



CITY OF COALINGA

The Sunny Side of the Valley



FY 2025/2026 ADOPTED BUDGET

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City Council

Mayor, Nathan Vosburg



**January 5, 2023 – January 2027
District 3**

Mayor Pro-Tem, James Horn



**January 16, 2025 – January 2029
District 2**

Councilman, Roger Schindler



**January 16, 2025 – January 2027
District 1**

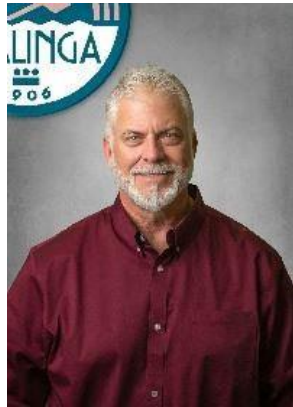
Councilman, Jose Manny Ramirez



January 16, 2025 – January 2029

District 4

Councilman, Lonnie Hedgecock



January 5, 2023 – January 2027

District 5

Treasurer, Dawn Kahikina



January 16, 2025 – January 2029

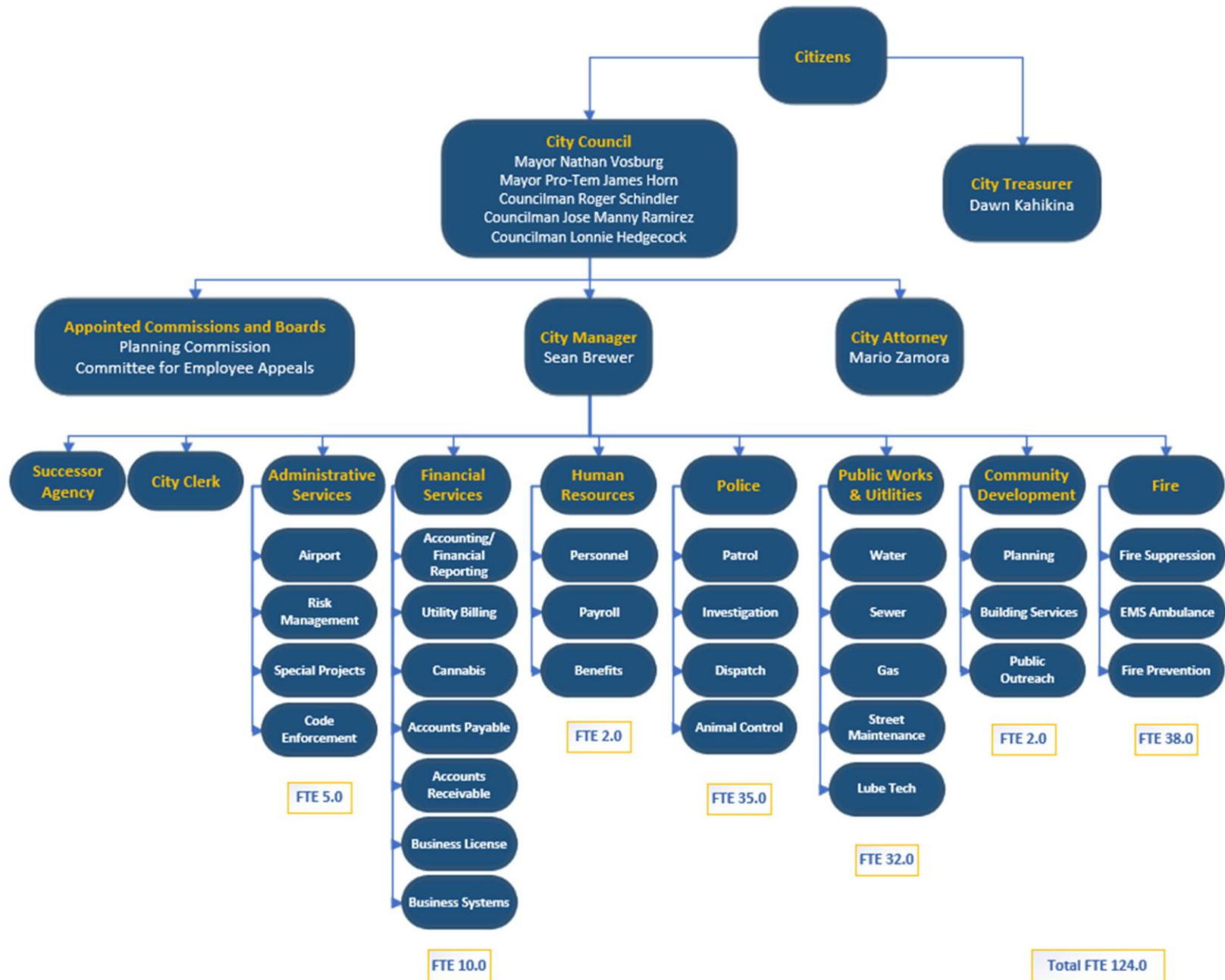
Clerk, Shannon Jensen



Appointed

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Organizational Chart



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City Manager's Letter

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July 1, 2025

Honorable Mayor and Members of the Coalinga City Council:

It is my privilege to present the City of Coalinga's Fiscal Year (FY) 2025–2026 Annual Operating Budget. This year's budget reflects the City Council's strategic direction, long-term priorities, and our continued commitment to fiscal responsibility, organizational excellence, and community investment.

The Annual Operating Budget serves as the City's financial and operational blueprint for the fiscal year beginning July 1, 2025, and ending June 30, 2026. It outlines the allocation of resources necessary to deliver high-quality public services, maintain critical infrastructure, and advance the strategic goals adopted by the City Council during the March 2025 Goal-Setting Session.

Overview of the FY 25/26 Budget

The Citywide FY 25/26 Proposed Budget includes \$61.86 million in revenues and \$69.09 million in expenditures. This difference is largely due to planned and fully funded one-time capital and infrastructure investments reflected across various funds.

General Fund Summary

The General Fund remains the City's primary operational fund. For FY 25/26:

- General Fund revenue: \$14,376,600
- General Fund expenditures: \$16,279,800
- Projected ending General Fund balance: \$3,778,110.

The General Fund expenditures reflect Council-directed investments to enhance public safety, increase staffing capacity, modernize city facilities, and improve service delivery.

In alignment with Council's fiscal goals, the FY 25/26 budget maintains structural discipline by ensuring ongoing operational revenues outpace ongoing operational expenditures, with the use of reserves directed only toward one-time needs.

One-Time Projects and Capital Investments

The FY 25/26 budget includes a robust portfolio of one-time projects that directly support Council's priorities in the areas of infrastructure, beautification, public safety, and quality of life. Examples include:

- Derrick Reservoir Project completion
- ADA Transition Plan update
- Center Median Project – Phase 1
- Slurry/Cape Seal Program – Phase 3
- Airport fuel system replacement and lighting rehabilitation
- Fire Department modernization, training center improvements, and emergency generator
- Wastewater and water system improvements, VFD replacements, and safety upgrades
- New patrol vehicles, cardiac monitors, and MDT/PC upgrades for first responders
- Ramsey Park Splash Pad (continuation into 2026)
- Outdoor Food Court design and Dog Park shade structures

The detailed FY 25/26 One-Time Project List is included in the adopted materials.

Alignment With Council's Strategic Goals (2025)

The FY 25/26 budget is intentionally structured to advance the Strategic Priorities adopted by the City Council on March 29, 2025.

1. Infrastructure & City Improvements

The FY 25/26 budget makes major investments in improving City facilities, transportation systems, and core utilities. This includes upgrades at City Hall, the Police Department, and the Fire Station; continued pavement and transportation projects; airport improvements to support aviation-related growth; modernization of water, sewer, and gas systems; and funding to advance ADA compliance and accessibility throughout the community.

2. Community Engagement & Events

Funding is provided to strengthen the City's community programming and public events. This includes enhancing National Night Out, the Wings Over the Westside Airshow, employee appreciation activities, and community beautification and public-space improvement efforts that help build civic pride and increase resident participation.

3. Public Safety & Emergency Preparedness

The budget prioritizes safety by investing in updated emergency response equipment and readiness tools. Key enhancements include a new ambulance, additional cardiac monitors, new fire engine, a command trailer for the Police Department, generator installation for the Fire Department, and expanded emergency communication capabilities through CivicReady.

4. Technology & Administrative Modernization

The City continues its modernization efforts with investments in digital platforms and automated systems designed to improve efficiency and customer service. The budget supports implementing NeoGov for HR, the OneMeeting agenda system, AI-assisted plan checking, and improvements to the City's website, online payment options, and accessibility and chatbot integration.

5. Employee & Organizational Development

The FY 25/26 budget enhances internal capacity by supporting employee appreciation programs, expanding training and development opportunities, and strengthening succession planning and recruitment. These initiatives reinforce a positive work culture and help maintain high service quality across all departments.

Conclusion

The FY 25/26 budget reflects a thoughtful, strategic investment in Coalinga's future. It is fiscally responsible, aligns with the community's priorities, and positions the City to continue expanding services, improving infrastructure, and fostering a high quality of life for residents, businesses, and visitors.

Thank you, City Council, staff, and community members for your collaboration and ongoing support. I look forward to working together to deliver another year of meaningful progress.

Respectfully submitted,



Sean Brewer City Manager City of Coalinga

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Resolutions

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RESOLUTION NO. 4265

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA ADOPTING THE FINAL BUDGET OF THE CITY OF COALINGA FOR THE FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026, PROVIDING FOR THE APPROPRIATION AND EXPENDITURE OF ALL SUMS SET FORTH IN SAID FINAL BUDGET, PROVIDING FOR THE TRANSFERS AND ADDITIONAL APPROPRIATIONS AND REPEALING ALL RESOLUTIONS AND PARTS OF RESOLUTIONS IN CONFLICT HEREWITH

WHEREAS, the City Council of the City of Coalinga has submitted a Proposed Budget for the fiscal year July 1, 2025 through June 30, 2026; and

WHEREAS, after examination, deliberation and due consideration, the City Council of the City of Coalinga has approved the same with modifications; and

WHEREAS, it is the intention of the City Council to adopt the said budget as modified and amended by the City Council of the City of Coalinga as the Final Budget for the fiscal year 2025-2026.

WHEREAS, any revisions to the adopted budget following its approval shall require a formal budget adjustment, the preparation and adoption of a corresponding resolution, and approval by the City Council of the City of Coalinga;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF COALINGA AS FOLLOWS:

1. That certain budget for the fiscal year July 1, 2025 through June 30, 2026, presently on file in the office of the Deputy City Clerk entitled, "CITY OF COALINGA - ANNUAL BUDGET - FISCAL YEAR 2025-26," which is hereby referred to and incorporated herein by reference as though fully set forth herein verbatim, is hereby adopted as modified and amended by the City Council of the City of Coalinga as the Final Annual Budget of the City of Coalinga for the fiscal year July 1, 2025 through June 30, 2026.

2. From and after the operative date of this resolution the several amounts stated in the Final Annual Budget hereinafter referred to as adopted expenditures shall become and thereafter be appropriated to the offices, departments, accounts, objects and purposes stated therein for the fiscal year to which said budget is to apply and said monies are hereby authorized to be expended for the purposes and objects specified in said budget.

3. All resolutions and parts of resolutions in conflict herewith, including, but not necessarily limited to, such resolutions or parts of resolutions relating to compensation, allowances or benefits as may be in conflict herewith, are hereby expressly repealed.

4. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Coalinga at a Special Meeting on **June 18, 2025** by the following vote:

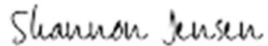
AYES: Hedgecock, Schindler, Ramirez, Horn, Vosburg
NOES: None
ABSTAIN: None
ABSENT: None

APPROVED



Nathan Vosburg, Mayor

ATTEST



City Clerk/Deputy City Clerk

RESOLUTION NO. 4266

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA
COMMITTING FUND BALANCE FROM THE GENERAL FUND TO PURCHASE A NEW
SMEAL FIRE ENGINE IN THE AMOUNT OF \$1.2 MILLION FOR FISCAL YEAR 2025-2026**

WHEREAS, the City of Coalinga is committed to ensuring the safety of its residents through continued investment in essential public safety equipment and infrastructure; and

WHEREAS, the Coalinga Fire Department has identified the need for a new fire engine to replace aging apparatus and enhance the department's operational capacity and response capabilities; and

WHEREAS, the cost of the new fire engine is \$1.2 million; and

WHEREAS, the City Council intends to commit \$1.2 million in the General Fund fund balance as part of the Fiscal Year 2026 (FY26) Adopted Budget to fully fund this one-time capital expenditure; and

WHEREAS, the funds committed within the General Fund fund balance originated from two specific resources: the General Fund Reserve (\$480,000) and the Intergovernmental Transfer (IGT) Program Fund Balance (\$720,000); and

WHEREAS, while the commitment and purchase order will be made in FY26, delivery of the fire engine is anticipated in Fiscal Year 2027 (FY27), in line with standard manufacturing and delivery timelines; and

WHEREAS, this commitment shall be incorporated into a legally balanced budget consistent with California Government Code Section 29009.

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

1. The City Council hereby commits \$1,200,000 from the General Fund Fund Balance for the purchase of a new fire engine for the Coalinga Fire Department as part of the Fiscal Year 2026 Adopted Budget.
2. The funds committed are derived from the following sources:
 - o General Fund Reserve, and
 - o Intergovernmental Transfer (IGT) Program Fund Balance.
3. The committed funds shall be used solely for this one-time capital expenditure. While the commitment and procurement action will occur in FY26, delivery and payment are expected during Fiscal Year 2027.

4. The committed amount shall remain as such until it is used for its intended purpose or reallocated by further action of the City Council.
5. The City Manager or their designee is authorized to take all necessary actions to implement this resolution and to ensure compliance with applicable procurement laws and financial policies.
6. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the City Council of the City of Coalinga at a Special Meeting on **June 18, 2025** by the following vote:

AYES: Schindler, Horn, Hedgecock, Ramirez, Vosburg

NOES: None

ABSTAIN: None

ABSENT: None

APPROVED



Nathan Vosburg, Mayor

ATTEST:

Shannon Jensen
Shannon Jensen, City Clerk

RESOLUTION NO 4267

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA
REVISING THE ANNUAL CITY OF COALINGA RESERVE POLICY FOR THE
GENERAL FUND RESERVE AND THE ENTERPRISE FUNDS FOR FISCAL YEAR
2025-2026**

WHEREAS, It is essential that governments maintain adequate levels of fund balance to mitigate risks, and provide a back-up for revenue shortfalls, working capital, budgetary stabilization, and responding to extreme events in order to maintain essential services; and

WHEREAS, In 2020-2021, the City Council authorized the creation of a General Fund Reserve Fund that serves as a “savings account” of the general fund reserves and can only be spent with City Council authority; and

WHEREAS, the City had not previously established a formal fund balance policy for the City’s General Fund Reserve or Enterprise Funds Reserves; and

WHEREAS, The Government Finance Officers Association (GFOA) recommends at a minimum, that general-purpose governments, regardless of size, incorporate in its financial policies that unrestricted fund balances be no less than two months of regular operating revenues or regular operating expenditures; and

WHEREAS, The fund balance policy should also establish a transparent strategy to add to or replenish fund balance, including defining the revenue sources that would typically be looked to for this purpose; and

WHEREAS, the City Council adopted Resolution 4004 on January 21, 2021 establishing a fund balance policy for the City to work towards and maintain a minimum level of cash on hand, equivalent to 180 days operating expenditures, in the City’s Reserves; and

WHEREAS, since its inception, the policy has achieved its goal of being available for significant unanticipated costs and covering temporary cash flow needs, while City staff and the Council have worked diligently towards building its Reserves to meet and eventually exceed the minimum target, and

WHEREAS, in recognition of increased economic and regulatory uncertainty, as well as significant cost factors outside of the City’s control that may adversely affect municipal finances in the future, the City Council and staff desire to revise the target amount of reserves to no less than three months (90 days) of regular general fund and enterprise funds operating expenditures.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Coalinga in the exercise of its discretion, as follows:

Section 1. Establish a target amount of 'cash on hand' in the General Fund Reserve and Enterprise Funds Reserve funds of no less than three months (90 days) of regular general fund operating expenditures, generally excluding capital outlay items, debt service and depreciation expense, for the prior fiscal year. The value of three months of operating expenditures to be held in the General Fund Reserve fund shall be recalculated annually at the close of the previous fiscal year. The 'cash on hand' in the Reserve funds shall be the valuation measure used to determine the reserve funds balances.

Section 2. Typical resources that are appropriate to add to or replenish fund balances include non-recurring revenues and budget surpluses. Year-end surpluses are an especially appropriate source for replenishing fund balance. Additionally, direct pay subsidies are an appropriate replenishment source for Enterprise Fund Reserves. However, depending upon the City's current or projected financial status, it may be appropriate to defer utilizing these additional resources (for adding to or replenishing the Reserve funds balances) if an imminent budgetary shortfall is projected in the current or following fiscal year.

Section 3. Contributions/Uses of the General Fund and Enterprise Funds Reserve shall continue to be approved by the City Council using the annual budget, regular, or mid-year budget amendment process.

Section 4. The value of three months (90 days) of operating expenditures is established only as a minimum fund balance reserve target. The addition or accumulation of future resources that exceed this target is encouraged, subject to current and projected budgetary status of the City at any given time. Staff and future councils should review this policy annually to ensure it is meeting expectations and consider relevant economic factors influencing fund balances and reserve levels.

