CITY COUNCIL REPORT

9.C.

DATE: SEPTEMBER 15, 2026

TO: MAYOR AND COUNCIL MEMBERS

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

SUBJECT: FY 2025/26 FOURTH QUARTER FINANCIAL REPORT AND YEAR-END BUDGET AMENDMENTS

RECOMMENDATION

Staff recommend that the City Council receive the Fiscal Year (FY) 2025/26 Fourth Quarter Financial Report and adopt a resolution authorizing year-end budget adjustments.

BACKGROUND

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

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

The Fourth Quarter Financial Report (Attachments A and B) details financial activity through the fourth quarter of the FY 2025/26, July 1, 2025 through June 30, 2026. It presents preliminary year-end results. Further adjustments may be necessary as a result of the City's year-end audit process.

REVIEW AND ANALYSIS

The City Council adopted the FY 2025/26 budget, authorizing revenues totaling $59.2 million, and expenditures totaling $95 million. The budget projection assumed a net use of fund balance of $35.8 million for all funds combined. The majority of the use of fund balance is for several large, multi-year capital improvement projects, notably in the wastewater enterprise fund.

The General Fund adopted budget included revenues totaling $31.5 million and expenditures totaling $32.8, and the use of General Fund unassigned fund balance of $1.3 million to fund several one-time initiatives as well as several capital improvement projects.

During the FY 2025/26 mid-year budget review (second quarter), the City Council adopted budget amendments, bringing total General Fund expenditures to $33.1 million, resulting in a net use of fund balance of $1.5 million.

The City is projecting to close FY 2025/26 with General Fund revenues totaling $32.3 million and expenditures totaling $33 million, net use of fund balance of $746,517, and an estimated ending fund balance of $5 million.

As a part of the year-end closing, the City reviews all financial activity and identify if any adjustments are necessary. Staff recommends the following budget amendments:

General Fund

- Increase capital outlay by $18,500 for K9 purchase.
- Increase transfers out (operating subsidies) to Building and Planning Fund by $212,974 and to the PCTV Fund by $163,739 in order to close the FY 2025/26 funding gaps.

Equipment Reserve Fund

- Increase capital outlay by $151,453 for K9 transport vehicle and Police Administration vehicle.

All financial activity for FY 2025/26 is detailed in the Fourth Quarter Financial Report (Attachment A). Budgeted and actual revenues, expenditures, and estimated beginning and ending fund balance for each City fund is listed in the Financial Summary (Attachment B).

FISCAL IMPACT

In this FY 2025/26 Fourth Quarter Financial Report, staff recommends budget adjustments as summarized below. Funds will be appropriated from unassigned fund balance.

- Net increase in General Fund (Fund 100) expenditures of $18,500.
- Net increase in Measure S 2006 Fund (105) expenditures of $376,713.
- Net increase in Equipment Reserve Fund (160) expenditures of $151,453.
- Net increase in Building and Planning Fund (209) revenue (transfer in) of $212,974.
- Net increase in Cable Access TV Fund (Fund 505) revenue (transfer in) of $163,739.

ATTACHMENTS

A. FY 2025-26 Fourth Quarter Financial Report
B. FY 2025-26 Fourth Quarter Financial Report Summary by Fund
C. Resolution - FY 2025-26 Year-end

City of Pinole

FY 2025/26 Fourth Quarter Financial Report

Prepared by Finance Department

September 15, 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 Fourth Quarter Financial Report details financial activity through the fourth quarter of the FY 2025/26, July 1, 2025 through June 30, 2026. 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 City ended FY 2025/26 with stronger revenue performance than anticipated, expenditures generally within budget, and reserves maintained at required levels. At the same time, the year-end results reflect continued pressure on the ongoing operating budget and the need to carefully manage the use of the City's limited resources for programs and services.

The City Council adopted the FY 2025/26 budget on June 17, 2025, as a largely status quo budget, maintaining service and staffing levels consistent with the prior fiscal year. The adopted budget anticipated General Fund revenues of approximately $31.5 million and expenditures of approximately $32.8 million, which included $1.3 million of General Fund unassigned fund balance for one-time purposes and several capital projects. The tables below summarize the baseline budget and one-time items.

	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 and remains in compliance with the policy.

The City is projecting to close FY 2025/26 with revenues totaling $32.3 million and expenditures totaling $33 million, and an estimated ending fund balance of $5 million. The table below summarizes the General Fund budget to actuals for FY 2025/26.

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	$ 32,299,906	$ 32,299,906	102%	$ 32,299,906
Expenditures	32,801,047	33,084,045	395,213	33,479,258	32,605,547	32,744,225	98%	33,046,423
Net surplus/deficit	(1,263,149)	(1,546,147)	(395,213)	(1,941,360)	$ (305,641)	$ (444,318)		(746,517)
Beginning Fund Balance	5,746,650	5,746,650		5,746,650				5,746,650
Ending Fund Balance	**$ 4,483,501**	**$ 4,200,503**		**$ 3,805,290**				**$ 5,000,133**

General Fund Revenue

The City Council authorized General Fund revenues of $31,537,898 for FY 2025/26. Actual revenues for FY 2025/26 totaled $32,299,906, or 102% of the budget. The table below summarizes General Fund revenue activity for the fourth 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	$ 6,771,575	101%	$ 6,771,575
Sales and Use Taxes	4,567,189	4,567,189	-	4,567,189	4,746,425	104%	4,746,425
Sales and Use Taxes - Measure S 2006	2,599,000	2,599,000	-	2,599,000	2,556,977	98%	2,556,977
Sales and Use Taxes - Measure S 2014	2,599,000	2,599,000	-	2,599,000	2,557,086	98%	2,557,086
Sales and Use Taxes - Measure I 2024	2,599,000	2,599,000	-	2,599,000	2,546,792	98%	2,546,792
Utility Users Tax	2,345,000	2,345,000	-	2,345,000	2,607,395	111%	2,607,395
Franchise Taxes	850,000	850,000	-	850,000	869,531	102%	869,531
Other Taxes: TOT	400,000	400,000	-	400,000	288,688	72%	288,688
Other Taxes: Business License	476,172	476,172	-	476,172	474,430	100%	474,430
Intergovernmental Taxes	2,513,149	2,513,149	-	2,513,149	2,514,349	100%	2,514,349
Public Safety Charges	1,861,497	1,861,497	-	1,861,497	2,026,102	109%	2,026,102
Total Other Revenue	793,656	793,656	-	793,656	1,118,842	141%	1,118,842
Revenue Total:	28,302,453	28,302,453	-	28,302,453	29,078,191	103%	29,078,191
Transfer In from Pension/OPEB Trust	3,235,445	3,235,445		3,235,445	3,221,715	100%	3,221,715
Revenue/Sources Total:	**$ 31,537,898**	**$ 31,537,898**	**$ -**	**$ 31,537,898**	**$ 32,299,906**	**102%**	**$32,299,906**

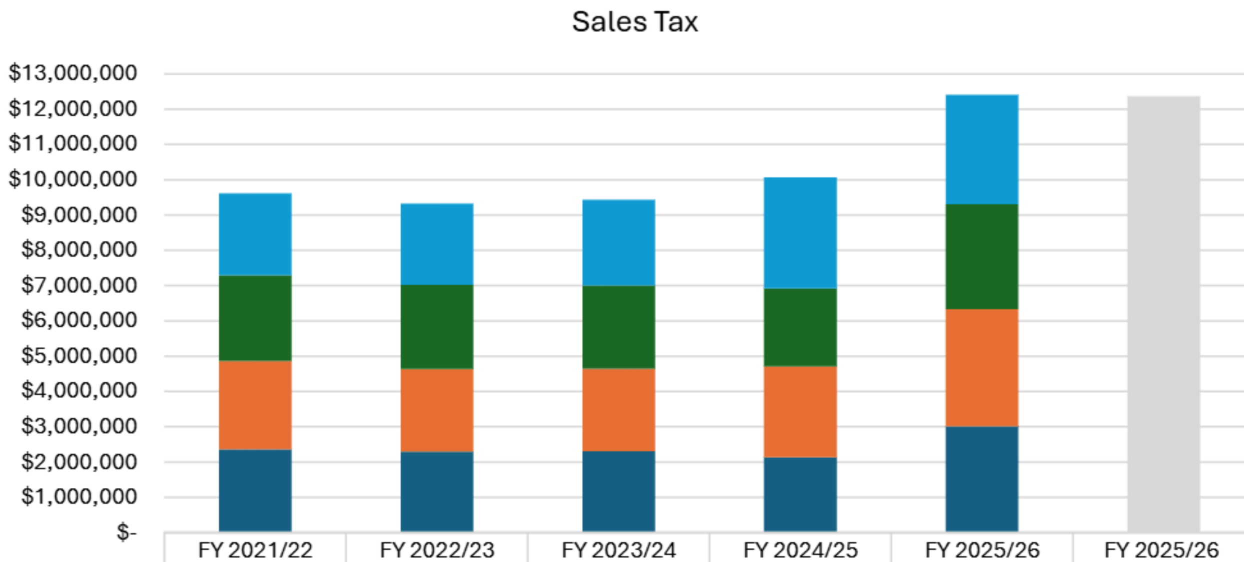
The following section provides detailed explanations of fourth quarter financial activities for each revenue category, as well as historical trend data.

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 FY 2025/26, sales tax receipts totaled $12,407,280, or 100% of the budget.

City staff meet quarterly with the sales tax consultant, HdL, to review updates on the prior quarter's sales tax performance. Highlights from the most recent update for the period January through March 2026 include:

- Overall gross sales tax receipts increased 10% compared to the same period in 2025; after adjusting for reporting modifications, actual sales rose 7.4%.
- Casual, fast-casual, and quick-service dining grew 8.8%, largely driven by the opening of several new businesses.
- The City's allocation from the countywide use tax pool increased 17.1%, driven by new ecommerce distribution and third-party auto sales within the Contra Costa pool.
- Fuel service station receipts rose nearly 17% as fuel prices began climbing toward the middle of the quarter.
- Grocery receipts declined, contributing to an overall decrease in the food and drug category.
- Autos and transportation-related purchases declined.
- Retail sales (online and in-store) and restaurant receipts contributed positively to the City's local taxes.
- After adjustments, taxable sales for all of Contra Costa County decreased 0.2% compared to the same period in 2025; the Bay Area increased 3.5%



	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	12,407,280	12,364,189
Q4	2,322,856	2,307,279	2,425,993	3,146,670	3,100,976	
Q3	2,428,400	2,387,064	2,360,669	2,209,133	2,974,875	
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

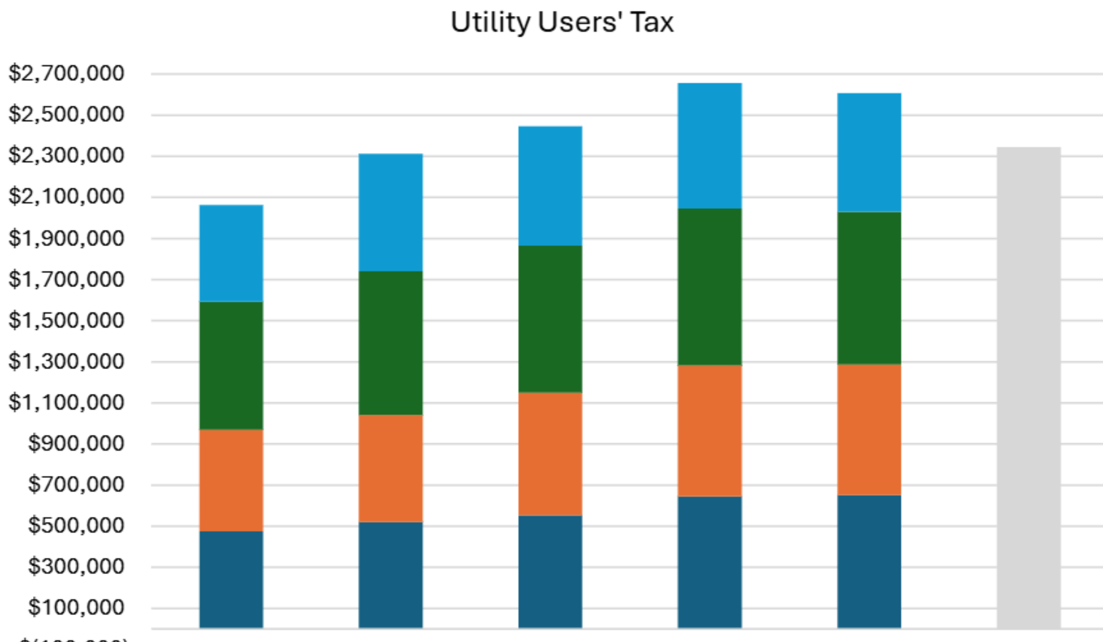
Property Tax is the City's second largest revenue stream at 21% of total General Fund revenues. It is comprised of four segments – secured, unsecured, supplemental, and transfer tax. The largest segment is the secured property tax. It is received in three installments in December (55%), April (40%), and June of each year (5%). Secured property tax revenue includes the basic 1% property tax. For FY 2025/26, revenue totaled $6,771,575, or 101% of the budget. The fourth quarter came in significantly higher than usual due to the process to close out the Successor Agency.

