41
Budgeted Positions.....	55
Labor Allocations.....	59
Department Budgets.....	61
Elected Officials.....	63
City Council.....	63
City Treasurer.....	69
Appointed Officials.....	71
City Manager.....	71
Information Technology.....	77
Pinole Community Television.....	80
City Attorney.....	85
City Clerk.....	89
Administration.....	93
Finance.....	93

Human Resources	97
Public Safety.....	10
Police.....	103
Fire.....	117
Public Works.....	121
Administration & Engineering.....	127
Road Maintenance.....	129
Facility Maintenance.....	133
National Pollutant Discharge Elimination System (NPDES) Storm Water	136
Park Maintenance.....	138
Waste Reduction.....	141
Lighting & Landscape District.....	142
Appian Village Lighting District.....	143
Water Pollution Control Plant.....	144
Community Development.....	151
Planning.....	158
Building Inspection.....	160
Successor Agency Administration.....	162
Housing Assets for Resale.....	163
Code Enforcement.....	164
Economic Development.....	166
Community Services.....	167
Administration.....	173
Senior Center.....	175
Tiny Tots.....	178
Youth Center.....	180
Swim Center.....	182
Memorial Hall.....	183
Tennis.....	184
Library Services.....	185
Animal Control.....	186
Facility Rentals.....	187
Recreation Classes.....	188
General Government.....	189
Schedule of Transfers.....	193
Debt Obligations.....	195
Appendix.....	197
Accounting Basis.....	199
Monitoring the Budget.....	199
Fund Structure.....	199
Glossary of Budget Terms & Acronyms.....	203
Financial and Investment Policies.....	209
Employee Compensation and Benefits.....	213
Jurisdictional Comparison.....	216

Executive Summary

Page intentionally blank

EXECUTIVE SUMMARY

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. City staff is responsible for preparing a proposed budget for City Council's consideration.

The Final Proposed Fiscal Year (FY) 2026/27 Operating and Capital Budget was created through a collaborative, iterative process involving the City Council, community, and City staff in its creation. The budget development process is more fully described in the following section. The remaining sections of this budget document outline the City's financial and operational plans for the fiscal year.

The Fiscal Year (FY) 2026/27 Operating and Capital Budget is primarily a status quo budget, meaning that it does not include any major changes to City programs or services. However, it does incorporate significant expenditure reductions that were necessary to balance the budget and support the City's long-term fiscal sustainability. Those measures included the following:

- Departmental budget reductions with a target of six percent
- Freezing three positions in the Police Department
- Factoring in vacancy savings
- Reallocating eligible staff time to capital projects
- Anticipating savings from modifications to the fire services model currently under contract
- Excluding cost-of-living wage increases

As summarized in the table below, the City's all funds revenue in the Final Proposed Fiscal Year (FY) 2026/27 Operating and Capital Budget is approximately \$61.8 million, and all funds expenditures total approximately \$51.7 million. The remaining \$10.1 million is allocated primarily to capital improvement projects outlined in the City's Five-Year Capital Improvement Plan for FY 2026/27 through FY 2030/31.

The General Fund (including Measure S 2006, Measure S 2014, and Measure I 2024 Funds) totals approximately \$30 million, and General Fund baseline expenditures are approximately \$30 million, resulting in a small surplus of \$2,376.

Looking ahead, staff has prepared the Long Term Financial Forecast, incorporating the City's "Yellow Brick Road" financial planning model. This model outlines a pathway of potential measures to address projected deficits through the annual budget process and treats the Section 115 Trust transfer as one time revenue, thereby providing a clearer representation of the City's underlying structural position.

It is a public finance best practice, and a goal of the City's Financial Policy on a Structurally Balanced Budget, to adopt a General Fund operating budget that is structurally balanced, meaning that ongoing revenues equal or exceed ongoing expenditures. This Final Proposed Budget meets and complies with that policy. The budget also maintains compliance with the City's Reserve Policy, which requires a separate General Reserve equal to 25% of ongoing General Fund expenditures. The projected \$8.1 million balance represents 27%.

The FY 2026/27 Final Proposed Budget reflects the City's commitment to responsible fiscal management, service delivery, and long-term sustainability. While challenges remain, the budget positions the City to maintain essential services and support community priorities.

Fund	Estimated Beginning Fund Balance July 1, 2026	FY 2026/27 Estimated Total Revenues	FY 2026/27 Estimated Total Expenditures	FY 2026/27 Contribution To/(From) Fund Balance	Estimated Ending Fund Balance June 30, 2027
General Fund					
General Fund (including Measure S 2006 and 2014, Measure I 2024)	\$ 4,187,973	\$ 29,951,690	\$ 29,949,314	\$ 2,376	\$ 4,190,349
General Reserve Fund	7,807,357	300,000	-	300,000	8,107,357
Equipment Reserve Fund	153,276	150,000	205,000	(55,000)	98,276
Special Revenue Funds					
Gas Tax Fund	792,507	1,135,566	789,184	346,382	1,138,889
Restricted Real Estate Maintenance Fund	130,201	39,991	26,000	13,991	144,192
Public Safety Augmentation Fund	(55,521)	240,430	240,441	(11)	(55,532)
Police Grants	69,179	282,620	282,619	1	69,180
Traffic Safety Fund	275,735	24,500	57,491	(32,991)	242,744
Supplemental Law Enforcement Fund	162,864	220,000	382,864	(162,864)	(0)
NPDES Storm Water Fund	(466,093)	253,272	358,874	(105,602)	(571,695)
Recreation Fund	(0)	2,286,834	2,286,833	1	1
Building & Planning Fund	(2,545,964)	3,367,264	3,367,264	0	(2,545,964)
Refuse Management Fund	(75,350)	62,000	63,309	(1,309)	(76,659)
Solid Waste Fund	4,730,651	1,536,600	562,278	974,322	5,704,973
Measure C/J Fund	3,068,149	1,066,638	296,693	769,945	3,838,094
Rate Stabilization Fund	227,215	-	-	-	227,215
CASp Certification and Training Fund	56,831	-	-	-	56,831
Asset Seizure-Adjudicated Fund	20,255	-	19,268	(19,268)	987
Parkland Dedication Fund	122	-	-	-	122
Growth Impact Fund	1,026,185	137,055	-	137,055	1,163,240
Housing Assets Fund	8,003,110	55,000	400,859	(345,859)	7,657,251
Capital Projects Funds					
Lighting & Landscaping District Fund	77,790	63,059	85,175	(22,116)	55,674
Appian Village Lighting District	-	52,951	52,952	(1)	(1)
Pinole Valley Caretaker Fund	(972)	15,000	15,053	(53)	(1,025)
Public Facilities Fund	39,649	-	-	-	39,649
City Street Improvements Fund	1,155,245	5,220,394	-	5,220,394	6,375,639
Arterial Streets Rehabilitation Fund	692,110	1,259,040	-	1,259,040	1,951,150
Parks Grants	3,874	-	-	-	3,874
Enterprise Funds					
Sewer Enterprise Fund	18,529,590	12,504,784	10,707,045	1,797,739	20,327,329
Cable Access Television (PCTV)	(0)	629,462	629,462	0	0
Information Systems Fund	64,889	-	(1,231)	1,231	66,120
Fiduciary/Agency Funds					
Pension Fund	12,742,505	960,000	933,600	26,400	12,768,905
Total	\$ 60,873,363	\$ 61,814,151	\$ 51,710,348	\$ 10,103,803	\$ 70,977,166

Background

Page intentionally blank

ELECTED OFFICIALS



Anthony Tave
Mayor



Devin Murphy
Mayor Pro Tempore



Maureen Toms
Council Member



Norma Martinez-Rubin
Council Member



Cameron Sasai
Council Member



Roy Searingen
City Treasurer

DEPARTMENT HEADS

Interim City Manager	Garrett Evans
City Attorney (Contract	Eric Casher
City Clerk	Heather Bell
Community Development Director	Lilly Whalen
Community Services Director	Andrea Dwyer
Finance Director	Markisha Guillory
Human Resources Director	Stacy Shell
Police Chief	Melissa Klawuhn
Public Works Director	Heba El-Guindy

Page intentionally blank

PROFILE OF THE CITY

The City is primarily a residential community located in the San Francisco Bay Area on the shores of San Pablo Bay in West Contra Costa County. Highway Interstate 80, which traverses Pinole, connects the San Francisco/Oakland metropolitan area with Sacramento and points east. Pinole is linked to central Contra Costa County which includes the cities of Martinez, Concord, and Pleasant Hill by State Route 4 which begins just north of Pinole and connects with Interstate 680. There are approximately four-square miles of land included in Pinole's boundary. The City's population on January 1, 2024 was 18,192, according to the California Department of Finance.

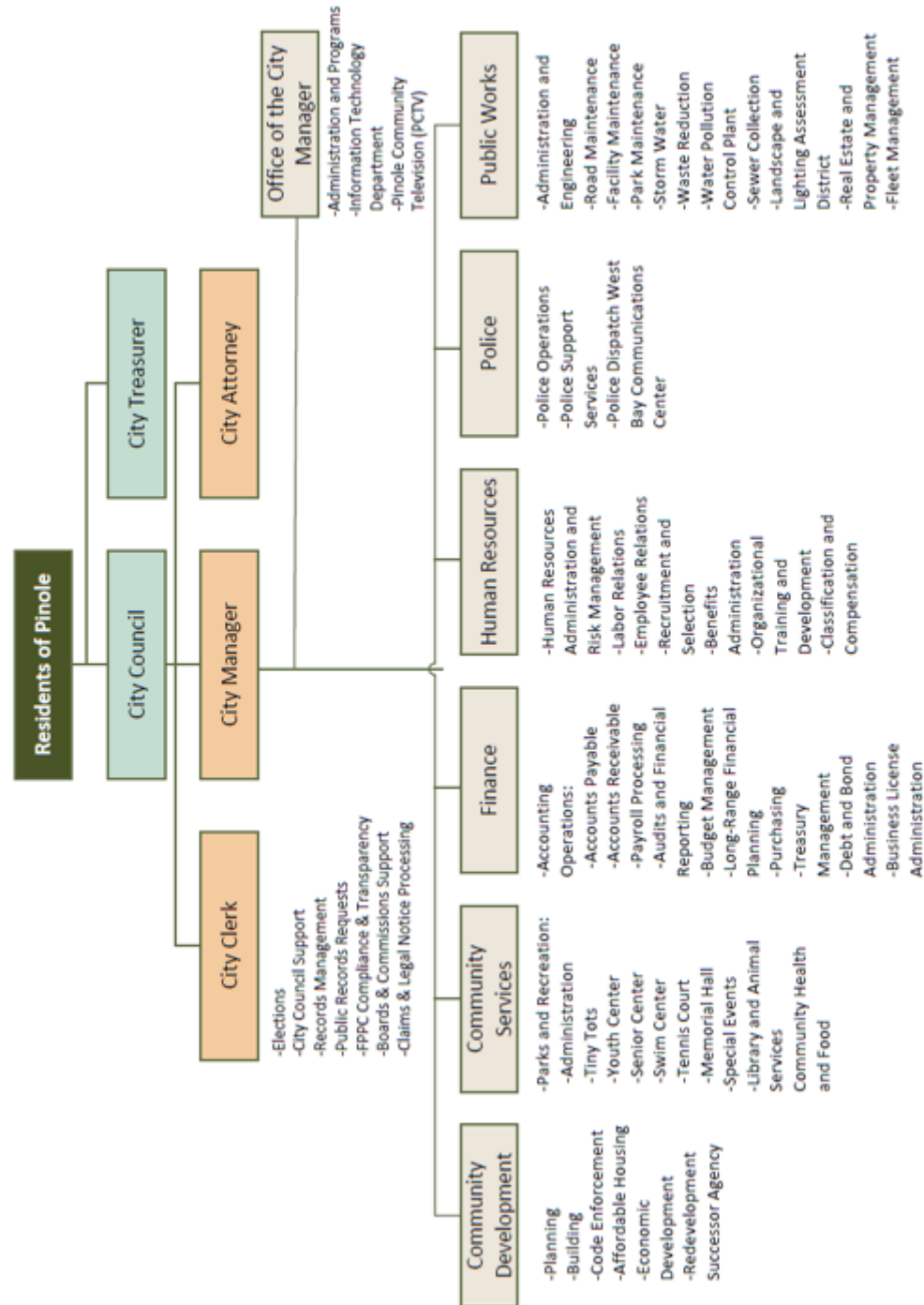
The City of Pinole is a general law city that was incorporated on June 25, 1903. The City operates under a Council-Manager form of operation, whereby policies of the City Council are administered by a City Manager who is appointed by the City Council. All municipal departments operate under the supervision of the City Manager. The Council consists of five members who are elected at large for four-year overlapping terms. The Council elects one of the Council members to serve as Mayor each year.

The City is a full-service city that provides the following services: public safety (police), public works, community services (including recreation and Pinole community television), community development, and general administration services.



Page intentionally blank

ORGANIZATIONAL STRUCTURE



Note: The Contra Costa County Fire Protection District provides fire safety services to Pinole residents.

Page intentionally blank

Budget Development Process and Budget Award

Page intentionally blank

BUDGET DEVELOPMENT PROCESS

The City's budget is created through a collaborative, iterative process involving the City Council, community, and City staff. The City's budget development process is considered an "incremental" budget process, meaning that the budget for the upcoming year is developed based on the current year's budget and includes incremental changes.

City staff takes the following steps to create the budget:

- Finance Department uses the current budget, which incorporates any mid-year changes approved by the City Council, as the starting point;
- Finance Department creates a "baseline budget" for the upcoming year by taking the ongoing revenues and expenditures included in the current budget and factoring in known or assumed changes to revenues and expenditures (i.e., forecasted changes to different revenue streams, general inflation, known changes to debt service, etc.);
- Departments review and confirm the known and assumed changes incorporated into the baseline budget;
- Departments submit requests for changes from the baseline budget to address proposed special projects or increased service levels;
- Finance Department and City Manager consider department requests for changes to the baseline budget and prepare a Preliminary Proposed budget for the Finance Subcommittee and/or City Council's consideration;
- Finance Department incorporates changes and prepares the Revised Proposed budget for the Finance Subcommittee and/or City Council's consideration;
- City Manager and Finance Department incorporates any final changes as necessary and submits the Final Proposed Budget to the City Council for adoption.

Page intentionally blank

KEY MILESTONES OF THE DEVELOPMENT OF THE BUDGET AND CIP FOR FY 2026/27

March 20, 2026

- Department Proposed FY 2026/27 Budget Requests due to Finance

March 31, 2026

- City Council Special Meeting
- Department Budget Presentations

April 29, 2026

- Finance Subcommittee Meeting
- Draft FY 2026/27 General Fund Baseline Budget
- Draft FY 2026/27 - FY 2030/31 Five-Year Capital Improvement Plan (CIP)

March-April, 2026

- Budget Review Meetings
- City Manager and Finance Department meet with Department Directors to review and discuss proposed budgets

May 5, 2026

- City Council Meeting
- Preliminary Proposed FY 2026/27 Operating and Capital Budget
- Preliminary Proposed FY FY 2026/27 - FY 2030/31 Five-Year Capital Improvement Plan (CIP)

May 20, 2026

- Finance Subcommittee Meeting
- Continued Review of Preliminary Proposed FY 2026/27 Operating and Capital Budget
- Continued Review of Preliminary Proposed FY FY 2026/27 - FY 2030/31 Five-Year Capital Improvement Plan (CIP)

June 2, 2026

- City Council Meeting
- Revised Proposed FY 2026/27 Operating and Capital Budget
- Revised Proposed FY FY 2026/27 - FY 2030/31 Five-Year Capital Improvement Plan (CIP)

June 16, 2026

- City Council Meeting
- Updated Revised Proposed FY 2026/27 Operating and Capital Budget
- Adopt Final Proposed FY 2026/27 Five-Year Capital Improvement Plan (CIP)

June 23, 2026

- City Council Meeting
- Adopt Final Proposed FY 2026/27 Operating and Capital Budget
- Adopt FY 2026/27 Appropriations Limit

July 1, 2026

- FY 2026/27 Adopted Budget Implemented

Page intentionally blank

BUDGET AWARD

The City received its twelfth consecutive Operating Budget Excellence Award from the California Society of Municipal Finance Officers (CSMFO) for its FY 2026/26 budget. The City previously received the Meritorious Award for its FY 2005/06 through FY 2010/11 budgets, and Outstanding Financial Reporting for its FY 1995/96 through FY 2000/01 budgets. The award reflects the commitment of the City to meeting the highest principles of government budgeting. To receive this award, the City had to satisfy nationally recognized guidelines for effective budget presentation.



Page intentionally blank

	2026B	2027F (1ST)	2027F	2028F	2029F	2030F	2031F	2032F	2033F	2034F	2035F	2036F	CAGR
REVENUES & SOURCES													
311 - PROPERTY TAXES	6,698,790	6,899,754	6,771,860	7,022,419	7,282,248	7,551,692	7,831,104	8,120,855	8,421,327	8,732,916	9,056,034	9,391,107	3%
312 - SALES AND USE TAXES	12,364,189	12,563,278	12,711,780	13,016,863	13,381,335	13,742,631	14,113,682	14,494,751	14,886,110	15,288,035	15,700,812	16,124,733	3%
313 - UTILITY USERS TAX	2,345,000	2,532,600	2,737,490	2,819,615	2,904,203	2,991,329	3,081,069	3,173,501	3,268,706	3,366,767	3,467,770	3,571,804	4%
314 - FRANCHISE TAXES	850,000	901,000	832,000	856,600	882,669	909,149	936,423	964,516	993,452	1,023,255	1,053,953	1,085,571	2%
315 - OTHER TAXES	876,172	902,457	817,140	841,654	866,904	892,911	919,698	947,289	975,708	1,004,979	1,035,129	1,066,182	2%
321 - INTERGOVERNMENTAL TAXES	2,513,149	2,612,475	2,579,433	2,674,872	2,773,842	2,876,474	2,982,904	3,093,271	3,207,722	3,326,408	3,449,485	3,577,116	4%
323 - STATE GRANTS	73,022	73,022	143,340	73,022	73,022	73,022	73,022	73,022	73,022	73,022	73,022	73,022	0%
324 - OTHER GRANTS	72,025	25,209	-	-	-	-	-	-	-	-	-	-	-100%
332 - PERMITS	301,700	310,751	328,000	337,840	347,975	358,414	369,167	380,242	391,649	403,399	415,501	427,966	4%
341 - REVIEW FEES	25,500	36,922	-	-	-	-	-	-	-	-	-	-	-100%
342 - OTHER FEES	64,809	54,991	72,234	74,401	76,633	78,932	81,300	83,739	86,251	88,839	91,504	94,249	4%
343 - ABATEMENT FEES	42,000	20,223	39,500	40,685	41,906	43,163	44,458	45,791	47,165	48,580	50,037	51,539	2%
351 - FINES AND FORFEITURE	15,550	13,735	16,400	13,735	13,735	13,735	13,735	13,735	13,735	13,735	13,735	13,735	-1%
361 - PUBLIC SAFETY CHARGES	1,861,497	1,954,572	1,926,047	2,022,349	2,123,467	2,229,640	2,341,122	2,458,178	2,581,087	2,710,142	2,845,649	2,987,931	5%
370 - INTEREST AND INVESTMENT INCOME	100,000	61,845	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	-6%
381 - RENTAL INCOME	81,450	83,894	-	-	-	-	-	-	-	-	-	-	-100%
383 - REIMBURSEMENTS	11,500	11,615	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	10,500	-1%
384 - OTHER REVENUE	5,100	5,151	5,100	5,203	5,255	5,307	5,360	5,414	5,468	5,523	5,578	5,634	1%
392 - PROCEEDS FROM SALE OF PROPERTY	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	0%
399 - TRANSFERS IN													
TOTAL REVENUES AND SOURCES	28,302,453	29,064,493	29,046,824	29,866,117	30,839,693	31,832,899	32,859,544	33,920,805	35,017,901	36,152,098	37,324,707	38,537,088	3%
EXPENDITURES & USES, BY ACCOUNT GROUP													
401 - SALARIES AND WAGES	9,750,688	10,043,209	9,983,165	10,082,997	10,183,827	10,285,665	10,388,522	10,492,407	10,597,331	10,703,304	10,810,337	10,918,441	1%
402 - OVERTIME	535,649	551,718	635,295	641,648	648,064	654,545	661,090	667,701	674,378	681,122	687,933	694,812	3%
403 - OTHER PAY	539,942	556,140	556,126	561,687	567,304	572,977	578,707	584,494	590,339	596,242	602,205	608,227	1%
405 - SALARY SAVINGS	(300,000)	(300,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)	-7%
410 - EMPLOYEE BENEFITS (EXCL. PERS)	2,358,236	2,675,483	2,600,940	2,732,911	2,896,886	3,070,699	3,254,941	3,450,237	3,657,252	3,876,687	4,109,288	4,355,845	6%
410 - PERS ONLY	4,437,115	4,842,565	4,866,592	5,109,922	5,365,418	5,633,689	5,915,373	6,211,142	6,521,699	6,847,784	7,190,173	7,549,681	5%
411 - RETIREE BENEFITS	1,383,000	1,419,600	1,465,980	1,553,939	1,647,175	1,746,006	1,850,766	1,961,812	2,079,521	2,204,292	2,336,549	2,476,742	6%
421 - PROFESSIONAL AND TECHNICAL SERVICES	1,248,420	1,144,372	1,332,632	1,372,611	1,413,789	1,456,202	1,499,889	1,544,885	1,591,232	1,638,969	1,688,138	1,738,782	3%
FIRE SERVICE CONTRACT	6,115,941	6,579,529	6,579,529	6,579,529	6,579,529	6,579,529	6,579,529	6,579,529	6,579,529	6,579,529	6,579,529	6,579,529	1%
FIRE PROFESSIONAL SERVICES (CITY COSTS)	745,616	814,501	814,051	838,473	863,627	889,536	916,222	943,708	972,019	1,001,180	1,031,215	1,062,152	4%
422 - OFFICE EXPENSES	119,755	102,012	100,875	104,337	106,731	109,198	111,738	114,355	117,050	119,825	122,685	125,630	0%
423 - TRAVEL, TRAINING & MEETING COSTS	250,435	247,040	270,974	254,452	262,085	269,948	278,046	286,388	294,979	303,829	312,943	322,332	3%
424 - DUES, PUBLICATIONS AND ADVERTISING	46,869	44,869	49,884	44,869	44,869	44,869	44,869	44,869	44,869	44,869	44,869	44,869	0%
425 - ADMINISTRATIVE EXPENSES	388,435	402,788	400,267	418,070	434,034	450,716	468,155	486,392	505,469	525,432	546,331	568,215	4%
431 - UTILITIES	374,000	388,640	377,350	404,350	420,815	438,077	456,182	475,177	495,114	516,046	538,032	561,133	4%
432 - TAXES	4,156	4,156	4,156	4,156	4,156	4,156	4,156	4,156	4,156	4,156	4,156	4,156	0%
443 - OTHER MATERIALS AND SUPPLIES	148,700	153,161	188,700	194,361	200,192	206,198	212,384	218,755	225,318	232,077	239,040	246,211	5%
444 - CLOTHING AND UNIFORMS	36,298	37,387	34,500	35,535	36,601	37,699	38,830	39,995	41,195	42,431	43,704	45,015	2%
461 - INDIRECT COST ALLOCATIONS	(1,452,408)	(1,495,800)	(1,457,096)	(1,417,211)	(1,431,383)	(1,445,697)	(1,460,154)	(1,474,755)	(1,489,503)	(1,504,398)	(1,519,442)	(1,534,636)	1%
462 - INSURANCE	786,871	802,608	814,516	847,097	880,981	916,220	952,869	990,983	1,030,623	1,071,847	1,114,721	1,159,310	4%
471 - FURNITURE, FIXTURES & EQUIPMENT	33,540	32,474	33,540	33,448	34,452	35,485	36,550	37,646	38,776	39,939	41,137	42,371	2%
472 - IMPROVEMENTS	155,900	140,000	155,900	160,577	165,394	170,356	175,467	180,731	186,153	191,737	197,489	203,414	3%
481 - DEBT SERVICE	653,545	675,000	678,546	700,000	720,000	793,000	793,000	793,000	793,000	793,000	887,500	887,500	3%
491 - TRANSFERS OUT	3,176,407	3,254,194	2,995,373	3,085,234	3,177,791	3,273,125	3,371,319	3,472,458	3,576,632	3,683,931	3,794,449	3,908,282	2%
XXX - Expenditure Cuts	-	-	-	(3,257,854)	(3,257,854)	(3,257,854)	(3,257,854)	(3,257,854)	(3,257,854)	(3,257,854)	(3,257,854)	(3,257,854)	
TOTAL EXPENDITURES AND USES	31,537,110	33,115,647	33,331,794	30,935,136	31,814,482	32,784,343	33,720,594	34,698,211	35,719,274	36,785,977	37,995,128	39,160,160	2%

STRUCTURAL SURPLUS/(DEFICIT)	(3,234,657)	(4,051,155)	(4,284,970)	(1,069,019)	(974,789)	(951,444)	(861,049)	(777,406)	(701,373)	(633,879)	(670,421)	(623,072)
6% DEPT EXPENDITURE CUTS FY 2026/27			1,150,415	-	-	-	-	-	-	-	-	-
PINOLE FIRE ANNEXATION FY 2026/27			1,066,966	-	-	-	-	-	-	-	-	-
3% COST OF LIVING WAGE INCREASES			490,000	-	-	-	-	-	-	-	-	-
REALLOCATE PUBLIC WORKS POSITIONS TO PROJECTS			235,924	-	-	-	-	-	-	-	-	-
FREEZE/Unfreeze VACANT POLICE OFFICER			174,000	(174,000)	(174,000)	(174,000)	(174,000)	(174,000)	(174,000)	(174,000)	(174,000)	(174,000)
FREEZE/Unfreeze COMMUNITY SERVICES OFFICER			123,577	(123,577)	(123,577)	(123,577)	(123,577)	(123,577)	(123,577)	(123,577)	(123,577)	(123,577)
FREEZE/Unfreeze POLICE RECORDS SPECIALIST			110,709	(110,709)	(110,709)	(110,709)	(110,709)	(110,709)	(110,709)	(110,709)	(110,709)	(110,709)
MODIFY ATTRITION			65,000	-	-	-	-	-	-	-	-	-
NEW REVENUES/EXPENDITURE CUTS FY 2027/28				830,000	701,000	643,500	541,000	543,000	545,000	547,000	549,000	551,000
NEW REVENUES/EXPENDITURE CUTS FY 2028/29					-							
NEW REVENUES/EXPENDITURE CUTS FY 2029/30						-						
NEW REVENUES/EXPENDITURE CUTS FY 2030/31							-					
TRANSFERS IN FROM SECTION 115 TRUST (\$15M)	3,235,445	3,332,508	868,600	647,541	682,509	716,634	728,655	643,037	565,011	495,503	530,011	480,608
NET FAVORABLE/(UNFAVORABLE)	788	(718,647)	221	237	434	404	320	345	352	338	304	250

Revenue and Expenditure Summaries

Page intentionally blank

REVENUE AND EXPENDITURE SUMMARIES

The City's General Fund accounts for all general revenues received by the City. The General Fund supports various City operations, including primarily public safety. The City also has numerous other funds that account for revenue received and expended for specific purposes.

GENERAL FUND REVENUE

The major revenue sources for the General Fund are property tax, sales tax, utility users' tax, intergovernmental tax, franchise fees, business license tax, and transient occupancy tax. The City's Finance Department creates the estimates of these General Fund revenues for the budget using economic information obtained from several sources, including the State of California, Contra Costa County, and third-party consultants. Estimates of revenues generated by City departments are prepared by the respective department with assistance from the Finance Department. Each of these revenue sources is described in detail below.

Total General Fund (including Measure S 2006, Measure S 2014, and Measure I 2024 Funds) revenue is projected to be \$30 million, including transfers in, as summarized below.

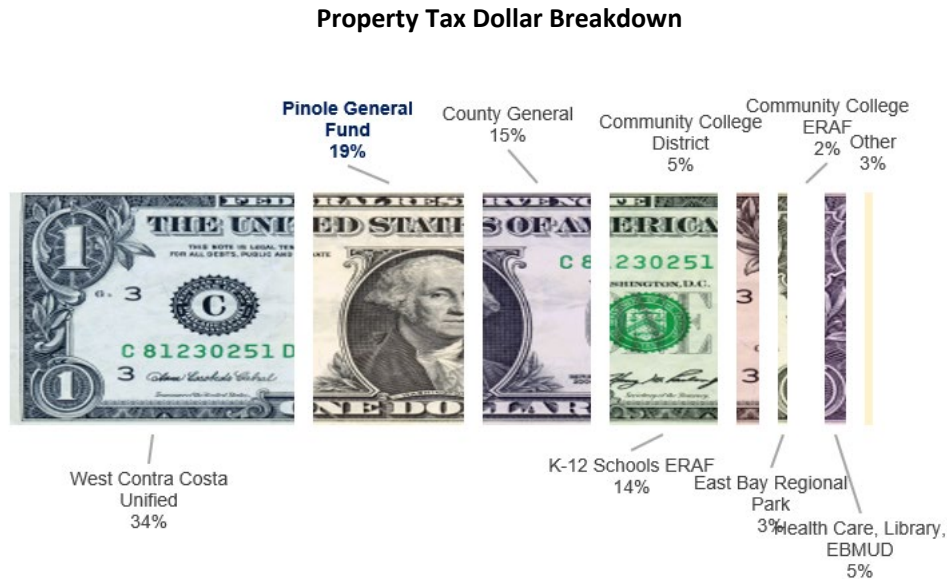
Revenue Category	FY 2026/27 Budget	% Total Budget
Property Taxes	\$6,771,860	23%
Sales and Use Taxes	4,695,780	16%
Sales and Use Taxes - Measure S 2006 and 2014, Measure I 2024	8,016,000	27%
Utility Users Tax	2,737,490	9%
Franchise Taxes	832,000	3%
Transient Occupancy Tax	350,000	1%
Business License Tax	467,140	2%
Intergovernmental Taxes	2,722,773	9%
Permits	328,000	1%
Fees	72,234	0%
Public Safety Charges	1,958,813	7%
Other Revenues	131,000	0%
Transfers In	868,600	3%
Total	\$29,951,690	

Property Tax

Property tax is an ad valorem tax imposed on real property (land and permanently attached improvements such as buildings) and tangible personal property (movable property). The fixed statutory rate is 1% of assessed valuation of which the City of Pinole receives approximately 19%. Assessed value is based on the 1975 property values with subsequent increases limited to 2% or CPI growth, whichever is lower.

Property tax consists of four components—secured (basic, unsecured, supplemental, and property transfer tax). The preliminary proposed budget assumes a 1% growth rate. The growth rate is low because the total amount received in the previous fiscal year was higher due to the formal closure of the Successor Agency. Excluding this one-time allocation, the growth rate is 4%.

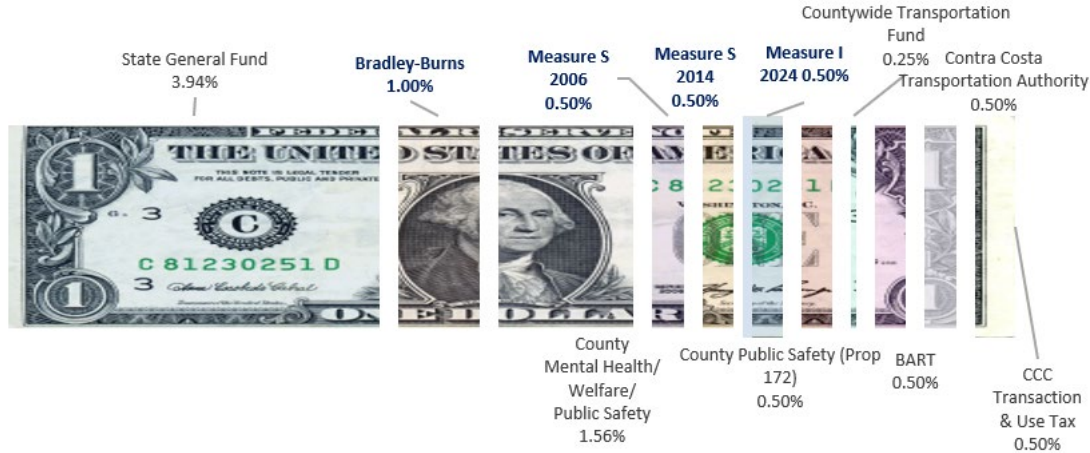
The chart below illustrates the breakdown of the agencies that receive the property tax dollar.



Sales Tax

Sales tax is imposed on taxable goods and services purchased from the following industry groups: autos and transportation, building and construction, business and industry, food and drugs, fuel and service stations, general consumer goods, restaurants and hotels, and online. The overall sales tax rate on purchases made in Pinole is now 10.25% as voters passed an additional half-cent sales tax (Measure I) during the November 2024 election. Of that amount, the City receives the statewide standard 1% (referred to as the Bradley Burns sales tax) plus 0.5% due to Measure S 2006, 0.5% due to Measure S 2014, and 0.5% due to Measure I 2024. The budget assumes a 3% growth rate, consistent with projections provided by HdL, the City's sales tax consultant.

Sales Tax Dollar Breakdown



Utility Users' Tax

Utility Users' Tax (UUT) of 8% tax is levied on the value public utilities services consumed within the City limits for electricity, natural gas, and telecommunications. Low-income households are eligible for exemption from payment. The Electorate ratified renewal of the taxing authority in November 2018 with no sunset date. The budget assumes a 17% growth rate, compared to the previous year's adopted budget. This increase is driven by projected actuals exceeding current year's budget. The electricity segment in particular continues to rise substantially year over year.

Franchise Tax

Franchise tax is levied on public utilities and other corporations that use the public right of way to furnish gas (PG&E) (1%), electric (PG&E) (2%), refuse (Republic Services) (10%), and cable television (Comcast and AT&T) (5%) to citizens living within the City's boundaries. The various fees are delineated in franchise agreements and are paid directly to the city by these franchisees. The budget assumes a -2% growth rate based on past trends, which continue to show overall declines. While the gas and electricity segments are projected to grow modestly, these increases are offset by ongoing decreases in the cable segment as consumers continue shifting away from traditional cable services.

Business License Tax

Business license tax is assessed on all businesses doing business within City limits. Pinole's tax is computed based on a flat tax (currently \$168) per year combined with a variable tax component based on the number of employees. The budget assumes a -2% growth rate based on past trends.

Transient Occupancy Tax

Transient occupancy tax (TOT) is a 10% tax levied by the City for the privilege of occupying quarters on a transient basis. This tax is imposed upon persons staying 30 days or less in a motel or lodging facility. The budget assumes a -13% growth rate based on past trends, which have shown continuous declines in short-term lodging.

Intergovernmental Tax

Motor vehicle in-lieu fee (VLF) is the City's share of motor vehicle license fees levied, collected and apportioned by the State. VLF is a tax on the ownership of registered motor vehicles which takes the place of taxation of this personal property. The VLF is paid annually at the time vehicle licenses are renewed based on current value adjusted for depreciation. The budget assumes a 3% growth rate, consistent with projections provided by HdL, the City's property tax consultant.

Charges for Services

Charges for services is comprised of public safety charges which are received for dispatch services provided to the cities of Hercules and San Pablo under an Intergovernmental Service Sharing agreement. A portion of the costs of this activity are reimbursed by the City of Hercules and City of San Pablo. Under the current agreement, the City's recovers approximately 72% of the activity's budget. The budget assumes a 7% growth rate based on budgeted expenditures.

Permits

Permits consist of various permits, including sidewalk, grading, and encroachment permits. The budget assumes a 9% growth rate. This is primarily due to the projected growth in encroachment permits, consistent with past trends.

Fees

Fees consist of various fees mostly related to permits, including rental inspection, technology, administrative fees, abatement, and code enforcement fees. The budget assumes a -16% growth rate. This is primarily due to a projected decrease in code enforcement fees, consistent with past trends.

Other Revenues

Other revenue consists of all other revenue sources, including fines and forfeitures, interest income, grants, and other miscellaneous revenue. These revenues are projected primarily using past trend analysis. The budget assumes a -35% growth rate. The reduction is mostly due to a projected decrease in rental income and investment earnings.

Transfers In

The transfer in comes from the Section 115 Trust to offset increases in pension and Other Post-Employment Benefits (OPEB) costs in the General Fund. The amount transferred is based on the year-over-year growth in pension and OPEB costs, up to the amount earned in interest.

GENERAL FUND EXPENDITURES

General Fund revenues are not restricted to any specific use and can be expended on any allowable municipal purpose. For FY 2026/27, total General Fund expenditures are projected to be \$30 million, including transfers out, as summarized below.

Expenditure Category	FY 2026/27 Budget	% Total Budget
Salaries and Wages	\$10,057,041	34%
Employee Benefits	8,771,813	29%
Professional/Admin Services	2,365,165	8%
Contra Costa County Fire Protection District	5,576,544	19%
Other Operating	378,506	1%
Materials and Supplies	266,200	1%
Interdepartmental Charges	-829,970	-3%
Capital Outlay	181,940	1%
Debt Service	678,546	2%
Transfers Out	2,503,529	8%
Total	\$29,949,314	

Salaries and Wages

Salary and wage expenditures in the budget are based on the City's current staffing level of 115.64 full-time equivalents (FTEs). The budget assumes a -4% growth rate due to the freezing of three Police Department positions, including one Police Officer, one Police Records Specialist, and one Community Services Officer, and exclusion of a cost-of-living increase.

Employee Benefits

Retirement benefits are the City's annual required contribution as determined by the most recent actuarial valuation reports as of July 2025 provided by the California Public Employees' Retirement System (CalPERS). The budget assumes a 10% growth rate and reflects the estimated cost net of the required employer contribution minus employee contributions.

Under current labor agreements, employees contribute the 8% required employee contribution. Classic members contribute an additional 7% toward the required employer contribution, for a total of 15% for classic members

Other benefits include employee medical, dental, and vision coverage; workers' compensation; and others. The budget assumes a 9% growth rate, based primarily on industry trends and rates established by benefit providers. The most significant increases are in medical and workers' compensation costs.

Professional and Administrative Services

Professional services include consulting and administrative services, building and equipment maintenance, office expenses, travel & training, and various other professional services. Contracted services provided by other government agencies, including the Contra Costa County Fire Protection District (ConFire) for fire services and County animal and library services, are included in this category. The budget assumes a -16% growth rate, driven primarily by anticipated savings from a revised fire services model.

Other Operating

Other operating expenditures include water, electricity & power, and cable utility costs. The budget assumes a 1% growth rate based past trends.

Materials and Supplies

Materials and supplies include fuel, maintenance supplies, and safety equipment. The budget assumes a 44% growth rate based on higher costs of these items.

Interdepartmental Charges

Interdepartmental charges include administrative charges and reimbursements for services provided by one City department to another, such as finance, human resources, information technology, and legal services. This category also includes general liability insurance premiums. The budget assumes a 31% growth rate primarily due to an increase in staff time allocated to capital projects.

Asset/Capital Outlay

Capital outlay includes non-major asset acquisition and improvements, such as computer equipment and furniture.

Major capital improvements are detailed in the City's Five-Year Capital Improvement Plan for FY 2026/27– FY 2030/31.

Debt Service

Debt service includes the payment of principal and interest on the 2006 pension obligation bonds (POBs) that were issued to finance the City's unfunded accrued actuarial liability with CalPERS. The required annual payment is based on the long-term debt obligation schedule and goes through FY 2035/36.

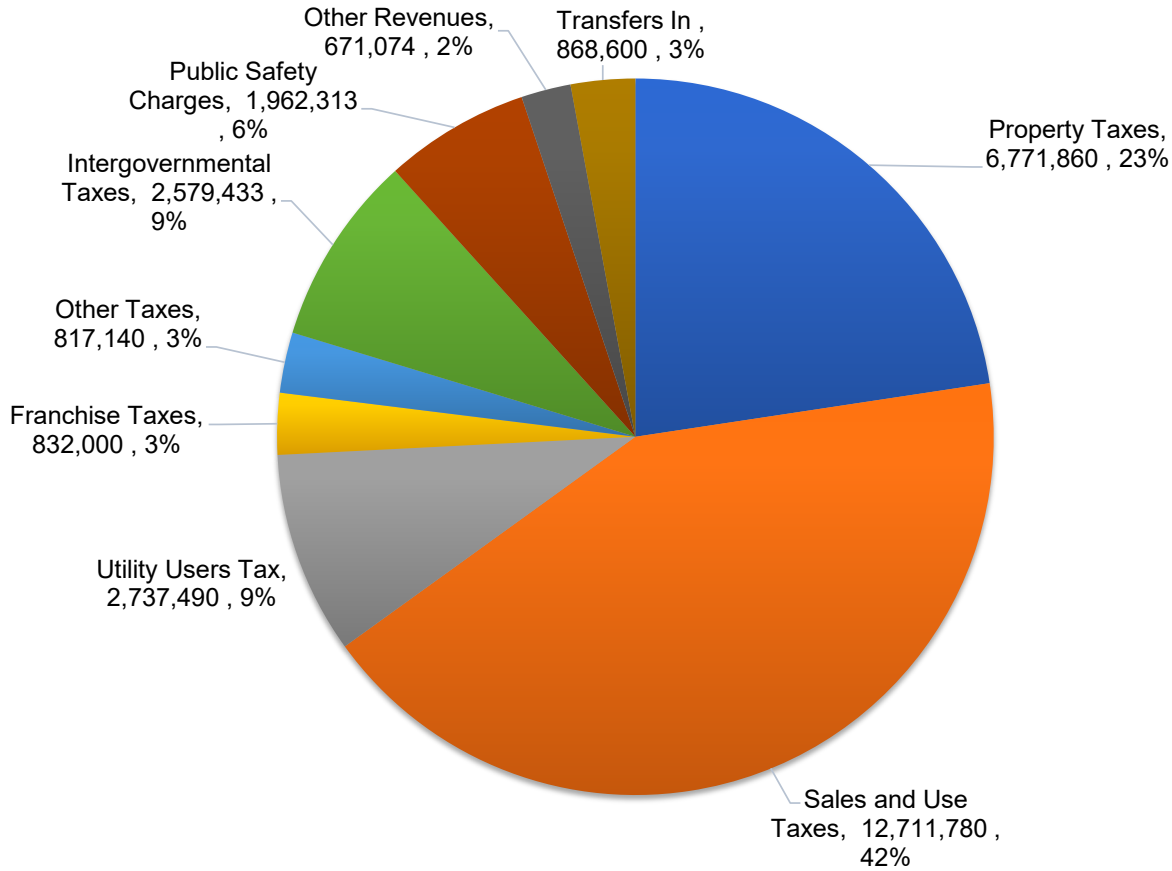
Transfers Out

The budget includes the transfer of funds from the General Fund, Measure S, and Measure I to other funds, including the Recreation Fund, the Pinole Community Television (PCTV) Fund, and the Building and Planning Fund. These transfers help stabilize the budgets in those areas as their operating costs are not fully cost recoverable. This category also includes a flat annual transfer of \$150,000 to the Equipment Reserve for equipment and vehicle replacement.

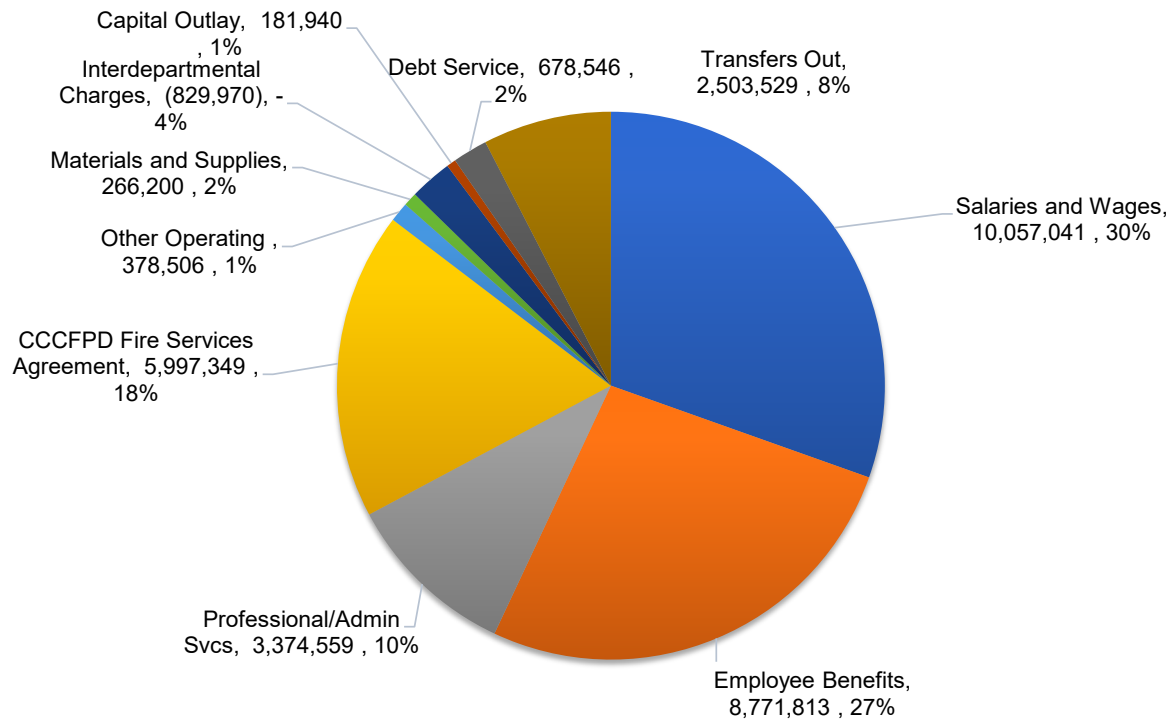
Page intentionally blank

GENERAL FUND (Including Measure S 2006, 2014 and Measure I)	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget
Revenue by Category					
311 - Property Taxes	5,055,790	5,948,810	6,209,280	6,698,790	6,771,860
312 - Sales and Use Taxes	9,328,351	9,430,219	10,065,999	12,364,189	12,711,780
313 - Utility Users Tax	2,312,830	2,445,715	2,657,156	2,345,000	2,737,490
314 - Franchise Taxes	875,058	901,208	910,745	850,000	832,000
315 - Other Taxes	898,797	846,439	809,233	876,172	817,140
321 - Intergovernmental Taxes	2,247,072	2,346,237	2,431,824	2,513,149	2,579,433
322 - Federal Grants	-	129,788	37,653	-	-
323 - State Grants	43,442	36,194	111,260	73,022	143,340
324 - Other Grants	43,793	50,913	47,913	72,025	-
332 - Permits	190,687	324,534	323,314	301,700	328,000
341 - Review Fees	50,279	22,875	847	25,500	-
342 - Other Fees	56,772	113,399	118,951	64,809	72,234
343 - Abatement Fees	30,193	22,539	23,891	42,000	39,500
351 - Fines and Forfeiture	17,579	29,716	34,535	15,550	16,400
361 - Public Safety Charges	1,598,997	1,834,100	1,960,443	1,861,497	1,962,313
370 - Interest and Investment Income	211,725	173,488	(8,620)	100,000	55,000
381 - Rental Income	95,432	86,084	93,218	81,450	-
383 - Reimbursements	20,133	78,831	25,192	11,500	10,500
384 - Other Revenue	5,969	13,045	21,607	5,100	5,100
392 - Proceeds from Sale of Property	12,080	139	1,327	1,000	1,000
393 - Loan/Bond Proceeds	91,907	-	-	-	-
399 - Transfers In from Section 115 Trust	2,160,519	2,231,793	3,778,488	3,235,445	868,600
399 - Transfers In from ARPA Fund	4,071,404	-	-	-	-
Revenue Total	29,418,810	27,066,064	29,654,257	31,537,898	29,951,690
Expenditures by Category					
40 - Salaries and Wages	11,006,433	10,113,758	10,502,468	10,512,964	10,057,041
41 - Employee Benefits	6,884,786	6,843,838	7,573,786	8,178,351	8,771,813
42 - Professional/Administrative Services	5,686,957	9,049,450	8,911,300	9,497,355	7,941,709
43 - Other Operating Expenses	359,085	426,472	459,971	378,156	378,506
44 - Materials and Supplies	291,123	223,342	221,279	184,998	266,200
46 - Interfund/Interdepartmental Charges	(505,978)	(578,056)	(264,317)	(634,171)	(829,970)
47 - Asset Acquisition, Improvement, Disposal	596,527	1,633,513	628,451	1,136,440	181,940
48 - Debt Service	617,582	635,769	660,669	653,545	678,546
49 - Transfers Out	2,654,750	3,210,114	3,205,258	3,176,407	2,503,529
Expenditures Total	27,591,266	31,558,201	31,898,865	33,084,045	29,979,314
Expenditures by Department					
10 - City Council	209,697	227,194	178,856	252,450	210,938
11 - City Manager	567,995	535,472	633,498	525,938	508,453
12 - City Clerk	511,112	615,496	748,427	733,895	786,562
13 - City Treasurer	8,268	9,681	10,474	9,990	10,002
14 - City Attorney	330,354	229,817	397,701	305,965	331,349
15 - Finance Department	661,743	957,421	1,024,563	1,058,744	1,016,962
16 - Human Resources	749,748	831,985	955,950	979,223	918,270
17 - Non-Departmental	4,673,970	5,437,314	5,600,097	5,128,503	4,802,262
18 - Information Systems	-	-	-	-	-
22 - Police Department	10,267,281	11,662,505	12,031,541	12,758,655	12,248,012
23 - Fire Department	6,687,185	6,108,651	6,403,354	6,742,965	6,295,595
34 - Public Works	2,160,055	4,069,879	2,949,186	3,461,275	1,944,915
46 - Community Development	398,605	547,007	556,231	678,774	507,122
55 - Community Services	365,253	325,779	408,987	447,667	368,872
64 - Sewer	-	-	-	-	-
Expenditures Total	27,591,266	31,558,201	31,898,865	33,084,045	29,949,314
Net Operating Results	1,827,544	(4,492,136)	(2,244,608)	(1,546,147)	2,376

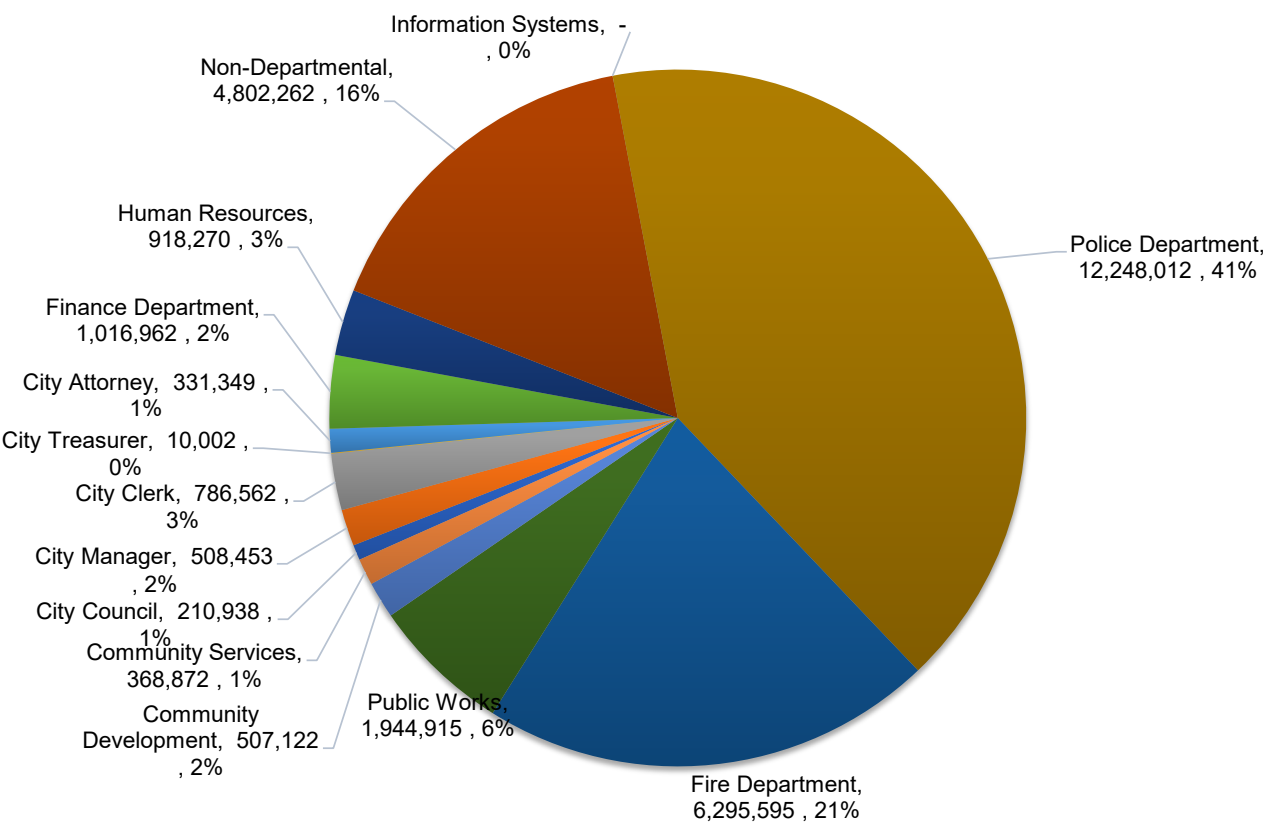
General Fund Revenue by Type: \$29,951,690



General Fund Expenditures by Type: \$29,949,314



General Fund Expendiures by Department: \$29,951,664



Page intentionally blank

MAJOR NON-GENERAL FUNDS

Aside from the General Fund, the City also maintains special revenue funds, capital project funds, and enterprise funds. These funds generate revenue from many sources, such as taxes, charges for services, and user fees. Below find descriptions of the major Non-General Funds.