Section 5. In the event that the cash on hand in the General Fund Reserve or Enterprise Funds Reserves falls below the established minimum threshold, staff will develop and present to the Council available options and strategies to replenish the funds and or reduce the deficit as soon as possible. Generally, fund balances should be replenished within one to three years of use, or as soon as economic conditions allow.

Section 6. Funds in the General Fund Reserve and Enterprise Funds Reserves cannot be spent without Council approval; however, this policy acknowledges and allows the continued use of the Reserve fund balances as a financing "bridge" to ensure stable cash flow in the General Fund and Enterprise Funds during specific months of the fiscal year leading up to the receipt of anticipated/budgeted revenue allocations (e.g. property tax, sales tax).

Section 7. 100% of interest earnings shall be deposited and or retained in the appropriate Reserve fund.

Section 8. This Resolution and resulting Financial Policy shall supersede Resolution 4004, take effect immediately after its adoption, and shall remain in effect until amended by the City Council by future resolution.

This foregoing resolution was duly passed, approved and adopted by the City Council of the City of Coalinga at its regular meeting on this **18th day of June 2025**, by the following vote:

AYES: Schindler, Horn, Hedgecock, Ramirez, Vosburg

NOES: None

ABSTAIN: None

ABSENT: None

APPROVED:



Nathan Vosburg, Mayor

ATTEST:



Shannon Jensen, City Clerk

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RESOLUTION NO. 4268

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA
ESTABLISHING A MINIMUM FUND BALANCE REQUIREMENT FOR THE GENERAL FUND**

WHEREAS, It is essential that governments maintain an adequate fund balance level in their General Fund and General Fund Reserve Fund to mitigate risks, and to provide a back-up for revenue shortfalls, working capital, budgetary stabilization, and responding to extreme events in order to maintain essential services; and

WHEREAS, In 2020-2021, the City Council authorized the creation of a General Fund Reserve Policy (via Resolution 4004) that governs the City's General Fund reserves and established a separate General Fund Reserve Fund to serve as a "savings account" for certain general fund reserves that can only be spent with City Council authority; and

WHEREAS, The General Fund Reserve Policy also established a transparent strategy to add to or replenish fund balance, including defining the revenue sources that would typically be looked to for this purpose; and

WHEREAS, The Government Finance Officers Association (GFOA) recommends at a minimum that general-purpose governments, regardless of size, incorporate in its financial policies that unrestricted fund balances be no less than two months of regular operating revenues or regular operating expenditures; and

WHEREAS, Resolution 4004 established a target amount of 'cash on hand' between the designated General Fund Reserve Fund and General Fund fund balance of no less than six months (180 days) of regular general fund operating expenditures; and

WHEREAS, since its inception, the policy has achieved its goal of being available for significant unanticipated costs and covering temporary cash flow needs, while City staff and the Council have worked diligently towards building its General Fund reserves to meet and eventually exceed the minimum target, and

WHEREAS, In 2024-25, the City Council amended the Reserve Fund Policy (via Resolution 4223) to establish a minimum General Fund Reserve Fund balance of no less than three months (90 days) with an unspecified minimum fund balance target for general fund reserves not held in the designated General Fund Reserve Fund; and

WHEREAS, City staff recommends establishing a minimum target fund balance for the General Fund, separate from the designated General Fund Reserve Fund, to govern the use of such funds as it relates to, among other things, using such funds to produce a legally balanced budget when applicable; and

WHEREAS, In most years the City adopts a structurally balanced budget or structurally surplus budget; and

WHEREAS, In fiscal year 2025-26, the City intends to adopt a legally balanced budget, wherein the City draws upon funds from the fund balance of the General Fund and other equally available sources of funds to create a legally balanced budget; and

WHEREAS, in recognition of the City's intention of using the fund balance of the General Fund to provide for a legally balanced budget in fiscal 2025-26, the City Council and staff desire to establish a minimum fund balance target in the General Fund to not less than three months (90 days) of regular general fund operating expenditures, while leaving the target minimum fund balance in the designated General Fund Reserve Fund unchanged at 3 months (90 days) of regular general fund operating expenditures.

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Coalinga in the exercise of its discretion, as follows:

Section 1. Establish a minimum fund balance target in the General Fund of no less than three months (90 days) of regular general fund operating expenditures, generally excluding capital outlay items, debt service and depreciation expense, for the prior fiscal year. The value of three months of operating expenditures to be held in the General Fund shall be re-calculated annually at the close of the previous fiscal year. The 'cash on hand' in the General Fund shall be the valuation measure used to determine the fund balance of the General Fund.

Section 2. Typical resources that are appropriate to add to or replenish fund balances include non-recurring revenues and budget surpluses. Year-end surpluses are an especially appropriate source for replenishing fund balance. *<Never, depending upon the City's current or projected financial status, it may be appropriate to defer utilizing these additional resources (for adding to or replenishing the designated General Fund Reserve Fund and General Fund fund balance) if an imminent budgetary shortfall is projected in the current or following fiscal year.*

Section 3. The value of three months (90 days) of operating expenditures is established only as a minimum fund balance target. The addition or accumulation of future resources that exceed this target is encouraged, subject to current and projected budgetary status of the City at any given time. City staff and Municipal Councils should review this policy annually to ensure it meets expectations and consider relevant economic factors influencing fund balances and reserve levels.

Section 4. In the event that the cash on hand in the General Fund or designated General Fund Reserve Fund falls below the established minimum threshold, staff shall develop and present to the Council available options and strategies to replenish the funds and/or reduce the deficit as soon as possible. Generally, fund balances should be replenished to meet the minimum threshold within one to three years of use, or as soon as economic conditions allow.

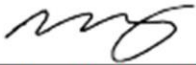
Section 5. Unlike the General Fund Reserve Fund, funds in the General Fund fund balance can be spent, without Council approval; this policy acknowledges and allows the continued use of the General Fund fund balance as a financing "bridge" to, among other things, establish a legally balanced budget.

Section 6. This Resolution take effect immediately after its adoption, and shall remain in effect until amended by the City Council by future resolution.

This foregoing resolution was duly passed, approved and adopted by the City Council of the City of Coalinga at a special meeting on this **18th day of June 2025**, by the following vote:

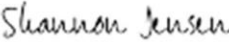
AYES: Schindler, Horn, Hedgecock, Ramirez, Vosburg
NOES: None
ABSTAIN: None
ABSENT: None

APPROVED:



Nathan Vosburg, Mayor

ATTEST:



Shannon Jensen, City Clerk

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RESOLUTION NO. 4269

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA
DETERMINING THE NECESSITY OF RAISING REVENUE BY TAXATION FOR THE PURPOSE OF
MEETING THE CITY'S OBLIGATION TO THE PENSION AND RETIREMENT FUND FOR PUBLIC
SAFETY EMPLOYEES OF THE CITY

WHEREAS, the State Supreme Court has ruled that the indebtedness created by the election to pay of a City pension fund is within the specific tax authority provided by the voters. Article XIII-A of the California Constitution adopted prior to July 1, 1978; and

WHEREAS, the ad valorem property tax is levied through the State of California Revenue and Taxation Code Section 96.31, paragraph (a)(4).

WHEREAS, it is necessary to raise money in order to meet the City's obligation to the retirement fund for the public safety employees of the City; and

WHEREAS, it is determined that an amount of .0720 on each \$100 of assessed property value is necessary, or raises sufficient revenue to pay the cost thereof;

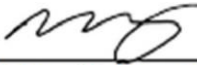
NOW THEREFORE BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF COALINGA:

That an ad valorem property tax amount of \$0.0720 on each \$100 of assessed property value is hereby fixed for the Fiscal Year 2025-2026 for the purpose of meeting the City's obligation to the pension and retirement fund for public safety employees of the City and to be collected by the Fresno County Auditor's Office.

The foregoing Resolution was adopted by the City Council of the City of Coalinga at a Special Meeting held on June 18th 2025, by the following roll call vote.


- AYES: Schindler, Horn, Hedgecock, Ramirez, Vosburg
- ABSENT: None
- ABSTAIN: None

APPROVED



Nathan Vosburg, Mayor

ATTEST



Shannon Jensen, City Clerk

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FY25/26 - Ad Valorem Pension Property Tax											
		Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget
Retirement		16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26
Expense											
POLICE	401	-	-	-	-	-	-	-	-	-	-
PERS: effective 1/1/13	PERS	176,886	152,254	141,478	157,229	211,947	238,171	232,418	244,876	272,487	267,600
	PERS UL		10	2,657	13,476	18,106	29,817	40,547	1,884	21,055	45,900
	457	16,467	15,541	15,510	14,896	7,861	15,507	19,713	18,864	22,000	22,800
		193,353	167,805	159,645	185,601	237,914	283,495	292,678	265,624	315,542	336,300
FIRE	401	-	-	-	-	-	-	-	-	-	-
PERS: effective 1/1/13	PERS	119,168	120,183	124,188	159,756	203,025	186,553	166,545	184,067	194,278	184,700
	PERS UL		60	1,989	12,981	17,732	31,530	39,921	4,315	37,440	63,600
	457	27,986	32,213	25,747	23,620	27,075	43,490	36,610	38,284	40,000	45,400
		147,154	152,456	151,924	196,357	247,832	261,573	243,076	226,666	271,718	293,700
TOTAL EXPENSE		340,507	320,261	311,569	381,958	485,746	545,068	535,754	492,290	565,000	630,000
REVENUE											
101-400-40080/40090		391,002	402,151	400,918	456,374	484,960	450,000	552,476	577,903	565,000	575,000
Funded Obligation		1.15	1.26	1.29	1.19	1.00	0.83	1.03	1.17	1.00	0.91

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RESOLUTION NO. 4270

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA AUTHORIZING THE PURCHASE OF PRODUCTS, SERVICES, AND UNDERTAKING OF CAPITAL EXPENDITURES FOR FISCAL YEAR 2025-2026 (ONE-TIME PROJECTS AND PURCHASES)

WHEREAS, during the adoption of the Fiscal Year 2025-2026 Budget, the City Council reviewed and approved a list of proposed one-time projects and purchases to be funded through the General Fund; and

WHEREAS, the City desires to authorize City staff to proceed with the implementation and procurement of such projects and purchases upon adoption of the budget, without the need for individual project approvals at a future Council meeting; and

WHEREAS, such purchases and projects are funded through a Legally Balanced Budget in accordance with California Government Code Section 29009, and shall be paid from the General Fund's Fund Balance and/or General Fund Reserves; and

WHEREAS, this authorization shall apply to all included projects and purchases regardless of the dollar amount, including those exceeding the City Manager's general spending authority, as long as such items are identified in the adopted budget one-time project list and not exceed 10% of the approved amount and the City Manager's spending authority with accordance with Coalinga Municipal Code Section 2-4.607; and

WHEREAS, any purchase or project not specifically included in the adopted one-time list, exceeding the 10% threshold and the City Manager's spending authority will require subsequent Council approval through a budget adjustment request and resolution before procurement or implementation may proceed; and

WHEREAS, this authorization does not override existing procedures related to the approval of contracts, agreements, or memoranda of understanding, which shall continue to require individual Council approval regardless of listing status.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Coalinga hereby authorizes the City Manager and appropriate City staff to proceed with the purchase of products, procurement of services, and execution of capital expenditures for the one-time projects and purchases listed in the Fiscal Year 2025-2026 adopted budget, attached hereto and incorporated herein as **Exhibit A**.

BE IT FURTHER RESOLVED that these purchases shall be made in compliance with all applicable purchasing policies and procedures and within the framework of a Legally Balanced Budget pursuant to California Government Code Section 29009.

PASSED AND ADOPTED by the City Council of the City of Coalinga at a special meeting held on this **18th day of June, 2025**, by the following vote:

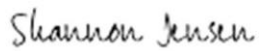
AYES: Schindler, Horn, Hedgecock, Ramirez, Vosburg
NOES: None
ABSENT: None
ABSTAIN: None

APPROVED:



Nathan Vosburg, Mayor

ATTEST:



Shannon Jensen, City Clerk

Project/Purchase	Department	Amount
Airshow Expenses (reimbursible)	Admin	50,000
City Manager desk, conference Table, Décor	Admin	6,000
Marketing Materials	Admin	3,000
Airport Lighting Conversion	Airport	100,000
New Fueling System for Airport (one-time expense)	Airport	150,000
Flooring/Painting -City Hall	Building&Grounds	220,000
Pave City/Police Dept. Parking Lot	Building&Grounds	25,000
Xmas Tree + Ornaments for City Hall	Building&Grounds	3,000
Council/PC Resolution Binders	City Council	2,000
ICMA/457 Consolidation	City Council	20,000
Laptop - Shannon	City Council	2,000
Laptops for Council	City Council	7,500
Banner Decorations for Light Poles	Community Development	5,000
Burned Property Demolition	Community Development	50,000
Cannabis Regulation Update (SCI)	Community Development	10,000
Casp Training	Community Development	2,000
Cedar Street Splash Pad	Community Development	1,700,000
Compost Spreader - Pull Behind	Community Development	8,000
Electronic Signage (Archway Sign - 5th and Elm)	Community Development	115,000
Hanging Planter Baskets w/ Mount in Plaza (12)	Community Development	3,500
Holiday Lighting on City Hall PD CFD	Community Development	7,000
MS4 Program Implementation Contract	Community Development	120,000
New Desk for Building Department	Community Development	1,500
New Tires for Building Dept Vehicle	Community Development	1,000
Outdoor Food Court	Community Development	100,000
Pilot Training for Drone	Community Development	1,200
Scan Building Plans (CSG)	Community Development	500
Weed Eater w/attachments (1)	Community Development	1,500
Label Maker	Finance	1,200
Laptop for Financial Services Director	Finance	2,500
Revamp the Chart of Accounts	Finance	60,000
(5) Lifepack 35 Cardiac Monitors	Fire	295,000
2028 Smeal Fire Engine	Fire	720,000
Ambulance Remount (2)	Fire	480,000
Bathroom Remodel	Fire	40,000
Door card system upgrade	Fire	40,000
Exterior Upgrades (Paint, Signs)	Fire	30,000
Fire Academy Sponsorship x2	Fire	9,000
New Ambulance	Fire	468,500
Outdoor LED Sign	Fire	25,000
Radios and Accessories	Fire	30,000
Smeal Fire Engine	Fire	1,200,000
New Desks, Conf Table and Chairs for HR	Human Resources	6,000
NextRequest - Public Records Request Management	Human Resources	1,500
Pilot Wellness Program	Human Resources	5,000
4-Patrol Vehicles	Police	291,000
Cameras and PTZ's	Police	84,500

Project/Purchase	Department	Amount
MDT 's and PC's upgrade	Police	118,000
Motor/Trans	Police	10,000
New CanAm ATV Vehicle for PD	Police	45,000
Police Department Flooring	Police	45,000
Professional Services	Police	30,000
Radio repeater and reciever	Police	80,000
Sewer Maintenance	Police	7,000
2 New Submersible Pumps for Sandalwood Lift Station	Public Works	60,000
ADA Transition Plan Update	Public Works	24,000
ADU Cottage Home Program Expenses	Public Works	88,000
AMI Grant Project	Public Works	2,000,000
Anode Bed Rectifier Replacement	Public Works	200,000
ATP 4 Trails	Public Works	660,000
ATP 5 Sidewalk Gaps	Public Works	843,000
ATP 6 5146(032) Los Gatos Bridge/Trails	Public Works	26,000
ATP 6 Los Gatos Creek Trails Bridge	Public Works	197,000
ATP Cycle 4 Local Match	Public Works	67,000
ATP Cycle 5 Local Match	Public Works	333,000
ATP Cycle 8 Application	Public Works	15,000
ATP Cylce 6 Local Match	Public Works	26,000
Awning / Paving	Public Works	15,000
Awning Covers & Paving Yard	Public Works	25,000
Carbon Reduction Modernization	Public Works	493,000
Center Median Island Phase 1	Public Works	150,000
Chambers Modernization	Public Works	5,000
City Backflow Devices (Cages & Bags)	Public Works	12,000
CMAQ 5146(035) Trails Seg 6	Public Works	32,000
CMAQ Trails 1-2-13-14	Public Works	652,000
CMAQ Trails Seg 6	Public Works	128,000
Conference Table	Public Works	2,000
Crack Seal Material (Catch up)	Public Works	25,000
CRP Modernization 5146(033)	Public Works	124,000
Cubicles (2)	Public Works	3,000
Decals & Lights for New Truck	Public Works	2,700
Design Services for Rosevelt Sewer Project	Public Works	70,000
Doors Replacement	Public Works	25,000
Fencing	Public Works	22,000
Floc Drive Motors/Gear Drives	Public Works	10,000
Gas Pipeline Safety	Public Works	15,000
Gas Specialty Tool	Public Works	10,000
Gas Valve Replacement (10)	Public Works	65,000
Limatorc Switches (Filter Valves)	Public Works	30,000
Lockers	Public Works	500
Modernization of Frame Park	Public Works	10,000
New Computers for Public Works	Public Works	9,000
New Forklift for Water Treatment Plant	Public Works	45,000
New Sewer Camera Vehicle (Small Van + Outfitting)	Public Works	20,000
New Street Lights	Public Works	30,000
New VFD Pumps for WWTP	Public Works	45,000
NextRequest PRR Software	Public Works	600

Project/Purchase	Department	Amount
Office Furniture	Public Works	1,500
Office Furniture & Equipment	Public Works	5,000
P-14 Repair	Public Works	150,000
P-17 Repair	Public Works	30,000
Phelps Ave Phase 2 Local Match	Public Works	74,000
Purchase of Additional 120 Meters	Public Works	50,000
Sacramento Street Rehabilitation Project	Public Works	1,000,000
Security Fencing	Public Works	100,000
Sidewalk Cost Share Program	Public Works	50,000
Slurry Seal & Cape Seal (Phase 3)	Public Works	500,000
Sound Proof Room	Public Works	5,000
STBG - California Street	Public Works	986,000
STBG - Phelps Ave Phase 2	Public Works	566,000
STBG 5146(034) California Rehabilitation	Public Works	128,000
STI/TRA Improvements	Public Works	4,500,000
Training, Travel & Conference	Public Works	800
Trial 1, 2, 13, 14 Local Match	Public Works	85,000
Turf Replacement Program Expense	Public Works	75,000
Two (2) New Aerators for Ponds 10/20Hp	Public Works	40,000
Unanticipated	Public Works	15,000
Unanticipated Purchase of Totes	Public Works	13,000
Unanticipated Repairs	Public Works	159,300
Valley Gutter Replacement	Public Works	100,000
Valve Replacements	Public Works	10,000
Variable Frequency Drives (VFD)-Intake Pumps	Public Works	25,000
Various ADA Improvements	Public Works	25,000
WTP- Raw Water Intake Improvement Project	Public Works	88,000
WTP Solar Project	Public Works	5,500,000
WWTP Solar Project Expense	Public Works	1,750,000
Air Compressor for SC Truck	Service Center	4,000
New Computer for Service Center	Service Center	1,000
Grand Total		29,490,300

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RESOLUTION NO. 4271

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COALINGA
ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2025-2026**

WHEREAS Article XIII B of the California Constitution requires cities to adopt annual appropriations limits; and

WHEREAS Government Code Section 7910 requires each local government to establish its appropriation limit by resolution each year at a regularly scheduled meeting or a noticed special meeting; and

WHEREAS the annual adjustment factors used in determining the appropriations limit requires a recorded vote of the City Council; and

WHEREAS any challenge to the appropriations limit must be brought within 15 days of the effective date of this resolution.