Between April and June 2026, there were 30 single family residential sales in Pinole. The median price was $744,500, representing a 6.4% increase from the previous quarter and a 4.9% increase compared to the same period in 2025. The median sales price for Contra Costa County was $860,000, statewide it was $904,640.

	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	6,771,575	6,698,790
Q4	1,492,871	2,060,252	2,816,214	2,925,567	4,491,466	
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

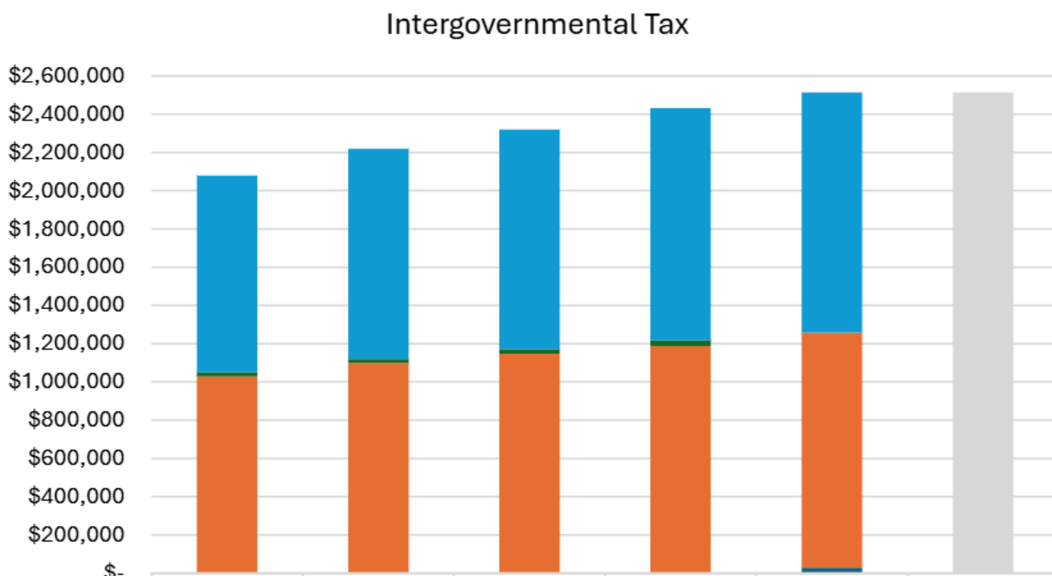
Utility Users' Tax (UUT) of 8% is levied on telecommunication, electricity, gas, and prepaid mobile telephones. For FY 2025/26, UUT revenue totaled $2,607,395, or 111% of the budget. Actuals were higher in the electricity and gas segments.



	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	2,607,395	2,345,000
Q4	471,356	572,657	581,069	611,163	576,730	
Q3	622,765	699,442	714,965	763,370	743,724	
Q2	493,892	520,972	596,338	638,050	635,277	
Q1	475,760	519,759	553,343	644,573	651,665	

Intergovernmental Tax

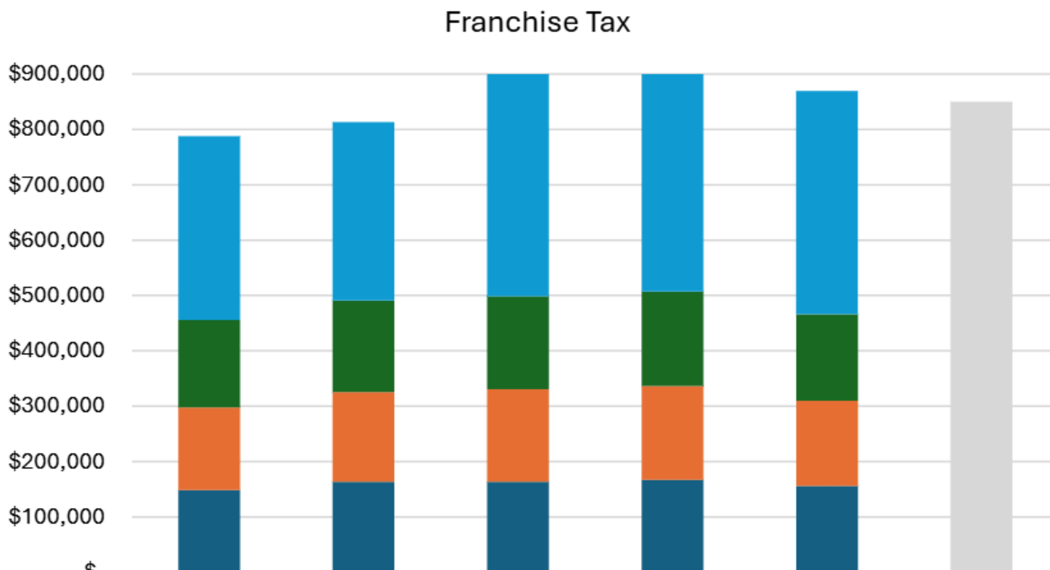
Intergovernmental Tax is comprised of the Motor Vehicle License Fee (VLF), which is the City's share of motor vehicle license fees levied, collected, and apportioned by the State. This category also includes the Homeowners Property Tax Relief ($30,000), which is a reimbursement from the State to offset loss of property tax for the state-imposed homeowner exemption. The VLF revenue is received in equal installments in December and June. For FY 2025/26, revenue totaled $2,514,349, or 100% 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	2,514,349	2,513,149
Q4	1,028,682	1,099,865	1,147,883	1,214,314	1,255,967	
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 FY 2025/26, revenue totaled $869,531, or 102% of the budget. Actuals were higher in the electricity and gas segments.

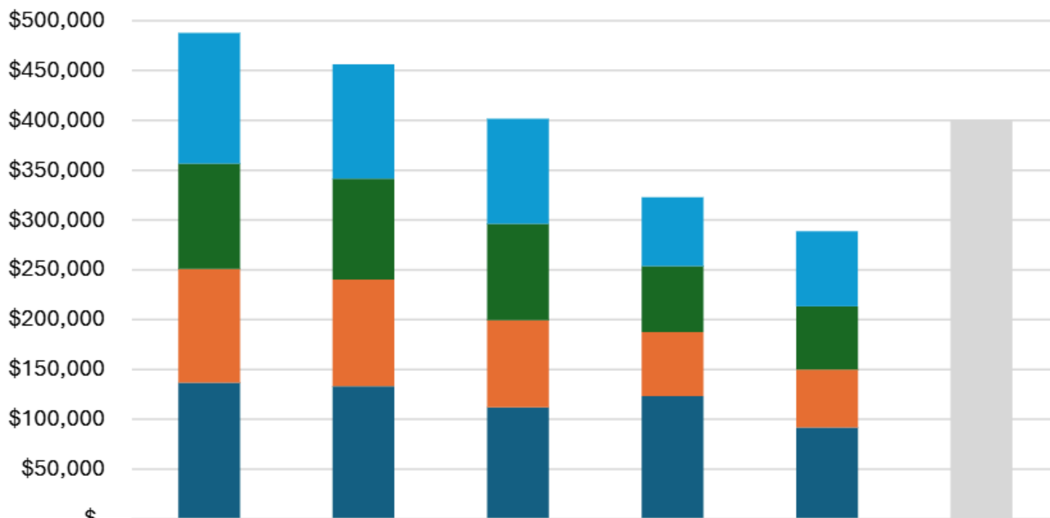


	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	788,146	813,494	901,208	910,745	869,531	850,000
Q4	332,661	322,641	402,957	403,529	403,211	
Q3	157,804	165,387	167,826	171,030	156,443	
Q2	149,190	162,326	167,133	169,109	153,734	
Q1	148,492	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 FY 2025/26, revenue totaled $288,688, or 72% of the budget. Actual revenue is lower due to outstanding receipts that are anticipated to be received in FY 2026/27.

Transient Occupancy Tax

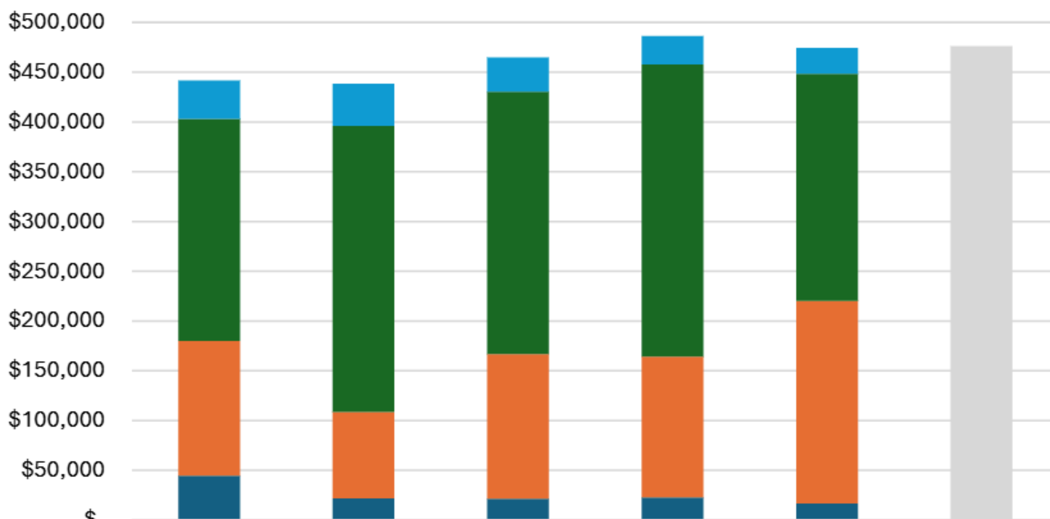


	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	487,687	456,288	401,499	322,889	288,688	400,000
Q4	130,974	114,768	105,338	69,068	75,365	
Q3	105,958	101,466	96,822	66,229	63,353	
Q2	114,050	106,897	87,439	64,364	58,375	
Q1	136,705	133,158	111,900	123,228	91,595	

Business License Tax

Business License Tax is assessed on all businesses doing business within City limits. For FY 2025/26, revenue totaled $474,430, or 100% of the budget.

