CITY COUNCIL REPORT

9.D.

DATE: MAY 19, 2026

TO: MAYOR AND COUNCIL MEMBERS

FROM: Markisha Guillory, Finance Director, 510-724-9823, MGuillory@pinole.gov

SUBJECT: FY 2025/26 THIRD QUARTER FINANCIAL REPORT

RECOMMENDATION

Staff recommends that the City Council receive the Fiscal Year (FY) 2024/25 Third Quarter Financial Report.

BACKGROUND

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

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

The Third Quarter Financial Report (Attachments A and B) covers financial activity through the third quarter of FY 2025/26, ending March 31, 2026. It provides preliminary year-end projections.

REVIEW AND ANALYSIS

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

The Third Quarter Financial Report includes a detailed analysis of budget-to-actuals from July 1, 2025 to March 31, 2026. At this point in the fiscal year, most revenues and expenditures are expected to be at 75% of budget, although this may vary based on the timing of certain receipts and spending trends.

Overall, revenues and expenditures are generally tracking as expected, and staff is not recommending any budget adjustments across various City funds at this time.

Attachment A outlines and explains third quarter financial activity and includes relevant historical data. Attachment B provides a financial summary of the FY 2025/26 budget, actual revenue and expenditures, and the estimated beginning and ending fund balance for each City fund.

FISCAL IMPACT

There is no fiscal impact associated with receiving this report. Staff is not proposing any budget adjustments at this time.

ATTACHMENTS

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

City of Pinole

FY 2025/26 Third Quarter Financial Report

Prepared by Finance Department

May 19, 2026

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Introduction

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

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

The Third Quarter Financial Report details financial activity through the third quarter of the FY 2025/26, July 1, 2025 through December 31, 2025. It also provides projected year-end results.

The City's full budget document, FY 2025/26 Operating and Capital Budget, and other financial reports, can be found on the City's website at https://www.pinole.gov/financial-reports/.

General Fund Overview

The FY 2025/26 budget is a status quo budget, meaning that the revenue sources and service and staffing levels included in the budget are similar to those included in the prior year's budget. The City remains in a stable financial position and is able to fund its operating and capital expenditures through annual, recurring funding sources. While the City's budgeted revenues are sufficient to fund its current expenditures, the City does not have the capacity to fund any additional significant ongoing expenditures beyond budgeted amounts.

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

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

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

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

Additionally, the City maintains a separate General Reserve Fund, which is required by the City's Cash Reserve Policy to maintain a reserve balance equal to 25% of total ongoing General Fund operating expenditures. The General Reserve fund balance is projected to end the fiscal year with a balance of approximately $7.8 million.

The City is projecting to close FY 2025/26 with revenues totaling $31.8 million and expenditures totaling $33.1 million, and an estimated ending fund balance of $4.5 million. The table below summarizes the General Fund budget to actuals for the third quarter. Staff is not recommending any budget adjustments at this time.

General Fund (including Measure S 2006 and 2014, and Measure I 2024)	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 31,537,898	$ 31,537,898	$ -	$ 31,537,898	$ 17,090,316	$ 17,090,316	54%	$ 31,870,258
Expenditures	32,801,047	33,084,045	-	33,084,045	21,649,750	21,876,333	66%	33,091,476
Net surplus/deficit	(1,263,149)	(1,546,147)	-	(1,546,147)	$ (4,559,434)	$ (4,786,015)		(1,221,218)
Beginning Fund Balance	5,746,650	5,746,650		5,746,650				5,746,650
Ending Fund Balance	**$ 4,483,501**	**$ 4,200,503**		**$ 4,200,503**				**$ 4,525,432**

General Fund Revenue

The City Council authorized General Fund revenues of $31,537,898 for FY 2025/26. Actual revenues for the third quarter totaled $17,090,316, or 54% of the budget. As the third quarter represents approximately 75% of the fiscal year, actual revenues are expected to be around 75% of the annual budget. However, variations may occur due to the timing of certain receipts. The table below summarizes General Fund revenue activity for the third quarter.

Category	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals	% of Amended Budget	Projected Year-End
Property Taxes	$ 6,698,790	$ 6,698,790	$ -	$ 6,698,790	$ 2,280,109	34%	$ 6,698,790
Sales and Use Taxes	4,567,189	4,567,189	-	4,567,189	3,031,839	66%	4,567,189
Sales and Use Taxes - Measure S 2006	2,599,000	2,599,000	-	2,599,000	1,655,743	64%	2,599,000
Sales and Use Taxes - Measure S 2014	2,599,000	2,599,000	-	2,599,000	1,655,884	64%	2,599,000
Sales and Use Taxes - Measure I 2024	2,599,000	2,599,000	-	2,599,000	1,647,157	63%	2,599,000
Utility Users Tax	2,345,000	2,345,000	-	2,345,000	2,030,205	87%	2,345,000
Franchise Taxes	850,000	850,000	-	850,000	417,877	49%	850,000
Other Taxes: TOT	400,000	400,000	-	400,000	213,323	53%	400,000
Other Taxes: Business License	476,172	476,172	-	476,172	448,341	94%	476,172
Intergovernmental Taxes	2,513,149	2,513,149	-	2,513,149	1,258,382	50%	2,513,149
Public Safety Charges	1,861,497	1,861,497	-	1,861,497	1,533,045	82%	1,861,497
Total Other Revenue	793,656	793,656	-	793,656	918,411	116%	1,126,016
Revenue Total:	28,302,453	28,302,453	-	28,302,453	17,090,316	60%	28,634,813
Transfer In from Pension/OPEB Trust	3,235,445	3,235,445		3,235,445	-	0%	3,235,445
Revenue/Sources Total:	**$ 31,537,898**	**$ 31,537,898**	**$ -**	**$ 31,537,898**	**$ 17,090,316**	**54%**	**$31,870,258**

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

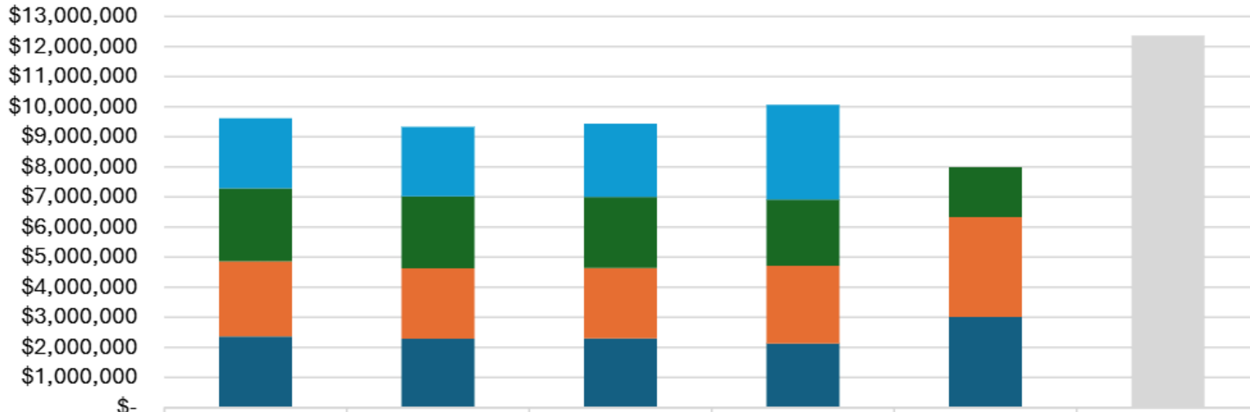
Sales Tax

Sales Tax is the City's largest general revenue stream at 39% of total General Fund revenues. The City's 10.25% sales tax is levied on taxable sales, and the City receives 1% for the standard Bradley Burns Sales Tax and 0.5% from each of the three local sales tax measures. This category includes the main General Fund ($4,567,189), Measure S 2006 ($2,599,000), Measure S 2014 ($2,599,000), and Measure I 2024 ($2,599,000). For the third quarter, sales tax receipts totaled $7,990,623, or 64% of the budget. This amount reflects collections from the months of July through February 2026. There is typically a two-month lag between sales activity and remittance to the City.

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

- Overall gross sales tax receipts were flat compared to the same period in 2024; after adjusting for reporting modifications, actual sales were up 3%.
- Service station receipts appeared higher compared to the same period in 2024; however, this increase reflects the re-opening of a previously-closed following remodeling. Fuel prices overall were below the levels of late 2024.
- Restaurant options expanded over the previous twelve months, booting revenues in the casual dining and quick-service restaurants sector
- Holiday online shopping rose steadily and pool allocations grew by 5%.
- General consumer goods netted a 1% increase.
- The Measure Ss and Measure I were all boosted by better online sales and dining out receipts.
- Net of anomalies, taxable sales for the Bay Area improved by 2.5%.

Sales Tax



	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	9,613,625	9,328,351	9,430,219	10,065,999	7,990,623	12,364,189
Q4	2,322,856	2,307,279	2,425,993	3,146,670		
Q3	2,428,400	2,387,064	2,360,669	2,209,133	1,659,195	
Q2	2,502,822	2,341,406	2,338,691	2,575,405	3,315,884	
Q1	2,359,547	2,292,602	2,304,865	2,134,791	3,015,545	

Property Tax

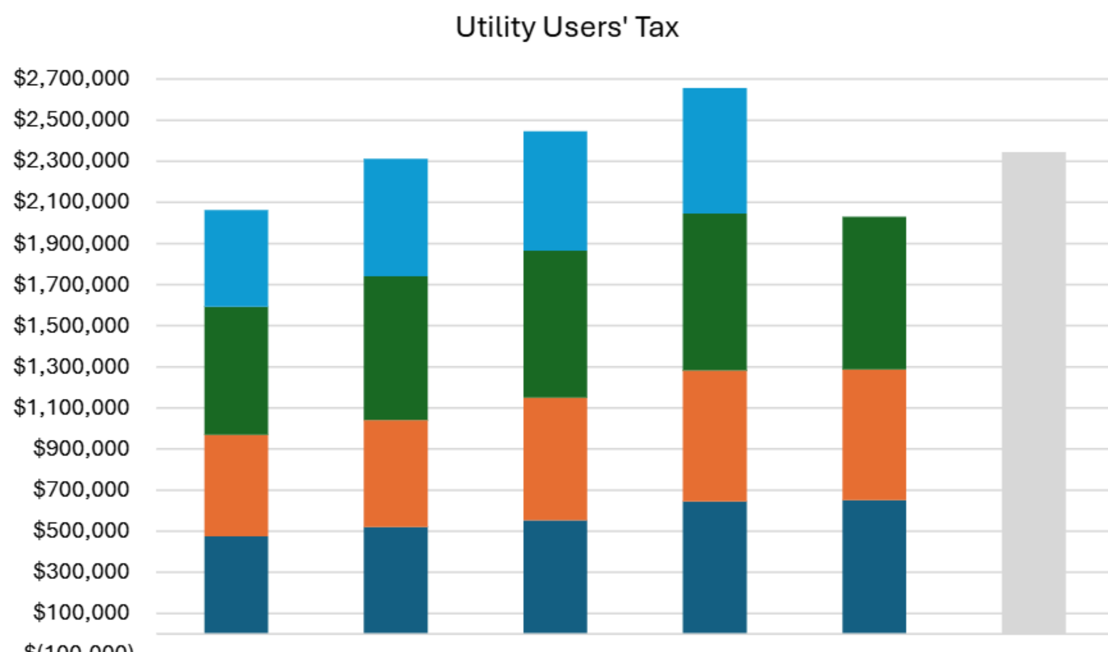
Property Tax is the City's second largest revenue stream at 21% of total General Fund revenues. It is comprised of four segments – secured, unsecured, supplemental, and transfer tax. The largest segment is the secured property tax. It is received in three installments in December (55%), April (40%), and June of each year (5%). Secured property tax revenue includes the basic 1% property tax. For the third quarter, revenue totaled $2,280,109, or 34% of the budget. The third quarter came in lower than usual because property tax revenue from the former Successor Agency has not yet been received. Due to the process to close out the agency, this revenue is expected in June.

Between January and March 2026, there were 21 single family residential sales in Pinole. The median price was $700,000 and reflects an 8.2% decrease compared to the previous quarter and a 9.47% decrease compared to the same period in 2025.

	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	4,307,208	5,055,790	5,948,810	6,209,280	2,280,109	6,698,790
Q4	1,492,871	2,060,252	2,816,214	2,925,567		
Q3	1,221,885	1,311,320	1,351,164	16,223	352,201	
Q2	1,564,444	1,670,279	1,765,376	3,212,512	1,890,980	
Q1	28,007	13,939	16,056	54,977	36,929	

Utility Users' Tax

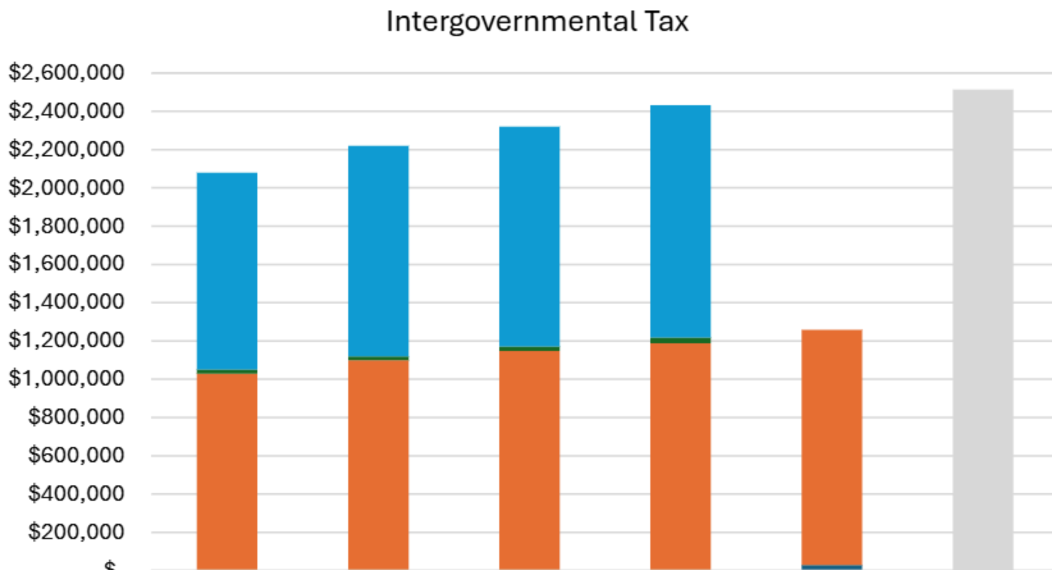
Utility Users' Tax (UUT) of 8% is levied on telecommunication, electricity, gas, and prepaid mobile telephones. For the third quarter, UUT revenue totaled $2,030,205, or 87% of the budget. Actuals are trending slightly higher in the electricity and gas segments.