NOW THEREFORE, BE IT RESOLVED THAT the Appropriations Limit for the fiscal year 2025-2026 is hereby set at \$12,122,064 and that one copy of the Appropriations Limit Worksheet, attached hereto and made a part hereof, describes how the appropriations limit was computed.

BE IT FURTHER RESOLVED THAT the City of Coalinga has used the change in California's per capita personal income and the City of Coalinga's population growth as annual adjustment factors for determining the Appropriations Limit.

BE IT FURTHER RESOLVED THAT any challenge to said Appropriation Limit must be filed in writing with the City Manager by no later than 15 days after the adoption of this Resolution. If challenges are made, the matter shall be set for hearing before the City Council at its next regularly scheduled meeting.

This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the City Council of the City of Coalinga at a Special Meeting on June 18, 2025, by the following vote:

AYES: Schindler, Horn, Hedgecock, Ramirez, Vosburg

NOES: None

ABSTAIN: None

ABSENT: None

APPROVED:



Nathan Vosburg, Mayor

ATTEST:

Sb., IA v. - -

City Clerk/Deputy City Clerk

CITY OF COALINGA
APPROPRIATIONS LIMIT for FY 2025-2026

RESOURCES	-APPROPRIATIONS-	
PROCEEDS OF TAXES	SUBJECT TO LIMITATIONS	
Property Taxes	534,500	8,396,800
Ad Valorem Taxes (Public Safety)	575,000	502,200
Sales Taxes	3,219,800	
Business License Fees	160,000	
Motor Vehicle In Lieu Fees	2,498,200	
Other Taxes	1,409,300	
Highway Users Tax	502,200	
Total Proceeds of Taxes	8,899,000	8,899,000
		General Fund
		Highway Users Tax-Streets
		Total Appropriations
		Subject to Limitations
		\$12,122,064
		Appropriations Limit for FY2026

**FY 2026 Appropriation
Limit Calculation:**

FY25 Appropriation Limit	<u>\$11,886,636</u>	
x Population Factor	<u>0.00%</u>	City Population
= Increased Limit	<u>\$11,388,636</u>	
x Personal Income Factor	1.06	
= FY26 Appropriation Limit	<u>\$12,122,064</u>	

Comparison

FY26 Appropriation Limit	\$12,122,064
FY26 Appropriations Subject to the Appropriations Limit	8,899,000
FY26 Appropriations under the Appropriations Limit	<u>\$3,223,064</u>

RESOLUTION NO. PFA 25-01

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COALINGA PUBLIC FINANCING AUTHORITY ADOPTING THE FINAL BUDGET OF THE COALINGA PUBLIC FINANCING AUTHORITY FOR THE FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026, PROVIDING FOR THE APPROPRIATION AND EXPENDITURE OF ALL SUMS SET FORTH IN SAID FINAL BUDGET, PROVIDING FOR THE TRANSFERS AND ADDITIONAL APPROPRIATIONS AND REPEALING ALL RESOLUTIONS AND PARTS OF RESOLUTIONS IN CONFLICT HEREWITH

WHEREAS, the Board of Directors of the Coalinga Public Financing Authority has submitted to it a Proposed Budget for the fiscal year July 1, 2025 through June 30, 2026; and

WHEREAS, after examination, deliberation and due consideration, the Board of Directors of the Coalinga Public Financing Authority has approved the same with modifications; and

WHEREAS, it is the intention of the Board of Directors to adopt the said budget as modified and amended by the Board of Directors of the Coalinga Public Financing Authority as the Final Budget for the fiscal year 2025-2026.

WHEREAS, any revisions to the adopted budget following its approval shall require a formal budget adjustment, the preparation and adoption of a corresponding resolution, and approval by the Board of Directors of the Coalinga Public Financing Authority;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE COALINGA PUBLIC FINANCING AUTHORITY AS FOLLOWS:

1. That the applicable portion of that certain budget for the fiscal year July 1, 2025 through June 30, 2026, presently on file in the office of the Deputy City Clerk entitled, "CITY OF COALINGA - ANNUAL BUDGET - FISCAL YEAR 2025-26," which is hereby referred to and incorporated herein by reference as though fully set forth herein verbatim, is hereby adopted as modified and amended by the Board of Directors of the Coalinga Public Financing Authority as the Final Annual Budget of the Coalinga Public Financing Authority for the fiscal year July 1, 2025 through June 30, 2026.

2. From and after the operative date of this resolution the several amounts stated in the Final Annual Budget hereinafter referred to as adopted expenditures shall become and thereafter be appropriated to the offices, departments, accounts, objects and purposes stated therein for the fiscal year to which said budget is to apply and said monies are hereby authorized to be expended for the purposes and objects specified in said budget.

3. All resolutions and parts of resolutions in conflict herewith, including, but not necessarily limited to, such resolutions or parts of resolutions relating to compensation, allowances or benefits as may be in conflict herewith, are hereby expressly repealed.

4. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED by the Board of Directors of the Coalinga Public Financing Authority at a Special Meeting on **June 18, 2025**, by the following vote:


AYES: Schindler, Horn, Hedgecock, Ramirez, Vosburg
NOES: None
ABSTAIN: None
ABSENT: None

APPROVED



Nathan Vosburg, Mayor/Chairman

ATTEST



Shannon Jensen, City Clerk

Resolution No. PFA 25-01

RESOLUTION NO. SA-349

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SUCCESSOR AGENCY OF THE FORMER REDEVELOPMENT AGENCY OF THE CITY OF COALINGA ADOPTING THE FINAL BUDGET OF THE SUCCESSOR AGENCY FOR THE FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026, PROVIDING FOR THE APPROPRIATION AND EXPENDITURE OF ALL SUMS SET FORTH IN SAID FINAL BUDGET, PROVIDING FOR THE TRANSFERS AND ADDITIONAL APPROPRIATIONS AND REPEALING ALL RESOLUTIONS AND PARTS OF RESOLUTIONS IN CONFLICT HEREWITH

WHEREAS, the Board of Directors of the Successor Agency of the Former Redevelopment Agency of the City of Coalinga has submitted a Proposed Budget for the fiscal year July 1, 2025 through June 30, 2026; and

WHEREAS, after examination, deliberation and due consideration, the Board of Directors of the Successor Agency of the Former Redevelopment Agency of the City of Coalinga has approved the same with modifications; and

WHEREAS, it is the intention of the Board of Directors to adopt the said budget as modified and amended by the Board of Directors of the Successor Agency of the Former Redevelopment Agency of the City of Coalinga as the Final Budget for the fiscal year 2025- 2026.

WHEREAS, any revisions to the adopted budget following its approval shall require a formal budget adjustment, the preparation and adoption of a corresponding resolution, and approval by the Board of Directors of the Successor Agency of the Former Redevelopment Agency of the City of Coalinga;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SUCCESSOR AGENCY OF THE FORMER REDEVELOPMENT AGENCY OF THE CITY OF COALINGA AS FOLLOWS:

1. That the applicable part of that certain budget for the fiscal year July 1, 2025 through June 30, 2026, presently on file in the office of the Deputy City Clerk entitled, "CITY OF COALINGA - ANNUAL BUDGET - FISCAL YEAR 2025-26," which is hereby referred to and incorporated herein by reference as though fully set forth herein verbatim, is hereby adopted as modified and amended by the Board of Directors of the Successor Agency of the Former Redevelopment Agency of the City of Coalinga as the Final Annual Budget of the Successor Agency for the fiscal year July 1, 2025 through June 30, 2026.

2. From and after the operative date of this resolution the several amounts stated in the Final Annual Budget hereinafter referred to as adopted expenditures shall become and thereafter be appropriated to the offices, departments, accounts, objects and purposes stated therein for the fiscal year to which said budget is to apply and said monies are hereby authorized to be expended for the purposes and objects specified in said budget.

PASSED AND ADOPTED by the Board of Directors of the Successor Agency of the Former Redevelopment Agency of the City of Coalinga at a Special Meeting on **June 13, 2024**, by the following vote:


AYES: Vosburg, Horn, Hedgecock, Schindler, Rzmirez

NOES: None

ABSTAIN: None

ABSENT: None

APPROVED


James Horn, Mayor

ATTEST:


Shannon Jensen, City Clerk

Budgeted Elected Officials and Staff

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Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Mayor	1	1	1	1	1	1
Mayor Pro-Tem	1	1	1	1	1	1
City Council	3	3	3	3	3	3
Treasurer	1	1	1	1	1	1
City Clerk	0	0	0	0	0	0
Total	6	6	6	6	6	6
Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
City Manager	1	1	1	1	1	1
Assistant to City Manager/Dep City Clerk	0	0	0	0	0	0
Assistant to City Manager/City Clerk	1	1	1	1	1	1
Senior Administrative Analyst	1	1	1	1	1	1
Code Enforcement Officer	0	0	1	1	1	1
Custodian	0	0	1	0	0	0
Custodian (part-time)	0	0	0	0	0	0
Bus Driver	1	1	0	0	0	0
Lead Bus Driver	1	1	0	0	0	0
Relief Bus Driver	2	2	0	0	0	0
City Ambassador	10	10	10	10	10	10
Total	17	17	15	14	14	14
Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Human Resources Director	0	0	0	0	0	0
Human Resources Analyst	1	1	1	1	1	1
Human Resources Generalist	1	1	1	1	1	1
Human Resources Assistant (part-time)	0	0	0	0	0	0
Committee for Employee Appeals	3	3	3	3	3	3
Committee for Employee Appeals (Alt)	2	2	2	2	2	2
Total	7	7	7	7	7	7
Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Financial Services Director	1	1	1	1	1	1
Finance Manager	0	0	0	0	0	0
Financial Services Supervisor	1	1	1	1	1	1
Junior Accountant/Accountant	1	1	2	2	1	1
Accounting Technician	1	0	0	0	1	2
Account Clerk III	1	2	2	2	2	2
Account Clerk II	2	2	2	2	2	1
Account Clerk I	0	1	1	1	1	1
Total	7	8	9	9	9	9
Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Community Development Director	1	0	0	0	0	0
Certified Building Official/Building Inspector	1	1	1	1	1	1
Planning Commissioner	5	5	5	5	5	5
Total	7	6	6	6	6	6
Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Police Chief	1	1	1	1	1	1
Commander	0	1	1	1	1	1
Lieutenant	1	0	0	0	0	0
Sergeant	4	4	5	5	5	5
Corporal	2	2	2	4	4	2
School Resources Officer	2	2	2	1	1	1
Police Officer	7	8	10	10	10	14
Public Safety Dispatcher	4	0	0	0	0	0
Public Safety Dispatcher - Part-Time	4	0	0	0	0	0
Records Clerk	2	0	0	0	0	0
Property and Evidence Technician	0	0	0	0	0	0
Property and Evidence Technician (Reserve)	0	0	0	0	0	0
Police Technician III	0	1	1	1	1	1
Police Technician II	0	1	1	1	3	3

Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Police Technician I	0	4	4	4	3	3
Police Technician I-III Part-Time	0	4	4	4	2	2
Secretary to Chief of Police	1	1	1	1	1	0
Administrative Services Supervisor	0	0	0	0	0	1
Animal Control/Com Services Officer	0	0	0	0	0	1
Animal Control/Com Services Officer (p/t)	0	0	0	0	1	0
Crossing Guard- Paid	0	0	0	0	0	0
Crossing Guard- Unpaid	0	0	0	0	0	0
Records Clerk- Volunteer	0	0	0	0	0	0
Reserve Sergeant- Paid	0	0	0	0	0	0
Reserve Police Officer- Paid	4	0	0	0	0	0
Citizen on Patrol- Volunteer	8	8	8	8	8	8
Total	40	37	40	41	41	43
Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Fire Chief	1	1	1	1	1	1
Fire Division Chief	0	0	1	1	1	0
Battalion Chiefs	0	0	0	0	0	3
Captain	3	3	3	3	4	3
Engineer	3	3	3	3	3	3
Firefighter/Paramedic	9	9	9	9	9	9
Firefighter/EMT	3	3	3	3	3	3
Office Assistant (p/t)	0	0	0	0	0	1
Office Assistant- Volunteer	0	0	0	0	0	0
Secretary/Administrative Secretary	1	1	1	1	1	1
Reserve Firefighter/EMT/Paramedic	8	8	6	6	6	6
Non-Safety Paramedic	0	0	3	3	3	3
Non-Safety EMT	0	0	3	3	3	3
Per Diem Non-Safety Paramedic	0	0	0	0	2	2
Per Diem Non-Safety EMT	0	0	0	0	2	2
Total	28	28	33	33	38	40
Position	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Assistant City Manager	0	1	1	1	1	1
Administrative Secretary	0	1	1	1	1	1
Public Works & Utilities Director	1	0	0	0	0	0
Public Works Supervisor	1	1	1	1	1	1
Utilities Supervisor	1	1	1	1	1	1
Public Utilities Coordinator	1	1	1	1	1	1
Assistant Engineer	1	0	0	0	0	0
Secretary	1	0	0	0	0	0
Assistant Field Services Manager	0	0	0	0	0	0
Maintenance Worker III	3	1	2	2	2	2
Maintenance Worker I-II	7	9	8	8	8	8
Meter Reader	0	0	0	0	0	2
Equipment Mechanic	1	1	1	1	1	1
Maintenance Worker I/Street Sweeper	1	1	1	1	1	1
Groundskeeper	0	0	2	2	4	4
Chief Plant Operator	1	1	1	1	1	1
Water Operator Apprentice-IV	1	1	1	1	3	3
Water Operator I-II	4	4	4	4	0	0
Water Operator Apprentice	0	0	0	0	0	0
Water Operator I-III (part-time)	0	2	2	2	2	2
Waste Water Operator Apprentice-II	0	0	0	0	2	2
Total	24	25	27	27	29	31
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Total Number of City Employees	136	134	143	143	150	156

General Fund

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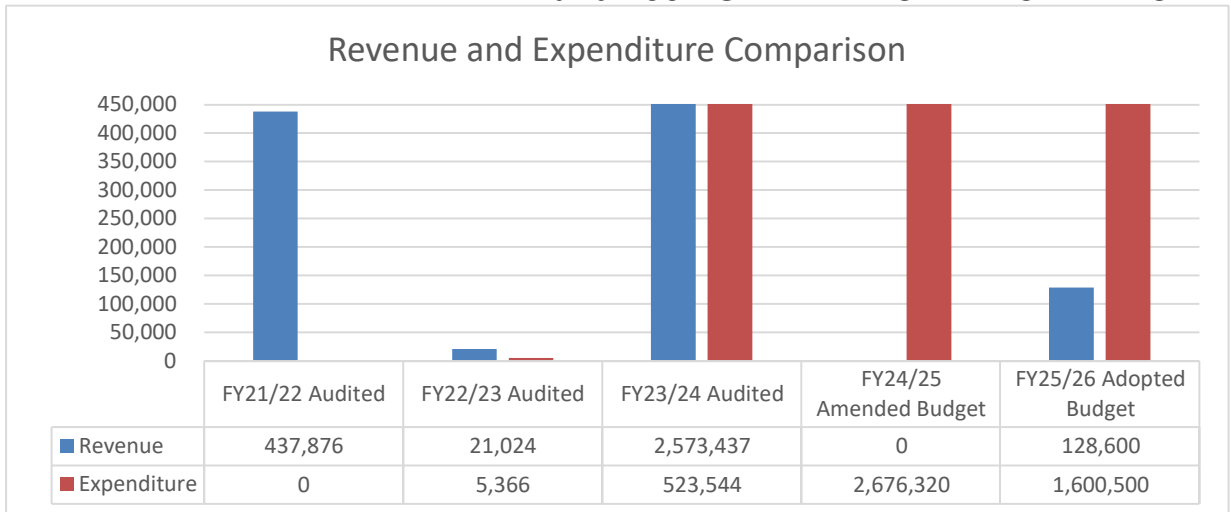
100 – General Fund Reserve