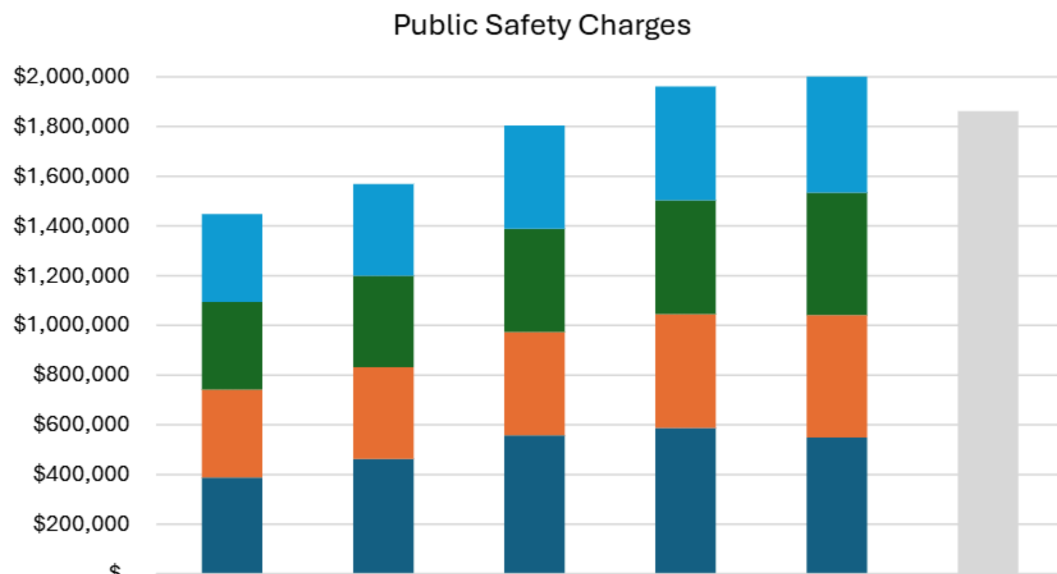
Business License Tax



	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	474,430	476,172
Q4	38,852	42,421	34,119	28,693	26,089	
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 FY 2025/26, actual receipts were $2,026,102, or 109% 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	2,026,102	1,861,497
Q4	353,105	368,748	415,192	457,762	492,387	
Q3	353,105	368,748	415,192	457,184	492,359	
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 $1,118,842, or 141% 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 amount of the transfer was $3,221,715, based on actuals.

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 FY 2025/26, expenditures totaled $32,605,547, or 98% of the budget. The table below summarizes General Fund expenditure activity for the fiscal year.

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	$ 10,899,901	$ 10,899,901	104%	$ 10,899,901
Benefits	8,178,351	8,178,351		8,178,351	8,099,496	8,099,496	99%	$ 8,099,496
Professional/Admin Services	9,382,408	9,497,355		9,497,355	9,201,619	9,292,989	98%	$ 9,201,619
Other Operating	378,156	378,156		378,156	450,237	450,237	119%	$ 450,237
Materials and Supplies	184,998	184,998		184,998	217,582	219,588	119%	$ 217,582
Interdepartmental Charges	(665,537)	(634,171)		(634,171)	(255,064)	(255,064)	40%	$ (255,064)
Asset/Capital Outlay	986,440	1,136,440	18,500	1,154,940	226,052	271,353	23%	$ 290,215
Debt Service	653,545	653,545		653,545	653,481	653,481	100%	$ 653,481
Transfers Out	3,176,407	3,176,407	376,713	3,553,120	3,112,244	3,112,244	88%	$ 3,488,957
Expenditure Total:	**$ 32,801,047**	**$ 33,084,045**	**$ 395,213**	**$ 33,479,258**	**$ 32,605,547**	**$ 32,744,225**	**98%**	**$ 33,046,423**

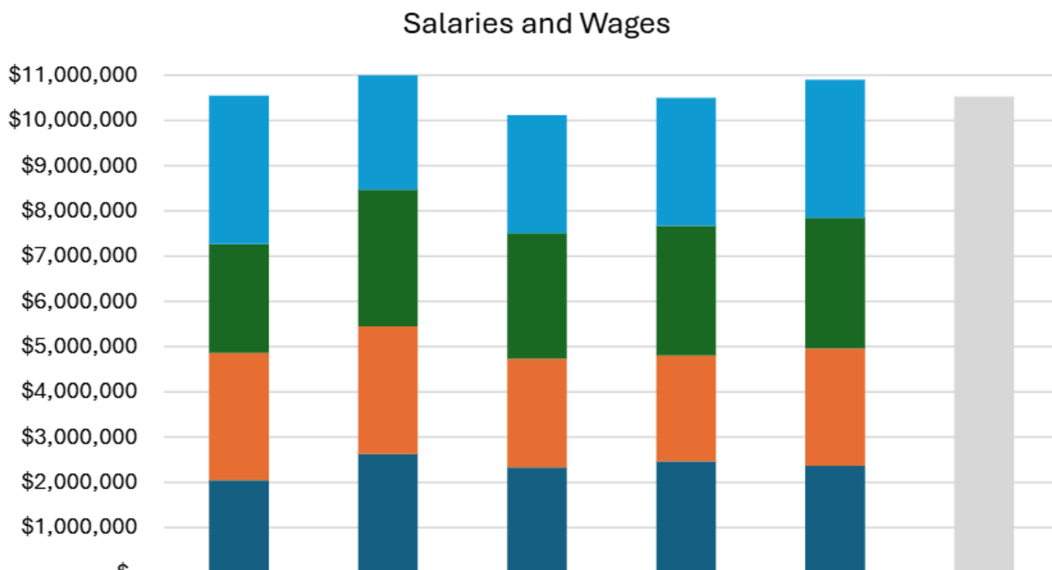
Staff recommends the following budget amendments:

- Asset/Capital Outlay – Increase by $18,500 for the Police K9 purchase.
- Transfers Out – Increase operating subsidies to Building and Planning Fund by $212,974 and to the PCTV Fund by $163,739.

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 FY 2025/26, salaries and wages totaled $10,899,901, or 104% of the budget. The overage is primarily driven by staff augmentation costs and compensated leave payouts.



	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	10,899,901	10,526,279
Q4	3,282,972	2,534,186	2,609,792	2,832,962	3,053,231	
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	

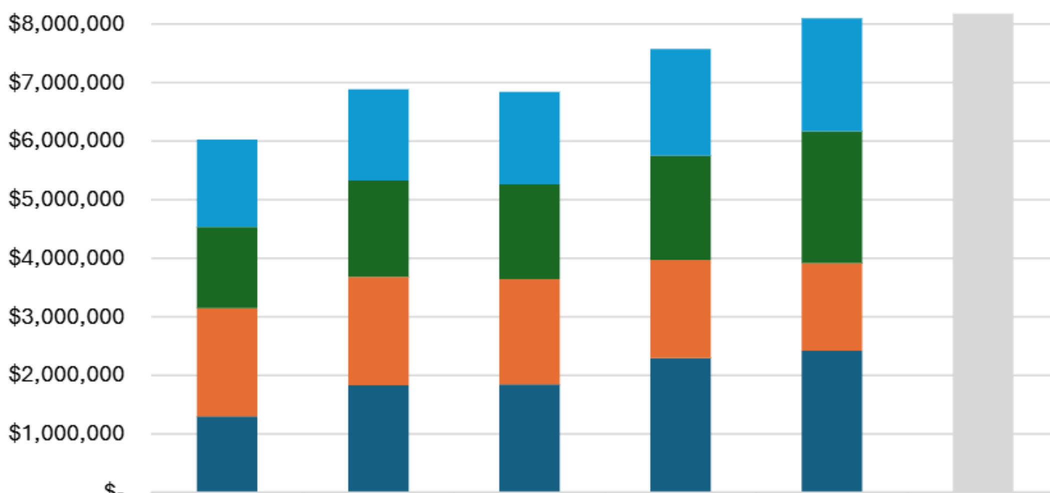
Employee Benefits

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 FY 2025/26, benefits totaled $8,099,496, or 99% of the budget.

Employee Benefits

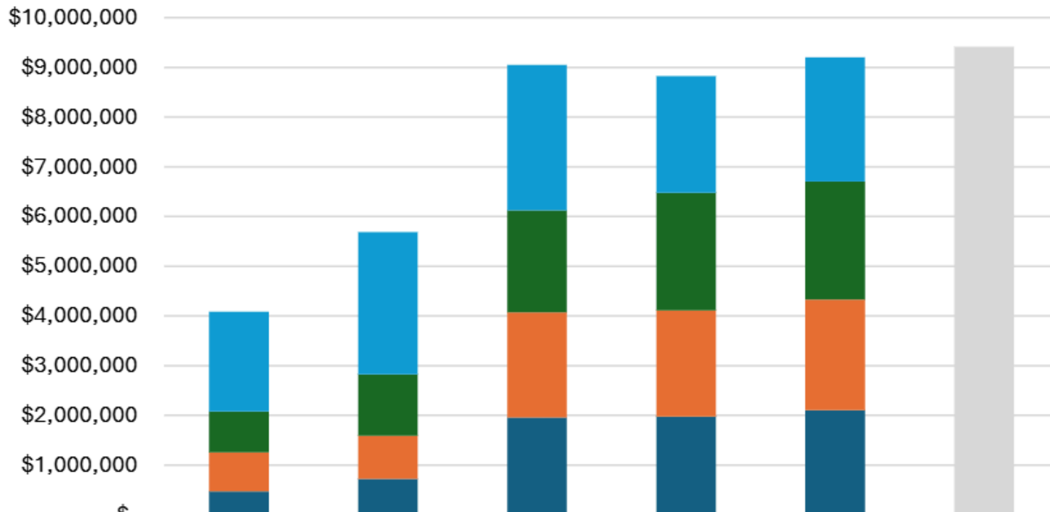


	FY 2021/22 Actual	FY 2022/23 Actual	FY 2023/24 Actual	FY 2024/25 Actual	FY 2025/26 Actual	FY 2025/26 Budget
Total	6,030,608	6,884,786	6,843,938	7,573,521	8,099,496	8,178,351
Q4	1,493,949	1,556,478	1,583,218	1,816,789	1,928,105	
Q3	1,386,804	1,643,164	1,616,513	1,783,803	2,251,265	
Q2	1,850,799	1,856,854	1,796,869	1,678,685	1,497,427	
Q1	1,299,057	1,828,289	1,847,339	2,294,244	2,422,699	

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 FY 2025/26, expenditures totaled $9,201,619, or 98% 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	9,201,619	9,416,040
Q4	2,003,524	2,861,758	2,927,276	2,349,141	2,497,601	
Q3	825,459	1,236,020	2,050,634	2,364,150	2,375,762	
Q2	785,639	867,167	2,116,252	2,137,380	2,225,175	
Q1	468,707	721,992	1,955,288	1,976,696	2,103,081	

Other Operating Expenses

Other operating expenses consist of gas, electricity, water, and telephone utilities for City facilities and parks. For FY 2025/26, expenditures totaled $450,237, or 119% of the budget. Actuals were higher in the electricity and water segments.

Materials and Supplies

Materials and supplies include fuel, supplies, and maintenance materials. For FY 2025/26, expenditures totaled $217,582, or 119% of the budget. Actuals were higher, primarily due to maintenance supply and fuel purchases.