	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	2,063,773	2,312,830	2,445,715	2,657,156	2,030,205	2,345,000
Q4	471,356	572,657	581,069	611,163		
Q3	622,765	699,442	714,965	763,370	743,264	
Q2	493,892	520,972	596,338	638,050	635,277	
Q1	475,760	519,759	553,343	644,573	651,665	

Intergovernmental Tax

Intergovernmental Tax is comprised of the Motor Vehicle License Fee (VLF), which is the City's share of motor vehicle license fees levied, collected, and apportioned by the State. This category also includes the Homeowners Property Tax Relief ($30,000), which is a reimbursement from the State to offset loss of property tax for the state-imposed homeowner exemption. The VLF revenue is received in equal installments in December and June. For the third quarter, revenue totaled $1,258,382, or 50% of the budget.

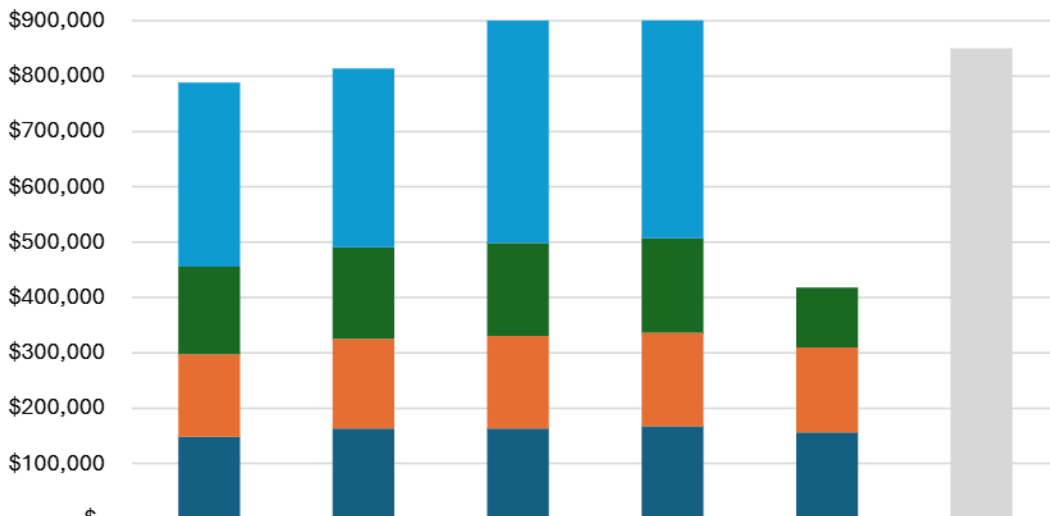


	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	2,079,739	2,219,137	2,319,153	2,431,824	1,258,382	2,513,149
Q4	1,028,682	1,099,865	1,147,883	1,214,314		
Q3	22,376	19,408	23,388	29,855		
Q2	1,028,682	1,099,865	1,147,883	1,187,655	1,229,433	
Q1	-	-	-	-	28,949	

Franchise Tax

Franchise Tax is levied on gas (1%), electricity (2%), cable (5%), and refuse. For the third quarter, revenue totaled $417,877, or 49% of the budget. The amount reflected includes cable and refuse revenue only. Revenue from the remaining segments—gas and electricity—is received later in the fiscal year.

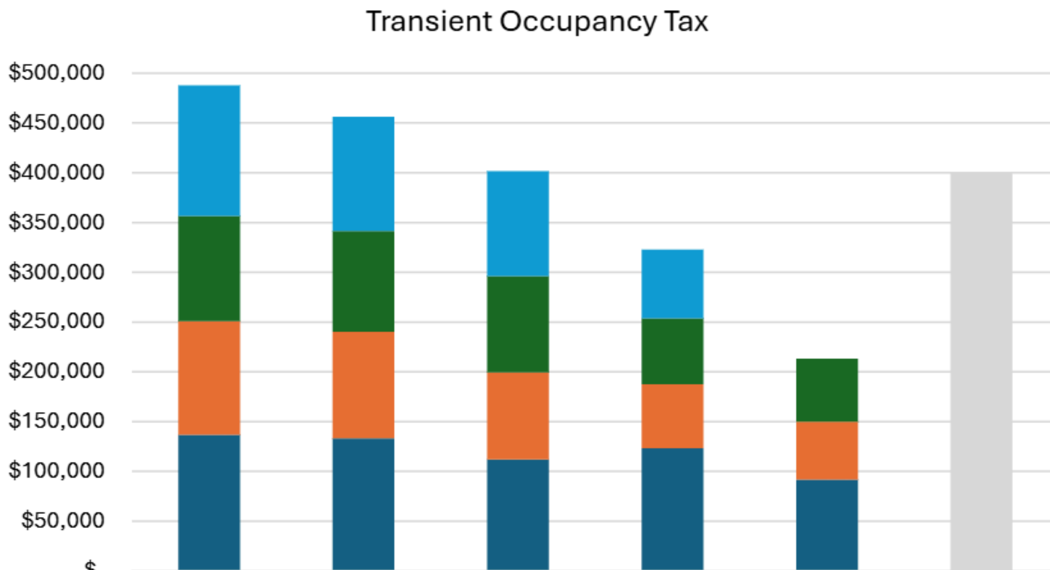
Franchise Tax



	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	788,146	813,494	901,208	910,745	417,877	850,000
Q4	332,661	322,641	402,957	403,529		
Q3	157,804	165,387	167,826	171,030	108,000	
Q2	149,190	162,326	167,133	169,109	153,734	
Q1	148,492	163,140	163,292	167,075	156,143	

Transient Occupancy Tax (TOT)

Transient Occupancy Tax (TOT), also known as the "hotel tax," is levied at 10% on persons staying 30 days or less in a motel or lodging facility within City limits. For the third quarter, revenue totaled $213,323, or 53% of the budget. Actual revenue is lower due to outstanding receipts.

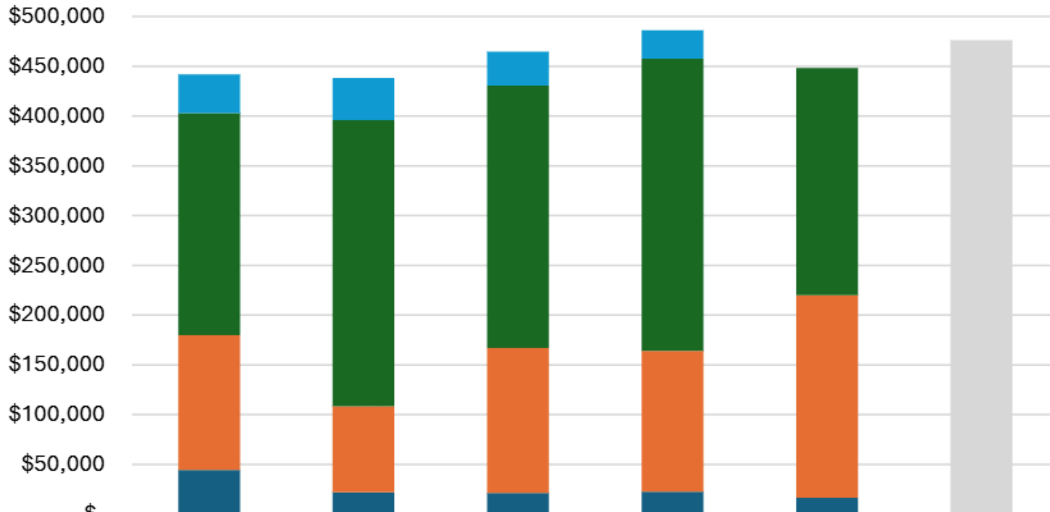


	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	487,687	456,288	401,499	322,889	213,323	400,000
Q4	130,974	114,768	105,338	69,068		
Q3	105,958	101,466	96,822	66,229	63,353	
Q2	114,050	106,897	87,439	64,364	58,375	
Q1	136,705	133,158	111,900	123,228	91,595	

Business License Tax

Business License Tax is assessed on all businesses doing business within City limits. For the third quarter, revenue totaled $448,341, or 94% of the budget. The bulk of this revenue is received in December and January through annual business license renewals.

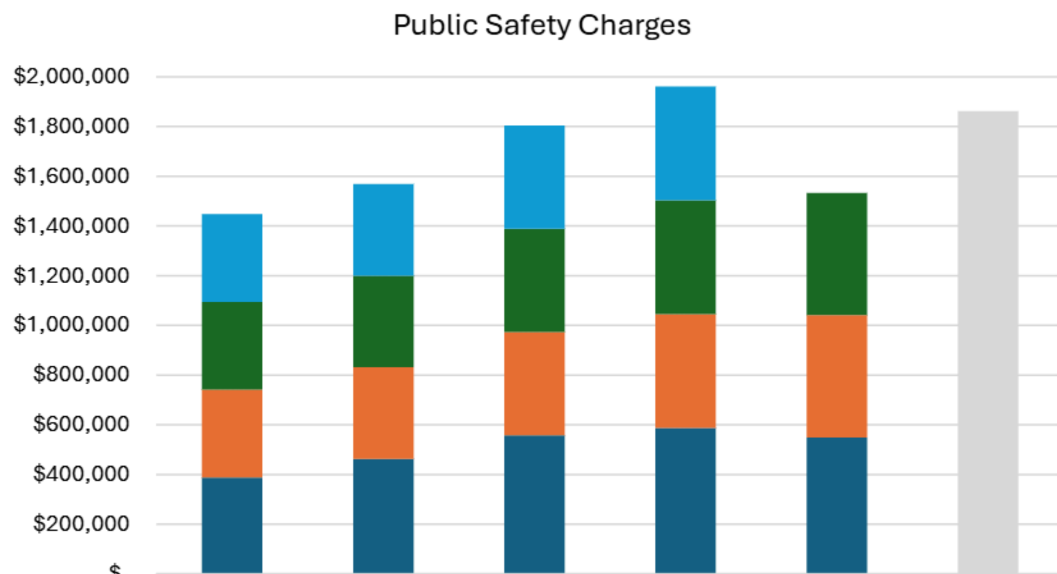
Business License Tax



	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	441,779	438,329	464,672	486,344	448,341	476,172
Q4	38,852	42,421	34,119	28,693		
Q3	223,061	287,509	263,646	293,428	228,182	
Q2	135,421	86,522	145,533	141,476	203,683	
Q1	44,445	21,876	21,374	22,747	16,476	

Public Safety Charges

Public safety charges are received for dispatch services provided to the cities of Hercules and San Pablo under an Intergovernmental Service Sharing agreement. For the third quarter, actual receipts were $1,533,045, or 82% of the budget. The first quarter amount was higher because it included a reconciliation payment based on actual usage from the prior fiscal year.



	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	1,447,934	1,568,849	1,803,884	1,960,443	1,533,045	1,861,497
Q4	353,105	368,748	415,192	457,762		
Q3	353,105	368,748	415,192	457,184	491,689	
Q2	353,105	368,748	415,192	457,486	492,377	
Q1	388,620	462,606	558,308	588,009	548,980	

Other Revenue

Other revenue includes permits, fees, fines and forfeitures, rental income, proceeds from the sale of property, interest income, and grants. All revenues in this category totaled $918,411, or 116% of the budget. Actual revenues are trending higher, primarily driven by encroachment permits, grant reimbursements for past storm damage, and reimbursements from insurance related to damage recovery.

Transfers In

The transfer in comes from the Pension and Other Post-Employment Benefits (OPEB) Trust to offset the increase in pension and OPEB costs in the General Fund. The anticipated amount of the transfer is $3,235,445. The actual amount will be determined and processed at year-end.

General Fund Expenditures

The City Council originally authorized General Fund expenditures of $32,801,047 for FY 2025/26. Several adjustments were approved in the first and second quarters, resulting in a revised budget of $33,084,045. For the third quarter, expenditures including encumbrances totaled $21,876,333, or 66% of the budget. As the third quarter represents approximately 75% of the fiscal year, actual expenditures are expected to be around 75% of the annual budget. However, variations may occur due to the timing of certain disbursements. The tables below summarize General Fund expenditure activity for the fiscal year.