Special Revenue Funds

Gas Tax Fund - 200

The Gas Tax Fund accounts for the Highway Users Tax Account (HUTA) State imposed excise taxes on gasoline and diesel fuel sales within the City Limits. These taxes are distributed primarily on the basis of population pursuant to formulas specified in Streets and Highways Code Sections 2105, 2106, 2107, 2107.5, and Section 2103. As a result of the Road Repair and Accountability Act of 2017 (SB1 Beall), funds received as part of the Road Maintenance and Rehabilitation Account (RMRA) Section 2106 are also accounted for in this fund. Gas Tax funds are restricted for use in the construction, improvement, and maintenance of public streets. These funds support both annual operating and capital projects related to streets. It is common for funds that support capital projects to accrue significant fund balances over multiple years while cities save resources over time to invest in large projects, which have greater economies of scale.

Recreation Fund - 209

The Recreation Fund accounts for program fees, fundraising proceeds, and donations for Recreation programs. Resources are used towards staffing, supplies, and maintenance costs to operate the programs. The fund receives a transfer in from the General Fund to offset a recurring operating loss.

Building and Planning Fund - 212

The Building and Planning Fund accounts for fees collected for building permits and plan check fees. Fees collected are used to cover the cost involved in plan checks and inspections performed. The fund receives a transfer in from the General Fund to offset a recurring operating loss, particularly in the Planning Division.

Solid Waste Fund – 214

The Solid Waste Fund accounts for funds received from Republic Services, Inc. from a surcharge it assesses on customer rates for solid waste services. These funds support both annual operating and capital projects related to street maintenance and repair.

Measure C/J Fund - 215

The Measure C/J Fund accounts for special override 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 to maintain eligibility for the funds. Estimates of annual funding are provided by the CCTA, and jurisdiction allocations are based on a formula split (50/50) between population and road mileage. It is common for funds that support capital projects to accrue significant fund balances over multiple years while cities save resources over time to invest in large projects, which have greater economies of scale.

Growth Impact Fund – 276

The Growth Impact Fund accounts for development fees collected to mitigate the impact of new development. Specifically, it provides for the expansion, design, construction, or upgrade to facilities, roadways, and equipment. The City collects impact fees for police, fire protection, municipal, community, wastewater, roadways, and drainage.

Housing Assets Fund – 285

The Housing Assets Fund accounts for resources related to the affordable housing activities and portfolio of the former Redevelopment Agency. Funds must be expended for housing activities.

Capital Project Funds

City Street Improvements Fund – 325

The City Street Improvements Fund received a transfer of \$250,000 per year from Measure S 2014 in prior years to fund road maintenance projects and has a substantial fund balance due to the accumulation of unspent funds from prior fiscal years. These funds are allocated to several street improvement projects. Grants for several capital projects are also accounted for

Arterial Streets Rehabilitation Fund - 377

The Arterial Streets Rehabilitation Fund received a transfer of \$250,000 per year from the Measure S 2014 in prior years to fund road rehabilitation projects and has a substantial fund balance due to the accumulation of unspent funds from prior fiscal years. These funds are allocated to several street rehabilitation projects.

Enterprise Funds

Sewer Enterprise Fund -500

The Sewer Enterprise Fund accounts for fees charged to residents and businesses for sewer service provided by the City's Wastewater Treatment Plant (WWTP). Sewer user fees are set by City Council resolution and are used to operate, maintain, and renew the WWTP. The cost of treatment operations is shared between the City of Pinole and the City of Hercules using a cost-sharing formula based on sewage inflows by each city.

Pinole Community Television (PCTV) Fund - 505

The Pinole Community Television (PCTV) Fund accounts for revenues and expenditures related to the operation of PCTV. Revenue is received from video production charges to other cities, Public, Educational, and Governmental (PEG) access fees, and an operating subsidy from the General Fund.

Information Systems -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. The budget includes funding for routine operating activities as well as special initiatives identified in the City's Information Technology Plan.

Fiduciary Funds

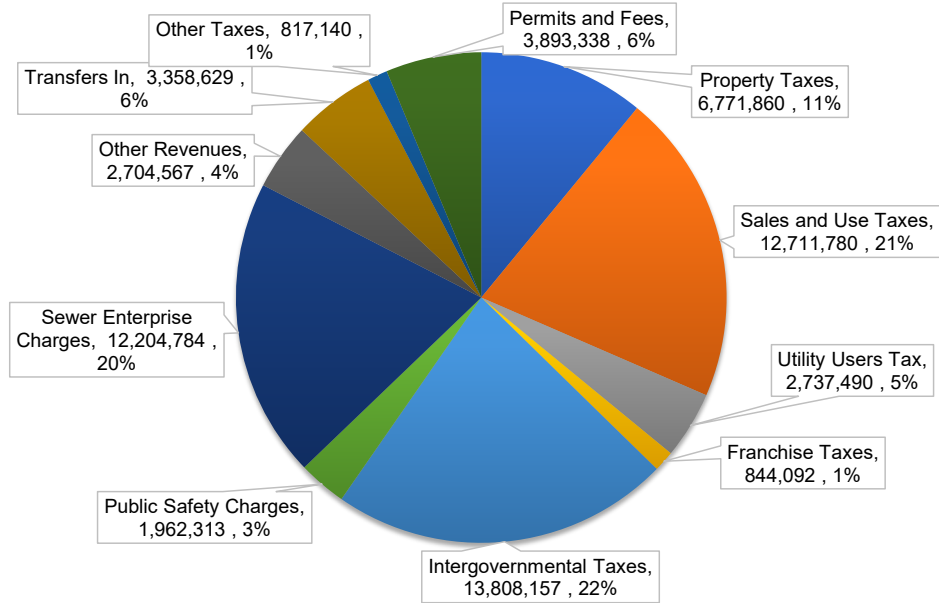
Pension Fund – 700

The Pension Fund accounts for funds in the City's Section 115 trust, funded with one-time General Fund resources, to offset growth in the City's annual required contribution to CalPERS pension and Other Post-Employment Benefits (OPEB). The remaining assets in the trust are invested and earn interest income.

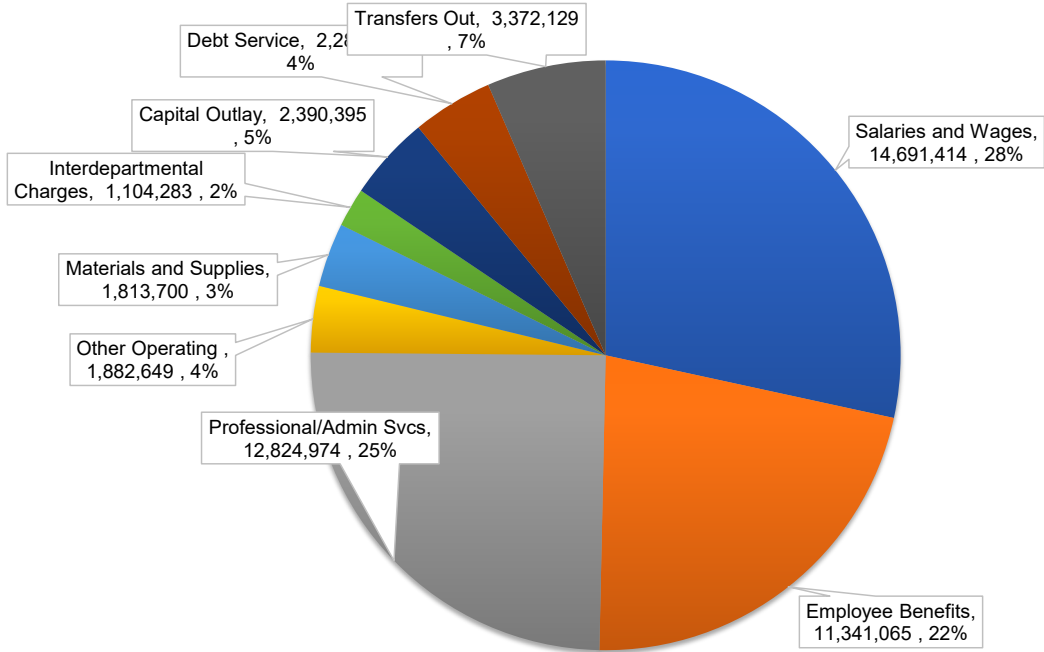
Page intentionally blank

ALL FUNDS	FY 2022/23 Actuals	FY 2023/24 Actuals	FY 2024/25 Actuals	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget
Revenue by Category					
311 - Property Taxes	5,055,790	5,948,810	6,209,280	6,698,790	6,771,860
312 - Sales and Use Taxes	9,328,351	9,430,219	10,065,999	12,364,189	12,711,780
313 - Utility Users Tax	2,312,830	2,445,715	2,657,156	2,345,000	2,737,490
314 - Franchise Taxes	893,814	918,135	924,311	876,486	844,092
315 - Other Taxes	898,797	846,439	809,233	876,172	817,140
321 - Intergovernmental Taxes	3,701,389	3,867,073	4,008,405	4,118,354	4,256,435
322 - Federal Grants	4,857,566	378,855	535,997	41,394	1,205,878
323 - State Grants	312,655	786,382	454,616	1,723,501	2,745,206
324 - Other Grants	128,346	595,567	643,500	2,137,552	5,600,638
332 - Permits	687,955	952,518	813,643	807,961	1,068,669
341 - Review Fees	567,490	507,729	337,777	502,855	595,959
342 - Other Fees	273,501	390,127	602,345	473,495	579,955
343 - Abatement Fees	30,193	22,539	23,891	42,000	39,500
344 - Impact Fees	577,792	28,017	-	1,459,000	1,609,255
351 - Fines and Forfeiture	52,592	83,186	95,658	66,050	66,900
361 - Public Safety Charges	1,598,997	1,834,100	1,960,443	1,861,497	1,962,313
363 - Sewer Enterprise Charges	7,831,703	8,072,292	8,806,616	12,735,506	12,204,784
364 - Recreation Charges	413,497	421,472	516,466	387,900	462,400
365 - Cable TV Charges	277,903	192,464	160,458	159,840	177,755
366 - Other Charges	-	-	-	9,000	2,500
370 - Interest and Investment Income	1,910,982	3,763,858	3,591,933	1,396,000	1,798,000
381 - Rental Income	116,688	111,946	149,842	230,779	148,816
383 - Reimbursements	455,269	584,664	568,058	152,383	18,136
384 - Other Revenue	25,215	36,238	209,543	67,460	24,060
392 - Proceeds from Sale of Property	944,423	9,746	1,327	1,000	1,000
393 - Loan/Bond Proceeds	178,562	138,127	126,837	5,000	5,000
399 - Transfers In	8,886,673	5,441,907	6,383,746	8,810,852	3,358,629
Revenue Total	52,318,973	47,808,126	50,657,080	60,350,015	61,814,151
Expenditures by Category					
40 - Salaries and Wages	13,990,485	13,616,899	14,238,040	15,004,082	14,691,414
41 - Employee Benefits	7,465,419	8,458,454	9,623,693	10,597,549	11,341,065
42 - Professional/Administrative Services	9,041,346	11,859,033	11,925,566	13,699,537	12,827,324
43 - Other Operating Expenses	1,952,203	2,217,282	2,191,733	1,840,576	1,882,649
44 - Materials and Supplies	1,409,785	1,282,203	1,265,033	1,708,098	1,813,700
46 - Interfund/Interdepartmental Charges	786,349	947,072	1,114,668	1,035,133	1,104,283
47 - Asset Acquisition, Improvement, Disposal	3,294,566	4,536,516	3,270,917	40,393,072	2,390,395
48 - Debt Service	1,405,682	1,311,798	1,321,413	2,264,737	2,289,738
49 - Transfers Out	8,886,672	5,441,907	6,383,746	8,811,852	3,372,129
Expenditures Total	48,232,508	49,671,165	51,334,809	95,354,635	51,712,698
Expenditures by Department					
10 - City Council	209,697	227,194	178,856	252,450	210,938
11 - City Manager	567,995	535,472	633,498	525,938	508,453
12 - City Clerk	511,112	615,496	748,427	733,895	786,562
13 - City Treasurer	8,268	9,681	10,474	9,990	10,002
14 - City Attorney	330,354	229,817	397,701	305,965	331,349
15 - Finance Department	739,907	1,032,662	1,096,257	1,123,744	1,081,962
16 - Human Resources	749,748	831,985	955,950	979,223	918,270
17 - Non-Departmental	10,946,547	7,697,607	8,803,105	10,771,448	5,678,362
18 - Information Systems	77,892	126,215	58,798	21	(1,231)
19 - Cable Access TV	502,606	555,518	611,267	653,088	629,462
22 - Police Department	10,614,182	12,483,720	12,766,882	13,806,602	13,195,696
23 - Fire Department	6,687,185	6,108,651	6,403,354	6,742,965	6,295,595
34 - Public Works	4,128,470	6,223,825	5,221,588	14,685,463	4,429,433
46 - Community Development	3,887,809	3,427,516	3,083,741	3,770,968	4,280,244
55 - Community Services	1,940,328	2,219,864	2,797,786	2,763,780	2,648,205
64 - Sewer	6,330,406	7,345,942	7,567,125	38,229,096	10,707,045
	48,232,508	49,671,165	51,334,809	95,354,635	51,710,348
Net Operating Results	4,086,466	(1,863,039)	(677,728)	(35,004,620)	10,103,803

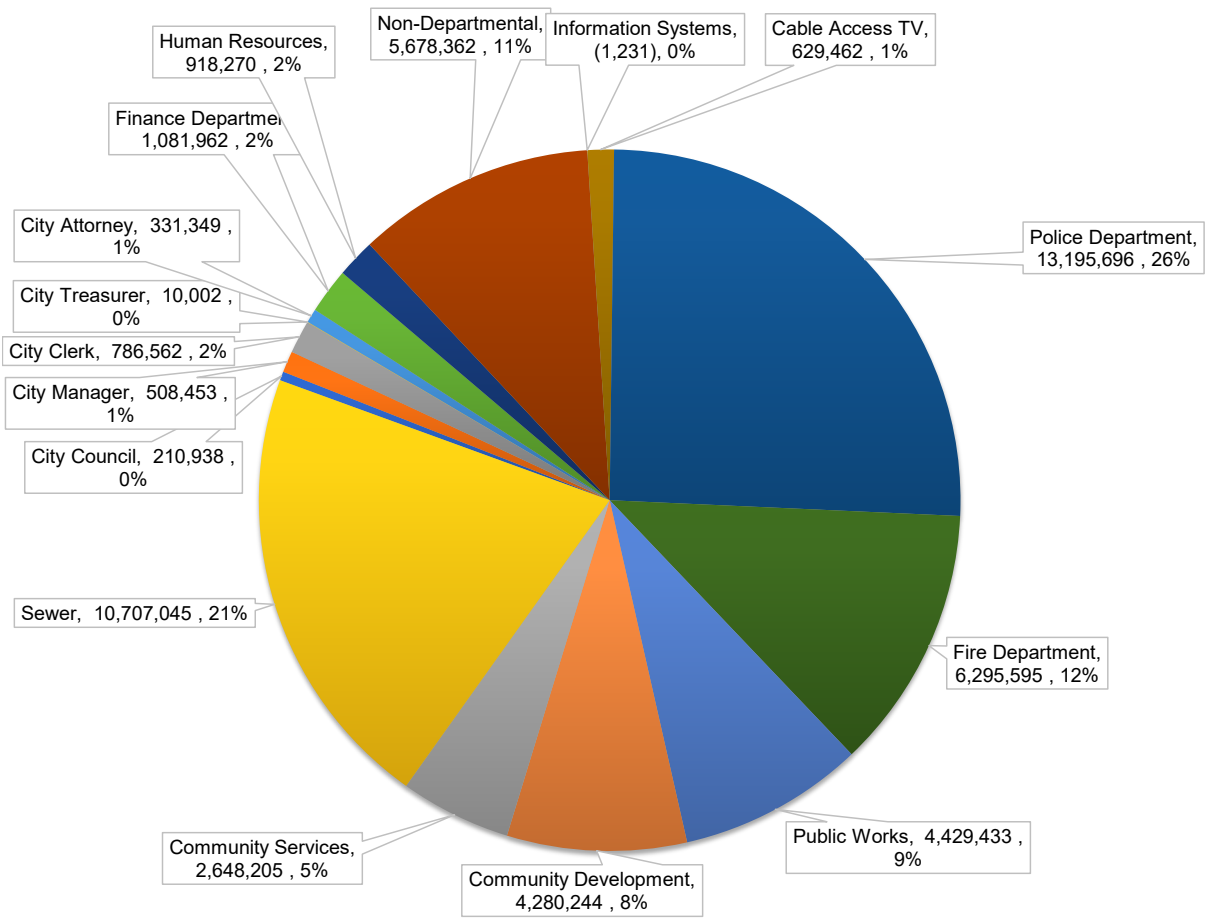
All Funds Revenue by Category: \$61,814,151



All Funds Expenditures by Category: \$51,712,698



All Funds Expenditures by Department: \$51,712,698



Page intentionally blank

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Projected Year-end	FY 2026/27 Proposed	Prop to Rev Percent Change
General Fund (including Measure S 2006, 2014 and Measure I)									
Revenue									
311 - Property Taxes	5,055,790	5,948,810	6,209,280	6,698,790	6,698,790	2,280,109	6,698,790	6,771,860	1%
312 - Sales and Use Taxes	4,396,002	4,411,000	4,483,714	4,567,189	4,567,189	3,543,654	4,567,189	4,695,780	3%
312 - Sales and Use Taxes- Measure S 2006	2,467,529	2,510,464	2,488,123	2,599,000	2,599,000	1,923,160	2,599,000	2,672,000	3%
312 - Sales and Use Taxes- Measure S 2014	2,464,819	2,508,755	2,481,923	2,599,000	2,599,000	1,923,476	2,599,000	2,672,000	3%
312 - Sales and Use Taxes- Measure I	-	-	612,233	2,599,000	2,599,000	1,916,014	2,599,000	2,672,000	3%
313 - Utility Users Tax	2,312,830	2,445,715	2,657,156	2,345,000	2,345,000	2,030,391	2,345,000	2,737,490	17%
314 - Franchise Taxes	875,058	901,208	910,745	850,000	850,000	466,320	850,000	832,000	-2%
315 - Other Taxes	898,797	846,439	809,233	876,172	876,172	661,663	876,172	817,140	-7%
<i>Other Tax/Transient Occupancy Tax</i>	<i>456,288</i>	<i>378,622</i>	<i>322,889</i>	<i>400,000</i>	<i>400,000</i>	<i>213,323</i>	<i>400,000</i>	<i>350,000</i>	-13%
<i>Other Tax/Business License</i>	<i>442,509</i>	<i>467,817</i>	<i>486,344</i>	<i>476,172</i>	<i>476,172</i>	<i>448,341</i>	<i>476,172</i>	<i>467,140</i>	-2%
321 - Intergovernmental Taxes	2,247,072	2,346,237	2,431,824	2,513,149	2,513,149	1,258,382	2,513,149	2,579,433	3%
322 - Federal Grants	-	129,788	37,653	-	-	163,128	-	-	0%
323 - State Grants	43,442	36,194	111,260	73,022	73,022	109,629	73,022	143,340	96%
324 - Other Grants	43,793	50,913	47,913	72,025	72,025	-	72,025	-	-100%
332 - Permits	190,687	324,534	323,314	301,700	301,700	350,382	301,700	328,000	9%
341 - Review Fees	50,279	22,875	847	25,500	25,500	14,961	25,500	-	-100%
342 - Other Fees	56,772	113,399	118,951	64,809	64,809	73,077	64,809	72,234	11%
343 - Abatement Fees	30,193	22,539	23,891	42,000	42,000	40,979	42,000	39,500	-6%
351 - Fines and Forfeiture	17,579	29,716	34,535	15,550	15,550	13,322	15,550	16,400	5%
361 - Public Safety Charges	30,148	30,216	1,924	30,500	30,500	2,281	30,500	3,500	-89%
<i>361 - Public Safety Charges/Dispatch</i>	<i>1,568,849</i>	<i>1,803,884</i>	<i>1,958,519</i>	<i>1,830,997</i>	<i>1,830,997</i>	<i>1,530,764</i>	<i>1,830,997</i>	<i>1,958,813</i>	7%
370 - Interest and Investment Income	211,725	173,488	(8,620)	100,000	100,000	25,236	100,000	55,000	-45%
381 - Rental Income	95,432	86,084	93,218	81,450	81,450	65,324	81,450	-	-100%
383 - Reimbursements	20,133	78,831	25,192	11,500	11,500	56,007	11,500	10,500	-9%
384 - Other Revenue	5,969	13,045	21,607	5,100	5,100	12,949	5,100	5,100	0%
392 - Proceeds from Sale of Property	12,080	139	1,327	1,000	1,000	215	1,000	1,000	0%
393 - Loan/Bond Proceeds	91,907	-	-	-	-	-	-	-	0%
Revenue Total	23,186,887	24,834,271	25,875,769	28,302,453	28,302,453	18,461,423	28,302,453	29,083,090	3%
399 - Transfers In	-	-	-	-	-	-	-	-	0%
399 - Transfers In from Section 115 Pension Fund	2,160,519	2,231,793	3,778,488	3,235,445	3,235,445	-	3,235,445	868,600	-73%
399 - Transfers In from ARPA Fund	4,071,404	-	-	-	-	-	-	-	0%
Sources Total	29,418,810	27,066,064	29,654,257	31,537,898	31,537,898	18,461,423	31,537,898	29,951,690	-5%
Fund: 100 - General Fund									
Expenditures									
Division: 110 - City Council Total:	200,496	227,194	178,856	252,450	252,450	140,559	252,450	210,938	-16%
Division: 111 - City Manager Total:	567,995	535,472	633,498	535,563	525,938	446,007	525,938	508,453	-3%
Division: 112 - City Clerk Total:	511,112	615,496	748,427	733,895	733,895	575,179	733,895	786,562	7%
Division: 113 - City Treasurer Total:	8,268	9,681	10,474	9,990	9,990	6,422	9,990	10,002	0%
Division: 114 - City Attorney Total:	330,354	229,817	397,701	305,965	305,965	375,112	305,965	331,349	8%
<i>114 - City Attorney Services</i>	<i>899,583</i>	<i>662,442</i>	<i>612,278</i>	<i>598,565</i>	<i>598,565</i>	<i>562,484</i>	<i>598,565</i>	<i>579,529</i>	-3%
<i>114 - City Attorney Indirect Cost Allocations</i>	<i>(569,229)</i>	<i>(432,626)</i>	<i>(214,577)</i>	<i>(292,600)</i>	<i>(292,600)</i>	<i>(187,371)</i>	<i>(292,600)</i>	<i>(248,180)</i>	-15%
Division: 115 - Finance Department Total:	657,774	956,068	1,023,243	1,020,844	1,053,844	830,351	1,053,844	1,012,062	-4%
Division: 116 - Human Resources Total:	749,748	831,985	955,950	965,908	979,223	712,350	979,223	918,270	-6%
Division: 117 - General Government Total:	1,420,199	1,611,760	1,754,418	1,298,551	1,298,551	1,339,268	1,298,551	1,620,187	25%
Administrative Total	4,445,947	5,017,472	5,702,568	5,123,167	5,159,857	4,425,248	5,159,857	5,397,823	5%
Division: 221 - Police Operations Total:	5,034,933	6,250,517	6,923,155	5,823,820	5,823,820	3,872,018	5,823,820	4,819,728	-17%
Division: 222 - Police Support Services Total:	1,416,777	1,519,190	1,399,287	1,468,835	1,468,835	1,125,833	1,468,835	1,813,779	23%
Division: 223 - Dispatch WBCC Total:	2,379,569	2,498,316	2,628,213	2,740,771	2,740,771	1,990,749	2,740,771	2,630,624	-4%
Division: 231 - Fire Total:	5,045,833	4,384,514	3,645,234	3,202,461	3,202,461	2,460,642	3,202,461	2,581,429	-19%
Public Safety Total	13,877,112	14,652,536	14,595,888	13,235,887	13,235,887	9,449,241	13,235,887	11,845,560	-11%
Division: 341 - Administration/Engineering Total:	408,987	736,873	457,917	402,553	398,863	310,671	398,863	407,551	2%
Division: 342 - Road Maintenance Total:	152,163	225,539	367,974	30,000	61,366	24,733	61,366	-	-100%
Division: 343 - Facility Maintenance Total:	650,885	760,139	821,871	715,330	715,330	668,950	715,330	713,722	0%
Division: 345 - Park Maintenance Total:	291,821	358,808	485,092	-	-	267	-	-	0%
Public Works Total	1,503,855	2,081,358	2,132,854	1,147,883	1,175,559	1,004,621	1,175,559	1,121,273	-5%
Division: 461 - Planning Total:	65,951	10,249	10,915	12,387	12,387	8,765	12,387	13,006	5%
Division: 465 - Code Enforcement Total:	226,172	260,334	415,635	418,050	453,050	221,302	453,050	468,889	3%
Division: 466 - Economic Development Total:	106,482	266,424	86,394	159,705	159,705	69,834	159,705	25,227	-84%
Community Development Total	398,605	537,007	512,945	590,142	625,142	299,900	625,142	507,122	-19%
Division: 551 - Recreation Admin Total:	352,653	1,816	2,481	3500	3,500	1,303	3,500	2,000	-43%
Division: 560 - Library Services Total:	-	158,796	198,455	202,430	202,430	62,857	202,430	106,000	-48%
Division: 561 - Animal Control Services Total:	-	164,428	199,216	226,437	226,437	95,466	226,437	245,572	8%
Recreation Total	352,653	325,040	400,152	432,367	432,367	159,627	432,367	353,572	-18%
481 - Debt Service	599,021	615,440	640,421	653,545	653,545	650,981	653,545	678,546	4%
Sub-Total	21,177,193	23,228,854	23,984,829	21,182,991	21,282,357	15,989,618	21,282,357	19,906,246	-6%
499 - Transfers Out	1,936,750	1,657,275	1,377,800	2,592,907	2,592,907	-	2,592,907	1,999,439	-23%
Expenditure Total:	23,113,943	24,886,129	25,362,629	23,775,898	23,875,264	15,989,618	23,875,264	21,903,335	-8%

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Projected Year-end	FY 2026/27 Proposed	Prop to Rev Percent Change
Fund: 105 - Measure S 2006 Fund									
Expenditures									
Division: 115 - Finance Department Total:	1,534	377	60	2,450	2,450	5,869	2,450	2,450	0%
Division: 117 - General Government Total:	-	-	150,000	-	845,720	801,309	845,720	909,933	8%
Division: 221 - Police Operations Total:	1,289,148	1,252,499	962,070	845,720	-	-	-	-	0%
Division: 231 - Fire Total:	899,363	755,412	1,430,079	1,772,580	1,772,580	1,377,054	1,772,580	1,774,616	0%
Division: 342 - Road Maintenance Total:	-	-	-	350,000	350,000	531	350,000	-	-100%
Division: 343 - Facility Maintenance Total:	-	-	-	-	-	-	-	-	0%
Expenditure Total:	2,190,045	2,008,287	2,542,209	2,970,750	2,970,750	2,184,762	2,970,750	2,686,999	-10%
Fund: 106 - Measure S 2014 Fund									
Expenditures									
Division: 110 - City Council Total:	9,202	-	-	-	-	-	-	-	0%
Division: 115 - Finance Department Total:	2,434	977	1,260	2,450	2,450	6,463	2,450	2,450	0%
Division: 117 - General Government Total:	718,000	1,552,839	1,077,458	283,500	283,500	150,000	283,500	283,500	0%
Division: 118 - Information Systems Total:	-	-	-	-	-	-	-	-	0%
Administrative Total	729,636	1,553,816	1,078,718	285,950	285,950	156,463	285,950	285,950	0%
Division: 221 - Police Operations Total:	37,269	23,759	-	-	-	-	-	-	0%
Division: 222 - Police Support Services Total:	109,585	118,225	115,617	127,055	127,055	17,122	127,055	137,295	8%
Division: 231 - Fire Total:	741,990	968,725	1,328,041	1,767,924	1,767,924	1,373,437	1,767,924	1,939,550	10%
Public Safety Total	888,843	1,110,709	1,443,658	1,894,979	1,894,979	1,390,559	1,894,979	2,076,845	10%
Division: 341 - Administration/Engineering Total:	70,569	64,578	108,373	219,653	219,653	72,071	219,653	93,017	-58%
Division: 342 - Road Maintenance Total:	87,133	569,334	141,304	198,858	348,858	76,573	348,858	48,508	-86%
Division: 343 - Facility Maintenance Total:	229,730	413,795	405,359	174,260	174,260	81,057	174,260	62,366	-64%
Division: 344 - NPDES Storm Drain Total:	2,626	424,751	133,150	543,937	543,937	127,769	543,937	-	-100%
Division: 345 - Park Maintenance Total:	266,143	516,063	27,649	110,000	110,000	20,250	110,000	105,000	-5%
Division: 642 - Sewer Collections Total:	-	-	-	-	-	-	-	-	0%
Public Works Total	656,200	1,988,521	815,835	1,246,708	1,396,708	377,720	1,396,708	308,891	-78%
Division: 465 - Code Enforcement Total:	-	-	-	-	-	-	-	-	0%
Division: 466 - Economic Development Total:	-	10,000	43,286	20,000	53,632	24,035	53,632	-	-100%
Community Development Total	-	10,000	43,286	20,000	53,632	24,035	53,632	-	0%
Division: 551 - Recreation Administration Total:	-	-	8,834	-	-	-	-	-	0%
Division: 552 - Senior Center Total:	12,600	-	-	-	-	-	-	-	0%
Division: 553 - Tiny Tots Total:	-	739	-	15,300	15,300	718	15,300	15,300	0%
Division: 554 - Youth Center Total:	-	-	-	-	-	-	-	-	0%
Recreation Total	12,600	739	8,834	15,300	15,300	718	15,300	15,300	0%
Expenditure Total:	2,287,278	4,663,784	3,390,331	3,462,937	3,646,569	1,949,495	3,646,569	2,686,986	-26%
Fund: 107 - Measure I Fund									
Expenditures									
Division: 115 - Finance Department Total:	-	-	-	-	-	900	-	-	0%
Division: 117 - General Government Total:	-	-	600,000	300,000	300,000	-	300,000	220,590	-26%
Division: 221 - Police Operations Total:	-	-	3,200	1,752,454	1,752,454	1,199,131	1,752,454	1,936,653	11%
Division: 342 - Road Maintenance Total:	-	-	497	182,752	182,752	73,710	182,752	192,766	5%
Division: 345 - Park Maintenance Total:	-	-	-	356,256	356,256	304,840	356,256	321,985	-10%
Expenditure Total:	-	-	603,696	2,591,462	2,591,462	1,578,581	2,591,462	2,671,994	3%
General Fund, Measure S and Measure I Expenditure To	27,591,266	31,558,201	31,898,865	32,801,047	33,084,045	21,702,457	33,084,045	29,949,314	-9%
General Fund, Measure S and Measure I Net Results	1,827,544	(4,492,136)	(2,244,608)	(1,263,149)	(1,546,147)	(3,241,033)	(1,546,147)	2,376	
Fund Balance, July 1	10,643,321	12,470,865	7,978,729	5,734,120	5,734,120		5,734,120	4,187,973	
Fund Balance, June 30	12,470,865	7,978,729	5,734,120	4,470,971	4,187,973		4,187,973	4,190,349	
Fund: 150 - General Reserve Fund									
Revenue									
370 - Interest and Investment Income	181,770	476,241	485,089	300,000	300,000	225,616	300,000	300,000	0%
399 - Transfers In	650,925	764,520	-	-	-	-	-	-	0%
Revenue Total:	832,695	1,240,761	485,089	300,000	300,000	225,616	300,000	300,000	0%
Expenditures - Transfers Out									
Expenditure Total:	-	-	843,790	2,400,000	2,400,000	-	2,400,000	-	-100%
Fund: 150 - General Reserve Net Results	832,695	1,240,761	(358,701)	(2,100,000)	(2,100,000)	225,616	(2,100,000)	300,000	
Fund Balance, July 1	8,192,602	9,025,297	10,266,059	9,907,357	9,907,357		9,907,357	7,807,357	
Fund Balance, June 30	9,025,297	10,266,059	9,907,357	7,807,357	7,807,357		7,807,357	8,107,357	

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Projected Year-end	FY 2026/27 Proposed	Prop to Rev Percent Change
Fund: 160 - Equipment Reserve Fund									
Revenue									
383 - Reimbursements	-	-	-	-	68,747	68,747	68,747	-	-100%
392 - Proceeds from Sale of Property	-	-	-	-	-	-	-	-	0%
399 - Transfers In	85,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	0%
Revenue Total:	85,000	150,000	150,000	150,000	218,747	218,747	218,747	150,000	-31%
Expenditures									
Division: 221 - Police Operations Total:	-	-	-	-	89,819	-	89,819	-	-100%
Division: 341 - Admin and Engineering Total:	-	44,853	7,234	-	-	-	-	-	0%
Division: 342 - Road Maintenance Total:	39,434	-	150,632	120,000	120,000	-	120,000	120,000	0%
Division: 345 - Park Maintenance Total:	-	13,099	69,950	80,000	80,000	-	80,000	80,000	0%
Division: 461 - Planning Total:	-	-	-	-	5,000	-	5,000	5,000	0%
Division: 462 - Building Inspection Total:	-	-	47,744	-	-	-	-	-	0%
Division: 551 - Recreation Administration Total:	-	-	23,872	-	-	-	-	-	0%
Expenditure Total:	39,434	57,952	299,432	200,000	294,819	-	294,819	205,000	-30%
Fund: 160 - EQUIPMENT RESERVE Net Results	45,566	92,048	(149,432)	(50,000)	(76,072)	218,747	(76,072)	(55,000)	
Fund Balance, July 1	241,166	286,732	378,780	229,348	229,348		229,348	153,276	
Fund Balance, June 30	286,732	378,780	229,348	179,348	153,276		153,276	98,276	
Fund: 200 - Gas Tax Fund									
Revenue									
321 - Intergovernmental Taxes	905,449	1,008,910	1,050,778	1,055,938	1,055,938	781,176	1,055,938	1,087,930	3%
370 - Interest and Investment Income	19,555	66,310	93,339	5,000	5,000	49,719	53,000	40,000	700%
383 - Reimbursements	1,417	3,737	49,432	7,636	7,636	26,318	7,636	7,636	0%
Revenue Total:	926,420	1,078,957	1,193,549	1,068,574	1,068,574	857,213	1,116,574	1,135,566	6%
Expenditures									
Division: 341 - Administration/Engineering Total:	4,889	-	-	-	-	-	-	-	0%
Division: 342 - Road Maintenance Total:	518,964	621,769	594,509	2,512,167	2,512,167	525,571	2,512,167	789,184	-69%
Expenditure Total:	523,854	621,769	594,509	2,512,167	2,512,167	525,571	2,512,167	789,184	-69%
Fund: 200 - Gas Tax Fund Net Results	402,567	457,189	599,041	(1,443,593)	(1,443,593)	331,642	(1,395,593)	346,382	
Fund Balance, July 1	729,304	1,131,871	1,589,059	2,188,100	2,188,100		2,188,100	792,507	
Fund Balance, June 30	1,131,871	1,589,059	2,188,100	744,507	744,507		792,507	1,138,889	
Fund: 201 - Restricted Real Estate Maintenance Fund									
Revenue									
342 - Other Fees	475	-	-	3,175	3,175	-	3,175	3,175	0%
381 - Rental Income	-	-	-	36,816	36,816	-	36,816	36,816	0%
384 - Other Revenue	-	-	-	-	-	-	-	-	0%
Revenue Total:	475	-	-	39,991	39,991	-	39,991	39,991	0%
Expenditures									
Division: 343 - Facility Maintenance Total:	17,110	14,808	17,228	26,000	26,000	11,807	26,000	26,000	0%
Expenditure Total:	17,110	14,808	17,228	26,000	26,000	11,807	26,000	26,000	0%
Fund: 201 - Restricted RE Maintenance Fund Net Result	(16,635)	(14,808)	(17,228)	13,991	13,991	(11,807)	13,991	13,991	
Fund Balance, July 1	164,881	148,246	133,438	116,210	116,210		116,210	130,201	
Fund Balance, June 30	148,246	133,438	116,210	130,201	130,201		130,201	144,192	
Fund: 203 - Public Safety Augmentation Fund									
Revenue									
321 - Intergovernmental Taxes	239,924	216,797	233,909	239,584	239,584	196,352	239,584	239,430	0%
370 - Interest and Investment Income	11,244	24,561	9,352	10,000	10,000	273	10,000	1,000	-90%
Revenue Total:	251,169	241,358	243,262	249,584	249,584	196,626	249,584	240,430	-4%
Expenditures									
Division: 221 - Police Operations Total:	187,468	462,287	466,627	613,388	613,388	441,702	441,702	240,441	-61%
Expenditure Total:	187,468	462,287	466,627	613,388	613,388	441,702	441,702	240,441	-61%
Fund: 203 - Public Safety Augmentation Fund Net Result	63,701	(220,928)	(223,365)	(363,804)	(363,804)	(245,077)	(192,118)	(11)	
Fund Balance, July 1	517,190	580,891	359,962	136,597	136,597		136,597	(55,521)	
Fund Balance, June 30	580,891	359,962	136,597	(227,207)	(227,207)		(55,521)	(55,532)	
Fund: 204 - Police Grants Fund									
Revenue									
322 - Federal Grants	-	-	-	-	-	-	-	144,484	100%
323 - State Grants	-	252	-	-	-	-	-	138,136	100%
Revenue Total:	-	252	-	-	-	-	-	282,620	100%
399 - Transfers In	-	-	-	-	-	-	-	-	0%
Sources Total	-	252	-	-	-	-	-	282,620	100%
Expenditures									
Division: 227 - Police Grants Total:	-	-	-	-	-	57,455	-	282,619	100%
Expenditure Total:	-	-	-	-	-	57,455	-	282,619	100%
Fund: 204 - Police Grants Net Results	-	252	-	-	-	(57,455)	-	1	
Fund Balance, July 1	68,927	68,927	69,179	69,179	69,179		69,179	69,179	
Fund Balance, June 30	68,927	69,179	69,179	69,179	69,179		69,179	69,180	

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Projected Year-end	FY 2026/27 Proposed	Prop to Rev Percent Change
Fund: 205 - Traffic Safety Fund									
Revenue									
351 - Fines and Forfeiture	26,111	20,434	19,078	20,500	20,500	13,922	20,500	20,500	0%
370 - Interest and Investment Income	5,703	15,575	15,098	4,000	4,000	6,813	4,000	4,000	0%
384 - Other Revenue	-	112	-	-	-	-	-	-	0%
Revenue Total:	31,814	36,121	34,176	24,500	24,500	20,734	24,500	24,500	0%
Expenditures									
Division: 227 - Police Grants Total:	10,028	13,457	15,566	22,191	22,191	8,820	22,191	22,491	1%
Division: 342 - Road Maintenance Total:	-	5,685	775	35,000	35,000	-	35,000	35,000	0%
Expenditure Total:	10,028	19,142	16,341	57,191	57,191	8,820	57,191	57,491	1%
Fund: 205 - Traffic Safety Fund Net Results	21,785	16,980	17,835	(32,691)	(32,691)	11,915	(32,691)	(32,991)	
Fund Balance, July 1	251,826	273,611	290,591	308,426	308,426		308,426	275,735	
Fund Balance, June 30	273,611	290,591	308,426	275,735	275,735		275,735	242,744	
Fund: 206 - Supplemental Law Enforcement Svc Fund									
Revenue									
323 - State Grants	165,271	186,159	194,663	180,000	180,000	207,033	180,000	215,000	19%
370 - Interest and Investment Income	9,848	23,680	14,904	5,000	5,000	6,439	5,000	5,000	0%
Revenue Total:	175,119	209,838	209,567	185,000	185,000	213,472	185,000	220,000	19%
Expenditures									
Division: 227 - Police Grants Total:	127,057	326,357	253,148	303,281	303,281	149,814	282,113	382,864	26%
Expenditure Total:	127,057	326,357	253,148	303,281	303,281	149,814	282,113	382,864	26%
Fund: 206 - Supplemental Law Enforcement Svc Fund N	48,062	(116,518)	(43,581)	(118,281)	(118,281)	63,658	(97,113)	(162,864)	
Fund Balance, July 1	372,015	420,077	303,558	259,977	259,977		259,977	162,864	
Fund Balance, June 30	420,077	303,558	259,977	141,696	141,696		162,864	(0)	
Fund: 207 - NPDES Storm Water Fund									
Revenue									
321 - Intergovernmental Taxes	256,688	237,448	232,332	253,272	253,272	178,553	253,272	253,272	0%
332 - Permits	1,200	2,600	-	-	-	663	-	-	0%
370 - Interest and Investment Income	(819)	107	147	-	-	-	-	-	0%
399 - Transfers In	75,433	-	-	-	-	-	-	-	0%
Revenue Total:	332,502	240,155	232,480	253,272	253,272	179,216	253,272	253,272	0%
Expenditures									
Division: 117 - General Government Total:	-	-	-	-	-	0	-	-	0%
Division: 342 - Road Maintenance Total:	-	13,680.50	7,191.57	8,081	8,081	5,703	8,081	-	-100%
Division: 344 - NPDES Storm Drain Total:	293,563	350,102	435,395	377,550	377,550	278,492	377,550	358,874	-5%
Expenditure Total:	293,563	363,782	442,587	385,631	385,631	284,194	385,631	358,874	-7%
Fund: 207 - NPDES Storm Water Fund Net Results	38,938	(123,627)	(210,107)	(132,359)	(132,359)	(104,979)	(132,359)	(105,602)	
Fund Balance, July 1	(38,938)	0	(123,627)	(333,734)	(333,734)		(333,734)	(466,093)	
Fund Balance, June 30	0	(123,627)	(333,734)	(466,093)	(466,093)		(466,093)	(571,695)	
Fund: 209 - Recreation Fund									
Revenue									
Division: 551 - Recreation Administration Total:	18,330	56,728	263,306	94,463	94,463	19,399	94,463	2,450	-97%
Division: 552 - Senior Center Total:	172,373	183,635	214,083	241,100	241,100	152,043	241,100	158,200	-34%
Division: 553 - Tiny Tots Total:	123,524	109,163	153,745	110,500	110,500	133,380	110,500	110,500	0%
Division: 554 - Youth Center Total:	8,752	29,384	102,006	44,500	44,500	67,056	44,500	75,000	69%
Division: 555 - Day Camp Total:	20,123	3,500	-	-	-	-	-	-	0%
Division: 556 - Performing Arts Total:	5,399	5,399	-	-	-	-	-	-	0%
Division: 557 - Swim Center Total:	108,666	128,329	107,591	83,000	83,000	41,990	83,000	83,000	0%
Division: 558 - Memorial Hall Total:	-	-	6,701	-	-	6,933	-	8,000	100%
Division: 559 - Tennis Total:	110	-	-	-	-	-	-	-	0%
Division: 562 - Facility Rentals Total:	-	-	-	-	-	-	-	116,500	100%
Division: 563 - Recreation Classes Total:	-	-	-	-	-	-	-	45,000	100%
Revenue Total:	457,276	516,338	847,432	573,563	573,563	420,801	573,563	598,650	4%
399 - Transfers In	1,098,343	1,392,318	1,520,969	1,750,050	1,750,050	-	1,750,050	1,688,184	-4%
399 - Transfers In from Section 115 Pension Fund	-	-	-	-	-	-	-	-	0%
Sources Total	1,555,619	1,908,656	2,368,401	2,323,613	2,323,613	420,801	2,323,613	2,286,834	-2%
Expenditures									
Division: 117 - General Government Total:	7,068	7,338	8,049	7,500	7,500	6,269	7,500	7,500	0%
Division: 551 - Recreation Administration Total:	538,111	707,670	1,076,750	923,673	923,673	728,221	905,294	858,852	-7%
Division: 552 - Senior Center Total:	500,492	541,257	534,487	565,670	565,670	415,437	565,670	520,735	-8%
Division: 553 - Tiny Tots Total:	159,932	201,018	246,069	263,367	263,367	175,880	263,367	241,294	-8%
Division: 554 - Youth Center Total:	149,571	213,611	303,842	343,042	343,042	182,349	343,042	316,353	-8%
Division: 555 - Day Camp Total:	33,561	90	-	-	-	-	-	-	0%
Division: 556 - Performing Arts Total:	109	-	-	-	-	-	-	-	0%
Division: 557 - Swim Center Total:	181,576	226,884	203,780	220,360	220,360	177,029	220,360	223,750	2%
Division: 558 - Memorial Hall Total:	7,173	3,554	-	-	-	-	-	25,500	100%
Division: 559 - Tennis Total:	4,550	-	-	-	-	107	-	-	0%
Division: 562 - Facility Rentals Total:	-	-	-	-	-	-	-	62,849	100%
Division: 563 - Recreation Classes Total:	-	-	-	-	-	-	-	30,000	100%
Expenditure Total:	1,582,143	1,901,423	2,372,977	2,323,613	2,323,613	1,685,292	2,305,234	2,286,833	-2%
Fund: 209 - Recreation Fund Net Results	(26,524)	7,233	(4,576)	(0)	(0)	(1,264,491)	18,379	1	
Fund Balance, July 1	5,488	(21,036)	(13,803)	(18,379)	(18,379)		(18,379)	(0)	
Fund Balance, June 30	(21,036)	(13,803)	(18,379)	(18,379)	(18,379)		(0)	1	