Interdepartmental Charges

Interdepartmental charges include indirect costs for personnel costs allocated to other funds, information technology and legal services, and general liability insurance. For FY 2025/26, expenditures totaled ($255,064), or 40% 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 FY 2025/26, asset/capital outlay expenditures totaled $226,052, 23% of the budget. Expenditures were lower because several one-time initiatives and capital projects were not completed.

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 $653,481.

Transfers Out

Transfers out include General Fund support to the Recreation Fund, the Planning and Building Fund, and the Pinole Cable Television (PCTV) Fund to support operations, as well as a contribution to the Equipment Reserve Fund. Transfers out totaled $3,112,244. Due to year-end funding gaps, staff recommends increasing the subsidies to the Building and Planning Fund and the PCTV fund by a total of $376,713.

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 FY 2025/26, revenue totaled $1,157,296, or 108% of the budget. Expenditures totaled $789,587, or 30% 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	$ 1,157,296	108%	$ 1,157,296
Expenditures	2,512,167	2,512,167	-	2,512,167	789,587	30%	755,871
Net surplus/deficit	(1,443,593)	(1,443,593)	-	(1,443,593)	$ 367,709		401,426
Beginning Fund Balance	2,175,570	2,175,570		2,175,570			2,175,570
Ending Fund Balance	**$ 731,977**	**$ 731,977**		**$ 731,977**			**$ 2,576,996**

Public Safety Augmentation Fund (Fund 203)

The Public Safety Augmentation Fund (PSAF) accounts for monies allocated by the County Auditor-Controller under Proposition 172 from the statewide 0.5% sales tax based on a share of statewide taxable sales. These funds are used for public safety personnel costs and safety equipment purchases. For FY 2025/26, revenue totaled $239,077, or 96% of the budget. There is typically a two-month lag between sales activity and remittance to the City. Expenditures totaled $375,674, or 61% 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	$ 239,077	96%	$ 239,077
Expenditures	613,388	613,388		613,388	375,674	61%	375,674
Net surplus/deficit	(363,804)	(363,804)	-	(363,804)	$ (136,597)		(136,597)
Beginning Fund Balance	136,597	136,597		136,597			136,597
Ending Fund Balance	**$ (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 FY 2025/26, revenue totaled $210,741, or 114% of the budget, and was higher due to a larger growth allocation. Expenditures totaled $291,343, or 96% 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	$ 210,741	114%	$ 210,741
Expenditures	303,281	303,281	-	303,281	291,343	96%	291,343
Net surplus/deficit	(118,281)	(118,281)	-	(118,281)	$ (80,602)		(80,602)
Beginning Fund Balance	259,977	259,977		259,977			259,977
Ending Fund Balance	**$ 141,696**	**$ 141,696**		**$ 141,696**			**$ 179,375**

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 FY 2025/26, revenue totaled $283,316, or 112% of the budget. Expenditures totaled $77,792, or 20% of the budget.

NPDES Storm Water Fund	FY 2025/26 Original Budget	FY 2025/26 Revised Budget	Proposed Adjustments	FY 2025/26 Amended Budget	FY 2025/26 YTD Actuals w/ Encumb.	% of Amended Budget	Projected Year-End
Revenues	$ 253,272	$ 253,272		$ 253,272	$ 283,316	112%	283,316
Expenditures	385,631	385,631		385,631	77,792	20%	77,792
Net surplus/deficit	(132,359)	(132,359)	-	(132,359)	$ 205,524		205,524
Beginning Fund Balance	(333,734)	(333,734)		(333,734)			(333,734)
Ending Fund Balance	**$ (466,093)**	**$ (466,093)**		**$ (466,093)**			**$ (128,210)**

Recreation Fund (Fund 209)

The Recreation Department Fund accounts for funds received from fees for participation in recreational programs. For FY 2025/26, program revenue was $674,100, or 118% of the budget. The General Fund transfer (operating subsidy) was $1,686,887. Expenditures totaled $2,360,987, or 102% of the budget.

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	$ 674,100	118%	$ 674,100
Transfers In	1,750,050	1,750,050	-	1,750,050	1,686,887	96%	1,686,887
Total Revenues	2,323,613	2,323,613	-	2,323,613	2,360,987	102%	2,360,987
Expenditures	2,323,613	2,323,613	-	2,323,613	2,360,987	102%	2,360,987
Net surplus/deficit	(0)	(0)	-	(0)	$ 0		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 FY 2025/26, revenue totaled $1,145,669, or 62% of the budget. Grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures totaled $2,266,738, or 83% of the budget.

The General Fund transfer (operating subsidy) was $908,095; however, an additional $221,974 is needed to close the FY 2025/26 funding gap. Therefore, staff recommends a budget amendment to increase the budget by $221,974.

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	$ 1,145,669	62%	$ 1,145,669
Transfers In	908,095	908,095	212,974	1,121,069	908,095	0%	1,121,069
Total Revenues	$ 2,744,232	$ 2,744,232	$ 212,974	$ 2,957,206	$ 2,053,764	75%	2,266,738
Expenditures	2,744,232	2,744,232	-	2,744,232	2,266,738	83%	2,266,738
Net surplus/deficit	(0)	(0)	212,974	212,974	$ (212,974)		(0)
Beginning Fund Balance	(2,545,963)	(2,545,963)		(2,545,963)			(2,545,963)
Ending Fund Balance	**$ (2,545,964)**	**$ (2,545,964)**		**$ (2,332,990)**			**$ (2,545,964)**

Refuse Management Fund (Fund 213)

The Refuse Management Fund accounts for resources received from the City's franchise waste hauler, Republic Services, from a monthly fee imposed under AB 939 on all residential customers in Pinole. These revenues are restricted to programs and activities that promote recycling of solid waste and source reduction. For FY 2025/26, revenue totaled $66,630, or 101% of the budget. Expenditures totaled $33,154.

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	$ 66,630	101%	$ 66,630
Expenditures	189,710	189,710		189,710	33,154	17%	33,154
Net surplus/deficit	(123,650)	(123,650)	-	(123,650)	$ 33,476		33,476
Beginning Fund Balance	(33,476)	(33,476)		(33,476)			(33,476)
Ending Fund Balance	**$ (157,126)**	**$ (157,126)**		**$ (157,126)**			**$ 0**

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. For FY 2025/26, revenues totaled $1,650,803. Expenditures for rate stabilization and solid waste-related activities totaled $298,757.

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	$ 1,650,803	108%	$ 1,650,803
Expenditures	177,241	177,241		177,241	298,757	169%	298,757
Net surplus/deficit	190,759	1,346,759	-	1,346,759	$ 1,352,046		1,352,046
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**			**$ 4,658,939**

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 FY 2025/26, revenue totaled $544,845, or 39% of the budget. Grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures totaled $264,910, or 22% 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	$ 544,845	39%	$ 544,845
Expenditures	1,191,732	1,191,732		1,191,732	264,910	22%	235,510
Net surplus/deficit	205,525	205,525	-	205,525	$ 279,936		309,336
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**			**$ 3,086,758**

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 FY 2025/26, revenue from interest was $124,900. No development impact fee revenue is expected this fiscal year as fees are now collected after occupancy of new developments. Expenditures totaled $840,804, or 35% of the budget. Actual expenditures were low due to the timing of budgeted capital projects, including parks, and facilities.

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	$ -	$ -	$ -	$ -	$ 124,900	0%	$ 124,900
Expenditures	2,436,000	2,436,000		2,436,000	840,804	35%	587,556
Net surplus/deficit	(2,436,000)	(2,436,000)	-	(2,436,000)	$ (715,903)		(462,656)
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**			**$ 2,999,529**

Housing Assets for Resale Fund (Fund 285)

The Housing Assets for Resale Fund accounts for activities associated with administering housing programs of the former Pinole Redevelopment Agency, use of Housing Set Aside funds, and the provision of affordable housing within the community. For FY 2025/26, revenues totaled $782,216 and were primarily from the $650,000 prohousing grant award and interest revenue. Expenditures totaled $244,200, or 71% 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	$ 782,216	1422%	$ 782,216
Expenditures	342,961	342,961		342,961	244,200	71%	244,200
Net surplus/deficit	(287,961)	(287,961)	-	(287,961)	$ 538,016		538,016
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**			**$ 8,789,087**

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 FY 2025/26, revenue totaled $47,620, or 75% of budget. Expenditures totaled $33,495, or 39% 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	$ 47,620	75%	$ 47,620
Expenditures	85,175	85,175		85,175	33,495	39%	33,495
Net surplus/deficit	(21,264)	(21,264)	-	(21,264)	$ 14,125		14,125
Beginning Fund Balance	99,053	99,053		99,053			99,053
Ending Fund Balance	**$ 77,789**	**$ 77,789**		**$ 77,789**			**$ 113,178**

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 FY 2025/26, revenue totaled $194,407, or 12% of the budget, and was low as grant revenue is received on a reimbursement basis, after expenditures have been incurred. Expenditures totaled $744,870, or 26% 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	$ 194,407	12%	$ 194,407
Expenditures	2,907,583	2,907,583		2,907,583	744,870	26%	363,506
Net surplus/deficit	(1,222,300)	(1,222,300)	-	(1,222,300)	$ (550,464)		(169,099)
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**			**$ 2,208,446**

Arterial Streets Rehabilitation Fund (Fund 377)

The Arterial Streets Rehabilitation Fund accounts for funds used for street rehabilitation projects. Expenditures were low 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	13,615	2%	13,615
Net surplus/deficit	(560,960)	(560,960)		(560,960)	$ (13,615)		(13,615)
Beginning Fund Balance	1,253,071	1,253,071		1,253,071			1,253,071
Ending Fund Balance	**$ 692,111**	**$ 692,111**		**$ 692,111**			**$ 1,239,455**

Enterprise Funds

Sewer Enterprise Fund (Fund 500)

The Sewer Enterprise Fund accounts for fees charged to residents and businesses for sewer utilities. Fees are used to operate the Pinole-Hercules Wastewater Treatment Plant, which serves the Pinole and Hercules areas. Revenue from charges for services are received with the property tax assessments in December, April, and June. For FY 2025/26, revenues totaled $9,851,644, or 76% of the budget. Expenditures totaled $12,272,142, or 32% 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	$ 9,851,644	76%	$ 9,851,644
Expenditures	38,229,096	38,229,096	-	38,229,096	12,272,142	32%	10,590,511
Net surplus/deficit	(25,193,590)	(25,193,590)	-	(25,193,590)	$ (2,420,498)		(738,866)
Beginning Fund Balance	24,440,176	24,440,176		24,440,176			24,440,176
Ending Fund Balance	**$ (753,414)**	**$ (753,414)**		**$ (753,414)**			**$ 23,701,310**

Cable Access TV Fund (Fund 505)

The Cable Access TV Fund accounts for revenue received from cable franchise fees, video production and broadcast charges, and Public, Educational, and Governmental (PEG) access fees. PEG access fees are designated for equipment purchases. Transfers from the General Fund also help support the operating costs. For FY 2025/26, revenues totaled $95,215, or 49% of the budget.. Expenditures totaled $630,328, or 97% of the budget.

The General Fund transfer (operating subsidy) was $367,262; however, an additional $163,739 is needed to close the FY 2025/26 funding gap. Therefore, staff recommends a budget amendment to increase the budget by $163,739.