Department	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
City Council	$ 252,450	$ 252,450	$ -	$ 252,450	$ 130,815	$ 130,815	52%	$ 252,450
City Manager	535,563	525,938	-	525,938	443,975	443,975	84%	525,938
City Clerk	733,895	733,895	-	733,895	574,220	574,220	78%	733,895
City Treasurer	9,990	9,990	-	9,990	6,422	6,422	64%	9,990
City Attorney	305,965	305,965	-	305,965	375,112	375,112	123%	305,965
Finance Department	1,025,744	1,058,744	-	1,058,744	841,916	841,916	80%	1,066,176
Human Resources	965,908	979,223	-	979,223	691,273	691,273	71%	979,223
Non-Departmental	5,128,503	5,128,503	-	5,128,503	2,139,895	2,139,895	42%	5,128,503
Police Department	12,758,655	12,758,655	-	12,758,655	8,992,619	9,104,741	71%	12,758,655
Fire Department	6,742,965	6,742,965	-	6,742,965	5,210,613	5,210,613	77%	6,742,965
Public Works	3,283,599	3,461,275	-	3,461,275	1,759,807	1,868,647	54%	3,461,275
Community Development	610,142	678,774	-	678,774	322,738	328,358	48%	678,774
Community Services	447,667	447,667	-	447,667	160,345	160,345	36%	447,667
Expenditure Total:	**$ 32,801,047**	**$ 33,084,045**	**$ -**	**$ 33,084,045**	**$ 21,649,750**	**$ 21,876,333**	**66%**	**$ 33,091,476**

Below are explanations of expenditure variances exceeding the 75% threshold, by department.

- City Manager - expenditures exceeded the threshold primarily due to salary costs and compensated leave payouts.
- City Attorney - expenditures consist of two subcategories—attorney services and reimbursements (credits) from other department and funds, such as the Sewer Enterprise Fund. The table above presents the net amount. The higher percentage is primarily due to delayed reimbursements from other departments and funds for legal services provided; credits have been recorded through January.
- Finance – expenditures exceeded the threshold primarily due to professional services costs, including the annual software subscription and a one-time extension of the grant consultant contract, which expired in December.

Category	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Salaries & Wages	$ 10,526,279	$ 10,512,964		$ 10,512,964	$ 7,846,670	$ 7,846,670	75%	$ 10,512,964
Benefits	8,178,351	8,178,351		8,178,351	6,170,872	6,170,872	75%	8,178,351
Professional/Admin Services	9,382,408	9,497,355		9,497,355	6,654,552	6,703,685	71%	9,504,786
Other Operating	378,156	378,156		378,156	284,788	284,788	75%	378,156
Materials and Supplies	184,998	184,998		184,998	146,923	146,923	79%	184,998
Interdepartmental Charges	(665,537)	(634,171)		(634,171)	(397,022)	(397,022)	63%	(634,171)
Asset/Capital Outlay	986,440	1,136,440		1,136,440	141,986	319,436	28%	1,136,440
Debt Service	653,545	653,545		653,545	650,981	650,981	100%	653,545
Transfers Out	3,176,407	3,176,407		3,176,407	150,000	150,000	5%	3,176,407
Expenditure Total:	**$ 32,801,047**	**$ 33,084,045**	**$ -**	**$ 33,084,045**	**$ 21,649,750**	**$ 21,876,333**	**66%**	**$ 33,091,476**

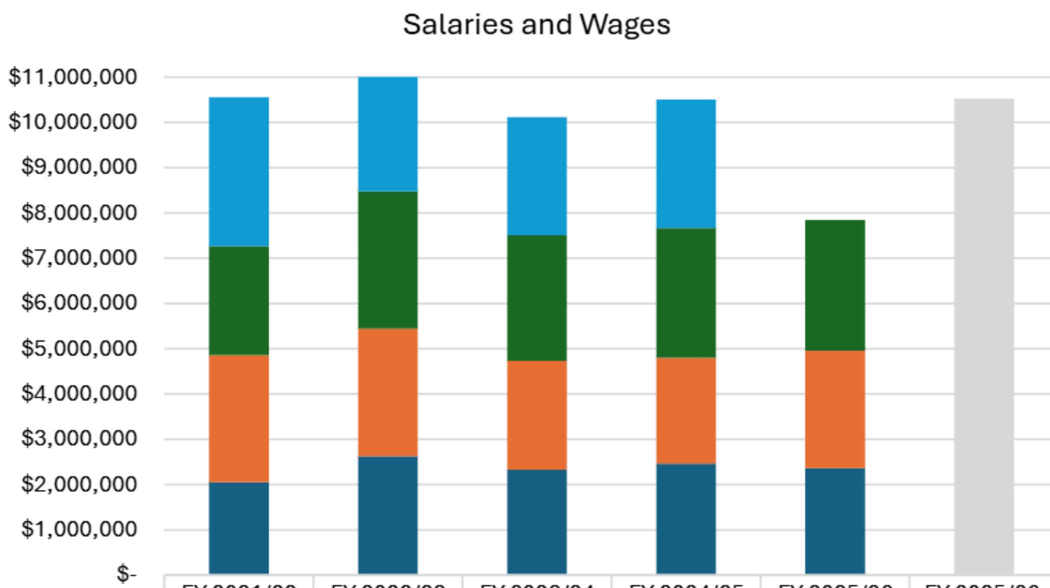
Below are explanations of expenditure variances exceeding the 75% threshold, by category.

- Materials and supplies - expenditures were slightly higher at 79%, primarily due to maintenance supply purchases, which do not follow a straight-line spending pattern.
- Debt service - expenditures were 100% of the budget due to the annual payment of the 2006 Pension Obligation Bonds made at the beginning of the fiscal year.

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

Salaries and Wages

The FY 2025/26 budget includes salaries and wages based on the City's staffing level of 117 full-time equivalents (FTEs), and salary increases for different classifications already agreed upon in the City's current labor memorandums of understanding (MOUs). The budget includes a savings factor equal to 3% of total annual salary and benefits expenditures to account for savings resulting from position vacancies. For the third quarter, salaries and wages totaled $7,846,670, or 75% of the budget.



	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	10,550,396	11,006,433	10,113,758	10,502,237	7,846,670	10,526,279
Q4	3,282,972	2,534,186	2,609,792	2,832,962		
Q3	2,405,510	3,025,957	2,772,505	2,863,902	2,885,126	
Q2	2,814,371	2,822,048	2,405,708	2,341,722	2,597,808	
Q1	2,047,542	2,624,243	2,325,753	2,463,651	2,363,736	

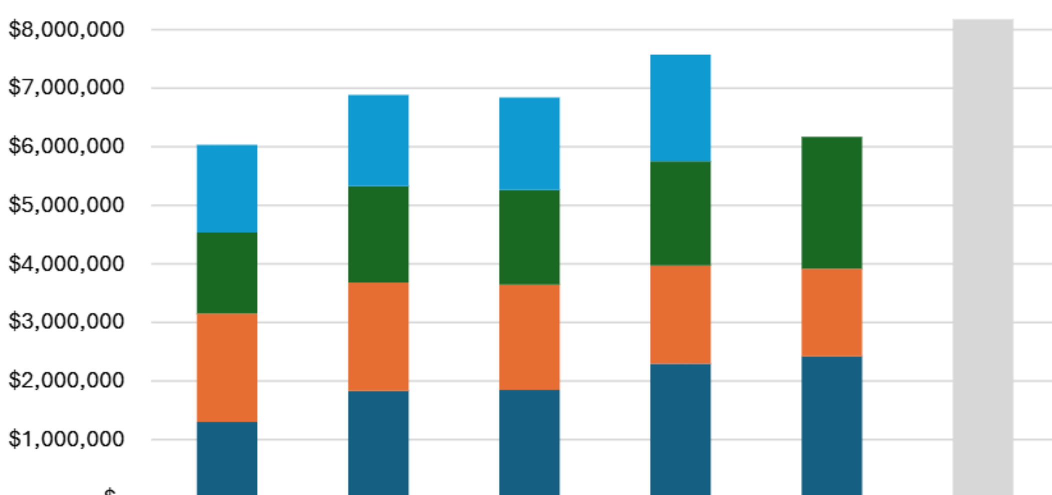
Employee Benefits

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

The cost of retirement benefits is the City's annual required contribution for employees' pension to the California Public Employees' Retirement System (CalPERS). The City's annual required contribution is determined by an annual actuarial valuation report, the most recent of which is as of July 2024. The budget reflects the net cost to the City (the required total contribution minus the employee contributions). All classic employees currently contribute the required employee contribution plus a portion of the employer's contribution for a total of 15%.

For the third quarter, benefits totaled $6,170,872, or 75% of the budget. Expenditures in the first quarter are typically higher because the workers' compensation insurance premium is paid in full at the beginning of each fiscal year. In addition, the third quarter costs were higher compared to the same quarter in the prior fiscal year because CalPERS payments for December through February were all recorded in February.

Employee Benefits

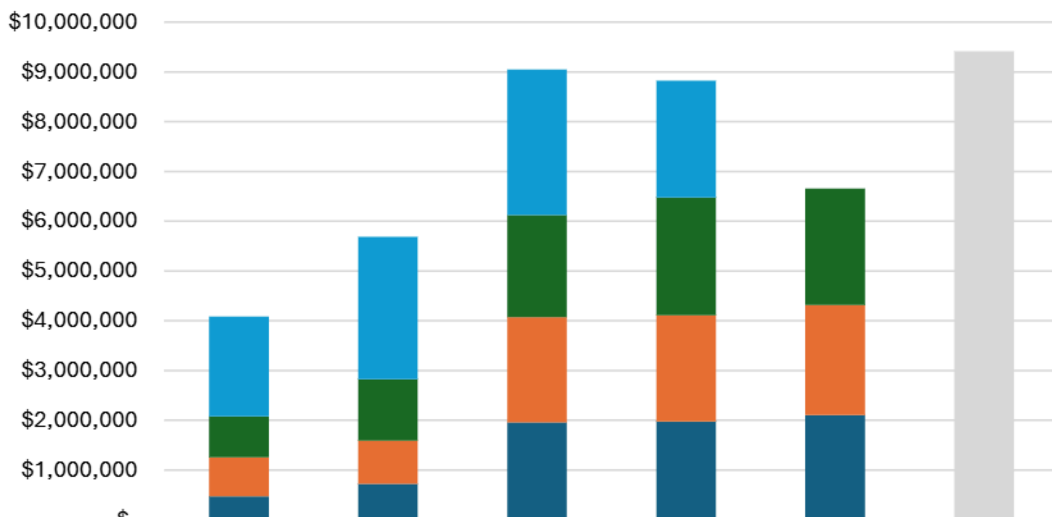


	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	6,030,608	6,884,786	6,843,938	7,573,521	6,170,872	8,178,351
Q4	1,493,949	1,556,478	1,583,218	1,816,789		
Q3	1,386,804	1,643,164	1,616,513	1,783,803	2,251,265	
Q2	1,850,799	1,856,854	1,796,869	1,678,685	1,497,427	
Q1	1,299,057	1,828,289	1,847,339	2,294,244	2,422,179	

Professional and Administrative Services

Professional and administrative services include consulting services, legal services, temporary services, network and software maintenance, and equipment and building maintenance. Contract services with other government agencies, such as the Contra Costa County Fire Protection District (ConFire) and County animal services and library services, are also included in professional services. The majority of this category consists of the $6 million fire services contract with Confire. For the third quarter, expenditures including encumbrances totaled $6,703,685, or 71% of the budget.

Professional & Administrative Services



	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	4,083,329	5,686,937	9,049,450	8,827,367	6,654,552	9,416,040
Q4	2,003,524	2,861,758	2,927,276	2,349,141		
Q3	825,459	1,236,020	2,050,634	2,364,150	2,335,340	
Q2	785,639	867,167	2,116,252	2,137,380	2,216,131	
Q1	468,707	721,992	1,955,288	1,976,696	2,103,081	

Other Operating Expenses

Other operating expenses consist of gas, electricity, and telephone utilities for City facilities. For the third quarter, expenditures totaled $284,788, or 75% of the budget.

Materials and Supplies

Materials and supplies include fuel, supplies, and maintenance materials. For the third quarter, expenditures totaled $146,923, or 79% of the budget. Actuals were slightly higher, primarily due to maintenance supply purchases, which do not follow a straight-line spending pattern.

Interdepartmental Charges

Interdepartmental charges include indirect costs for personnel costs allocated to other funds, information technology and legal services, and general liability insurance. For the third quarter, expenditures totaled (397,022), or 63% of the budget.

Asset/Capital Outlay

Asset/capital outlay includes non-major asset acquisition and improvements, such as computer equipment and furniture, as well as several capital projects to be funded by the General Fund unassigned fund balance. For the third quarter, asset/capital outlay expenditures including encumbrances totaled $141,986, 28% of the budget. Expenditures were low due to the timing of one-time initiatives and projects.

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

Debt Service

Debt service includes the payment of debt for the 2006 pension obligation bonds (POBs) that were issued to finance the City's unfunded accrued actuarial liability with CalPERS. The payment is made in full at the beginning of each fiscal year through FY 2035/36. For FY 2025/26, the total payment was $650,981.

Transfers Out

Transfers out include transfers from the General Funds to other funds to support Community Services ($1,750,050), Planning and Building ($908,095), and Pinole Community Television (PCTV) operations ($367,262), and the Equipment Reserve Fund ($150,000). Transfers will be processed at year-end based on actual need, to ensure that operating funds maintain positive fund balances.