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Projected Year-end	FY 2026/27 Proposed	Prop to Rev Percent Change
Fund: 212 - Building & Planning Fund									
Revenue									
322 - Federal Grants	-	-	350,000	-	-	310	-	-	0%
323 - State Grants	-	-	40,000	442,800	442,800	-	442,800	1,310,690	196%
324 - Other Grants	20,000	225,000	1,360	-	-	8,355	-	-	0%
332 - Permits	-	2,421	488,478	506,011	506,011	428,980	506,011	740,419	46%
341 - Review Fees	496,068	625,075	336,930	477,355	477,355	225,598	477,355	595,959	25%
342 - Other Fees	517,211	484,854	432,238	375,511	375,511	214,079	375,511	474,046	26%
343 - Abatement Fees	192,423	252,810	-	-	-	-	-	-	0%
344 - Impact Fees	402	816	-	-	-	325	-	10,600	100%
351 - Fines and Forfeitures	8,902	32,809	41,652	30,000	30,000	26,332	30,000	30,000	0%
370 - Interest and Investment Income	(18,196)	(2,735)	500	-	-	10,593	-	-	0%
383 - Reimbursements	32	-	-	-	-	17,367	-	-	0%
384 - Other Revenue	-	15	-	4,460	4,460	390	4,460	4,460	0%
Revenue Total:	1,216,842	1,621,063	1,691,159	1,836,137	1,836,137	932,327	1,836,137	3,166,174	72%
399 - Transfers In	-	67,000	-	908,095	908,095	-	908,095	201,090	-78%
Sources Total	1,216,842	1,688,063	1,691,159	2,744,232	2,744,232	932,327	2,744,232	3,367,264	23%
Expenditures									
Division: 461 - Planning Total:	1,097,149	952,129	777,828	1,264,879	1,264,879	691,270	1,264,879	1,992,017	57%
Division: 462 - Building Inspection Total:	1,113,151	1,326,417	1,232,615	1,479,353	1,479,353	898,907	1,479,353	1,375,247	-7%
Expenditure Total:	2,210,300	2,278,545	2,010,443	2,744,232	2,744,232	1,590,177	2,744,232	3,367,264	23%
Fund: 212 - Building & Planning Net Results	(993,458)	(590,482)	(319,284)	(0)	(0)	(657,849)	(0)	0	
Fund Balance, July 1	(642,738)	(1,636,197)	(2,226,679)	(2,545,963)	(2,545,963)		(2,545,963)	(2,545,964)	
Fund Balance, June 30	(1,636,197)	(2,226,679)	(2,545,963)	(2,545,964)	(2,545,964)		(2,545,964)	(2,545,964)	
Fund: 213 - Refuse Management Fund									
Revenue									
323 - State Grants	66,948	62,080	66,971	60,060	60,060	51,143	60,060	62,000	3%
370 - Interest and Investment Income	2,213	2,986	90	6,000	6,000	-	6,000	-	-100%
392 - Proceeds from Sale of Property	-	-	-	-	-	-	-	-	0%
Revenue Total:	69,162	65,066	67,061	66,060	66,060	51,143	66,060	62,000	-6%
Expenditures									
Division: 341 - Administration/Engineering Total:	-	-	-	-	-	-	-	-	
Division: 346 - Waste Reduction Total:	122,104	131,547	131,958	189,710	189,710	107,934	107,934	63,309	-67%
Expenditure Total:	122,104	131,547	131,958	189,710	189,710	107,934	107,934	63,309	-67%
Fund: 213 - Refuse Management Fund Net Results	(52,942)	(66,481)	(64,896)	(123,650)	(123,650)	(56,791)	(41,874)	(1,309)	
Fund Balance, July 1	150,843	97,901	31,420	(33,476)	(33,476)		(33,476)	(75,350)	
Fund Balance, June 30	97,901	31,420	(33,476)	(157,126)	(157,126)		(75,350)	(76,659)	
Fund: 214 - Solid Waste Fund									
Revenue									
323 - State Grants	-	75,000	-	-	-	-	-	-	0%
344 - Impact Fees	-	-	-	1,459,000	1,459,000	1,094,245	1,459,000	1,461,600	0%
370 - Interest and Investment Income	48,433	140,233	155,294	8,000	8,000	80,650	85,000	75,000	838%
383 - Reimbursements	433,111	460,096	476,894	57,000	57,000	57,000	57,000	-	-100%
Revenue Total:	481,543	675,329	632,187	1,524,000	1,524,000	1,231,895	1,601,000	1,536,600	1%
Expenditures									
Division: 341 - Administration/Engineering Total:	-	-	57,935	-	-	16,804	-	-	0%
Division: 342 - Road Maintenance Total:	182,952	108,328	128,352	177,241	177,241	158,345	177,241	562,278	217%
Division: 345 - Parks Maintenance Total:	13,001	-	-	-	-	-	-	-	0%
Division: 346 - Waste Reduction Total:	-	-	54,823	-	-	1,859	-	-	0%
Expenditure Total:	195,954	108,328	241,109	177,241	177,241	177,008	177,241	562,278	217%
Fund: 214 - Solid Waste Fund Net Results	285,590	567,001	391,078	1,346,759	1,346,759	1,054,887	1,423,759	974,322	
Fund Balance, July 1	2,063,224	2,348,814	2,915,814	3,306,892	3,306,892		3,306,892	4,730,651	
Fund Balance, June 30	2,348,814	2,915,814	3,306,892	4,653,651	4,653,651		4,730,651	5,704,973	
Fund: 215 - Measure C and J Fund									
Revenue									
322 - Federal Grants	27,825	166,373	115,802	-	-	-	-	-	0%
323 - State Grants	-	-	-	967,619	967,619	-	967,619	637,000	-34%
324 - Other Grants	21,965	473,827	436,601	421,638	421,638	459,840	459,840	421,638	0%
370 - Interest and Investment Income	40,587	94,071	113,177	8,000	8,000	51,796	55,000	8,000	0%
Revenue Total:	90,377	734,271	665,580	1,397,257	1,397,257	511,636	1,482,459	1,066,638	-24%
Expenditures									
Division: 117 - General Government Total:	-	-	-	-	-	-	-	-	0%
Division: 341 - Administration/Engineering Total:	134,615	118,289	146,848	196,123	196,123	106,550	196,123	183,662	-6%
Division: 342 - Road Maintenance Total:	138,839	401,159	98,505	993,609	993,609	88,131	993,609	111,031	-89%
Division: 343 - Facility Maintenance Total:	-	-	-	2,000	2,000	-	2,000	2,000	0%
Expenditure Total:	273,454	519,448	245,352	1,191,732	1,191,732	194,681	1,191,732	296,693	-75%
Fund: 215 - Measure C and J Fund Net Results	(183,077)	214,823	420,228	205,525	205,525	316,955	290,727	769,945	
Fund Balance, July 1	2,325,449	2,142,372	2,357,194	2,777,422	2,777,422		2,777,422	3,068,149	
Fund Balance, June 30	2,142,372	2,357,194	2,777,422	2,982,947	2,982,947		3,068,149	3,838,094	

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Projected Year-end	FY 2026/27 Proposed	Prop to Rev Percent Change
Fund: 216 - Rate Stabilization Fund									
Revenue									
370 - Interest and Investment Income	4,403	11,685	11,168	-	-	5,014	-	-	0%
383 - Reimbursements	-	-	-	-	-	-	-	-	0%
399 - Transfers In	-	-	-	-	-	-	-	-	0%
Revenue Total:	4,403	11,685	11,168	-	-	5,014	-	-	0%
Expenditures									
Division: 117 - General Government Total:	-	-	-	-	-	-	-	-	0%
Expenditure Total:	-	-	-	-	-	-	-	-	0%
Fund: 216 - Rate Stabilization Fund Net Results	4,403	11,685	11,168	-	-	5,014	-	-	
Fund Balance, July 1	199,959	204,362	216,047	227,215	227,215		227,215	227,215	
Fund Balance, June 30	204,362	216,047	227,215	227,215	227,215		227,215	227,215	
Fund: 217 - American Rescue Plan Act Fund									
Revenue									
322 - Federal Grants	4,071,404	-	-	-	-	-	-	-	0%
Revenue Total:	4,071,404	-	-	-	-	-	-	-	0%
Expenditures									
Division: 117 - General Government Total:	4,071,404	-	-	-	-	-	-	-	0%
Expenditure Total:	4,071,404	-	-	-	-	-	-	-	0%
Fund: 217 - American Rescue Plan Act Fund Net Results	-	-	-	-	-	-	-	-	
Fund Balance, July 1	-	-	-	-	-		-	-	
Fund Balance, June 30	-	-	-	-	-		-	-	
Fund: 225 - Asset Seizure-Adjudicated Fund									
Revenue									
351 - Fines and Forfeiture	-	226	393	-	-	-	-	-	0%
370 - Interest and Investment Income	869	1,626	1,027	-	-	466	-	-	0%
Revenue Total:	869	1,852	1,420	-	-	466	-	-	0%
Expenditures									
Division: 221 - Police Operations Total:	22,348	19,114	-	19,268	19,268	-	-	19,268	0%
Expenditure Total:	22,348	19,114	-	19,268	19,268	-	-	19,268	0%
Fund: 225 - Asset Seizure-Adjudicated Fund Net Results	(21,479)	(17,262)	1,420	(19,268)	(19,268)	466	-	(19,268)	
Fund Balance, July 1	57,576	36,097	18,835	20,255	20,255		20,255	20,255	
Fund Balance, June 30	36,097	18,835	20,255	987	987		20,255	987	
Fund: 226 - CASp Certification and Training Fund									
Revenue									
342 - Other Fees	7,355	7,535	7,790	-	-	7,294	-	-	0%
Revenue Total:	7,355	7,535	7,790	-	-	7,294	-	-	0%
Expenditures									
Division: 462 - Building Total:	-	1,040	398	-	-	-	-	-	0%
Expenditure Total:	-	1,040	398	-	-	-	-	-	0%
Fund: 226 - CASp Certification and Training Fund Net Results	7,355	6,495	7,392	-	-	7,294	-	-	
Fund Balance, July 1	35,590	42,945	49,440	56,831	56,831		56,831	56,831	
Fund Balance, June 30	42,945	49,440	56,831	56,831	56,831		56,831	56,831	
Fund: 275 - Parkland Dedication Fund									
Revenue									
344 - Impact Fees	-	-	-	-	-	-	-	-	0%
370 - Interest and Investment Income	766	(290)	6	-	-	3	-	-	0%
399 - Transfers In	22,294	-	-	-	-	-	-	-	0%
Revenue Total:	23,060	(290)	6	-	-	3	-	-	0%
Expenditures									
Division: 344 - NPDES Storm Drain Total:	-	-	-	-	-	-	-	-	0%
Division: 345 - Park Maintenance Total:	-	-	-	-	-	-	-	-	0%
Expenditure Total:	-	-	-	-	-	-	-	-	0%
Fund: 275 - Parkland Dedication Fund Net Results	23,060	(290)	6	-	-	3	-	-	
Fund Balance, July 1	(22,653)	407	116	122	122		122	122	
Fund Balance, June 30	407	116	122	122	122		122	122	
Fund: 276 - Growth Impact Fund									
Revenue									
344 - Impact Fees	577,389	27,201	-	-	-	10,817	-	137,055	0%
370 - Interest and Investment Income	60,820	194,306	178,624	-	-	75,279	-	-	0%
Revenue Total:	638,210	221,508	178,624	-	-	86,097	-	137,055	0%
Expenditures									
Division: 342 - Road Maintenance Total:	-	-	-	100,000	100,000	-	100,000	-	-100%
Division: 343 - Facility Maintenance Total:	-	-	220,000	1,236,000	1,236,000	237,598	1,236,000	-	-100%
Division: 344 - NPDES Storm Drain Total:	-	57,982	-	-	-	-	-	-	0%
Division: 345 - Park Maintenance Total:	-	-	-	1,100,000	1,100,000	8,200	1,100,000	-	-100%
Division: 642 - Sewer Collection Total:	-	-	-	-	-	-	-	-	0%
Expenditure Total:	-	57,982	220,000	2,436,000	2,436,000	245,798	2,436,000	-	-100%
Fund: 276 - Growth Impact Fund Net Results	638,210	163,526	(41,376)	(2,436,000)	(2,436,000)	(159,701)	(2,436,000)	137,055	
Fund Balance, July 1	2,701,825	3,340,035	3,503,561	3,462,185	3,462,185		3,462,185	1,026,185	
Fund Balance, June 30	3,340,035	3,503,561	3,462,185	1,026,185	1,026,185		1,026,185	1,163,240	

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Projected Year-end	FY 2026/27 Proposed	Prop to Rev Percent Change
Fund: 285 - Housing Assets Fund									
Revenue									
323 - State Grants	-	-	-	-	-	650,000	-	-	0%
370 - Interest and Investment Income	111,176	188,166	176,892	50,000	50,000	82,816	90,000	50,000	0%
381 - Rental Income	-	-	-	-	-	-	-	-	0%
384 - Other Revenue	10,305	1,324	-	-	-	356	-	-	0%
392 - Proceeds from Sale of Property	932,344	-	-	-	-	-	-	-	0%
393 - Loan/Bond Proceeds	12,867	11,912	-	5,000	5,000	-	5,000	5,000	0%
Revenue Total:	1,066,692	201,402	176,892	55,000	55,000	733,172	95,000	5,000	-91%
Expenditures									
Division: 461 - Planning Total:	50,289	56,689	52,369	57,693	57,693	42,369	57,693	100,910	75%
Division: 464 - Housing Administration Total:	558,818	80,662	141,223	285,268	285,268	106,485	285,268	299,949	5%
Expenditure Total:	609,107	137,350	193,592	342,961	342,961	148,854	342,961	400,859	17%
Fund: 285 - Housing Assets for Resale Net Results	457,585	64,052	(16,699)	(287,961)	(287,961)	584,319	(247,961)	(395,859)	
Fund Balance, July 1	7,746,133	8,203,718	8,267,770	8,251,071	8,251,071		8,251,071	8,003,110	
Fund Balance, June 30	8,203,718	8,267,770	8,251,071	7,963,110	7,963,110		8,003,110	7,607,251	
Fund: 310 - Lighting & Landscape District Fund									
Revenue									
321 - Intergovernmental Taxes	52,256	57,680	59,561	56,411	56,411	14,357	56,411	63,059	12%
383 - Reimbursements	-	-	-	7,500	7,500	-	7,500	-	-100%
Revenue Total:	52,256	57,680	59,561	63,911	63,911	14,357	63,911	63,059	-1%
Expenditures									
Division: 347 - Landscape & Lighting PVR North Total:	30,498	17,179	23,059	39,795	39,795	15,511	39,795	39,795	0%
Division: 348 - Landscape & Lighting PVR South Total:	16,186	12,906	13,726	45,380	45,380	7,564	45,380	45,380	0%
Expenditure Total:	46,684	30,085	36,785	85,175	85,175	23,075	85,175	85,175	0%
Fund: 310 - Lighting & Landscape Districts Net Results	5,572	27,595	22,776	(21,264)	(21,264)	(8,718)	21,736	(22,116)	
Fund Balance, July 1	43,110	48,682	76,278	99,054	99,054		99,054	77,790	
Fund Balance, June 30	48,682	76,278	99,054	77,790	77,790		77,790	55,674	
Fund: 311 - Appian Village Lighting District Fund									
Revenue									
321 - Intergovernmental Taxes	-	-	-	-	-	-	-	33,311	100%
399 - Transfers In	-	-	-	-	-	-	-	19,640	100%
Revenue Total:	-	-	-	-	-	-	-	52,951	100%
Expenditures									
Division: 349 - Appian Village Lighting District Total:	-	-	-	-	-	-	-	52,952	100%
Expenditure Total:	-	-	-	-	-	-	-	52,952	100%
Fund: 311 - Appian Village Lighting District Net Results	-	-	-	-	-	-	-	(1)	
Fund Balance, July 1	-	-	-	-	-	-	-	-	
Fund Balance, June 30	-	-	-	-	-	-	-	(1)	
Fund: 317 - Pinole Valley Caretaker Fund									
Revenue									
381 - Rental Income	-	-	-	15,000	15,000	-	15,000	15,000	0%
Revenue Total:	-	-	-	15,000	15,000	-	15,000	15,000	0%
Expenditures									
Division: 345 - Park Maintenance Total:	-	-	-	14,989	14,989	-	14,989	15,053	0%
Expenditure Total:	-	-	-	14,989	14,989	-	14,989	15,053	0%
Fund: 317 - Pinole Valley Caretaker Fund Net Results	-	-	-	11	11	-	11	(53)	
Fund Balance, July 1	(983)	(983)	(983)	(983)	(983)		(983)	(972)	
Fund Balance, June 30	(983)	(983)	(983)	(972)	(972)		(972)	(1,025)	
Fund: 324 - Public Facilities Fund									
Expenditures									
Division: 343 - Facility Maintenance Total:	-	-	-	502,000	502,000	32	502,000	-	-100%
Division: 345 - Park Maintenance Total:	-	-	-	-	-	-	-	-	0%
Expenditure Total:	-	-	-	502,000	502,000	32	502,000	-	-100%
Fund: 324 - Public Facilities Fund Net Results	-	-	-	(502,000)	(502,000)	(32)	(502,000)	-	
Fund Balance, July 1	541,649	541,649	541,649	541,649	541,649		541,649	39,649	
Fund Balance, June 30	541,649	541,649	541,649	39,649	39,649		39,649	39,649	
Fund: 325 - City Street Improvements Fund									
Revenue									
322 - Federal Grants	216,875	50,247	32,541	41,394	41,394	13,044	41,394	41,394	0%
323 - State Grants	16,993	-	-	-	-	-	-	-	0%
324 - Other Grants	62,587	68,406	157,626	1,643,889	1,643,889	86,081	1,643,889	5,179,000	215%
332 - Permits	-	152	381	-	-	216	-	-	0%
351 - Fines and Forfeiture	-	-	-	-	-	-	-	-	0%
383 - Reimbursements	-	-	-	-	-	-	-	-	0%
399 - Transfers In	250,000	250,000	250,000	-	-	-	-	-	0%
Revenue Total:	546,455	368,805	440,549	1,685,283	1,685,283	99,341	1,685,283	5,220,394	210%
Expenditures									
Division: 342 - Road Maintenance Total:	182,662	234,310	114,282	2,907,583	2,907,583	280,954	2,907,583	-	-100%
Expenditure Total:	182,662	234,310	114,282	2,907,583	2,907,583	280,954	2,907,583	-	-100%
Fund: 325 - City Street Improvements Net Results	363,793	134,495	326,267	(1,222,300)	(1,222,300)	(181,612)	(1,222,300)	5,220,394	
Fund Balance, July 1	1,552,990	1,916,783	2,051,278	2,377,545	2,377,545		2,377,545	1,155,245	
Fund Balance, June 30	1,916,783	2,051,278	2,377,545	1,155,245	1,155,245		1,155,245	6,375,639	

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Projected Year-end	FY 2026/27 Proposed	Prop to Rev Percent Change
Fund: 327 - Parks Grants (Measure WW) Fund									
Revenue									
323 - State Grants	-	170,588	-	-	-	-	-	-	0%
370 - Interest and Investment Income	(283)	1,647	176	-	-	75	75	-	0%
Revenue Total:	(283)	172,235	176	-	-	75	75	-	
Expenditures									
Division: 345- Park Maintenance Total:	193,383	183	-	-	-	-	-	-	0%
Expenditure Total:	193,383	183	-	-	-	-	-	-	0%
Fund: 327 - Parks Grants (Measure WW) Fund Net Result	(193,666)	172,052	176	-	-	75	75	-	
Fund Balance, July 1	25,236	(168,430)	3,622	3,798	3,798		3,798	3,874	
Fund Balance, June 30	(168,430)	3,622	3,798	3,798	3,798		3,874	3,874	
Fund: 377 - Arterial Streets Rehabilitation Fund									
Revenue									
322 - Federal Grants	541,463	-	-	-	-	-	-	1,020,000	100%
323 - State Grants	-	-	-	-	-	-	-	239,040	100%
399 - Transfers In	250,000	250,000	250,000	-	-	-	-	-	0%
Revenue Total:	791,463	250,000	250,000	-	-	-	-	1,259,040	100%
Expenditures									
Division: 342 - Road Maintenance Total:	80,213	8,066	-	560,960	560,960	-	560,960	-	-100%
Expenditure Total:	80,213	8,066	-	560,960	560,960	-	560,960	-	-100%
Fund: 377 - Arterial Streets Rehabilitation Fund Net Result	711,250	241,934	250,000	(560,960)	(560,960)	-	(560,960)	1,259,040	
Fund Balance, July 1	49,887	761,137	1,003,070	1,253,070	1,253,070		1,253,070	692,110	
Fund Balance, June 30	761,137	1,003,070	1,253,070	692,110	692,110		692,110	1,951,150	
Fund: 500 - Sewer Enterprise Fund									
Revenue									
322 - Federal Grants	-	32,447	-	-	-	-	-	-	0%
363 - Sewer Enterprise Charges	7,831,703	8,072,292	8,806,616	12,735,506	12,735,506	5,532,591	12,735,506	12,204,784	-4%
370 - Interest and Investment Income	401,683	995,766	986,146	300,000	300,000	353,489	400,000	300,000	0%
383 - Reimbursements	-	42,000	16,541	-	-	-	-	-	0%
384 - Other Revenue	-	-	-	-	-	-	-	-	0%
392 - Proceeds from Sale of Property	-	9,608	-	-	-	-	-	-	0%
Revenue Total:	8,233,386	9,152,112	9,809,303	13,035,506	13,035,506	5,886,081	13,135,506	12,504,784	-4%
399 - Transfers In from Section 115 Pension Fund	-	-	-	-	-	-	-	-	0%
Sources Total	8,233,386	9,152,112	9,809,303	13,035,506	13,035,506	5,886,081	13,135,506	12,504,784	-4%
Expense									
Division: 117 - General Government Total:	33,588	21,162	16,471	-	-	14,161	-	-	0%
Division: 641 - Sewer Treatment Plant/Shared Total:	3,774,932	4,722,179	5,122,387	12,349,900	12,349,900	3,660,148	12,349,900	7,014,901	-43%
Division: 642 - Sewer Collections Total:	1,332,177	1,448,928	1,292,452	24,183,004	24,183,004	3,277,052	5,000,000	1,995,952	-92%
Division: 643 - Sewer Projects/Shared Total:	-	-	-	85,000	85,000	-	85,000	85,000	0%
Division: 644 - WPCP Equipment/Debt Service Total:	576,372	554,420	531,870	1,611,192	1,611,192	522,008	1,611,192	1,611,192	0%
Expense Total:	5,717,069	6,746,688	6,963,179	38,229,096	38,229,096	7,473,368	19,046,092	10,707,045	-72%
Fund: 500 - Sewer Enterprise Fund Net Results	2,516,317	2,405,424	2,846,124	(25,193,590)	(25,193,590)	(1,587,287)	(5,910,586)	1,797,739	
Fund Balance, July 1	16,672,310	19,188,628	21,594,052	24,440,176	24,440,176		24,440,176	18,529,590	
Fund Balance, June 30	19,188,628	21,594,052	24,440,176	(753,414)	(753,414)		18,529,590	20,327,329	
Fund: 505 - Cable Access TV Fund									
Revenue									
314 - Franchise Taxes	18,756	16,928	13,567	26,486	26,486	8,892	26,486	12,092	-54%
365 - Cable TV Charges	277,903	192,464	160,458	159,840	159,840	50,598	159,840	177,755	11%
366 - Other Charges	-	-	-	9,000	9,000	-	9,000	2,500	-72%
370 - Interest and Investment Income	-	-	-	-	-	-	-	-	0%
384 - Other Revenue	-	390	150	90,500	-	50	-	6,000	0%
399 - Transfers In	222,755	336,276	434,289	367,262	367,262	-	458,444	431,115	17%
Revenue Total:	519,414	546,058	608,464	653,088	652,588	59,540	653,770	629,462	12%
399 - Transfers In from Section 115 Pension Fund	-	-	-	-	-	-	-	-	0%
Sources Total	519,414	546,058	608,464	653,088	652,588	59,540	653,770	629,462	12%
Expense									
Division: 119 - Cable Access TV Total:	346,275	377,870	611,267	653,088	653,088	430,955	653,088	629,462	-4%
Division: 120 - Cable Access-Community Services Total:	72	150	-	-	-	-	-	-	0%
Division: 121 - Cable Access-Contract Services Total:	156,258	177,499	-	-	-	-	-	-	0%
Expense Total:	502,606	555,518	611,267	653,088	653,088	430,955	653,088	629,462	-4%
Fund: 505 - Cable Access TV Net Results	16,808	(9,461)	(2,803)	0	(90,500)	(371,415)	682	0	
Fund Balance, July 1	(5,227)	11,581	2,121	(682)	(682)		(682)	(0)	
Fund Balance, June 30	11,581	2,121	(682)	(682)	(91,182)		(0)	0	
Fund: 525 - Information Systems Fund									
Revenue									
393 - Debt Proceeds	73,788	126,215	126,837	-	-	-	-	-	0%
399 - Transfers In	-	-	-	-	-	-	-	-	0%
Sources Total	73,788	126,215	126,837	-	-	-	-	-	0%
Expense									
Division: 118 - Information Systems Total:	1,277,727	1,709,302	1,458,840	1,577,546	1,577,566	841,023	1,577,566	1,607,569	2%
461 - Indirect cost allocations	(1,199,835)	(1,583,088)	(1,400,432)	(1,577,546)	(1,577,546)	(828,556)	(1,577,546)	(1,608,799)	2%
Expense Total:	77,892	126,215	58,408	0	21	12,468	21	(1,231)	0%
Fund: 525 - Information Systems Net Results:	(4,104)	0	68,429	(0)	(21)	(12,468)	(21)	1,231	
Fund Balance, July 1	585	(3,519)	(3,519)	64,910	64,910		64,910	64,889	
Fund Balance, June 30	(3,519)	(3,519)	64,910	64,909	64,889		64,889	66,120	

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Projected Year-end	FY 2026/27 Proposed	Prop to Rev Percent Change
Fund: 700 - Pension Fund									
Revenue									
370 - Interest and Investment Income	820.773	1,264.903	1,264.160	600.000	600.000	669.417	1,200.000	960.000	60%
399 - Transfers In	-	-	-	2,400.000	2,400.000	-	2,400.000	-	-100%
Revenue Total:	820.773	1,264.903	1,264.160	3,000.000	3,000.000	669.417	3,600.000	960.000	-68%
Expense									
Division: 115 - Finance Total:	78,164	75,241	71,694	65,000	65,000	53,463	65,000	65,000	0%
Division: 117 - General Government Total:	-	-	-	-	-	-	-	-	0%
Sub-Total:	78.164	75.241	71.694	65.000	65.000	53.463	65.000	65.000	0%
499 - Transfers Out	2,160,518	2,231,793	2,334,698	3,235,445	3,235,445	-	3,235,445	868,600	-73%
Expense Total:	2,238,682	2,307,034	2,406,392	3,300,445	3,300,445	53,463	3,300,445	933,600	-72%
Fund: 700 - Pension Fund Net Results	(1,417,910)	(1,042,131)	(1,142,232)	2,935,000	(300,445)	615,953	299,555	26,400	
Fund Balance, July 1	16,045,223	14,627,313	13,585,182	12,442,950	12,442,950		12,442,950	12,742,505	
Fund Balance, June 30	14,627,313	13,585,182	12,442,950	15,377,950	12,142,505		12,742,505	12,768,905	

Page intentionally blank

BUDGETED POSITIONS

Through the budget, the City Council authorizes the City's hiring of employees to fill positions. Below find a table illustrating the positions included in the FY 2026/27 budget.

Department	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
CITY MANAGER					
City Manager	1.00	1.00	1.00	1.00	1.00
Communications Director	0.00	0.00	0.00	1.00	1.00
Information Technology Manager	0.00	0.00	0.00	1.00	1.00
Information Systems Technician	0.00	0.00	0.00	0.00	1.00
Assistant to the City Manager	1.00	1.00	1.00	0.00	0.00
Administrative Assistant	1.00	0.20	0.20	0.00	0.00
Total Full-Time Equivalents (FTEs)	3.00	2.20	2.20	3.00	4.00
CITY CLERK					
City Clerk	1.00	1.00	1.00	1.00	1.00
Deputy City Clerk	1.00	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00
Total Full-Time Equivalents (FTEs)	3.00	3.00	3.00	3.00	3.00
FINANCE DEPARTMENT					
Finance Director	1.00	1.00	1.00	1.00	1.00
Senior Accountant	0.00	0.00	1.00	1.00	1.00
Accountant	1.00	1.00	0.00	0.00	0.00
Accounting Specialist	1.00	1.00	1.00	1.00	1.00
Accounting Technician, <i>part-time</i>	0.48	0.00	0.00	0.00	0.00
Administrative Assistant	0.00	0.75	0.75	1.00	1.00
Total Full-Time Equivalents (FTEs)	3.48	3.75	3.75	4.00	4.00
HUMAN RESOURCES					
Human Resources Director	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	1.00	1.00	1.00	1.00
Human Resources Specialist	0.00	0.00	0.00	1.00	1.00
Human Resources Technician	1.00	1.00	1.00	0.00	0.00
Administrative Assistant	0.00	0.05	0.05	0.00	0.00
Total Full-Time Equivalents (FTEs)	3.00	3.05	3.05	3.00	3.00
POLICE DEPARTMENT					
SWORN					
Police Chief	1.00	1.00	1.00	1.00	1.00
Police Commander	2.00	2.00	2.00	2.00	2.00
Police Sergeant	7.00	7.00	6.00	6.00	6.00
Police Officer	20.00	20.00	20.00	20.00	19.00
Sub-total Sworn	30.00	30.00	29.00	29.00	28.00
NON-SWORN					
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Community Safety Specialist	1.00	1.00	1.00	1.00	1.00
Community Service Officer	2.00	2.00	2.00	2.00	1.00
Crossing Guards, <i>part-time/temporary</i>	0.25	0.25	0.25	0.25	0.25
Dispatcher	10.00	10.00	10.00	10.00	10.00
Lead Dispatcher	2.00	2.00	2.00	2.00	2.00
Police Property Specialist	1.00	1.00	1.00	1.00	1.00
Police Records Specialist	2.00	2.00	2.00	2.00	1.00
Sub-total Non-Sworn	19.25	19.25	19.25	19.25	17.25
Total Full-Time Equivalents (FTEs)	49.25	49.25	48.25	48.25	45.25

Department	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
FIRE DEPARTMENT					
SWORN					
Fire Chief	1.00	0.00	0.00	0.00	0.00
Battalion Chief	1.00	0.00	0.00	0.00	0.00
Fire Captain	5.00	0.00	0.00	0.00	0.00
Fire Engineer	3.00	0.00	0.00	0.00	0.00
Fire Fighter/Paramedic	6.00	0.00	0.00	0.00	0.00
Fire Fighter	0.00	0.00	0.00	0.00	0.00
Sub-total Sworn	16.00	0.00	0.00	0.00	0.00
NON-SWORN					
Management Analyst	1.00	0.00	0.00	0.00	0.00
Sub-total Non-Sworn	1.00	0.00	0.00	0.00	0.00
Total Full-Time Equivalents (FTEs)	17.00	0.00	0.00	0.00	0.00
PUBLIC WORKS					
Public Works Director	1.00	1.00	1.00	1.00	1.00
Development Services Director/City Engineer	0.00	0.00	0.00	0.00	0.00
Senior Project Manager	0.00	0.00	0.00	0.00	1.00
Capital Improvement and Environmental Program Manager	1.00	1.00	1.00	1.00	1.00
Associate Civil Engineer	1.00	1.00	1.00	1.00	1.00
Junior Engineer	0.00	0.00	0.00	1.00	0.00
Public Works Specialist	2.00	2.00	2.00	2.00	2.00
Management Analyst	1.00	1.00	1.00	1.00	1.00
Administrative Coordinator (Shared with CDD)	0.50	0.50	0.00	0.00	0.00
Public Works Manager	1.00	1.00	1.00	1.00	1.00
Public Works Maintenance Supervisor	3.00	3.00	3.00	3.00	3.00
Public Works Maintenance Workers	8.00	8.00	8.00	8.00	8.00
Park Caretaker	0.25	0.25	0.25	0.25	0.25
Treatment Plant Manager	1.00	1.00	1.00	1.00	1.00
Water Pollution Control Plant Operation Supervisor	1.00	1.00	1.00	1.00	1.00
WWTP Senior Operator	1.00	1.00	1.00	1.00	1.00
WWTP Operator	4.00	4.00	4.00	4.00	4.00
Laboratory Analyst II	1.00	1.00	1.00	1.00	1.00
Laboratory Technician I	1.00	1.00	1.00	1.00	1.00
WWTP Senior Maintenance Mechanic	0.00	0.00	1.00	1.00	1.00
WWTP Maintenance Mechanic	2.00	2.00	1.00	1.00	1.00
Water Pollution Control Plant Intern	0.48	0.48	0.48	0.48	0.48
Total Full-Time Equivalents (FTEs)	30.23	30.23	29.73	30.73	30.73
COMMUNITY DEVELOPMENT					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Planning Manager	1.00	1.00	1.00	1.00	1.00
Associate Planner	0.00	0.00	1.00	1.00	1.00
Sustainability Coordinator	0.00	0.00	0.00	1.00	1.00
Senior Building Inspector	0.00	0.00	0.00	0.00	0.00
Building Official	1.00	1.00	1.00	1.00	1.00
Building Inspector	0.00	0.00	0.00	0.00	0.00
Building Inspector I/II	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer I/II	1.00	1.00	1.00	1.00	1.00
Permit Technician	0.00	0.00	0.00	0.00	0.00
Permit Technician I/II/III	2.00	2.00	2.00	2.00	2.00
Administrative Coordinator (Shared with Public Works)	0.50	0.50	0.00	0.00	0.00
Total Full-Time Equivalents (FTEs)	7.50	7.50	8.00	9.00	9.00

Department	FY 2022/23	FY 2023/24	FY 2024/25	FY 2025/26	FY 2026/27
COMMUNITY SERVICES DEPARTMENT					
RECREATION					
Community Services Director	1.00	1.00	1.00	1.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Food Services Specialist	0.00	0.00	0.75	0.75	0.75
Cook, <i>part-time/regular</i>	0.75	0.75	0.00	0.00	0.00
Recreation Coordinator	3.50	3.50	3.50	4.00	4.00
Recreation Leader	2.88	2.88	3.51	3.51	3.51
Recreation Leader [Tiny Tots]	1.13	1.13	0.00	0.00	0.00
Rental Facility Custodian, <i>part-time/temporary</i>	1.65	1.65	1.65	1.65	1.65
Senior Recreation Leader	1.50	1.50	2.00	2.00	2.00
Total Full-Time Equivalents (FTEs)	13.40	13.40	13.41	13.91	13.91
PINOLE COMMUNITY TELEVISION (PCTV)					
Cable Access Coordinator	1.00	1.00	1.00	1.00	1.00
Cable Access Technician	1.00	1.00	1.00	1.00	1.00
Cable Equipment Operators	0.75	0.75	0.75	0.75	0.75
Total Full-Time Equivalents (FTEs)	2.75	2.75	2.75	2.75	2.75
GRAND TOTAL ALL DEPARTMENTS	132.61	115.13	114.14	117.64	115.64

Labor Cost Allocations (\$)

Position Title	Total Wage and Benefit	General Fund 100	Source Enterprise (WWTP) Fund	Source Enterprise (Corp Fund) Fund 500	Information Systems Fund 525	Housing Admin Fund 285	Gas Tax Fund 200	Building Fund 212	Measure "S-2014" Fund 106	Measure I Fund 107	PSAF Fund 203	SLESF Fund 206	Storm Water Fund 207	Recreation Fund 207	Refuse Mgmt Fund 213	Solid Waste Fund 214	Measure "J" Fund 215	Total
100-100 Council Members (5)	132,273	39,209	-	33,070	-	-	-	-	-	-	-	-	-	-	-	-	-	132,273
100-111 City Manager	424,635	254,817	21,235	106,174	-	21,235	-	21,235	-	-	-	-	-	-	-	-	-	424,635
100-111 Communications Director	271,625	217,300	-	-	54,325	-	-	-	-	-	-	-	-	-	-	-	-	271,625
100-113 Treasurer	5,121	3,841	-	1,280	-	-	-	-	-	-	-	-	-	-	-	-	-	5,121
100-115 Finance Director	439,122	339,237	74,868	-	-	24,956	-	-	-	-	-	-	-	-	-	-	-	439,122
100-115 Sealer Accountant	202,685	172,282	30,403	-	-	-	-	-	-	-	-	-	-	-	-	-	-	202,685
100-115 Accounting Specialist	143,811	122,239	21,572	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143,811
100-115 Admin Assistant	219,547	186,615	32,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	219,547
100-116 HR Analyst	171,257	154,131	17,126	-	-	-	-	-	-	-	-	-	-	-	-	-	-	171,257
100-116 HR Director	476,390	423,231	47,639	-	-	-	-	-	-	-	-	-	-	-	-	-	-	476,390
100-116 HR Specialist	122,843	110,564	12,285	-	-	-	-	-	-	-	-	-	-	-	-	-	-	122,843
100-221 Police Officer	214,721	36,172	-	-	-	-	-	-	-	-	-	115,343	-	-	-	-	-	214,721
100-221 Police Officer (2)	453,411	253,310	-	-	-	-	-	-	-	-	193,501	-	-	-	-	-	-	453,411
100-221 Police Officer (Came)	228,065	153,645	-	-	-	-	-	-	-	-	-	68,419	-	-	-	-	-	228,065
100-341 PW Director	331,207	82,802	66,241	43,661	-	-	43,661	-	16,560	-	-	-	16,560	-	33,121	16,560	-	331,207
100-341 Senior Project Manager	150,015	-	15,002	37,504	-	-	37,504	-	30,003	-	-	-	-	-	-	15,002	37,504	150,015
100-341 PW Specialist (2)	332,053	66,412	-	38,617	-	-	43,803	66,412	-	-	-	-	16,603	-	-	33,206	-	332,053
100-341 Capital Improvement Manager	214,538	-	21,454	32,181	-	-	21,454	-	21,454	-	-	-	10,727	-	21,454	32,181	53,635	214,538
100-341 Management Analyst	167,190	33,558	-	41,347	-	-	33,558	-	16,719	-	-	-	-	-	-	41,347	-	167,190
107-342 PW Maint. Supervisor	160,507	-	-	-	-	-	16,051	-	-	80,254	-	-	-	-	-	32,101	32,101	160,507
100-343 Public Works Manager	366,521	164,354	-	73,304	-	-	54,378	-	-	-	-	-	54,378	-	-	18,326	-	366,521
100-343 PW Maint. Supervisor	288,846	115,538	-	72,211	-	-	28,885	-	-	-	-	-	57,163	-	-	14,442	-	288,846
100-343 Maintenance Worker (1)	104,216	26,054	-	20,443	-	-	15,502	-	-	-	-	-	-	-	-	41,686	-	104,216
100-343 Maintenance Worker (3)	456,962	114,241	-	114,241	-	-	68,544	-	-	-	-	-	68,544	-	-	22,848	68,544	456,962
100-343 Maintenance Worker (1)	103,344	-	-	10,334	-	-	10,334	-	62,366	-	-	-	-	-	-	20,783	-	103,344
100-343 Maintenance Worker (1)	126,316	38,075	-	19,037	-	-	25,383	-	31,723	-	-	-	-	-	-	12,632	-	126,316
212-461 Community Dev. Director	504,550	151,365	-	504,550	-	-	100,310	-	-	-	-	-	-	-	-	-	-	504,550
212-461 Planning Manager	260,114	13,006	-	13,006	-	-	13,006	-	-	-	-	-	-	-	-	-	-	260,114
212-462 Permit Technician III	150,463	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	150,463
212-462 Permit Technician I	124,707	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124,707
500-642 PW Maint. Supervisor	265,111	-	-	138,634	-	-	13,256	-	-	-	-	-	26,511	-	-	-	124,707	265,111
500-642 Maintenance Worker (1)	174,679	-	-	131,003	-	-	8,734	-	-	-	-	-	8,734	-	8,734	17,468	-	174,679
500-642 Maintenance Worker (1)	126,476	-	-	34,837	-	-	6,324	-	-	-	-	-	12,648	-	-	6,324	-	126,476
525-118 Information Technology Manager	201,814	135,215	16,445	12,103	-	-	-	10,091	-	-	-	-	-	-	-	-	-	201,814
525-118 Information Technology Tech	106,668	71,468	8,333	6,400	-	-	-	5,333	-	-	-	-	-	-	18,163	-	-	106,668
	8,284,285	3,614,582	385,434	1,154,634	54,325	160,106	417,684	884,624	178,932	80,254	193,501	184,369	273,074	27,763	63,309	433,828	211,564	8,284,285
PERCENT OF TOTAL		44%	5%	14%	0%	2%	5%	10%	2%	1%	2%	2%	3%	0%	1%	4%	3%	100%

Labor Cost Allocations (%)

Position Title	Total Wages and Benefits	General Fund	Senior Enterprise (MWP)	Senior Enterprise (Corp)	PGTY 595	Information Systems Fund 525	Human Admin Fund	Gar Tax 200	Buildin g Fund 212	Measure "S-2016" Fund 106	Measure IFund 107	PSAF Fund 203	SLESF Fund 206	Storm Water Fund 207	Recreati on Fund 209	Refuse Mgmt Fund 213	Solid Waste Fund 214	Measure "J" Fund	Total
100-110 Council Members (5)	132,279	75%			25%														100%
100-111 City Manager	424,635	60%	5%	25%			5%		5%										100%
100-111 Communications Director	271,625	80%				20%													100%
100-113 Treasurer	5,121	75%			25%														100%
100-115 Finance Director	439,122	80%	15%				5%												100%
100-115 Senior Accountant	202,685	85%	15%																100%
100-115 Accounting Specialist	143,811	85%	15%																100%
100-115 Admin Assistant	219,547	85%	15%																100%
100-116 HR Analyst	171,257	90%	10%																100%
100-116 HR Director	476,390	90%	10%																100%
100-116 HR Tech	122,843	90%	10%																100%
100-221 Police Officer	214,721	46%											54%						100%
100-221 Police Officer (2)	453,411	56%										44%							100%
100-221 Police Officer (Canine)	228,065	70%											30%						100%
100-341 Pw Director	331,207	25%	20%		15%			15%		5%				5%		10%	5%		100%
100-341 Senior Project Manager	150,015	0%	10%		25%			10%	20%	20%							10%	25%	100%
100-341 Pw Specialist (2)	332,058	20%	30%		30%			15%						5%			10%		100%
100-341 Capital Project Manager	214,538	0%	10%		15%			10%		10%				5%		10%	15%	25%	100%
100-341 Management Analyst	167,790	20%		25%				20%		10%							25%		100%
107-342 Pw Maint. Supervisor	160,507	0%									50%						20%	20%	100%
100-343 Public Works Manager	366,521	45%		20%				15%						15%			5%		100%
100-343 Pw Maint. Supervisor	288,846	40%		25%				10%						20%			5%		100%
100-343 Maintenance Worker (1)	104,216	25%		20%				15%									40%		100%
100-343 Maintenance Worker (3)	456,962	25%		25%				15%						15%		0%	5%	15%	100%
100-343 Maintenance Worker (1)	103,344	0%	10%		10%			10%		60%							20%		100%
100-343 Maintenance Worker (1)	126,316	30%		15%				20%		25%							10%		100%
212-461 Community Dev. Director	504,350	30%			20%		20%		50%										100%
212-461 Planning Manager	260,114	5%			5%			30%											100%
212-462 Permit Technician III	150,469	0%							100%										100%
212-462 Permit Technician I	124,707	0%							100%										100%
500-642 Pw Maint. Supervisor	265,111	0%		75%				5%						10%			5%	5%	100%
500-642 Maintenance Workers (1)	174,679	0%		75%				5%						5%		5%	10%		100%
500-642 Maintenance Workers (1)	126,476	0%		75%				5%						10%			5%	5%	100%
525-118 Information Technology Manager	201,814	67%	8%	6%	5%			5%							9%				100%
525-118 Information Technology Tech	106,668	67%	8%	6%	5%			5%							9%				100%
	\$7,843,328	44%	5%	14%	0%	1%	2%	5%	10%	2%	1%	2%	2%	3%	0%	1%	4%	3%	100%
100-111	112		100-115	100-116	100-117	100-221	100-222	223	100-34	107-342	100-342	100-34	107-345	100-46	100-466	212-46	212-46	Total	
100-221 Police Chief						30%		10%										100%	
100-221 Commander						80%		20%										100%	
100-221 Officer						20%	80%											100%	
100-221 Officer						20%	80%											100%	
107-342 Maintenance Supervisor (1)										30%								50%	
100-343 Maintenance Worker (1)												10%						25%	
100-343 Maintenance Workers (3)										5%		10%						25%	
100-343 Maintenance Worker (1)										15%		15%						30%	
212-461 Community Dev. Director																		80%	
212-462 Permit Technician III																		100%	
212-462 Permit Technician I					17%		34%	7%	9%									67%	
525-118 Information Technology Manager					17%		34%	7%	9%									67%	
525-118 Information Technology Technician																			

Department Budgets

This section contains detailed information for the City's organizational units, its departments. The budget summaries illustrate how the City's various funding sources are allocated to individual departments to fund their specific activities and programs.

The department sections are arranged in the following order:

- ☐ Elected Officials
 - City Council
 - City Treasurer
- ☐ Appointed Officials
 - City Manager
 - City Attorney
 - City Clerk
- ☐ Administration
 - Finance
 - Human Resources
- ☐ Public Safety
 - Police
 - Fire
- ☐ Public Works
- ☐ Community Development
- ☐ Community Services
- ☐ General Government

The following information is provided below in each department budget section:

- ☐ Mission;
- ☐ Major services and functions;
- ☐ FY 2026/27 key accomplishments;
- ☐ FY 2026/27 key priorities and projects;
- ☐ Significant special projects for FY 2027/28 – FY 2030/31;
- ☐ Major changes in FY 2026/27 budget;
- ☐ Position summary;
- ☐ Budget summaries at the department and division levels; and
- ☐ Major non-personnel expense details.

Page intentionally blank

CITY COUNCIL

Mission

The mission of the City Council is to create a safe, healthy, and prosperous community. In February 2020, the City Council adopted the City of Pinole Strategic Plan 2020 – 2025, which contained the following vision, mission, and goals for the City.

Vision

Pinole is a safe, vibrant, and innovative community with small town charm and high quality of life.

Mission

Pinole will be efficient, ethical, and effective in delivering quality services with community involvement and fiscal stewardship.

Goals

1. Safe and Resilient
2. Financially Stable
3. Vibrant and Beautiful
4. High Performance

Major Services and Functions

The primary role of the City Council is to create local laws to support a safe, healthy, and prosperous community. The City Council also creates a vision and goals for the community, approves policies for the conduct of municipal affairs, and appropriates City funds through the budget process to support City programs and services. The City Council holds regularly scheduled meetings, hearings, and study sessions to receive residents' input and conduct the City's business in a public forum. City Council Members represent the City at local, regional, State and federal organizations. The five-member City Council is elected at large and serves four-year overlapping terms. The City Council appoints one of its members to serve as the Mayor each year. The City Council also serves as the governing body of the Successor Agency to the Pinole Redevelopment Agency ("Successor Agency"), and appoints members of the community to serve on various boards and commissions. The City Council appoints three City officers: the City Manager, City Attorney, and City Clerk.

FY 2025/26 Key Accomplishments

- ☐ Recognized numerous individuals, community organizations, and causes for their contributions to Pinole and society, gifting the Key to the City posthumously to honor Robert Walker Jr.'s 45 years of service to the City of Pinole and renaming the Public Works corporation yard to "Robert Walker Jr. Corporation Yard."

- ☐ Approved a local ballot measure which asked voters whether to establish the office of elected mayor in the June 2026 election
- ☐ Identified 29 strategic council priorities for FY 25/26, resulting in the completion of key projects such as the Road Maintenance Plan, Public Safety Building roof repair, and compost program
- ☐ Accepted over \$3.5 Million in grants including \$1M in One Bay Area Grant (OBAG) funds for pedestrian improvements at the Tennent Av-Bay Trail, \$900,000 for EV charging infrastructure and \$750,000 to address sea level rise along Pinole's coastline
- ☐ Celebrated Pinole as 1 of 30 cities to earn the Clean CA Designation
- ☐ Approved guidelines for Private Sewer Lateral Program
- ☐ Approved the renaming of Bayfront Park to Rookoš Park, recognizing cultural and historical significance of the Ohlone in Pinole
- ☐ Approved the establishment of a new lighting assessment district associated with Appian Village, and revised assessments for the existing Landscape and Lighting District (LLAD).
- ☐ Established an Infrastructure and Transportation Ad Hoc Subcommittee and Cannabis Ad Hoc Subcommittee to work on prioritization of capital projects and potential revenue
- ☐ Approved the sale of the Post Office
- ☐ Adopted resolutions taking positions on key policy issues
- ☐ Approved comprehensive updates to Pinole's Zoning Code and Three Corridors Specific Plan that prohibit new fossil-fuel stations in accordance with the City's Climate Action and
- ☐ Adopted ordinances changing City laws on certain key issues, including an ordinance to establish "ICE-Free Zones" adding Chapter 2.68 restricting the use of City-owned or City-controlled property for federal civil immigration enforcement activities.
- ☐ Approved a contract for a permanent City Manager
- ☐ Provided funding and direction on transportation safety capital projects

FY 2026/27 Key Priorities and Projects

- ☐ Create new or updated ordinances to support a safe, healthy, and prosperous community
- ☐ Continue to recognize individuals, organizations, and causes through proclamations and resolutions
- ☐ Continue to advocate for the City in regional and State policy matters
- ☐ Continue to review and approve City policies and service models that will improve City efficiency and effectiveness
- ☐ Provide leadership and oversight of the implementation of the Strategic Plan
- ☐ Consider development applications that will improve the community
- ☐ Provide direction and adopt updates to the City General Plan Safety and Health and Environmental Justice elements
- ☐ Create an updated Long-Term Financial Plan that determines how to address the City's unfunded liabilities
- ☐ Establish a process to quickly respond to advocacy opportunities regarding proposed State legislation
- ☐ Direct staff on the redevelopment of "Community Corner" (lot at the corner of San Pablo Avenue and Tennent)
- ☐ Review City's use of its Section 115 Pension Trust

- ☐ Continue to expand relationships with elected officials in neighboring cities, special districts, and at the State and federal levels

Significant Special Projects for FY 2027/28 through FY 2030/31

- ☐ Create new or updated ordinances to support a safe, healthy, and prosperous community

Major Changes in FY 2026/27 Budget

The City Council adopted a structurally balanced budget for Fiscal Year 2026/27 with a surplus of \$221 on June 23, 2026. The budget included \$3.4 million in expenditure restructuring and cuts.

Position Summary

There are no staff positions budgeted for the City Council department. Support to the City Council is provided by City staff budgeted in other departments, such as the City Manager, City Attorney, City Clerk, and others.

CITY COUNCIL BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	217,993	169,654	140,559	252,450	210,938	(41,512)	-20
Measure S 2014 - 106	9,202	9,202	-	-	-	-	%0%
Total	227,194	178,856	140,559	252,450	210,938	(41,512)	-20%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages -401	33,883	38,907	31,311	43,050	43,050	-	0%
Employee Benefits - 410	49,760	58,269	59,274	61,219	100,483	39,264	39%
Total Personnel	83,643	97,176	90,585	104,269	143,533	39,264	27%
Services and Supplies							
Professional & Administrative Services - 42	142,558	97,354	67,758	167,005	98,305	(68,700)	-70%
Other Operating Expenses -43	1,632	1,728	1,054	1,375	1,375	-	0%
Total Services and Supplies	144,189	99,082	68,812	168,380	99,680	(68,700)	-69%
Capital Outlay							
Asset Acquisition/Improvement - 47	15,000	-	-	-	-	-	0%
Total Capital Outlay	15,000	-	-	-	-	-	0%
Indirect Cost Allocations							
Administrative Credits - 46121	(18,525)	(19,821)	(22,225)	(23,224)	(33,070)	(9,846)	30%
General Liability Insurance - 46201	2,887	2,418	3,388	3,025	3,145	120	4%
Total Indirect Cost Allocations	(15,638)	(17,403)	(18,837)	(20,199)	(29,925)	(9,726)	33%
Total	227,194	178,856	140,559	252,450	210,938	(41,512)	-20%
EXPENDITURES BY PROGRAM							
City Council - 110	227,194	178,856	140,559	252,450	213,288	(41,512)	-20%
Total	227,194	178,856	140,559	252,450	213,288	(41,512)	-20%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 10,000	\$ 10,000
City Council Retreat/Planning Workshop	\$ 10,000		
42201 Office Expense		\$ 1,200	\$ 1,200
4230X Travel and Training		\$ 64,130	\$ 3,880
ABAG Delegate	\$ 0		
CCC Mayor's Conference monthly dinners (24 @ \$70)	1,680		
East Bay Division meetings (12 @ \$50)	600		
Mayor travel expenses	600		
Other identified City sponsored events	250		
Various dinners/award ceremonies	750		
42401 Memberships		\$ 23,485	\$ 21,385
ABAG dues	\$ 5,500		
Contra Costa Mayor's Conference membership & exp.	1,400		
LAFCO dues	6,300		
League of CA Cities	7,685		
League of California Cities East Bay Division	0		
National League of Cities	0		
Other Memberships	500		
42514 Special Department Expense		\$ 68,190	\$ 59,490
City Council meetings recorded by PCTV	\$ 56,490		
Mayoral Celebration expense	400		
Misc. supplies and food for meetings	1,000		
Other special department expenses	1,000		
West County Mayor's Breakfast meetings	600		
Total Professional/Administrative Services			\$ 95,955
4310X Utilities		\$ 1,375	\$ 1,375
Gas/Electric	\$ 1,300		
Water	75		

Page intentionally blank

CITY TREASURER

Mission

The mission of the City Treasurer is to, in collaboration with the Finance Director, ensure that all City funds are received, deposited, disbursed, and invested effectively in accordance with the City's Investment Policy and Generally Accepted Accounting Principles (GAAP).