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	$ 163,739	$ 726,327	$ 462,477	82%	$ 626,216
Expenditures	653,088	653,088	-	653,088	630,328	97%	625,534
Net surplus/deficit	0	(90,500)	163,739	73,239	$ (167,851)		683
Beginning Fund Balance	(682)	(682)		(682)			(682)
Ending Fund Balance	**$ (682)**	**$ (91,182)**		**$ 72,557**			**$ 0**

Information Systems Fund (Fund 525)

The Information Systems Fund is an internal service fund used to account for activities that provide technology goods or services to other City funds and departments on a cost-reimbursement basis. For FY 2025/26, expenditures totaled $1,245,979, or 87% 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	1,245,979	87%	1,105,982
Indirect Cost Allocations	(1,434,779)	(1,434,779)	-	(1,434,779)	(1,175,414)	82%	(1,035,417)
Net surplus/deficit	(0)	0	-	0	70,565		70,565
Beginning Fund Balance	64,910	64,910		64,910			64,910
Ending Fund Balance	**$ 64,910**	**$ 64,911**		**$ 64,911**			**$ 135,475**

Financial Summary by Fund

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

Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 06/30/2026

	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	6,771,575		6,771,575	72,785	101%	6,771,575
312- Sales and Use Taxes	4,567,189	4,567,189		4,567,189	4,746,425		4,746,425	179,236	104%	4,746,425
312- Sales and Use Taxes-Meas S 2006	2,599,000	2,599,000		2,599,000	2,556,977		2,556,977	(42,023)	98%	2,556,977
312- Sales and Use Taxes-Meas S 2014	2,599,000	2,599,000		2,599,000	2,557,086		2,557,086	(41,914)	98%	2,557,086
312- Sales and Use Taxes-Meas I 2024	2,599,000	2,599,000		2,599,000	2,546,792		2,546,792	(52,208)	98%	2,546,792
313- Utility Users Tax (UUT)	2,345,000	2,345,000		2,345,000	2,607,395		2,607,395	262,395	111%	2,607,395
314- Franchise Taxes	850,000	850,000		850,000	869,531		869,531	19,531	102%	869,531
315- Other Taxes	876,172	876,172		876,172	763,118		763,118	(113,054)	87%	763,118
Other Tax/Transient Occupancy Tax (TOT)	*400,000*	*400,000*		*400,000*	*288,688*		*288,688*	*(111,312)*	*72%*	288,688
Other Tax/Business License	*476,172*	*476,172*		*476,172*	*474,430*		*474,430*	*(1,743)*	*100%*	474,430
321- Intergovernmental Taxes	2,513,149	2,513,149		2,513,149	2,514,349		2,514,349	1,200	100%	2,514,349
322-Federal Grants	-	-		-	174,382		174,382	174,382	0	174,382
323- State Grants	73,022	73,022		73,022	115,092		115,092	42,070	158%	115,092
324- Other Grants	72,025	72,025		72,025	591		591	(71,434)	1%	591
332- Permits	301,700	301,700		301,700	436,880		436,880	135,180	145%	436,880
341- Review Fees	25,500	25,500		25,500	19,608		19,608	(5,893)	77%	19,608
342- Other Fees	64,809	64,809		64,809	110,811		110,811	46,002	171%	110,811
343- Abatement Fees	42,000	42,000		42,000	47,025		47,025	5,025	112%	47,025
351- Fines and Forfeiture	15,550	15,550		15,550	18,404		18,404	2,854	118%	18,404
361- Public Safety Charges	1,861,497	1,861,497		1,861,497	2,026,102		2,026,102	164,605	109%	2,026,102
370- Interest and Investment Income	100,000	100,000		100,000	33,424		33,424	(66,576)	33%	33,424
381- Rental Income	81,450	81,450		81,450	84,041		84,041	2,591	103%	84,041
383- Reimbursements	11,500	11,500		11,500	56,844		56,844	45,344	494%	56,844
384- Other Revenue	5,100	5,100		5,100	14,871		14,871	9,771	292%	14,871
392- Proceeds from Sale of Property	1,000	1,000		1,000	6,869		6,869	5,869	687%	6,869
Revenue Total:	**28,302,453**	**28,302,453**	-	**28,302,453**	**29,078,191**	-	**29,078,191**	**775,738**	**103%**	**29,078,191**
399- Pension Trust 115 Transfer	3,235,445	3,235,445	-	3,235,445	3,221,715		3,221,715	(13,730)	100%	3,221,715
399-General Reserve Transfer	-	-	-	-	-		-	-	0%	-
Sources Total:	**31,537,898**	**31,537,898**	-	**31,537,898**	**32,299,906**	-	**32,299,906**	**762,008**	**102%**	**32,299,906**
Fund: 100- General Fund										
Expenditures										
Division: 110- City Council Total:	252,450	252,450		252,450	182,221		182,221	70,229	72%	182,221
Division: 111- City Manager Total:	535,563	525,938		525,938	569,351		569,351	(43,413)	108%	569,351
Division: 112- City Clerk Total:	733,895	733,895		733,895	770,940		770,940	(37,045)	105%	770,940
Division: 113- City Treasurer Total:	9,990	9,990		9,990	9,283		9,283	707	93%	9,283
Division: 114- City Attorney Total:	305,965	305,965		305,965	400,851		400,851	(94,886)	131%	400,851
City Attorney Services	*598,565*	*598,565*		*598,565*	*684,885*		*684,885*	*(86,320)*	*114%*	684,885
City Attorney Indirect Cost Allocations	*(292,600)*	*(292,600)*		*(292,600)*	*(284,034)*		*(284,034)*	*(8,566)*	*97%*	(284,034)
Division: 115- Finance Department Total:	1,020,844	1,053,844		1,053,844	1,139,058		1,139,058	(85,214)	108%	1,139,058
Division: 116- Human Resources Total:	965,908	979,223		979,223	1,035,666		1,035,666	(56,443)	106%	1,035,666
Division: 117- General Government Total:	1,298,551	1,298,551		1,298,551	1,781,387		1,781,387	(482,836)	137%	1,781,387
Total Administrative:	**5,123,167**	**5,159,857**	-	**5,159,857**	**5,888,757**	-	**5,888,757**	**(728,900)**	**114%**	**5,888,757**
Division: 221- Police Operations Total:	5,823,820	5,823,820	18,500	5,842,320	5,650,045	2,006	5,652,051	190,269	97%	5,650,045
Division: 222- Police Support Services Total:	1,468,835	1,468,835		1,468,835	1,469,186		1,469,186	(351)	100%	1,469,186
Division: 223- Dispatch WBCC Total:	2,740,771	2,740,771		2,740,771	2,703,750		2,703,750	37,020	99%	2,703,750
Division: 231- Fire Total:	3,202,461	3,202,461		3,202,461	3,209,434		3,209,434	(6,973)	100%	3,209,434
Total Public Safety:	**13,235,887**	**13,235,887**	**18,500**	**13,254,387**	**13,032,415**	**2,006**	**13,034,421**	**219,966**	**98%**	**13,032,415**
Division: 341- Administration/Engineering Total:	402.553	398.863		398.863	531.721		531.721	(132.858)	133%	531.721
Division: 342- Road Maintenance Total:	30.000	61.366		61.366	62.666	2.823	65.489	(4.123)	107%	62.666
Division: 343- Facility Maintenance Total:	715.330	715.330		715.330	1.074.669	18.322	1.092.991	(377.661)	153%	1.074.669
Division: 345- Park Maintenance Total:	-	-		-	-		-	-	0%	-
Public Works Total:	**1,147,883**	**1,175,559**	-	**1,175,559**	**1,669,057**	**21,145**	**1,690,202**	**(514,643)**	**144%**	**1,669,057**
Division: 461- Planning Total:	12,387	12,387		12,387	11,800		11,800	587	95%	11,800
Division: 465- Code Enforcement Total:	418,050	453,050		453,050	330,052		330,052	122,998	73%	330,052
Division: 466- Economic Development Total:	159,705	159,705		159,705	81,985	5,620	87,606	72,099	55%	81,985
Community Development Total:	**590,142**	**625,142**	-	**625,142**	**423,837**	**5,620**	**429,457**	**195,685**	**69%**	**423,837**
Division: 551- Recreation Administration Total:	3,500	3,500		3,500	2,645		2,645	855	76%	2,645
Division: 560- Library Services Total:	202,430	202,430		202,430	141,964		141,964	60,466	70%	141,964
Division: 561 Animal Control Services Total:	226,437	226,437		226,437	208,684		208,684	17,753	92%	208,684
Community Services Total:	**432,367**	**432,367**	-	**432,367**	**353,293**	-	**353,293**	**79,074**	**82%**	**353,293**
Debt Service:	653,545	653,545		653,545	653,481		653,481	64	100%	653,481
Operating Transfer Out:	2,592,907	2,592,907	376,713	2,969,620	2,528,744		2,528,744	440,876	85%	2,969,620
Expenditure Total:	**23,775,898**	**23,875,264**	**395,213**	**24,270,477**	**24,549,584**	**28,771**	**24,578,356**	**307,879**	**101%**	**24,990,460**

Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 06/30/2026

	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	5,939		5,939	(3,489)	242%	5,939
Division: 221- Police Operations Total:	845,720	845,720		845,720	970,238		970,238	(124,518)	115%	970,238
Division: 231- Fire Total:	1,772,580	1,772,580		1,772,580	1,836,072		1,836,072	(63,492)	104%	1,836,072
Division: 342- Road Maintenance Total:	350,000	350,000		350,000	1,310		1,310	348,690	0%	1,310
Division: 343- Facility Maintenance Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	**2,970,750**	**2,970,750**	-	**2,970,750**	**2,813,559**	-	**2,813,559**	**157,191**	**95%**	**2,813,559**
Fund: 106 - Measure S-2014										
Expenditures										
Division: 110- City Council Total:	-	-		-	-		-	-	0%	-
Division: 115- Finance Department Total:	2,450	2,450		2,450	7,133		7,133	(4,683)	291%	7,133
Division: 118- Information Systems Total:	-	-		-	-		-	-	0%	-
Total Administrative:	**2,450**	**2,450**	-	**2,450**	**7,133**	-	**7,133**	**(4,683)**	**291%**	**7,133**
Division: 221- Police Operations Total:	-	-		-	-		-	-	0%	-
Division: 222- Police Support Services Total:	127,055	127,055		127,055	44,349		44,349	82,706	35%	44,349
Division: 231- Fire Total:	1,767,924	1,767,924		1,767,924	1,831,249		1,831,249	(63,325)	104%	1,831,249
Total Public Safety:	**1,894,979**	**1,894,979**	-	**1,894,979**	**1,875,598**	-	**1,875,598**	**19,381**	**99%**	**1,875,598**
Division: 341- Admin/Engineering Total:	219,653	219,653		219,653	92,595	6,811	99,406	120,247	45%	92,595
Division: 342- Road Maintenance Total:	198,858	348,858		348,858	99,768	7,450	107,218	241,640	31%	99,768
Division: 343- Facility Maintenance Total:	174,260	174,260		174,260	105,667		105,667	68,593	61%	105,667
Division: 344- NPDES Storm Drain Total:	543,937	543,937		543,937	201,902	95,645	297,547	246,390	55%	201,902
Division: 345- Park Maintenance Total:	110,000	110,000		110,000	20,250		20,250	89,750	18%	20,250
Public Works Total:	**1,246,708**	**1,396,708**	-	**1,396,708**	**520,181**	**109,906**	**630,087**	**766,621**	**45%**	**520,181**
Division: 466- Economic Development Total:	20,000	53,632		53,632	33,294		33,294	20,338	62%	33,294
Community Development Total:	**20,000**	**53,632**	-	**53,632**	**33,294**	-	**33,294**	**20,338**	**62%**	**33,294**
Division: 551- Recreation Admin Total:	-	-		-	-		-	-	0%	-
Division: 553- Tiny Tots Total:	15,300	15,300		15,300	718		718	14,582	5%	718
Division: 554- Youth Center Total:	-	-		-	-		-	-	0%	-
Community Services Total:	**15,300**	**15,300**	-	**15,300**	**718**	-	**718**	**14,582**	**5%**	**718**
Sewer Collections Total:	-	-		-	-		-	-	0%	-
Sub-Total:	**3,179,437**	**3,363,069**	-	**3,363,069**	**2,436,924**	**109,906**	**2,546,830**	**816,239**	**76%**	**2,436,924**
Operating Transfer Out:	283,500	283,500	-	283,500	283,500		283,500	-	100%	283,500
Expenditure Total:	**3,462,937**	**3,646,569**	-	**3,646,569**	**2,720,424**	**109,906**	**2,830,330**	**816,239**	**78%**	**2,720,424**
Fund: 107 - Measure I										
Expenditures										
Division: 115- Finance Total:	-	-		-	2,700		2,700	(2,700)	100%	2,700
Division: 221- Police Operations Total:	1,752,454	1,752,454		1,752,454	1,654,965		1,654,965	97,489	94%	1,654,965
Division: 342- Road Maintenance Total:	182,752	182,752		182,752	132,784		132,784	49,969	73%	132,784
Division: 345- Park Maintenance Total:	356,256	356,256		356,256	431,531		431,531	(75,275)	121%	431,531
Operating Transfer Out:	300,000	300,000		300,000	300,000		300,000	-	100%	300,000
Expenditures Total:	**2,591,462**	**2,591,462**	-	**2,591,462**	**2,521,980**	-	**2,521,980**	**69,482**	**97%**	**2,521,980**
General Fund Measure S and Measure I Expenditure Total:	**32,801,047**	**33,084,045**	**395,213**	**33,479,258**	**32,605,547**	**138,678**	**32,744,225**	**735,033**	**98%**	**33,046,423**
General Fund and Measure S Net Results:	**(1,263,149)**	**(1,546,147)**	**(395,213)**	**(1,941,360)**	**(305,641)**	**(138,678)**	**(444,319)**	**(1,497,042)**	**23%**	**(746,517)**
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**		**3,805,290**	**5,441,009**					**5,000,133**
Fund: 150 - General Reserve										
370- Interest and Investment Income	300,000	300,000		300,000	286,905		286,905	(13,095)	96%	286,905
Revenue Total:	**300,000**	**300,000**	-	**300,000**	**286,905**	-	**286,905**	**(13,095)**	**96%**	**286,905**
499- Transfer Out Total:	2,400,000	2,400,000		2,400,000	2,400,000		2,400,000	-	100%	2,400,000
General Reserve Net Results:	**(2,100,000)**	**(2,100,000)**	-	**(2,100,000)**	**(2,113,095)**		**(2,113,095)**	**(13,095)**	**101%**	**(2,113,095)**
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**	**7,794,262**					**7,794,262**

Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 06/30/2026

	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	100%	68,747
Revenue Total:	**-**	**68,747**	**-**	**68,747**	**68,747**	**-**	**68,747**	**0**	**100%**	**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	93,622	183,441	187,354		187,354	(3,913)	102%	187,354
Division: 222- Police Administration Total:	-	-	57,831	57,831	57,831		57,831	0	100%	57,831
Division: 342- Road Maintenance Total:	120,000	120,000		120,000	68,685		68,685	51,315	57%	68,685
Division: 345- Park Maintenance Total:	80,000	80,000		80,000	74,257		74,257	5,743	93%	74,257
Division: 461- Planning Total:	5,000	5,000		5,000	-		-	5,000	0%	-
Division: 551- Recreation Admin Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	**205,000**	**294,819**	**151,453**	**446,272**	**388,127**	**-**	**388,127**	**58,145**	**87%**	**388,127**
Equipment Reserve Net Results:	**(55,000)**	**(76,072)**		**(76,072)**	**(169,380)**	**-**	**(169,380)**	**58,145**	**223%**	**(169,380)**
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**	**59,968**					**59,968**
Fund: 200 - Gas Tax Fund										
321- Intergovernmental Taxes	1,055,938	1,055,938		1,055,938	1,051,413		1,051,413	(4,525)	100%	1,051,413
370- Interest and Investment Income	5,000	5,000		5,000	79,566		79,566	74,566	1591%	79,566
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**	**1,157,296**	**-**	**1,157,296**	**(88,722)**	**108%**	**1,157,296**
Expenditures										
Division: 341- Admin and Engineering Total:	-	-		-	-		-	-	0%	-
Division: 342- Road Maintenance Total:	2,512,167	2,512,167		2,512,167	755,871	33,717	789,587	1,722,580	31%	755,871
Expenditures Total:	**2,512,167**	**2,512,167**	**-**	**2,512,167**	**755,871**	**33,717**	**789,587**	**1,722,580**	**31%**	**755,871**
Gas Tax Fund Net Results:	**(1,443,593)**	**(1,443,593)**		**(1,443,593)**	**401,426**	**(33,717)**	**367,709**	**1,811,302**	**-25%**	**401,426**
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**	**2,576,996**					**2,576,996**
Fund: 201 - Restricted Real Estate Maintenance Fund										
342- Other Fees	3,175	3,175		3,175	-		-	(3,175)	0%	-
381- Rental Income	36,816	36,816		36,816	-		-	(36,816)	0%	-
384- Other Revenue	-	-		-	-		-	-	0%	-
Revenue Total:	**39,991**	**39,991**	**-**	**39,991**	**-**	**-**	**-**	**39,991**	**0%**	**-**
Expenditures										
Division: 343- Facility Maintenance Total:	26,000	26,000		26,000	16,499		16,499	9,501	63%	16,499
Expenditures Total:	**26,000**	**26,000**	**-**	**26,000**	**16,499**	**-**	**16,499**	**9,501**	**63%**	**16,499**
Restricted Real Estate Maint Fund Net Results:	**13,991**	**13,991**		**13,991**	**(16,499)**		**(16,499)**	**(30,490)**	**-118%**	**(16,499)**
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**	**99,711**					**99,711**
Fund: 203 - Public Safety Augmentation Fund										
321- Intergovernmental Taxes	239,584	239,584		239,584	238,804		238,804	(780)	100%	238,804
370- Interest and Investment Income	10,000	10,000		10,000	273		273	(9,727)	3%	273
Revenue Total:	**249,584**	**249,584**	**-**	**249,584**	**239,077**	**-**	**239,077**	**(10,507)**	**96%**	**239,077**
Expenditures										
Division: 221- Police Operations Total:	613,388	613,388		613,388	375,674		375,674	237,714	61%	375,674
Expenditures Total:	**613,388**	**613,388**	**-**	**613,388**	**375,674**	**-**	**375,674**	**237,714**	**61%**	**375,674**
Public Safety Augmentation Fund Net Results:	**(363,804)**	**(363,804)**		**(363,804)**	**(136,597)**		**(136,597)**	**227,207**	**38%**	**(136,597)**
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)**	**-**					**-**
Fund: 204 - Police Grants										
322 - Federal Grants	-	-		-	18,756		18,756	-	0%	18,756
323 - State Grants	-	-		-	7,651		7,651	7,651	0%	7,651
Sources Total	**-**	**-**		**-**	**26,407**	**-**	**26,407**	**7,651**	**0%**	**26,407**
Expenditures Total:	-	-	-	-	69,628		69,628	(69,628)	0%	69,628
Police Grants Net Results:	**-**	**-**		**-**	**(43,221)**		**(43,221)**	**(43,221)**	**0%**	**(43,221)**
Fund Balance July 1, 2025	**68,179**	**68,179**		**68,179**	**68,179**					**68,179**
Estimated Fund Balance June 30, 2026	**68,179**	**68,179**		**68,179**	**24,958**					**24,958**

Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 06/30/2026

	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	18,661		18,661	(1,839)	91%	18,661
370- Interest and Investment Income	4,000	4,000		4,000	10,623		10,623	6,623	266%	10,623
384- Other Revenue	-	-		-	-		-	-	0%	-
Revenue Total:	**24,500**	**24,500**	**-**	**24,500**	**29,284**	**-**	**29,284**	**4,784**	**120%**	**29,284**
Expenditures										
Division: 227- Police Grants Total:	22,191	22,191		22,191	15,309		15,309	6,882	69%	15,309
Division: 342- Road Maintenance Total:	35,000	35,000		35,000	-		-	35,000	0%	-
Expenditures Total:	**57,191**	**57,191**	**-**	**57,191**	**15,309**	**-**	**15,309**	**41,882**	**27%**	**15,309**
Traffic Safety Fund Net Results:	**(32,691)**	**(32,691)**		**(32,691)**	**13,975**		**13,975**	**46,666**	**-43%**	**13,975**
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**	**322,402**					**322,402**
Fund: 206 - Supplemental Law Enforcement Svc Fund										
323- State Grants	180,000	180,000		180,000	201,537		201,537	21,537	112%	201,537
370- Interest and Investment Income	5,000	5,000		5,000	9,205		9,205	4,205	184%	9,205
Revenue Total:	**185,000**	**185,000**	**-**	**185,000**	**210,741**	**-**	**210,741**	**25,741**	**114%**	**210,741**
Expenditures										
Division: 227- Police Grants Total:	303,281	303,281		303,281	291,343		291,343	11,938	96%	291,343
Expenditures Total:	**303,281**	**303,281**	**-**	**303,281**	**291,343**	**-**	**291,343**	**11,938**	**96%**	**291,343**
Sup Law Enforce Svc Fund Net Results:	**(118,281)**	**(118,281)**		**(118,281)**	**(80,602)**	**-**	**(80,602)**	**37,679**	**68%**	**(80,602)**
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**	**179,375**					**179,375**
Fund: 207 - NPDES Storm Water Fund										
321- Intergovernmental Taxes	253,272	253,272		253,272	282,193		282,193	28,921	111%	282,193
332- Licenses and Permits	-	-		-	663		663	663	0%	663
370- Interest and Investment Income	-	-		-	-		-	-	0%	-
383- Reimbursements	-	-		-	460		460	460	0%	460
Revenue Total:	**253,272**	**253,272**	**-**	**253,272**	**283,316**	**-**	**283,316**	**30,044**	**112%**	**283,316**
Expenditures										
Division: 342- Road Maintenance Total:	8,081	8,081		8,081	-		-	8,081	0%	-
Division: 344- NPDES Storm Drain Total:	377,550	377,550		377,550	77,792		77,792	299,758	21%	77,792
Expenditures Total:	**385,631**	**385,631**	**-**	**385,631**	**77,792**	**-**	**77,792**	**307,839**	**20%**	**77,792**
NPDES Storm Water Fund Net Results:	**(132,359)**	**(132,359)**		**(132,359)**	**205,524**		**205,524**	**337,883**	**-155%**	**205,524**
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)**	**(128,210)**					**(128,210)**
Fund: 209 - Recreation Fund										
Division: 551- Recreation Administration	94,463	94,463		94,463	28,932		28,932	(65,531)	31%	28,932
Division: 552- Senior Center	241,100	241,100		241,100	206,981		206,981	(34,119)	86%	206,981
Division: 553- Tiny Tots	110,500	110,500		110,500	174,079		174,079	63,579	158%	174,079
Division: 554- Youth Center	44,500	44,500		44,500	130,816		130,816	86,316	294%	130,816
Division: 555- Day Camp	-	-		-	-		-	-	0%	-
Division: 557- Swim Center	83,000	83,000		83,000	106,262		106,262	23,262	128%	106,262
Division: 558- Memorial Hall	-	-		-	27,031		27,031	27,031	0%	27,031
Division: 559- Tennis	-	-		-	-		-	-	0%	-
Revenue Total:	**573,563**	**573,563**	**-**	**573,563**	**674,100**	**-**	**674,100**	**100,538**	**118%**	**674,100**
Operating Transfers in:	1,750,050	1,750,050		1,750,050	1,686,887		1,686,887	(63,163)	96%	1,686,887
Sources Total	**2,323,613**	**2,323,613**	**-**	**2,323,613**	**2,360,987**	**-**	**2,360,987**	**37,375**	**102%**	**2,360,987**
					-					
Expenditures										
Division: 117- General Government Total:	7,500	7,500		7,500	11,072		11,072	(3,572)	148%	11,072
Division: 551- Recreation Administration Total:	923,673	923,673		923,673	990,354		990,354	(66,681)	107%	990,354
Division: 552- Senior Center Total:	565,670	565,670		565,670	589,927		589,927	(24,257)	104%	589,927
Division: 553- Tiny Tots Total:	263,367	263,367		263,367	242,099		242,099	21,268	92%	242,099
Division: 554- Youth Center Total:	343,042	343,042		343,042	282,796		282,796	60,246	82%	282,796
Division: 557- Swim Center Total:	220,360	220,360		220,360	244,633		244,633	(24,273)	111%	244,633
Division: 559- Tennis Total:	-	-		-	107		107	(107)	0%	107
Expenditures Total:	**2,323,613**	**2,323,613**	**-**	**2,323,613**	**2,360,987**	**-**	**2,360,987**	**(37,375)**	**102%**	**2,360,987**
Recreation Fund Net Results:	**(0)**	**(0)**	**-**	**(0)**	**0**	**-**	**0**	**0**	**-100%**	**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)**	**(18,379)**					**(18,379)**

Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 06/30/2026

	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	-	-		-	6,543		6,543	6,543	0%	6,543
323- State Grants	442,800	442,800		442,800	-		-	(442,800)	0%	-
324- Other Grants	-	-		-	8,355		8,355	8,355	0%	8,355
332- Permits	506,011	506,011		506,011	521,475		521,475	15,464	103%	521,475
341- Review Fees	477,355	477,355		477,355	274,376		274,376	(202,979)	57%	274,376
342- Other Fees	375,511	375,511		375,511	270,040		270,040	(105,471)	72%	270,040
344- Impact Fees	-	-		-	325		325	325	0%	325
351- Fines and Forfeiture	30,000	30,000		30,000	40,478		40,478	10,478	135%	40,478
370- Interest and Investment Income	-	-		-	500		500	500	0%	500
383- Reimbursements	-	-		-	20,367		20,367	20,367	0%	20,367
384- Other Revenue	4,460	4,460		4,460	3,210		3,210	(1,250)	72%	3,210
Revenue Total:	**1,836,137**	**1,836,137**	**-**	**1,836,137**	**1,145,669**	**-**	**1,145,669**	**(690,468)**	**62%**	**1,145,669**
Operating Transfers In:	908,095	908,095	212,974	908,095	908,095		908,095	-	100%	1,121,069
Sources Total	**2,744,232**	**2,744,232**	**212,974**	**2,744,232**	**2,053,764**	**-**	**2,053,764**	**(690,468)**	**75%**	**2,266,738**
Expenditures										
Division: 461- Planning Total:	1,264,879	1,264,879		1,264,879	1,064,752		1,064,752	200,127	84%	1,064,752
Division: 462- Building Inspection Total:	1,479,353	1,479,353		1,479,353	1,201,985		1,201,985	277,368	81%	1,201,985
Expenditures Total:	**2,744,232**	**2,744,232**	**-**	**2,744,232**	**2,266,738**	**-**	**2,266,738**	**477,494**	**83%**	**2,266,738**
Building & Planning Net Results:	**(0)**	**(0)**	**212,974**	**(0)**	**(212,974)**	**-**	**(212,974)**	**(212,974)**	**56045903%**	**(0)**
Fund Balance July 1, 2025	**(2,545,963)**	**(2,545,963)**		**(2,545,963)**	**(2,545,963)**					**(2,545,963)**
Estimated Fund Balance June 30, 2026	**(2,545,964)**	**(2,545,964)**		**(2,545,964)**	**(2,758,938)**					**(2,545,964)**
Fund: 213 - Refuse Management Fund										
323- State Grants	60,060	60,060		60,060	66,630		66,630	6,570	111%	66,630
370- Interest and Investment Income	6,000	6,000		6,000	-		-	(6,000)	0%	-
Revenue Total:	**66,060**	**66,060**	**-**	**66,060**	**66,630**	**-**	**66,630**	**570**	**101%**	**66,630**
					-					
Expenditures										
Division: 346- Waste Reduction Total:	189,710	189,710		189,710	33,154		33,154	156,556	17%	33,154
Expenditures Total:	**189,710**	**189,710**	**-**	**189,710**	**33,154**	**-**	**33,154**	**156,556**	**17%**	**33,154**
Refuse Management Fund Net Results:	**(123,650)**	**(123,650)**	**-**	**(123,650)**	**33,476**		**33,476**	**157,126**	**-27%**	**33,476**
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)**	**0**					**0**
Fund: 214 - Solid Waste Fund										
344- Impact Fees	-	1,459,000		1,459,000	1,461,653		1,461,653	2,653	100%	1,461,653
370- Interest and Investment Income	8,000	8,000		8,000	132,150		132,150	124,150	1652%	132,150
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**	**1,650,803**	**-**	**1,650,803**	**126,803**	**108%**	**1,650,803**
					-					
Expenditures										
Division: 341- Administration/Engineering Total:	-	-		-	16,804		16,804	(16,804)	0%	16,804
Division: 342- Road Maintenance Total:	177,241	177,241		177,241	280,094		280,094	(102,853)	158%	280,094
Division: 346- Waste Reduction Total:	-	-		-	1,859		1,859	(1,859)	0%	1,859
Expenditures Total:	**177,241**	**177,241**	**-**	**177,241**	**298,757**	**-**	**298,757**	**(121,516)**	**169%**	**298,757**
Solid Waste Fund Net Results:	**190,759**	**1,346,759**	**-**	**1,346,759**	**1,352,046**	**-**	**1,352,046**	**5,287**	**100%**	**1,352,046**
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**	**4,658,939**					**4,658,939**
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%	-
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	85,005		85,005	77,005	1063%	85,005
Revenue Total:	**1,397,257**	**1,397,257**	**-**	**1,397,257**	**544,845**	**-**	**544,845**	**(852,412)**	**39%**	**544,845**
Expenditures										
Division: 117- General Government Total:	-	-		-	-		-	-	0%	-
Division: 341- Administration/Engineering Total:	196,123	196,123		196,123	138,508		138,508	57,615	71%	138,508
Division: 342- Road Maintenance Total:	993,609	993,609		993,609	97,001	29,400	126,401	867,208	13%	97,001
Division: 343- Facility Maintenance Total:	2,000	2,000		2,000	-		-	2,000	0%	-
Expenditures Total:	**1,191,732**	**1,191,732**	**-**	**1,191,732**	**235,510**	**29,400**	**264,910**	**926,822**	**22%**	**235,510**
Measure C and J Fund Net Results:	**205,525**	**205,525**	**-**	**205,525**	**309,336**	**(29,400)**	**279,936**	**74,411**	**136%**	**309,336**
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**	**3,086,758**					**3,086,758**

Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 06/30/2026

	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	-	-		-	7,803		7,803	7,803	0%	7,803
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	-	-	-	-	**7,803**	-	**7,803**	**7,803**	**0%**	**7,803**
Expenditures Total:	-	-		-	-		-	-	0%	-
Rate Stabilization Fund Net Results:	-	-		-	**7,803**		**7,803**	**7,803**	**0%**	**7,803**
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**	**235,017**					**235,017**
Fund: 225 - Asset Seizure-Adjudicated Fund										
351- Fines and Forfeiture	-	-		-	-		-	-	0%	-
370- Interest and Investment Income	-	-		-	726		726	726	0%	726
Revenue Total:	-	-	-	-	**726**	-	**726**	**726**	**0%**	**726**
Expenditures										
Division: 221- Police Operations Total:	19,268	19,268		19,268	-		-	19,268	0%	-
Expenditures Total:	**19,268**	**19,268**	-	**19,268**	-	-	-	**19,268**	**0%**	-
Asset Seizure-Adjudicated Fund Net Results:	**(19,268)**	**(19,268)**	-	**(19,268)**	**726**		**726**	**19,994**	**-4%**	**726**
Fund Balance July 1, 2025	**20,255**	**20,255**		**20,255**	**20,255**					**20,255**
Estimated Fund Balance June 30, 2026	**987**	**987**		**987**	**20,981**					**20,981**
Fund: 226 - CASp Certification and Training Fund										
342- Other Fees	-	-		-	7,488		7,488	7,488	0%	7,488
Revenue Total:	-	-	-	-	**7,488**	-	**7,488**	**7,488**	**0%**	**7,488**
Expenditures Total:	-	-			-		-	-	0%	-
CASp Certification and Training Fund Net Results:	-	-	-	-	**7,488**		**7,488**	**7,488**	**0%**	**7,488**
	-	-			-					
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**	**64,319**					**64,319**
Fund: 276 - Growth Impact Fund										
344- Impact Fees	-	-		-	10,817		10,817	10,817	0%	10,817
370- Interest and Investment Income	-	-		-	114,083		114,083	114,083	0%	114,083
Revenue Total:	-	-	-	-	**124,900**	-	**124,900**	**124,900**	**0%**	**124,900**
Expenditures										
Division: 342- Road Maintenance Total:	100,000	100,000		100,000	-		-	100,000	0%	-
Division: 343- Facility Maintenance Total:	1,236,000	1,236,000		1,236,000	579,356	136,843	716,199	519,801	58%	579,356
Division: 345- Park Maintenance Total:	1,100,000	1,100,000		1,100,000	8,200	116,405	124,605	975,395	11%	8,200
Division: 642- Sewer Collections Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	**2,436,000**	**2,436,000**	-	**2,436,000**	**587,556**	**253,248**	**840,804**	**1,595,196**	**35%**	**587,556**
Growth Impact Fund Net Results:	**(2,436,000)**	**(2,436,000)**	-	**(2,436,000)**	**(462,656)**	**(253,248)**	**(715,903)**	**1,720,097**	**29%**	**(462,656)**
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**	**2,999,529**					**2,999,529**
Fund: 285 - Housing Land Held for Resale										
370- Interest and Investment Income	50,000	50,000		50,000	131,860		131,860	81,860	264%	131,860
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%	-
Revenue Total:	**55,000**	**55,000**	-	**55,000**	**782,216**	-	**782,216**	**727,216**	**1422%**	**782,216**
Expenditures										
Division: 461- Planning Total:	57,693	57,693		57,693	53,586		53,586	4,107	93%	53,586
Division: 464- Housing Administration Total:	285,268	285,268		285,268	190,614		190,614	94,654	67%	190,614
Expenditures Total:	**342,961**	**342,961**	-	**342,961**	**244,200**	-	**244,200**	**98,761**	**71%**	**244,200**
Housing Land Held for Resale Net Results:	**(287,961)**	**(287,961)**	-	**(287,961)**	**538,016**		**538,016**	**825,977**	**-187%**	**538,016**
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**	**8,789,087**					**8,789,087**
Fund: 310 - Lighting & Landscape Districts										
321- Intergovernmental Taxes	56,411	56,411		56,411	47,620		47,620	(8,791)	84%	47,620
383- Reimbursements	7,500	7,500		7,500	-		-	(7,500)	0%	-
Revenue Total:	**63,911**	**63,911**	-	**63,911**	**47,620**	-	**47,620**	**(16,291)**	**75%**	**47,620**
Expenditures										
Division: 347- Landscape & Lighting PVR North Total:	39,795	39,795		39,795	22,264		22,264	17,531	56%	22,264
Division: 348- Landscape & Lighting PVR South Total:	45,380	45,380		45,380	11,232		11,232	34,149	25%	11,232
Expenditures Total:	**85,175**	**85,175**	-	**85,175**	**33,495**	-	**33,495**	**51,680**	**39%**	**33,495**
Lighting & Landscape Districts Net Results:	**(21,264)**	**(21,264)**	-	**(21,264)**	**14,125**		**14,125**	**35,389**	**-66%**	**14,125**
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**	**113,178**					**113,178**

Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 06/30/2026

	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%	-
Revenue Total:	**15,000**	**15,000**	-	**15,000**	-	-	-	**(15,000)**	**0%**	-
Expenditures										
Division: 345- Park Maintenance Total:	14,989	14,989		14,989	-		-	14,989	0%	-
Expenditures Total:	**14,989**	**14,989**	-	**14,989**	-	-	-	**14,989**	**0%**	-
Pinole Valley Caretaker Fund Net Results:	**11**	**11**	-	**11**	-		-	**(11)**	**0%**	-
Fund Balance July 1, 2025	**(983)**	**(983)**		**(983)**	**(983)**					**(983)**
Estimated Fund Balance June 30, 2026	**(972)**	**(972)**		**(972)**	**(983)**					**(983)**
Fund: 324 - Public Facilities Fund										
Expenditures										
Division: 343- Facility Maintenance Total:	502,000	502,000		502,000	272,095	19,287	291,382	210,618	58%	272,095
Division: 345- Park Maintenance Total:	-	-		-	-		-	-	0%	-
Expenditures Total:	**502,000**	**502,000**	-	**502,000**	**272,095**	**19,287**	**291,382**	**210,618**	**58%**	**272,095**
Public Facilities Fund Net Results:	**(502,000)**	**(502,000)**	-	**(502,000)**	**(272,095)**		**(272,095)**	**70,000**	**54%**	**(272,095)**
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**	**269,554**					**269,554**
Fund: 325 - City Street Improvements										
322- Federal Grants	41,394	41,394		41,394	56,920		56,920	15,526	138%	56,920
323- State Grants	-	-		-	-		-	-	0%	-
324- Other Grants	1,643,889	1,643,889		1,643,889	137,487		137,487	(1,506,402)	8%	137,487
332- Permits	-	-		-	-		-	-	0%	-
383- Reimbursements	-	-		-	-		-	-	0%	-
Revenue Total:	**1,685,283**	**1,685,283**	-	**1,685,283**	**194,407**	-	**194,407**	**(1,490,876)**	**12%**	**194,407**
Operating transfers in Total:	-	-		-	-		-	-	0%	-
Sources Total:	**1,685,283**	**1,685,283**	-	**1,685,283**	**194,407**		**194,407**	**(1,490,876)**	**12%**	**194,407**
Expenditures										
Division: 342- Road Maintenance Total:	2,907,583	2,907,583		2,907,583	363,506	381,365	744,870	2,162,713	26%	363,506
Expenditures Total:	**2,907,583**	**2,907,583**	-	**2,907,583**	**363,506**	**381,365**	**744,870**	**2,162,713**	**26%**	**363,506**
City Street Improvements Net Results:	**(1,222,300)**	**(1,222,300)**	-	**(1,222,300)**	**(169,099)**	**(381,365)**	**(550,464)**	**671,836**	**45%**	**(169,099)**
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**	**2,208,446**					**2,208,446**
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	13,615		13,615	547,345	2%	13,615
Expenditures Total:	**560,960**	**560,960**	-	**560,960**	**13,615**	-	13,615	**547,345**	**2%**	**13,615**
Arterial Streets Rehabilitation Fund Net Results:	**(560,960)**	**(560,960)**	-	**(560,960)**	**(13,615)**	-	**(13,615)**	**547,345**	**2%**	**(13,615)**
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**	**1,239,455**					**1,239,455**
Fund: 500 - Sewer Enterprise Fund										
363- Sewer Enterprise Charges	12,735,506	12,735,506		12,735,506	9,291,239		9,291,239	(3,444,267)	73%	9,291,239
370- Interest and Investment Income	300,000	300,000		300,000	560,406		560,406	260,406	187%	560,406
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**	**9,851,644**	-	**9,851,644**	**(3,183,862)**	**76%**	**9,851,644**
Expenditures										
Division: 117- General Government Total:	-	-		-	23,828		23,828	(23,828)	0%	23,828
Division: 641- Sewer Treatment Plant/Shared Total:	12,349,900	12,349,900		12,349,900	5,070,001	315,846	5,385,847	6,964,053	44%	5,070,001
Division: 642- Sewer Collections Total:	24,183,004	24,183,004		24,183,004	3,885,490	1,365,786	5,251,276	18,931,728	22%	3,885,490
Division: 643- Sewer Projects/Shared Total:	85,000	85,000		85,000	-		-	85,000	0%	-
Division: 644- WPCP Equipment/Debt Service Total:	1,611,192	1,611,192		1,611,192	1,611,191		1,611,191	1	100%	1,611,191
Expenditures Total:	**38,229,096**	**38,229,096**	-	**38,229,096**	**10,590,511**	**1,681,632**	**12,272,142**	**25,956,954**	**32%**	**10,590,511**
Sewer Enterprise Fund Net Results:	**(25,193,590)**	**(25,193,590)**	-	**(25,193,590)**	**(738,866)**	**(1,681,632)**	**(2,420,498)**	**22,773,092**	**10%**	**(738,866)**
Fund Balance July 1, 2025	**24,440,176**	**24,440,176**		**24,440,176**	**24,440,176**					**24,440,176**
Estimated Fund Balance June 30, 2026	**(753,414)**	**(753,414)**		**(753,414)**	**23,701,310**					**23,701,310**

Fourth Quarter Financial Summary by Fund

City of Pinole, CA

For FY2025/26 Period Ending: 06/30/2026

	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	11,634		11,634	(14,852)	44%	11,634
365- Cable TV Charges	159,840	159,840		159,840	71,101		71,101	(88,739)	44%	71,101
366- Other Charges	9,000	9,000		9,000	-		-	(9,000)	0%	-
383- Reimbursements	-	-		-	12,431		12,431	12,431	0%	12,431
384- Other Revenue	90,500	-		-	50		50	50	0%	50
Revenue Total:	**285,826**	**195,326**	-	**195,326**	**95,215**	-	**95,215**	**(100,111)**	**49%**	**95,215**
Operating transfers in Total:	367,262	367,262	163,739	531,001	367,262		367,262	(163,739)	69%	531,001
Sources Total	**653,088**	**562,588**	**163,739**	**726,327**	**462,477**	-	**462,477**	**(263,850)**	**64%**	**626,216**
					-					
Expenditures										
Division: 119- Cable Access TV Total:	653,088	653,088		653,088	625,534	4,795	630,328	22,759	97%	625,534
Expenditures Total:	**653,088**	**653,088**	-	**653,088**	**625,534**	**4,795**	**630,328**	**22,759**	**97%**	**625,534**
Cable Access TV Net Results:	**0**	**(90,500)**	**163,739**	**73,239**	**(163,056)**	**(4,795)**	**(167,851)**	**(241,090)**	**-229%**	**683**
Fund Balance July 1, 2025	**(682)**	**(682)**		**(682)**	**(682)**					**(682)**
Estimated Fund Balance June 30, 2026	**(682)**	**(91,182)**		**72,557**	**(163,739)**					**0**
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	1,105,982	139,997	1,245,979	188,801	87%	1,105,982
Expenditures Total:	**1,434,778**	**1,434,779**	-	**1,434,779**	**1,105,982**	**139,997**	**1,245,979**	**(188,801)**	**87%**	**1,105,982**
Indirect cost allocations Total:	(1,434,779)	(1,434,779)		(1,434,779)	(1,035,417)	(139,997)	(1,175,414)	259,365	82%	(1,035,417)
Information Systems Net Results:	**(0)**	**0**	-	**0**	**70,565**	**(0)**	**70,565**	**70,564**	**16037468%**	**70,565**
Fund Balance July 1, 2025	**64,910**	**64,910**		**64,910**	**64,910**					**64,910**
Estimated Fund Balance June 30, 2026	**64,910**	**64,911**		**64,911**	**135,475**					**135,475**
Fund: 700 - Pension Fund										
370- Interest and Investment Income	600,000	600,000		600,000	1,764,350		1,764,350	1,164,350	294%	1,764,350
399- Transfer In Total:	2,400,000	2,400,000		2,400,000	2,400,000		2,400,000	-	100%	2,400,000
Revenue Total:	**3,000,000**	**3,000,000**	-	**3,000,000**	**4,164,350**	-	**4,164,350**	**1,164,350**	**139%**	**4,164,350**
Expenditures										
Division: 115- Finance Total:	65,000	65,000		65,000	72,846		72,846	(7,846)	112%	72,846
Transfers Out Total:	3,235,445	3,235,445		3,235,445	3,221,715		3,221,715	13,730	100%	3,221,715
Expenditures Total:	**3,300,445**	**3,300,445**	-	**3,300,445**	**3,294,561**		**3,294,561**	**(5,884)**	**100%**	**3,294,561**
Pension Fund Net Results:	**(300,445)**	**(300,445)**	-	**(300,445)**	**869,790**		**869,790**	**1,170,235**	**-290%**	**869,790**
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**	**13,312,739**					**13,312,739**

RESOLUTION NO. 2026-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, AMENDING THE FISCAL YEAR 2025/26 OPERATING AND CAPITAL BUDGET TO INCORPORATE ADDITIONAL APPROPRIATIONS

WHEREAS, the City Council did adopt the Fiscal Year (FY) 2025/26 Operating and Capital Budget by Resolution number 2025-32 on June 17, 2025; and

WHEREAS, the City Manager has presented proposed recommendations for modification of the adopted budget and programs of service for the City of Pinole Operations for FY 2025/26 at the regular City Council Meeting held on September 15, 2026; and

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

WHEREAS, the City Council has solicited public input on the proposed modifications to the FY 2025/26 Operating and Capital Budget; and

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

Modifications to the budget, including any requisite use of appropriate Fund Balance, for the City of Pinole for Fiscal Year 2025/26 commencing July 1, 2025 and ending June 30, 2026 are hereby approved and adopted as follows:

Fund	**Expenditure Adjustment**	**Revenue Adjustment (Transfer In)**
General Fund (100)	$ 18,500	
Measure S 2006 Fund (105)	$ 376,713	
Equipment Reserve (160)	$ 151,453	
Building and Planning Fund (212)		$ 212,974
Cable TV Access Fund (505)		$ 163,739

PASSED AND ADOPTED this 15th day of September 2026**,** by the following vote:

AYES: COUNCILMEMBERS:

NOES: COUNCILMEMBERS:

ABSENT: COUNCILMEMBERS:

ABSTAIN: COUNCILMEMBERS:

I hereby certify that the foregoing resolution was introduced, passed and adopted on this **15th** day of **September, 2026.**

____
Heather Bell-Spears, CMC
City Clerk