Non-General Funds

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

Special Revenue Funds

Gas Tax Fund (Fund 200)

The Gas Tax Fund accounts for revenue from State excise taxes on gasoline and diesel fuel sales (referred to as the Highway Users Tax Account (HUTA)) as well as revenue from the Road Repair and Accountability Act of 2017 (SB1) (referred to as the Road Maintenance and Rehabilitation Account (RMRA)). Gas Tax Fund resources are restricted for use in the construction and maintenance of public streets. These funds support both annual operating and capital projects. For the third quarter, revenue totaled $809,208, or 76% of the budget. There is typically a delay in the timing of when the allocation is received. Expenditures including encumbrances totaled $602,096, or 21% of the budget. Actual expenditures were primarily operating costs, including street and traffic signal maintenance and utilities; capital spending was low due to the timing of budgeted projects.

Gas Tax Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 1,068,574	$ 1,068,574		$ 1,068,574	$ 809,208	76%	$ 1,132,256
Expenditures	2,512,167	2,512,167	-	2,512,167	602,096	21%	2,512,167
Net surplus/deficit	(1,443,593)	(1,443,593)	-	(1,443,593)	$ 207,112		(1,379,911)
Beginning Fund Balance	2,175,570	2,175,570		2,175,570			2,175,570
Ending Fund Balance	**$ 731,977**	**$ 731,977**		**$ 731,977**			**$ 795,659**

Public Safety Augmentation Fund (Fund 203)

The Public Safety Augmentation Fund (PSAF) accounts for monies allocated by the County Auditor-Controller under Proposition 172 from the statewide 0.5% sales tax based on a share of statewide taxable sales. These funds are used for public safety personnel costs and safety equipment purchases. For the third quarter, revenue totaled $173,403, or 69% of the budget. There is typically a two-month lag between sales activity and remittance to the City. Expenditures totaled $440,272, or 72% of the budget.

Public Safety Augmentation Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 249,584	$ 249,584		$ 249,584	$ 173,403	69%	$ 249,584
Expenditures	613,388	613,388		613,388	440,272	72%	613,388
Net surplus/deficit	(363,804)	(363,804)	-	(363,804)	$ (266,869)		(363,804)
Beginning Fund Balance	136,597	136,597		136,597			136,597
Ending Fund Balance	**$ (227,207)**	**$ (227,207)**		**$ (227,207)**			**$ (227,207)**

Supplemental Law Enforcement Services Fund (Fund 206)

The Supplemental Law Enforcement Services Fund (SLESF) accounts for funds received from the County under AB 3229, which enacted the Citizens Option for Public Safety (COPS) Program, through which the City receives $100,000 annually. In addition to the $100,000 annual payment, the City receives a Growth Allocation payment. The funds are used for personnel costs and safety equipment purchases. For the third quarter, revenue totaled $213,472, or 115% of the budget, and is trending higher due to a larger growth allocation. Expenditures totaled $149,814, or 49% of the budget.

Supplemental Law Enforcement Services Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 185,000	$ 185,000		$ 185,000	$ 213,472	115%	$ 187,000
Expenditures	303,281	303,281	-	303,281	149,814	49%	303,281
Net surplus/deficit	(118,281)	(118,281)	-	(118,281)	$ 63,658		(116,281)
Beginning Fund Balance	259,977	259,977		259,977			259,977
Ending Fund Balance	**$ 141,696**	**$ 141,696**		**$ 141,696**			**$ 143,696**

NPDES Storm Water Fund (Fund 207)

The NPDES Storm Water Fund accounts for assessments collected by the County via property tax bills and provided to the City for stormwater programs pursuant to the National Pollutant Discharge Elimination System (NPDES) regulations, a federally mandated program. Assessments are levied at $35 per Equivalent Runoff Unit (ERU). Revenue is received in December, April, and June through property tax assessments. For the third quarter, revenue totaled $179,216, or 71% of the budget. Expenditures totaled $284,194, or 74% of the budget, and were primarily driven by the costs to maintain the system.

NPDES Storm Water Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 253,272	$ 253,272		$ 253,272	$ 179,216	71%	253,272
Expenditures	385,631	385,631		385,631	284,194	74%	385,631
Net surplus/deficit	(132,359)	(132,359)	-	(132,359)	$ (104,979)		(132,359)
Beginning Fund Balance	(333,734)	(333,734)		(333,734)			(333,734)
Ending Fund Balance	**$ (466,093)**	**$ (466,093)**		**$ (466,093)**			**$ (466,093)**

Recreation Fund (Fund 209)

The Recreation Department Fund accounts for funds received from fees for participation in recreational programs. For the third quarter, program revenue was $420,801, or 73% of the budget. Expenditures were $1,668,445, or 72% of the budget. The General Fund transfer (operating subsidy) will be processed at year-end based on need.

Recreation Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues							
Program Revenue	$ 573,563	$ 573,563	$ -	$ 573,563	$ 420,801	73%	$ 573,563
Transfers In	1,750,050	1,750,050	-	1,750,050	-	0%	1,750,050
Total Revenues	2,323,613	2,323,613	-	2,323,613	420,801	18%	2,323,613
Expenditures	2,323,613	2,323,613	-	2,323,613	1,668,445	72%	2,323,613
Net surplus/deficit	(0)	(0)	-	(0)	$ (1,247,644)		(0)
Beginning Fund Balance	(18,379)	(18,379)		(18,379)			(18,379)
Ending Fund Balance	**$ (18,379)**	**$ (18,379)**		**$ (18,379)**			**$ (18,379)**

Building and Planning Fund (Fund 212)

The Building & Planning Fund accounts for funds received from fees and permits for building and planning services. Fees are collected to recover the cost primarily related to inspections and plan checks performed. Additionally, it accounts for funds received from various grants, including the California Energy Commission Grant, the Metropolitan Transportation Commission EV Charging Grant, and the Marin Clean Energy Grant. For the third quarter, revenue totaled $930,186, 51% of the budget. Grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures totaled $1,582,459, or 58% of the budget. The General Fund transfer (operating subsidy) will be processed at year-end based on need.

Building and Planning Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 1,836,137	$ 1,836,137	$ -	$ 1,836,137	$ 930,186	51%	$ 1,845,137
Transfers In	908,095	908,095	-	908,095	-	0%	908,095
Total Revenues	$ 2,744,232	$ 2,744,232	$ -	$ 2,744,232	$ 930,186	34%	2,753,232
Expenditures	2,744,232	2,744,232	-	2,744,232	1,582,459	58%	2,744,232
Net surplus/deficit	(0)	(0)	-	(0)	$ (652,273)		9,000
Beginning Fund Balance	(2,545,963)	(2,545,963)		(2,545,963)			(2,545,963)
Ending Fund Balance	**$ (2,545,964)**	**$ (2,545,964)**		**$ (2,545,964)**			**$ (2,536,964)**

Refuse Management Fund (Fund 213)

The Refuse Management Fund accounts for resources received from the City's franchise waste hauler, Republic Services, from a monthly fee imposed under AB 939 on all residential customers in Pinole. These revenues are restricted to programs and activities that promote recycling of solid waste and source reduction. For the third quarter, revenue totaled $51,143, or 77% of the budget. There is typically a delay in the timing of when the allocation is received. Expenditures totaled $107,934, or 57% of the budget.

Refuse Management Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 66,060	$ 66,060		$ 66,060	$ 51,143	77%	$ 66,060
Expenditures	189,710	189,710		189,710	107,934	57%	189,710
Net surplus/deficit	(123,650)	(123,650)	-	(123,650)	$ (56,791)		(123,650)
Beginning Fund Balance	(33,476)	(33,476)		(33,476)			(33,476)
Ending Fund Balance	**$ (157,126)**	**$ (157,126)**		**$ (157,126)**			**$ (157,126)**

Solid Waste Fund (Fund 214)

The Solid Waste Fund accounts for funds received from Republic Services from a monthly fee it assesses on customer rates for solid waste services. These funds are set aside for future capital projects. For the third quarter, revenues totaled $1,231,895, or 81% of the budget, and were primarily from the collection of the vehicle impact fee. Expenditures consisted of the City's contribution to stabilization rate under the contract agreement and totaled $177,008.

Solid Waste Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 368,000	$ 1,524,000		$ 1,524,000	$ 1,231,895	81%	$ 1,601,000
Expenditures	177,241	177,241		177,241	177,008	100%	177,241
Net surplus/deficit	190,759	1,346,759	-	1,346,759	$ 1,054,887		1,423,759
Beginning Fund Balance	3,306,893	3,306,893		3,306,893			3,306,893
Ending Fund Balance	**$ 3,497,652**	**$ 4,653,652**		**$ 4,653,652**			**$ 4,730,652**

Measure J Fund (Fund 215)

The Measure J Fund accounts for special sales tax revenues collected by the Contra Costa Transportation Authority (CCTA) and reapportioned to the cities for local street projects. The City must submit a checklist each year to confirm compliance with a Growth Management Program in order to receive these funds. Estimates of annual funding are provided by the CCTA, and jurisdiction allocations are based on a formula that considers both population and road mileage. Additionally, the fund accounts for funds received from several State grants, including the Transportation Land-Use Connections (TLC) Grant, the Highway Safety Improvement Program (HSIP) Grant, and the Climate Implementation Grant. For the third quarter, revenue totaled $511,636, or 37% of the budget. Grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures totaled $209,681, or 18% of the budget. Actual expenditures were primarily operating costs, including personnel and dues; capital spending was low due to the timing of budgeted projects.

Measure J Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 1,397,257	$ 1,397,257		$ 1,397,257	$ 511,636	37%	$ 1,480,459
Expenditures	1,191,732	1,191,732		1,191,732	209,681	18%	1,191,732
Net surplus/deficit	205,525	205,525	-	205,525	$ 301,955		288,727
Beginning Fund Balance	2,777,422	2,777,422		2,777,422			2,777,422
Ending Fund Balance	**$ 2,982,947**	**$ 2,982,947**		**$ 2,982,947**			**$ 3,066,149**

Development Growth Impact Fund (Fund 276)

The Development Growth Impact Fund accounts for development fees collected to mitigate the impact of new development. Specifically, it provides for the expansion, design, construction, or upgrade to facilities, roadways, and equipment. The City collects impact fees for police, fire protection, municipal and community facilities, parks, wastewater, roadways, and drainage. For the third quarter, revenue from interest was $86,097. No development impact fee revenue is expected this fiscal year as fees are now collected after occupancy of new developments. Expenditures totaled $708,341, or 29% of the budget. Actual expenditures were low due to the timing of budgeted capital projects, including parks, facilities, and street signals.

Development Growth Impact Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ -	$ -	$ -	$ -	$ 86,097	0%	$ 87,817
Expenditures	2,436,000	2,436,000		2,436,000	708,341	29%	2,436,000
Net surplus/deficit	(2,436,000)	(2,436,000)	-	(2,436,000)	$ (622,245)		(2,348,183)
Beginning Fund Balance	3,462,185	3,462,185		3,462,185			3,462,185
Ending Fund Balance	**$ 1,026,185**	**$ 1,026,185**		**$ 1,026,185**			**$ 1,114,002**

Housing Assets for Resale Fund (Fund 285)

The Housing Assets for Resale Fund accounts for activities associated with administering housing programs of the former Pinole Redevelopment Agency, use of Housing Set Aside funds, and the provision of affordable housing within the community. For the third quarter, revenues totaled $733,172 and were primarily from the $650,000 prohousing grant award and interest revenue. Expenditures totaled $140,214, or 41% of the budget.

Housing Assets for Resale Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 55,000	$ 55,000		$ 55,000	$ 733,172	1333%	$ 740,356
Expenditures	342,961	342,961		342,961	140,214	41%	342,961
Net surplus/deficit	(287,961)	(287,961)	-	(287,961)	$ 592,959		397,395
Beginning Fund Balance	8,251,071	8,251,071		8,251,071			8,251,071
Ending Fund Balance	**$ 7,963,110**	**$ 7,963,110**		**$ 7,963,110**			**$ 8,648,466**

Lighting and Landscape District Fund (Fund 310)

The Lighting and Landscape District Fund accounts for assessments to business property owners to maintain median lighting and landscaping within the Pinole Valley Road North and South areas. Revenue is received in December, April, and June with property tax payments. For this fiscal year only, the assessments will be collected in a single lump sum in April and June due to it being place on the property tax bills later than usual. For the third quarter, revenue totaled $14,357, or 22% of budget. Expenditures totaled $23,075, or 27% of the budget.

Landscape and Lighting District Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 63,911	$ 63,911		$ 63,911	$ 14,357	22%	$ 63,911
Expenditures	85,175	85,175		85,175	23,075	27%	85,175
Net surplus/deficit	(21,264)	(21,264)	-	(21,264)	$ (8,718)		(21,264)
Beginning Fund Balance	99,053	99,053		99,053			99,053
Ending Fund Balance	**$ 77,789**	**$ 77,789**		**$ 77,789**			**$ 77,789**

Capital Project Funds

City Street Improvement Fund (Fund 325)

The City Street Improvements Fund accounts for funds used for street improvement projects. Additionally, it accounts for funds received from various grants, including the

Highway Bridge Program (HBP) Grant and the Strategic Management Planning Program (STMP) Grant. For the third quarter, revenue totaled $99,341, or 6% of the budget, and was low as grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures including encumbrances totaled $539,183, or 19% of the budget. Actual expenditures were low due to the timing of budgeted capital projects.