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FY 25/26 Adopted Budget

Fund 100 - GENERAL FUND RESERVE FUND



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 100 - GENERAL FUND RESERVE FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

100-400-44010	Interest Earned	17,159	39,288	0	51,063	128,600	128,600	0.00%
Category: 44 - USE OF PROPERTY & MONEY Total:		17,159	39,288	0	51,063	128,600	128,600	0.00%

Category: 49 - TRANSFERS FROM OTHER FUNDS

100-400-48120	Operating Transfer In	0	213,894	0	0	0	0	0.00%
100-400-49320	Transfer In from General Fund	3,865	2,320,255	0	0	0	0	0.00%
Category: 49 - TRANSFERS FROM OTHER FUNDS Total:		3,865	2,534,149	0	0	0	0	0.00%

Revenue Total:		21,024	2,573,437	0	51,063	128,600	128,600	0.00%
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Revenue Budget Change FY24/25 vs. FY25/26 **0.00%**

Expense

Category: 99 - NON-OPERATING EXPENSES

100-900-94073	Transfer to General Fund	5,366	523,544	2,676,320	2,676,320	1,600,500	1,600,500	-40.20%
Category: 99 - NON-OPERATING EXPENSES Total:		5,366	523,544	2,676,320	2,676,320	1,600,500	1,600,500	-40.20%
Expense Total:		5,366	523,544	2,676,320	2,676,320	1,600,500	1,600,500	-40.20%

Fund: 100 - GENERAL FUND RESERVE FUND Surplus (Deficit):		15,658	2,049,893	(2,676,320)	(2,625,257)	(1,471,900)	(1,471,900)	-45.00%
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Adopted Budget Surplus (Deficit):		15,658	2,049,893	(2,676,320)	(2,625,257)	(1,471,900)	(1,471,900)	-45.00%
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Expenditure Budget Change FY24/25 vs. FY25/26 **-40.20%**

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101 – General Fund

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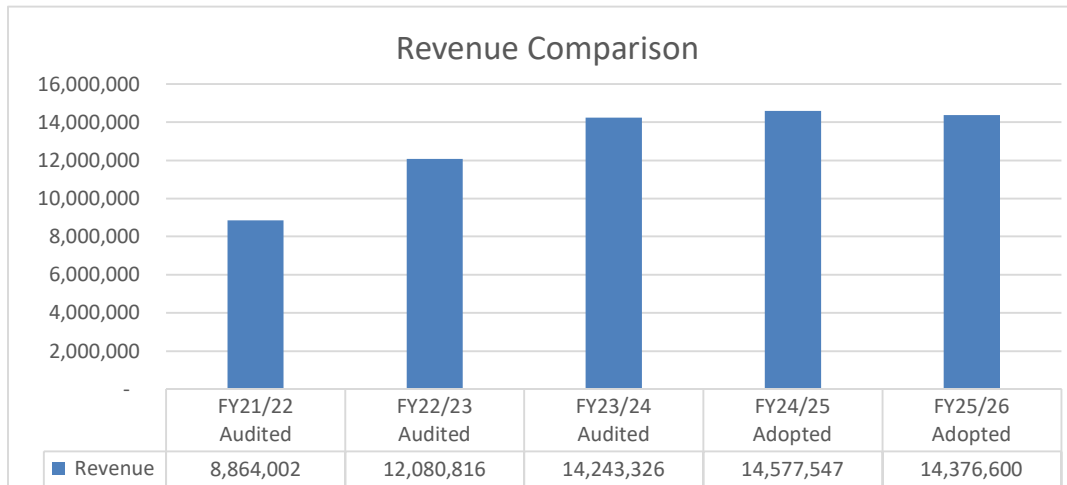
400 – Revenues



FY 25/26 Adopted Budget

Fund 101 - GENERAL FUND

Revenue



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Revenue	8,864,002	12,080,816	14,243,326	14,577,547		14,376,600	

Fund: 101 - GENERAL FUND

Revenue

Category: 40 - TAX REVENUE

101-400-40010	Current Year Secured Tax	420,897	441,176	420,000	449,360	440,000	440,000	-2.08%
101-400-40030	Supplemental Secured Tax	39,117	36,703	25,000	47,712	28,000	28,000	-41.31%
101-400-40040	Current Year Unsecured Tax	63,672	70,888	60,000	79,475	65,000	65,000	-18.21%
101-400-40050	Prior Year Unsecured Tax	1,030	1,424	1,000	1,080	1,000	1,000	-7.44%
101-400-40060	Supplemental Unsecured Tax	191	4,226	200	1,233	500	500	-59.44%
101-400-40070	Penalties & Interest	-	-	500	-	-	-	0.00%
101-400-40080	Public Safety Pension Tax	529,420	564,944	540,000	607,073	550,000	550,000	-9.40%
101-400-40090	Supplemental Public Safety Pension Tax	23,056	12,959	25,000	24,227	25,000	25,000	3.19%
101-400-40120	Property Tax in Lieu of VLF	2,167,158	2,296,449	2,274,866	2,387,369	2,473,200	2,473,200	3.60%
101-400-40140	RDA ROPS Pass Thru/Residual Distrib. Tax	573,480	843,736	400,000	799,603	500,000	500,000	-37.47%
101-400-41010	CA Sales & Use Tax	1,199,061	1,191,784	1,237,124	1,358,824	1,148,800	1,148,800	-15.46%
101-400-41011	CA Measure J 1% Transaction Tax	2,249,728	2,323,999	2,166,042	2,029,288	2,031,000	2,031,000	0.08%
101-400-41020	Local Public Safety Fund (LPSF) Sales Tax	51,563	57,359	40,000	57,863	40,000	40,000	-30.87%
101-400-41030	Airplane Apportionment Tax	1,553	2,459	1,000	1,703	2,100	2,100	23.29%
101-400-41031	Assessment Tax	-	-	64,000	31,509	64,000	64,000	103.12%
101-400-41040	PG&E Franchise Tax	114,534	119,699	119,000	140,092	170,300	170,300	21.56%
101-400-41060	Transient Occupancy Tax (TOT)	52,069	81,816	50,000	52,628	50,000	50,000	-4.99%
101-400-41070	Real Property Transfers	27,364	18,892	37,000	26,480	70,000	70,000	164.35%
101-400-41080	Mid Valley Franchise Fees	528,147	483,320	525,000	610,574	550,000	550,000	-9.92%
101-400-42190	Cannabis Revenue Raising Fee	467,761	283,804	219,919	462,664	200,000	200,000	-56.77%
Category: 40 - TAX REVENUE Total:		8,509,803	8,835,636	8,205,651	9,168,756	8,408,900	8,408,900	-8.29%

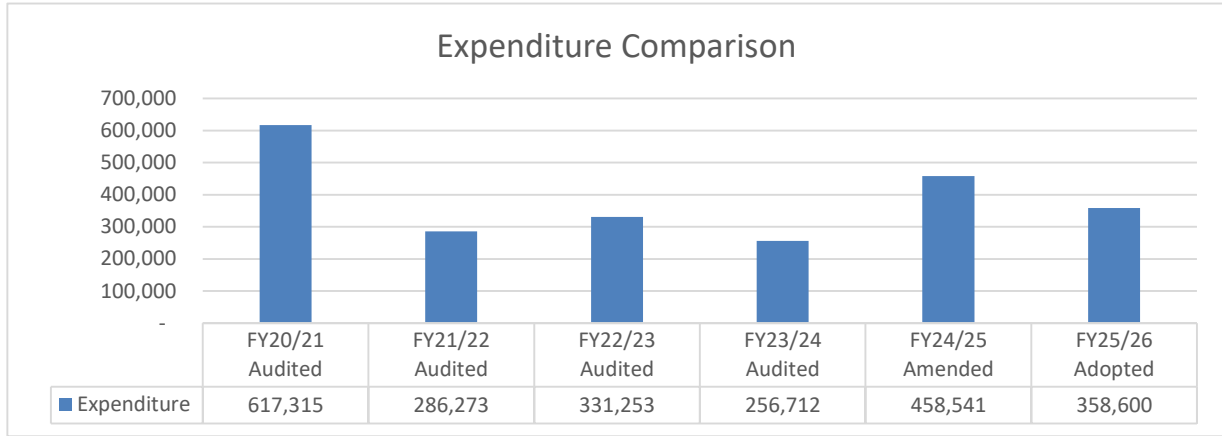
Category: 42 - LICENSES & PERMITS REVENUE

101-400-42010	Business Licenses	178,007	167,016	145,000	162,161	160,000	160,000	-1.33%
101-400-42030	Animal Licenses	30	(77)	200	86	100	100	16.28%
101-400-42040	Bicycle Licenses	5	-	10	-	-	-	0.00%
101-400-42050	Building Permits	72,471	106,080	110,000	68,533	120,000	120,000	75.10%
101-400-42060	Electrical Permits	548	-	-	-	-	-	0.00%
101-400-42110	Local Gun Permits	6,597	8,131	8,000	3,768	8,000	8,000	112.31%
101-400-42120	Encroachment Permits	380	228	500	2,180	500	500	-77.06%
101-400-42130	Residential Solar Permit Fees	25,762	11,580	13,000	12,993	13,000	13,000	0.05%
Category: 42 - LICENSES & PERMITS REVENUE Total:		283,801	292,957	276,710	249,721	301,600	301,600	20.77%

		2022-2023	2023-2024	2024-2025	2024-2025	Request	2025-2026	% Change
		Audited	Audited	Amended	Unaudited	(+/-)	Adopted	FY25 to
		Actuals	Actuals	Budget	Actuals		Budget	FY26
Category: 43 - FINES & PENALTIES REVENUE								
101-400-43010	Vehicle Code Fines	8,440	7,458	10,000	6,128	8,000	8,000	30.54%
101-400-43020	Other Court Fines	3,471	7,070	4,300	10,544	4,300	4,300	-59.22%
Category: 43 - FINES & PENALTIES REVENUE Total:		11,911	14,528	14,300	16,672	12,300	12,300	-26.22%
Category: 44 - USE OF PROPERTY & MONEY								
101-400-44010	Interest Earned	38,691	89,882	80,374	94,270	336,400	336,400	256.85%
101-400-44020	Land Rentals	70,310	78,588	75,000	85,880	75,000	75,000	-12.67%
101-400-44060	Pride Sign Rentals	1,100	1,000	1,000	100	500	500	400.00%
101-435-55020	Airport Building Lease	4,200	4,200	4,000	3,850	4,200	4,200	9.09%
101-435-55050	Airport Hangar Leases	29,983	25,920	35,482	30,825	36,000	36,000	16.79%
101-435-55060	Airport Tie Down Rentals	414	468	500	396	400	400	1.01%
101-435-55070	Airport Overnight Parking Fee	100	100	-	-	100	100	0.00%
Category: 44 - USE OF PROPERTY & MONEY Total:		144,798	200,158	196,356	215,321	452,600	452,600	110.20%
Category: 45 - INTERGOVERNMENTAL								
101-400-45010	Motor Vehicle In Lieu Fees	18,519	22,317	18,000	28,441	25,000	25,000	-12.10%
101-400-45060	Homeowners Property Tax Relief	8,964	9,140	10,000	4,522	5,000	5,000	10.58%
101-400-45211	POST Reimbursement	9,242	7,767	5,000	2,023	5,000	5,000	147.15%
101-400-45212	SB90 State Mandated Cost Reimbursement	12,526	63,331	25,000	29,601	10,000	10,000	-66.22%
101-416-48171	Instructional Service Agreement Revenue	-	18,552	7,000	7,676	7,000	7,000	-8.81%
101-416-56010	OES-Forestry & Fire Protection	-	(118)	-	-	-	-	0.00%
101-416-56020	OES-Response Reimbursement	259,331	133,528	526,642	603,967	300,000	300,000	-50.33%
Category: 45 - INTERGOVERNMENTAL Total:		308,582	254,516	591,642	676,229	352,000	352,000	-47.95%
Category: 46 - GRANTS REVENUE								
101-400-46110	Grant Revenue	-	50,300	6,000	7,500	-	-	-100.00%
101-416-56030	Fire-Homeland Security Grant	8,024	-	-	3,710	-	-	-100.00%
101-435-55090	Federal Aviation Admn (FAA) Grant	-	4,695	-	-	-	-	0.00%
101-435-55100	State Airport Grant	-	-	30,000	10,000	10,000	10,000	0.00%
Category: 46 - GRANTS REVENUE Total:		8,024	54,995	36,000	21,210	10,000	10,000	-52.85%
Category: 47 - CHARGES FOR SERVICES REVENUE								
101-400-42170	Cannabis Application Fees	1,460	2,348	5,000	3,242	3,000	3,000	-7.46%
101-400-42180	Cannabis Regulatory Permit Renewal	-	-	-	-	2,000	2,000	0.00%
101-400-42200	Cannabis Regulatory Licensing Fee	57,111	27,246	53,766	90,408	45,000	45,000	-50.23%
101-400-46020	Planning & Dev. Fees	40,008	28,201	60,000	15,768	60,000	60,000	280.52%
101-400-46040	Plan Checking Fees	44,014	60,916	55,000	56,641	60,000	60,000	5.93%
101-400-46050	Vacant Building Registration	150	150	500	1,500	500	500	-66.67%
101-400-46070	Code Enforcement Citation Misc.	7,350	30,498	20,000	10,531	15,000	15,000	42.44%
101-400-46080	Weed & Lot Cleaning Fees	1,636	-	-	-	500	500	0.00%
101-400-46100	Court Fees and Costs	-	4,500	3,000	4,400	3,000	3,000	-31.82%
101-400-46120	Police Service Reimbursements	1,895	-	3,600	1,800	2,000	2,000	11.11%
101-400-46130	Accident Report Fees	5,862	7,071	5,000	8,077	3,000	3,000	-62.86%
101-400-46140	Fingerprint Fees	15,819	13,023	10,000	9,660	7,000	7,000	-27.54%
101-400-46160	Miscellaneous Police Receipts	1,880	3,454	5,000	9,365	3,000	3,000	-67.97%
101-400-46170	Animal Shelter Fees	-	-	-	12	-	-	-100.00%
101-400-46220	CHUSD Resource Officer Program	-	-	-	-	-	-	0.00%
101-400-46230	WHCC Resource Officer Program	135,059	140,367	136,167	46,789	136,200	136,200	191.09%
101-400-46240	Dispatch Contract Fee	156,000	-	-	(52,000)	-	-	-100.00%
101-400-46982	Miscellaneous Service Fees	-	287	1,489	746	800	800	7.19%
101-416-56040	Fire Department Fees	15,924	17,405	10,000	16,087	10,000	10,000	-37.84%
101-416-56510	Ambulance Receipts	1,713,027	1,888,657	2,101,195	1,804,945	2,000,000	2,000,000	10.81%
101-416-56520	Fire/Amb Report Copy Reimb.	-	-	100	30	100	100	233.33%
101-416-56530	Ambulance Contract-Fresno Co.	24,000	44,750	45,000	45,000	45,000	45,000	0.00%
101-416-56540	Collections-Ambulance Billing	296	-	5,000	334	5,000	5,000	1397.77%
101-435-55040	Airport Fuel Sales	-	-	7,500	-	-	-	0.00%
Category: 47 - CHARGES FOR SERVICES REVENUE Total:		2,221,491	2,268,874	2,527,317	2,073,334	2,401,100	2,401,100	15.81%

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Category: 48 - MISCELLANEOUS REVENUE								
101-400-48020	Sale of City Property	-	4,225	-	7,460	-	-	-100.00%
101-400-48080	Proceeds from Capital Lease	201,769	-	-	-	-	-	0.00%
101-400-48160	Miscellaneous Revenue	90,955	126,852	5,000	229,762	40,000	40,000	-82.59%
101-400-48170	Reimbursements & Refunds	-	481	-	66,321	5,000	5,000	-92.46%
101-400-48190	Donations	6,261	117	100	88	100	100	13.37%
101-400-48191	Donations-K9 Program	16,500	8	14,000	250	500	500	100.00%
101-400-48192	Donations-Veterans Banner Program	-	-	-	67	-	-	-100.00%
101-400-48200	Administrative Fees	20	9,412	5,000	-	1,000	1,000	0.00%
101-400-48220	Special Events Revenue	30,251	37,622	25,000	6,540	70,000	70,000	970.34%
101-416-48170	Reimbursements & Refunds	-	334,145	1,451	1,451	-	-	-100.00%
101-435-48160	Miscellaneous Revenue	-	-	2,700	2,700	1,000	1,000	-62.96%
101-435-48163	Airshow Revenue	-	-	-	5,000	-	-	-100.00%
Category: 48 - MISCELLANEOUS REVENUE Total:		345,756	512,862	53,251	319,639	117,600	117,600	-63.21
Category: 49 - TRANSFERS FROM OTHER FUNDS								
101-400-48120	Operating Transfer In	241,284	1,285,255	-	-	720,000	720,000	0.00%
101-400-49000	Transfer from General Fund Reserve	5,366	150,503	2,676,320	2,676,320	1,600,500	1,600,500	-40.20%
101-416-49000	Transfer from General Fund Reserve	-	373,041	-	-	-	-	0.00%
Category: 49 - TRANSFERS FROM OTHER FUNDS Total:		246,650	1,808,799	2,676,320	2,676,320	2,320,500	2,320,500	-13.30%
Revenue Total:		12,080,816	14,243,326	14,577,547	15,417,202	14,376,600	14,376,600	6.75%
Fund: 101 - GENERAL FUND Total:		12,080,816	14,243,326	14,577,547	15,417,203	14,376,600	14,376,600	6.75%
Adopted Budget Total:		12,080,816	14,243,326	14,577,547	15,417,203	14,376,600	14,376,600	6.75%