Major Services and Functions

The City Treasurer provides input to the Finance Director on quarterly investment reports that the Finance Director creates for the City Council. The reports include reconciled bank balances, the type and amount of investments and deposits of City funds, the institution in which these deposits are made, market values, maturity dates, and rates of interest. In addition, the City Treasurer reviews the weekly check run and is one of the authorized City counter signatories of checks in an amount of \$5,000 or greater. The City's Investment Policy prioritizes safety, liquidity, and yield. The City Treasurer is an elected position and serves a four-year term.

FY 2025/26 Key Accomplishments

- ☐ Collaborated with the Finance Director to provide quarterly investment reports to the City Council and to achieve the Investment Policy priorities of safety, liquidity, and yield
- ☐ Collaborated with the Finance Director to ensure that all City funds were received, deposited, disbursed, and invested effectively in accordance with the City's Investment Policy

FY 2026/27 Key Priorities and Projects

- ☐ Continue to collaborate with the Finance Director on investment management and treasury functions

Major Changes in FY 2026/27 Budget

There are no major changes in the FY 2026/27 budget compared to the FY 2025/26 budget.

Position Summary

There are no staff positions budgeted for the City Treasurer department. Support to the City Treasurer is provided by City staff budgeted in other departments, primarily the Finance Department.

CITY TREASURER BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	9,681	10,474	6,422	9,990	10,002	12	0%
Total	9,681	10,474	6,422	9,990	10,002	12	0%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages - 401	3,024	3,010	2,182	3,000	3,000	-	0%
Employee Benefits - 410	7,552	7,812	5,227	7,295	7,303	8	0%
Total Personnel	10,576	10,822	7,409	10,295	10,303	8	0%
Services and Supplies							
Professional & Administrative Services - 42	697	618	863	760	760	-	0%
Total Services and Supplies	697	618	863	760	760	-	0%
Indirect Cost Allocations							
Admin Credits - 46121	(1,849)	(1,181)	(2,086)	(1,276)	(1,280)	(4)	0%
General Liability Insurance - 46201	257	215	236	211	219	8	4%
Total Indirect Cost Allocations	(1,592)	(966)	(1,850)	(1,065)	(1,061)	4	0%
Total	9,681	10,474	6,422	9,990	10,002	12	0%
EXPENDITURES BY PROGRAM							
City Treasurer - 113	9,681	10,474	6,422	9,990	10,002	12	0%
Total	9,681	10,474	6,422	9,990	10,002	12	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42301 Travel & Training		\$ 400	\$ 400
Misc. training	\$ 400		
42401 Memberships		\$ 110	\$ 110
CSMFO Dues	\$ 110		
42506 Bonds		\$ 250	\$ 250
Bond for City Treasurer position	\$ 250		
Total Professional/Administrative Services		\$ 760	

CITY MANAGER

The City Manager department is comprised of the following divisions:

- ☐ Administration and Programs; and
- ☐ Information Technology; and
- ☐ Communications (includes Pinole Community Television)

Mission

The mission of the City Manager's Office (department) is to support the City Council in its policy development and to lead all City staff and operations to ensure efficient and effective service delivery.

Major Services and Functions

The City of Pinole is organized under a "council-manager" form of operation. This form of operations consists of an elected City Council that is responsible for policymaking and a professional City Manager, appointed by the Council, who is responsible for carrying out the policies of the Council and leading City operations. In addition to leading City operations, the City Manager's office also performs or coordinates some specific functions on behalf of the entire City organization, including the following:

- ☐ Communication and engagement
- ☐ Intergovernmental relations
- ☐ Information technology
- ☐ Strategic planning and organizational assessment

The Information Technology Division maintains hardware and software throughout the City organization. The Division collaborates with other City departments to conduct business process re-engineering and to select and implement appropriate technology to meet the City's needs. The Division manages information services Citywide, including network administration, security, equipment and software maintenance, and end user support.

FY 2025/26 Key Accomplishments

Baseline Work (Including Staff-Initiated Special Projects)

- ☐ Supported the City Council in its development of policy on key community issues
- ☐ Supported City departments in the implementation of a number of process improvements and new policies
- ☐ Worked with local, regional, State, and federal agencies to advance Pinole's interests
- ☐ Created written policies and procedures on numerous administrative matters

- ☐ Supported City Council in identifying potential revenue strategies to pursue
- ☐ Completed the set-up of internal IT department operations infrastructure
- ☐ Completed a citywide software/IT evaluation and identified several cost-saving opportunities
- ☐ Completed several network infrastructure improvements in City Hall and Public Safety
- ☐ Built a dynamic Media and Communications Fellowship Program
- ☐ Started implementation of City Council FY 25/26 priority: 360 Public Assistance Portal (renamed Citizen Request Portal)
- ☐ Conducted a successful Citizens Academy program

Strategic Plan Strategies

- ☐ Implemented many IT projects, including significantly improving network security
- ☐ Continues to expand communication and engagement with the community through the use of new tools and techniques
- ☐ Increased engagement with community and civic organizations, neighboring cities, and special districts

FY 2026/27 Key Priorities and Projects

Baseline Work (Including Staff-Initiated Special Projects)

- ☐ Complete the transition to an Internal IT Department
- ☐ Continue developing innovative strategies for communication and engagement
- ☐ Complete implementation of City Council FY 25/26 priority: 360 Public Assistance Portal (renamed Citizen Request Portal)
- ☐ Conduct citywide training on the Artificial Intelligence (AI) Policy
- ☐ Complete citywide Windows 11 upgrades
- ☐ Ensure compliance with SB707 and WCAG 2.1 AA requirements; complete related improvements to improve digital accessibility and civic engagement

Strategic Plan Strategies

- ☐ Complete the Strategic Plan strategy of developing an interagency legislative advocacy program (Goal 4, Strategy 7)

Significant Special Projects for FY 2027/28 through FY 2030/31

- ☐ Complete the 2026/27-2031/32 Information Technology (IT) Plan
- ☐ Execute communication plans for ballot measure(s) and other key City initiatives
- ☐ Strengthen cybersecurity protections and infrastructure
- ☐ Work with City Council to develop an interagency legislative advocacy program
- ☐ Enhance staff safety by installing security measures in City facilities as part of the City Hall Modernization project (CIP FA1703)
- ☐ Support Public Works with IT stand-up at new location
- ☐ Support emergency preparation by completing the Business Continuity and Disaster Plan, update Crisis Communications Plan and assist the Police Department in equipping the Emergency Operations Center
- ☐ Support departments with software consulting, procurement, implementation, and training to streamline processes for improved service delivery
- ☐ Implement Citywide network connectivity improvements

Major Changes in FY 2026/27 Budget

Over the years, the City Manager Department has reduced its Professional Services budget across all its divisions due to bringing several services in-house. The Information Technology division budget includes a number of projects identified in the City's IT Plan, as well as new ongoing operational costs associated with the transition to an internal IT Department and the hiring of an IT Technician. Major work was done to consolidate the City's IT expenditures into the IT Division budget for more centralized budget management.

As part of citywide efforts to manage costs, the IT division identified areas where adjustments would have minimal impact on operations. Professional Services funding was reduced by shifting more software support in-house and pacing the digitization of records. The department is also streamlining telecommunications, consolidating unused or redundant software systems, and discontinuing the mobile app while continuing to support the mobile-friendly website. Resources will be focused on developing the Council-priority Citizen Request Portal to improve access to services and enhance communication with residents. Reductions in office supplies will result in fewer mass mailings, which staff will address by shifting to enhanced communications through other channels.

Position Summary

Position	2022/23	2023/24	2024/25	2025/26	2026/27
City Manager	1	1	1	1	1
Communications Director	0	0	0	1	1
Information Technology Manager	0	0	0	1	1
Information Systems Technician	0	0	0	0	1
Assistant to the City Manager	1	1	1	0	0
Administrative Assistant	1	0.2	0.2	0	0
Total	3	2.2	2.2	3	4

CITY MANAGER BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	535,472	633,498	446,007	525,938	508,453	(17,485)	-3%
Total	535,472	633,498	446,007	525,938	508,453	(17,485)	-3%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages - 401	549,274	529,783	402,389	455,981	501,605	45,624	9%
Overtime - 402	4,686	4,242	-	-	-	-	0%
Employee Benefits - 410	202,877	207,127	101,555	145,569	158,075	12,506	8%
Total Personnel	756,837	741,152	503,943	601,550	659,680	58,130	9%
Services and Supplies							
Professional & Administrative Services - 42	85,637	129,353	31,631	95,380	47,875	(47,505)	-99%
Other operating Expenses - 43	2,224	2,360	1,446	1,675	1,675	-	0%
Total Services and Supplies	87,862	131,713	33,077	97,055	49,550	(47,505)	-96%
Indirect Cost Allocations							
Admin Credits - 46121	(351,673)	(277,442)	(127,112)	(205,383)	(237,417)	(32,034)	13%
General Liability Insurance - 46201	42,230	38,075	36,099	32,716	36,640	3,924	11%
Total Internal Cost Allocations	(309,443)	(239,367)	(91,013)	(172,667)	(200,777)	(28,110)	14%
Capital Outlay							
Asset Acquisition/Improvement - 47	216	-	-	-	-	-	0%
Total Capital Outlay	216	-	-	-	-	-	0%
Total	535,472	633,498	446,007	525,938	508,453	(17,485)	-3%
EXPENDITURES BY PROGRAM							
City Manager - 111	535,472	633,498	446,007	525,938	508,453	(17,485)	-3%
Total	535,472	633,498	446,007	525,938	508,453	(17,485)	-3%

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
42101 Professional Services	\$ 40,000	\$ 25,600
Communication and Engagement Consulting	\$ 25,600	
42107 Equipment Maintenance	\$ 100	\$ 100
	\$ 100	

42201 Office Expense		\$ 40,955	\$ 9,425
Copier Supplies	\$ 1,025		
Office Supplies	8,000		
42203 UPS/FedEx/Misc Shipping	400		
4230X Travel and Training		\$ 7,300	\$ 7,000
3CMA Conference	\$ 500		
Mayor's Conference monthly dinners	600		
Miscellaneous Meetings	1,700		
Other Misc. Training	2,200		
League of Cities or other training related travel	2,000		
42401 Memberships		\$ 4,275	\$ 3,000
Bay Area News Group Subscription	\$ 350		
CCC Public Managers Association	500		
ICMA Membership	2,150		
42506 Bonds		\$ 350	\$ 350
Bonds (CM & ACM)	\$ 350		
42514 Special Department Expense		\$ 2,400	\$ 2,400
Flowers for funerals and Special Occations	\$ 300		
Miscellaneous	2,000		
Notary Fees and Supplies	100		
Total Professional/Administrative Services			\$ 47,875
4310X Utilities		\$ 1,675	\$ 1,675
43103 Gas/Electric	\$ 1,500		
43102 Water	175		

INFORMATION SYSTEMS BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	965,862	951,536	528,992	974,162	1,018,228	44,066	4%
Recreation Fund - 209	85,005	113,540	52,069	93,637	66,130	(27,507)	-42%
Building and Planning Fund - 212	376,581	217,900	100,978	213,810	170,666	(43,145)	-25%
Sewer Enterprise Fund - 500	106,538	122,813	43,422	116,502	89,551	(26,951)	-30%
Cable Access TV Fund - 505	84,680	37,960	14,063	36,667	30,139	(6,528)	-22%
Total	1,618,665	1,443,748	739,523	1,434,779	1,374,713	(60,065)	-4%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages - 401	-	3,430	117,883	201,362	236,401	35,039	15%
Overtime - 402	-	-	-	-	-	-	0%
Employee Benefits - 410	-	390	30,238	56,575	55,010	(1,565)	-3%
Total Personnel	-	3,820	148,120	257,937	291,411	33,474	11%
Services and Supplies							
Professional & Administrative Services - 42	762,926	902,739	502,036	954,059	977,456	23,396	2%
Other Operating Expenses - 43	250,896	195,844	96,998	168,618	152,700	(15,918)	-10%
Total Services and Supplies	1,013,822	1,098,582	599,034	1,122,677	1,130,156	7,478	1%
Capital Outlay							
Asset Acquisition/Improvement - 47*	576,293	227,954	93,869	196,952	186,002	(10,950)	-6%
Total Capital Outlay	576,293	227,954	93,869	196,952	186,002	(10,950)	-6%
Debt Service							
Debt Principal - 48101	111,927	126,599	-	-	-	-	0%
Debt Interest - 48102	7,261	2,275	-	-	-	-	0%
Total Debt Service	119,188	128,874	-	-	-	-	0%
Indirect Cost Allocations							
Administrative Credits - 46121	-	-	(136,076)	(204,638)	(308,482)	(103,844)	34%
Administrative Debits - 46122	35,577	40,955	36,153	52,149	54,325	2,176	4%
General Liability - 46201	-	-	10,890	9,722	17,071	7,349	43%
Information Systems (IS) Charges - 46124	(1,618,665)	(1,441,387)	(739,523)	(1,434,779)	(1,371,713)	63,065	-5%
Total Indirect Cost Allocations	(1,583,088)	(1,400,432)	(828,556)	(1,577,546)	(1,608,799)	(31,254)	2%
Total	126,215	58,798	12,468	21	(1,231)	(1,252)	0%
EXPENDITURES BY PROGRAM							
Information Systems - 118	1,625,692	1,371,311	751,991	1,434,779	1,371,713	(63,065)	-5%
Total	1,625,692	1,371,311	751,991	1,434,779	1,371,713	(63,065)	-5%

*See CIP

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 358,400	\$ 102,400
ClientFirst Trackit Support	\$ 25,000		
Ewaste Disposal	2,400		
Fiber Evaluation	25,000		
Misc. IT Consulting/projects/assessment (carryover)	10,000		
Network Infrastructure/upgrades	30,000		
Website Improvements and Customer Integration	10,000		
42105 Network Maintenance		\$ 113,548	\$ 222,553
Network servers and hardware maintenance, including professional callouts.			
5-year Firewall Maintenance for City Hall	\$ 20,507		
5-year Firewall Maintenance for Public Safety	50,370		
5-year Firewall Maintenance for WPCP/CY	12,000		
CAD/RMS San Pablo	16,000		
Cloud Storage for Backups	7,000		
Data Backup Protection	60,000		
Endpoint Protection for Workstations & Servers	12,500		
RAN Cal-ID Contra Costa County	38,115		
Website Annual Hosting	6,061		
42106 Software Maintenance		\$ 271,472	\$ 352,106
AutoCAD	10,750		
BlueBeam Annual Maintenance	1,820		
CAD/RMS	20,000		
Comms Video Editing Software	1,085		
Community Development (TrackIT) Annual	52,073		
Critical Reach maintenance	580		
Email Spam Filter	10,000		
ESRI ArcGIS	30,850		
FileOnQ Support & maintenance	4,700		
GovInvest Labor Module	10,500		
GreenHalo (Waste Tracking)	2,940		
Laserfiche Annual Maintenance/License	16,148		
Lexipol Daily Training Bulletins	4,244		
NeoGov (Applicant Tracking and Onboarding)	16,000		
OpenGov	16,000		
PACE Scheduling Software	3,200		
Public Records Management (GovQA)	6,180		
Public Input Engagement Software	17,034		
RecDesk Software	5,850		
Rental Registry Software- Tolemi	39,780		
RS Means Data	2,142		
Tyler Incode License & Maintenance	71,000		
Versatile Express & Retention Support (Zasio)	4,505		
Vigilant Solutions Software	4,725		
42107 Equipment Maintenance		\$ 33,121	\$ 43,060
Copier Lease and Maintenance (Xerox)	\$ 35,000		
Mailing System Meter Lease (Pitney Bowes)	2,060		
Printer Repair Service	1,000		
Stancil Voice Recorder Maintenance	5,000		

42203 Shipping and Mailing

Citywide Postage & Shipping	\$ 6,000
Postage Equipment	2,110

\$ 18,110 \$ 8,110

42510 Software Purchase & Subscriptions

Adobe Acrobat	\$ 5,000
Agenda Management Software	19,500
AI Solution Citywide	2,000
Axon Body Worn Camera Program	46,300
Axon Fleet In-Car Camera System	47,703
Canva Teams Subscription	1,500
Copware Site License	300
Crossroads (e-cite/analytics)	17,900
Cybersecurity Phishing Simulation and Training	2,400
Docusign Subscription	24,000
IT Opts Management Software	16,000
Livescan maintenance	1,200
Microsoft 365 Subscription	44,228
Microsoft Visio	3,000
Mobile Device management (MDM)	3,000
Pinole Municode	500
Realquest maintenance	9,000
Transunion	2,100
YouTube Premier subscriptions	336
Zoom Licenses (21 users, 4 webinar)	3,260

\$ 159,409 \$ 249,227

Total Professional/Administrative Services \$ 977,456

43101 Communications

AT&T voice service	\$ 18,000
Verizon cell service	71,400
VOIP Telecom Service	29,000
43105 Cable	2,500
43106 Citywide Internet Services	28,800
43106 Internet service for the Corp Yard	3,000

\$ 168,618 \$ 152,700

47102 Computer Equipment

Conference Room/Lobby Monitors and Computers	\$ 11,452
City Hall Server Replacement	30,000
Firewall for City Hall	4,750
Firewall for WPCP/CY	2,300
Firewall for Public Safety	9,400
Network Infrastructure Upgrades	30,000
New WIFI AP's for City Hall	3,500
New WIFI Ap's for Senior Center	2,800
New WIFI Ap's for YC/PCTV	1,800
Panic Buttons/Security System	20,000
PC Replacement Equipment Fund	20,000
PC Replacement	25,000
Refresh EOC	25,000

\$ 196,952 \$ 186,002

INFORMATION SYSTEMS CHARGES FOR COMMUNICATION & TECHNOLOGY

46124 IS Charges for Communication & Technology

Finance	[100-115]	\$ (9,476)
General Government	[100-117]	(332,465)
Police Services	[100-222]	(431,911)
Police Dispatch	[100-223]	(86,825)
Public Works	[100-341]	(144,513)
Code Enforcement	[100-465]	(10,038)
Community Services	[209-551]	(66,130)
Planning	[212-461]	(6,555)
Development Services	[212-462]	(164,111)
Sewer WPCP	[500-641]	(49,079)
Sewer Collection (CY)	[500-642]	(40,472)
PCTV	[505-119]	(30,139)

\$ (1,434,779) \$ (1,371,713)

PINOLE COMMUNITY TELEVISION

The PINOLE COMMUNITY TELEVISION is a division of the City Manager's Office. PCTV is comprised of the following subdivisions:

- ☐ Administration and Programs: and
- ☐ Public Broadcasting

Mission

The mission of Pinole Community Television (PCTV) is to enhance civic engagement, government transparency, and community storytelling through accessible media resources. We provide high-quality video production, broadcasting, and digital media services to support the City of Pinole, local agencies, and community organizations in sharing important information, public meetings, and local stories. Through hands-on training and production opportunities, PCTV empowers community members to stay informed, engage in local government, and contribute to a vibrant, connected community.

Major Services and Functions

PCTV operates the City's public, educational, and governmental (PEG) cable television program, which involves broadcasting the City's public meetings and recording, producing, and broadcasting a limited number of significant community events on the local television channels dedicated by City's franchise cable television providers: Comcast (channels 26 and 28) and AT&T Uverse (channel 99 submenu Pinole Community TV).

Through PEG, PCTV broadcasts content to the community on its dedicated local cable channels, and via live stream on the City website, mobile app, and internet streaming channels: Roku, Amazon Fire, and Apple TV. The division supports the community by broadcasting content that is accessible, independent from political and commercial influence, and distinctively local. PCTV holds a key role in broadcasting important public safety information, and in the event of an emergency, through our regional broadcast systems.

PCTV provides high quality audio, visual, and production services to City departments. PCTV frequently works with the Communications Director on city-wide communications-related services and projects.

PCTV has service agreements with other public agencies (El Cerrito, Westcat) to record, produce, and broadcast those agencies' public meetings. In addition, the division also provides recording and production services to private parties on a fee for service basis.

As part of a renewed department strategy, PCTV is evolving into a dynamic hub for local media, civic engagement, and community connection. Expanding beyond traditional government broadcasts, PCTV will provide a diverse range of services, including local news coverage, community-driven content, and public access programming. By integrating professional video production, digital media resources, and workforce development opportunities, PCTV will support local businesses, organizations, and residents in sharing their stories and staying informed.

The department generates revenue primarily through internal billing of services provided to City departments, franchise fees, contract service fees, and donations. PCTV is in the process of adding sources of revenue, such as equipment rentals, sponsorships, grant funding and partnerships.

FY 2025/26 Key Accomplishments

Baseline Work (Including Staff-Initiated Special Projects)

- Developed the PCTV Strategy using in-house staff; continues to execute its renewed strategy
- Completed another full year of The Beat of Pinole a Mayoral update broadcast and continued production of monthly episodes.
- Managed the resources to facilitate the Movies in the Park.
- Completed E-waste disposal of obsolete tools.
- Covered and broadcasted the City's Fourth of July Celebration, Tree Lighting ceremony, and The Pinole Classic Car Show.
- Covered and broadcasted several community events and local news, including Amber Schwartz' 45th Birthday, the Wall of Fame Awards Dinner, and Pinole Valley High School's homecoming football game.
- Supported the Media and Communications Fellows with specialized media and video production training
- Built and implemented the PCTV Dashboard available on the City's website
- Installed new screen and click-to-share system in the council chambers

Strategic Plan Strategies

- ☐ Continues to support and enhance the Communication and Engagement Plan.

FY 2026/27 Key Priorities and Projects

Baseline Work (Including Staff-Initiated Special Projects)

- ☐ Maintain PCTV's on air status and coverage of Pinole Government meetings.
- ☐ Hire and train on-call cable technicians.
- ☐ Continue to replace obsolete equipment and dispose of e-waste
- ☐ Evaluate the PCTV Strategy and existing operations to develop a robust business plan to increase revenues
- ☐ Ensure accessibility compliance for both cable and web streaming content according to SB707 and WCAG 2.1 AA.

Strategic Plan Strategies

- ☐ Provide media (photography and videography) services to the City of Pinole to enhance communications.

Significant Special Projects for FY 2027/28 through FY 2030/31

- ☐ Continue to execute the PCTV Strategy, which will include:
 - Community-focused service delivery model
 - Increased sponsorship and fundraising efforts
 - Foster workforce development through its volunteer programs
 - Identify strategies for fiscally sustainable programs and funding
 - Enhance access to community media and local government

Major Changes in FY 2026/27 Budget

Over the past three years, PCTV has successfully replaced several obsolete systems and pieces of equipment as part of its long-term modernization effort. Despite that progress, the growing need to upgrade additional high-cost equipment that has exceeded its useful life continues to shape PCTV's FY2026/27 budget planning. PCTV relies on PEG fee funds for equipment replacement. These funds, generated through cable franchise fees, are restricted Public, Educational, and Governmental access-related equipment and capital expenses.

PCTV's revenue outlook for FY 2026/27 reflects continued decreases in cable franchise tax revenues due to an industrywide trend driven by cord-cutting and declines in traditional cable subscriptions. This fiscal year, PCTV is returning to an internal pricing service model for AV and video production services provided to City departments. This structure will improve transparency and maintain consistent cost-recovery practices. PCTV has also updated its free-for-service agreement template to better support future external clients and partnerships.

Public support for PCTV services remains strong. In the 2024 PCTV Community Survey, 96% of the 171 respondents rated preserving funding to maintain PCTV services as "Important" to "Vitaly Important," with 40% identifying it as "Vitaly Important." This feedback underscores the community's strong commitment to maintaining accessible, high-quality government and community programming.

To meet these expectations, PCTV continues to expand the reach and quality of its services, including distribution to internet streaming platforms such as Apple TV, and enhancing HD production capabilities through ongoing implementation of its equipment plan.

PCTV's FY 26/27 budget shows approximately 6% in cost reductions in areas of part-time staffing, travel and training, special department expenses and equipment maintenance. Operating with a leaner budget will challenge staff to explore more streamlined processes using alternative equipment and technology.

Lastly, recent changes to legal requirements such as SB 707 and WCAG accessibility standards have prompted staff to assess potential solutions and associated costs to enhance accessibility. These anticipated expenses are reflected in the FY 26/27 budget.

Position Summary

Position	2022/23	2023/24	2024/25	2025/26	2026/27
Cable Access Coordinator	1	1	1	1	1
Cable Access Technician	1	1	1	1	1
Cable Equipment Operators, PT/Temp	0.75	0.75	0.75	0.75	0.75
Total	2.75	2.75	2.75	2.75	2.75

CABLE ACCESS TV

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
Cable Access Television Fund - 505	555,518	611,267	430,955	653,088	629,461	(23,627)	-4%
Total	555,518	611,267	430,955	653,088	629,461	(23,627)	-4%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages -401	233,840	223,413	181,481	247,964	238,277	(9,687)	-4%
Overtime - 402	1,255	1,392	2,168	4,044	4,085	41	1%
Employee Benefits - 410	184,493	212,408	177,586	239,500	258,926	19,426	8%
Total Personnel	419,589	437,213	361,235	491,508	501,288	9,780	2%
Services and Supplies							
Professional & Administrative Services - 42	4,724	8,963	17,825	40,451	20,999	(19,451)	-93%
Other Operating Expenses - 43	6,727	11,428	11,219	6,818	12,715	5,897	46%
Materials & Supplies - 44	-	-	84	350	350	-	0%
Total Services and Supplies	11,451	20,391	29,128	47,618	34,065	(13,554)	-40%
Capital Outlay							
Asset Acquisition/Improvement - 47	2,075	97,612	1,375	49,355	34,800	(14,555)	-42%
Total Capital Outlay	2,075	97,612	1,375	49,355	34,800	(14,555)	-42%
Indirect Cost Allocations							
Admin Credits - 46121	(157,411)	-	-	-	(5,280)	(5,280)	0%
Admin Debits - 46122	176,869	-	6,804	10,232	15,424	5,192	34%
IS Charges - 46124	84,680	37,960	14,063	36,667	30,139	(6,528)	-22%
Legal Charges - 46126	-	-	-	-	-	-	0%
General Liability Insurance -46201	18,266	18,091	18,351	17,708	19,026	1,318	7%
Total Indirect Cost Allocations	122,404	56,050	39,217	64,607	59,309	(5,298)	-9%
Total	555,518	611,267	430,955	653,088	629,461	(23,627)	-4%
EXPENDITURES BY PROGRAM							
Cable Access Television	555,518	611,267	430,955	653,088	629,461	(23,627)	-4%
Total	555,518	611,267	430,955	653,088	629,461	(23,627)	-4%

[1] PEG funded

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 12,000	\$ -
PCTV tech Strategies and Development	\$ -		
42106 Software Maintenance		\$ 5,940	\$ 5,940
Telvue subscription	\$ 5,940		

42107 Equipment Maintenance		\$ 3,516	\$ 700
Equipment repair parts	\$ 700		
42108 Maintenance Structure/Imp		\$ 2,721	\$ 3,900
Cleaning supplies	\$ 500		
Elevator maintenance	2,600		
HVAC maintenance	800		
42201 Office Expense		\$ 520	\$ 1,320
Drinking Water	\$ 500		
Office supplies/expense	520		
Water Cooler	300		
4230X Travel and Training		\$ 6,373	\$ 373
Other Travel and Training	\$ 373		
42514 Special Department Expense		\$ 9,380	\$ 8,766
Closed Captioning	\$ 3,575		
Misc. specialized supplies	1,191		
WCAG and SB707 expenses	4,000		
Total Professional/Administrative Services			\$ 20,999
4310X Utilities		\$ 5,517	\$ 12,715
43103 Gas and Electric	\$ 10,000		
43102 Water	515		
43105 Cable	2,200		
43201 Property Taxes		\$ 1,301	\$ -
	\$ -		
44301 Fuel		\$ 350	\$ 350
47101 Equipment		\$47,350	\$ 34,800
Mobile live broadcast system updates	\$ 15,800		
Replace and pdate 2 high end 4K cameras	9,000		
Studio Control room updates	5,000		
Update field audio mixer	5,000		
47103 Furniture		\$2,005	\$ -
Office desk chairs	\$ -		
Studio furniture	-		

CITY ATTORNEY

Mission

The mission of the City Attorney is to provide quality, comprehensive legal representation to the City of Pinole.

Major Services and Functions

The City Attorney is the Chief Legal Officer for the City. The City Attorney provides legal advice to the City Council, City officials, and staff. The City Attorney prepares and reviews ordinances, resolutions, and contracts for City Council consideration, and represents the City in legal actions, both affirmative claims and defense of claims brought against the City. The City Attorney plays a key role in risk management for the City of Pinole advising on legal compliance and best practices to limit liability for the City. The City Attorney prepares legal opinions at the request of the City Council and staff as needed and advises on all legal issues related to the City. The City Attorney is a strategic advisor to the City Council and staff assisting in the implementation and execution of the City's goals and objectives.

FY 2025/26 Key Accomplishments

- ☐ Advised the City on legal process, special legislation and requirements for sales tax ballot measure and successful passage and implementation of Measure I.
- ☐ Assisted in preparation of ordinances, Zoning Code updates and resolutions to implement
- ☐ Provided legal assistance and advice in labor negotiations, grievances, employment, benefits, and HR related issues, and onboarding of new City Manager.
- ☐ Assist with the negotiation of solid waste Franchise Agreement and related Prop 218
- ☐ Managed and coordinated City defense, and affirmative litigation, to advance claims resolution, settlement and final judgment.
- ☐ Provide legal advice and representation to the City on development projects including multi-
- ☐ Advised City on code enforcement actions and abatement warrants.
- ☐ Provide training on ethics, conflicts of interest and election related issues to the City

FY 2026/27 Special Projects

- ☐ Advise City Manager and City Council on options for City revenue measures.
- ☐ Provide legal assistance and advice in labor negotiations, grievances, personnel issues, employee benefits, and HR related issues, as well as liability avoidance management
- ☐ Provide legal advice and representation to the City on development projects including multi-family housing developments, Pinole Shores II, and the sale of former RDA properties.
- ☐ Provide legal advice and counsel on sale of real property assets for the City.
- ☐ Advise on code enforcement processes and procedures.
- ☐ Advise the City Council and staff on City Manager transition and hire of permanent City
- ☐ Engage in proactive and informal dispute resolution processes to resolve claims.

- ☐ Provide training on ethics, conflicts of interest and election related issues to the City

Significant Special Projects for FY 2027/28 through FY 2030/31

- ☐ Continue to update the Pinole Municipal Code to comply with evolving legal requirements, best practices, and City Council directives.
- ☐ Provided advice and counsel regarding compliance with new State laws to facilitate the development of housing, and assist the City with completion of the updated Housing Element.

Major Changes in FY 2026/27 Budget

Anticipating the amount of legal services needed by the City in any given year is difficult. The rates for City Attorney legal services are as set forth in the contract approved by the City Council on March 5, 2024. Some legal costs incurred by the City are reimbursed to the General Fund and are not reflected in the proposed budget. Those include, but are not limited to, code enforcement, development projects and property dispositions, and successful defense of claims that have prevailing party attorney fee provisions. These reimbursements will help offset the actual cost of legal services for the City.

Position Summary

No personnel are directly assigned to this department. Legal services are provided to the City by a private law firm on a contract basis.

CITY ATTORNEY BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	229,817	397,701	375,112	305,965	331,349	25,384	8%
Total	229,817	397,701	375,112	305,965	331,349	25,384	8%

EXPENDITURES BY CATEGORY

Legal Services							
Attorney Services - 42102	662,442	612,278	562,484	598,565	579,529	(19,036)	-3%
Total Legal Services	662,442	612,278	562,484	598,565	579,529	(19,036)	-3%

Indirect Cost Allocations

Administrative Credits - 46121	(432,626)	(214,577)	(187,371)	(292,600)	(248,180)	44,420	-18%
Total Indirect Cost Allocations	(432,626)	(214,577)	(187,371)	(292,600)	(248,180)	44,420	-18%
Total	229,817	397,701	375,112	305,965	331,349	25,384	8%

EXPENDITURES BY PROGRAM

City Attorney - 114	229,817	397,701	375,112	305,965	331,349	25,384	8%
Total	229,817	397,701	375,112	305,965	331,349	25,384	8%

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
42102 Attorney Services - General Fund	\$ 598,565	\$ 579,529
General legal services for FY 2026/27	\$616,520	

Page intentionally blank

CITY CLERK

Mission

The City Clerk's mission is to fulfill the role as elections official, legislative administrator, and records manager for the City in an efficient, professional, and friendly manner; to provide outstanding support to the Council throughout the legislative process; and to serve the citizens of Pinole as an accessible and responsive representative of transparent and open government.

Major Services and Functions

The City Clerk is an appointed officer by the City Council and is responsible for preparing agenda packets, producing the official records of Council decisions, maximizing public access to municipal government, ensuring transparency to the public, and is the official custodian of the records of the City. The City Clerk serves as the Elections Official of the City and conducts all City elections; acts as a Compliance Officer for federal, state, and local statutes including the Political Reform Act, the Brown Act, and the Public Records Act. Some specific functions of the City Clerk's office include the following:

- ☐ Provide accurate and timely minutes for the City Council and Finance Subcommittee
- ☐ City Council and Finance Sub-Committee agenda packet management
- ☐ Serve as Elections Official and conduct all City elections in compliance with the CA Elections Code
- ☐ Coordinate Citywide Records Management Program and conduct semi-annual audit
- ☐ Streamline the paperless filing and electronic submission of Form 700 for FPPC filers
- ☐ Administration of the City's Public Records Act Program
- ☐ Codification of Pinole municipal code
- ☐ Provide excellent customer service to members of the community & staff

FY 2025/26 Key Accomplishments

Baseline Work (Including Staff-Initiated Special Projects)

- Implemented online filing system for financial disclosure forms required by the FPPC (Campaign and Code-Designated Filers)
- Improved recruitment tools for Boards & Commissions
- Created and delivered training program for Commission staff liaisons and Commissioners
- Revamped the Citywide Records Management program including adopting an updated retention schedule
- Implemented new City-wide Retention Schedule and worked with all departments to improve records practices
- Facilitated a citywide records management event focused on organizing files and destruction of outdated records in
- Updated City Clerk Department administrative policies and procedures
- Oversaw and facilitated response to city-wide public records requests
- Conducted recruitment process for various City advisory commissions and regional bodies
- Maintained the City Council legislative record including processing of 99 resolutions, 6 ordinances and 59 proclamations

FY 2026/27 Key Priorities and Projects

- ☐ Improve citywide electronic records management
- ☐ Work with IT to improve model used for internal staff shared records, Intranet pages, and implement new model citywide
- ☐ Develop and provide ongoing training to staff on all records management policies and tools

Significant Special Projects for FY 2027/28 through FY 2030/31

- ☐ Improve City-wide Records Management Program by working with departments to assess needs, digitize records, and improve retention and destruction practices

Major Changes in FY 2026/27 Budget

The City Clerk budget for FY 2026/27 does not include any significant changes relative to the FY 2025/26 budget.

Position Summary

Position	2022/23	2023/24	2024/25	2025/26	2026/27
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Administrative Assistant	1	1	1	1	1
Total	3	3	3	3	3

CITY CLERK BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	615,496	748,427	575,179	733,545	786,562	53,017	7%
Total	615,496	748,427	575,179	733,545	786,562	53,017	7%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages - 401	388,219	416,966	312,174	409,363	419,810	10,447	2%
Employee Benefits- 410	174,302	208,180	177,815	209,258	294,835	85,577	29%
Total Personnel	562,521	625,145	489,989	618,621	714,645	96,024	13%
Services and Supplies							
Professional & Administrative Services - 42	45,736	92,346	52,589	84,560	39,295	(45,265)	-115%
Other Operating Expenses - 43	2,415	2,561	1,567	1,600	1,950	350	18%
Total Services and Supplies	48,151	94,907	54,156	86,160	41,245	(44,915)	-109%
Capital Outlay							
Asset Acquisition/Improvement - 47	15,627	-	-	-	-	-	0%
Total Capital Outlay	15,627	-	-	-	-	-	0%
Indirect Cost Allocations							
Admin Credits - 46121	(40,999)	-	-	-	-	-	0%
Admin Debits - 46122	-	-	-	-	-	-	0%
General Liability Insurance - 46201	30,194	28,375	31,035	28,764	30,672	1,908	6%
Total Internal Cost Allocations	(10,804)	28,375	31,035	28,764	30,672	1,908	6%
Total	615,496	748,427	575,179	733,545	786,562	53,017	7%
EXPENDITURES BY PROGRAM							
City Clerk - 112	615,496	748,427	575,179	733,545	786,562	53,017	7%
Total	615,496	748,427	575,179	733,545	786,562	53,017	7%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 40,350	\$ 12,000
Citywide historical records project support	\$ 2,950		
Netfile- Campaign Filing & Commission Support	7,050		
Pinole Municipal Code codification and update	2,000		
42201 Office Expense		\$ 1,600	\$ 1,600
Misc. office expenses & proclamations and certificates	\$1,600		
4230X Travel and Training		\$ 12,725	\$ -
CCAC Annual Conference (2)	\$ -		
City Clerk's New Law/Election Seminar/Misc. Training (2)	-		
IIMC Annual Conference	-		
Regional Trainings (CCAC) (4)	-		
Technical Training for Clerks	-		
42302 Travel expense/Mileage	-		
42303 Meal allowance	-		
42401 Memberships		\$ 1,210	\$ 520
CCAC Dues (2)	\$ 520		
42506 Bonds		\$ 175	\$ 175
42514 Special Department Expense		\$ 28,500	\$ 25,000
Boards & Commissions Recognition Event	\$ -		
Election	22,500		
Public Notices	2,500		
Total Professional/Administrative Services			\$ 39,295
4310X Utilities		\$ 1,950	\$ 1,950
Gas/Electric	\$ 1,800		
Water	150		

FINANCE

Mission

The mission of the Finance Department is to oversee the overall financial management of the City. Its core function is to safeguard the financial position by providing the City Council, City Management, staff, and the public with financial information necessary to support sound financial decision-making and to ensure appropriate procedures are in place to protect the City's financial assets. This mission is carried out through the timely and effective preparation of the Annual Comprehensive Financial Report, Budget, quarterly financial and investment reports, and the implementation of adequate financial controls.

Major Services and Functions

The Finance Department is responsible for accounting operations including accounts payable, accounts receivable, payroll processing, and financial audits; budget management and long-range financial planning; purchasing; treasury management; debt and bond administration; and business license administration.

FY 2025/26 Key Accomplishments

Baseline Work (Including Staff-Initiated Special Projects)

- ☐ Adopted annual budget by June 30th
- ☐ Coordinated formal dissolution of the Successor Agency and closed the Fund
- ☐ Received California Society of Municipal Finance Officers Budget Excellence Award
- ☐ Received Government Finance Officers Association Excellence in Financial Reporting Award
- ☐ Received an unqualified opinion for annual financial statements
- ☐ Developed and published the financial transparency dashboard
- ☐ Coordinated selection of a consultant to conduct polling for potential ballot measures and presenting results
- ☐ Completed the draft comprehensive accounting manual

Strategic Plan Strategies

- ☐ Assisted with identifying and analyzing potential revenue generating opportunities

FY 2026/27 Key Priorities and Projects

Baseline Work (Including Staff-Initiated Special Projects)

- ☐ Implement automated accounts payable process

Strategic Plan Strategies

- ☐ Assist with developing a long-term approach to funding infrastructure improvements

Significant Special Projects for FY 2027/28 through FY 2030/31

- ☐ Continue implementing long-term fiscal sustainability measures

Major Changes in FY 2026/27 Budget

There are no major changes for FY 2026/27

Position Summary

Position	2022/23	2023/24	2024/25	2025/26	2026/27
Finance Director	1	1	1	1	1
Accountant	1	1	1	1	1
Accounting Specialist	1	1	1	1	1
Accounting Technician, <i>PT</i>	0.48	0	0	0	0
Administrative Assistant	0	0.75	0.75	1	1
Total	3.48	3.75	3.75	4	4

FINANCE BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	956,068	1,023,243	831,251	1,053,844	1,012,062	(41,782)	-4%
Measure S 2006 - 105	377	60	5,869	2,450	2,450	-	0%
Measure S 2014 - 106	977	1,260	6,463	2,450	2,450	-	0%
Measure S 2014 - 107	-	-	900	-	-	-	0%
Pension Fund - 700	75,241	71,694	53,463	65,000	65,000	-	0%
Total	1,032,662	1,096,257	897,946	1,123,744	1,081,962	(41,782)	-4%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages - 401	465,866	517,235	464,200	593,278	626,834	33,556	5%
Overtime - 402	1,062	-	1,212	2,500	2,652	152	6%
Employee Benefits - 410	189,256	228,911	271,559	345,337	390,025	44,688	11%
Total Personnel	656,184	746,147	736,970	941,115	1,019,511	78,396	8%
Services and Supplies							
Professional & Administrative Services - 42	343,209	297,813	205,576	256,695	177,525	(79,170)	-45%
Other Operating Expenses - 43	6,091	6,462	3,959	5,500	6,050	550	9%
Total Services and Supplies	349,300	304,275	209,535	262,195	183,575	(78,620)	-43%
Capital Outlay							
Asset Acquisition/Improvement - 47	487	-	-	-	-	-	0%
Total Capital Outlay	487	-	-	-	-	-	0%
Indirect Cost Allocations							
Admin Credits - 46121	(180,003)	(131,130)	(106,808)	(139,450)	(185,579)	(46,129)	25%
Admin Debits - 46122	126,931	121,545	-	-	-	-	0%
Information Systems (IS) Charges - 46124	30,764	16,279	7,296	9,033	9,476	443	5%
Legal Charges - 46126	12,854	4,581	6,380	10,000	10,000	-	0%
Insurance General Liability - 46201	36,144	34,560	43,673	40,851	44,979	4,128	9%
Total Indirect Cost Allocations	26,691	45,835	(49,460)	(79,566)	(121,124)	(41,558)	34%
Total	1,032,662	1,096,257	897,046	1,123,744	1,081,962	(41,782)	-4%
EXPENDITURES BY PROGRAM							
Finance - 115	1,032,662	1,096,257	897,046	1,123,744	1,081,962	(41,782)	-4%
Total	1,032,662	1,096,257	897,046	1,123,744	1,081,962	(41,782)	-4%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 138,505	\$ 75,805
Auditing services	\$ 45,000		
Brinks Armored Car service	4,200		
CA Municipal Statistics (ACFR schedule)	500		
GASB 68 PERS Reports	1,750		
HDL Property Tax Analysis	9,350		
HDL Sales Tax Analysis	7,500		
OPEB Valuation Report	2,000		
Preparation of State Controller's reports	5,505		

				Fiscal Year (FY) 2026/27 Operating and Capital Budget		Department Budgets-Finance	
42201 Office Expense		\$	7,580	\$	8,505		
Check stock	\$ 2,200						
Miscellaneous office expenses	2,500						
Paper folding machine for mass mailing	800						
Printing services	1,680						
Year-end tax forms	1,325						
42203 Shipping & Mailing		\$	5,000	\$	-		
Mass mailing	\$ -						
4230x Travel and Training		\$	2,100	\$	-		
Staff training	\$ -						
	-						
42401 Memberships		\$	710	\$	415		
CMTA dues	\$ -						
CSMFO dues	225						
GFOA dues	190						
42501 Bank Fees		\$	20,000	\$	20,000		
Mechanics Bank and Bank of the West fees	\$ 20,000						
42506 Admin Exp/Bonds		\$	250	\$	250		
Bonds	\$ 250						
42510 Software Subscription		\$	11,995	\$	1,995		
GovInvest labor module	\$ -						
Long-term financial forecast model	1,995						
42514 Special Department Expense		\$	655	\$	655		
GFOA ACFR review and certification	\$ 505						
CSMFO budget review and award	150						
Total Professional/Administrative Services				\$	107,625		
4310X Utilities		\$	5,500	\$	6,050		
43102 Water	\$ 550						
43103 Electricity & Power	5,500						
MEASURE S - 2006 FUND - 105							
42101 Professional Services		\$	2,450	\$	2,450		
Measure S Audit (105)	\$ 1,200						
Sales Tax Analysis	1,250						
MEASURE S - 2014 FUND - 106							
42101 Professional Services		\$	2,450	\$	2,450		
Measure S Audit (106)	\$ 1,200						
Sales Tax Analysis	1,250						
PENSION FUND - 700							
42501 Bank Fees		\$	65,000	\$	65,000		
Bank fees	\$ 65,000						

HUMAN RESOURCES

The Human Resources Department is comprised of the following divisions:

- ☐ Human Resources Management; and
- ☐ Risk Management

Mission

The mission of the Human Resources Department is to support the City of Pinole by providing comprehensive and timely human resources and risk management services. It has the responsibility for developing and implementing innovative strategies and programs that enhance the work experience for our employees. Its objective is to attract, develop, motivate, and retain the best-qualified employees whose diversity and skills contribute to and sustain the City of Pinole as a quality organization.

Major Services and Functions

- **Human Resources Administration and Risk Management**- Provides support and strategic planning services to employees and departments in the development of organizational objectives; provides interpretation of City and department policies; reviews and evaluates work methods and procedures for improving organizational performance, enhancing services, and meeting goals. Administers the City's risk management programs including general and employment liability and workers' compensation for on-the-job injuries.
- **Labor Relations**- Represents the City Council and City Manager on all labor negotiation and grievance matters with bargaining unit representatives of recognized employee organizations.
- **Employee Relations**- Provides guidance and counseling to employees; initiates, conducts and/or oversees investigations relative to disciplinary actions and complaints for City departments.
- **Recruitment and Selection**- Assists in the administration of the City's Civil Service Merit System; facilitates selection procedures that produce diverse and skilled applicant pools; assures that all recruitment, hiring, placements, transfers, and promotions are made based on individual qualifications for the position.
- **Benefits Administration**- Provides exceptional and affordable employee benefits for retirement, medical, dental, vision, wellness and safety, and employee assistance to attract and retain a qualified and highly skilled workforce.
- **Organizational Training and Development**- Coordinates City-wide training including safety, mandated, educational, and development programs for City staff.
- **Classification and Compensation**- Plans and conducts classification and organization studies; develops classification specifications; designs compensation systems that support and reinforce the City's long-range objectives as well as the culture, climate, and behaviors needed for the organization to be effective.

FY 2025/26 Key Accomplishments

Baseline Work (Including Staff-Initiated Special Projects)

- ☐ Conducted approximately 33 recruitments – 15% increase from FY 2024/25; reviewed over 1450 applications – 70% increase from FY 2024/25.
- ☐ Conducted three (3) classification studies through job analysis.
- ☐ Updated/Created seven (7) classification specifications.
- ☐ Facilitated the executive search recruitment efforts and onboarding for the City Manager.
- ☐ Facilitated six (6) workplace investigations.
- ☐ Initiated labor negotiations for successor memorandums of understanding for two bargaining units and continued negotiations for one bargaining unit.
- ☐ Implemented an online new employee orientation/onboarding platform.
- ☐ Updated Proper Utilization of Independent Contractors Administrative Policy.
- ☐ Planned, coordinated, and facilitated numerous events for the City's Public Service Employee Recognition Week.
- ☐ Planned, coordinated, and facilitated numerous wellness events and workshops for City staff.
- ☐ Onboarded and trained new Human Resources Technician.

Strategic Plan Strategies

- ☐ Continued implementation of the City's Employee Talent Management Plan in accordance with the City's Strategic Plan.

FY 2026/27 Key Priorities and Projects

Baseline Work (Including Staff-Initiated Special Projects)

- ☐ Implement successor memorandums of understanding for three bargaining units and one unrepresented employee group.
- ☐ Digitize all personnel, benefits, workers' compensation files.
- ☐ Implement "stay" interviews with annual performance evaluation process.
- ☐ Examine performance appraisal framework and goal planning for professional development.
- ☐ Implement outreach effort to increase employee knowledge of benefit offerings and value.
- ☐ Develop safety emergency action plans for identified workplace risks.
- ☐ Review OPEB obligations and alternatives to support the City's fiscal sustainability.
- ☐ Continue to perform a comprehensive review and updating of key City personnel rules and policies to ensure compliance with MOU provisions, state and federal legislation, and conduct meet and confer sessions with the employee bargaining units as required.

Strategic Plan Strategies

- ☐ Implement the recommendations of the Communication and Engagement Plan relative to employees.

Significant Special Projects for FY 2027/28 through FY 2030/31

- ☐ Human Resources will implement the Employee Talent Management Plan to attract and retain high-quality employees and develop their skills.
- ☐ In partnership with the City Manager's Office, Human Resources will develop and implement a Cultural and Leadership Initiative.

Major Changes in FY 2026/27 Budget

The Human Resources Department budget for FY 2026/27 does not include any significant changes relative to the FY 2025/26 budget.