City Street Improvement Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 1,685,283	$ 1,685,283		$ 1,685,283	$ 99,341	6%	$ 1,685,283
Expenditures	2,907,583	2,907,583		2,907,583	539,183	19%	2,907,583
Net surplus/deficit	(1,222,300)	(1,222,300)	-	(1,222,300)	$ (439,841)		(1,222,300)
Beginning Fund Balance	2,377,545	2,377,545		2,377,545			2,377,545
Ending Fund Balance	**$ 1,155,245**	**$ 1,155,245**		**$ 1,155,245**			**$ 1,155,245**

Arterial Streets Rehabilitation Fund (Fund 377)

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

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

Enterprise Funds

Sewer Enterprise Fund (Fund 500)

The Sewer Enterprise Fund accounts for fees charged to residents and businesses for sewer utilities. Fees are used to operate the Pinole-Hercules Wastewater Treatment Plant, which serves the Pinole and Hercules areas. Revenue from charges for services are received with the property tax assessments in December, April, and June. For the third quarter, revenues totaled $5,532,728, or 42% of the budget. Expenditures totaled $8,996,808, or 24% of the budget. Actual expenditures were primarily operating costs, including personnel, materials and supplies, professional services, and utilities; capital spending was low due to the timing of budgeted projects.

Sewer Enterprise Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 13,035,506	$ 13,035,506		$ 13,035,506	$ 5,532,728	42%	$ 13,135,506
Expenditures	38,229,096	38,229,096	-	38,229,096	8,996,808	24%	38,229,096
Net surplus/deficit	(25,193,590)	(25,193,590)	-	(25,193,590)	$ (3,464,081)		(25,093,590)
Beginning Fund Balance	24,440,176	24,440,176		24,440,176			24,440,176
Ending Fund Balance	**$ (753,414)**	**$ (753,414)**		**$ (753,414)**			**$ (653,414)**

Cable Access TV Fund (Fund 505)

The Cable Access TV Fund accounts for revenue received from cable franchise fees, video production and broadcast charges, and Public, Educational, and Governmental (PEG) access fees. PEG access fees are designated for equipment purchases. Transfers from the General Fund also help support the operating costs. For the third quarter, revenues totaled $49,852, or 9% of the budget. There is typically a time lag in when certain revenues are received, including quarterly franchise and PEG fees as well as video production revenue. Expenditures totaled $428,537, or 66% of the budget. The General Fund transfer (operating subsidy) will be processed at year-end based on need.

Cable Access TV Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 653,088	$ 562,588	$ -	$ 562,588	$ 49,852	9%	$ 562,588
Expenditures	653,088	653,088	-	653,088	428,537	66%	653,088
Net surplus/deficit	0	(90,500)	-	(90,500)	$ (378,685)		(90,500)
Beginning Fund Balance	(682)	(682)		(682)			(682)
Ending Fund Balance	**$ (682)**	**$ (91,182)**		**$ (91,182)**			**$ (91,182)**

Information Systems Fund (Fund 525)

The Information Systems Fund is an internal service fund used to account for activities that provide technology goods or services to other City funds and departments on a cost-reimbursement basis. For the third quarter, expenditures totaled $864,860, or 60% of the budget. Costs are allocated to other City departments based on actual usage.

Information Technology Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Expenditures	1,434,778	1,434,779	-	1,434,779	864,860	60%	1,434,779
Indirect Cost Allocations	(1,434,779)	(1,434,779)	-	(1,434,779)	(879,520)	61%	(1,434,779)
Net surplus/deficit	(0)	-	-	-	(14,660)		-
Beginning Fund Balance	64,910	64,910		64,910			64,910
Ending Fund Balance	**$ 64,910**	**$ 64,910**		**$ 64,910**			**$ 64,910**

Financial Summary by Fund

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

Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 03/31/2026

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
General Fund (including Measure S 2006, Measure S 2014, and Measure I 2024)										
Revenue										
311- Property Taxes	6,698,790	6,698,790		6,698,790	2,280,109		2,280,109	(4,418,681)	34%	6,698,790
312- Sales and Use Taxes	4,567,189	4,567,189		4,567,189	3,031,839		3,031,839	(1,535,350)	66%	4,567,189
312- Sales and Use Taxes-Meas S 2006	2,599,000	2,599,000		2,599,000	1,655,743		1,655,743	(943,257)	64%	2,599,000
312- Sales and Use Taxes-Meas S 2014	2,599,000	2,599,000		2,599,000	1,655,884		1,655,884	(943,116)	64%	2,599,000
312- Sales and Use Taxes-Meas I 2024	2,599,000	2,599,000		2,599,000	1,647,157		1,647,157	(951,843)	63%	2,599,000
313- Utility Users Tax (UUT)	2,345,000	2,345,000		2,345,000	2,030,205		2,030,205	(314,795)	87%	2,345,000
314- Franchise Taxes	850,000	850,000		850,000	417,877		417,877	(432,123)	49%	850,000
315- Other Taxes	876,172	876,172		876,172	661,663		661,663	(214,509)	76%	876,172
Other Tax/Transient Occupancy Tax (TOT)	*400,000*	*400,000*		*400,000*	*213,323*		*213,323*	*(186,677)*	*53%*	400,000
Other Tax/Business License	*476,172*	*476,172*		*476,172*	*448,341*		*448,341*	*(27,832)*	*94%*	476,172
321- Intergovernmental Taxes	2,513,149	2,513,149		2,513,149	1,258,382		1,258,382	(1,254,767)	50%	2,513,149
322-Federal Grants	-	-		-	163,128		163,128	163,128	0%	163,128
323- State Grants	73,022	73,022		73,022	109,629		109,629	36,608	150%	109,629
324- Other Grants	72,025	72,025		72,025	-		-	(72,025)	0%	72,025
332- Permits	301,700	301,700		301,700	350,382		350,382	48,682	116%	375,000
341- Review Fees	25,500	25,500		25,500	14,961		14,961	(10,540)	59%	25,500
342- Other Fees	64,809	64,809		64,809	73,077		73,077	8,268	113%	73,077
343- Abatement Fees	42,000	42,000		42,000	40,979		40,979	(1,021)	98%	42,000
351- Fines and Forfeiture	15,550	15,550		15,550	12,815		12,815	(2,735)	82%	15,550
361- Public Safety Charges	1,861,497	1,861,497		1,861,497	1,533,045		1,533,045	(328,452)	82%	1,861,497
370- Interest and Investment Income	100,000	100,000		100,000	20,244		20,244	(79,756)	20%	100,000
381- Rental Income	81,450	81,450		81,450	65,324		65,324	(16,126)	80%	81,450
383- Reimbursements	11,500	11,500		11,500	54,708		54,708	43,208	476%	54,708
384- Other Revenue	5,100	5,100		5,100	12,949		12,949	7,849	254%	12,949
392- Proceeds from Sale of Property	1,000	1,000		1,000	215		215	(785)	22%	1,000
Revenue Total:	**28,302,453**	**28,302,453**	-	**28,302,453**	**17,090,316**	-	**17,090,316**	**(11,212,136)**	**60%**	**28,634,813**
399- Pension Trust 115 Transfer	3,235,445	3,235,445	-	3,235,445	-		-	(3,235,445)	0%	3,235,445
399-General Reserve Transfer	-	-	-	-	-		-	-	0%	-
Sources Total:	**31,537,898**	**31,537,898**	-	**31,537,898**	**17,090,316**	-	**17,090,316**	**(14,447,581)**	**54%**	**31,870,258**
Fund: 100- General Fund										
Expenditures										
Division: 110- City Council Total:	252,450	252,450		252,450	130,815		130,815	121,635	52%	252,450
Division: 111- City Manager Total:	535,563	525,938		525,938	443,975		443,975	81,963	84%	525,938
Division: 112- City Clerk Total:	733,895	733,895		733,895	574,220		574,220	159,675	78%	733,895
Division: 113- City Treasurer Total:	9,990	9,990		9,990	6,422		6,422	3,568	64%	9,990
Division: 114- City Attorney Total:	305,965	305,965		305,965	375,112		375,112	(69,147)	123%	305,965
City Attorney Services	*598,565*	*598,565*		*598,565*	*546,620*		*546,620*	*51,945*	*91%*	598,565
City Attorney Indirect Cost Allocations	*(292,600)*	*(292,600)*		*(292,600)*	*(171,508)*		*(171,508)*	*(121,092)*	*59%*	(292,600)
Division: 115- Finance Department Total:	1,020,844	1,053,844		1,053,844	828,685		828,685	225,159	79%	1,053,844
Division: 116- Human Resources Total:	965,908	979,223		979,223	691,273		691,273	287,950	71%	979,223
Division: 117- General Government Total:	1,298,551	1,298,551		1,298,551	1,338,915		1,338,915	(40,363)	103%	1,298,551
Total Administrative:	**5,123,167**	**5,159,857**	-	**5,159,857**	**4,389,417**	-	**4,389,417**	**770,440**	**85%**	**5,159,857**
Division: 221- Police Operations Total:	5,823,820	5,823,820		5,823,820	3,863,151	112,122	3,975,273	1,848,547	68%	5,823,820
Division: 222- Police Support Services Total:	1,468,835	1,468,835		1,468,835	1,121,157		1,121,157	347,678	76%	1,468,835
Division: 223- Dispatch WBCC Total:	2,740,771	2,740,771		2,740,771	1,990,749		1,990,749	750,022	73%	2,740,771
Division: 231- Fire Total:	3,202,461	3,202,461		3,202,461	2,460,123		2,460,123	742,338	77%	3,202,461
Total Public Safety:	**13,235,887**	**13,235,887**	-	**13,235,887**	**9,435,179**	**112,122**	**9,547,301**	**3,688,585**	**72%**	**13,235,887**
Division: 341- Administration/Engineering Total:	402,553	398,863		398,863	310,466		310,466	88,398	78%	398,863
Division: 342- Road Maintenance Total:	30,000	61,366		61,366	24,733	2,888	27,620	33,746	45%	61,366
Division: 343- Facility Maintenance Total:	715,330	715,330		715,330	667,807	18,322	686,129	29,201	96%	715,330
Division: 345- Park Maintenance Total:	-	-		-	-		-	-	0%	-
Public Works Total:	**1,147,883**	**1,175,559**	-	**1,175,559**	**1,003,006**	**21,210**	**1,024,215**	**151,344**	**87%**	**1,175,559**
Division: 461- Planning Total:	12,387	12,387		12,387	8,765		8,765	3,622	71%	12,387
Division: 465- Code Enforcement Total:	418,050	453,050		453,050	220,104		220,104	232,946	49%	453,050
Division: 466- Economic Development Total:	159,705	159,705		159,705	69,834	5,620	75,454	84,251	47%	159,705
Community Development Total:	**590,142**	**625,142**	-	**625,142**	**298,703**	**5,620**	**304,323**	**320,819**	**49%**	**625,142**
Division: 551- Recreation Administration Total:	3,500	3,500		3,500	1,303		1,303	2,197	37%	3,500
Division: 560- Library Services Total:	202,430	202,430		202,430	62,857		62,857	139,573	31%	202,430
Division: 561 Animal Control Services Total:	226,437	226,437		226,437	95,466		95,466	130,971	42%	226,437
Community Services Total:	**432,367**	**432,367**	-	**432,367**	**159,627**	-	**159,627**	**272,740**	**37%**	**432,367**
Debt Service:	653,545	653,545		653,545	650,981		650,981	2,564	100%	653,545
Operating Transfer Out:	2,592,907	2,592,907		2,592,907	-		-	2,592,907	0%	2,592,907
Expenditure Total:	**23,775,898**	**23,875,264**	-	**23,875,264**	**15,936,911**	**138,952**	**16,075,863**	**(7,799,400)**	**67%**	**23,875,264**

Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 03/31/2026

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 105 - Measure S -2006										
Expenditures										
Division: 115- Finance Department Total:	2,450	2,450		2,450	5,869		5,869	(3,419)	240%	5,869
Division: 221- Police Operations Total:	845,720	845,720		845,720	801,309		801,309	44,411	95%	845,720
Division: 231- Fire Total:	1,772,580	1,772,580		1,772,580	1,377,054		1,377,054	395,526	78%	1,772,580
Division: 342- Road Maintenance Total:	350,000	350,000		350,000	531		531	349,470	0%	350,000
Division: 343- Facility Maintenance Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	**2,970,750**	**2,970,750**	**-**	**2,970,750**	**2,184,762**	**-**	**2,184,762**	**785,988**	**74%**	**2,974,169**
Fund: 106 - Measure S-2014										
Expenditures										
Division: 110- City Council Total:	-	-		-	-		-	-	0%	-
Division: 115- Finance Department Total:	2,450	2,450		2,450	6,463		6,463	(4,013)	264%	6,463
Division: 118- Information Systems Total:	-	-		-	-		-	-	0%	-
Total Administrative:	**2,450**	**2,450**	**-**	**2,450**	**6,463**	**-**	**6,463**	**(4,013)**	**264%**	**6,463**
Division: 221- Police Operations Total:	-	-		-	-		-	-	0%	-
Division: 222- Police Support Services Total:	127,055	127,055		127,055	17,122		17,122	109,933	13%	127,055
Division: 231- Fire Total:	1,767,924	1,767,924		1,767,924	1,373,437		1,373,437	394,487	78%	1,767,924
Total Public Safety:	**1,894,979**	**1,894,979**	**-**	**1,894,979**	**1,390,559**	**-**	**1,390,559**	**504,420**	**73%**	**1,894,979**
Division: 341- Admin/Engineering Total:	219,653	219,653		219,653	72,071	6,811	78,882	140,771	36%	219,653
Division: 342- Road Maintenance Total:	198,858	348,858		348,858	76,573	21,065	97,639	251,219	28%	348,858
Division: 343- Facility Maintenance Total:	174,260	174,260		174,260	81,057	7,039	88,096	86,164	51%	174,260
Division: 344- NPDES Storm Drain Total:	543,937	543,937		543,937	127,769	32,715	160,484	383,453	30%	543,937
Division: 345- Park Maintenance Total:	110,000	110,000		110,000	20,250		20,250	89,750	18%	110,000
Public Works Total:	**1,246,708**	**1,396,708**	**-**	**1,396,708**	**377,720**	**67,630**	**445,351**	**951,357**	**32%**	**1,396,708**
Division: 466- Economic Development Total:	20,000	53,632		53,632	24,035		24,035	29,597	45%	53,632
Community Development Total:	**20,000**	**53,632**	**-**	**53,632**	**24,035**	**-**	**24,035**	**29,597**	**45%**	**53,632**
Division: 551- Recreation Admin Total:	-	-		-	-		-	-	0%	-
Division: 553- Tiny Tots Total:	15,300	15,300		15,300	718		718	14,582	5%	15,300
Division: 554- Youth Center Total:	-	-		-	-		-	-	0%	-
Community Services Total:	**15,300**	**15,300**	**-**	**15,300**	**718**	**-**	**718**	**14,582**	**5%**	**15,300**
Sewer Collections Total:	-	-		-	-		-	-	0%	-
Sub-Total:	**3,179,437**	**3,363,069**	**-**	**3,363,069**	**1,799,495**	**67,630**	**1,867,125**	**1,495,944**	**56%**	**3,367,082**
Operating Transfer Out:	283,500	283,500	-	283,500	150,000		150,000	133,500	53%	283,500
Expenditure Total:	**3,462,937**	**3,646,569**	**-**	**3,646,569**	**1,949,495**	**67,630**	**2,017,125**	**1,629,444**	**55%**	**3,650,582**
Fund: 107 - Measure I										
Expenditures										
Division: 115- Finance Total:	-	-		-	900		900	(900)	100%	-
Division: 221- Police Operations Total:	1,752,454	1,752,454		1,752,454	1,199,131		1,199,131	553,323	68%	1,752,454
Division: 342- Road Maintenance Total:	182,752	182,752		182,752	73,710	20,000	93,710	89,042	51%	182,752
Division: 345- Park Maintenance Total:	356,256	356,256		356,256	304,840		304,840	51,416	86%	356,256
Operating Transfer Out:	300,000	300,000		300,000	-		-	300,000	0%	300,000
Expenditures Total:	**2,591,462**	**2,591,462**	**-**	**2,591,462**	**1,578,581**	**20,000**	**1,598,581**	**992,881**	**62%**	**2,591,462**
General Fund Measure S and Measure I Expenditure Total:	**32,801,047**	**33,084,045**	**-**	**33,084,045**	**21,649,750**	**226,582**	**21,876,333**	**11,207,712**	**66%**	**33,091,476**
General Fund and Measure S Net Results:	**(1,263,149)**	**(1,546,147)**	**-**	**(1,546,147)**	**(4,559,434)**	**(226,582)**	**(4,786,016)**	**3,239,869**	**310%**	**(1,221,218)**
Fund Balance July 1, 2025	**5,746,650**	**5,746,650**		**5,746,650**	**5,746,650**					**5,746,650**
Estimated Fund Balance June 30, 2026	**4,483,501**	**4,200,503**		**4,200,503**	**1,187,216**					**4,525,432**
Fund: 150 - General Reserve										
370- Interest and Investment Income	300,000	300,000		300,000	225,616		225,616	(74,384)	75%	300,000
Revenue Total:	**300,000**	**300,000**	**-**	**300,000**	**225,616**	**-**	**225,616**	**(74,384)**	**75%**	**300,000**
499- Transfer Out Total:	2,400,000	2,400,000		2,400,000	-		-	(2,400,000)	0%	2,400,000
General Reserve Net Results:	**(2,100,000)**	**(2,100,000)**	**-**	**(2,100,000)**	**225,616**		**225,616**	**2,325,616**	**-11%**	**(2,100,000)**
Fund Balance July 1, 2025	**9,907,357**	**9,907,357**		**9,907,357**	**9,907,357**					**9,907,357**
Estimated Fund Balance June 30, 2026	**7,807,357**	**7,807,357**		**7,807,357**	**10,132,973**					**7,807,357**

Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 03/31/2026

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 160 - Equipment Reserve										
383- Reimbursements	-	68,747		68,747	68,747		68,747	0	0%	68,747
Revenue Total:	**-**	**68,747**	**-**	**68,747**	**68,747**	**-**	**68,747**	**0**	**0%**	**68,747**
399- Transfers In Total:	150,000	150,000		150,000	150,000		150,000	-	100%	150,000
Sources Total:	**150,000**	**218,747**	**-**	**218,747**	**218,747**	**-**	**218,747**	**0**	**100%**	**218,747**
Expenditures										
Division: 221- Police Operations Total:	-	89,819	115,901	205,720	-	89,819	89,819	115,902	0%	205,720
Division: 342- Road Maintenance Total:	120,000	120,000		120,000	-		-	120,000	0%	120,000
Division: 345- Park Maintenance Total:	80,000	80,000		80,000	-		-	80,000	0%	80,000
Division: 461- Planning Total:	5,000	5,000		5,000	-		-	5,000	0%	5,000
Division: 462- Building Total:	-	-		-	-		-	-	0%	-
Division: 551- Recreation Admin Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	**205,000**	**294,819**	**115,901**	**410,720**	**-**	**89,819**	**89,819**	**320,902**	**22%**	**410,720**
Equipment Reserve Net Results:	**(55,000)**	**(76,072)**		**(76,072)**	**218,747**	**(89,819)**	**128,929**	**320,902**	**-169%**	**(191,973)**
Fund Balance July 1, 2025	**229,348**	**229,348**		**229,348**	**229,348**					**229,348**
Estimated Fund Balance June 30, 2026	**174,348**	**153,276**		**153,276**	**448,095**					**37,375**
Fund: 200 - Gas Tax Fund										
321- Intergovernmental Taxes	1,055,938	1,055,938		1,055,938	733,172		733,172	(322,766)	69%	1,055,938
370- Interest and Investment Income	5,000	5,000		5,000	49,719		49,719	44,719	994%	50,000
383- Reimbursements	7,636	7,636		7,636	26,318		26,318	18,682	345%	26,318
Revenue Total:	**1,068,574**	**1,068,574**	**-**	**1,068,574**	**809,208**	**-**	**809,208**	**259,366**	**76%**	**1,132,256**
Expenditures										
Division: 341- Admin and Engineering Total:	-	-		-	-		-	-	0%	-
Division: 342- Road Maintenance Total:	2,512,167	2,512,167		2,512,167	525,571	76,525	602,096	1,910,071	24%	2,512,167
Expenditures Total:	**2,512,167**	**2,512,167**	**-**	**2,512,167**	**525,571**	**76,525**	**602,096**	**1,910,071**	**24%**	**2,512,167**
Gas Tax Fund Net Results:	**(1,443,593)**	**(1,443,593)**		**(1,443,593)**	**283,637**	**(76,525)**	**207,112**	**1,650,705**	**-14%**	**(1,379,911)**
Fund Balance July 1, 2025	**2,175,570**	**2,175,570**		**2,175,570**	**2,175,570**					**2,175,570**
Estimated Fund Balance June 30, 2026	**731,977**	**731,977**		**731,977**	**2,459,207**					**795,659**
Fund: 201 - Restricted Real Estate Maintenance Fund										
342- Other Fees	3,175	3,175		3,175	-		-	(3,175)	0%	3,175
381- Rental Income	36,816	36,816		36,816	-		-	(36,816)	0%	36,816
384- Other Revenue	-	-		-	-		-	-	0%	-
Revenue Total:	**39,991**	**39,991**	**-**	**39,991**	**-**	**-**	**-**	**39,991**	**0%**	**39,991**
Expenditures										
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	11,807		11,807	14,193	45%	26,000
Expenditures Total:	**26,000**	**26,000**	**-**	**26,000**	**11,807**	**-**	**11,807**	**14,193**	**45%**	**26,000**
Restricted Real Estate Maint Fund Net Results:	**13,991**	**13,991**		**13,991**	**(11,807)**		**(11,807)**	**(25,799)**	**-84%**	**13,991**
Fund Balance July 1, 2025	**116,210**	**116,210**		**116,210**	**116,210**					**116,210**
Estimated Fund Balance June 30, 2026	**130,201**	**130,201**		**130,201**	**104,402**					**130,201**
Fund: 203 - Public Safety Augmentation Fund										
321- Intergovernmental Taxes	239,584	239,584		239,584	173,129		173,129	(66,455)	72%	239,584
370- Interest and Investment Income	10,000	10,000		10,000	273		273	(9,727)	3%	10,000
Revenue Total:	**249,584**	**249,584**	**-**	**249,584**	**173,403**	**-**	**173,403**	**(76,181)**	**69%**	**249,584**
Expenditures										
Division: 221- Police Operations Total:	613,388	613,388		613,388	440,272		440,272	173,116	72%	613,388
Expenditures Total:	**613,388**	**613,388**	**-**	**613,388**	**440,272**	**-**	**440,272**	**173,116**	**72%**	**613,388**
Public Safety Augmentation Fund Net Results:	**(363,804)**	**(363,804)**		**(363,804)**	**(266,869)**		**(266,869)**	**96,935**	**73%**	**(363,804)**
Fund Balance July 1, 2025	**136,597**	**136,597**		**136,597**	**136,597**					**136,597**
Estimated Fund Balance June 30, 2026	**(227,207)**	**(227,207)**		**(227,207)**	**(130,272)**					**(227,207)**
Fund: 204 - Police Grants										
Revenue Total:	-	-		-			-	-	0%	-
Pension Trust 115 Transfer	-	-		-	-		-	-	0%	-
Sources Total	**-**	**-**		**-**	**-**	**-**	**-**	**-**	**0%**	**-**
Expenditures Total:	-	-	-	-	56,960		56,960	(56,960)	0%	56,960
Police Grants Net Results:	**-**	**-**		**-**	**(56,960)**		**(56,960)**	**(56,960)**	**0%**	**(56,960)**
Fund Balance July 1, 2021	**68,927**	**68,927**		**68,927**	**68,927**					
Estimated Fund Balance June 30, 2022	**68,927**	**68,927**		**68,927**	**11,967**					

Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 03/31/2026

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 205 - Traffic Safety Fund										
351- Fines and Forfeitures	20,500	20,500		20,500	12,262		12,262	(8,238)	60%	20,500
370- Interest and Investment Income	4,000	4,000		4,000	6,813		6,813	2,813	170%	7,000
384- Other Revenue	-	-		-	-		-	-	0%	-
Revenue Total:	**24,500**	**24,500**	-	**24,500**	**19,075**	-	**19,075**	**(5,425)**	**78%**	**27,500**
Expenditures										
Division: 227- Police Grants Total:	22,191	22,191		22,191	8,820		8,820	13,371	40%	22,191
Division: 342- Road Maintenance Total:	35,000	35,000		35,000	-		-	35,000	0%	35,000
Expenditures Total:	**57,191**	**57,191**	-	**57,191**	**8,820**	-	**8,820**	**48,371**	**15%**	**57,191**
Traffic Safety Fund Net Results:	**(32,691)**	**(32,691)**		**(32,691)**	**10,255**		**10,255**	**42,946**	**-31%**	**(29,691)**
Fund Balance July 1, 2025	**308,427**	**308,427**		**308,427**	**308,427**					**308,427**
Estimated Fund Balance June 30, 2026	**275,736**	**275,736**		**275,736**	**318,682**					**278,736**
Fund: 206 - Supplemental Law Enforcement Svc Fund										
323- State Grants	180,000	180,000		180,000	207,033		207,033	27,033	115%	180,000
370- Interest and Investment Income	5,000	5,000		5,000	6,439		6,439	1,439	129%	7,000
Revenue Total:	**185,000**	**185,000**	-	**185,000**	**213,472**	-	**213,472**	**28,472**	**115%**	**187,000**
Expenditures										
Division: 227- Police Grants Total:	303,281	303,281		303,281	149,814	89,819	239,633	63,648	79%	303,281
Expenditures Total:	**303,281**	**303,281**	-	**303,281**	**149,814**	**89,819**	**239,633**	**63,648**	**79%**	**303,281**
Sup Law Enforce Svc Fund Net Results:	**(118,281)**	**(118,281)**		**(118,281)**	**63,658**	**(89,819)**	**(26,161)**	**92,120**	**22%**	**(116,281)**
Fund Balance July 1, 2025	**259,977**	**259,977**		**259,977**	**259,977**					**259,977**
Estimated Fund Balance June 30, 2026	**141,696**	**141,696**		**141,696**	**323,635**					**143,696**
Fund: 207 - NPDES Storm Water Fund										
321- Intergovernmental Taxes	253,272	253,272		253,272	178,553		178,553	(74,719)	70%	253,272
332- Licenses and Permits	-	-		-	663		663	663	0%	-
370- Interest and Investment Income	-	-		-	-		-	-	0%	-
399- Operating Transfer In	-	-		-	-		-	-	0%	-
Revenue Total:	**253,272**	**253,272**	-	**253,272**	**179,216**	-	**179,216**	**(74,056)**	**71%**	**253,272**
Expenditures										
Division: 342- Road Maintenance Total:	8,081	8,081		8,081	5,703		5,703	2,378	71%	8,081
Division: 344- NPDES Storm Drain Total:	377,550	377,550		377,550	278,492		278,492	99,058	74%	377,550
Expenditures Total:	**385,631**	**385,631**	-	**385,631**	**284,194**	-	**284,194**	**101,437**	**74%**	**385,631**
NPDES Storm Water Fund Net Results:	**(132,359)**	**(132,359)**		**(132,359)**	**(104,979)**		**(104,979)**	**27,380**	**79%**	**(132,359)**
Fund Balance July 1, 2025	**(333,734)**	**(333,734)**		**(333,734)**	**(333,734)**					**(333,734)**
Estimated Fund Balance June 30, 2026	**(466,093)**	**(466,093)**		**(466,093)**	**(438,712)**					**(466,093)**
Fund: 209 - Recreation Fund										
Division: 551- Recreation Administration	94,463	94,463		94,463	19,399		19,399	(75,063)	21%	94,463
Division: 552- Senior Center	241,100	241,100		241,100	152,043		152,043	(89,057)	63%	241,100
Division: 553- Tiny Tots	110,500	110,500		110,500	133,380		133,380	22,880	121%	110,500
Division: 554- Youth Center	44,500	44,500		44,500	67,056		67,056	22,556	151%	44,500
Division: 555- Day Camp	-	-		-	-		-	-	0%	-
Division: 557- Swim Center	83,000	83,000		83,000	41,990		41,990	(41,010)	51%	83,000
Division: 558- Memorial Hall	-	-		-	6,933		6,933	6,933	0%	-
Division: 559- Tennis	-	-		-	-		-	-	0%	-
Revenue Total:	**573,563**	**573,563**	-	**573,563**	**420,801**	-	**420,801**	**(152,761)**	**73%**	**573,563**
Operating Transfers in:	1,750,050	1,750,050		1,750,050	-		-	(1,750,050)	0%	1,750,050
Sources Total	**2,323,613**	**2,323,613**	-	**2,323,613**	**420,801**	-	**420,801**	**(1,902,811)**	**18%**	**2,323,613**
					-					
Expenditures										
Division: 117- General Government Total:	7,500	7,500		7,500	6,269		6,269	1,231	84%	7,500
Division: 551- Recreation Administration Total:	923,673	923,673		923,673	715,865		715,865	207,808	78%	923,673
Division: 552- Senior Center Total:	565,670	565,670		565,670	412,345		412,345	153,325	73%	565,670
Division: 553- Tiny Tots Total:	263,367	263,367		263,367	174,890		174,890	88,477	66%	263,367
Division: 554- Youth Center Total:	343,042	343,042		343,042	181,941		181,941	161,102	53%	343,042
Division: 557- Swim Center Total:	220,360	220,360		220,360	177,029		177,029	43,331	80%	220,360
Division: 559- Tennis Total:	-	-		-	107		107	(107)	0%	-
Expenditures Total:	**2,323,613**	**2,323,613**	-	**2,323,613**	**1,668,445**	-	**1,668,445**	**655,167**	**72%**	**2,323,613**
Recreation Fund Net Results:	**(0)**	**(0)**	-	**(0)**	**(1,247,644)**	-	**(1,247,644)**	**(1,247,644)**	**1782348547%**	**(0)**
Fund Balance July 1, 2025	**(18,379)**	**(18,379)**		**(18,379)**	**(18,379)**					**(18,379)**
Estimated Fund Balance June 30, 2026	**(18,379)**	**(18,379)**		**(18,379)**	**(1,266,023)**					**(18,379)**

Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 03/31/2026

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 212 - Building & Planning										
322- Federal Grants	-	-		-	310		310	310	0%	-
323- State Grants	442,800	442,800		442,800	-		-	(442,800)	0%	442,800
324- Other Grants	-	-		-	8,355		8,355	8,355	0%	-
332- Permits	506,011	506,011		506,011	428,980		428,980	(77,031)	85%	506,011
341- Review Fees	477,355	477,355		477,355	225,598		225,598	(251,757)	47%	477,355
342- Other Fees	375,511	375,511		375,511	214,079		214,079	(161,432)	57%	375,511
344- Impact Fees	-	-		-	325		325	325	0%	-
351- Fines and Forfeiture	30,000	30,000		30,000	26,332		26,332	(3,668)	88%	30,000
370- Interest and Investment Income	-	-		-	8,451		8,451	8,451	0%	9,000
383- Reimbursements	-	-		-	17,367		17,367	17,367	0%	-
384- Other Revenue	4,460	4,460		4,460	390		390	(4,070)	9%	4,460
Revenue Total:	**1,836,137**	**1,836,137**	**-**	**1,836,137**	**930,186**	**-**	**930,186**	**(905,951)**	**51%**	**1,845,137**
Operating Transfers In:	908,095	908,095		908,095	-		-	(908,095)	0%	908,095
Sources Total	**2,744,232**	**2,744,232**	**-**	**2,744,232**	**930,186**	**-**	**930,186**	**(1,814,046)**	**34%**	**2,753,232**
Expenditures										
Division: 461- Planning Total:	1,264,879	1,264,879		1,264,879	684,067		684,067	580,812	54%	1,264,879
Division: 462- Building Inspection Total:	1,479,353	1,479,353		1,479,353	898,392		898,392	580,961	61%	1,479,353
Expenditures Total:	**2,744,232**	**2,744,232**	**-**	**2,744,232**	**1,582,459**	**-**	**1,582,459**	**1,161,773**	**58%**	**2,744,232**
Building & Planning Net Results:	**(0)**	**(0)**	**-**	**(0)**	**(652,273)**	**-**	**(652,273)**	**(652,273)**	**171650900%**	**9,000**
Fund Balance July 1, 2025	**(2,545,963)**	**(2,545,963)**		**(2,545,963)**	**115,802**					**(2,545,963)**
Estimated Fund Balance June 30, 2026	**(2,545,964)**	**(2,545,964)**		**(2,545,964)**	**(536,472)**					**(2,536,964)**
Fund: 213 - Refuse Management Fund										
323- State Grants	60,060	60,060		60,060	51,143		51,143	(8,917)	85%	60,060
370- Interest and Investment Income	6,000	6,000		6,000	-		-	(6,000)	0%	6,000
Revenue Total:	**66,060**	**66,060**	**-**	**66,060**	**51,143**	**-**	**51,143**	**(14,917)**	**77%**	**66,060**
					-					
Expenditures										
Division: 346- Waste Reduction Total:	189,710	189,710		189,710	107,934		107,934	81,776	57%	189,710
Expenditures Total:	**189,710**	**189,710**	**-**	**189,710**	**107,934**	**-**	**107,934**	**81,776**	**57%**	**189,710**
Refuse Management Fund Net Results:	**(123,650)**	**(123,650)**	**-**	**(123,650)**	**(56,791)**		**(56,791)**	**66,859**	**46%**	**(123,650)**
Fund Balance July 1, 2025	**(33,476)**	**(33,476)**		**(33,476)**	**(33,476)**					**(33,476)**
Estimated Fund Balance June 30, 2026	**(157,126)**	**(157,126)**		**(157,126)**	**(90,267)**					**(157,126)**
Fund: 214 - Solid Waste Fund										
344- Impact Fees	-	1,459,000		1,459,000	1,094,245		1,094,245	(364,755)	75%	1,459,000
370- Interest and Investment Income	8,000	8,000		8,000	80,650		80,650	72,650	1008%	85,000
383- Reimbursements	360,000	57,000		57,000	57,000		57,000	-	100%	57,000
Revenue Total:	**368,000**	**1,524,000**	**-**	**1,524,000**	**1,231,895**	**-**	**1,231,895**	**(292,105)**	**81%**	**1,601,000**
					-					
Expenditures										
Division: 341- Administration/Engineering Total:	-	-		-	16,804		16,804	(16,804)	0%	-
Division: 342- Road Maintenance Total:	177,241	177,241		177,241	158,345		158,345	18,896	89%	177,241
Division: 346- Waste Reduction Total:	-	-		-	1,859		1,859	(1,859)	0%	-
Expenditures Total:	**177,241**	**177,241**	**-**	**177,241**	**177,008**	**-**	**177,008**	**233**	**100%**	**177,241**
Solid Waste Fund Net Results:	**190,759**	**1,346,759**	**-**	**1,346,759**	**1,054,887**	**-**	**1,054,887**	**(291,872)**	**78%**	**1,423,759**
Fund Balance July 1, 2025	**3,306,893**	**3,306,893**		**3,306,893**	**3,306,893**					**3,306,893**
Estimated Fund Balance June 30, 2026	**3,497,652**	**4,653,652**		**4,653,652**	**4,361,779**					**4,730,652**
Fund: 215 - Measure C and J Fund										
322- Fed Grant/Misc	-	-		-	-		-	-	0%	-
323- State Grant/Misc	967,619	967,619		967,619	-		-	(967,619)	0%	967,619
324- Other Grants	421,638	421,638		421,638	459,840		459,840	38,202	109%	459,840
370- Interest and Investment Income	8,000	8,000		8,000	51,796		51,796	43,796	647%	53,000
Revenue Total:	**1,397,257**	**1,397,257**	**-**	**1,397,257**	**511,636**	**-**	**511,636**	**(885,621)**	**37%**	**1,480,459**
Expenditures										
Division: 117- General Government Total:	-	-		-	-		-	-	0%	-
Division: 341- Administration/Engineering Total:	196,123	196,123		196,123	106,550		106,550	89,573	54%	196,123
Division: 342- Road Maintenance Total:	993,609	993,609		993,609	88,131	15,000	103,131	890,478	10%	993,609
Division: 343- Facility Maintenance Total:	2,000	2,000		2,000	-		-	2,000	0%	2,000
Expenditures Total:	**1,191,732**	**1,191,732**	**-**	**1,191,732**	**194,681**	**15,000**	**209,681**	**982,051**	**18%**	**1,191,732**
Measure C and J Fund Net Results:	**205,525**	**205,525**	**-**	**205,525**	**316,955**	**(15,000)**	**301,955**	**96,430**	**147%**	**288,727**
Fund Balance July 1, 2025	**2,777,422**	**2,777,422**		**2,777,422**	**2,777,422**					**2,777,422**
Estimated Fund Balance June 30, 2026	**2,982,947**	**2,982,947**		**2,982,947**	**3,094,377**					**3,066,149**

Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 03/31/2026

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 216 - Rate Stabilization Fund										
370- Interest and Investment Income	-	-		-	5,014		5,014	5,014	0%	-
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	**5,014**	-	**5,014**	**5,014**	**0%**	-
Expenditures Total:	-	-		-	-		-	-	0%	-
Rate Stabilization Fund Net Results:	-	-		-	**5,014**		**5,014**	**5,014**	**0%**	-
Fund Balance July 1, 2025	**227,215**	**227,215**		**227,215**	**227,215**					**227,215**
Estimated Fund Balance June 30, 2026	**227,215**	**227,215**		**227,215**	**232,229**					**227,215**
Fund: 225 - Asset Seizure-Adjudicated Fund										
351- Fines and Forfeiture	-	-		-	-		-	-	0%	-
370- Interest and Investment Income	-	-		-	466		466	466	0%	-
Revenue Total:	-	-	-	-	**466**	-	**466**	**466**	**0%**	-
Expenditures										
Division: 221- Police Operations Total:	19,268	19,268		19,268	-		-	19,268	0%	19,268
Expenditures Total:	**19,268**	**19,268**	-	**19,268**	-	-	-	**19,268**	**0%**	**19,268**
Asset Seizure-Adjudicated Fund Net Results:	**(19,268)**	**(19,268)**	-	**(19,268)**	**466**		**466**	**19,734**	**-2%**	**(19,268)**
Fund Balance July 1, 2025	**20,255**	**20,255**		**20,255**	**20,255**					**20,255**
Estimated Fund Balance June 30, 2026	**987**	**987**		**987**	**20,721**					**987**
Fund: 226 - CASp Certification and Training Fund										
342- Other Fees	-	-		-	7,294		7,294	7,294	0%	-
Revenue Total:	-	-	-	-	**7,294**	-	**7,294**	**7,294**	**0%**	-
Expenditures Total:	-	-		-	-		-	-	0%	-
CASp Certification and Training Fund Net Results:	-	-	-	-	**7,294**		**7,294**	**7,294**	**0%**	-
	-	-			-					
Fund Balance July 1, 2025	**56,831**	**56,831**		**56,831**	**56,831**					**56,831**
Estimated Fund Balance June 30, 2026	**56,831**	**56,831**		**56,831**	**64,125**					**56,831**
Fund: 276 - Growth Impact Fund										
344- Impact Fees	-	-		-	10,817		10,817	10,817	0%	10,817
370- Interest and Investment Income	-	-		-	75,279		75,279	75,279	0%	77,000
Revenue Total:	-	-	-	-	**86,097**	-	**86,097**	**86,097**	**0%**	**87,817**
Expenditures										
Division: 342- Road Maintenance Total:	100,000	100,000		100,000	-		-	100,000	0%	100,000
Division: 343- Facility Maintenance Total:	1,236,000	1,236,000		1,236,000	231,481	352,255	583,736	652,264	47%	1,236,000
Division: 345- Park Maintenance Total:	1,100,000	1,100,000		1,100,000	8,200	116,405	124,605	975,395	11%	1,100,000
Division: 642- Sewer Collections Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	**2,436,000**	**2,436,000**	-	**2,436,000**	**239,681**	**468,660**	**708,341**	**1,727,659**	**29%**	**2,436,000**
Growth Impact Fund Net Results:	**(2,436,000)**	**(2,436,000)**	-	**(2,436,000)**	**(153,585)**	**(468,660)**	**(622,245)**	**1,813,756**	**26%**	**(2,348,183)**
Fund Balance July 1, 2025	**3,462,185**	**3,462,185**		**3,462,185**	**3,462,185**					**3,462,185**
Estimated Fund Balance June 30, 2026	**1,026,185**	**1,026,185**		**1,026,185**	**3,308,600**					**1,114,002**
Fund: 285 - Housing Land Held for Resale										
370- Interest and Investment Income	50,000	50,000		50,000	82,816		82,816	32,816	166%	85,000
323- Grants	-	-		-	650,000		650,000	650,000	0%	650,000
384- Other Revenue	-	-		-	356		356	356	0%	356
392- Sale of Property	-	-		-	-		-	-	0%	-
393- Loan/Bond Proceeds	5,000	5,000		5,000	-		-	(5,000)	0%	5,000
Revenue Total:	**55,000**	**55,000**	-	**55,000**	**733,172**	-	**733,172**	**678,172**	**1333%**	**740,356**
Expenditures										
Division: 461- Planning Total:	57,693	57,693		57,693	42,369		42,369	15,324	73%	57,693
Division: 464- Housing Administration Total:	285,268	285,268		285,268	97,845		97,845	187,423	34%	285,268
Expenditures Total:	**342,961**	**342,961**	-	**342,961**	**140,214**	-	**140,214**	**202,747**	**41%**	**342,961**
Housing Land Held for Resale Net Results:	**(287,961)**	**(287,961)**	-	**(287,961)**	**592,959**		**592,959**	**880,920**	**-206%**	**397,395**
Fund Balance July 1, 2025	**8,251,071**	**8,251,071**		**8,251,071**	**8,251,071**					**8,251,071**
Estimated Fund Balance June 30, 2026	**7,963,110**	**7,963,110**		**7,963,110**	**8,844,030**					**8,648,466**
Fund: 310 - Lighting & Landscape Districts										
321- Intergovernmental Taxes	56,411	56,411		56,411	14,357		14,357	(42,054)	25%	56,411
383- Reimbursements	7,500	7,500		7,500	-		-	(7,500)	0%	7,500
Revenue Total:	**63,911**	**63,911**	-	**63,911**	**14,357**	-	**14,357**	**(49,554)**	**22%**	**63,911**
Expenditures										
Division: 347- Landscape & Lighting PVR North Total:	39,795	39,795		39,795	15,511		15,511	24,284	39%	39,795
Division: 348- Landscape & Lighting PVR South Total:	45,380	45,380		45,380	7,564		7,564	37,816	17%	45,380
Expenditures Total:	**85,175**	**85,175**	-	**85,175**	**23,075**	-	**23,075**	**62,100**	**27%**	**85,175**
Lighting & Landscape Districts Net Results:	**(21,264)**	**(21,264)**	-	**(21,264)**	**(8,718)**		**(8,718)**	**12,546**	**41%**	**(21,264)**
Fund Balance July 1, 2025	**99,053**	**99,053**		**99,053**	**99,053**					**99,053**
Estimated Fund Balance June 30, 2026	**77,789**	**77,789**		**77,789**	**90,336**					**77,789**

Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 03/31/2026

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 317 - Pinole Valley Caretaker Fund										
381- Rental Income	15,000	15,000		15,000	-		-	(15,000)	0%	15,000
Revenue Total:	**15,000**	**15,000**	-	**15,000**	-	-	-	**(15,000)**	**0%**	**15,000**
Expenditures										
Division: 345- Park Maintenance Total:	14,989	14,989		14,989	-		-	14,989	0%	14,989
Expenditures Total:	**14,989**	**14,989**	-	**14,989**	-	-	-	**14,989**	**0%**	**14,989**
Pinole Valley Caretaker Fund Net Results:	**11**	**11**	-	**11**	-		-	**(11)**	**0%**	**11**
Fund Balance July 1, 2025	**(983)**	**(983)**		**(983)**	**(983)**					**(983)**
Estimated Fund Balance June 30, 2026	**(972)**	**(972)**		**(972)**	**(983)**					**(972)**
Fund: 324 - Public Facilities Fund										
Expenditures										
Division: 343- Facility Maintenance Total:	502,000	502,000		502,000	32	280,528	280,560	221,441	56%	502,000
Division: 345- Park Maintenance Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	**502,000**	**502,000**	-	**502,000**	**32**	**280,528**	**280,560**	**221,441**	**56%**	**502,000**
Public Facilities Fund Net Results:	**(502,000)**	**(502,000)**	-	**(502,000)**	**(32)**		**(32)**	**70,000**	**0%**	**(502,000)**
Fund Balance July 1, 2025	**541,649**	**541,649**		**541,649**	**541,649**					**541,649**
Estimated Fund Balance June 30, 2026	**39,649**	**39,649**		**39,649**	**541,618**					**39,649**
Fund: 325 - City Street Improvements										
322- Federal Grants	41,394	41,394		41,394	13,044		13,044	(28,350)	32%	41,394
323- State Grants	-	-		-	-		-	-	0%	-
324- Other Grants	1,643,889	1,643,889		1,643,889	86,081		86,081	(1,557,808)	5%	1,643,889
332- Permits	-	-		-	216		216	216	0%	-
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	**1,685,283**	**1,685,283**	-	**1,685,283**	**99,341**	-	**99,341**	**(1,585,942)**	**6%**	**1,685,283**
Operating transfers in Total:	-	-		-	-		-	-	0%	-
Sources Total:	**1,685,283**	**1,685,283**	-	**1,685,283**	**99,341**		**99,341**	**(1,585,942)**	**6%**	**1,685,283**
Expenditures										
Division: 342- Road Maintenance Total:	2,907,583	2,907,583		2,907,583	280,954	258,229	539,183	2,368,400	19%	2,907,583
Expenditures Total:	**2,907,583**	**2,907,583**	-	**2,907,583**	**280,954**	**258,229**	**539,183**	**2,368,400**	**19%**	**2,907,583**
City Street Improvements Net Results:	**(1,222,300)**	**(1,222,300)**	-	**(1,222,300)**	**(181,612)**	**(258,229)**	**(439,841)**	**782,459**	**36%**	**(1,222,300)**
Fund Balance July 1, 2025	**2,377,545**	**2,377,545**		**2,377,545**	**2,377,545**					**2,377,545**
Estimated Fund Balance June 30, 2026	**1,155,245**	**1,155,245**		**1,155,245**	**2,195,933**					**1,155,245**
Fund: 377 - Arterial Streets Rehabilitation Fund										
322- Federal Grants	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	-	-	-	-	**0%**	-
Operating transfers in Total:	-	-		-	-		-	-	0%	-
Sources Total:	-	-	-	-	-	-	-	-	**0%**	-
Expenditures										
Division: 342- Road Maintenance Total:	560,960	560,960		560,960	-		-	560,960	0%	560,960
Expenditures Total:	**560,960**	**560,960**	-	**560,960**	-	-	-	**560,960**	**0%**	**560,960**
Arterial Streets Rehabilitation Fund Net Results:	**(560,960)**	**(560,960)**	-	**(560,960)**	-	-	-	**560,960**	**0%**	**(560,960)**
Fund Balance July 1, 2025	**1,253,071**	**1,253,071**		**1,253,071**	**1,253,071**					**1,253,071**
Estimated Fund Balance June 30, 2026	**692,111**	**692,111**		**692,111**	**1,253,071**					**692,111**
Fund: 500 - Sewer Enterprise Fund										
363- Sewer Enterprise Charges	12,735,506	12,735,506		12,735,506	5,182,960		5,182,960	(7,552,546)	41%	12,735,506
370- Interest and Investment Income	300,000	300,000		300,000	349,767		349,767	49,767	117%	400,000
383- Reimbursements	-	-		-	-		-	-	0%	-
384- Other Revenue	-	-		-	-		-	-	0%	-
392- Proceeds from Sale of Property	-	-		-	-		-	-	0%	-
Revenue Total:	**13,035,506**	**13,035,506**	-	**13,035,506**	**5,532,728**	-	**5,532,728**	**(7,502,778)**	**42%**	**13,135,506**
Expenditures										
Division: 117- General Government Total:	-	-		-	14,161		14,161	(14,161)	0%	-
Division: 641- Sewer Treatment Plant/Shared Total:	12,349,900	12,349,900		12,349,900	3,660,148	120,148	3,780,295	8,569,605	31%	12,349,900
Division: 642- Sewer Collections Total:	24,183,004	24,183,004		24,183,004	3,277,010	1,403,335	4,680,345	19,502,659	19%	24,183,004
Division: 643- Sewer Projects/Shared Total:	85,000	85,000		85,000	-		-	85,000	0%	85,000
Division: 644- WPCP Equipment/Debt Service Total:	1,611,192	1,611,192		1,611,192	522,008		522,008	1,089,185	32%	1,611,192
Expenditures Total:	**38,229,096**	**38,229,096**	-	**38,229,096**	**7,473,326**	**1,523,482**	**8,996,808**	**29,232,288**	**24%**	**38,229,096**
Sewer Enterprise Fund Net Results:	**(25,193,590)**	**(25,193,590)**	-	**(25,193,590)**	**(1,940,598)**	**(1,523,482)**	**(3,464,081)**	**21,729,509**	**14%**	**(25,093,590)**
Fund Balance July 1, 2025	**24,440,176**	**24,440,176**		**24,440,176**	**24,440,176**					**24,440,176**
Estimated Fund Balance June 30, 2026	**(753,414)**	**(753,414)**		**(753,414)**	**22,499,578**					**(653,414)**

Third Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 03/31/2026

	Original Budget	Revised Budget	Proposed Adjustments	Amended Budget	YTD Actual	Encumbrances	Total	Variance Favorable (Unfavorable)	Percent Used	Projected Year-End
Fund: 505 - Cable Access TV										
314- Franchise Taxes	26,486	26,486		26,486	8,892		8,892	(17,594)	34%	26,486
365- Cable TV Charges	159,840	159,840		159,840	40,910		40,910	(118,930)	26%	159,840
366- Other Charges	9,000	9,000		9,000	-		-	(9,000)	0%	9,000
384- Other Revenue	90,500	-		-	50		50	50	0%	-
Revenue Total:	**285,826**	**195,326**	**-**	**195,326**	**49,852**	**-**	**49,852**	**(145,474)**	**26%**	**195,326**
Operating transfers in Total:	367,262	367,262		367,262	-		-	(367,262)	0%	367,262
Sources Total	**653,088**	**562,588**	**-**	**562,588**	**49,852**	**-**	**49,852**	**(512,736)**	**9%**	**562,588**
					-					
Expenditures										
Division: 119- Cable Access TV Total:	653,088	653,088		653,088	428,537		428,537	224,551	66%	653,088
Expenditures Total:	**653,088**	**653,088**	**-**	**653,088**	**428,537**	**-**	**428,537**	**224,551**	**66%**	**653,088**
Cable Access TV Net Results:	**0**	**(90,500)**	**-**	**(90,500)**	**(378,685)**	**-**	**(378,685)**	**(288,186)**	**418%**	**(90,500)**
Fund Balance July 1, 2025	**(682)**	**(682)**		**(682)**	**(682)**					**(682)**
Estimated Fund Balance June 30, 2026	**(682)**	**(91,182)**		**(91,182)**	**(379,368)**					**(91,182)**
Fund: 525 - Information Systems										
393- Debt Proceeds	-	-	-	-	-		-	-	0%	-
Sources Total:	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**0%**	**-**
Expenditures										
Division: 118- Information Systems Total:	1,434,778	1,434,779		1,434,779	724,863	139,997	864,860	569,918	60%	1,434,779
Expenditures Total:	**1,434,778**	**1,434,779**	**-**	**1,434,779**	**724,863**	**139,997**	**864,860**	**(569,918)**	**60%**	**1,434,779**
Indirect cost allocations Total:	(1,434,779)	(1,434,779)		(1,434,779)	(739,523)	(139,997)	(879,520)	555,259	61%	(1,434,779)
Information Systems Net Results:	**(0)**	**-**	**-**	**-**	**(14,660)**	**-**	**(14,660)**	**(14,660)**	**-100%**	**-**
Fund Balance July 1, 2025	**64,910**	**64,910**		**64,910**	**64,910**					**64,910**
Estimated Fund Balance June 30, 2026	**64,910**	**64,910**		**64,910**	**50,250**					**64,910**
Fund: 700 - Pension Fund										
370- Interest and Investment Income	600,000	600,000		600,000	1,297,965		1,297,965	697,965	216%	1,000,000
399- Transfer In Total:	2,400,000	2,400,000		2,400,000			-	2,400,000	0%	2,400,000
Revenue Total:	**3,000,000**	**3,000,000**	**-**	**3,000,000**	**1,297,965**	**-**	**1,297,965**	**(1,702,035)**	**43%**	**3,400,000**
Expenditures										
Division: 115- Finance Total:	65,000	65,000		65,000	47,004		47,004	17,996	72%	65,000
Transfers Out Total:	3,235,445	3,235,445		3,235,445	-		-	3,235,445	0%	3,235,445
Expenditures Total:	**3,300,445**	**3,300,445**	**-**	**3,300,445**	**47,004**		**47,004**	**(3,253,441)**	**1%**	**3,300,445**
Pension Fund Net Results:	**(300,445)**	**(300,445)**	**-**	**(300,445)**	**1,250,961**		**1,250,961**	**1,551,406**	**-416%**	**99,555**
Fund Balance July 1, 2025	**12,442,949**	**12,442,949**		**12,442,949**	**12,442,949**					**12,442,949**
Estimated Fund Balance June 30, 2026	**12,142,504**	**12,142,504**		**12,142,504**	**13,693,910**					**12,542,504**