401 – Elected Officials



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 401 - ELECTED OFFICIALS

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

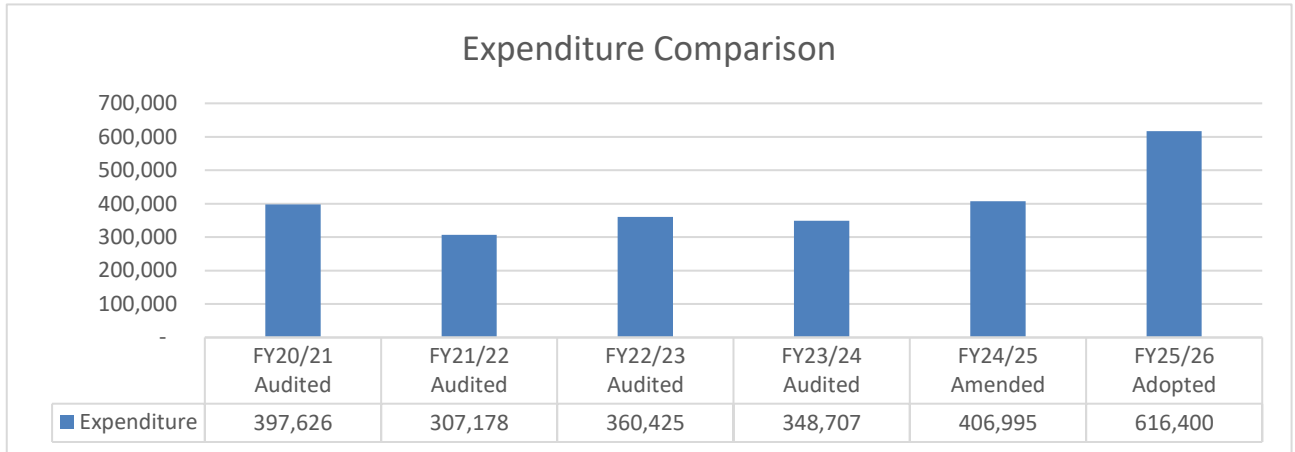
Code	Description	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change
101-401-60010	Salaries Regular	-	-	-	(1,339)	-	-	0.00%
101-401-60020	Salaries Part Time	20,798	16,390	31,000	17,867	18,600	18,600	-40.00%
101-401-62030	Social Security FICA	1,286	1,016	1,922	1,065	1,200	1,200	-37.57%
101-401-62040	Medicare Insurance	301	238	450	248	500	500	11.11%
101-401-62070	Workers' Comp. Insurance	1,298	1,258	3,000	1,529	1,400	1,400	-53.33%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		23,684	18,902	36,372	19,370	21,700	21,700	-40.34%

Category: 70 - MAINT. & OPERATIONS EXPENSE

101-401-70010	Office Supplies	1,941	373	2,550	1,064	2,000	2,000	-21.57%
101-401-70030	Postage & Freight Out	33	-	300	30	100	100	-66.67%
101-401-70040	Printing & Binding	792	258	600	287	2,600	2,600	333.33%
101-401-70070	Audio/Video Equipment Supplies	1,916	-	1,500	-	200	200	-86.67%
101-401-70200	Council Audio/Video Supply	-	36	500	-	200	200	-60.00%
101-401-70440	Miscellaneous Supplies	1,475	-	-	(2,099)	100	100	0.00%
101-401-72030	Telephone	3,259	3,677	3,504	3,031	3,000	3,000	-14.38%
101-401-76010	General Advertising	-	-	500	(0)	300	300	-40.00%
101-401-84010	Office Equip. Repairs & Maint.	535	283	700	1,400	500	500	-28.57%
101-401-84012	Computer Equipment	-	-	-	-	7,500	7,500	0.00%
101-401-86010	Training, Travel, & Conference	12,209	12,952	2,000	1,226	2,000	2,000	0.00%
101-401-86011	Training, Travel, & Conference District 1	-	27	5,000	6,392	10,000	10,000	100.00%
101-401-86012	Training, Travel, & Conference District 2	-	27	5,000	1,361	10,000	10,000	100.00%
101-401-86013	Training, Travel, & Conference District 3	-	27	5,000	7,587	10,000	10,000	100.00%
101-401-86014	Training, Travel, & Conference District 4	-	27	5,000	6,025	10,000	10,000	100.00%
101-401-86015	Training, Travel, & Conference District 5	-	27	5,000	2,351	10,000	10,000	100.00%
101-401-86030	Subs., Dues, & Publications	14,676	16,073	17,000	24,731	29,200	29,200	71.76%
101-401-86034	Coalinga Area Chamber of Commerce Stipend	60,000	-	-	-	-	-	0.00%
101-401-88010	City Attorney Fees	60,484	65,033	135,000	77,743	80,000	80,000	-40.74%
101-401-88011	Legal Services	39,975	-	-	-	-	-	0.00%
101-401-88020	Outside Attorney Fees	-	19,239	40,000	37,516	30,000	30,000	-25.00%
101-401-88040	Computer Programming/Consult.	3,648	1,539	4,660	2,677	1,500	1,500	-67.81%
101-401-88100	Professional Services	56,490	53,992	71,050	71,654	70,000	70,000	-1.48%
101-401-88220	Special Events Expense	23,231	19,727	29,105	15,123	25,000	25,000	-14.10%
101-401-88221	Youth in Government Program Expense	6,030	4,500	20,000	6,000	5,000	5,000	-75.00%

		2022-2023	2023-2024	2024-2025	2024-2025	Request	2025-2026	% Change
		Audited	Audited	Amended	Unaudited	(+/-)	Adopted	FY25 to FY26
		Actuals	Actuals	Budget	Actuals		Budget	
101-401-90010	Liability & Property Insurance	1,662	1,357	3,200	1,660	2,000	2,000	-37.50%
101-401-92060	Election Expense	3,199	2,689	35,000	26,059	-	-	-100.00%
101-401-92080	Miscellaneous Expense	-	24,200	-	-	1,000	1,000	0.00%
101-401-92081	Fireworks Display	11,750	11,750	30,000	24,348	24,200	24,200	-19.33%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		303,305	237,810	422,169	316,165	336,400	336,400	-20.32%
Category: 98 - CAPITAL EXPENDITURES								
101-401-98030	Office Furniture & Equipment	4,265	-	-	-	500	500	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		4,265	-	-	-	500	500	0.00%
Expense Total:		331,253	256,712	458,541	335,535	358,600	358,600	-21.80%
Department: 401 - ELECTED OFFICIALS Total:		331,253	256,712	458,541	335,535	358,600	358,600	-21.80%
Fund: 101 - GENERAL FUND Total:		331,253	256,712	458,541	335,535	358,600	358,600	-21.80%
Adopted Budget Total:		331,253	256,712	458,541	335,535	358,600	358,600	-21.80%

404 – Community Development



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 404 - COMMUNITY DEVELOPMENT

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

101-404-60010	Salaries Regular	140,057	94,815	93,415	98,862	104,700	104,700	12.08%
101-404-60030	Salaries Overtime	288	-	-	901	1,000	1,000	0.00%
101-404-60050	Salaries Cash Outs	-	-	2,114	-	100	100	-95.27%
101-404-62000	Retirement CalPERS	13,660	12,308	10,813	9,765	12,200	12,200	12.83%
101-404-62020	Medical/Life Insurance	41,974	37,387	35,721	27,805	32,200	32,200	-9.86%
101-404-62030	Social Security FICA	8,155	5,294	5,792	5,650	6,500	6,500	12.22%
101-404-62040	Medicare Insurance	1,923	1,241	1,503	1,314	1,600	1,600	6.45%
101-404-62050	Disability Income Insurance	410	247	1,028	136	200	200	-80.54%
101-404-62060	Deferred Comp. - 457 Retirement	5,332	2,156	3,298	1,987	2,200	2,200	-33.29%
101-404-62070	Workers' Comp. Insurance	9,160	5,030	7,602	4,712	6,100	6,100	-19.76%
101-404-62080	Uniform Allowance	-	164	200	200	-	-	-100.00%
101-404-62090	Other Payroll Expenses	(51)	-	-	-	-	-	0.00%
101-404-62200	Retirement CalPERS UL	2,617	-	-	1,792	6,200	6,200	0.00%
101-404-62210	Unemployment Claims	-	-	-	-	-	-	0.00%

Category: 60 - PERSONNEL SERVICES EXPENSE Total:		223,525	158,643	161,486	153,123	173,000	173,000	7.13%
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Category: 70 - MAINT. & OPERATIONS EXPENSE

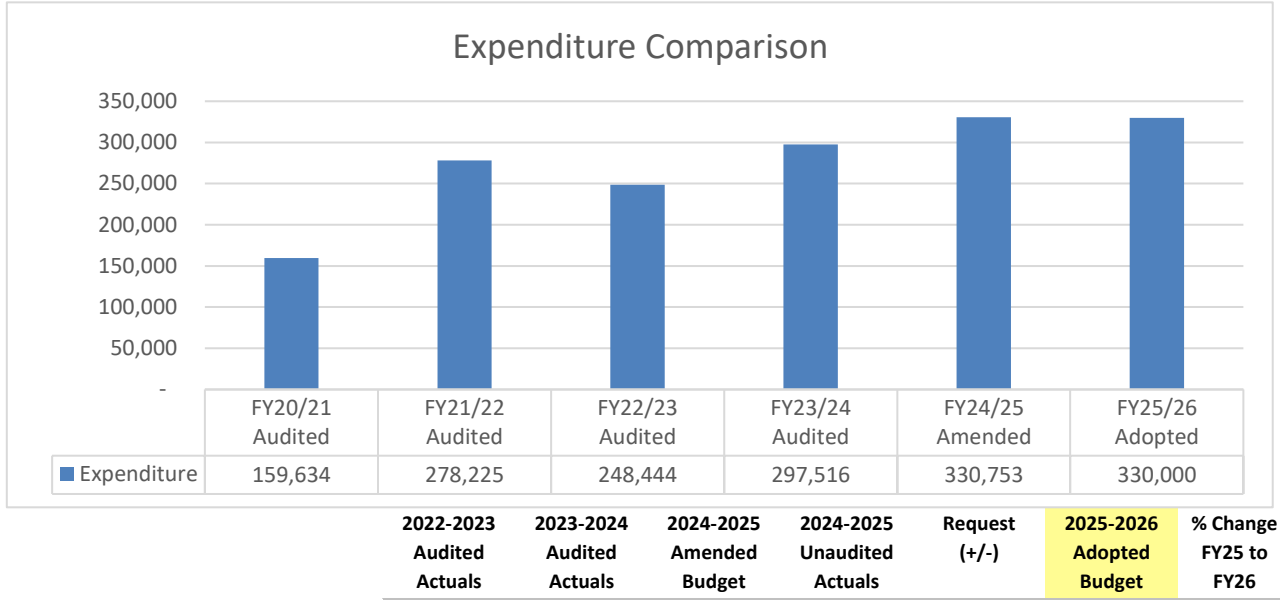
101-404-70010	Office Supplies	591	718	600	557	600	600	0.00%
101-404-70030	Postage & Freight Out	607	-	200	-	100	100	-50.00%
101-404-70040	Printing & Binding	129	-	400	134	700	700	75.00%
101-404-70060	Small Tools & Equipment	110	269	700	550	500	500	-28.57%
101-404-70100	Uniforms	489	565	800	774	600	600	-25.00%
101-404-70160	Gasoline & Diesel	1,234	1,196	2,000	1,163	1,000	1,000	-50.00%
101-404-72030	Telephone	1,268	1,522	1,700	1,248	1,500	1,500	-11.76%
101-404-77440	CZE ABATEMENT REIMBURSABLE CHARGES	-	-	80,300	10,782	55,000	55,000	-31.51%
101-404-84010	Office Equip. Repairs & Maint.	636	444	1,250	396	1,000	1,000	-20.00%
101-404-84012	Computer Equipment	-	-	-	-	-	-	0.00%
101-404-84060	Vehicle Parts, Repairs & Maint.	786	1,171	1,940	891	1,500	1,500	-22.68%
101-404-86010	Training, Travel, & Conference	8,204	4,681	6,000	4,992	9,200	9,200	53.33%
101-404-86030	Subs., Dues, & Publications	7,612	15,469	9,500	2,949	10,000	10,000	5.26%
101-404-86500	Planning-Reimbursable Fees	17,123	23,918	50,000	40,325	50,000	50,000	0.00%

		2022-2023	2023-2024	2024-2025	2024-2025	Request	2025-2026	% Change
		Audited	Audited	Amended	Unaudited	(+/-)	Adopted	FY25 to FY26
		Actuals	Actuals	Budget	Actuals		Budget	
101-404-88010	City Attorney Fees	-	-	3,000	5,097	3,000	3,000	0.00%
101-404-88040	Computer Programming/Consult.	8,253	4,288	5,361	4,253	2,500	2,500	-53.37%
101-404-88090	General Engineering	160	1,700	1,000	-	1,000	1,000	0.00%
101-404-88100	Professional Services	18,844	10,925	50,630	19,265	165,000	165,000	225.89%
101-404-88101	Administrative Fees	2	11	103	7	100	100	-2.91%
101-404-88120	Reimbursable Bldg Plan Ck Fee	4,430	897	12,965	19,367	15,000	15,000	15.70%
101-404-88160	Housing Element	56,547	680	6,000	-	6,000	6,000	0.00%
101-404-88180	Cannabis Professional Services	-	-	-	420	10,000	10,000	0.00%
101-404-90010	Liability & Property Insurance	9,411	5,287	10,000	5,115	6,200	6,200	-38.00%
101-404-92080	Miscellaneous Expense	-	4,828	-	-	500	500	0.00%
101-404-92090	Taxes, Licenses, & Fees	-	775	710	710	900	900	26.76%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		136,437	79,345	245,159	118,995	341,900	341,900	39.46%
Category: 98 - CAPITAL EXPENDITURES								
101-404-98011	Land Purchase	-	110,476	-	-	-	-	0.00%
101-404-98025	Outdoor Food Court	-	-	-	-	100,000	100,000	0.00%
101-404-98030	Office Furniture & Equipment	463	243	350	-	1,500	1,500	328.57%
Category: 98 - CAPITAL EXPENDITURES Total:		463	110,719	350	-	101,500	101,500	28900.00%
Expense Total:		360,425	348,707	406,995	272,118	616,400	616,400	51.45%
Department: 404 - COMMUNITY DEVELOPMENT Total:		360,425	348,707	406,995	272,118	616,400	616,400	52.24%
Fund: 101 - GENERAL FUND Total:		360,425	348,707	406,995	272,118	616,400	616,400	51.45%
Adopted Budget Total:		360,425	348,707	406,995	272,118	616,400	616,400	51.45%

405 – Administrative Services department



Department: 405 - ADMINISTRATIVE SERVICES DEPT.



Fund: 101 - GENERAL FUND

Department: 405 - ADMINISTRATIVE SERVICES DEPT.