Position Summary

Position	2022/23	2023/24	2024/25	2025/26	2026/27
Human Resources Director	1	1	1	1	1
Human Resources Analyst	1	1	1	1	1
Human Resources Technician	1	1	1	0	1
Human Resources Specialist	0	0	0	1	0
Administrative Assistant	0	0.05	0.05	0	0
Total	3	3.05	3.05	3	3

HUMAN RESOURCES BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	831,985	955,950	712,350	979,223	918,270	(60,953)	-7%
Total	831,985	955,950	712,350	979,223	918,270	(60,953)	-7%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages - 401	434,041	461,024	358,416	468,716	477,530	8,814	2%
Overtime - 402	552	527	-	500	500	-	0%
Employee Benefits - 410	210,646	246,063	192,783	268,676	259,159	(9,517)	-4%
Total Personnel	645,239	707,614	551,199	737,892	737,189	(703)	0%
Services and Supplies							
Professional & Administrative Services - 42	169,576	247,713	125,746	214,145	152,572	(61,573)	-40%
Other Operating Expenses - 43	1,800	1,910	1,447	1,750	1,750	-	0%
Total Services and Supplies	171,375	249,624	127,194	215,895	154,322	(61,573)	-40%
Capital Outlay							
Asset Acquisition/Improvement - 47	317	728	-	-	-	-	0%
Total Capital Outlay	317	728	-	-	-	-	0%
Indirect Cost Allocations							
Administrative Credits - 46121	(61,330)	(69,519)	(54,943)	(77,028)	(77,110)	(82)	0%
Administrative Debits - 46122	8,462	8,103	-	-	-	-	0%
Legal Charges - 46126	32,879	27,650	53,269	30,000	30,000	-	0%
General Liability Insurance - 46201	35,043	31,751	35,632	72,464	73,869	1,405	2%
Total Indirect Cost Allocations	15,055	(2,016)	33,957	25,436	26,759	1,323	5%
Total	831,985	955,950	712,350	979,223	918,270	(60,953)	-7%
EXPENDITURES BY PROGRAM							
Human Resources - 116	831,985	955,950	712,350	979,223	918,270	(60,953)	-7%
Total	831,985	955,950	712,350	979,223	918,270	(60,953)	-7%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 96,420	\$ 89,472
Affordable Care Act Reporting to IRS	\$ 3,000		
Annual Performance Evaluations (CM)	8,000		
Bilingual Evaluation/Testing	1,000		
Contingencies - Employee Benefits	3,000		
Document Shredding	1,000		
Drug Screening/Fit for Duty/DOT Exams	8,488		
Employee Benefits Broker	25,000		
HRA (Retiree Medical) Admin Fees	1,000		
Labor negotiator (IEDA)	27,584		
Pre-employ Backgrounds/Degree & License Verify	2,000		
Random Drug Testing - DOT	6,400		
Section 125 FSA/DCAP & Commuter Admin Fees	3,000		
42102 Attorney Services		\$ 10,000	\$ 30,000
Burke, Williams, Sorensen (ERMA)	\$ 20,000		
Employment Law Advisement (LCW)	5,000		
Tax and Employee Benefit Advisement	5,000		
42110 Fingerprinting		\$ 3,000	\$ 3,000
Fingerprinting/DOJ/FBI	\$ 3,000		
42201 Office Expense		\$ 1,000	\$ 1,000
Miscellaneous Office Supplies	\$1,000		
4230X Travel and Training		\$ 34,135	\$ 1,200
Citywide EAP Workshops (2)	\$ -		
Citywide Professional Development (2)	0		
Contingencies - Citywide Training (2)	0		
Executive Team Development/Retreat	0		
HR Staff Professional Development	0		
Leadership Academy	0		
Mileage: NorCal, MMANC, CalPELRA (2), LCW (4)	1,000		
Meal Allowance: NorCal, MMANC, CalPELRA (2), LCW (4)	200		
42401 Memberships		\$ 700	\$ 2,200
CalPELRA	\$ 1,500		
MMANC	200		
SHRM	500		
42504 Recruitment Cost		\$ 26,815	\$ 13,500
Recruitment Advertising	\$ 3,000		
Recruitment Exams/Testing	10,500		
42506 Bond		\$ 200	\$ 200
Bond	\$ 200		
42510 Software Purchases		\$ 12,000	\$ 12,000
Compensation Survey & Analysis Software GovInvest	\$ 12,000		

		Fiscal Year (FY) 2026/27 Operating and Capital Budget	
42514 Special Department Expense		\$ 29,875	\$ Department Budgets-Human Resources
Annual Public Service Employee Appreciation	\$ -		
Condolence Flowers/Donations (20)	-		
Employee Polos (110)	-		
Employee Wellness/Safety Fair/BBQ	-		
MPA Wellness Premium	-		
Quarterly Employee Engagement Events (4)	-		
Years of Service Plaques	-		
Total Professional/Administrative Services			\$ 140,572
4310X Utilities		\$ 1,750	\$ 1,750
43103 Gas/Electric	\$ 1,600		
43102 Water	150		

POLICE

The Police Department is comprised of the following divisions (referred to as “bureaus”):

- Operations
- Support Services

Mission

The Pinole Police Department is committed to ensuring a safe community by providing exemplary law enforcement service while engaging our citizens with Honor, Integrity, Professionalism, and Respect.

Major Services and Functions

- Police Operations include the Patrol Division, the Criminal Investigations Division, and specialty units such as the Traffic Unit, K9 Unit, UAS (drone) Unit, and Crime Scene Investigation.
- Support Services provides administrative and operational support, including the Records Unit, Community Services Unit, Property and Evidence Unit, Training, and fleet and equipment maintenance.
- The West Bay Communications Center (WBCC) offers police dispatch services for the Cities of Pinole, Hercules, and San Pablo. These cities share dispatch costs based on a usage-based cost allocation formula. The dispatch center is housed in the Pinole Police Department, and dispatch staff are employees of the City of Pinole.

FY 2025/26 Key Accomplishments

Baseline Work (Including Staff-Initiated Special Projects)

- Expanded the department’s in-house training instructor cadre, increasing training availability while reducing reliance on outside vendors and lowering POST training costs.
- Ongoing participation in regional public safety coordination efforts with neighboring jurisdictions and Contra Costa County agencies.
- Enhanced the department’s drone program with the purchase of two indoor drones.
- Added AXON fleet cameras to all patrol vehicles for increased transparency.
- Brought the Community of Pinole innovative and progressive engagement opportunities.
- Continued our community outreach efforts with a special Halloween-themed event, which was our largest and best attended to date, and Project HOPE-Homeless Intervention.
- Reimplemented the Traffic Officer special assignment.

- ☐ Contracted with Contra Costa County's Coordinated Outreach Referral and Engagement (CORE) services for field outreach for housing and connection to community resources.

FY 2026/27 Key Priorities and Projects

Baseline Work (Including Staff-Initiated Special Projects)

- ☐ Continue to enhance training capacity to meet the industry's best standards.
- ☐ Improve retention and recruitment efforts to attract and retain the new generational workforce.
- ☐ Maintain an ongoing contract with CORE to ensure our unsheltered population has access to community-based resources and referrals.
- ☐ Expand the UAS (drone) program to enhance our abilities to provide the community of Pinole with effective and efficient police services.
- ☐ Seek alternate funding to replace end-of-life mobile and portable radios.
- ☐ Modify Police Department fees to align with industry standards.
- ☐ Prioritize applications for grant funding opportunities to supplement the operating budget for equipment, training, and personnel costs.
- ☐ Organize and manage three grants awarded in FY 25-26 that focused on traffic safety, marijuana impairment, and firearms safety.
- ☐ Review and analyze the implementation of law enforcement technologies for efficient and effective operations, including data collection/analysis and crime prevention.

Strategic Plan Strategies

- ☐ Update and finalize the Emergency Operations Plan (EOP).
- ☐ Stand up a working Emergency Operations Center (EOC).
- ☐ Implement a CERT program.

Significant Special Projects for FY 2027/28 through FY 2030/31

- ☐ Prioritize effective organizational wellness programs to improve the quality of life for employees while strengthening the relationship with the community through exemplary law enforcement service.
- ☐ Implement police reform measures as required by legislation.
- ☐ Further implement Next Gen 911 in coordination with the California Office of Emergency Services (CalOES).
- ☐ Complete the second phase of the facility rehabilitation of the Public Safety Building.

Major Changes in FY 2026/27 Budget

Three full-time positions will be frozen in the FY 2026/27 budget (position numbers are reflected below):

- ☐ One Police Officer full-time position
- ☐ One Community Service Officer full-time position
- ☐ One Police Records Specialist full-time position

Position Summary

Position	2022/23	2023/24	2024/25	2025/26	2026/27
Police Chief	1	1	1	1	1
Police Commander	2	2	2	2	2
Police Sergeant	7	7	6	6	6
Police Officer	20	20	20	20	19
Administrative Assistant	1	1	1	1	1
Community Safety Specialist	1	1	1	1	1
Community Services Officer	2	2	2	2	1
Crossing Guards, <i>part-time/temporary</i>	0.25	0.25	0.25	0.25	0.25
Dispatcher	10	10	10	10	10
Lead Dispatcher	2	2	2	2	2
Police Property Specialist	1	1	1	1	1
Police Records Specialist	2	2	2	2	1
Total	49.25	49.25	48.25	48.25	45.25

POLICE BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	10,268,023	10,950,655	6,988,599	10,033,426	9,264,131	(769,295)	-8%
Measure S 2006 - 105	1,252,499	962,070	801,309	845,720	909,933	64,213	7%
Measure S 2014 - 106	141,984	115,617	17,122	127,055	137,295	10,240	7%
Measure I Fund - 107	-	3,200	1,199,131	1,752,454	1,936,653	184,199	0%
Equipment Reserve Fund - 160	-	-	-	89,819	-	(89,819)	0%
Public Safety Augmentation Fund - 203	462,287	466,627	441,702	613,388	240,441	(372,947)	-155%
Police Grants Fund - 204	-	-	57,455	-	282,619	282,619	100%
Traffic Safety Fund - 205	13,457	15,566	8,820	22,191	22,491	-	0%
Supplemental Law Enforcement Services Fund - 206	326,357	253,148	149,814	303,281	382,864	79,583	21%
Asset Seizure Adjudicated Fund - 225	19,114	-	-	19,268	19,268	-	0%
Total	12,483,720	12,766,882	9,663,953	13,806,602	13,195,696	(610,906)	-5%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages - 401	6,071,251	6,035,604	4,360,800	6,527,960	5,705,703	(822,257)	-14%
Overtime - 402	607,756	782,289	569,698	501,514	546,779	45,265	8%
Employee Benefits - 410	3,644,299	3,943,700	3,179,164	4,512,302	4,563,707	51,405	1%
Total Personnel	10,323,306	10,761,594	8,109,662	11,541,776	10,816,189	(725,587)	-7%
Services and Supplies							
Professional & Administrative Services - 42	718,499	643,086	506,656	654,094	603,275	(50,819)	-8%
Other Operating Expenses - 43	126,635	120,578	76,992	98,250	98,250	-	0%
Materials & Supplies - 44	109,969	103,165	54,646	87,000	87,000	-	0%
Total Services and Supplies	955,103	866,828	638,294	839,344	788,525	(50,819)	-6%
Capital Outlay							
Asset Acquisition/Improvement - 47	298,009	145,831	145,777	413,495	459,542	46,047	10%
Total Capital Outlay	298,009	145,831	145,777	413,495	459,542	46,047	10%
Debt Service							
Debt Principal and interest - 48	20,329	20,248	-	-	-	-	0%
Total Debt Service	20,329	20,248	-	-	-	-	0%
Indirect Cost Allocations							
Administrative Credits - 46	(639,879)	(720,380)	(619,613)	(776,147)	(957,788)	(181,641)	19%
Administrative Debits - 46	639,879	720,380	675,404	845,724	1,062,672	216,948	20%
IS Charges - 46	398,846	413,664	240,154	439,841	518,736	78,895	15%
Legal Charges - 46	34,225	38,192	16,124	20,000	20,000	-	0%
General Liability Insurance - 46	453,901	520,525	458,150	482,569	487,819	5,250	1%
Total Indirect Cost Allocations	886,972	972,381	770,218	1,011,987	1,131,439	119,452	11%
Total	12,483,720	12,766,882	9,663,953	13,806,602	13,195,696	(610,906)	-5%
EXPENDITURES BY PROGRAM							
Police Operations - 221	8,008,175	8,355,052	6,314,160	9,144,469	7,926,024	-	0%
Police Support Services -222	1,637,414	1,514,904	1,142,955	1,595,890	1,951,074	-	0%
Police West Bay Communications Center - 223	2,498,316	2,628,213	1,990,749	2,740,771	2,630,624	(110,147)	-4%
Police Grants Program - 227	339,814	268,714	216,089	325,472	687,974	362,502	53%
Total	12,483,720	12,766,882	9,663,953	13,806,602	13,195,696	(610,906)	-5%

GENERAL FUND - 100
POLICE OPERATIONS - 221

EXPENDITURE SUMMARY

	FY 2023/24	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27	Prop to Rev	Prop to Rev
	Actual	Actual	Actual	Revised	Proposed	\$ Change	% Change
			Thru Mar-26	Budget	Budget		
Personnel						\$ Change	% Change
Salaries & Wages - 401	3,656,396	3,773,766	2,266,393	3,262,208	2,654,001	(608,207)	-23%
Overtime - 402	374,735	503,266	262,934	255,169	256,411	1,242	0%
Employee Benefits - 410	2,060,408	2,556,605	1,416,395	2,471,080	2,293,973	(177,107)	-8%
Total Salary & Benefits	6,091,539	6,833,637	3,945,722	5,988,457	5,204,385	(784,072)	-15%
Services and Supplies							
Professional & Administrative Services - 42	397,925	331,026	249,353	254,032	206,316	(47,716)	-23%
Materials & Supplies - 44	109,423	102,197	53,129	85,500	85,500	-	0%
Total Services and Supplies	507,349	433,223	302,483	339,532	291,816	(47,716)	-16%
Debt Service							
Debit Principal - 48101	15,662	16,701	-	-	-	-	0%
Debt Interest - 48102	4,667	3,547	-	-	-	-	0%
Total Debt	20,329	20,248	-	-	-	-	0%
Capital Outlay							
Asset Acquisition/Improvement - 47	(16,844)	(9,040)	3,435	9,240	9,240	-	0%
Total Capital Outlay	(16,844)	(9,040)	3,435	9,240	9,240	-	0%
Indirect Cost Allocations							
Administrative Credits - 46121	(639,879)	(720,380)	(619,613)	(776,147)	(957,788)	(181,641)	19%
Legal Charges - 46126	34,225	38,192	16,124	20,000	20,000	-	0%
General Liability Insurance - 46201	253,798	327,274	223,867	242,738	252,075	9,337	4%
Total Indirect Cost Allocations	(351,856)	(354,913)	(379,622)	(513,409)	(685,713)	(172,304)	25%
Total	6,250,517	6,923,155	3,872,018	5,823,820	4,819,728	(1,004,092)	-21%
Asset Seizure-Adjudicated - 225							
Professional & Administrative Services - 42	19,114	-	-	19,268	19,268	-	0%
Asset Acquisition/Improvement - 47	-	-	-	-	-	-	-
Total	19,114	-	-	19,268	19,268	-	0%
MEASURE S-2006 FUND - 105							
Salaries & Wages - 401	494,747	421,739	220,443	339,933	297,978	(41,955)	-14%
Overtime - 402	27,754	6,987	15,696	50,977	31,947	(19,030)	-60%
Employee Benefits - 410	665,167	487,177	540,426	423,829	551,265	127,436	23%
Professional & Administrative Services - 42	14	-	-	-	-	-	0%
General Liability Insurance - 46201	64,816	46,167	24,744	30,981	28,743	(2,238)	-8%
Total Measure S-2006 Fund	1,252,499	962,070	801,309	845,720	909,933	64,213	7%
MEASURE S-2014 FUND - 106							
Asset Acquisition/Improvement - 47	23,759	-	-	-	-	-	0%
Total Measure S-2014 Fund	23,759	-	-	-	-	-	0%
MEASURE I FUND 107							
Salaries & Wages - 401	-	2,645	490,948	964,900	911,830	(53,070)	-6%
Overtime - 402	-	159	123,810	5,651	105,920	100,269	95%
Employee Benefits - 410	-	396	516,635	714,371	851,735	137,364	16%
General Liability Insurance - 46201	-	-	67,738	67,532	67,168	(364)	-1%
Total Measure I Fund	-	3,200	1,199,131	1,752,454	1,936,653	184,199	10%

PUBLIC SAFETY AUGMENTATION FUND - 203

Professional & Administrative Services - 42	-	7,456	3,382	20,000	20,000	-	0%
Administrative Debits - 46122	357,936	408,876	351,087	413,852	199,501	(214,351)	-107%
Asset Acquisition/Improvement - 47	104,350	50,295	87,233	179,536	20,940	(158,596)	-757%
Total Public Safety Fund	462,287	466,627	441,702	613,388	240,441	(372,947)	-155%

EQUIPMENT RESERVE FUND - 160

Asset Acquisition/Improvement - 47	-	-	-	89,819	-	(89,819)	0%
Total Equipment Reserve Fund	-	-	-	89,819	-	(89,819)	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 54,712	\$ 16,000
Applicant Processing/Recruiting	\$ 16,000		
EBRCSA Contract - Radios (63)	-		
42106 Software Maintenance		\$ 29,945	\$ 6,000
Lexipol Daily Training Bulletins	\$ -		
Starchase GPS	-		
The Police One Academy Training	6,000		
Vigilant Solutions Software	-		
42107 Equipment Maintenance		\$ 65,100	\$ 65,100
Vehicle Maintenance	\$ 19,000		
Vehicle Repairs	41,000		
Vehicle Washing	5,100		
4230X Travel and Training		\$ 75,800	\$ 90,776
Firearms Range Rental	\$ 10,800		
State of CA -- P.O.S.T.	30,000		
42302 Mileage, Toll, Parking	10,000		
42303 Meal Allowance	4,976		
42304 Officer Wellness Training	35,000		
42401 Memberships		\$ 3,175	\$ 3,140
CA Crime Prevention Officers Assn	\$ 120		
CA Peace Officers Assn.	320		
CA Police Chief's Assn.	800		
County Police Chiefs' Assn.	1,500		
International Assn. of Police Chiefs	200		
Police Executive Research Forum	200		
42514 Special Department Expense		\$ 25,300	\$ 25,300
Ammunition and firearm repair	\$ 9,800		
Crime Scene Processing/Field Testing Supplies	7,300		
Miscellaneous Supplies	8,200		
Total Professional/Administrative Services		\$ 206,316	
44301 Fuel		\$ 73,000	\$ 73,000
44410 Safety Clothing		\$ 12,500	\$ 12,500
Part-time employee uniforms	\$ 3,500		
Protective Vests	9,000		
4710X Equipment		\$ 9,240	\$ 9,240
Ballistic Shield (47105)	\$ 2,500		
Patrol Rifle (47105)	1,840		
Tablets and Docking (47106)	4,900		

MEASURE S-2006 FUND - 105

42514 Special Department Expense

Gunshot trauma kits	\$ -	\$ -	\$ -
Miscellaneous Supplies	-		

Total Professional/Administrative Services \$ -

Public Safety Augmentation Fund - 203

42514 Special Department Expense

Canine expenses	\$ 20,000	\$ 20,000	\$ 20,000
-----------------	-----------	-----------	-----------

47101 Equipment

Axon Body Worn Camera Program <i>(Moved to IT)</i>	\$ -	\$ 179,536	\$ 20,940
Axon Fleet In-Car Camera System <i>(Moved to IT)</i>	0		
EBRCSA Equipment	20,940		

GENERAL FUND - 100
POLICE SUPPORT SERVICES - 222

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel							
Salaries & Wages - 401	485,037	382,745	325,292	465,010	338,595	(126,415)	-37%
Overtime - 402	28,678	30,024	14,964	-	15,000	15,000	0%
Employee Benefits - 410	258,254	226,620	181,291	222,640	203,236	(19,404)	-10%
Total Salary & Benefits	771,968	639,389	521,547	687,650	556,831	(130,819)	-23%
Services and Supplies							
Professional & Administrative Services - 42	259,398	257,252	240,666	289,699	311,861	22,162	7%
Other Operating Expenses - 43	105,864	100,802	64,460	82,050	82,050	-	0%
Materials & Supplies - 44	546	968	1,517	1,500	1,500	-	0%
Total Services and Supplies	365,808	359,022	306,643	373,249	395,411	22,162	6%
Capital Outlay							
Asset Acquisition/Improvement - 47	2,800	27,250	(2,203)	2,400	2,400	-	0%
Total Capital Outlay	2,800	27,250	(2,203)	2,400	2,400	-	0%
Indirect Cost Allocations							
Administrative Debits - 46122	-	-	46,266	-	402,493	402,493	100%
IS Charges - 46124	342,740	339,258	217,508	373,051	431,911	58,860	14%
General Liability Insurance - 46201	35,874	34,367	36,071	32,485	24,733	(7,752)	-31%
Total Indirect Cost Allocations	378,613	373,625	299,845	405,536	859,137	453,601	53%
Total	1,519,190	1,399,287	1,125,833	1,468,835	1,813,779	344,944	19%
MEASURE S-2014 FUND - 106							
Salaries & Wages - 401	95,817	92,939	3,930	102,478	82,055	(20,423)	-25%
Employee Benefits - 410	15,456	15,872	6,082	17,882	49,066	31,184	64%
General Liability Insurance - 46201	6,951	6,805	7,110	6,695	6,174	(521)	-8%
	118,225	115,617	17,122	127,055	137,295	10,240	7%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 164,914	\$ 203,706
Children's interview center	\$ 3,500		
Contra Costa County Jail fees	49,600		
County Crime Lab Services	58,000		
Crime Analysis	10,000		
EBCRSA contract - 5 radios	43,056		
Family Justice Center	500		
Miscellaneous Professional Services	4,050		
SART Exams	5,000		
Video Surveillance System	30,000		
42106 Software Maintenance		\$ 16,630	\$ -
CAD/RMS	\$ -		
Scheduling Software	-		

42107 Equipment Maintenance		\$ 7,050	\$ 7,050	Department Budgets-Police
Crime prevention vehicle maintenance	\$ 1,000			
Radio Repairs	250			
Vehicle Maintenance	4,000			
Vehicle Repairs	1,500			
Vehicle Washing	300			
42108 Maintenance Structure/Imp		\$ 23,445	\$ 23,445	
Bldg. Maintenance	\$ 1,075			
Elevator Service (NEC)	650			
Fire Extinguisher Replacement	380			
HVAC Maintenance (City Mechanical)	1,850			
Janitorial Service (UBS)	17,365			
Janitorial Supplies (UBS)	1,700			
Pest control (Western Exterminator)	425			
42201 Office Expense		\$ 44,520	\$ 44,520	
CERT Program Supplies	\$ 20,000			
Community outreach office expenses	5,000			
Copier Supplies	500			
Office Supplies	12,720			
Postage & Equipment (Pitney)	3,000			
Printing Services (Concord)	800			
Printing Services (Eagle)	2,500			
42301 Travel and Training		\$ 10,100	\$ 10,100	
Conferences (CALNENA)	\$1,000			
Meetings	500			
Non-POST training	5,600			
POST training	3,000			
42401 Memberships		\$ 420	\$ 420	
C.A.P.E.	\$ 45			
California Criminal Justice	75			
CLEARs	50			
IAPE	50			
Nat'l Emergency Number Assn	200			
42501 Bank Fees		\$ 1,000	\$ 1,000	
42514 Special Department Expense		\$ 21,620	\$ 21,620	
Community outreach promotional items	\$ 5,000			
Crime scene supplies	5,700			
GSR processing	5,335			
Lab supplies, mandated processing material	375			
Misc. special department expenses	4,710			
Photographic supplies	500			
Total Professional/Administrative Fees			\$ 311,861	
4310X Utilities		\$ 82,050	\$ 82,050	
Electricity & Gas (PG&E)	\$ 75,000			
Water (EBMUD)	5,000			
Cable	2,050			
44410 Safety Clothing		\$ 1,500	\$ 1,500	
Aramark Uniform Service				

		Fiscal Year (FY) 2026/27 Operating and Capital Budget	
4710X Equipment		\$ 2,400	\$ 2,400
		Department Budgets-Police	
Alex Clark Room Transformation (carryforward)	\$ 2,000		
Fax Machine	400		

GENERAL FUND - 100
POLICE DISPATCH WEST BAY COMMUNICATIONS CENTER - 223

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel							
Salaries & Wages - 401	1,330,687	1,352,958	1,047,622	1,384,851	1,412,456	27,605	2%
Overtime - 402	176,590	237,674	151,744	189,717	137,501	(52,216)	-38%
Employee Benefits - 410	643,813	655,864	517,864	661,292	613,171	(48,121)	-8%
Total Salary & Benefits	2,151,090	2,246,496	1,717,230	2,235,860	2,163,128	(72,732)	-3%
Services and Supplies							
Professional & Administrative Services - 42	39,048	47,351	9,649	66,795	33,795	(33,000)	-98%
Other Operating Expenses - 43	20,771	19,776	12,532	16,200	16,200	-	0%
Materials & Supplies - 44	-	-	-	-	-	-	-
Total Services and Supplies	59,819	67,127	22,181	82,995	49,995	(33,000)	-66%
Capital Outlay							
Asset Acquisition/Improvement - 47	17,698	262	1,002	-	-	-	0%
Total Capital Outlay	17,698	262	1,002	-	-	-	0%
Indirect Cost Allocations							
Administrative Debits - 46122	121,831	134,606	129,746	253,591	222,392	(31,199)	-14%
IS Charges - 46124	56,106	74,406	22,645	66,790	86,825	20,035	23%
Legal Charges - 46126	-	-	-	-	-	-	-
General Liability Insurance - 46201	91,772	105,315	97,944	101,535	108,284	6,749	6%
Total Indirect Cost Allocations	269,710	314,327	250,336	421,916	417,501	(4,415)	-1%
Total	2,498,316	2,628,213	1,990,749	2,740,771	2,630,624	(110,147)	-4%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 9,645	\$ 9,645
800 MHz radio system maintenance	\$ 4,265		
EBCRSA Contract - 5 radios	2,880		
Language Interpretation Services	2,500		
42105 Network Maintenance		\$ 16,000	\$ -
CAD/RMS (Moved to IT)	\$ -		
42106 Software Maintenance		\$ 12,000	\$ -
CAD/RMS (Moved to IT)	\$ -		
42107 Equipment Maintenance		\$ 9,000	\$ 4,000
Dispatch headset/cord replacement	\$ 1,265		
General equipment maintenance	2,735		
Stancil maintenance	-		
42108 Maintenance Structure/Imp		\$ 6,500	\$ 6,500
Elevator Service	\$ 127		
HVAC Maintenance	241		
Janitorial Services	5,318		
Janitorial Supplies	757		
Pest Control Service	56		
42201 Office Expense		\$ 2,000	\$ 2,000
General Office Supplies	\$ 2,000		
4230X Travel and Training		\$ 10,000	\$ 10,000
Non-POST training	\$1,500		
Meetings associated with dispatch function	500		
Conference attendance for APCO, PSAP, CLEWOA	1,000		
POST training	3,000		
Dispatcher Training	4,000		
42401 Memberships		\$ 150	\$ 150
WBCC portion of costs for APCO and CLEWOA participation.	\$ 150		
42514 Special Department Expense		\$ 1,500	\$ 1,500
DOJ fingerprints and background investigations on applicants.	\$ 1,500		
Total Professional/Administrative Services			\$ 33,795
4310X Utilities		\$ 16,200	\$ 16,200
43103 Electricity & Gas (PG&E)	\$ 15,000		
43102 Water (EBMUD)	1,200		
43105 Cable	-		

TRAFFIC SAFETY FUND - 205
POLICE GRANTS PROGRAM - 227

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel						\$ Change	% Change
Salaries & Wages - 401	8,567	8,812	6,172	8,580	8,788	208	2%
Overtime - 402	-	-	-	-	-	-	0%
Employee Benefits- 410	1,201	1,165	472	1,208	1,261	53	4%
Total Salary & Benefits	9,767	9,977	6,644	9,788	10,049	261	3%
Services and Supplies							
Professional & Administrative Services - 42	3,000	-	1,500	4,300	4,300	-	0%
Total Services and Supplies	3,000	-	1,500	4,300	4,300	-	0%
Capital Outlay							
Asset Acquisition/Improvement - 47	-	4,992	-	7,500	7,500	-	0%
Total Capital Outlay	-	4,992	-	7,500	7,500	-	0%
Indirect Cost Allocations							
General Liability Insurance- 46201	689	596	675	603	642	39	6%
Total Indirect Cost Allocations	689	596	675	603	642	39	6%
Total Traffic Safety Fund	13,457	15,566	8,820	22,191	22,491	300	1%

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND - 206

Overtime - 402	-	4,180	549	-	-	-	0%
Administrative Debits - 46122	160,112	176,898	148,305	178,281	184,369	6,088	3%
Asset Acquisition/Improvement - 47	166,245	72,070	960	125,000	198,495	73,495	0%
Total SLESF Fund	326,357	253,148	149,814	303,281	382,864	79,583	21%

POLICE GRANTS FUND - 204

Professional & Administrative Services - 42	-	-	2,105	-	7,735	7,735	100%
Administrative Debits - 46128	-	-	-	-	53,917	53,917	100%
Asset Acquisition/Improvement - 47	-	-	55,350	-	220,967	220,967	100%
Total Police Grants Fund	-	-	57,455	-	282,619	282,619	100%

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
TRAFFIC SAFETY FUND - 205		
42107 Equipment Maintenance	\$ 2,000	\$ 2,000
Lidar repair & Supplies	\$ 2,000	
42514 Special Department Expense	\$ 2,300	\$ 2,300
Citation printing	\$ 2,300	
Total Professional/Administrative Services	\$ 4,300	
47101 Equipment	\$ 7,500	\$ 7,500
Repair/Replace Traffic Cameras	\$ 7,500	

SUPPLEMENTAL LAW ENFORCEMENT SERVICE FUND - 206

4710X EQUIPMENT		\$ 30,000	\$ 103,495
47101 Drone Program (<i>carryover</i>)	\$ 30,000		
47105 Safety Helmets and Gas Masks	73,495		

47104 VEHICLES		\$ 95,000	\$ 95,000
Replace 1 vehicle per year	\$ 95,000		

POLICE GRANTS FUND - 204

4230x Travel and Training		\$ -	\$ 4,735
CTFGP GR2503 - travel remaining	\$ 335		
OTS grant FY25-26	4,400		

42514 Special Department Expense		\$ -	\$ 3,000
OTS grant FY25-2 Phlebotomist	\$ 3,000		

4710X EQUIPMENT		\$ -	\$ 220,967
Byrne GR2601 outreach supplies	\$ 7,484		
Byrne GR2601 two generators	7,000		
CTFGP GR2503 outreach and checkpoint	32002		
OTS grant FY25-26 - GR2504	358		
CTFGP GR 2503 equipment (motor, light towers)	44123		
Byrne GR2601- Firearm Storage Solution	130,000		

FIRE

The City of Pinole Fire Department provided fire protection and emergency medical services to the community for many decades. The department partnered through automatic aid with the Contra Costa County Fire Protection District (CCCYPD) and the Rodeo-Hercules Fire Protection District (RHFPD) to function as a battalion serving this region. CCCYPD Dispatch coordinated the three agencies' responses to incidents in the area.

After many years of considering different service models, in October 2022, the City entered into a five-year agreement with CCCYPD through which CCCYPD would provide fire protection and emergency medical services in Pinole beginning on March 1, 2023 by operating Pinole Fire Station 73 (downtown) and Fire Station 74 (in Pinole Valley). This arrangement is made possible by the County's contribution of \$2 million annually from Measure X proceeds.

Pinole residents and businesses can receive emergency assistance as before by dialing 9-1-1.

Residents and businesses can get additional information about fire and emergency medical services from CCCYPD using the contact information below.

Contra Costa County Fire Protection District
Administrative Offices
4005 Port Chicago Highway, Suite 250
Concord, CA 94520
General Phone: (925) 941-3300
General Email: info@cccypd.org
Website: www.cccypd.org

The City continues to be responsible for wildfire mitigation on City-owned property and Code Enforcement of City requirements regarding defensible space and weed abatement.

FIRE BUDGET SUMMARY

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual Thru Mar-25	FY 2024/25 Revised Budget	FY 2025/26 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	4,384,514	3,645,234	2,460,642	3,202,461	2,581,429	(621,032)	-24%
Measure S 2006 - 105	755,412	1,430,079	1,377,054	1,772,580	1,774,616	2,036	0%
Measure S 2014 - 106	968,725	1,328,041	1,373,437	1,767,924	1,939,550	171,626	9%
Total	6,108,651	6,403,354	5,211,133	6,742,965	6,295,595	(447,370)	-7%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages - 401	41,953	0	0	-	-	-	0%
Overtime - 402	-	-	-	-	-	-	0%
Employee Benefits - 410	422,984	478,980	371,065	546,595	619,051	72,456	12%
Total Personnel	464,937	478,980	371,065	546,595	619,051	72,456	12%
Services and Supplies							
Professional & Administrative Services - 42	5,470,723	5,791,583	4,719,966	6,092,349	5,576,544	(515,805)	-9%
Other Operating Expenses - 43	110,114	109,066	74,403	95,000	95,000	-	0%
Materials & Supplies - 44	1,976	1,085	29	-	-	-	0%
Total Services and Supplies	5,582,813	5,901,733	4,794,398	6,187,349	5,671,544	(515,805)	-9%
Capital Outlay							
Asset Acquisition/Improvement - 47	45,428	-	-	-	-	-	0%
Total Capital Outlay	45,428	-	-	-	-	-	0%
Indirect Cost Allocations							
IS Charges - 46	10,170	21,137	120	4,021	3,000	(1,021)	-100%
Legal Charges - 46	5,304	2,024	-	5,000	2,000	(3,000)	-150%
General Liability Insurance - 46	-	-	-	-	-	-	0%
Total Indirect Cost Allocations	15,473	23,160	120	9,021	5,000	(4,021)	-80%
Total	6,108,651	6,403,874	5,165,584	6,742,965	6,295,595	(447,370)	-7%
EXPENDITURES BY PROGRAM							
Fire Operations - 231	6,108,651	6,403,354	5,211,133	6,742,965	6,295,595	(447,370)	-7%
Total	6,108,651	6,403,354	5,211,133	6,742,965	6,295,595	(447,370)	-7%

GENERAL FUND - 100
FIRE OPERATIONS - 231

EXPENDITURE SUMMARY

	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual Thru Mar-25	FY 2024/25 Revised Budget	FY 2025/26 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel							
Salaries & Wages - 401	-	-	-	-	-	-	0%
Overtime - 402	-	-	-	-	-	-	0%
Employee Benefits - 410	412,323	478,410	416,615	546,595	619,051	72,456	12%
Total Salary & Benefits	412,323	478,410	416,615	546,595	619,051	72,456	12%
Services and Supplies							
Professional & Administrative Services - 42	3,799,200	3,033,513	1,969,476	2,551,845	1,862,378	(689,467)	-37%
Other Operating Expenses -43	110,114	109,066	74,403	95,000	95,000	-	0%
Materials & Supplies - 44	1,976	1,085	29	-	-	-	0%
Total Services and Supplies	3,911,290	3,143,664	2,043,908	2,646,845	1,957,378	(689,467)	-35%
Capital Outlay							
Asset Acquisition/Improvement - 47	45,428	-	-	-	-	-	0%
Total Capital Outlay	45,428	-	-	-	-	-	0%
Indirect Cost Allocations							
IS Charges - 46124	10,170	21,137	120	4,021	3,000	(1,021)	-34%
Legal Services - 46126	5,304	2,024	-	5,000	2,000	(3,000)	-150%
General Liability Insurance - 46201	-	-	-	-	-	-	0%
Total Indirect Cost Allocations	15,473	23,160	120	9,021	5,000	(4,021)	-80%
Total	4,384,514	3,645,234	2,460,642	3,202,461	2,581,429	(621,032)	-24%
MEASURE S-2006 FUND - 105							
Salaries & Wages - 401	265	-	-	-	-	-	0%
Overtime - 402	-	-	-	-	-	-	0%
Employee Benefits - 410	177	51	-	-	-	-	0%
Professional & Administrative Services - 42	754,969	1,430,029	1,377,054	1,772,580	1,774,616	2,036	0%
Asset Acquisition/Improvement - 47	-	-	-	-	-	-	0%
General Liability Insurance - 46201	-	-	-	-	-	-	0%
Total	755,412	1,430,079	1,377,054	1,772,580	1,774,616	2,036	0%
MEASURE S-2014 FUND - 106							
Salaries & Wages - 401	41,688	-	-	-	-	-	0%
Employee Benefits - 410	10,484	-	-	-	-	-	0%
Professional & Administrative Services - 42	916,554	1,328,041	1,373,437	1,767,924	1,939,550	171,626	9%
Materials & Supplies - 44	-	-	-	-	-	-	0%
Asset Acquisition/Improvement - 47	-	-	-	-	-	-	0%
General Liability Insurance - 46201	-	-	-	-	-	-	0%
Total	968,725	1,328,041	1,373,437	1,767,924	1,939,550	171,626	9%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 2,456,845	\$ 1,767,378
CCFPD Fire Services Contract	\$ 1,565,580		
Dispatch Center Allocation	201,798		
42108 Maintenance Structure/Imp		\$ 20,000	\$ 20,000
Building Maintenance	\$ 20,000		
42512 Weed Abatement		\$ 75,000	\$ 75,000
Increased abatement for brush removal (City Property)	\$ 70,300		
Weed Abatement campaign (private property)	4,700		
Total Professional/Administrative Services			\$ 1,862,378
4310X Utilities		\$ 95,000	\$ 95,000
43103 PG&E	\$ 80,000		
43102 EBMUD	15,000		
MEASURE S-2006 FUND - 105			
42101 Professional Services		\$ 1,772,580	\$ 1,774,616
CCCFPD Fire Services Contract	\$ 1,774,616		
Total Professional/Administrative Services			\$ 1,774,616
MEASURE S-2014 FUND - 106			
42101 Professional Services		\$ 1,767,924	\$ 1,939,550
CCCFPD Fire Services Contract	\$ 1,939,550		
Total Professional/Administrative Services			\$ 1,939,550

PUBLIC WORKS

The Public Works Department is comprised of the following divisions:

- ☐ Administration and Engineering
- ☐ Road Maintenance
- ☐ Facility Maintenance
- ☐ Park Maintenance
- ☐ Storm Water
- ☐ Environmental Services
- ☐ Water Pollution Control Plant (also referred to as the Wastewater Treatment Plant (WWTP))
- ☐ Sewer Collection
- ☐ Landscape and Lighting Assessment District
- ☐ Real Estate and Property Management
- ☐ Fleet Management

Mission

The Public Works Department designs, constructs, and maintains the City's capital assets, operates the wastewater collection system and treatment plant, and manages the City's properties and fleet. Capital assets include roads and bridges, parks and open space, city vehicles and equipment, streetlights and traffic signals, and buildings and structures.

Major Services and Functions

The Administration and Engineering Division provides leadership and support to oversee the design and construction of infrastructure. The division develops the City's Capital Improvement Plan (CIP) and oversees the construction of capital projects, which are mostly performed by private construction companies. Staff in this division also serve as the City Engineer and City Surveyor for development projects including the issuance of permits affecting the public right-of-way.

The Road Maintenance team protects, repairs, and maintains the City's street system, which includes pavement, medians, street trees, landscaping, traffic signs, pavement markings, streetlights, curbs, and sidewalks. This team performs light maintenance of streets, including pothole repair, patch paving, and crack sealing. Heavy duty maintenance is performed by private contractors as capital projects. The City has an agreement with the County through which the County maintains the City's traffic signals.

The Facility Maintenance team maintains all of the actively used buildings and properties owned by the City. Building maintenance includes landscape maintenance, janitorial service, maintenance of heating and ventilation systems, maintenance of all mechanical aspects of the buildings, general building maintenance, and improvements as needed.

The Park Maintenance team is responsible for maintaining 428.56 acres of park area contained within the City's 15 parks. Park spaces provide a variety of outdoor venues that include the swimming pools, skate park, soccer fields, baseball diamonds, neighborhood play areas, dog park, creek path, and park pedestrian bridges. Maintenance includes all work necessary to keep the public park areas safe, clean, and operating efficiently, including maintaining park structures, landscaping, lighting, play equipment, parking areas, and irrigation systems. This team also performs vegetation management at some open space areas.

The Storm Water team operates the City's storm water collection system, which consists of a network of pipes, manholes, and inlets, and operates programs to reduce the intrusion of pollution into the storm water system. The Regional Water Quality Control Board regulates storm water discharges from municipal storm drains under the National Pollutant Discharge Elimination System (NPDES) program and issued a NPDES permit in November 2016 to the region. The City of Pinole works with the Contra Costa Clean Water Program (CCCWP) for regional permit administration. This program is funded by the stormwater benefit assessment. The Equivalent Runoff cost associated with the implementation of this program for 2026/27 remains at \$35 (the maximum allowed amount). Assessment fees are collected as part of annual property tax collection. The City of Pinole implements street sweeping, storm drain cleaning, and maintenance to protect the cleanliness of stormwater.

The Environmental Services team encourages and promotes recycling, source reduction, and reuse in accordance with the mandates of the California Integrated Waste Management Act of 1989 (Assembly Bill 939). The City of Pinole, in partnership with the Cities of Hercules, El Cerrito, San Pablo, Richmond, and unincorporated areas of West County, participate in a joint powers authority known as West Contra Costa Integrated Waste Management Authority (WCCIWMA), also known as RecycleMore. The City of Pinole partners with the City's franchise waste management company, Republic Services, to meet its obligations under the Waste Reduction Program. Under the arrangement, the City is responsible for overseeing Republic's contract provision of solid waste collection to Pinole residents and businesses. RecycleMore is responsible for waste reduction education, household hazardous waste collection events, and some compliance reporting on behalf of the City; and Republic Services is responsible for actual collections, processing, and disposal at landfill. The City receives funding for waste reduction activities. The Environmental Services team coordinates efforts with local community groups (i.e., Friends of the Pinole Creek and Earth Team and PVHS Ocean conservation club) and provides support for community cleanup events.

The Sewer Collection team operates the wastewater (sewer) collection system, which is a network of pipes that transports wastewater from its point of origin at residences and businesses throughout most of the City to the WPCP. The City of Pinole is responsible for the operation of the wastewater collection system that serves the City of Pinole. Hercules is responsible for the operation of the wastewater collection system that serves the City of Hercules.

The Pinole Valley Road Landscape and Lighting Assessment District (LLAD) is composed of two commercial zones that cover sections of Pinole Valley Road to the north and south of Interstate 80 (I-80). This LLAD was formed by a vote of the property owners. Property owners are charged (assessed) a fee each year to raise funding for the operation, maintenance, and upgrade of capital infrastructure in the LLAD. Similarly, a residential Appian Village Lighting Assessment District was formed in 2026 to fund maintenance, operation and infrastructure upgrades on Appian Way and Canyon Drive abutting to the Appian Village development.

The Real Estate and Property Management function was formed in FY 2021/22 to centralize responsibility for management of the City's real estate holdings. The City owns a number of properties on which City buildings, parks, parking lots, and open space are located. The City is in the process of cataloging and assessing the condition of its real property holdings such that it can perform thoughtful long-term planning for, and management of these assets.

The Fleet Management function was also formed in FY 2021/22 to centralize responsibility for the City's vehicle fleet and major pieces of equipment.

FY 2025/26 Key Accomplishments

Baseline Work (Including Staff-Initiated Special Projects)

- ☐ Wastewater: Replacement of two pumps and upgrade fo control board at San Pablo lift station.
- ☐ Treatment Plant: Replacement of a blower and installation of cameras.

- ☐ Stormwater: Replacement of Delores Court pipeline, upgrade of Stormwater Map & associated reporting bringing the City's compliance from 80% to 99.5%.
- ☐ Parks: Remodel of Dog Park restroom; landscaping and painting, replacement of sewer lateral at Fernandez Park, replacement of turf and upgrade of irrigation at soccer field, and replacement of lights and doors at Tennis Courts.
- ☐ Pools: Replacement of filters and pumps, heater upgrade, installation of auto fill and chemical controller, and installation of mini split HVAC.
- ☐ Facilities: Replacement of roof and HVAC system of Senior Center, replacement of roof and HVAC compressors of Public Safety Building, replacement of HVAC units of Youth Center, remediation and upgrade of Corporation Yard including installation of a mini split HVAC.
- ☐ Roads: Slurry seal segments of Pinon Avenue, Orleans Drive, Appian Way and adjacent intersections.
- ☐ Accessibility: Installation of 20+ curb ramps through capital and development projects including locations on San Pablo Avenue and Appian Way.
- ☐ Signage & Markings: Implementation of Daylighting at 20+ intersections, reduction of speed limits on PVR and SP, replacement of 150+ signs in Zone 1 in addition to the ongoing citywide maintenance activities.
- ☐ Service Requests: For example, handled a total of 1,345 service requests during the four-month period of November 2025 through February 2026 covering roads, parks, illegal dumping, fleet, facilities, and stormwater/flooding.
- ☐ Permits: Review and issuance of the various permit types (transportation, encroachment, private sewer lateral, grading, and utilities) with for example, 699 inspections and 293 permits issued during the four-month period of November 2025 through February 2026.
- ☐ Grant Programs: Applications include Earmark (\$408,703.98 for safety equipment), RCE (\$600,000 improvements across UPRR tracks), Federal State Partnership Commuter Rail (\$1.3 million), and SS4A (\$4.3 million Complete Street projects). Recent grant awards are \$700,000 of STMP fund, \$250,000 of TDA fund, and \$47,088 of CalRecycle grant fund.
- ☐ Fleet: Purchase of a small compaction roller to assist with potholing activities, two trucks for Wastewater Treatment Plant and Roads Maintenance Operations, and a force vehicle for parks and field maintenance.

Strategic Plan Strategies

- ☐ Continued development of the Stormwater Master Plan expected for completion in September/October of 2026.
- ☐ Completion of the City's first Active Transportation Plan.
- ☐ Update of the City's Traffic Calming Program and Toolkit.
- ☐ Development of the City's Private Sewer Lateral Program Guidelines.
- ☐ Update of the Stormwater Map and associated analysis, thereby increasing the City's compliance rate from 80% to close to 100%.
- ☐ Completion of Waste Collection Franchise Agreement and update of collection rates.
- ☐ Completion of study and phased increase of the sewer collection rates.
- ☐ Update of the Assessment Report and FY 2026/27 Rates for the Pinole Valley Road Landscaping and Lighting Assessment District.

Large-Scale Capital Improvement Plan (CIP) Projects

- Completion of design of the Bay Trail Gap Closure Project across the UPRR Tracks and along Railroad Avenue, established associated agreements with UPRR, and pursued grant funds under three grand programs including STMP funds recently awarded.
- Completion of Phase 2 - Pinon Trunkline Replacement Project (over \$6 million budget) including associated roads resurfacing.
- Completion of all environmental technical studies including Caltrans approval under the NEPA and CEQA requirements for the San Pablo Avenue Bridge Replacement Project overcrossing the SBNF Tracks.

FY 2026/27 Key Priorities and Projects

Baseline Work (Including Staff-Initiated Special Projects)

- Fill vacancies including the Capital Program Manager, Associate Engineer, Senior Project Manager, and Public Works Specialist positions.
- Complete the already bided Pavement Rehabilitation Project of segments of Pinole Valley Road, Shea Drive, and Marlesta Avenue. Also initiate Request for Bids (RFB) and implement the second phase of FY 2026/27 Pavement Rehabilitation Project establishing rubberized pavement on several residential streets.
- Complete the Plant's Laboratory Remodel project.
- Design and construct safety improvements on San Pablo Avenue including a HAWK signal at Fifth Avenue, RRFB at Third Avenue, and various signing and marking upgrades.
- Select a design engineer for the Effluent Outfall project and complete the project design.
- Collaborate with Caltrans to implement large scale trash capture devices at locations abutting to I-80 using grant fund, and enlarge the planned bio-retention area adjacent to the San Pablo Avenue Bridge overcrossing the BNSF tracks.
- Design and construct the EV charging infrastructure using the awarded Climate Implementation Grant funds.
- Continue to pursue the use of biological methods for rodent control.
- Update of the City's ADA Transition Plan and submittal for Caltrans review.
- Complete Recycled Water Feasibility Assessment.
- Complete the Smart Signals Project, and continue to tap into available smart city technologies and collaborating with neighboring cities and regional and state agencies (CCTA, County, MTC, Caltrans, and Water Board) on implementation of regional projects.
- Continue to foster partnerships with teams of public agencies, utility companies, community groups, and private businesses on enhancing processes, programs, and projects.
- Continue to engage with the community in an equitable and respectful manner, and with full transparency. Increase community engagement through workshops, web-based survey/interactive mapping/projects information, sharing of updates on social media and website, and in-person and electronic communications.

Key Annual Programs/Capital Improvement Plan (CIP) Projects

- ☐ Annual Upgrade of City Parks.
- ☐ Annual Upgrade of City Streetlighting.
- ☐ Annual Upgrade of City Traffic Signals.
- ☐ Annual Upgrade of Signing and Pavement Markings.
- ☐ Annual Repair/Replacement of City Sidewalks.
- ☐ Annual ADA Upgrades including Curb Ramps.
- ☐ Annual Stormwater System upgrades and reporting.

Other Council-Directed Special Projects

- ☐ Disposal and/or visioning for surplus City property.

Significant Special Projects for FY 2027/28 through FY 2030/31

- ☐ Complete the design and construct the San Pablo Avenue Bridge Replacement Overcrossing BNSF Tracks Project.
- ☐ Complete construction of the Bay Trail Gap Closure Project including crossing of the tracks and associated coordination with UPRR
- ☐ Complete the various sewer collection system improvements per the Sanitary Sewer Master Plan.
- ☐ Continue to seek grant funding opportunities including funds for pavement maintenance and restoration and pursue various treatment techniques to increase the useful life of City roads.
- ☐ Integrate facilities into the asset management software to accurately identify cost associated to maintain each
- ☐ Continue the environmental compliance activities and annual reporting including reporting to the Water Board and the NPDES permit process.

- Continue the various annual programs to gradually improve the City's infrastructure including parks, facilities and roads, along with enhancements to safety conditions.

Major Changes in FY 2026/27 Budget

The Public Works Department is planning to remain at the same staffing level of 30.73 positions, including several vacancies. Adjustments were made to staff's allocations to better reflect their functions and minimize charges to the City's general fund. The FY 2026/27 – 2030/31 Capital Improvement Plan (CIP) contains 49 capital improvement projects and 7 infrastructure assessments that are scheduled to be undertaken over the five-year timeframe and are fully or partially funded. FY 2026/27 Annual and Priority Projects include 8 Facilities, 5 Parks, 9 Sanitary Sewer, 3 Stormwater, and 16 Roads, in addition to 5 Infrastructure Assessments. Projects are funded by various funding sources including grant funds, enterprise funds, growth impact fees, and vehicle impact fees.

Position Summary

Position	2022/23	2023/24	2024/25	2025/26	2026/27
Public Works Director	1	1	1	1	1
Development Services Director/City Engineer	0	0	0	0	0
Senior Project Manager	0	0	0	0	0
Capital Improvement and Environmental Program Manager	1	1	1	1	1
Associate Civil Engineer	1	1	0	1	1
Junior Civil Engineer	0	0	1	1	1
Public Works Specialist	2	2	2	2	2
Management Analyst	1	1	1	1	1
Administrative Coordinator	0.5	0.5	0	0	0
Public Works Manager	1	1	1	1	1
Public Works Maintenance Supervisor	3	3	3	3	3
Public Works Maintenance Workers	8	8	8	8	8
Park Caretaker	0.25	0.25	0.25	0.25	0.25
Treatment Plant Manager	1	1	1	1	1
WPCP Operations Supervisor	1	1	1	1	1
WWTP Senior Operator	1	1	1	1	1
WWTP Operator	4	4	4	4	4
Laboratory Analyst II	1	1	1	1	1
Laboratory Technician I	1	1	1	1	1
WWTP Senior Maintenance Mechanic	0	0	1	1	1
WWTP Maintenance Mechanic	2	2	1	1	1
WPCP Intern	0.48	0.48	0.48	0.48	0.48
Total	30.23	30.23	29.73	30.73	30.73

PUBLIC WORKS BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	2,081,358	2,132,854	1,004,621	1,175,559	1,121,273	(54,286)	-5%
Measure S 2014 - 105	-	-	531	350,000	-	(350,000)	-100%
Measure S 2014 - 106	1,988,521	815,835	377,720	1,396,708	308,891	(1,087,817)	-352%
Measure I - 107	-	497	378,550	539,008	514,751	-	-
Equipment Reserve Fund - 160	57,952	227,817	-	200,000	200,000	-	0%
Gas Tax Fund - 200	621,769	594,509	525,571	2,512,167	789,184	(1,722,983)	-218%
Restricted Real Estate Maintenance Fund - 201	14,808	17,228	11,807	26,000	26,000	-	0%
Traffic Safety Fund - 205	5,685	775	-	35,000	35,000	-	0%
Stormwater Fund - 207	363,782	442,587	284,194	385,631	358,874	(26,757)	-7%
AB939 Refuse Management Fund - 213	131,547	131,958	107,934	189,710	63,309	(126,401)	-200%
Solid Waste Fund - 214	108,328	241,109	177,008	177,241	562,278	385,037	68%
Measure J Fund - 215	519,448	245,352	194,681	1,191,732	296,693	(895,039)	-302%
Growth Impact Fund - 276	57,982	220,000	245,798	2,436,000	-	(2,436,000)	-100%
Lighting and Landscaping District - 310	30,085	36,785	23,075	85,175	85,175	-	0%
Appian Village Lighting district - 311	-	-	-	-	52,952	52,952	100%
PV Park Caretaker Fund - 317	-	-	-	14,989	15,053	64	0%
Public Facilities Fund - 324	-	-	32	502,000	-	(502,000)	-100%
City Streets Improvement Fund - 325	234,310	114,282	280,954	2,907,583	-	(2,907,583)	-100%
Park Grants (Measure WW) - 327	-	-	-	-	-	-	0%
Arterial Street Rehabilitation - 377	8,066	-	-	560,960	-	(560,960)	-100%
Sewer Enterprise Fund - 500	6,725,526	6,946,708	7,459,207	38,229,472	10,707,045	(27,522,427)	-257%
Sewer Enterprise Plant Expansion - 503	620,415	620,415	-	-	-	-	0%
Total	13,569,583	12,788,712	11,071,683	52,914,935	15,136,478	(37,778,457)	-250%

EXPENDITURES BY CATEGORY

Personnel

Salaries & Wages - 401	3,047,857	3,210,500	2,510,838	3,561,662	3,691,734	130,072	4%
Overtime - 402	54,320	92,044	60,020	39,928	42,152	2,224	5%
Employee Benefits - 410	1,389,904	1,758,574	1,467,171	1,999,511	2,183,022	183,511	8%
Total Personnel	4,492,081	5,061,118	4,038,029	5,601,101	5,916,908	315,807	5%

Services and Supplies

Professional & Administrative Services - 42	1,719,509	1,467,735	794,960	2,255,425	1,978,631	(276,794)	-14%
Other Operating Expenses - 43	1,460,175	1,477,547	1,005,541	1,243,254	1,290,254	47,000	4%
Materials & Supplies - 44	1,159,619	1,148,490	833,698	1,604,500	1,714,500	110,000	6%
Total Services and Supplies	4,339,303	4,093,772	2,634,199	5,103,179	4,983,385	(119,794)	-2%

Capital Outlay

Asset Acquisition/Improvement - 47	2,272,326	1,230,569	3,230,896	39,648,970	1,627,751	(38,021,219)	-2336%
Total Capital Outlay	2,272,326	1,230,569	3,230,896	39,648,970	1,627,751	(38,021,219)	-2336%

Indirect Cost Allocations

Administrative Credits - 46	(1,634,275)	(1,775,068)	(1,452,439)	(2,143,427)	(2,313,157)	(169,730)	7%
Administrative Debits - 46	1,864,884	2,019,170	1,679,535	2,510,798	2,742,970	232,172	8%
IS Charges - 46	274,528	269,948	106,890	268,389	234,064	(34,325)	-15%
Legal Charges - 46	111,134	50,814	42,143	63,600	61,100	(2,500)	-4%
General Liability Insurance - 46	271,824	303,562	270,422	250,757	272,265	21,508	8%
Total Indirect Cost Allocations	888,096	868,427	646,551	950,117	997,242	47,125	5%

Debt Service

Debt Principal - 48101	0	-	372,000	1,064,678	1,089,184	24,506	2%
Debt Interest - 48102	554,419	531,870	150,008	546,890	522,008	(24,882)	-5%
Total Debt Service	554,420	531,870	522,008	1,611,568	1,611,192	(376)	0%

Depreciation

Depreciation Expense - 47401	1,023,357	1,002,956	-	-	-	-	0%
Total Depreciation	1,023,357	1,002,956	-	-	-	-	0%

Total

13,569,583	12,788,712	11,071,683	52,914,935	15,136,478	(37,778,457)	-250%
-------------------	-------------------	-------------------	-------------------	-------------------	---------------------	--------------

EXPENDITURES BY PROGRAM

Administration & Engineering - 341	964,593	778,307	506,095	814,639	684,230	(130,409)	-19%
Road maintenance - 342	2,187,871	1,604,022	1,234,251	8,357,617	1,858,767	(6,498,850)	-350%
Facility Maintenance - 343	1,188,741	1,464,458	999,444	2,655,590	804,088	(1,851,502)	-230%
NPDES Storm Water - 344	832,834	568,545	406,261	921,487	358,874	(562,613)	-157%
Park Maintenance - 345	887,970	582,691	333,557	1,661,245	522,038	(1,139,207)	-218%
Waste Reduction - 346	131,547	186,780	109,793	189,710	63,309	(126,401)	-200%
Pinole Valley Lighting & Landscaping 347-348	30,085	36,785	23,075	85,175	85,175	-	0%
Appian Village Lighting District - 349	-	-	-	-	52,952	52,952	100%
Sewer Treatment Plant - 641	4,722,179	5,122,387	3,660,148	12,349,900	7,014,901	(5,334,999)	-76%
Sewer Collection - 642	1,448,928	1,292,452	3,277,052	24,183,004	1,995,952	-	0%
Sewer Projects - Shared - 643	620,415	620,415	-	85,000	85,000	-	0%
WPCP/Equipment & Debt Svc. (Pinole Only) - 644	554,420	531,870	522,008	1,611,568	1,611,192	(376)	0%
Total	13,569,583	12,788,712	11,071,683	52,914,935	15,136,478	(37,778,457)	-250%

GAS TAX FUND - 200
ROAD MAINTENANCE - 342

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	89,988	117,555	142,054	125,500	125,500	-	0%
Other Operating Expenses - 43	244,660	267,549	180,671	181,000	181,000	-	0%
Materials & Supplies - 44	1,291	1,249	1,267	2,000	2,000	-	0%
Total Services and Supplies	335,939	386,353	323,992	308,500	308,500	-	0%
Capital Outlay							
Asset Acquisition/Improvement - 47*	65,036	68	6,472	1,935,000	55,000	(1,880,000)	-3418%
Total Capital Outlay	65,036	68	6,472	1,935,000	55,000	(1,880,000)	-3418%
Indirect Cost Allocations							
Administrative Debits - 46122	220,794	207,766	195,108	260,667	417,684	157,017	38%
Legal Charges - 46126	-	321	-	8,000	8,000	-	0%
Total Indirect Cost Allocations	220,794	208,087	195,108	268,667	425,684	157,017	37%
Total	621,769	594,509	525,571	2,512,167	789,184	(1,722,983)	-3381%
GENERAL FUND - 100							
Salary & Wages - 401	102,940	123,163	-	-	-	-	0%
Overtime - 402	530	696	-	-	-	-	0%
Employee Benefits - 410	16,406	17,918	0	0	-	-	0%
Professional & Administrative Services - 42	154,626	30,189	-	30,000	-	(30,000)	-100%
Materials & Supplies - 44	6,001	9,036	-	-	-	-	0%
Asset Acquisition/Improvements - 47*	-	257,178	-	-	-	-	0%
Admin Credits - 46121	(102,001)	(113,147)	-	-	-	-	0%
Administrative Debits - 46122	27,929	29,822	24,733	31,366	-	(31,366)	-100%
Legal charges - 46126	-	-	-	-	-	-	0%
General Liability Insurance - 46201	19,109	13,121	-	-	-	-	0%
Total General Fund	225,539	367,974	24,733	61,366	-	(61,366)	-100%
MEASURE S 2006 - 105							
Asset Acquisition/Improvement - 47	-	-	531	350,000	-	(350,000)	-100%
Total Measure S Fund - 105	-	-	531	350,000	-	(350,000)	-100%
MEASURE S - 2014 FUND - 106							
Professional & Administrative Services - 42	-	-	-	-	-	-	0%
Administrative Debits - 46122	106,059	133,540	73,532	98,858	48,508	(50,350)	-104%
Asset Acquisition/Improvement - 47*	463,275	7,765	3,041	250,000	-	(250,000)	-100%
Total Measure S - 2014	569,334	141,304	76,573	348,858	48,508	(300,350)	-619%
EQUIPMENT RESERVE FUND - 160							
Asset Acquisition/Improvement - 47	-	150,632	-	120,000	120,000	-	0%
Total Equipment Reserve Fund - 160	-	150,632	-	120,000	120,000	-	0%
Traffic Safety Fund - 205							
Professional & Administrative Services - 42	5,685	775	-	35,000	35,000	-	0%
Total Traffic Safety Fund	5,685	775	-	35,000	35,000	-	0%
NPDES Storm Water Fund - 207							
Admin Debits - 46122	13,681	7,192	5,703	8,081	-	(8,081)	-100%
Total NPDES Storm Water Fund	13,681	7,192	5,703	8,081	-	(8,081)	-100%
SOLID WASTE FUND - 214							
Professional & Administrative Services - 42	21,344	41,040	100,520	60,000	216,450	156,450	72%
Materials & Supplies - 44	-	-	-	7,000	7,000	-	0%

	Fiscal Year (FY) 2026/27 Operating and Capital Budget						
Admin Debits - 46122	79,924	87,312	57,825	110,241	338,922	228,567	67%
Legal Charges - 46126	7,061	-	-	-	-	-	0%
Asset Acquisition/Improvement - 47*	-	-	-	-	-	-	0%
Total Solid Waste Fund	108,328	128,352	158,345	177,241	562,278	385,037	68%

MEASURE C AND J FUND - 215

Professional & Administrative Services - 42	59,494	60,611	63,123	51,899	51,899	-	0%
Admin Debits - 46122	25,500	26,065	23,358	31,100	32,101	1,001	3%
Asset Acquisition/Improvement - 47*	316,165	11,828	1,650	910,610	27,031	(883,579)	-3269%
Total Measure J Fund	401,159	98,505	88,131	993,609	111,031	(882,578)	-795%

City Streets Improvements Fund - 325

Professional & Administrative Services - 42	-	-	-	100,000	-	(100,000)	-100%
Asset Acquisition/Improvement - 47*	234,310	114,282	280,954	2,807,583	-	(2,807,583)	-100%
Total City Streets Improvements	234,310	114,282	280,954	2,907,583	-	(2,807,583)	-100%

Arterial Streets Rehabilitation Fund - 377

Asset Acquisition/Improvement - 47*	8,066	-	-	560,960	-	(560,960)	-100%
Total Arterial Streets Rehab Fund	8,066	-	-	560,960	-	(560,960)	-100%

*See CIP

Growth Impact Fund - 276

Asset Acquisition/Improvement - 47*	-	-	-	100,000	-	(100,000)	-100%
Total Growth Impact Fund	-	-	-	100,000	-	(100,000)	-100%

MEASURE I FUND - 107

Salary & Wages - 401	-	427	94,994	124,975	128,502	3,527	3%
Overtime - 402	-	30	4,969	588	620	32	5%
Employee Benefits - 410	-	39	16,709	21,568	22,478	910	4%
Professional & Administrative Services - 42	-	-	15,189	10,800	19,615	8,815	45%
Materials & Supplies - 44	-	-	2,669	20,000	75,000	55,000	73%
Admin Credits - 46121	-	-	(70,074)	(93,219)	(112,355)	(19,136)	17%
Administrative Debits - 46122	-	-	-	49,804	-	(49,804)	-100%
Asset Acquisition/Improvement - 47*	-	-	-	40,000	50,000	10,000	20%
General Liability Insurance - 46201	-	-	9,254	8,236	8,906	670	8%
Total General Fund	-	497	73,710	182,752	192,766	10,014	5%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 101,000	\$ 101,000
Audit Services	\$ 1,000		
General engineering survey contract	10,000		
Professional engineering support	20,000		
Traffic and signal maintenance	70,000		
42108 Maintenance Structure/Imp		\$ 20,000	\$ 20,000
Hardware supplies and median maintenance	\$ 20,000		
42514 Special Department Expense		\$ 4,500	\$ 4,500
CCTA congestion management plan administration	\$ 4,500		
Pinole's share of CTA Congestion Management Plan administrative costs.			
Total Professional/Administrative Services			\$ 125,500

4310X Utilities	\$	181,000	\$	181,000
Electricity costs for street lights, traffic lights and controls				
Electricity & Gas (PG&E)	\$ 180,000			
EBMUD median irrigation	1,000			
44301 Fuel	\$	2,000	\$	2,000
Fuel	\$ 2,000			
47205 Improvements/Streets	\$	1,935,000	\$	55,000
Pothole Repair Program	\$ 40,000			
Roadway Stripping Program	15,000			
RO2102 Tennent Ave. Rehabilitation	-			
RO2301 Roadway Rehabilitation	-			
General Fund 100				
42101 Professional Services	\$	30,000	\$	8,815
PCTV Services	\$ 8,815			
MEASURE S - 2006 FUND - 105				
47205 Street Improvements	\$	350,000	\$	-
RO2401 Road Maintenance Repairs	\$ -			
MEASURE S - 2014 FUND - 106				
42108 Maintenance Structure/Imp	\$	-	\$	-
Pedestrian Bridge inspections & Maintenance (carryover)	-			
47205 Improvements/Streets	\$	250,000	\$	-
RO1710 San Pablo Ave. Bridge Replacement	\$ -			
Traffic Sign Replacement	-			
TRAFFIC SAFETY FUND - 205				
42101 Professional Services	\$	35,000	\$	35,000
Speed Survey	\$ 35,000			
SOLID WASTE FUND - 214				
42101 Professional Services	\$	16,450	\$	16,450
Professional Services	\$ 16,450			
42514 Special Department Expense	\$	43,550	\$	200,000
Rate Stabilization	\$ 200,000			
44306 Maintenance Supplies	\$	7,000	\$	7,000
SB1383 OWR1 grant supplies	\$ 7,000			
MEASURE J FUND - 215				
42401 Memberships	\$	51,899	\$	51,899
WCCTAC Dues	\$ 51,899			

47204 Improvements/Sidewalks		\$	12,031	\$	12,031
Sidewalk Maintenance Program	\$ 12,031				
47205 Improvements/Streets		\$	898,579	\$	15,000
Miscellaneous Roadway Repair	\$ 15,000				
RO1710 San Pablo Ave. Bridge Replacement	0				
RO2301 Road Rehabilitation	-				
Road Maintenance Fund - 325					
42101 Professional Services		\$	100,000	\$	-
IN2105 Appian Way Complete Streets Project	-				
47205 Improvements/Streets		\$	2,807,583	\$	-
RO1710 San Pablo Ave Bridge over BNSF	\$ -				
RO2102 Tennent Ave. Rehabilitation	-				
RO2301 Road Rehabilitation	-				
RO2302 Safety Improvements on Arterial Roadways	-				
RO2303 Pinole Smart Signals	-				
RO2401 Road Maintenance Repairs	-				
RO2402 Sidewalk Rehab. Program	-				
RO2501 Accessibility Improvements Project	-				
RO2502 Pinole Signals Upgrade	-				
RO2503 City Streetlights Upgrade	-				
RO2504 Pavement Marking and Signage Upgrades	-				
RO2505 Safe Routes to Schools	-				
RO2506 Traffic Calming Program	-				
RO2507 ADA Transition Plan Update	-				
Arterial Streets Rehabilitation Fund - 377					
47205 Improvements/Streets		\$	560,960	\$	-
RO2301 Safety Improvements on Arterial Roadways	\$ -				
RO2502 Pinole Signals Upgrade	-				
RO2503 City Streetlights Upgrade	-				
Growth Impact Fund - 276					
47205 Improvements/Streets		\$	100,000	\$	-
RO2303 Pinole Smart Signals	\$ -				
Measure I Fund - 107					
42101 Professional Services		\$	-	\$	8,815
PCTV Services	\$ 8,815				
42107 Equipment Maintenance		\$	8,000	\$	8,000
Equipment Maintenance	\$ 8,000				
42514 Special Department Expense		\$	2,800	\$	2,800
Special department expense	\$ 2,800				
44306 Maintenance Supplies		\$	20,000	\$	75,000
Maintenance Supplies	\$ 75,000				
4720x Improvements		\$	40,000	\$	50,000
47204-Sidewalk Improvements	\$ 25,000				
47205-Traffic Sign Replacement	25,000				

GENERAL FUND - 100

PUBLIC WORKS - ADMINISTRATION & ENGINEERING - 341

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel							
Salary & Wages - 401	581,218	606,965	505,954	794,161	813,225	19,064	2%
Overtime - 402	189	263	272	87	114	27	24%
Employee Benefits - 410	176,635	178,022	149,896	269,526	322,858	53,332	17%
Total Salary & Benefits	758,042	785,250	656,122	1,063,774	1,136,197	72,423	6%
Services and Supplies							
Professional & Administrative Services - 42	301,594	28,749	28,010	59,125	53,815	(5,310)	-10%
Materials & Supplies - 44	147	-	-	-	-	-	0%
Total Services and Supplies	301,741	28,749	28,010	59,125	53,815	(5,310)	-10%
Capital Outlay							
Asset Acquisition/Improvement - 47	361	1,400	232	2,500	-	(2,500)	-100%
Total Capital Outlay	361	1,400	232	2,500	-	(2,500)	-100%
Indirect Cost Allocations							
Administrative Credits - 46121	(588,795)	(620,417)	(525,606)	(956,437)	(1,015,980)	(59,543)	6%
Admin Debits - 46122	10,445	-	12,247	14,325	21,594	7,269	34%
IS Charges - 46124	167,991	147,135	63,469	151,887	144,513	(7,374)	-5%
Legal Charges - 46126	23,330	33,269	14,211	8,000	8,000	-	0%
General Liability Insurance - 46201	63,760	82,531	61,986	55,689	59,412	3,723	6%
Total Indirect Cost Allocations	(323,270)	(357,481)	(373,694)	(726,536)	(782,461)	(55,925)	7%
Total	736,873	457,917	310,671	398,863	407,551	8,688	2%
MEASURE S - 2014 FUND - 106							
Professional & Administrative Services - 42	19,793	23,462	-	75,000	25,000	(50,000)	-200%
Administrative Debits - 46122	44,785	84,911	72,071	144,653	68,017	(76,636)	-113%
Total Measure S - 2014 Fund - 106	64,578	108,373	72,071	219,653	93,017	(126,636)	-136%
EQUIPMENT RESERVE FUND - 160							
Asset Acquisition/Improvement - 47	44,853	7,234	-	-	-	-	0%
Total Equipment Reserve Fund - 160	44,853	7,234	-	-	-	-	0%
MEASURE J FUND - 215							
Other Operating Expenses - 43	1,152	131	89	4,400	4,400	-	0%
Administrative Debits - 46122	117,137	146,717	106,461	191,723	179,262	(12,461)	-7%
Total Measure J Fund - 215	118,289	146,848	106,550	196,123	183,662	(12,461)	-7%
SOLID WASTE FUND - 214							
Professional & Administrative Services - 42	-	51,000	-	-	-	-	0%
Legal Charges - 46126	-	6,935	16,804	-	-	-	0%
Total Refuse Management Fund - 213	-	57,935	16,804	-	-	-	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

42101 Professional Services		\$ 25,000	\$ 29,000
General engineering services	\$ 25,000		
PCTV quarterly TAPS subcommittee meeting	4,000		
42107 Equipment Maintenance		\$ 3,000	\$ 3,000
Maintenance of office equipment.	\$ 3,000		
42201 Office Expense		\$ 2,500	\$ 2,500
General office supplies	\$ 2,500		
4230X Travel and Training		\$ 6,750	\$ 6,750
Conference Registration	\$ 3,000		
42302 Mileage Air & Hotel	3,000		
42303 Meal Allowance	750		
42401 Memberships		\$ 1,200	\$ 1,200
American Public Works Association (APWA)	\$ 225		
Professional License Renewal	975		
42504 Recruitment Costs		\$ -	\$ 3,690
	\$ 3,690		
42506 Bonds		\$ 175	\$ 175
	\$ 175		
42510 Software Purchase		\$ 18,000	\$ 5,000
GoGov or Similar	\$ 5,000		
42515 Special Events		\$ 2,500	\$ 2,500
Coastal Cleanup	\$ 2,000		
Dumpster Day	500		
Total Professional/Administrative Services			\$ 53,815
47103 Furniture		\$ 2,500	\$ -
Furniture	\$ -		
Measure S-2014 Fund - 106			
42101 Professional Services		\$ 75,000	\$ 25,000
On-call consultants for capital projects	\$ 25,000		
MEASURE J FUND - 215			
4310X Utilities		\$ 4,400	\$ 4,400
43101 Telephone	\$ 4,000		
43103 Electricity & Power	400		

GENERAL FUND - 100
PUBLIC WORKS - FACILITY MAINTENANCE - 343

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel							
Salaries & Wages - 401	707,567	774,830	657,097	764,739	795,258	30,519	4%
Overtime - 402	22,890	48,556	24,013	495	2,267	1,772	78%
Employee Benefits - 410	462,431	547,871	479,517	555,194	611,480	56,286	9%
Total Salary & Benefits	1,192,888	1,371,257	1,160,627	1,320,428	1,409,005	88,577	6%
Services and Supplies							
Professional & Administrative Services - 42	170,687	180,967	118,647	166,700	142,250	(24,450)	-17%
Other Operating Expenses - 43	53,507	60,770	32,590	53,000	50,000	(3,000)	-6%
Materials & Supplies - 44	81,153	75,156	54,898	73,200	78,200	5,000	6%
Total Services and Supplies	305,347	316,893	206,135	292,900	270,450	(22,450)	-8%
Capital Outlay							
Asset Acquisition/Improvement - 47*	27,213	5,860	-	12,000	-	(12,000)	-100%
Total Capital Outlay	27,213	5,860	-	12,000	-	(12,000)	-100%
Indirect Cost Allocations							
Administrative Credits - 46121	(823,661)	(926,045)	(755,513)	(963,768)	(1,024,005)	(60,237)	6%
Administrative Debits - 46122	-	-	-	-	-	-	0%
Legal Charges 46126	165	132	-	-	-	-	0%
General Liability Insurance - 46201	58,187	53,775	57,701	53,770	58,272	4,502	8%
Total Indirect Cost Allocations	(765,309)	(872,138)	(697,812)	(909,998)	(965,733)	(55,735)	6%
Total	760,139	821,871	668,950	715,330	713,722	(1,608)	0%
MEASURE S - 2014 FUND - 106							
Professional & Administrative Services - 42	86,149	7,420	1,424	0	0	-	0%
Administrative Debits - 46122	66,613	97,291	79,633	99,260	62,366	(36,894)	-59%
Asset Acquisition/Improvement - 47*	261,033	300,648	-	75,000	-	(75,000)	-100%
Total Measure S - 2014 Fund	413,795	405,359	81,057	174,260	62,366	(111,894)	-179%
RESTRICTED REAL ESTATE MAINTENANCE FUND - 201							
Professional & Administrative Services - 42	7,238	10,417	7,591	10,000	10,000	-	0%
Other Operating Expenses - 43	7,570	6,811	4,217	11,000	11,000	-	0%
Legal Charges - 46126	-	-	-	5,000	5,000	-	0%
Total Restricted Real Estate Maint.	14,808	17,228	11,807	26,000	26,000	-	0%
MEASURE J FUND - 215							
Legal Charges - 46126	-	-	-	2,000	2,000	-	0%
Total Measure J Fund - 215	-	-	-	2,000	2,000	-	0%
GROWTH IMPACT FUND - 276							
Asset Acquisition/Improvement - 47	-	220,000	237,598	1,236,000	-	(1,236,000)	-100%
Total Growth Impact Fund 276	-	220,000	237,598	1,236,000	-	(1,236,000)	-100%
PUBLIC FACILITIES FUND - 324							
Asset Acquisition/Improvement - 47	-	-	32	502,000	-	(502,000)	-100%
Total Public Facilities Fund	-	-	32	502,000	-	(502,000)	-100%

*See CIP

MAJOR NON-PERSONNEL EXPENSE DETAILS

42101 Professional Services		\$ 3,500	\$ 2,500
EBRCSA Professional Support	\$ 2,500		
42107 Equipment Maintenance		\$ 40,000	\$ 40,000
Vehicle maintenance and repair	\$ 40,000		
42108 Maintenance/Structure Imp		\$ 87,000	\$ 76,000
City Hall improvements to planting/landscaping	\$ 20,000		
Elevator maintenance	800		
Heating and air repair	16,000		
Janitorial service and supplies	13,000		
Landscape maintenance	3,000		
Lighting supplies	500		
Misc. hardware and maintenance	1,000		
Pest control and weed control	10,700		
Public facilities deferred maintenance	11,000		
42201 Office Expense		\$ 5,000	\$ -
	\$ -		
4230X Travel and Training		\$ 16,750	\$ 16,750
Technical training	\$ 15,000		
Mileage, Air & Hotel	1,500		
Meal Allowance	250		
42401 Memberships		\$ 750	\$ 1,000
M.S.A. (Maintenance Superintendents Association)	\$ 1,000		
42511 Equipment Rental		\$ 10,000	\$ 5,000
This is used to rent infrequently used equipment.	\$ 5,000		
42513 Rent		\$ 2,700	\$ -
Tennent Ave Parking lot. 401-142-012 (AT&T)	\$ -		
42514 Special Department Expense		\$ 1,000	\$ 1,000
	\$ 1,000		
Total Professional/Administrative Services			\$ 142,250
4310X Utilities		\$ 49,000	\$ 50,000
Gas/Electricity	\$ 34,500		
Water	15,500		
43201 Property Tax		\$ 4,000	\$ -
44301 Fuel		\$ 8,200	\$ 8,200
44306 Maintenance Supplies		\$ 45,000	\$ 50,000
44410 Safety Clothing		\$ 20,000	\$ 20,000
The worker classifications in this division are supplied:	\$ 20,000		
Uniforms, coveralls, and foul weather gear			
47101 Equipment		\$ 12,000	\$ -
Miscellaneous Equipment	\$ -		

MEASURE S - 2014 FUND - 105

47201 Improvements

FA1901 Senior Center Auxiliary Parking Lot	\$ -	\$ -	\$ -
--	------	------	------

MEASURE S - 2014 FUND - 106

47201 Improvements/Building

FA1702 Citywide Roof Repairs and Replacement	\$ -	\$ 75,000	\$ -
FA2601 Corporation Yard Improvement Project	-		
FA2501 Zero-Emission Vehicle/EV Charging Infrastructure	-		

RESTRICTED REAL ESTATE MAINTENANCE FUND - 201

42108 Maintenance/Structure Imp

Materials to maintain facilities owned by the former Redevelopment Agency.	\$ 10,000	\$ 10,000	\$ 10,000
--	-----------	-----------	-----------

4310X Utilities

Gas/Electricity	\$ 5,000	\$ 11,000	\$ 11,000
Water	6,000		

MEASURE J FUND - 215

47202 Improvements/Landscape-Medians

Sign Replacement Program	\$ 2,000	\$ 2,000	\$ 2,000
--------------------------	----------	----------	----------

GROWTH IMPACT FUND - 276

47201 Improvements/Building

FA2401 Tiny Tots Flooring and Painting	\$ -	\$ 1,236,000	\$ -
FA1702 Citywide Roof Repairs and Replacement	0		
FA1703 City Hall Modernization	0		
FA2202 Senior Center Modernization	0		
FA2501 EV Charging Infrastructure	0		
FA2502 Upgrade of City Pools	0		

PUBLIC FACILITIES FUND - 324

47201 Improvements/Building

FA1702 Citywide Roof Repairs and Replacement	\$ -	\$ 502,000	\$ -
FA2302 Plum St. Parking Lot Improvements	-		

STORM WATER FUND - 207

PUBLIC WORKS - National Pollution Discharge Elimination Systems (NPDES) STORM WATER - 344

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	77,555	153,633	48,433	71,000	71,000	-	0%
Other Operating Expenses - 43	-	-	-	-	-	-	0%
Materials & Supplies - 44	11,369	21,783	14,543	8,800	8,800	-	0%
Total Services and Supplies	88,924	175,417	62,976	79,800	79,800	-	0%
Indirect Cost Allocations							
Administrative Debits - 46122	261,178	256,353	215,264	291,750	273,074	(18,676)	-7%
Legal Charges - 46126	-	3,626	252	6,000	6,000	-	0%
Total Indirect Cost Allocations	261,178	259,978	215,516	297,750	279,074	(18,676)	-7%
Total	350,102	435,395	278,492	377,550	358,874	(18,676)	-5%
MEASURE S-2014 FUND - 106							
Professional & Administrative Services - 42	86,726	128,590	12,634	273,937	-	(273,937)	-100%
Asset Acquisition/Improvement - 47*	338,025	4,560	115,135	270,000	-	(270,000)	-100%
Total Measure S-2014	424,751	133,150	127,769	543,937	-	(543,937)	-100%
Growth Impact Fund - 276							
Asset Acquisition/Improvement - 47*	57,982	-	-	-	-	-	0%
Total Growth Impact Fund - 276	57,982	-	-	-	-	-	0%

*See CIP

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
42101 Professional Services	\$ 15,000	\$ 15,000
Contract support for Clean Water and NPDES	\$ 5,000	
Support for MRP 3.0	10,000	
42107 Equipment Maintenance	\$ 20,000	\$ 20,000
Storm drain, trash capture, street sweeper	\$ 20,000	
42108 Building Structure Maintenance	\$ 15,000	\$ 15,000
Trash capture devices	\$ 5,000	
Lumber and supplies	10,000	
4220X Office Expenses	\$ 1,000	\$ 1,000
42201 Miscellaneous office expenses	\$ 500	
42202 Printing and Binding	500	
42514 Special Departmental Expense	\$ 20,000	\$ 20,000
Storm Event Sand Pile	\$ 8,000	
NPDES Annual Permit	12,000	
Total Professional/Administrative Services	\$ 71,000	

44301 Fuel	\$	8,000	\$	8,000
-------------------	-----------	--------------	-----------	--------------

44410 Safety Clothing	\$	800	\$	800
------------------------------	-----------	------------	-----------	------------

MEASURE S-2014 FUND - 106

42101 Professional Services	\$	273,937	\$	-
------------------------------------	-----------	----------------	-----------	----------

IN1703 Storm Drainage Master Plan	\$	-		
-----------------------------------	----	---	--	--

47206 Improvements/Storm Drains	\$	270,000	\$	-
--	-----------	----------------	-----------	----------

SW2401 Storm Drain Creek Discharge	\$	-		
------------------------------------	----	---	--	--

SW2501 Stormwater Upgrade & Trash Capture		-		
---	--	---	--	--

Growth Impact Fund 276

47206 Improvements/Storm Drains	\$	-	\$	-
--	-----------	----------	-----------	----------

SW1901 Hazel Street Gap Closure (sunnyview)	\$	-		
---	----	---	--	--

GENERAL FUND - 100
PUBLIC WORKS - PARK MAINTENANCE - 345

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	123,406	177,952	-	-	-	-	0%
Other Operating Expenses - 43	102,495	133,827	-	-	-	-	0%
Materials & Supplies - 44	23,665	32,365	267	-	-	-	0%
Total Services and Supplies	249,566	344,144	267	-	-	-	0%
Capital Outlay							
Asset Acquisition/Improvement - 47*	1,283	(2,216)	-	-	-	-	0%
Total Capital Outlay	1,283	(2,216)	-	-	-	-	0%
Indirect Cost Allocations							
Administrative Debits - 46122	107,958	116,314	-	-	-	-	0%
Legal Charges - 46126	-	-	-	-	-	-	0%
General Liability Insurance - 46201	-	26,850	-	-	-	-	0%
Total Indirect Cost Allocations	107,958	143,164	-	-	-	-	0%
Total	358,808	485,092	267	-	-	-	0%
MEASURE S-2014 FUND - 106							
Professional & Administrative Services - 42	-	2,979	-	-	-	-	0%
Legal Services - 46126	78,967	-	-	-	-	-	0%
Asset Acquisition/Improvement - 47*	437,097	24,670	20,250	110,000	105,000	(5,000)	-5%
Total Measure S-2014 Fund - 106	516,063	27,649	20,250	110,000	105,000	(5,000)	-5%
Growth Impact Fund - 276							
Asset Acquisition/Improvement - 47	-	-	8,200	1,100,000	-	(1,100,000)	-100%
Total Growth Impact Fund	-	-	8,200	1,100,000	-	(1,100,000)	-100%
PV PARK CARETAKER FUND - 317							
Salaries & Wages - 401	-	-	-	11,960	11,960	-	0%
Employee Benefits - 410	-	-	-	1,686	1,716	30	2%
Professional & Administrative Services - 42	-	-	-	-	-	-	0%
Other Operating Expenses -43	-	-	-	503	503	-	0%
General Liability Insurance - 46201	-	-	-	840	874	34	4%
Total PV Park Caretaker Fund - 317	-	-	-	14,989	15,053	64	0%
Park Grants (Measure WW) - 327							
Asset Acquisition/Improvement - 47*	183	-	-	-	-	-	0%
Total Park Grants Fund - 327	183	-	-	-	-	-	0%
*See CIP							
EQUIPMENT RESERVE FUND - 160							
Asset Acquisition/Improvement - 47	13,099	69,950	-	80,000	80,000	-	0%
Total Equipment Reserve Fund - 160	13,099	69,950	-	80,000	80,000	-	0%

MEASURE I FUND - 107

Professional & Administrative Services - 42	-	-	95,071	134,000	94,000	(40,000)	-43%
Other Operating Expenses - 43	-	-	78,939	103,156	103,156	-	0%
Materials & Supplies - 44	-	-	35,497	500	25,500	25,000	98%
Administrative Debits - 46122	-	-	95,333	118,600	118,579	(21)	0%
Administrative Credits - 46127	-	-	-	-	(19,250)	(19,250)	100%
Total Measure I Fund - 107	-	-	304,840	356,256	321,985	(34,271)	-11%

MAJOR NON-PERSONNEL EXPENSE DETAILS

			FY 2025/26	FY 2026/27	
42107 Equipment Maintenance			\$ -	\$ -	*
Off road equipment maintenance	\$ -				
42108 Maintenance/Structure Imp			\$ -	\$ -	*
Park Maintenance	\$ -				
Tennis Court Maintenance					
42401 Memberships			\$ -	\$ -	*
CAPCA (California Agricultural Production	\$ -				
42511 Equipment Rental			\$ -	\$ -	*
Cost to rent infrequently used equipment.	\$ -				
Total Professional/Administrative Services				\$ -	
4310X Utilities			\$ -	\$ -	*
Gas/Electricity	\$ -				
Water	0				
43201 Property Tax			\$ -	\$ -	*
44301 Fuel			\$ -	\$ -	*
*Expenditures moved to Measure I fund 107 commencing FY2025/26					
MEASURE S-2014 FUND - 106					
47103 FF&E/Furniture			\$ 5,000	\$ -	
Annual Bench/Table repairs & Replacement	\$ -				
47203 Improvements/Parks			\$ 105,000	\$ 105,000	
Annual Resod at two parks	\$ 10,000				
Public Tree Maintenance	45,000				
Replace Chips/Rubber Matting at various Parks	50,000				
Growth Impact Fund - 276					
47203 Improvements/Parks			\$ 1,100,000	\$ -	
Dog Park Renovations	\$ -				
PA1901 Pinole Valley Park Soccer Field	0				
PA2202 Skate Park Rehabilitation	0				
PA2401 Fernandez Park Improvements	0				
PA2501 Improvements to City Parks	0				
Park Lighting Project	0				
PVP West/Savage Field	0				

Public Facilities Fund - 324

47203 Improvements/Parks

Annual Building Maintenance program	\$ -	\$ -
-------------------------------------	------	------

Equipment Reserve Fund -160

47104 Vehicles

Replace 2 vehicles per year	\$ 30,000	\$ 80,000
Replace heavy equipment reserve	50,000	\$ 80,000

Measure I Fund - 107

42107 Equipment Maintenance

Off road equipment maintenance	\$ 10,000	\$ 7,500	\$ 10,000 *
--------------------------------	-----------	----------	-------------

42108 Maintenance/Structure Imp

Park Maintenance	\$ 74,500	\$ 120,500	\$ 75,000 *
Tennis Court Maintenance	500		

42401 Memberships

CAPCA (California Agricultural Production Consultants Association)	\$ 370	\$ 1,000	\$ 1,000 *
P.A.P.A. (Pest Applicators Association)	30		
Other memberships	600		

42511 Equipment Rental

Cost to rent infrequently used equipment.	\$ 8,000	\$ 5,000	\$ 8,000 *
---	----------	----------	------------

Total Professional/Administrative Services **\$ 94,000**

4310X Utilities

Gas/Electricity	\$ 5,000	\$ 103,000	\$ 103,000 *
Tennis Ct. Gas/Electricity (moved from Comm Svcs.)	3,000		
Water	94,500		
Tennis Ct. Water (moved from Comm Svcs.)	500		

43201 Property Tax

		\$ 156	\$ 156 *
--	--	--------	----------

44301 Fuel

		\$ 500	\$ 500 *
--	--	--------	----------

44306 Maintenance Supplies

		\$ -	\$ 25,000 *
--	--	------	-------------

*Moved from the general fund commencing FY2025/26.

AB 939 REFUSE MANAGEMENT FUND - 213
WASTE REDUCTION - 346

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	-	-	-	22,500	-	(22,500)	-100%
Other Operating Expenses -43	-	-	-	-	-	-	0%
Total Services and Supplies	-	-	-	22,500	-	(22,500)	-100%
Indirect Cost Allocations							
Administrative Debits - 46122	131,547	128,250	107,934	164,710	63,309	(101,401)	-160%
Legal Services - 46126	-	3,708	-	2,500	-	(2,500)	-100%
Total Indirect Cost Allocations	131,547	131,958	107,934	167,210	63,309	(103,901)	-164%
Transfers Out - 49901	-	-	-	-	-	-	0%
Total	131,547	131,958	107,934	189,710	63,309	(126,401)	-200%
Solid Waste Fund - 214							
Asset Acquisition/Improvement - 47*	-	54,823	1,859	-	-	-	0%
Total Solid Waste Fund - 214	-	54,823	1,859	-	-	-	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 10,000	\$ -
Consulting Services	\$ -		
42514 Special Department Expense		\$ 12,500	\$ -
Litter pick up services	\$ -		

LIGHTING & LANDSCAPE DISTRICTS FUND - 310
PUBLIC WORKS - ZONE A, PINOLE VALLEY ROAD NORTH - 347
PUBLIC WORKS - ZONE B, PINOLE VALLEY ROAD SOUTH - 348

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	11,951	14,916	10,999	56,500	56,500	-	0%
Other Operating Expenses - 43	13,794	17,502	10,955	16,695	16,695	-	0%
Total Services and Supplies	25,746	32,418	21,954	73,195	73,195	-	0%
Capital Outlay							
Asset Acquisition/Improvement - 47	-	-	-	5,720	5,720	-	0%
Total Capital Outlay	-	-	-	5,720	5,720	-	0%
Indirect Cost Allocations							
Administrative Debits - 46122	4,160	4,160	-	4,160	4,160	-	0%
Legal Charges - 46126	179	207	1,121	2,100	2,100	-	0%
Total Indirect Cost Allocations	4,339	4,367	1,121	6,260	6,260	-	0%
Total	30,085	36,785	23,075	85,175	85,175	-	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 18,000	\$ 18,000
Contra Costa County traffic signal maintenance - Zone A	\$ 10,000		
Cal Trans traffic signal maintenance - Zone A	2,000		
Contra Costa County traffic signal maintenance - Zone B	5,000		
Cal Trans traffic signal maintenance - Zone B	1,000		
42108 Maintenance Structures/Imp		\$ 38,500	\$ 38,500
Caltrans Traffic Signal Maintenance - Zone A	3,000		
Contra Costa county Public Works Traffic Signal - Zone A	8,000		
Labor, materials and equipment for maintenance - Zone A	1,000		
Pacific Site Management - Zone A	1,500		
Caltrans Traffic Signal Maintenance - Zone B	3,500		
Contra Costa county Public Works Traffic Signal - Zone B	5,500		
Labor, materials and equipment for maintenance - Zone B	15,000		
Pacific Site Management - Zone B	1,000		
Total Professional/Administrative Services		\$ 56,500	
4310X Utilities		\$ 16,695	\$ 16,695
Water (EBMUD) - Zone A	\$ 3,800		
Electricity & Power - Zone A	4,765		
Water (EBMUD) - Zone B	2,800		
Electricity & Power - Zone B	5,330		
47202 Kaiser Medians		\$ 5,720	\$ 5,720
Capital Replacement Fund- Zone A	\$ 2,600		
PG&E Street and highway lighting - Zone B	\$ 3,120		

APPIAN VILLAGE LIGHTING DISTRICT FUND - 311
APPIAN VILLAGE LIGHTING DISTRICT - 349

Fiscal Year (FY) 2026/27 Operating and Capital Budget
 Department Budgets-Public Works

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	-	-	-	-	52,952	52,952	100%
Other Operating Expenses - 43	-	-	-	-	-	-	0%
Total Services and Supplies	-	-	-	-	52,952	52,952	100%
Capital Outlay							
Asset Acquisition/Improvement - 47	-	-	-	-	-	-	0%
Total Capital Outlay	-	-	-	-	-	-	0%
Indirect Cost Allocations							
Administrative Debits - 46122	-	-	-	-	-	-	0%
Legal Charges - 46126	-	-	-	-	-	-	0%
Total Indirect Cost Allocations	-	-	-	-	-	-	0%
Total	-	-	-	-	52,952	52,952	100%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ -	\$ 52,952
	\$ 52,952		

SEWER ENTERPRISE FUND - 500
SEWER TREATMENT PLANT - 641

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel							
Salaries & Wages - 401	1,348,890	1,452,744	1,092,172	1,568,445	1,640,991	72,546	4%
Overtime - 402	21,805	31,908	28,608	36,387	36,092	(295)	-1%
Employee Benefits - 410	553,676	845,354	685,476	932,083	965,725	33,642	3%
Total Personnel	1,924,370	2,330,005	1,806,256	2,536,915	2,642,808	105,893	4%
Services and Supplies							
Professional & Administrative Services - 42	126,332	194,809	95,172	236,814	368,000	131,186	36%
Other Operating Expenses - 43	1,022,509	974,328	687,522	860,000	910,000	50,000	5%
Materials & Supplies - 44	1,011,467	981,383	704,020	1,472,000	1,492,000	20,000	1%
Total Services and Supplies	2,160,309	2,150,520	1,486,714	2,568,814	2,770,000	201,186	7%
Capital Outlay							
Asset Acquisition/Improvement - 47*	2,800	(1,827)	-	6,721,597	1,030,000	(5,691,597)	-553%
Total Capital Outlay	2,800	(1,827)	-	6,721,597	1,030,000	(5,691,597)	-553%
Indirect Cost Allocations							
Administrative Debits - 46122	231,802	254,860	222,401	328,175	385,494	57,319	15%
IS Charges - 46124	62,062	72,337	24,472	67,734	49,079	(18,655)	-38%
Legal Charges - 46126	-	-	-	15,000	15,000	-	0%
General Liability Insurance - 46201	108,914	105,098	120,303	111,665	122,520	10,855	9%
Total Indirect Cost Allocations	402,777	432,295	367,177	522,574	572,093	49,519	9%
Depreciation							
Depreciation Expense - 47401	231,922	211,393	-	-	-	-	0%
Total Depreciation	231,922	211,393	-	-	-	-	0%
Total	4,722,179	5,122,387	3,660,148	12,349,900	7,014,901	(5,334,999)	-76%

*See CIP

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 45,814	\$ 89,000
Engineering Contract Services	\$ 45,000		
PCTV quarterly subcommittee meeting	4,000		
Railroad Ave. bridge right of way study	30,000		
RO2102 Tennent Ave. Rehabilitation	-		
Sewer rate review	10,000		
42107 Equipment Maintenance		\$ 70,000	\$ 110,000
Equipment service	\$ 110,000		
42108 Maintenance Structure/Imp		\$ 48,000	\$ 78,000
Janitorial services	\$ 10,000		
Various structure refurbishment	68,000		

42109 Compliance Inspections		\$ 20,000	\$ 20,000	Department Budgets-Public Works
Public outreach materials	10,000			
Sampling and analysis	10,000			
42201 Office Expense		\$ 7,000	\$ 10,000	
Miscellaneous office supplies	\$ 10,000			
4230X Travel and Training		\$ 16,000	\$ 31,000	
42301 State Certified operators training	\$ 5,000			
42301 Class B Driver License Training	7,000			
42301 Conferences and Training	15,000			
42302 Mileage, Air	3,000			
42303 Meal Allowance	1,000			
42401 Memberships		\$ 20,000	\$ 20,000	
Bay Area Clean Water Assoc.(BACWA)	\$ 12,000			
Joint CWEA/WEF membership	4,000			
Technical publications	4,000			
42511 Equipment Rental		\$ 10,000	\$ 10,000	
	\$ 10,000			
Total Professional/Administrative Services				\$ 368,000
4310X Utilities		\$ 860,000	\$ 910,000	
PG&E	\$ 900,000			
EBMUD	10,000			
Total Other Operating Expenses				\$ 910,000
44301 Fuel		\$ 20,000	\$ 20,000	
44302 Sludge Removal		\$ 310,000	\$ 310,000	
Digester Cleaning	\$ 130,000			
Sludge Disposal to Landfill	180,000			
44303 Chemicals		\$ 700,000	\$ 700,000	
Chemicals for Plant Operations	\$ 700,000			
44304 Permit Fees		\$ 129,000	\$ 129,000	
BAAQMD	\$ 16,000			
BACQA	16,000			
NPDES permit fee renewal	75,000			
Regional Monitoring of Metals (SFEI)	22,000			
44305 Laboratory Operations		\$ 100,000	\$ 100,000	
Accelerated Chronic Toxicity Testing	\$ 15,000			
Laboratory supplies	85,000			
44306 Maintenance Supplies		\$ 180,000	\$ 200,000	
	\$ 200,000			
44410 Safety Clothing		\$ 33,000	\$ 33,000	
Laundry service for uniforms, safety shoes/boots, gloves, etc.	\$ 33,000			
Total Materials and Supplies				\$ 1,492,000

47101 Equipment**\$ 620,000 \$ 480,000** Supplemental Budgets-Public Works

Depreciation- Pinole only	\$ 340,000
Blower Replacement	120,000

47104 Vehicles**\$ 175,000 \$ 200,000**

WPCP Staff Vehicle	\$ 75,000
Portable self priming pump	125,000

47201 Improvements/Building**\$ 5,820,000 \$ 370,000**

Boiler Rehabilitation	\$ 45,000
Centrifuge Feed Pump Replacement	50,000
Digester Feed Pump Replacement	75,000
Energy Recovery Building and Admin Roof	80,000
IN2103 Recycled Water Feasibility	-
Misc. Plant Improvements	75,000
SCADA System Upgrade	45,000
SS2002 Water Pollution Control Plant Lab Remodel	-
SS2101 Second Clarifier - Center Column Rehabilitation	-
SS2102 Air Release Valve Replacement	-
SS2203 Effluent Outfall Project Design	-
SS2406 WPCP Solar and Battery	-

47205 Improvements/Street**\$ 106,597 \$ -**

RO2102 Tennent Ave. Rehabilitation	-
------------------------------------	---

SEWER ENTERPRISE FUND - 500
SEWER COLLECTION - 642

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel							
Salaries & Wages - 401	307,243	252,371	160,621	297,382	301,798	4,416	1%
Overtime - 402	8,906	10,591	2,159	2,371	3,059	688	22%
Employee Benefits - 410	180,757	169,371	135,572	219,454	258,765	39,311	15%
Total Personnel	496,906	432,334	298,353	519,207	563,622	44,415	8%
Services and Supplies							
Professional & Administrative Services - 42	376,941	242,672	56,094	736,650	656,650	(80,000)	-12%
Other Operating Expenses - 43	14,488	16,629	10,558	13,500	13,500	-	0%
Materials & Supplies - 44	24,525	27,517	20,536	21,000	26,000	5,000	19%
Total Services and Supplies	415,955	286,818	87,188	771,150	696,150	(75,000)	-11%
Capital Outlay							
Asset Acquisition/Improvement - 47	1,729	3,713	2,554,943	22,375,000	70,000	(22,305,000)	-31864%
Total Capital Outlay	1,729	3,713	2,554,943	22,375,000	70,000	(22,305,000)	-31864%
Indirect Cost Allocations							
Administrative Credits - 46121	(119,817)	(115,458)	(101,246)	(130,003)	(141,567)	(11,564)	8%
Administrative Debits - 46122	415,373	438,617	387,933	563,325	729,994	166,669	23%
IS Charges - 46124	44,476	50,476	18,949	48,768	40,472	(8,296)	-20%
Legal Charges - 46126	1,433	2,617	9,755	15,000	15,000	-	0%
General Liability Insurance - 46201	21,855	22,187	21,178	20,557	22,281	1,724	8%
Total Indirect Cost Allocations	363,319	398,440	336,569	517,647	666,180	148,533	22%
Depreciation							
Depreciation Expense - 474	171,020	171,148	-	-	-	-	0%
Total Depreciation	171,020	171,148	-	-	-	-	0%
Total	1,448,928	1,292,452	3,277,052	24,183,004	1,995,952	(22,187,052)	-1112%

MAJOR NON-PERSONNEL EXPENSE DI 0 0 0

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 665,000	\$ 585,000
Contractors for isolated emergency repairs	\$ 50,000		
CCTV Large Sewer pipes	50,000		
Misc. Professional Services	350,000		
IN2103 Recycled Water Feasibility	-		
Sanitary Sewer overflow mitigation	120,000		
Sewer flow modeling	10,000		
Wildan Assessment services	5,000		
42107 Equipment Maintenance		\$ 20,000	\$ 20,000
Vehicle maintenance and repair	\$ 20,000		

				Fiscal Year (FY) 2026/27 Operating and Capital Budget	
				Department Budgets-Public Works	
42108 Maintenance Structure/Imp		\$	2,500	\$	2,500
	\$ 2,500				
42201 Office Expense		\$	150	\$	150
Office supplies, includes reprinting of map books.	\$ 150				
42301 Travel and Training		\$	1,000	\$	1,000
Technical training programs for sewer maintenance, confined space entry and street safety procedures.	\$ 1,000				
42401 Memberships		\$	1,000	\$	1,000
Joint CWEA/WEF membership	\$ 765				
Technical publications	\$ 235				
42510 Software Purchase		\$	12,000	\$	12,000
Asset Management Software-annual license fee	\$ 12,000				
42511 Equipment Rent		\$	5,000	\$	5,000
	\$ 5,000				
42514 Special Department Expense		\$	30,000	\$	30,000
Maintenance materials (asphalt, concrete, pipe, hardware, etc.)	\$ 30,000				
Total Professional/Administrative Services				\$	656,650
4310X Utilities		\$	13,500	\$	13,500
PG&E	\$ 9,000				
EBMUD	4,500				
44301 Fuel		\$	8,000	\$	8,000
44304 Permit Fee		\$	3,000	\$	3,000
SWRCB Permit Fee	\$ 3,000				
44410 Safety Clothing		\$	10,000	\$	15,000
Uniforms, coveralls, foul weather gear, gloves	\$ 15,000				
47104 Vehicles		\$	70,000	\$	70,000
PW Operations and Maintenance Service Truck	70,000				
47201 Improvements		\$ 22,305,000	\$	-	
SS1702 Sewer Pump Rehab	\$ -				
SS2407 Private Sewer Lateral Program	-				
SS2402 Pinon 3 Sewer Capacity	-				
Tennent Trunk Sewer Upsize	-				
Growth Impact Fund - 276					
47207 Improvements/Sewer Lines		\$	-	\$	-
SS2201 Sanitary Sewer Rehabilitation	\$ -				

SEWER ENTERPRISE PLANT EXPANSION FUND - 503
SEWER PROJECTS - SHARED - 643

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Depreciation							
Depreciation Expense - 47401	620,415	620,415	-	-	-	-	0%
Total Depreciation	620,415	620,415	-	-	-	-	0%
Total	620,415	620,415	-	-	-	-	0%

SEWER ENTERPRISE FUND - 500

Asset Acquisition/Improvement - 47	-	-	-	85,000	85,000	-	0%
Total Sewer Enterprise Fund - 500	-	-	-	85,000	85,000	-	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
Sewer Enterprise Fund - 500		
47104 FF&E/Vehicles	\$ 85,000	\$ 85,000
Replace aging WWTP service Truck with EV	\$ 85,000	

SEWER ENTERPRISE FUND - 500
WPCP / EQUIPMENT AND DEBT SERVICE (PINOLE ONLY) - 644

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Debt Service							
Debt Principal - 48101	0	-	372,000	1,064,678	1,089,184	24,506	2%
Debt Interest - 48102	554,419	531,870	150,008	546,890	522,008	(24,882)	-5%
Total Debt Service	554,420	531,870	522,008	1,611,568	1,611,192	(376)	0%
Total	554,420	531,870	522,008	1,611,568	1,611,192	(376)	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
4810X Wastewater Revenue Bonds, Series 2016	\$ 524,568	\$ 524,568
48101 - Principal	\$ 374,560	
48102 - Interest	150,008	
4810X 2016 Clean Water State Revolving fund loan	\$ 1,086,624	\$ 1,086,624
48101 - Principal	\$ 714,624	
48102 - Interest	372,000	

COMMUNITY DEVELOPMENT

The Community Development Department is comprised of the following divisions:

- ☐ Planning;
- ☐ Building;
- ☐ Code Enforcement;
- ☐ Affordable Housing; and
- ☐ Economic Development

Mission

The mission of the Community Development Department is to guide orderly growth and development in Pinole, consistent with the General Plan and priorities of the City Council, and to protect the quality of life, health, safety, and welfare of residents.