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

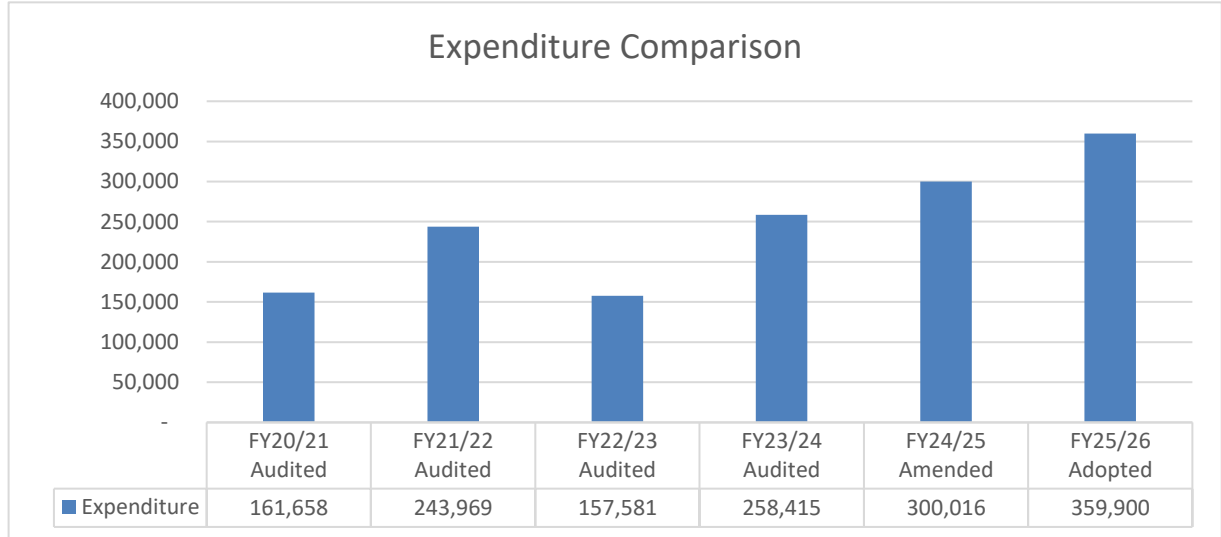
	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
101-405-60010 Salaries Regular	137,560	163,680	163,937	163,340	174,600	174,600	6.50%
101-405-60020 Salaries Part Time	-	3,908	4,680	2,956	-	-	-100.00%
101-405-60030 Salaries Overtime	197	2,187	1,000	504	200	200	-80.00%
101-405-60050 Salaries Cash Outs	-	-	3,888	-	3,800	3,800	-2.26%
101-405-62000 Retirement CalPERS	13,595	19,765	17,656	12,057	18,000	18,000	1.95%
101-405-62020 Medical/Life Insurance	29,964	42,580	38,403	29,887	36,100	36,100	-6.00%
101-405-62030 Social Security FICA	8,282	9,840	10,454	9,416	10,900	10,900	4.27%
101-405-62040 Medicare Insurance	2,047	2,376	2,727	2,271	2,600	2,600	-4.66%
101-405-62050 Disability Income Insurance	689	433	1,855	167	500	500	-73.05%
101-405-62060 Deferred Comp. - 457 Retirement	4,111	4,405	5,857	3,695	5,400	5,400	-7.80%
101-405-62070 Workers' Comp. Insurance	6,108	8,284	13,105	13,105	9,900	9,900	-24.46%
101-405-62080 Uniform Allowance	-	600	600	-	-	-	-100.00%
101-405-62090 Other Payroll Expenses	(86)	-	-	-	-	-	0.00%
101-405-62200 Retirement CalPERS UL	2,158	-	-	1,941	6,700	6,700	0.00%
101-405-62210 Unemployment Claims	-	-	-	-	-	-	0.00%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:	204,626	258,057	264,162	239,340	268,700	268,700	1.72%

Category: 70 - MAINT. & OPERATIONS EXPENSE

101-405-70010 Office Supplies	3,639	1,912	3,050	2,880	4,500	4,500	47.54%
101-405-70030 Postage & Freight Out	50	27	1,000	35	200	200	-80.00%
101-405-70040 Printing & Binding	740	146	1,000	485	1,000	1,000	0.00%
101-405-70100 Uniforms	64	244	1,000	60	200	200	-80.00%
101-405-70160 Gasoline & Diesel	577	645	3,000	1,103	1,000	1,000	-66.67%
101-405-72030 Telephone	1,307	1,923	1,460	1,671	1,500	1,500	2.74%
101-405-76010 General Advertising	5,829	2,801	6,000	3,989	6,000	6,000	0.00%
101-405-84010 Office Equip. Repairs & Maint.	2,475	1,600	3,600	1,107	1,200	1,200	-66.67%
101-405-84012 Computer Equipment	-	-	-	-	-	-	0.00%
101-405-84060 Vehicle Parts, Repairs & Maint.	1,156	590	1,500	1,466	500	500	-66.67%
101-405-84100 Code Enforcement Abatement Expense	-	-	1,500	-	1,000	1,000	-33.33%
101-405-86010 Training, Travel, & Conference	5,168	9,050	8,500	17,621	10,000	10,000	17.65%

		2022-2023	2023-2024	2024-2025	2024-2025	Request	2025-2026	% Change
		Audited	Audited	Amended	Unaudited	(+/-)	Adopted	FY25 to
		Actuals	Actuals	Budget	Actuals		Budget	FY26
101-405-86030	Subs., Dues, & Publications	10,137	8,940	11,000	15,039	14,000	14,000	27.27%
101-405-88040	Computer Programming/Consult.	3,648	1,539	5,793	2,850	2,000	2,000	-65.48%
101-405-88100	Professional Services	356	19	1,000	110	500	500	-50.00%
101-405-88101	Administrative Fees	27	166	144	173	-	-	-100.00%
101-405-89070	Fingerprinting	-	27	50	-	100	100	100.00%
101-405-90010	Liability & Property Insurance	8,643	9,830	15,133	9,659	11,500	11,500	-24.01%
101-405-92080	Miscellaneous Expense	-	-	-	-	100	100	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		43,817	39,458	64,730	58,248	55,300	55,300	-14.57%
Category: 98 - CAPITAL EXPENDITURES								
101-405-98030	Office Furniture & Equipment	-	-	1,861	1,861	6,000	6,000	222.41%
Category: 98 - CAPITAL EXPENDITURES Total:		-	-	1,861	1,861	6,000	6,000	222.41%
Expense Total:		248,444	297,516	330,753	299,450	330,000	330,000	-0.23%
Department: 405 - ADMINISTRATIVE SERVICES DEPT. Total:		248,444	297,516	330,753	299,450	330,000	330,000	100.00%
Fund: 101 - GENERAL FUND Total:		248,444	297,516	330,753	299,450	330,000	330,000	-0.23%
Adopted Budget Total:		248,444	297,516	330,753	299,450	330,000	330,000	-0.23%

406 – Financial Services Department



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 406 - FINANCE

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
101-406-60010 Salaries Regular	78,430	121,055	119,309	103,295	123,300	123,300	3.35%
101-406-60020 Salaries Part Time	-	-	12,800	6,956	-	-	-100.00%
101-406-60030 Salaries Overtime	48	22	500	45	100	100	-80.00%
101-406-60050 Salaries Cash Outs	-	-	3,000	-	2,000	2,000	-33.33%
101-406-62000 Retirement CalPERS	6,217	12,235	10,313	6,989	11,200	11,200	8.60%
101-406-62020 Medical/Life Insurance	13,262	32,300	27,552	20,181	23,500	23,500	-14.71%
101-406-62030 Social Security FICA	4,810	7,183	8,250	6,893	7,600	7,600	-7.88%
101-406-62040 Medicare Insurance	1,125	1,680	1,930	1,601	1,800	1,800	-6.74%
101-406-62050 Disability Income Insurance	626	352	1,464	256	300	300	-79.51%
101-406-62060 Deferred Comp. - 457 Retirement	430	609	2,000	1,588	1,800	1,800	-10.00%
101-406-62070 Workers' Comp. Insurance	5,888	5,997	8,000	6,688	7,300	7,300	-8.75%
101-406-62090 Other Payroll Expenses	(78)	-	-	-	-	-	0.00%
101-406-62200 Retirement CalPERS UL	791	-	-	629	2,400	2,400	0.00%
101-406-62210 Unemployment Claims	-	-	-	-	-	-	0.00%

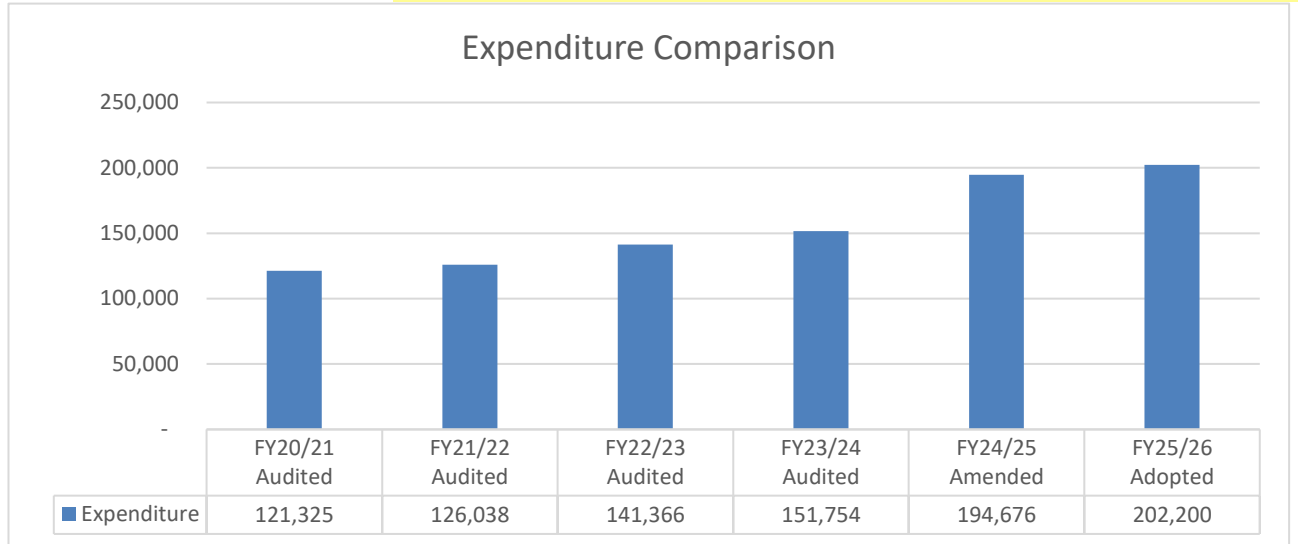
Category: 60 - PERSONNEL SERVICES EXPENSE Total:	111,548	181,432	195,118	155,123	181,300	181,300	-7.08%
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Category: 70 - MAINT. & OPERATIONS EXPENSE

101-406-70010 Office Supplies	544	713	1,530	407	1,300	1,300	-15.03%
101-406-70030 Postage & Freight Out	-	1	150	-	1,500	1,500	900.00%
101-406-70040 Printing & Binding	602	-	500	-	-	-	-100.00%
101-406-72030 Telephone	75	345	300	130	300	300	0.00%
101-406-82040 Office Equipment Rental	-	-	-	73	800	800	-
101-406-84010 Office Equip. Repairs & Maint.	230	254	500	246	500	500	0.00%
101-406-84012 Computer Equipment	-	170	1,860	1,460	400	400	-78.49%
101-406-86010 Training, Travel, & Conference	992	2,432	2,875	2,612	11,700	11,700	306.96%
101-406-86030 Subs., Dues, & Publications	188	17	210	371	100	100	-52.38%
101-406-88010 City Attorney Fees	-	5,686	5,000	4,252	2,000	2,000	-60.00%
101-406-88011 Legal Services	1,634	-	-	-	-	-	-
101-406-88030 Accounting/Auditing	8,710	20,760	20,420	9,294	15,400	15,400	-24.58%

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
101-406-88040	Computer Programming/Consult.	7,812	10,382	18,233	9,442	22,300	22,300	22.31%
101-406-88100	Professional Services	15,557	19,600	25,250	22,292	73,400	73,400	190.69%
101-406-89040	Physical w/Drug & Alcohol Test	19	-	50	113	100	100	100.00%
101-406-89070	Fingerprinting	5	-	20	26	100	100	400.00%
101-406-90010	Liability & Property Insurance	7,601	6,467	8,000	7,262	8,700	8,700	8.75%
101-406-92090	Taxes, Licenses, & Fees	2,064	9,605	20,000	13,029	40,000	40,000	100.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		46,033	76,432	104,898	71,008	178,600	178,600	70.26%
Category: 98 - CAPITAL EXPENDITURES								
101-406-98030	Office Furniture & Equipment	-	551	-	-	-	-	-
Category: 98 - CAPITAL EXPENDITURES Total:		-	551	-	-	-	-	-
Expense Total:		157,581	258,415	300,016	226,131	359,900	359,900	19.96%
Department: 406 - FINANCE Total:		157,581	258,415	300,016	226,131	359,900	359,900	19.96%
Fund: 101 - GENERAL FUND Total:		157,581	258,415	300,016	226,131	359,900	359,900	19.96%
Adopted Budget Total:		157,581	258,415	300,016	226,131	359,900	359,900	19.96%

408 – Human Resources Department



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 408 - HUMAN RESOURCES DEPT

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

101-408-60010	Salaries Regular	77,991	81,870	89,677	93,108	91,500	91,500	2.03%
101-408-60020	Salaries Part Time	2,721	1,669	-	3	-	-	-
101-408-60030	Salaries Overtime	690	24	800	296	400	400	-50.00%
101-408-60050	Salaries Cash Outs	-	-	1,724	-	1,800	1,800	4.41%
101-408-62000	Retirement CalPERS	5,687	7,515	7,058	5,856	7,400	7,400	4.85%
101-408-62020	Medical/Life Insurance	6,456	12,101	12,595	9,872	11,500	11,500	-8.69%
101-408-62030	Social Security FICA	5,047	5,208	5,560	5,521	5,700	5,700	2.52%
101-408-62040	Medicare Insurance	1,181	1,218	1,300	1,282	1,800	1,800	38.46%
101-408-62050	Disability Income Insurance	-	-	986	-	-	-	-100.00%
101-408-62060	Deferred Comp. - 457 Retirement	51	29	1,000	-	-	-	-100.00%
101-408-62070	Workers' Comp. Insurance	3,072	4,541	6,000	-	6,800	6,800	13.33%
101-408-62200	Retirement CalPERS UL	328	-	-	67	400	400	-
101-408-62210	Unemployment Claims	-	-	-	-	-	-	-

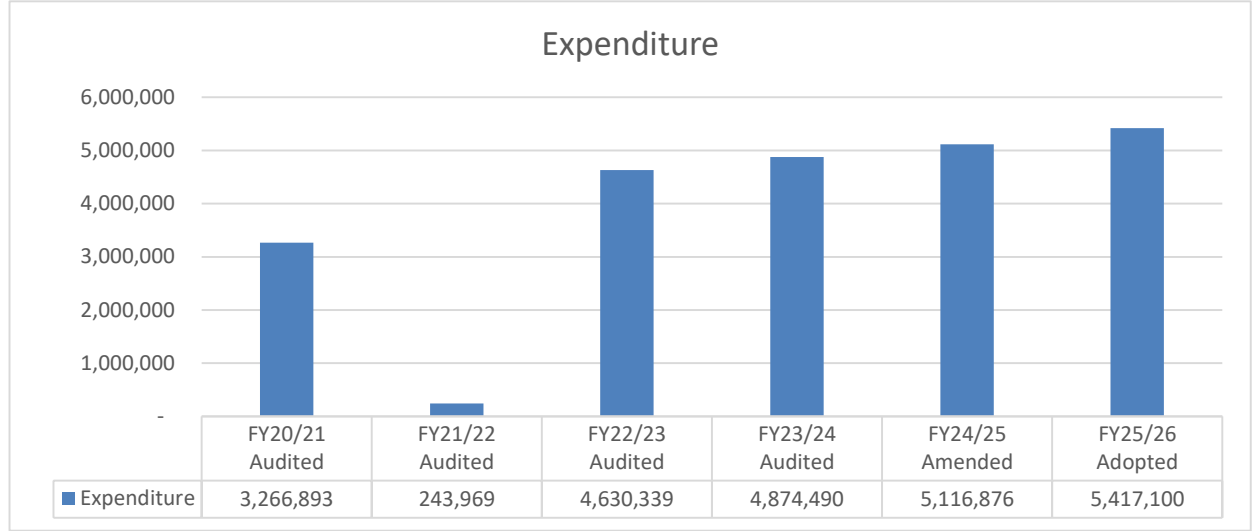
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		103,222	114,174	126,700	116	127,300	127,300	0.47%
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Category: 70 - MAINT. & OPERATIONS EXPENSE

101-408-70010	Office Supplies	1,156	1,516	1,800	793	1,000	1,000	-44.44%
101-408-70030	Postage & Freight Out	73	-	350	-	200	200	-42.86%
101-408-70040	Printing & Binding	-	-	800	-	200	200	-75.00%
101-408-72030	Telephone	665	369	1,070	264	500	500	-53.27%
101-408-84010	Office Equip. Repairs & Maint.	1,325	1,196	2,150	1,183	7,500	7,500	248.84%
101-408-84012	Computer Equipment	-	-	-	-	-	-	-
101-408-86010	Training, Travel, & Conference	58	519	2,200	505	5,000	5,000	127.27%
101-408-86030	Subs., Dues, & Publications	1,047	1,815	4,000	1,518	8,200	8,200	105.00%
101-408-88040	Computer Programming/Consult.	3,659	1,742	3,434	2,025	2,500	2,500	-27.20%
101-408-88060	Medical - General	2,508	2,155	6,500	1,246	6,500	6,500	0.00%
101-408-88100	Professional Services	496	496	2,600	871	5,000	5,000	92.31%
101-408-88101	Administrative Fees	14	58	72	51	100	100	38.89%
101-408-88230	Employee Wellness Program Expense	-	-	-	-	5,000	5,000	-