Major Services and Functions

The Planning Division administers and implements the General Plan and Zoning Code for the City. It processes land use and development applications, which include use permits, design review requests, and subdivisions. The Planning Division seeks to deliver on its mission with the highest regard for time, accuracy, completion, customer satisfaction, and overall well-being of the City consistent with local, State, and federal laws. Planning staff participate in multi-modal transportation and circulation planning. The Planning Division also leads the planning and implementation of sustainability initiatives and projects, ensuring alignment with the City's long-term environmental and policy goals.

The Building Division issues building permits and provides building, electrical, mechanical, plumbing, Title-24, and accessibility inspections for new construction, additions, and alterations of commercial, residential, and public projects to ensure a safe environment for the Pinole community. The division also performs rental housing inspections on a recurring basis and business license inspections on an as-needed basis. The division investigates citizens' complaints pertaining to construction code compliance and/or health and safety issues in a prompt and courteous manner.

The Code Enforcement Division investigates and addresses citizens' complaints of health and safety issues. These issues include blight and graffiti, abandoned vehicles, and illegal dumping. The division is complaint driven and maintains a proactive environment to help solve community problems in a collaborative and effective manner.

The Affordable Housing Division functions include ensuring that facilities that have received City financial assistance to create affordable housing units comply with affordability agreements and investing limited City affordable housing resources to provide affordable housing units and support to the homeless.

The Economic Development Division was instituted in FY 2021/22. It coordinates with the City Manager department to create economic development strategies for the City and is responsible for carrying out those strategies.

FY 2025/26 Key Accomplishments

Baseline Work (Including Staff-Initiated Special Projects)

- Streamlined records management by digitizing and organizing thousands of planning and building documents, including 129 large format plan sets, more than 30 oversized maps, and six boxes of resolutions and minutes, and securely disposing of outdated hardcopy materials.

- Executed a comprehensive document destruction and recycling process, eliminating 85 resolutions, 119 permit sets, 17 planning folders, and multiple material boards, resulting in more than 10 bins of confidential shredding and recycling while maintaining compliance and data integrity.
- Closed out operations of the Redevelopment Successor Agency after completing all obligation payments.
- Refined forms, policies, and procedures related to building and planning permits and code enforcement processes.
- Collaborated with the Finance Department to update the user fee study and ensure accurate cost recovery for services.
- Secured up to \$340,000 in MCE grant funding to install backup batteries at the Youth Center and Tiny Tots/Swim Center to support load shifting during peak energy hours.
- Supported a Planning Policy Intern in advancing Planning and Sustainability initiatives.
- Finalized draft Objective Design and Development Standards and scheduled Planning Commission and City Council hearings for Spring 2026.
- Finalized draft outdoor dining and parklet regulations and scheduled hearings for Spring 2026.
- Advanced Climate Action and Adaptation Plan (CAAP) implementation—supported by a \$700,000 California Energy Commission grant—by developing and releasing RFPs for an all electric concierge service (with vendor selected for Spring 2026 launch) and a municipal decarbonization plan, and by partnering with the County to relaunch the Pinole Energy Enhancement Rebate Program (PEER) to maintain local energy efficiency rebates.
- Launched the Brownfields Alliance coalition with Contra Costa County, released an RFQ for environmental consulting services, and identified priority sites for remediation under the EPA Brownfields Grant.
- Developed and adopted multiple Year 2 and Year 3 Housing Element programs, including Zoning Ordinance updates, the Pinole Accessible Living Program, and an ADU/JADU Amnesty Program.
- Secured approximately \$750,000 in SB 1 funding for sea level rise preparedness efforts with the City of Hercules, and pursued additional grants to support community engagement and data collection for the multi jurisdictional adaptation plan.
- Adopted an updated General Plan Safety Element and a new Health and Environmental Justice Element.
- Partnered with the County Sheriff's Office of Emergency Services to adopt Pinole's local annex of the Countywide Hazard Mitigation Plan.
- Partnered with the City Manager's Office and ConFire to adopt new Fire Hazard Severity Zone maps.
- Established and hired a Sustainability Project Manager to lead implementation of the CAAP, the Single Use Plastics Ordinance, the Active Transportation Plan, the Environmentally Preferable Purchasing Policy, and related sustainability initiatives.
- Recruited and hired an Associate Planner to expand in house capacity and reduce reliance on contract staffing.
- Continued CAAP implementation by drafting and conducting outreach on reach codes for electrification, two way AC requirements, stricter energy standards, and a long term natural gas phase out plan.
- Continued partnership with the Metropolitan Transportation Commission to advance the \$952,000 project to install EV charging stations at public facilities.
- Issued 396 construction permits valued at more than \$22 million during the first two and a half quarters of FY 2025/26, including \$10 million for the Appian Village project.
- Conducted 1,669 inspections across all major building disciplines, including rental housing safety inspections, during the first two and a half quarters of FY 2025/26.
- Issued building permits for the first phase (five buildings) of the 154 unit Appian Village condominium project at 2151 Appian Way.
- Issued a Certificate of Occupancy for Vista Woods Apartments, a 179 unit 100% affordable senior housing development.
- Established and launched the Pinole Accessible Living (PAL) Program—supported by a \$2,500 AARP grant—by delivering an eight part expert led workshop series to help residents improve home safety, accessibility, and independence for aging in place.

- Recruited for the vacant Building Inspector I/II position.
- Launched an automated compliance and instant permitting portal for electrification and weatherization projects—funded by MCE—with built in code compliance checks for EV charging, heat pumps, HVAC systems, reroofing, and service panel upgrades.
- Continued implementation of the GreenHalo waste tracking platform, automating verification and documentation for 26 construction projects.
- Modernized the Residential Health and Safety Inspection Program by implementing new software, achieving a full cost recovery staffing model, securing authorization for a new inspector, and adopting updated fees.
- Adopted the 2025 California Building Code and local amendments for 2026–2028.
- Secured a \$309,000 three year California Department of Justice grant to support tobacco retailer enforcement, including decoy operations, retailer education, and compliance activities.
- Opened 256 and closed 288 code enforcement cases and performed 676 inspections during the first two and a half quarters of FY 2025/26.
- Developed and distributed new brochures—Code Enforcement in Pinole, Do I Need a Building Permit?, and Sidewalk Dining Regulations—to improve public understanding and compliance.
- Continued use of a Body Worn Camera for Code Enforcement to support transparency and respectful public interaction.
- Ensured compliance with tobacco retailer application requirements and enforced flavored tobacco restrictions across all 21 retailers.
- Continued partnership with the Police Department to enforce code requirements for massage establishments.
- Conducted proactive seasonal weed abatement activities with support from temporary staff.
- Advanced affordable housing initiatives under the Partnership for the Bay's Future capacity grant by securing software and completing a rental program fee study, preparing a draft in lieu fee structure, and collecting community input through surveys and planned workshops.
- Leveraged the Partnership for the Bay's Future capacity grant to secure \$50,000 from BAHFA for bond counsel to draft a social impact bond ordinance and initiated developer focus groups to inform the Housing Policy Guide.
- Contracted with Contra Costa Health Services' CORE team to provide outreach, engagement, and stabilization services for individuals experiencing homelessness, including connections to health care, basic needs, and permanent housing.
- Supported two paid Housing Policy Interns in conducting outreach, managing developer engagement, promoting ADU and affordability incentives, performing neighborhood level outreach, researching best practices, and assisting with data analysis and reporting.
- Supported one paid GIS Intern in cleaning up permit addressing data and creating an online City real estate database.
- Conducted annual monitoring of 322 deed restricted affordable units to ensure compliance with income and affordability requirements.
- Launched the "Business Spotlight" and "Made in Pinole" features in The Pulse to highlight established and new businesses and showcase locally made products.
- Supported downtown activation efforts under the Economic Development Strategy by sponsoring business led Art Walk and Taste of Pinole events.

Other Council-Directed Special Projects

- Developed and adopted an ordinance prohibiting new or expanded service stations, conducted community outreach, and secured Planning Commission recommendation and City Council approval.
- Partnered with the City Manager's Office to support the fourth year of Earth Month programming and activities.

- Continued administration of the Pinole Perks Community Gift Card program for its fourth year to support local businesses.
- Adopted a Council resolution transitioning all municipal accounts from Light Green to Deep Green under the MCE program, advancing a CAAP action item.
- Provided technical assistance to businesses through consultant support to ensure compliance with the Single Use Plastic Foodware and Bag Reduction Ordinance.
- Initiated review of a Façade Improvement Program framework for future Council consideration.
- Began development of research for options for a modern beekeeping ordinance for future Council consideration.

FY 2026/27 Key Priorities and Projects

Baseline Work (Including Staff-Initiated Special Projects)

- Implement 6th Cycle Housing Element programs, including finalizing the Affordable Housing Fund Policy Guide, and evaluating in lieu fee options.
- Continue to pursue the Social Impact Bond program to rehabilitate and reposition vacant homes for first time homebuyers, including units offered at Below Market Rate.
- Engage property owners and affordable housing developers to preserve or extend the affordability of units at risk of expiration within the next 10 years, using Housing Successor funds.
- Implement and support the redesigned Residential Health and Safety Rental Inspection Program, including recruitment of a Residential Health and Safety Inspector.
- Continue partnership with Contra Costa County to issue Pinole Energy Enhancement Rebates funded through the California Energy Commission grant.
- Launch a no permit fee heat pump water heater/HVAC permitting program funded by the California Energy Commission to support building electrification.
- Launch the following grant funded CAAP initiatives: Green Workforce Development, Municipal Building Decarbonization Planning, Water Heater Loaner Program, design of the PV system for the Wastewater Treatment Plant, Infrastructure and Capacity Feasibility Study, Permitting Compliance Program, and establishment of a revolving loan fund to support climate goals.
- Continue engagement with the EPA Brownfields Grant Coalition to support private property brownfield remediation in Pinole.
- Conduct minor decoy operations, retailer education, and compliance enforcement in partnership with the Police Department under the \$309,000 three year CA DOJ tobacco retailer enforcement grant.
- Advance CAAP implementation by adopting reach codes for electrification, two way AC requirements, stricter energy standards, and a long term natural gas phase out plan.
- Advance implementation of the \$952,000 MTC grant funded project to install EV charging stations at public facilities.
- Advance implementation of the approximately \$700,000 SB 1 OPC grant to support sea level rise planning in partnership with the City of Hercules.
- Continue supporting the Housing Fellow under the Partnership for the Bay's Future capacity grant through December 2026.
- Pursue additional grant funding to support implementation of CAAP initiatives.
- Conduct an update to either the community wide or municipal greenhouse gas emissions inventory as required under the CAAP.
- Oversee the transition of all municipal accounts to MCE Deep Green service.
- Perform inspections and process building permits for major development projects, including phases 2 and 3 of Appian Village (154 condominiums) and Pinole Shores II (120,000 square foot industrial building).
- Continue education, outreach, and enforcement related to the Single Use Plastics Ordinance.
- Engage one summer intern to support Housing Element Programs 3 and 9 by conducting outreach to affordable and special needs housing developers, conducting fair housing education and promoting development incentives.

- Study development of a class series for the Associate Planner position to support succession planning
- Continue working with the owner of Pinole Square (Tara Hills Safeway) to advance site redevelopment.
- Continue evaluating updates to the General Plan, Specific Plan, Zoning Ordinance, and Old Town Design Guidelines.
- Foster a business friendly environment that encourages investment and supports local businesses.

Other Council-Directed Special Projects

- Conduct research and seek City Council direction on a modern beekeeping ordinance.
- Conduct research and seek City Council direction on a Façade Improvement Program.
- Complete research on options for adopting just cause eviction regulations.
- Implement a City of Pinole job fair.
- Develop recommendations for Old Town wayfinding signage.
- Conduct an EV charging station feasibility study.

Significant Special Projects for FY 2027/28 through FY 2030/31

- ☐ Continue to make progress on Housing Element programs
- ☐ Monitor the need, if applicable, to update the entire General Plan and Three Corridors Specific Plan
- ☐ Seek grant opportunities to help Pinole create a stronger “sense of place”

Major Changes in FY 2026/27 Budget

The Community Development Department budget for FY 2026/27 includes the addition of the full cost-recovery supported Housing Inspector position approved by the Council in FY25/26 to manage the Residential Health and Safety Inspection Program, and continue to nurture stability, collegiality, and teamwork with coworkers, internal and external customers. The budget has also been adjusted to remove or reduce several programmatic and operational supports across divisions that receive a General Fund subsidy: Planning, Code Enforcement, and Economic Development.

These changes reduce available resources for Housing Element implementation and require remaining staff and interns to absorb additional reporting, outreach, ADU assistance, and related responsibilities with fewer dedicated hours. CAAP efforts are scaled back through the deferral of selected projects, including the diesel off road vehicle workshop and other planned outreach activities, as well as limiting climate analysis to the completion of one GHG inventory rather than a fuller multi year assessment.

Elimination of print notifications, postage, and contracted translation services shifts outreach toward electronic communication and requires translation to be handled internally. Fair housing resources are reduced with the discontinuation of planned ECHO services and a partial reduction to Home Match support.

Within Code Enforcement, reduced contractor hours for weed-abatement services will shift departmental priorities toward health and safety-related cases during peak fire season, leaving fewer resources for other enforcement areas. Proactive Economic Development initiatives and advertising have been removed entirely, and funding for most professional memberships, training, and travel has also been eliminated.

Position Summary

Position	2022/23	2023/24	2024/25	2025/26	2026/27
Community Development Director	1	1	1	1	1
Planning Manager	1	1	1	1	1
Senior Building Inspector	0	0	0	0	0
Building Official	1	1	1	1	1
Building Inspector	0	0	0	0	0
Building Inspector I/II	1	1	1	2	2
Code Enforcement Officer	0	0	0	0	0
Code Enforcement Officer I/II	1	1	1	1	1
Permit Technician	0	0	0	0	0
Permit Technician I/II/III	2	2	2	2	2
Administrative Coordinator (shared with Public Works)	0.5	0.5	0	0	0
Planner I/II/III	0.6	0.6	1	1	1
Sustainability Fellow	1	1	0	0	0
Project Manager - Sustainability (Limited Term)	0	0	1	0	0
Sustainability Coordinator	0	0	0	1	1
Total	9.1	9.1	9	10	10

COMMUNITY DEVELOPMENT BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	537,007	512,945	299,900	625,142	507,122	(118,021)	-23%
Measure S 2014 - 106	10,000	43,286	24,035	53,632	-	-	0%
Equipment Reserve Fund - 160	-	47,744	-	5,000	5,000	(47,744)	-955%
Building and Planning - 212	2,278,545	2,010,443	1,590,177	2,744,232	3,367,264	623,032	19%
CASp Certification and Training Fund - 226	1,040	398	-	-	-	-	0%
Housing Assets for Resale - 285	137,350	193,592	148,854	342,961	400,859	57,898	14%
Recognized Obligation Retirement Fund - 750	205,481	19,664	4,169	-	-	-	0%
Total	3,169,424	2,828,071	2,067,134	3,770,968	4,280,244	509,277	12%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages - 401	919,836	1,058,371	825,378	1,222,002	1,239,614	17,612	1%
Overtime - 402	16,876	2,123	6,866	34,605	49,299	14,694	30%
Employee Benefits - 410	410,727	485,346	409,363	589,636	612,974	23,338	4%
Total Personnel	1,347,439	1,545,840	1,241,607	1,846,243	1,901,887	55,644	3%
Services and Supplies							
Professional & Administrative Services - 42	952,852	756,733	467,856	1,371,455	1,820,938	449,483	25%
Other Operating Expenses - 43	11,391	12,075	7,380	8,150	10,350	2,200	21%
Materials & Supplies - 44	2,810	1,620	1,029	6,198	1,800	(4,398)	-244%
Total Services and Supplies	967,053	770,428	476,266	1,385,803	1,833,088	447,285	24%
Capital Outlay							
Asset Acquisition/Improvement - 47	2,456	48,339	554	32,000	30,000	(22,744)	-76%
Total Capital Outlay	2,456	48,339	554	32,000	30,000	(2,000)	0%
Indirect Cost Allocations							
Administrative Credits - 46	(357,076)	(406,838)	(327,800)	(450,054)	(473,218)	(23,164)	5%
Administrative Debits - 46	609,873	491,225	415,827	579,806	656,695	76,889	12%
IS Charges - 46	393,936	225,900	105,225	218,927	180,703	(38,223)	-21%
Legal Charges - 46	121,806	81,874	59,676	70,000	58,000	(12,000)	-21%
General Liability Insurance - 46	83,938	71,304	95,778	88,243	93,090	4,847	5%
Total Indirect Cost Allocations	852,477	463,464	348,707	506,922	515,270	8,348	2%
Total	3,169,424	2,828,071	2,067,134	3,770,968	4,280,244	509,277	12%
EXPENDITURES BY PROGRAM							
Development Services Planning - 461	1,019,067	841,112	742,403	1,339,959	2,110,933	69,366	3%
Development Services Building - 462	1,327,457	1,280,757	898,907	1,479,353	1,375,247	(34,668)	-3%
Successor Agency to the Pinole Redevelopment - 463	205,481	19,664	4,169	-	-	-	0%
Housing Administration - 464	80,662	141,223	106,485	285,268	299,949	14,681	5%
Code Enforcement - 465	260,334	415,635	221,302	453,050	468,889	38,039	8%
Economic Development - 466	276,424	129,680	93,869	213,337	25,227	(188,110)	-746%
Total	3,169,424	2,828,071	2,067,134	3,770,968	4,280,244	509,277	12%

BUILDING & PLANNING FUND - 212
DEVELOPMENT SERVICES - PLANNING - 461

EXPENDITURE SUMMARY

	FY 2023/24	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27	Prop to Rev	Prop to Rev
	Actual	Actual	Actual	Revised	Proposed	\$ Change	% Change
			Thru Mar-26	Budget	Budget		
Personnel							
Salaries & Wages - 401	390,297	409,525	372,683	620,317	639,820	19,503	3%
Employee Benefits - 410	220,962	263,198	261,215	363,153	375,157	12,004	3%
Total Salary & Benefits	611,259	672,724	633,898	983,470	1,014,977	31,507	3%
Services and Supplies							
Professional & Administrative Services - 42	437,968	324,496	221,428	528,869	1,186,086	657,217	55%
Other Operating Expenses - 43	2,615	2,772	1,694	1,550	2,650	1,100	42%
Materials & Supplies - 44	2,055	1,148	142	1,000	1,000	-	0%
Total Services and Supplies	442,638	328,416	223,265	531,419	1,189,736	658,317	55%
Capital Outlay							
Asset Acquisition/Improvement - 47	-	-	554	2,000	-	(2,000)	-100%
Total Capital Outlay	-	-	554	2,000	-	(2,000)	-100%
Indirect Cost Allocations							
Administrative Credits - 46121	(285,047)	(349,135)	(282,335)	(385,357)	(404,424)	(19,067)	5%
Administrative Debits - 46122	58,033	57,703	45,466	64,697	118,434	53,737	45%
IS Charges - 46124	38,473	16,960	4,292	5,116	6,555	1,439	22%
Legal Charges - 46126	53,562	21,370	17,519	20,000	20,000	-	0%
General Liability Insurance - 46201	33,211	29,790	48,611	43,534	46,740	3,206	7%
Total Indirect Cost Allocations	(101,768)	(223,311)	(166,447)	(252,010)	(212,695)	39,314	-18%
Total Building and Planning Fund	952,129	777,828	691,270	1,264,879	1,992,017	727,138	37%
GENERAL FUND - 100							
Professional & Administrative Services - 42	-	-	-	-	-	-	0%
Administrative Debits - 46122	10,249	10,915	8,765	12,387	13,006	619	5%
Total General Fund	10,249	10,915	8,765	12,387	13,006	619	5%
Housing Fund - 285							
Administrative Debits - 46122	56,689	52,369	42,369	57,693	100,910	43,217	43%
Total Housing Fund	56,689	52,369	42,369	57,693	100,910	43,217	43%
Equipment Reserve Fund - 160							
Asset Acquisition/Improvement - 47	-	-	-	5,000	5,000	-	0%
Total Equipment Reserve Fund	-	-	-	5,000	5,000	-	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
		\$	\$
42101 Professional Services		97,750	36,750
CAAP Action:Muni & Comm GHG Inventory	\$	15,000	
Front Porch/Home Match Servies (HE Program 11)		8,750	
PC Meeting Minute Preparation		8,000	
Summer Interns- Housing Element Implementation		5,000	
Translation Services		0	

		Fiscal Year (FY) 2026/27 Operating and Capital Budget	
		16,000	16,000
		16,000	16,000
4220X Office Expense			
42201 Miscellaneous office supplies	\$ 1,000		
42202 Housing Element Implementation Print Materials	-		
42202 Printing Notifications to the Community	-		
42202 Workshop CAAP gas/diesel off-road	-		
42203 Mailing Notifications to the Community	-		
4230X Travel and Training		\$ 16,425	\$ 3,350
42301 California APA Annual Conference (2)	\$ 1,200		
42301 League- PC Conference (5 Commissioners)			
42301 League- PC Conference (Staff) (2)			
42302 CA APA Conference Mileage, Toll, Air & Hotel (2)	2,000		
42302 CA League PC Conference Mileage, Toll, Air & Hotel (7)			
42302 CA Climate and Energy Collaboration Forum			
42303 CA APA Conference Meal Allowance			
42303 CA Climate and Energy Collaborative Forum	150		
42303 CA League of Cities PC Conference Meal Allowance			
42401 Memberships		\$ 1,782	\$ 1,940
American Planning Assoc (APA) (2)	\$ 1,386		
CA Chapter APA Dues (2)	554		
Urban Sustainability Directors Network	0		
42504 Recruitment Costs		\$ 200	\$ 200
	200		
42514 Special Department Expense		\$ 396,712	\$ 1,142,845
Cal Recycle Grant: H2O refill stations	\$ 10,000		
CEC Grant: Building Performance Standards	28,300		
CEC Grant: Cost-Effectiveness study	42,500		
CEC Grant: Design outreach materials	15,000		
CEC Grant: Green Workforce Development	55,000		
CEC Grant: HP WH & HVAC Permit Fee Waiver	40,000		
CEC Grant: Municipal Building Decarb	75,000		
CEC Grant: Permitting Compliance Program	20,000		
CEC Grant: Printing Costs	6,000		
CEC Grant: Revolving Fund Set up	10,000		
CEC Grant: Water Heater Loaner Prgm	15,000		
CEC Grant: WWTP PV Design	121,664		
Clean CA Grant: Creekside Pk workforce partner compliance	266,438		
MTC Grant: EV Charging pre-construction	28,571		
OPC SB1 Grant (Sea Level Rise Year 1)	337,960		
OPC SB1 Grant (SLR, passthrough to Hercules)	28,012		
Publishing legal notices (fees collected)	10,000		
SB1383 Grant: Outreach Materials	3,400		
Traffic Studies & CEQA Assistance (cost recovery)	30,000		
Total Professional/Administrative Services		\$ 1,186,086	
4310X Utilities		\$ 1,550	\$ 2,650
PG&E	\$ 2,500		
EBMUD	150		
44301 Fuel		\$ 1,000	\$ 1,000
Equipment Reserve Fund - 160			
47104 Vehicles		\$ 5,000	\$ 5,000
Vehicles	\$ 5,000		

BUILDING & PLANNING FUND - 212
DEVELOPMENT SERVICES - BUILDING DIVISION - 462

EXPENDITURE SUMMARY

	FY 2023/24	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27	Prop to Rev	Prop to Rev
	Actual	Actual	Actual Thru Mar-26	Revised Budget	Proposed Budget	\$ Change	% Change
Personnel							
Salaries & Wages - 401	439,200	479,988	395,803	500,589	495,671	(4,918)	-1%
Overtime - 402	1,791	40	46	5,064	5,042	(22)	0%
Employee Benefits - 410	145,721	157,596	110,229	172,463	180,177	7,714	4%
Total Salary & Benefits	586,712	637,623	506,079	678,116	680,890	2,774	0%
Services and Supplies							
Professional & Administrative Services - 42	236,604	239,948	138,758	398,030	332,770	(65,260)	-20%
Other Operating Expenses - 43	6,603	7,000	4,280	4,500	5,600	1,100	20%
Materials & Supplies - 44	325	-	-	900	300	(600)	-200%
Total Services and Supplies	243,533	246,949	143,038	403,430	338,670	(64,760)	-19%
Capital Outlay							
Asset Acquisition/Improvement - 47	2,456	45	-	-	-	-	0%
Total Capital Outlay	2,456	45	-	-	-	-	0%
Indirect Cost Allocations							
Administrative Credits - 46121	(72,029)	(57,703)	(45,466)	(64,697)	(68,794)	(4,097)	6%
Administrative Debits - 46122	175,456	158,516	146,942	208,280	213,784	5,504	3%
IS Charges - 46124	338,107	200,940	96,686	208,694	164,111	(44,584)	-27%
Legal Charges - 46126	8,909	11,759	12,402	10,000	10,000	-	0%
General Liability Insurance - 46201	43,273	34,487	39,227	35,530	36,586	1,056	3%
Total Indirect Cost Allocations	493,716	347,998	249,791	397,807	355,687	(42,121)	-12%
Total	1,326,417	1,232,615	898,907	1,479,353	1,375,247	(104,107)	-8%
Equipment Reserve Fund - 160							
Asset Acquisition/Improvement - 47	-	47,744	-	-	-	-	0%
Total Equipment Reserve Fund	-	47,744	-	-	-	-	0%
CASp Certification and Training Fund - 226							
Professional & Administrative Services - 42	1,040	398	-	-	-	-	0%
Total CASp Certification and Training	1,040	398	-	-	-	-	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
42101 Professional Services	\$ 345,000	\$ 20,500
Backfill Inspector and tech staff	\$ 20,000	
Translation Services	500	
42106 Software Maintenance	\$ -	\$ 25,000
GIS Maintenance	\$ 25,000	
42107 Equipment Maintenance	\$ 1,000	\$ -
Equipment and vehicle maintenance	\$ -	
42108 Building-Structure Maintenance	\$ 1,000	\$ -

42201 Office Expense**\$ 1,000** **\$ 3,000**

Brochure Printing	\$ 2,000
Routine office expenses	1,000

4230X Travel and Training**\$ 11,800** **\$ 11,040**

42301 CALBO Business Meeting (Spring)	\$ 515
42301 CALBO Education Week (Fall)	3,825
42301 Other Educational/Training	500
42302 CALBO Business Meeting Air & Hotel	1,200
42302 CALBO Education Week Hotel	3,750
42302 CALBO Education Week Parking and Mileage	500
42303 Travel and Training/Meal Allowance	750

42401 Memberships**\$ 800** **\$ 800**

California Building Officials (CALBO)	\$ 260
Electrical Inspectors IAEI	120
Mechanical and Plumbing Officials (IAMPO)	250
ICC (General & Local)	170

42402 Subscriptions**\$ 2,430** **\$ 830**

CALDAG (AD) Publication	\$ 80
Construction Costing Publications	500
Permit Tech Publications	250

42501 Bank Fees**\$ 5,000** **\$ 5,000**

Credit card charges	\$ 5,000
---------------------	----------

42510 Software Purchase**\$ 30,000** **\$ -**

Rental Registry Software	\$ -
--------------------------	------

42514 Special Departmental**\$ -** **\$ 266,600**

Appian Village PC Phase 2 Cost Recovery	\$ 58,500
Contract PC (Pinole Shores II) Cost Recovery	104,100
Routine Plan Check Cost Recovery	104,000

Total Professional/Administrative Services \$ 332,770**4310X Utilities****\$ 4,500** **\$ 5,600**

PG&E	\$ 5,000
EBMUD	600

44301 Fuel**\$ -** **\$ 300**

Small tools	\$ 300
-------------	--------

44410 Safety Clothing**\$ 900** **\$ -**

Small tools	\$ -
Uniform	-

47107 Furniture**\$ -** **\$ -**

Ergonomic Chairs	\$ 1,000
Standing Desk	1,000

47106 Computer Equipment (not-capitalized)**\$ -** **\$ -**

Tablet for Inspector	\$ -
----------------------	------

RECOGNIZED OBLIGATION RETIREMENT FUND - 750
SUCCESSOR AGENCY TO THE PINOLE REDEVELOPMENT AGENCY - 463

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	14,946	8,019	(396)	-	-	-	0%
Other Operating Expenses - 43	-	-	-	-	-	-	0%
Total Services and Supplies	14,946	8,019	(396)	-	-	-	0%
Indirect Cost Allocations							
Administrative Debits - 46122	167,532	-	-	-	-	-	0%
Legal Charges - 46126	23,004	11,645	4,565	-	-	-	0%
Total Indirect Cost Allocations	190,536	11,645	4,565	-	-	-	0%
Total	205,481	19,664	4,169	-	-	-	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ -	\$ -
Amerinational Loan Servicing	\$ -	-	-
Auditing Services	-	-	-
Bond Indenture Fees	-	-	-
HDL Financial Reporting	-	-	-

HOUSING ASSETS FUND - 285
HOUSING ADMINISTRATION - 464

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	30,203	86,246	53,079	184,115	205,652	21,537	10%
Other Operating Expenses - 43	2,173	2,303	1,407	2,100	2,100	-	0%
Total Services and Supplies	32,376	88,549	54,486	186,215	207,752	21,537	10%
Indirect Cost Allocations							
Administrative Debits - 46122	43,881	45,888	38,118	54,053	59,197	5,144	9%
Legal Charges - 46126	4,405	6,786	13,881	20,000	8,000	(12,000)	-150%
Asset Acquisition/Improvement - 47	-	-	-	25,000	25,000	-	0%
Total Indirect Cost Allocations	48,286	52,674	51,999	99,053	92,197	(6,856)	-7%
Total	80,662	141,223	106,485	285,268	299,949	14,681	5%

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
42101 Professional Services	\$ 184,115	\$ 205,652
Affordable Housing Loan Coordination (resale/refi)	\$ 8,000	
Affordable Housing NOFA	88,645	
Compliance Monitoring (26-27)	38,495	
CORE Contract (Rapid Rehousing/Unhoused Services)	51,537	
ECHO Fair Housing (HE Program 20&21)	3,000	
Front Porch/Home Match Services (HE Program 11)	3,750	
Housing Fund Consultation Services	5,500	
Housing Successor Annual Report	6,725	
4310X Utilities	\$ 2,100	\$ 2,100
PG&E	\$ 2,000	
EBMUD	100	

GENERAL FUND - 100
CODE ENFORCEMENT - 465

EXPENDITURE SUMMARY

	FY 2023/24	FY 2024/25	FY 2025/26	FY 2025/26	FY 2026/27	Prop to Rev	Prop to Rev
	Actual	Actual	Actual	Revised	Proposed	\$ Change	% Change
			Thru Mar-26	Budget	Budget		
Personnel							
Salaries & Wages - 401	90,340	168,858	56,892	101,096	104,123	3,027	3%
Overtime - 402	15,085	2,084	6,820	29,541	44,257	14,716	33%
Employee Benefits - 410	44,044	64,552	37,919	54,020	57,640	3,620	6%
Total Salary & Benefits	149,468	235,493	101,631	184,657	206,020	21,363	10%
Services and Supplies							
Professional & Administrative Services - 42	50,575	24,678	7,018	109,605	96,430	(13,175)	-14%
Materials & Supplies - 44	430	472	887	4,298	500	(3,798)	-760%
Total Services and Supplies	51,005	25,150	7,905	113,903	96,930	(16,973)	-18%
Capital Outlay							
Asset Acquisition/Improvement - 47	-	550	-	-	-	-	0%
Total Capital Outlay	-	550	-	-	-	-	0%
Indirect Cost Allocations							
Administrative Debits - 46122	3,551	109,101	88,268	120,195	126,137	5,942	5%
IS Charges - 46124	17,355	8,000	4,247	5,116	10,038	4,922	49%
Legal Charges - 46126	31,501	30,315	11,309	20,000	20,000	-	0%
General Liability Insurance - 46201	7,454	7,026	7,941	9,179	9,764	585	6%
Total Indirect Cost Allocations	59,861	154,442	111,765	154,490	165,939	11,449	7%
Total	260,334	415,635	221,302	453,050	468,889	15,839	3%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 63,480	\$ 27,000
Contract Seasonal Weed Abatement Officer	\$ 17,500		
Show Cause Hearings	9,000		
Translation Services	500		
4220X Office Expense		\$ 8,000	\$ 8,700
42201 Misc. Office Expense	\$ 1,000		
42202 DOJ Grant: Retailer Ed			
Materials/Toolkit	\$ 700		
42202 Fire Seasonal Postcard	5,000		
42202 General Educational Materials	2,000		
4230X Travel & Training		\$ 6,900	\$ 1,350
42301 CEOSF Conference/Training Registration	\$ -		
42301 ICC Conference/Training Registration	250		
42301 WICED Conference/Training Registration	-		
42302 AACE Lodging and Travel	-		
42302 CACEO Lodging and Travel	-		
42302 CEOSF Lodging and Travel/Trainings	600		
42302 WICED Lodging and Travel	-		
42303 Meal Allowance	500		

Fiscal Year (FY) 2026/27 Operating and Capital Budget
Department Budgets-Community Development

42401 Memberships		\$ 1,225	\$ 100
AACE Membership	\$ -		
CACEO Membership	100		
CEOSF Membership	-		
WICED Membership	0		
42512 Abatement		\$ 30,000	\$ 30,000
Abatement Services	\$ 30,000		
42514 Special Departmental		\$ -	\$ 29,280
DOJ Tob. Grant: Buy Money	\$ 100		

GENERAL FUND - 100
ECONOMIC DEVELOPMENT - 466

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	171,516	29,662	23,934	97,204	-	(97,204)	-100%
Total Services and Supplies	171,516	29,662	23,934	97,204	-	(97,204)	-100%
Indirect Cost Allocations							
Administrative Debits - 46122	94,481	56,733	45,900	62,501	25,227	(37,274)	-148%
Legal Charges - 46126	426	-	-	-	-	-	0%
Total Indirect Cost Allocations	94,907	56,733	45,900	62,501	25,227	(37,274)	-148%
Total	266,424	86,394	69,834	159,705	25,227	(134,478)	-533%
MEASURE S - 2014 FUND - 106							
Professional & Administrative Services - 42	10,000	43,286	24,035	53,632	-	(53,632)	-100%
Total	10,000	43,286	24,035	53,632	-	(53,632)	-100%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 85,000	\$ -
Economic Development - Staff Support	\$ -		
Economic Development CRM Software	0		
4230X Travel and Training		\$ 3,745	\$ -
42301 CALED Annual Training Conference Registration	\$ -		
42301 ICSC Registration	-		
42302 CALED Air/Hotel	0		
42302 ICSC Hotel/Air	0		
42401 Memberships		\$ 6,459	\$ -
CALED Annual Membership	\$ -		
Chamber of Commerce Community Champion Sponsorship	0		
Chamber of Commerce Job Fair Sponsorship	0		
East Bay EDA	0		
Inter'l Council of Shopping Centers	0		
42403 Advertising		\$ 2,000	\$ -
Advertising (general and industry-specific)	\$ -		
Marketing Materials	-		
Printing & Postage	-		
MEASURE S - 2014 FUND - 106			
42101 Professional Services		\$ 53,632	\$ -
Business Development/Community Help Reserve	\$ -		
Revitalization Reserve	-		
<i>(Moved from Planning Division FY23/24)</i>			

COMMUNITY SERVICES

The City of Pinole is dedicated to enhancing community well-being and quality of life through a wide array of programs, facilities, and services that support residents of all ages. The City's Recreation, Library, and Animal Services Divisions work collaboratively to provide inclusive and engaging opportunities that foster community pride, wellness, and lifelong learning. The Community Services Department is comprised of the following divisions and services:

- Recreation
 - Administration
 - Community Events
 - Contra Costa County Library
 - Animal Services
 - Recreation Classes
 - Pacific Coast & Farmers Market Association
 - Tiny Tots
 - Youth Center
 - Senior Center
 - Swim Center
 - Facility & Parks
 - Field and Courts

Mission

The mission of the Community Services Department is to enrich the lives of the diverse Pinole community by providing high-quality recreation and quality of life programs for residents of all ages.

Major Services and Functions

Recreation Division

The Recreation Division offers diverse programming and services that support youth development, active living, cultural enrichment, and community connection. Services are delivered through the following program areas:

Administration

The City hosts a variety of community-wide events throughout the year to bring residents together, celebrate local culture, and strengthen neighborhood connections. Events such as seasonal festivals, outdoor movie nights, parades, and holiday celebrations are family-friendly and inclusive for all ages. The division contracts with local organizations to provide animal, library, and farmers market services. The administration division also provides services through contracts for youth, adult, and senior activities and programs. The Library and Animal Services Division oversees the agreements that the City has with the County Library and County Animal Services through which the County provides library and animal services in Pinole. Public library services in the City are provided by the Contra Costa County Library system. (Just one city in the County, Richmond, has its own municipal library system.) The County provides library services to residents of Pinole at the Pinole branch library located on Pinole Valley Road. The branch library building was constructed by and is owned by the County. The County provides a baseline level of weekly open hours and charges the City for the maintenance of the building. (Most other cities in the County have constructed their own building to house their branch library.) The County Animal Services Department provides animal control services to the City's residents, for which the County charges the City a fee.

☐ **Tiny Tots**

This early childhood program offers a safe, nurturing environment in a dedicated facility for preschool-aged children to learn, socialize, and grow. Through structured play, creative activities, and early learning curriculum, the Tiny Tots program supports school readiness and developmental milestones.

☐ **Youth Center**

The Youth Center provides a supervised, welcoming space for local teens and pre-teens to engage in after-school and school break activities, enrichment programs, leadership development, and recreational opportunities. The center also promotes positive social interaction.

☐ **Senior Center**

The Senior Center offers a vibrant hub for adults aged 50 and over to stay active, connected, and engaged. Programs include fitness classes, wellness services, hobby groups, social events, and nutritional meal services, all aimed at promoting independence and healthy aging.

☐ **Swim Center**

The Swim Center serves as a community resource for aquatic recreation, swim lessons, fitness programs, and swim team training. The facility supports water safety education and provides access to swimming for youth and adult age groups. The Swim Center is owned by the city. The City currently contracts with the Pinole Seals for them to program programs and lessons. The Pinole Seals open the pool for community use during spring and summer months and conducts practices of their swim team.

☐ **Facility Rentals**

The City provides access to a variety of indoor and outdoor spaces for public and private use, including community rooms, banquet halls, and park picnic sites. Facility rentals are available for events such as weddings, meetings, celebrations, and recreational programs. In addition, the division oversees the City's Memorial Hall building which is used as a theater space for educational programs run by the Pinole Community Players community theater group as well as the Players' theatric productions. The city leases the building to the Players for these uses.

☐ **Parks**

Pinole maintains a network of public parks that offer green space, playgrounds, picnic areas, walking trails, and open areas for community gatherings. Parks are designed to enhance outdoor recreation and environmental appreciation. This division includes park rules and policies, park reservations, and park maintenance and development.

☐ **Fields and Courts**

The City provides athletic fields and courts to support organized sports leagues, recreational play, and fitness activities. Facilities include baseball and soccer fields, basketball and tennis courts, and multi-use areas maintained for safety and quality use.

FY 2025/26 Key Accomplishments

Baseline Work (Including Staff-Initiated Special Projects)

- ☐ Increased enrollment in the Tiny Tots early childhood program.
- ☐ Upgraded and improved the control system at the Swim Center to enhance operations and user experience.
- ☐ Updated Park rules and replaced signage at all parks.
- ☐ Expanded community event offerings with the addition of the Holiday Breakfast, Glow Pinole, and the Shop and Stroll feature during the Tree Lighting celebration.
- ☐ Partnered with the West Contra Costa Youth Soccer League to secure a significant donation for the rehabilitation of the Wright Soccer Field at Pinole Valley Park.
- ☐ Expanded program offerings and activities for youth, adults, and seniors to better meet community needs.
- ☐ Reopened City facilities for public rentals and community programming following pandemic-related closures.
- ☐ Increased field rentals through amenity improvements, including upgraded lighting and field maintenance at Fernandez Park.
- ☐ Enhanced safety and visibility at Fernandez Park by trimming trees and improving sightlines for park users.
- ☐ Streamlined the registration process to provide easier and more accessible enrollment for community programs and services.
- ☐ Successfully filled the Community Services Coordinator position at the Senior Center to support senior programs and services.
- ☐ Responded promptly to roof leaks at the Senior Center by issuing an emergency contract and completing a full roof replacement.
- ☐ Replaced the failing HVAC system at the Senior Center, restoring proper climate control and ensuring a comfortable environment for facility users.

Capital Improvement Plan (CIP) Projects

- ☐ FA2202 Senior Center Modernization was completed with the roof replacement and HVAC system.
- ☐ PA1901 Pinole Valley Park Soccer Field Rehabilitation was completed with the community donation received by West Contra Costa Youth Soccer League.

FY 2026/27 Key Priorities and Projects

Baseline Work (Including Staff-Initiated Special Projects)

Continue partnership with the Contra Costa and Solano Food Bank to provide food resources to the community.

Fill vacant positions throughout the department.

- ☐ Continue to review and expand community events to increase participation.
- ☐ Resume special luncheons at the Senior Center.
- ☐ Increase youth programming in partnership with the local schools.
- ☐ Increase contract classes for youth, adult, and senior offerings.
- ☐ Collaborate with local organizations to expand programs and services.
- ☐ Repair tiny tot facility by replacing floor and building.

Capital Improvement Plan (CIP) Projects

- ☐ Swim Center Upgrades
- ☐ Tiny Tot Floor and Painting
- ☐ Senior Center Flooring Upgrade

Significant Special Projects for FY 2027/28 through FY 2030/31

- ☐ Implement new recreation registration software.
- ☐ Improvements to Dog Park
- ☐ Improvement to Caretakers House
- ☐ Tiny Tot Building Improvements
- ☐ Swim Center Pump Room Projects
- ☐ Senior Center Flooring Project and Improvements

Major Changes in FY 2026/27 Budget

The Community Services Department budget for FY 2026/27 does not include any significant changes relative to the FY 2025/26 budget.