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
101-408-89010	Personnel Advertising	-	-	2,000	-	3,000	3,000	50.00%
101-408-89020	Interview Expenses	9	-	300	-	100	100	-66.67%
101-408-89040	Physical w/Drug & Alcohol Test	3,269	2,404	10,000	1,796	3,500	3,500	-65.00%
101-408-89050	Polygraphs	1,900	1,250	3,200	1,200	2,000	2,000	-37.50%
101-408-89060	Psychological Evaluation	4,525	4,240	6,600	4,540	5,000	5,000	-24.24%
101-408-89070	Fingerprinting	464	733	1,500	699	1,200	1,200	-20.00%
101-408-89080	Background Investigations Exp	7,300	10,420	10,400	3,680	7,000	7,000	-32.69%
101-408-90010	Liability & Property Insurance	3,928	4,897	5,000	4,937	5,900	5,900	18.00%
101-408-92080	Miscellaneous Expense	-	-	-	(116)	500	500	-
101-408-92090	Taxes, Licenses, & Fees	5,748	3,773	4,000	66,142	5,000	5,000	25.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		38,144	37,581	67,976	91,335	74,900	74,900	10.19%
Expense Total:		141,366	151,754	194,676	207,340	202,200	202,200	3.86%
Department: 408 - HUMAN RESOURCES DEPT Total:		141,366	151,754	194,676	207,340	202,200	202,200	3.86%
Fund: 101 - GENERAL FUND Total:		141,366	151,754	194,676	207,340	202,200	202,200	3.86%
Adopted Budget Total:		141,366	151,754	194,676	207,340	202,200	202,200	3.86%

413 – Police Department



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 413 - POLICE DEPARTMENT

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

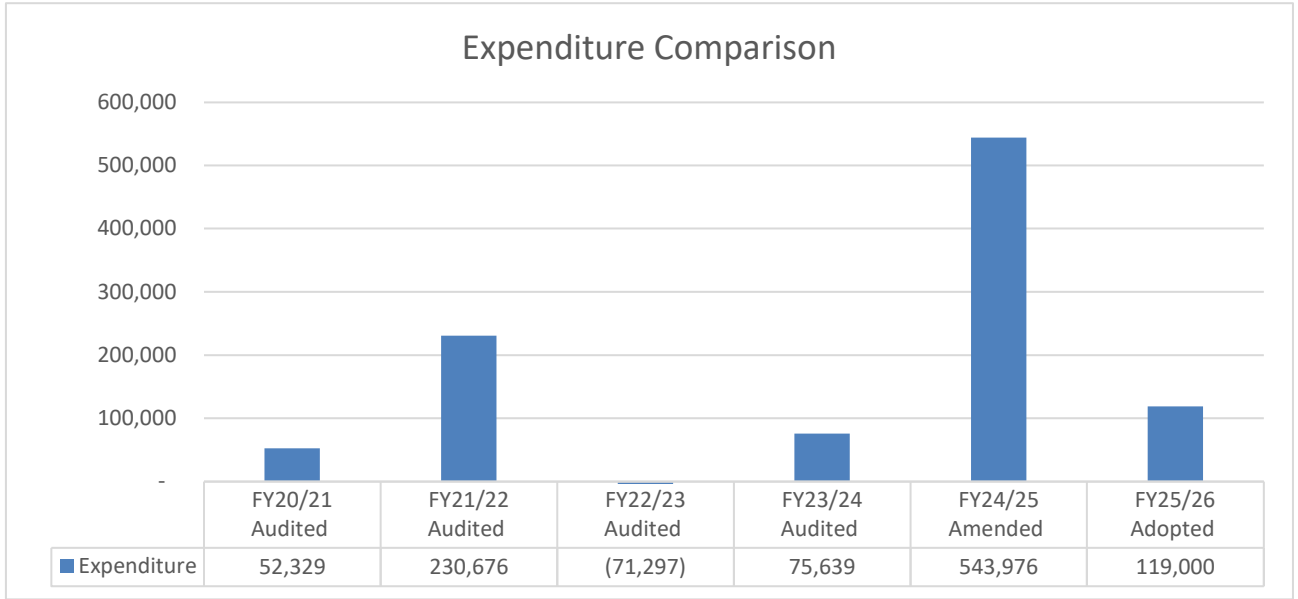
101-413-60010	Salaries Regular	2,395,861	2,503,793	2,388,422	2,460,712	2,320,600	2,320,600	-2.84%
101-413-60020	Salaries Part Time	66,835	40,331	44,079	4,184	109,500	109,500	148.42%
101-413-60030	Salaries Overtime	118,298	150,346	130,000	143,192	125,000	125,000	-3.85%
101-413-60050	Salaries Cash Outs	-	-	48,655	-	110,000	110,000	126.08%
101-413-62000	Retirement CalPERS	232,418	286,622	272,487	207,182	267,600	267,600	-1.79%
101-413-62020	Medical/Life Insurance	332,430	385,899	431,293	308,808	399,100	399,100	-7.46%
101-413-62030	Social Security FICA	154,073	164,163	164,815	158,240	150,700	150,700	-8.56%
101-413-62040	Medicare Insurance	36,033	38,350	41,284	36,905	34,900	34,900	-15.46%
101-413-62050	Disability Income Insurance	4,087	4,499	8,387	1,630	1,900	1,900	-77.35%
101-413-62060	Deferred Comp. - 457 Retirement	19,713	18,861	22,000	18,484	22,800	22,800	3.64%
101-413-62070	Workers' Comp. Insurance	198,628	157,275	206,000	157,918	139,000	139,000	-32.52%
101-413-62080	Uniform Allowance	15,016	36,588	39,900	30,386	34,400	34,400	-13.78%
101-413-62090	Other Payroll Expenses	(510)	-	-	620	-	-	-
101-413-62200	Retirement CalPERS UL	40,547	1,884	21,055	15,726	45,900	45,900	118.00%
101-413-62210	Unemployment Claims	5,541	932	3,000	6,467	7,000	7,000	133.33%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		3,618,970	3,789,543	3,821,377	3,550,453	3,768,400	3,768,400	-1.39%

Category: 70 - MAINT. & OPERATIONS EXPENSE

101-413-70010	Office Supplies	5,096	7,881	5,000	4,037	4,000	4,000	-20.00%
101-413-70030	Postage & Freight Out	1,043	81	1,200	850	300	300	-75.00%
101-413-70040	Printing & Binding	1,037	3,456	3,000	1,360	1,500	1,500	-50.00%
101-413-70060	Small Tools & Equipment	149	2,074	2,000	1,167	1,000	1,000	-50.00%
101-413-70070	Audio/Video Equipment Supplies	-	160	500	108	200	200	-60.00%
101-413-70101	Uniforms-Safety Equipment	16,271	15,359	26,000	47,434	115,500	115,500	344.23%
101-413-70160	Gasoline & Diesel	85,539	120,250	96,000	125,375	96,000	96,000	0.00%
101-413-70380	Inmate Food/Jail Supplies	7,867	11,524	10,100	13,393	10,000	10,000	-0.99%
101-413-70440	Miscellaneous Supplies	5,588	7,891	6,000	8,896	6,000	6,000	0.00%
101-413-72010	Water, Gas, Sanitation & Sewer	712	716	750	727	600	600	-20.00%
101-413-72020	Electric	819	192	8,000	166	300	300	-96.25%
101-413-72030	Telephone	73,585	85,907	63,000	88,622	63,000	63,000	0.00%

		2022-2023	2023-2024	2024-2025	2024-2025	Request	2025-2026	% Change
		Audited	Audited	Amended	Unaudited	(+/-)	Adopted	FY25 to FY26
		Actuals	Actuals	Budget	Actuals		Budget	
101-413-84010	Office Equip. Repairs & Maint.	3,969	3,723	3,000	4,064	3,000	3,000	0.00%
101-413-84020	Major Equip. Repairs & Maint.	490	1,485	1,500	-	700	700	-53.33%
101-413-84030	Buildings Repairs & Maint.	13,428	31,237	16,000	34,912	62,000	62,000	287.50%
101-413-84060	Vehicle Parts, Repairs & Maint.	67,576	96,606	60,000	78,811	60,000	60,000	0.00%
101-413-86010	Training, Travel, & Conference	40,846	54,037	50,000	70,473	45,000	45,000	-10.00%
101-413-86030	Subs., Dues, & Publications	9,900	12,991	5,000	14,029	20,400	20,400	308.00%
101-413-88010	City Attorney Fees	-	2,438	-	-	3,000	3,000	-
101-413-88011	Legal Services	7,743	-	-	-	-	-	-
101-413-88020	Outside Attorney Fees	8,633	2,334	45,000	144,864	5,000	5,000	-88.89%
101-413-88040	Computer Programming/Consult.	150,258	131,407	225,055	206,730	155,700	155,700	-30.82%
101-413-88080	Laboratory	980	2,848	4,000	1,876	2,000	2,000	-50.00%
101-413-88100	Professional Services	41,685	40,181	50,000	67,324	80,000	80,000	60.00%
101-413-88101	Administrative Fees	71	328	200	270	100	100	-50.00%
101-413-89070	Fingerprinting	745	-	-	-	-	-	-
101-413-90010	Liability & Property Insurance	142,688	141,685	150,831	139,824	168,200	168,200	11.52%
101-413-90041	Settlements & Judgements	422	-	6,000	-	500	500	-91.67%
101-413-90070	Investigative Expenses	14,012	15,500	20,000	18,110	15,000	15,000	-25.00%
101-413-92085	Police Officers' Assn Stipend	2,000	-	5,600	-	2,000	2,000	-64.29%
101-413-92120	Booking Fees	33	141	500	72	200	200	-60.00%
101-413-92211	K9 Program Expense	18,369	9,792	20,000	4,264	6,000	6,000	-70.00%
101-413-94020	BAD DEBT EXPENSES	-	52,000	-	-	-	-	-
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		721,551	854,225	884,236	1,077,757	927,200	927,200	4.86%
Category: 80 - DEBT SERVICE EXPENSE								
101-413-96058	Police Vehicles Leases Principal	11,504	12,638	16,000	42,761	-	-	-100.00%
101-413-96059	Vehicle Leases Interest	3,092	2,963	3,000	8,878	-	-	-100.00%
101-413-96060	2018 Tax Allocation Refunding Bonds Principal	-	-	-	13,397	-	-	-
101-413-96061	2018 Tax Allocation Refunding Bonds Interest	-	-	-	2,205	-	-	-
101-413-97061	Police Equipment Lease Principal	188,958	179,609	184,224	184,224	-	-	-100.00%
101-413-97062	Police Equipment Lease Interest	-	9,349	4,734	4,734	-	-	-100.00%
Category: 80 - DEBT SERVICE EXPENSE Total:		203,554	204,559	207,958	256,199	-	-	-100.00%
Category: 98 - CAPITAL EXPENDITURES								
101-413-98030	Office Furniture & Equipment	279	654	3,500	3,087	2,500	2,500	-28.57%
101-413-98040	Major Machinery & Equipment	85,984	25,508	199,805	191,189	713,500	713,500	257.10%
Category: 98 - CAPITAL EXPENDITURES Total:		86,263	26,162	203,305	194,276	716,000	716,000	252.18%
Expense Total:		4,630,339	4,874,490	5,116,876	5,078,684	5,411,600	5,411,600	5.76%
Department: 413 - POLICE DEPARTMENT Total:		4,630,339	4,874,490	5,116,876	5,078,684	5,411,600	5,411,600	-60.00%
Fund: 101 - GENERAL FUND Total:		4,630,339	4,874,490	5,116,876	5,078,684	5,415,600	5,415,600	5.84%
Adopted Budget Total:		4,630,339	4,874,490	5,116,876	5,078,684	5,417,100	5,417,100	5.87%

415 – Police-Animal Control



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 415 - POLICE - ANIMAL CONTROL

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

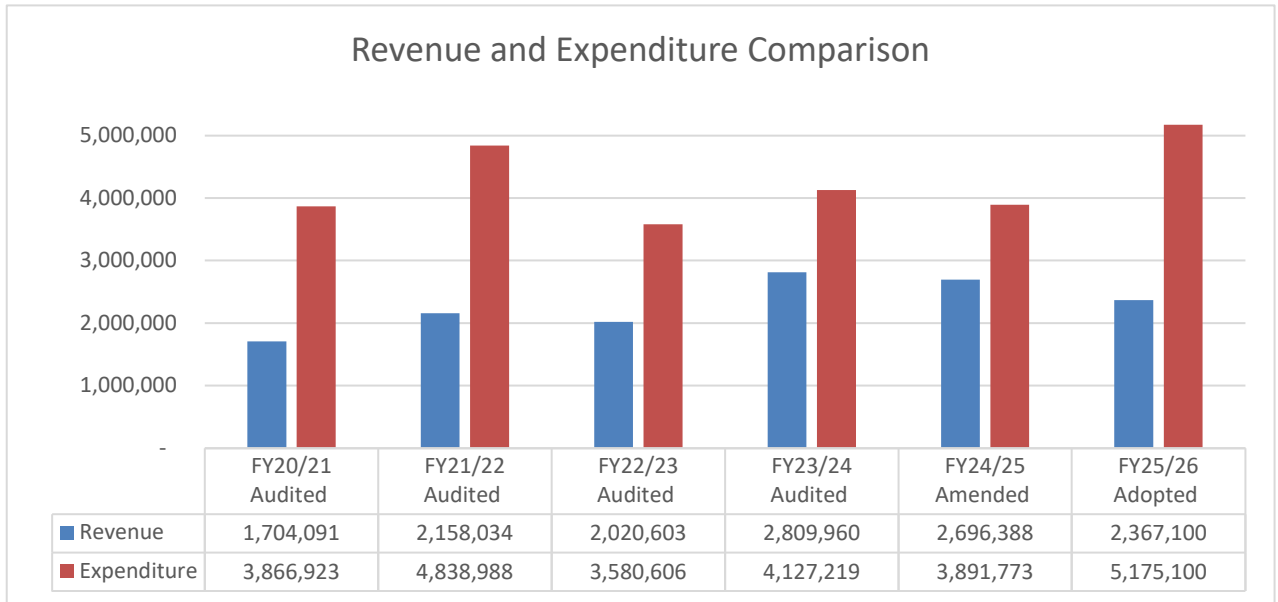
Code	Description	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change
101-415-60010	Salaries Regular	-	7,075	39,620	38,803	40,800	40,800	2.98%
101-415-60020	Salaries Part Time	-	-	-	-	-	-	0.00%
101-415-60030	Salaries Overtime	-	65	2,000	1,438	700	700	-65.00%
101-415-60050	Salaries Cash Outs	-	-	762	-	-	-	-100.00%
101-415-62000	Retirement CalPERS	-	543	3,118	1,952	3,300	3,300	5.84%
101-415-62020	Medical/Life Insurance	-	1,792	12,309	9,002	10,300	10,300	-16.32%
101-415-62030	Social Security FICA	-	418	2,456	2,415	2,500	2,500	1.79%
101-415-62040	Medicare Insurance	-	98	575	561	600	600	4.35%
101-415-62050	Disability Income Insurance	-	-	436	-	-	-	-100.00%
101-415-62060	Deferred Comp. - 457 Retirement	-	-	1,189	-	-	-	-100.00%
101-415-62070	Workers' Comp. Insurance	975	1,268	4,953	2,090	2,400	2,400	-51.54%
101-415-62080	Uniform Allowance	-	-	1,800	1,200	1,200	1,200	-33.33%
101-415-62200	Retirement CalPERS UL	-	-	-	59	200	200	0.00%
101-415-62210	Unemployment Claims	-	-	396	-	400	400	1.01%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		975	11,259	69,614	57,521	62,400	62,400	-10.36%

Category: 70 - MAINT. & OPERATIONS EXPENSE

101-415-70010	Office Supplies	-	884	1,000	-	1,000	1,000	0.00%
101-415-70060	Small Tools & Equipment	-	155	600	-	200	200	-66.67%
101-415-70100	Uniforms	-	-	500	-	-	-	-100.00%
101-415-70160	Gasoline & Diesel	-	-	8,000	228	2,500	2,500	-68.75%
101-415-70280	Shelter Food/Supplies	-	872	1,000	-	300	300	-70.00%
101-415-70440	Miscellaneous Supplies	(101,554)	-	2,000	3,164	1,000	1,000	-50.00%
101-415-72010	Water, Gas, Sanitation & Sewer	1,248	1,276	1,400	1,334	1,400	1,400	0.00%
101-415-72030	Telephone	496	497	600	565	500	500	-16.67%
101-415-84060	Vehicle Parts, Repairs & Maint.	-	689	800	385	400	400	-50.00%
101-415-86010	Training, Travel, & Conference	-	500	3,000	-	1,500	1,500	-50.00%

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
101-415-88040	Computer Programming/Consult.	-	-	-	-	-	-	0.00%
101-415-88100	Professional Services	21,690	46,980	52,000	42,690	45,400	45,400	-12.69%
101-415-90010	Liability & Property Insurance	1,261	1,367	2,362	2,270	2,400	2,400	1.61%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		(76,859)	53,220	73,262	50,635	56,600	56,600	-22.74%
Category: 98 - CAPITAL EXPENDITURES								
101-415-98020	Buildings & Bldg. Improvements	4,588	11,160	401,100	445,728	-	-	-100.00%
101-415-98040	Major Machinery & Equipment	-	-	-	-	-	-	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		4,588	11,160	401,100	445,728	-	-	-100.00%
Expense Total:		(71,297)	75,639	543,976	553,884	119,000	119,000	-78.12%
Department: 415 - POLICE - ANIMAL CONTROL Total:		(71,297)	75,639	543,976	553,884	119,000	119,000	-78.12%
Fund: 101 - GENERAL FUND Total:		(71,297)	75,639	543,976	553,884	119,000	119,000	-78.12%
Adopted Budget Total:		(71,297)	75,639	543,976	553,884	119,000	119,000	-78.12%