Position Summary

Position	2022/23	2023/24	2024/25	2025/26	2026/27
Community Services Director	1	1	1	1	1
Recreation Manager	1	1	1	1	1
Food Services Specialist	0	0	0.75	0.75	0.75
Cook, <i>part-time/regular</i>	0.75	0.75	0	0	0
Recreation Coordinator	3.5	3.5	3.5	4	4
Recreation Leader	2.88	2.88	3.51	4.77	4.77
Recreation Leader (Tiny Tots)	1.13	1.13	0	0	0
Rental Facility Custodian, <i>part-time/temporary</i>	1.65	1.65	1.65	1.98	1.98
Senior Recreation Leader	1.5	1.5	2	0.47	0.47
Total	13.41	13.41	13.41	13.97	13.97

COMMUNITY SERVICES BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	325,040	400,014	159,627	432,367	353,572	(78,795)	-22%
Measure S 2014 - 106	739	8,834	718	15,300	15,300	-	0%
Equipment Reserve Fund - 160	-	23,872	-	-	-	-	0%
Recreation Fund - 209	1,894,085	2,364,928	1,679,023	2,316,113	2,279,333	(36,779)	-2%
Total	2,219,864	2,797,648	1,839,368	2,763,780	2,648,205	(115,574)	-4%
EXPENDITURES BY CATEGORY							
Personnel							
Salaries & Wages - 401	741,348	855,219	678,330	986,653	1,012,389	25,736	3%
Overtime - 402	0	1,959	3,414	0	0	-	0%
Employee Benefits - 410	299,306	375,905	304,907	425,576	465,015	39,439	8%
Total Personnel	1,040,654	1,233,083	986,651	1,412,229	1,477,404	65,175	4%
Services and Supplies							
Professional & Administrative Services - 42	772,328	876,892	539,703	914,594	753,620	(160,974)	-21%
Other Operating Expenses - 43	217,623	229,465	144,082	191,736	191,280	(456)	0%
Materials & Supplies - 44	7,829	10,673	8,744	10,050	10,050	-	0%
Total Services and Supplies	997,779	1,117,030	692,529	1,116,380	954,950	(161,430)	-17%
Capital Outlay							
Asset Acquisition/Improvement - 47	29,070	261,258	17,917	50,300	50,300	-	0%
Total Capital Outlay	29,070	261,258	17,917	50,300	50,300	-	0%
Indirect Cost Allocations							
Administrative Credits - 46	(19,458)	-	-	-	(7,905)	-	0%
Administrative Debits - 46	-	-	12,247	18,417	27,763	-	0%
IS Charges - 46	85,005	113,540	52,069	93,637	66,130	(27,507)	-42%
Legal Charges - 46	14,137	5,902	2,010	4,500	6,100	-	0%
General Liability Insurance - 46	72,676	66,836	75,946	68,316	73,463	5,147	7%
Total Indirect Cost Allocations	152,360	186,277	142,272	184,870	165,551	(22,360)	-14%
Total	2,219,864	2,797,648	1,839,368	2,763,780	2,648,205	(115,574)	-4%
EXPENDITURES BY PROGRAM							
Recreation Administration - 551	709,486	1,111,937	729,525	927,173	860,852	(66,321)	-8%
Senior Center - 552	541,257	534,487	415,437	565,670	520,735	(44,935)	-9%
Tiny Tots - 553	201,757	246,069	176,598	278,667	256,594	(22,073)	-9%
Youth Center - 554	213,701	303,842	182,349	343,042	316,353	(26,689)	-8%
Swim Center - 557	226,884	203,780	177,029	220,360	223,750	3,390	2%
Memorial Hall - 558	3,554	-	-	-	25,500	25,500	0%
Tennis - 559	-	-	107	-	-	-	0%
Library Services - 560	158,796	198,317	62,857	202,430	106,000	(96,430)	-91%
Animal Control Services - 561	164,428	199,216	95,466	226,437	245,572	19,135	8%
Facility Rentals - 562	-	-	-	-	62,849	62,849	100%
Recreation Classes - 563	-	-	-	-	30,000	30,000	100%
Total	2,219,864	2,797,648	1,839,368	2,763,780	2,648,205	(115,574)	-4%

RECREATION FUND - 209
RECREATION ADMINISTRATION - 551

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel							
Salaries & Wages - 401	370,943	426,580	339,420	424,413	442,577	18,164	4%
Employee Benefits - 410	124,130	205,604	179,651	222,879	256,184	33,305	13%
Total Personnel	495,073	632,185	519,071	647,292	698,761	51,469	7%
Services and Supplies							
Professional & Administrative Services - 42	105,095	127,822	110,771	133,011	36,811	(96,200)	-261%
Materials and Supplies - 44	25	-	-	-	-	-	0%
Total Services and Supplies	105,121	127,822	110,771	133,011	36,811	(96,200)	-261%
Indirect Cost Allocations							
Admin Debits - 46122	-	-	12,247	18,417	27,763	9,346	0%
Admin Credits - 46121	(19,458)	-	-	-	(5,841)	(5,841)	0%
IS Charges - 46124	85,005	113,540	52,069	93,637	66,130	(27,507)	-42%
Legal Charges - 46126	10,472	5,306	789	2,000	3,000	1,000	33%
General Liability Insurance - 46201	31,391	28,447	32,469	29,316	32,228	2,912	9%
Total Indirect Cost Allocations	107,411	147,293	97,574	143,370	123,280	(20,090)	-16%
Capital Outlay							
Asset Acquisition/Improvement - 47	66	169,450	805	-	-	-	0%
Total Capital Outlay	66	169,450	805	-	-	-	0%
Total	707,670	1,076,750	728,221	923,673	858,852	(64,821)	-8%
General Fund 100							
Professional & Administrative Services - 42	1,816	2,481	1,303	3,500	2,000	(1,500)	-75%
Total General Fund	1,816	2,481	1,303	3,500	2,000	(1,500)	-75%
Measure S-2014 Fund - 106							
Asset Acquisition/Improvement - 47	-	8,834	-	-	-	-	0%
Total Measure S-2014 Fund	-	8,834	-	-	-	-	0%
Equipment Reserve Fund 160							
Asset Acquisition/Improvement - 47	-	23,872	-	-	-	-	0%
Total Equipment Reserve Fund	-	23,872	-	-	-	-	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 1,181	\$ 1,181
Broadcast Music/ASCAP Services	\$ 1,181		
42201 Office Expense		\$ 1,500	\$ 1,500
Office Supplies	\$ 1,500		
4230X Travel, Training & Meeting Costs		\$ 13,300	\$ 8,300
Travel & Training/Conf-Registration	\$ 1,500		
Travel & Training/Mileage, Air	6,000		
Travel & Training/Meal Allowance	800		
42401 Memberships		\$ 1,030	\$ 1,030
CPRS Memberships (2)	\$ 330		
NRPA Membership	700		
42501 Bank Fees		\$ -	\$ -
42510 Software purchase		\$ 3,200	\$ 1,000
Department Software	\$ 1,000		
42514 Special Department Expense		\$ 24,600	\$ 4,600
Activity Guide, Postcard, Postage	\$ -		
Event Table Materials	2,000		
Postage Machine	100		
Staff and volunteer T-Shirts	2,500		
42515 Special Events		\$ 88,200	\$ 19,200
City's Support to the Annual Car Show	\$ -		
Community Service Day	-		
Egg Hunt	7,000		
Expenses for Movies and Sounds in the Park	-		
Floating Pumpkin Patch	1,000		
Glow Pinole	1,200		
Holiday Breakfast	2,500		
Other related expenses for events or Commissions	500		
Pride Event	-		
Tree Lighting	5,000		
United Against Hate Week	500		
Veteran's Day Ceremony	1,500		
General Fund 100			
42511 Equipment Rent		\$ 3,500	\$ 2,000
Restroom Services Farmers Market & PVP	\$ 2,000		

RECREATION FUND - 209
SENIOR CENTER - 552

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel							
Salaries & Wages - 401	161,286	151,189	164,470	222,102	235,163	13,061	6%
Overtime - 402	-	568	1,660	-	-	-	0%
Employee Benefits - 410	68,512	45,495	39,853	61,621	66,449	4,828	7%
Total Personnel	229,797	197,252	205,983	283,723	301,612	17,889	6%
Services and Supplies							
Professional & Administrative Services - 42	80,850	77,512	74,026	109,255	47,515	(61,740)	-130%
Other Operating Expenses - 43	188,469	198,432	112,126	151,286	148,530	(2,756)	-2%
Materials & Supplies - 44	3,580	4,222	3,383	4,800	4,800	-	0%
Total Services and Supplies	272,899	280,166	189,534	265,341	200,845	(64,496)	-32%
Capital Outlay							
Asset Acquisition/Improvement - 47	20,884	40,631	2,049	-	-	-	0%
Total Capital Outlay	20,884	40,631	2,049	-	-	-	0%
Indirect Cost Allocations							
Legal Charges - 46126	781	596	390	1,000	1,100	100	9%
General Liability Insurance - 46201	16,896	15,842	17,481	15,606	17,178	1,572	9%
Total Indirect Cost Allocations	17,677	16,438	17,871	16,606	18,278	1,672	9%
Total	541,257	534,487	415,437	565,670	520,735	(44,935)	-9%

MEASURE S - 2014 FUND - 106

Professional & Administrative Services - 42	-	-	-	-	-	-	0%
Asset Acquisition/Improvement - 47	-	-	-	-	-	-	0%
Total	-	-	-	-	-	-	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
42101 Professional Services	\$ 36,200	\$ 16,200
Staff Training	2,000	
Tour Payment-Senior Trips	13,500	
Westcat Tickets	700	
42107 Equipment Maintenance	\$ 22,200	\$ 22,200
Center Maint. Snack Bar	\$ 1,000	
Fire extinguisher maintenance and inspection fee	1,000	
Kitchen Maintenance: Replacement	13,400	
Pool Table Maintenance	2,400	
Refrigerator/freezer maintenance	2,000	
Trap Service	2,400	

42108 Maintenance Structure/Imp		\$ 40,740	\$ -
Electrical Supplies	\$ -		
HVAC Service	-		
Janitorial	-		
Key Pad/Alarm Service	-		
Landscape Maintenance	-		
Pest Control Services	-		
Plumbing Supplies	-		
Sanitary/Cleaning Supplies	-		
42201 Office Expense		\$ 6,000	\$ 6,000
42201 Office supplies, paper flyers, and tickets	\$ 2,000		
42202 Printing & Binding	4,000		
4230X Travel & Training		\$ 200	\$ 200
Annual Conferences and Trainings	\$ 200		
Travel & Training/Mileage, Air	-		
Travel & Training/M Meal Allowance	-		
42401 Memberships		\$ 165	\$ 165
CPRS Membership	\$ 165		
42501 Bank Fee		\$ -	\$ -
42510 Software Purchase		\$ -	\$ -
Zoom	\$ -		
42514 Special Department Expense		\$ -	\$ -
Inspection fees	\$ -		
42515 Special Events		\$ 3,750	\$ 2,750
Holiday Craft Fair	\$ 750		
Misc. Events	2,000		
Total Professional/Administrative Services		\$	47,515
4310X Utilities		\$ 67,000	\$ 75,000
Gas and Electric	\$ 55,000		
Water	20,000		
4320X Taxes		\$ 10,756	\$ -
Taxes/Property Tax	\$ -		
43802 Class Fees		\$ -	\$ -
Instructor Fees	\$ -		
43803 Personal Service		\$ -	\$ -
WestCat tickets (reimbursed when sold)	\$ -		
43804 Food Program		\$ 65,000	\$ 65,000
Food Expense	\$ 50,160		
Kitchen Maintenance	13,400		
Snack Bar	1,440		
43805 Travel		\$ -	\$ -
American Stage Tour Payment	\$ -		

Premier Tour Payment	-		
43808 Gift Shop Sales	\$ -	\$ -	
43809 Newsletter	\$ 3,550	\$ 3,550	
Newsletter monthly postage	\$ 3,250		
Newsletter annual bulk mail	300		
43810 Center Maintenance	\$ -	\$ -	
Center deep clean	\$ -		
Kitchen janitorial service (12)	-		
Misc. center maintenance	-		
Trap Service	-		
43811 Supplies	\$ -	\$ -	
Misc. Program Supplies & PPE	\$ -		
43813 Membership Events	\$ 4,980	\$ 4,980	
	\$ 4,980		
Total Other Operating Expenses			\$ 148,530
44304 Permit Fee	\$ 2,800	\$ 2,800	
Health Permit	\$ 2,800		
44306 Maintenance Supplies	\$ 2,000	\$ 2,000	
	\$ 2,000		
4710X Furniture Fixtures & Equipment	\$ -	\$ -	
47101 SC Renovation Project: Kitchen Equipment Replacement (<i>carryforwa</i>	\$ -		
47105 Other Misc. Equipment	-		
47105 2 Laptops and Scanner for Front Desk	-		
47201 Improvements/Building	\$ -	\$ -	
SC Renovation Project: Main Hall Flooring (<i>carryforward</i>)	\$ -		

RECREATION FUND - 209
TINY TOTS - 553

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel							
Salaries & Wages - 401	105,634	139,648	88,295	141,247	138,244	(3,003)	-2%
Overtime - 402	-	417	323	-	-	-	0%
Employee Benefits - 410	54,761	67,295	57,974	76,017	82,956	6,939	8%
Total Personnel	160,395	207,360	146,592	217,264	221,200	3,936	2%
Services and Supplies							
Professional & Administrative Services - 42	28,521	28,119	15,382	33,434	7,634	(25,800)	-338%
Other Operating Expenses - 43	1,833	2,247	1,652	2,750	2,250	(500)	-22%
Materials and Supplies - 44	141	205	1,912	-	-	-	0%
Total Services and Supplies	30,495	30,571	18,946	36,184	9,884	(26,300)	-266%
Capital Outlay							
Asset Acquisition/Improvement - 47	424	-	-	-	-	-	0%
Total Capital Outlay	424	-	-	-	-	-	0%
Indirect Cost Allocations							
Legal Charges - 46126	1,064	-	-	500	500	-	0%
General Liability Insurance - 46201	8,641	8,138	10,341	9,419	9,710	291	3%
Total Indirect Cost Allocations	9,705	8,138	10,341	9,919	10,210	291	3%
Total	201,018	246,069	175,880	263,367	241,294	(22,073)	-9%
MEASURE S - 2014 FUND - 106							
Asset Acquisition/Improvement - 47	739	-	718	15,300	15,300	-	0%
Total	739	-	718	15,300	15,300	-	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
42107 Equipment Maintenance	\$ 400	\$ 400
Copier and other equipment maintenance	\$ 400	
42108 Maintenance Structure/Imp	\$ 22,250	\$ -
Alarm Monitoring	\$ -	
Building Maintenance	-	
Countertops	-	
HVAC Maintenance	-	
Janitorial (3 times weekly and annual deep clean)	-	
Landscape Maintenance	-	
Pest Control	-	
Playground Wood Chip Refreshment (Spring)	-	

42201 Office Expense		\$ 2,680	\$ 2,680	Department-Community Services
Toner, ink, other office supplies	\$ 2,000			
4230X Travel & Training		\$ 2,900	\$ -	
Annual Conferences and Trainings	\$ -			
CPRS Airfare	0			
CPRS Hotel	0			
Travel & Training/Meal Allowance	0			
42401 Memberships		\$ 234	\$ 234	
CPRS Membership	\$ 165			
NAEYC Membership	69			
42501 Bank Fees		\$ -	\$ -	
42514 Special Department Expense		\$ 5,000	\$ 5,000	
Holiday paper and craft supplies	\$ 650			
Paper and craft supplies	1,850			
Toy replacement	2,000			
T-Shirt fundraiser	500			
Total Professional/Administrative Services			\$ 7,634	
4310X Utilities		\$ 2,750	\$ 2,250	
Gas and Electric	\$ 2,000			
Water	250			
43201 Property Tax		\$ -	\$ -	
44306 Maintenance Supplies		\$ -	\$ -	
Misc. Maintenance Supplies	\$ -			
4710X Furniture Fixtures & Equipment		\$ -	\$ -	
42101 Alarm System Upgrade	\$ -			
MEASURE S - 2014 FUND - 106				
47103 FF&E/Furniture		\$ 2,400	\$ 2,400	
Tiny Tots outdoor shade (<i>carryforward</i>)	\$ 2,400			
47201 Improvements/Building		\$ 12,900	\$ 12,900	
Restroom Walls/Floor Repair/Replace (<i>carryforward</i>)	\$ 11,000			
Tiny Tots Countertop (<i>carryforward</i>)	1,900			

RECREATION FUND - 209
YOUTH CENTER - 554

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Personnel							
Salaries & Wages - 401	103,486	137,802	86,145	198,891	196,405	(2,486)	-1%
Overtime - 402	-	974	1,431	-	-	-	0%
Employee Benefits - 410	51,904	57,510	27,429	65,059	59,426	(5,633)	-9%
Total Personnel	155,389	196,287	115,005	263,950	255,831	(8,119)	-3%
Services and Supplies							
Professional & Administrative Services - 42	37,056	66,583	29,087	39,417	18,675	(20,742)	-111%
Other Operating Expenses - 43	4,673	11,409	6,747	7,700	9,000	1,300	14%
Materials & Supplies - 44	220	2,170	1,512	2,500	2,500	-	0%
Total Services and Supplies	41,949	80,161	37,346	49,617	30,175	(19,442)	-64%
Capital Outlay							
Asset Acquisition/Improvement - 47	438	12,986	14,345	15,000	15,000	-	0%
Total Capital Outlay	438	12,986	14,345	15,000	15,000	-	0%
Indirect Cost Allocations							
Administrative Credits - 46121	-	-	-	-	-	-	0%
Administrative Debits - 46122	-	-	-	-	-	-	0%
Legal Charges - 46126	177	-	-	500	1,000	500	0%
General Liability Insurance - 46201	15,747	14,409	15,654	13,975	14,347	372	3%
Total Indirect Cost Allocations	15,924	14,409	15,654	14,475	15,347	872	6%
Total	213,701	303,842	182,349	343,042	316,353	(26,689)	-8%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 5,000	\$ 5,000
Youth Camp Instructors	\$ 5,000		
42107 Equipment Maintenance		\$ 1,300	\$ 1,300
Other Vehicle Maintenance	\$ 1,000		
Oil Changes (4)	300		

42108 Maintenance Structure/Imp		\$ 27,042	\$ 27,042	Department Budgets-Community Services
Building Maintenance	\$ -			
Elevator Service call	-			
Fire Extinguisher Maintenance	-			
Fire Sprinkler Inspection	-			
HVAC City Mechanical	-			
Janitorial Service (12)	-			
Janitorial supplies	-			
JanPro floor cleaning	-			
Misc. other supplies	-			
State annual fire inspection	-			
Western Exterminator Pest Control (4)	-			
42201 Office Expense		\$ 500	\$ 500	
Miscellaneous Office Supplies	\$ 500			
4230X Travel and Training		\$ 200	\$ 1,500	
Annual Conferences and Trainings	\$ 1,500			
42401 Memberships		\$ 375	\$ 375	
CPRS Membership	\$ 375			
42501 Bank Fees		\$ -	\$ -	
Credit Card Transaction Fees	\$ -			
42514 Special Department Expense		\$ 5,000	\$ 10,000	
	\$ 10,000			
Total Professional/Administrative Services			\$ 18,675	
4310X Utilities		\$ 6,500	\$ 7,800	
Gas and Electric	\$ 7,500			
Water	300			
42301 Property Taxes		\$ 1,200	\$ 1,200	
Total Other Operating Expenses			\$ 9,000	
44301 Fuel		\$ 500	\$ 500	
Youth Camp Fuel	\$ 100			
Youth Center Fuel	400			
44304 Permit Fee		\$ 2,000	\$ 2,000	
Health Permit	\$ 2,000			
47201 Improvements/Building		\$ 15,000	\$ 15,000	
Replacement of vinyl floor at Youth Center (<i>carryforward</i>)	\$ 15,000			

RECREATION FUND - 209
SWIM CENTER - 557

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	192,212	176,842	150,810	167,110	174,500	7,390	4%
Other Operating Expenses - 43	22,647	17,377	23,557	30,000	26,000	(4,000)	-15%
Materials & Supplies - 44	3,862	4,076	1,937	2,750	2,750	-	0%
Total Services and Supplies	218,722	198,295	176,304	199,860	203,250	3,390	2%
Capital Outlay							
Asset Acquisition/Improvement - 47	6,519	5,485	-	20,000	20,000	-	0%
Total Capital Outlay	6,519	5,485	-	20,000	20,000	-	0%
Indirect Cost Allocations							
Legal Charges - 46126	1,643	-	725	500	500	-	0%
Total Indirect Cost Allocations	1,643	-	725	500	500	-	0%
Total	226,884	203,780	177,029	220,360	223,750	3,390	2%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ 99,500	\$ 99,500
Swim Center Operations Contract	\$ 99,500		
42108 Maintenance Structure/Imp		\$ 67,610	\$ 75,000
Annual Fire Sprinkler Inspection	\$ 341		
Janitorial	8,800		
Landscape Maintenance	3,080		
Pest Control	1,100		
Pool Maintenance	45,179		
Pool Supplies	16,500		
42501 Bank Fees		\$ -	\$ -
Credit Card Processing Fees	\$ -		
Total Professional/Administrative Services		\$ 174,500	
4310X Utilities		\$ 26,000	\$ 26,000
43103 Gas and Electric	\$ 19,000		
43102 Water	7,000		
43201 Property Taxes		\$ 4,000	\$ -
44304 Permit Fee		\$ 2,750	\$ 2,750
Health Permits	\$ 2,750		
47103 FF&E/Equipment		\$ 20,000	\$ 20,000
Outdoor Furniture Replacement	\$ 20,000		

RECREATION FUND - 209
MEMORIAL HALL - 558

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	3,554	-	-	-	20,000	20,000	100%
Other Operating Expenses - 43	-	-	-	-	5,500	5,500	100%
Legal Charges - 46126	-	-	-	-	-	-	0%
Total Services and Supplies	3,554	-	-	-	25,500	25,500	100%
Total	3,554	-	-	-	25,500	25,500	100%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42108 Maintenance Structure/Imp		\$ -	\$ 20,000
Building Maintenance	\$ 20,000		
Misc. Maintenance	-		
Pest Control	-		
Plumbing Supplies	-		
Sanitary Supplies	-		
(Moved to Facilities division effective FY23/24)			
42501 Bank Fees		\$ -	\$ -
(Moved to division 551 effective FY23/24)			
Total Professional/Administrative Services			\$ 20,000
4310X Utilities		\$ -	\$ 5,500
Gas and Electric	\$ 2,500		
Water	3,000		
(Moved to Facilities division effective FY23/24)			

RECREATION FUND - 209
TENNIS - 559

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	-	-	-	-	-	-	0%
Legal Charges - 46126	-	-	107	-	-	-	0%
Total Services and Supplies	-	-	107	-	-	-	0%
Total	-	-	107	-	-	-	0%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42108 Maintenance Structure/Imp		\$ -	\$ -
Building Maintenance	\$ -		
(Moved to Facilities division effective FY23/24)			
42501 Bank Fees		\$ -	\$ -
Credit Card Processing Fees	\$ -		
(Moved to division 551 effective FY23/24)			
4310X Utilities		\$ -	\$ -
Gas and Electric	\$ -		
Water	-		
(Moved to Facilities division effective FY23/24)			

GENERAL FUND - 100
LIBRARY SERVICES - 560

Fiscal Year (FY) 2026/27 Operating and Capital Budget
Department Budgets-Community Services

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	158,796	198,317	62,857	202,430	106,000	(96,430)	-91%
Total Services and Supplies	158,796	198,317	62,857	202,430	106,000	(96,430)	-91%
Total	158,796	198,317	62,857	202,430	106,000	(96,430)	-91%

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
42101 Professional Services	\$ 202,430	\$ 106,000
Library Services reimbursement agreement - 40 base	\$ 106,000	

GENERAL FUND - 100
ANIMAL CONTROL SERVICES - 561

Fiscal Year (FY) 2026/27 Operating and Capital Budget
 Department Budgets-Community Services

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	164,428	199,216	95,466	226,437	245,572	19,135	8%
Total Services and Supplies	164,428	199,216	95,466	226,437	245,572	19,135	8%
Total	164,428	199,216	95,466	226,437	245,572	19,135	8%

MAJOR NON-PERSONNEL EXPENSE DETAILS

	FY 2025/26	FY 2026/27
42101 Professional Services	\$ 226,437	\$ 245,572
Animal Control Services \$13.45 per capita	\$ 245,572	

RECREATION FUND - 209
FACILITY RENTALS - 562

Fiscal Year (FY) 2026/27 Operating and Capital Budget
 Department Budgets- Community Services

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	-	-	-	-	64,913	64,913	100%
Admin Credits - 46	-	-	-	-	(2,064)	(2,064)	-100%
Total Services and Supplies	-	-	-	-	62,849	62,849	100%
Total	-	-	-	-	62,849	62,849	100%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42108 Building-Structure Maintenance		\$ -	\$ 64,913
Building Maintenance	\$ 64,913		
Total Professional/Administrative Services			\$ 64,913

RECREATION FUND - 209
RECREATION CLASSES - 563

Fiscal Year (FY) 2026/27 Operating and Capital Budget
 Department Budgets- Community Services

EXPENDITURE SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
Services and Supplies							
Professional & Administrative Services - 42	-	-	-	-	30,000	30,000	100%
Admin Credits - 46	-	-	-	-	-	-	0%
Total Services and Supplies	-	-	-	-	30,000	30,000	100%
Total	-	-	-	-	30,000	30,000	100%

MAJOR NON-PERSONNEL EXPENSE DETAILS

		FY 2025/26	FY 2026/27
42101 Professional Services		\$ -	\$ 30,000
Instructor Contracts	\$ 30,000		
Total Professional/Administrative Services			\$ 30,000

GENERAL GOVERNMENT

Mission

The mission of General Government is to appropriate funds for general City administrative overhead costs.

Major Services and Functions

The General Government Department is a department established in the City's accounting system to provide a clearing house for payment of certain debt that is not tied to another specific department and accounting of cost recovery for internal services. As currently organized, the department does not perform any services.

FY 2025/26 Key Accomplishments

- ☐ Account for debt service payments, retiree medical reimbursement, and internal transfers

FY 2026/27 Key Priorities and Projects

- ☐ Continue to account for internal service functions

Major Changes in FY 2026/27 Budget

There are not any major changes to the General Government department budget for FY 2026/27.

Position Summary

There are no positions budgeted in the General Government department.

GENERAL GOVERNMENT BUDGET SUMMARY

	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual Thru Mar-26	FY 2025/26 Revised Budget	FY 2026/27 Proposed Budget	Prop to Rev \$ Change	Prop to Rev % Change
REVENUE / FUNDING SOURCE							
General Fund - 100	3,884,475	3,772,639	1,990,248	4,545,003	4,298,172	(246,831)	-6%
Measure S 2006 - 105	-	150,000	-	-	-	-	0%
Measure S 2014 - 106	1,552,839	1,077,458	150,000	283,500	283,500	-	0%
Measure I - 107	-	600,000	-	300,000	220,590	(79,410)	-36%
General Reserve Fund - 150	-	843,790	-	2,400,000	-	(2,400,000)	-100%
Recreation Fund - 209	7,338	8,049	6,269	7,500	7,500	-	0%
Measure J - 215	-	-	-	-	-	-	0%
Sewer Enterprise Fund - 500	21,162	16,471	14,161	-	-	-	0%
Pension Fund - 700	-	-	-	-	-	-	0%
Total	5,465,814	6,468,407	2,160,678	7,536,003	4,809,762	(2,726,241)	-57%
EXPENDITURES BY CATEGORY							
Personnel							
Salary Savings - 405	-	-	-	(300,000)	(150,000)	150,000	0%
Employee Benefits - 410	5,935	-	1,903	-	(100,000)	(100,000)	0%
Med Insurance/Retirement - 411	1,266,413	1,412,549	1,102,358	1,390,500	1,473,480	82,980	6%
Total Personnel	1,272,348	1,412,549	1,104,261	1,090,500	1,223,480	132,980	11%
Services and Supplies							
Professional & Administrative Services - 42	7,617	361	5,612	-	-	-	0%
Other Operating Expenses - 43	19,559	20,708	12,665	16,500	19,300	2,800	15%
Total Services and Supplies	27,176	21,069	18,277	16,500	19,300	2,800	15%
Capital Outlay							
Asset Acquisition/Improvement - 47	-	-	-	-	-	-	0%
Total Capital Outlay	-	-	-	-	-	-	0%
Debt Service							
Debt Principal - 48101	209,220	204,848	195,585	195,585	191,228	(4,357)	-2%
Debt Interest - 48102	402,675	432,058	454,415	454,415	483,773	29,358	6%
Cost of Issuance - 48103	3,545	3,515	981	3,545	3,545	-	0%
Total Debt Service	615,440	640,421	650,981	653,545	678,546	25,001	4%
Indirect Cost Allocations							
Information Systems (IS) Charges - 46	340,736	345,321	213,707	364,263	332,465	(31,798)	-10%
Admin Debits - 46122	-	-	23,133	34,788	52,442	17,654	34%
General Liability Insurance - 46201	-	-	-	-	-	-	0%
Total Indirect Cost Allocations	340,736	345,321	236,840	399,051	384,907	(14,144)	-4%
Operating Transfers Out - 49901	3,210,114	4,049,048	150,000	5,576,407	2,503,529	(3,072,878)	-123%
Total	5,465,814	6,468,407	2,160,358	7,736,003	4,809,762	(2,926,241)	-61%
EXPENDITURES BY PROGRAM							
General Government - 117	5,465,814	6,468,407	2,160,358	7,736,003	4,809,762	(2,926,241)	-61%
Total	5,465,814	6,468,407	2,160,358	7,736,003	4,809,762	(2,926,241)	-61%

MAJOR NON-PERSONNEL EXPENSE DETAILS

Fiscal Year (FY) 2026/27 Operating and Capital Budget
Department Budgets-General Government

		FY 2025/26	FY 2026/27
4310X Utilities		\$ 16,500	\$ 19,300
43105 Comcast	\$ -		
43102 Water	1,300		
43103 Gas/Electric	18,000		
48101 Debt Principal		\$ 195,585	\$ 191,228
Pension Obligation Bond principal	\$ 191,228		
48102 Debt Interest		\$ 454,415	\$ 483,773
Pension Obligation Bond interest	\$ 483,773		
49901 Transfers Out		\$ 2,592,907	\$ 1,999,439
Appian Village LLA - General Benefit	\$ 19,640		
PCTV operating contribution	376,115		
Planning Division operating contribution	201,090		
Rec: Car Show/City events	12,800		
Recreation operating contribution	1,389,794		

MEASURE S - 2014 FUND - 106

49901 Transfers Out		\$ 283,500	\$ 283,500
Cable TV Contribution	\$ 55,000		
Recreation-Cinema in the Park	2,500		
Recreation-Community Service Commission	4,000		
Recreation-Summer Sounds in the Park	4,500		
Recreation-Swim Center Contribution	65,000		
Recreation-Tree Lighting	2,500		
Reserve to replace 2 PW vehicles per year	30,000		
Reserves to replace heavy equipment	115,000		
Reserves to replace 2 Dev Svcs vehicles per year	5,000		

MEASURE I FUND - 107

49901 Transfers Out		\$ 300,000	\$ 220,590
Tsfr to Recreation Fund	\$ 220,590		

GENERAL RESERVE FUND- 150

49901 Transfers Out		\$ 2,400,000	\$ -
General Fund	\$ -		

Page intentionally blank

SCHEDULE OF TRANSFERS

The General Fund provides annual contributions to the Recreation, Pinole Community Television (PCTV), and Planning and Building funds to fund any operational deficiencies. Only the amounts necessary to fund operations are transferred towards the end of the fiscal year. Special community events, such as the annual tree lighting, are also funded by Measure S 2014.

FY 2026-27 Schedule of Transfers

FUND #	DESCRIPTION	TRANSFER-OUT ACCOUNT #	AMOUNT	FUND #	DESCRIPTION	TRANSFER-IN ACCOUNT #	PURPOSE
100	General Fund	100-117-49901	19,640				Appian Village LLAD General Benefit
100	General Fund	100-117-49901	376,115	505	Cable Television Fund	505-119-39901	Cable Television contribution [1]
100	General Fund	100-117-49901	1,389,794	209	Recreation Fund	209-551-39901	Recreation operating contribution [1]
100	General Fund	100-117-49901	12,800	209	Recreation Fund	209-551-39901	Recreation contribution for special events
100	General Fund	100-117-49901	201,090	212	Building and Planning	212-461-39901	Planning and Building operating contribution
Subtotal Transfers from the General Fund			1,999,439				
106	Measure S 2014 Fund	106-117-49901	65,000	209	Recreation Fund	209-557-39901	Swim Center contribution [1]
106	Measure S 2014 Fund	106-117-49901	55,000	505	Cable Television Fund	505-119-39901	Cable Television contribution [1]
106	Measure S 2014 Fund	106-117-49901	13,500	209	Recreation Fund	209-551-39901	Recreation: Cinema, Community Service, Summer Sounds, Tree Lighting.
106	Measure S 2014 Fund	106-117-49901	30,000	160	Equipment Reserve Fund	160-345-39901	Reserves to replace 2 vehicles per year
106	Measure S 2014 Fund	106-117-49901	115,000	160	Equipment Reserve Fund	160-345-39901	Reserves to replace heavy equipment
106	Measure S 2014 Fund	106-117-49901	5,000	160	Equipment Reserve Fund	160-461-39901	Reserves to replace 2 vehicles per year
Subtotal Transfers from Measure S 2014			283,500				
107	Measure I Fund	107-117-49901	220,590	209	Recreation Fund	209-551-39901	Recreation operating contribution [1]
Subtotal Transfers from Measure S 2014			220,590				
150	General Reserve Fund	150-117-49901	-	100	General Fund	700-117-39901	Transfer from General Reserve
Subtotal Transfers from other funds			-				
700	Pension Fund	700-000-49901	868,600	100	General Fund	100-117-39901	Transfer from Pension Trust
Subtotal Transfers from other funds			868,600				
Grand total Transfers			3,372,129				

NOTES:

[1] Only enough to balance Fund will be transferred.

Page intentionally blank

Debt Obligations

A best practice in public finance is to show the City's debt obligations in its budget. The City has just three long-term debt obligations, other than those of the Redevelopment Successor Agency.

Pension Obligation Bonds

On June 1, 2006, the City Council authorized the issuance of \$16,800,000 of Taxable Pension Obligation Bonds, 2006 Series A-2 (Capital Appreciation Bonds). The bonds in the aggregate principal of \$6,214,630 were issued to raise funds, presumably at a lower cost, to pay down the City's unfunded accrued actuarial liability with CalPERS. The bonds bear compounded interest which is due semi-annually on June 1 and December 1 through 2036. Principal payments are due annually on June 1 through 2036. The debt structure does not allow the bonds to be retired any earlier than 2036. In accordance with Section 4.01 (a) of the Trust Agreement, the City is required to deposit with the Trustee on or before August 1 of each year the annual amount for the upcoming fiscal year ending June 30. The bonds are secured with an insurance policy.

Bonds payable debt service requirements for governmental activities are shown below:

For the Year Ending, June 30	Principal	Interest
2026	195,585	454,415
2027	191,228	483,773
2028	186,704	513,296
2029	180,806	539,194
2030	174,958	565,042
*2031-2035	808,705	3,291,295
2036	148,202	751,798
	<u>\$1,886,188</u>	<u>\$6,598,813</u>

2016 Wastewater Revenue Refunding Bonds

On June 30, 2016, the City of Pinole issued an \$8,251,000 Wastewater Revenue Refunding Bond (Bank Qualified) to redeem its 2006 Wastewater Revenue Bonds which were issued to finance certain capital improvements to the City's wastewater system. The bonds bear annual interest at 2.95% which is payable semi-annually on March 1 and September 1 of each year through 2036. Principal payments are due annually beginning on September 1, 2016 through 2036. The bond is secured with pledged net wastewater revenues.

Bonds payable debt service requirements for business-type activities are shown below:

For the Year Ending, June 30	Principal	Interest
2026	372,000	150,008
2027	381,000	138,901
2028	395,000	127,455
2029	404,000	115,670
2030	416,000	103,575
2031-2035	2,287,000	322,656
2036-2037	1,016,000	30,238
	<u>\$5,271,000</u>	<u>\$988,503</u>

2016 Clean Water State Revolving Fund

In May 2016, the City entered into a loan agreement with the State of California Water Resources Control Board to provide funding for its 50% share of upgrades to the Pinole-Hercules Wastewater Pollution Control Plant to achieve compliance with Regional Water Quality Board NPDES. Funds are drawn on the agreement as work is completed up to a maximum amount of \$26.7 million plus any construction period interest. The loan accrues interest at a rate of 1.7 percent annually. Annual principal payments are due each July 1, commencing July 1, 2020. Final payment is due July 2049. Net revenues, defined as all sewer enterprise fund revenues less operations and maintenance costs (excluding depreciation and amortization expenses), are pledged for future debt service. As of June 30, 2026, the total debt outstanding on the loan is \$22,032,956.

Year Ending June 30,	Principal	Interest
2026	714,624	374,560
2027	726,772	362,412
2028	739,127	350,057
2029	751,693	337,491
2030	764,471	324,713
2031-2035	4,021,772	1,424,147
2036-2040	4,375,445	1,070,475
2041-2045	4,760,220	685,700
2046-2050	5,178,832	267,089
	<u>\$22,032,956</u>	<u>\$5,196,644</u>

Appendix

Page intentionally blank

ACCOUNTING AND BUDGET BASIS

It is a public finance best practice for the City's budget to describe the City's accounting basis and fund structure.

The City maintains its accounting records in accordance with Generally Accepted Accounting Principles (GAAP) and standards established by the Governmental Accounting Standards Board (GASB). Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is recognized when both measurable and available. Expenditures are recognized when the liability is incurred. Debt service obligations are appropriated when due.

Proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenue is recognized when earned and expenses when the liability is incurred regardless of timing of related cash flows.

The basis of budgeting is consistent with the basis of accounting discussed above. Appropriations that are budgeted and not expensed at the end of the year lapse and revert to fund balance.

MONITORING THE BUDGET

Once adopted, the budget becomes the main internal control document used to monitor and manage the City's financial position. The City's budget level of control is executed at the fund level set by the City's governing body. Requests for budget amendments are presented to the City Council and are enacted by resolution. Managers can transfer funds within their respective departments with the approval of the City Manager. Financial reports that highlight revenue and expenditure variances, some of which may require adjustments to the budget, are presented to City Council for consideration and adoption on a quarterly basis.

FUND STRUCTURE

The City uses funds to report its current financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid in financial management by segregating transactions related to certain governmental functions or activities. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

City of Pinole

Governmental Funds

Proprietary Funds

Fiduciary
Funds

General
Fund

Special
Revenue
Funds

Debt
Service
Funds

Capital
Projects
Funds

Enterprise
Funds

Internal
Service
Funds

Trust and
Agency
Funds

GOVERNMENTAL FUNDS

General Funds are used to account for all the general revenues of the City not specifically levied or collected for other City funds and the related expenditures.

Fund Number Name

100	General Fund
105	Measure S 2006 Fund
106	Measure S 2014 Fund
150	General Reserve Fund
160	Equipment Reserve Fund

Special revenue funds used to account for proceeds that are legally restricted for specific purposes.

Fund Number Name

200	Gas Tax Fund
201	Restricted Real Estate Maintenance Fund
203	Public Safety Augmentation Fund
204	Police Grants Fund
205	Traffic Safety Fund
206	Supplemental Law Enforcement Services Fund
207	Storm Water Fund
209	Recreation Fund
212	Building & Planning Fund
213	Refuse Management Fund
214	Solid Waste Fund
215	Measure J Fund
217	American Rescue Plan Act (ARPA) Fund
225	Asset Seizure-Adjudicated Fund

275	Parkland Dedication Fund
276	Growth Impact Fund
285	Housing Assets for Resale

Capital projects funds are used to account for financial resources for the acquisition or construction of facilities and other capital assets.

<i>Fund Number</i>	<i>Name</i>
310	Lighting and Landscape District Fund
324	Public Facilities Fund
325	City Street Improvements
327	Parks Grants Fund
377	Arterial Rehabilitation

PROPRIETARY FUNDS

Enterprise funds are used to account for goods or services from business-type activities, such as fees charged to external users.

<i>Fund Number</i>	<i>Name</i>
500	Sewer Enterprise Fund
505	Cable Access TV Fund

Internal service funds are used to account for activities that provide goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments on a cost-reimbursement basis.

<i>Fund Number</i>	<i>Name</i>
525	Information Systems Fund

FIDUCIARY FUNDS

Agency funds are used to maintain records of assets and financial activities on behalf of a third party or set aside in an external trust fund for restricted purposes.

<i>Fund Number</i>	<i>Name</i>
700	Section 115 Pension Trust Fund
750	Redevelopment Obligation Retirement Fund

The City receives revenue from numerous sources that are used for various expenditures for City purposes. The following are descriptions of each of the City's revenue sources as well as the assumptions used to develop the budget projection.

Page intentionally blank

GLOSSARY

Appropriation - An authorization by the City Council to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation - A dollar value placed on real estate or other property by the County as a basis for levying property taxes.

Assessments- Levies that pay for improvements directly benefiting their property.

Audit - A view of the City's accounts by an independent auditing firm to substantiate fiscal year-end fund, salaries, reserves, and cash on hand.

Beginning/Ending (Unappropriated) Fund Balance - Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal year's expenditures/expenses. This is not necessarily cash on hand.

Bond - A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, together with periodic interest at a special rate. There are two types of bonds: General Obligation and Revenue.

Budget - A fiscal plan of financial operation listing an estimate of proposed applications or expenditures/expenses and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by the City Council.

Capital Improvement - A permanent addition to the City's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of same.

Capital Improvement Program - A financial plan of proposed capital improvement projects with single-and multiple-year capital expenditures/expenses.

Capital Outlay - A budget appropriation category which budgets all equipment having an estimated useful life of over one year.

City Manager's Transmittal Letter - A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

CPI - Consumer Price Index; measure of inflation in an area of consumer products.

Debt Service - Payment of the principal and interest on an obligation resulting from the issuance bonds, notes, or Certificates of Participation (COPs).

Debt Service Requirements - The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

Deficit - An excess of expenditures or expenses over revenues (resources).

Department - An organizational unit comprised of divisions. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

Depreciation- The cost allocation of tangible assets over the useful/economic life of the asset.

Division - A sub-section (or activity) within a department, which furthers the objectives of the City by providing specific services or a product.

Encumbrances - A legal obligation to pay funds, the expenditure/expense of which has not yet occurred. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Enterprise Fund - A type of fund established for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprise. These programs are entirely or predominately self-supporting.

Expenditure - The actual spending of Governmental Funds set aside by appropriation.

Expense - The actual spending of Proprietary Funds (Enterprise and Internal Service Fund types) set aside by an appropriation.

Fiscal Year - A twelve-month period of time to which a budget, forecast or reporting period applies. The City of Pinole fiscal year is July 1 through June 30.

Fund - An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance - The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception.

General Fund - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations. Examples of departments financed by the General Fund include the City Council, Police and others.

General Obligation Bond - Bonds used for various purposes and repaid by the regular (usually via the General Fund) revenue raising powers of the City.

Grant - Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility.

Interfund Transfers - Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Internal Service Fund - An Internal Service Fund provides services to other City departments and bills the various other funds for services rendered, just as would private business. ISF's are self-supporting and only the expense by an ISF is counted in budget totals.

Major Fund - Governmental fund or enterprise fund reported as a separate column in the basic financial statements and subject to a separate opinion in the independent auditor's report.

Materials, Supplies, and Services - Expenditures/expenses for materials, supplies, and services which are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

Municipal Code - A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

Objectives - The expected results or achievements of a budget activity.

Operating Budget - Annual appropriation of funds for on-going program costs, including salaries and benefits, services and supplies, debt service, capital outlay and capital improvements.

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless preempted by a higher form of law. An Ordinance has a higher legal standing than a Resolution.

Projects - Long-term investments in public facilities and infrastructure; also known as capital improvements. The amount spent may overlap from year to year until the project is completed.

Proprietary Funds- These include the enterprise (wastewater treatment and collection) and internal services (information technology and equipment reserve) funds. They are accounted for in a manner similar to businesses, measuring cost for services and including total assets and liabilities.

Redevelopment Agency- A separate legal entity created to alleviate conditions of blight, build infrastructure and promote economic development. The Agency receives property tax revenue on assessed value growth within these areas called "tax increments" to repay Agency indebtedness.

Reimbursement - Payment of amount remitted on behalf of another party, department, or fund.

Reserve - An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution - A special order of the City Council which has a lower legal standing than an Ordinance.

Return to Source Funds - Residual moneys from former Redevelopment Agency's tax levy's that are redistributed to the Cities after the Agency's debt obligations have been paid off. These funds are non-restricted and are distributed by the State in January and July of every year.

Revenues - Amount received for taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year.

Revenue Bonds - A type of bonds usually issued to construct facilities. The bonds are repaid from the revenue produced by the operation of these facilities.

Salaries and Benefits - A budget category which generally accounts for full-time and temporary employees, overtime expenses, and all employee benefits, such as medical, dental, and retirement.

Special Revenue Funds - This fund type collects revenues that are restricted by the City, State, or Federal Government as to how the City might spend them.

Successor Agency to the Pinole Redevelopment Agency - Trust agency formed for the purpose of reporting close-out financial activities of the former Redevelopment Agency.

Unfunded Liability - Amount of future obligations not covered by assets currently set aside for that purpose, such as accrued vacation leave payable at termination or actuarial-determined future insurance claims.

User Fees - Charges of a voluntary nature paid by persons receiving a service in exchange for the fee (such as recreation activities or wastewater service fees).

ACRONYMS

ABAG	Association of Bay Area Government
ACFR	Annual Comprehensive Financial Report
CalPERS	California Public Employees' Retirement System
CIP	Capital Improvement Program
COLA	Cost of Living Adjustment
CPI	Consumer Price Index
CSMFO	California Society of Municipal Finance Officers
EAP	Employee Assistance Program
FTE	Full Time Equivalent
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
HOPTR	Homeowner's Property Tax Rebates
LAIF	Local Agency Investment Fund
LTD	Long-Term Disability
NPDES	National Pollution Discharge Elimination System
OPEB	Other Post Employment Benefits
PALC	Pinole Assisted Living Community
PERS	Public Employees' Retirement System
PEPRA	Public Employees' Pension Reform Act [of 2013]
POB	Pension Obligation Bond

PPEA	Pinole Police Employees Association
PRA	Pinole Redevelopment Agency
RDA	Redevelopment Agency
SAFER	Staffing for Adequate Fire and Emergency Response
SDI	State Disability Insurance
SRO	School Resource Officer
UBC	Uniform Building Code
VLF	Vehicle License Fee
WBCC	West Bay Communications Center
WCCTAC	West Contra Costa Transportation Advisory Committee
WCCUSD	West Contra Costa Unified School District
WPCP	Wastewater Pollution Control Plant

FINANCIAL AND INVESTMENT POLICIES

The following Financial and Investment Policies are established to ensure that the City's finances are managed in a sound and prudent manner which will (1) continue to provide for the delivery of quality services, (2) maintain and enhance service delivery as the community grows in accordance with the General Plan, (3) strive for a balanced budget annually, assuring that the City is living within our means, and (4) establish reserves necessary to meet known and unknown future obligations.

To achieve these goals, the following Financial and Investment Policies have been established. Below is a summary of the actual policies, which were last updated and approved by the City Council on May 2, 2023. The full policies can be found on the website at <https://www.pinole.gov/wp-content/uploads/2024/06/Financial-and-Investment-Policies-Updated-March-2023.pdf>.

1. Structurally Balanced Budget Policy

The annual budget will be structurally balanced whereby the operating budget will be prepared with current year expenditures funded with current year revenue. If a structural imbalance occurs, a plan will be developed and implemented to bring the budget back into structural balance.

2. Reserves Policy

The City will establish and maintain reserves to meet certain anticipated future obligations as well as to ensure that the City maintains adequate financial resources to continue to provide basic municipal services in the event of a significant unanticipated revenue decrease or expenditure increase.

3. Revenue Policy – One Time (Non-Recurring) Resources

The City will strive to maintain a diversified and stable revenue base that is not overly dependent on any land use, major taxpayer, revenue type, restricted revenue, inelastic revenue, or external revenue. The General Fund Budget will be structurally in balance without relying on one-time resources such as proceeds from asset sales, debt refinancing, one-time grants, revenue spikes, budget savings and similar non-recurring revenue. Appropriate uses of one-time resources include establishing and rebuilding the General Fund Reserve, other City established reserves, or early retirement of debt, capital expenditures, reducing unfunded pension liabilities (PERS and OPEB), and other non-recurring expenditures.

4. Revenue Policy – User Fees and Charges

The City of Pinole is empowered to recapture, through fees, up to the full cost of providing specific services. Regular and consistent review of all fees is necessary to ensure that the costs associated with delivery of individual services have been appropriately identified, and that the City is fully recovering those costs. It is the City's policy to set user fees at full cost recovery levels, except where a greater community benefit is demonstrated to the satisfaction of the City Council, or when it is not cost effective to do so. The City will recover the costs of new facilities and infrastructure necessitated by the development consistent with state law.

5. Expenditure and Budget Policy

The City will deliver service in the most efficient and cost-effective manner. This includes utilizing the services of volunteers in areas where economically viable. The budget will state the objectives of the operating programs, and identify the resources being provided to accomplish the specified objectives.

6. Debt Policy

The City will limit the use of debt so as not to place a burden on the fiscal resources of the City and its taxpayers. Long-term borrowing will be limited to capital improvements or projects that cannot be financed from current revenues. When capital projects are financed, the City will amortize the debt within a period not to exceed the expected useful life of the project. The City will limit the total debt ratio (debt guaranteed by the General Fund) to 10% or as required by bond coverage ratios. The debt ratio is calculated by the relationship between the debt and the General Fund revenue.

7. Receivables Policy

The City will ensure the timely invoicing, monitoring, and collection of outstanding obligations owed to the City. The purpose of the is policy is to maintain appropriate oversight of all receivables and maintain sound fiscal management and accounting practices related to all receivables.

8. Grants Policy

The City departments actively pursue federal, state and other grant opportunities when deemed appropriate. Grant funding allows the City to leverage local public funds by extending and enhancing the services it offers to the community, and to introduce new initiatives.

9. Capital Assets Policy

Purchased and donated assets meeting the City's capitalization definition and threshold will be classified and recorded in the City's financial records as capital assets. The value of the asset must meet the City's capitalization threshold of \$5,000 to be recorded as a capital asset.

10. Unclaimed Funds Policy

The City of Pinole will account for unclaimed funds in a manner which follows Government Code Sections 50050 through 50056. Funds that remain unclaimed for at least three (3) years will become the property of the City of Pinole after the procedures identified herein have been followed.

11. Investment Policy

The purpose of this Investment Policy is to define the parameters within which funds are to be managed. In methods, procedures, and practices, the policy formalizes the framework for the City of Pinole's investment activities that must be exercised to ensure effective and judicious fiscal and investment management of the City's funds.

12. Pension Investment Policy

The City of Pinole (the "City") has established the City of Pinole Employee Benefit Pension Plan (the "Plan"), a Section 115 Trust. The goal of the Plan's investment program is to provide a reasonable level of growth which will result in sufficient assets to offset a portion of the present and future obligations of retirement benefits provided by the California Public Employees Retirement System ("CalPERS") for those eligible employees who meet the specified age and service requirements.

The purpose of this Pension Investment Policy is to establish a comprehensive strategy for assets invested under the Plan, and outline prudent and acceptable parameters in which pension funds are to be managed.

Page intentionally blank

EMPLOYEE COMPENSATION AND BENEFITS

Compensation

Employees are compensated based on job classification, which is a group of positions sufficiently similar with respect to their duties and responsibilities that: (a) the same descriptive title may be used to designate the positions allocated to the class; (b) the scope and level of duties and responsibilities are similar; (c) the same qualifications and tests of fitness may be required of all incumbents; and (d) the same salary rate or range can apply with equity under substantially the same working conditions. Salaries and wages are paid over twenty-six periods each fiscal year. Current salary and benefit schedules are available online at: <https://www.pinole.gov/salary-benefits/>.

Compensation packages include benefits, such as medical plan, dental plan, vision plan, cafeteria plan, life insurance, disability insurance, flexible benefits plan.

There are currently three union-represented groups in the City: Pinole Police Employees Association, Public Employees Union – Local 1, and AFSCME Local 512.

Pension Plans

The City contributes to the California Public Employees' Retirement System ("PERS"), a cost-sharing, multiple-employer, public employee, defined benefit, pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and City ordinance. Copies of PERS' annual financial report may be obtained from their executive office: 400 P Street, Sacramento, CA 95814.

Funding Policy: Miscellaneous Plan participants are required to contribute 8% of their annual covered salary, while Safety Plan participants are required to contribute 9% of their annual covered salary.

The City entered into cost-sharing agreements with its union-represented and unrepresented employees whereby miscellaneous and safety employees' total CalPERS contribution (combined Employee Contribution and Employees' Share of the City's contribution) are capped at 15% (8% employee portion and 7% employer portion) and 15% (9% employee portion and 6% employer portion) respectively.

The City established the City of Pinole Employee Benefit Pension Plan (the “Plan”), a Section 115 Trust in July of 2018. The goal of the Plan’s investment program is to provide a reasonable level of growth which will result in sufficient assets to offset a portion of the present and future obligations of retirement benefits provided by the California Public Employees Retirement System (“CalPERS”) for those eligible employees who meet the specified age and service requirements. Assets in the Plan will seek to mitigate the impact of future rate increases from CalPERS.

Other Post-Employment Benefits

In addition to the retirement pension benefits described above, the City sponsors and administers a single-employer healthcare plan for its employees. The plan includes healthcare coverage to long-service retirees. At retirement, employees can elect Blue Shield, Kaiser, PERS Care, or PERS Choice medical coverage through the City at the City’s expense.

Employees hired before July 1, 2010 receive a City contribution toward their health premium equal that provided to current active employees. Employees hired after July 1, 2010 receive a City contribution toward their retiree health premium in an amount described by Government Code Section 22893 (the PERS vesting schedule) as shown below:

Credited Years of Service	Percentage of Employer Contribution
10	50%
11	55%
12	60%
13	65%
14	70%
15	75%
16	80%
17	85%
18	90%
19	95%
20 or more	100%

Funding Policy: The City’s contribution for each retiree is capped at the Kaiser Bay Area/Sacramento family premium. The premium as of July 1, 2019 is \$2,027.64 per month. The City is currently funding the benefits on a pay-as-you-go basis.

Risk Management

The City manages risk of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees, and natural disasters by participating in a public entity risk pool established under the Joint Exercise of Powers Act of the State of California. The City is a member of the Municipal Pooling Authority (MPA) of Northern California.

MPA provides coverage against the following types of risk of loss under the terms of the joint-powers agreement:

Type of Coverage (Deductible)	Coverage Limits
Liability (\$25,000) including errors and omissions for public officials	\$29,000,000
All Risk Fire and Property (\$5,000)	\$1,000,000,000
Workers' Compensation (no deductible)	\$50,000,000
Vehicle Physical Damage (\$3,000 for Police, \$2,000 all others)	\$250,000

Jurisdictional Comparison

	City of Pinole	City of Hercules	City of San Pablo	City of El Cerrito
Form of Government	Council-Manager General Law	Council-Manager General Law	Council-Manager General Law	Council-Manager General Law
Year Incorporated	1903	1900	1948	1917
Budget Comparison				
General Fund Revenue	31,537,898	20,891,627	56,320,578	53,779,792
General Fund Expenditures	32,801,047	20,467,868	56,304,989	53,764,018
Total Full Time Equivalents (FTE)	116.64	65	165	168.8
Sworn Personnel FTE	28**	26**	61**	38.6
Demographics				
Population	18,261	26,225	31,507	25,862
Annual Percent Change	-0.5	-0.5	0.2	-0.3
Median Age	44.7	43.9	34.6	41.8
Population per FTE	157	410	191	153
Population per Sworn FTE	652	846	517	670
Housing Units	7,056	9,581	9,943	11,247
Average Household Size	2.83	2.8	3.18	2.39
Labor Force	9,000	14,000	14,000	13,900
Unemployment Rate	3.00%	4.40%	4.40%	3.50%
Median Household Income	\$127,717	\$129,397	\$79,478	\$127,876
Per Capita Income	\$51,487	\$55,501	\$30,103	\$73,055

Sources: City of Hercules, City of San Pablo, City of El Cerrito, California Employment Development Department, California Department of Finance, United States Census Bureau

*The City of Pinole includes Wastewater Treatment Plant personnel; the City operates a Wastewater Treatment Plant which services the Pinole and Hercules areas. The City of San Pablo and El Cerrito are serviced by West County Wastewater District and EBMUD, respectively.

**The City of Hercules and City of San Pablo include Police personnel only as Fire services are provided by the Rodeo Hercules Fire District and ConFire, respectively. Effective 3/1/23 Fire services in the City of Pinole are provided by ConFire.

Page intentionally blank