416 – Fire/EMS Department



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 416 - FIRE/EMS DEPARTMENT

Revenue

Category: 45 - INTERGOVERNMENTAL

101-416-48171	Instructional Service Agreement Revenue	-	18,552	7,000	12,068	7,000	7,000	0.00%
101-416-56010	OES-Forestry & Fire Protection	-	(118)	-	-	-	-	0.00%
101-416-56020	OES-Response Reimbursement	259,331	133,528	526,642	646,234	300,000	300,000	-43.04%
Category: 45 - INTERGOVERNMENTAL Total:		259,331	151,962	533,642	658,302	307,000	307,000	-42.47%

Category: 46 - GRANTS REVENUE

101-416-56030	Fire-Homeland Security Grant	8,024	-	-	3,710	-	-	0.00%
Category: 46 - GRANTS REVENUE Total:		8,024	-	-	3,710	-	-	0.00%

Category: 47 - CHARGES FOR SERVICES REVENUE

101-416-56040	Fire Department Fees	15,924	17,405	10,000	16,087	10,000	10,000	0.00%
101-416-56510	Ambulance Receipts	1,713,027	1,888,657	2,101,195	1,804,945	2,000,000	2,000,000	-4.82%
101-416-56520	Fire/Amb Report Copy Reimb.	-	-	100	30	100	100	0.00%
101-416-56530	Ambulance Contract-Fresno Co.	24,000	44,750	45,000	45,000	45,000	45,000	0.00%
101-416-56540	Collections-Ambulance Billing	296	-	5,000	334	5,000	5,000	0.00%
Category: 47 - CHARGES FOR SERVICES REVENUE Total:		1,753,248	1,950,812	2,161,295	1,866,396	2,060,100	2,060,100	-4.68%

Category: 48 - MISCELLANEOUS REVENUE

101-416-48170	Reimbursements & Refunds	-	334,145	1,451	1,451	-	-	0.00%
Category: 48 - MISCELLANEOUS REVENUE Total:		-	334,145	1,451	1,451	-	-	0.00%

Category: 49 - TRANSFERS FROM OTHER FUNDS

101-416-49000	Transfer from General Fund Reserve	-	373,041	-	-	-	-	0.00%
Category: 49 - TRANSFERS FROM OTHER FUNDS Total:		-	373,041	-	-	-	-	0.00%

Revenue Total:	2,020,603	2,809,960	2,696,388	2,529,858	2,367,100	2,367,100	-12.21%
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Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

101-416-60010	Salaries Regular	1,326,956	1,419,271	1,490,947	1,381,971	1,400,800	1,400,800	-6.05%
101-416-60020	Salaries Part Time	38,421	12,425	24,000	1,453	-	-	-100.00%
101-416-60030	Salaries Overtime	397,707	420,216	400,000	520,382	400,000	400,000	0.00%
101-416-60050	Salaries Cash Outs	-	-	20,000	-	25,000	25,000	25.00%

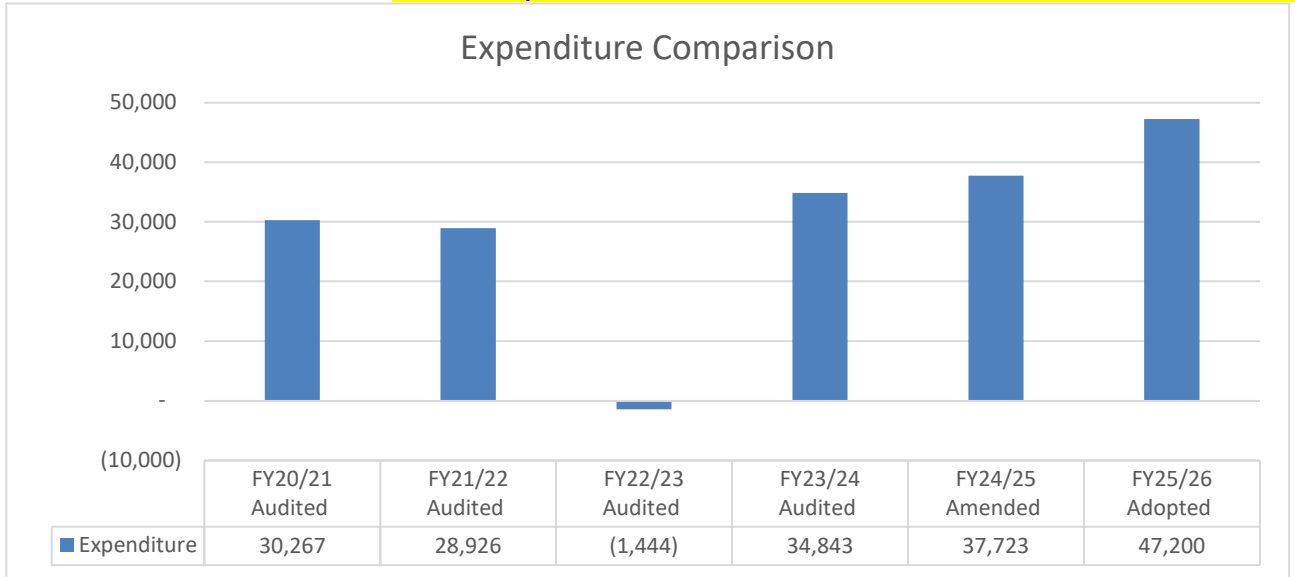
		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
101-416-62000	Retirement CalPERS	166,545	215,249	194,278	161,041	184,700	184,700	-4.93%
101-416-62020	Medical/Life Insurance	239,844	305,995	298,232	205,962	243,700	243,700	-18.29%
101-416-62030	Social Security FICA	104,802	112,311	113,926	116,188	85,300	85,300	-25.13%
101-416-62040	Medicare Insurance	24,856	26,321	35,849	27,143	20,000	20,000	-44.21%
101-416-62050	Disability Income Insurance	3,772	4,064	16,664	1,238	1,500	1,500	-91.00%
101-416-62060	Deferred Comp. - 457 Retirement	36,610	38,284	40,000	39,936	45,400	45,400	13.50%
101-416-62070	Workers' Comp. Insurance	91,382	108,067	163,355	105,602	78,900	78,900	-51.70%
101-416-62080	Uniform Allowance	17,029	21,504	21,420	19,150	19,200	19,200	-10.36%
101-416-62090	Other Payroll Expenses	(471)	-	-	-	-	-	0.00%
101-416-62200	Retirement CalPERS UL	39,921	4,315	37,440	30,180	63,600	63,600	69.87%
101-416-62210	Unemployment Claims	-	-	6,974	8,025	8,000	8,000	14.71%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		2,487,372	2,688,022	2,863,085	2,618,271	2,576,100	2,576,100	-10.02%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
101-416-70010	Office Supplies	780	815	800	1,709	1,200	1,200	50.00%
101-416-70030	Postage & Freight Out	102	68	200	348	300	300	50.00%
101-416-70040	Printing & Binding	42	-	100	-	100	100	0.00%
101-416-70050	Education Materials & Supplies	9,551	5,479	10,000	7,203	10,000	10,000	0.00%
101-416-70060	Small Tools & Equipment	705	700	800	892	1,000	1,000	25.00%
101-416-70070	Audio/Video Equipment Supplies	-	81	150	-	100	100	-33.33%
101-416-70102	Uniforms	42,572	46,632	80,000	73,346	80,000	80,000	0.00%
101-416-70160	Gasoline & Diesel	126,270	181,792	112,000	146,228	112,000	112,000	0.00%
101-416-70440	Miscellaneous Supplies	2,234	1,937	1,000	1,575	1,000	1,000	0.00%
101-416-70450	Station Supplies	3,587	4,085	5,000	5,214	5,000	5,000	0.00%
101-416-72010	Water, Gas, Sanitation & Sewer	12,926	13,084	9,100	16,721	10,000	10,000	9.89%
101-416-72020	Electric	24,645	35,198	23,000	37,545	25,000	25,000	8.70%
101-416-72030	Telephone	12,542	18,288	10,000	17,993	20,000	20,000	100.00%
101-416-75010	Meals-Ambulance Runs	11	15	-	-	-	-	0.00%
101-416-75030	Tuition Reimbursement	11,798	14,507	27,000	29,712	27,000	27,000	0.00%
101-416-75040	Ambulance Billing Contract	2,016	-	-	-	-	-	0.00%
101-416-75060	Mandated Annual Service	25,174	18,403	30,000	89,432	53,700	53,700	79.00%
101-416-84010	Office Equip. Repairs & Maint.	4,562	2,833	5,600	2,180	2,500	2,500	-55.36%
101-416-84020	Major Equip. Repairs & Maint.	1,362	3,546	3,500	4,517	3,500	3,500	0.00%
101-416-84030	Buildings Repairs & Maint.	116,363	45,115	80,000	27,449	90,000	90,000	12.50%
101-416-84050	Grounds Repairs & Maint.	403	651	700	497	700	700	0.00%
101-416-84060	Vehicle Parts, Repairs & Maint.	54,442	97,053	60,500	64,569	60,500	60,500	0.00%
101-416-84070	Misc. Repairs & Maint.	348	1,013	1,000	422	1,000	1,000	0.00%
101-416-86010	Training, Travel, & Conference	14,914	16,074	15,000	10,036	15,500	15,500	3.33%
101-416-86030	Subs., Dues, & Publications	4,998	3,388	2,000	1,155	1,000	1,000	-50.00%
101-416-86040	Required Certification Train	-	652	-	-	-	-	0.00%
101-416-88010	City Attorney Fees	-	331	-	203	200	200	0.00%
101-416-88020	Outside Attorney Fees	-	33,472	16,940	16,940	15,000	15,000	-11.45%
101-416-88040	Computer Programming/Consult.	14,872	17,460	19,849	22,297	55,000	55,000	177.09%
101-416-88060	Medical - General	-	121	-	-	200	200	0.00%
101-416-88100	Professional Services	10,315	6,275	5,000	4,293	24,500	24,500	390.00%
101-416-88101	Administrative Fees	24	-	-	-	100	100	0.00%
101-416-89070	Fingerprinting	-	-	370	70	400	400	8.11%
101-416-89080	Background Investigations Exp	-	280	-	-	300	300	0.00%
101-416-90010	Liability & Property Insurance	101,977	111,604	103,614	103,614	124,700	124,700	20.35%
101-416-92084	Firefighters' Assn Stipend	2,000	-	5,600	4,987	5,600	5,600	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		601,537	680,952	628,823	691,145	747,100	747,100	18.81%

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Category: 80 - DEBT SERVICE EXPENSE							
101-416-96057	CALPOP ENERGY EFF.LOAN(PG&E)	-	-	-	630	-	0.00%
101-416-96058	Vehicle Leases Principal	15,263	24,021	-	-	-	0.00%
101-416-96059	Vehicle Leases Interest	4,894	7,761	-	-	-	0.00%
101-416-96060	Leases Principal	-	-	-	34,334	-	0.00%
101-416-96061	Leases Interest	-	-	-	9,454	-	0.00%
101-416-97061	Fire Equipment Lease Principal	280,000	286,000	293,000	293,000	293,000	0.00%
101-416-97062	Fire Equipment Lease Interest	12,674	9,802	6,865	6,865	6,900	0.51%
Category: 80 - DEBT SERVICE EXPENSE Total:		312,830	327,584	299,865	344,282	299,900	0.01%
Category: 98 - CAPITAL EXPENDITURES							
101-416-98030	Office Furniture & Equipment	406	153	-	-	-	0.00%
101-416-98040	Major Machinery & Equipment	169,403	398,248	100,000	189,311	1,552,000	1452.00%
101-416-98043	Ladder Fire Truck Expense	4,150	7,963	-	-	-	0.00%
101-416-98044	Brush Truck/Street Sweeper Expense	4,906	24,298	-	-	-	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		178,866	430,662	100,000	189,311	1,552,000	1452.00%
Expense Total:		3,580,606	4,127,219	3,891,773	3,843,009	5,175,100	32.98%
Department: 416 - FIRE/EMS DEPARTMENT Surplus (Deficit):		(1,560,003)	(1,317,259)	(1,195,385)	(1,313,150)	(2,808,000)	134.90%
Fund: 101 - GENERAL FUND Surplus (Deficit):		(1,560,003)	(1,317,259)	(1,195,385)	(1,313,151)	(2,808,000)	134.90%
Adopted Budget Surplus (Deficit):		(1,560,003)	(1,317,259)	(1,195,385)	(1,313,151)	(2,808,000)	134.90%

431 – Service Center Department



Department: 431 - SERVICE CENTER DEPARTMENT



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 431 - SERVICE CENTER DEPARTMENT

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

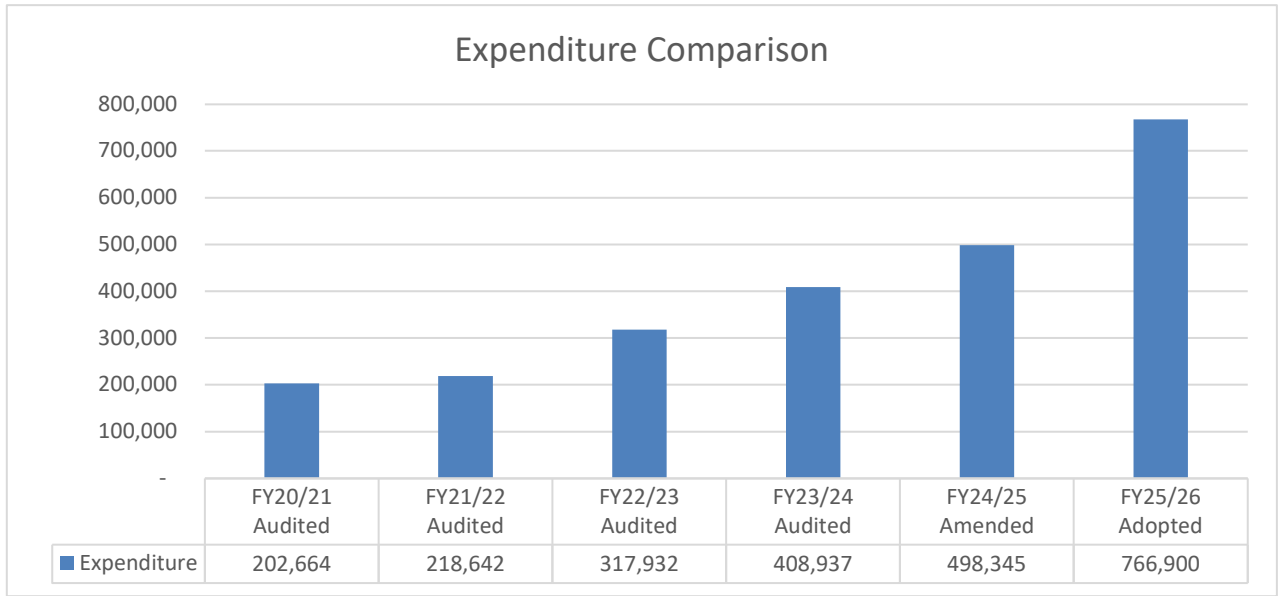
	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
101-431-60010 Salaries Regular	17,354	16,314	17,051	15,301	16,800	16,800	-1.47%
101-431-60030 Salaries Overtime	-	17	400	312	200	200	-50.00%
101-431-60050 Salaries Cash Outs	-	-	-	-	-	-	0.00%
101-431-62000 Retirement CalPERS	1,727	1,780	1,342	603	1,700	1,700	26.68%
101-431-62020 Medical/Life Insurance	(29,004)	2,839	3,448	3,352	6,200	6,200	79.81%
101-431-62030 Social Security FICA	1,100	1,027	1,057	939	1,400	1,400	32.45%
101-431-62040 Medicare Insurance	257	240	247	218	400	400	61.94%
101-431-62050 Disability Income Insurance	-	-	188	-	-	-	-100.00%
101-431-62060 Deferred Comp. - 457 Retirement	536	335	512	-	-	-	-100.00%
101-431-62070 Workers' Comp. Insurance	771	969	2,046	861	2,000	2,000	-2.25%
101-431-62080 Uniform Allowance	56	58	56	-	200	200	257.14%
101-431-62200 Retirement CalPERS UL	604	-	-	17	100	100	0.00%
101-431-62210 Unemployment Claims	-	-	171	-	200	200	16.96%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:	(6,599)	23,579	26,518	21,601	29,200	29,200	-10.11%

Category: 70 - MAINT. & OPERATIONS EXPENSE

101-431-70060 Small Tools & Equipment	607	2,032	4,555	3,490	8,000	8,000	75.63%
101-431-70100 Uniforms	932	1,489	1,050	1,188	1,100	1,100	4.76%
101-431-70150 Vehicle Parts & Supplies	1,088	2,725	2,000	2,186	2,500	2,500	25.00%
101-431-70160 Gasoline & Diesel	460	496	600	1,549	1,200	1,200	100.00%
101-431-72030 Telephone	607	664	750	474	600	600	-20.00%
101-431-84012 Computer Equipment	-	-	-	-	-	-	0.00%
101-431-84060 Vehicle Parts, Repairs & Maint.	13	60	-	-	200	200	0.00%
101-431-86030 Subs., Dues, & Publications	14	-	-	-	1,000	1,000	0.00%
101-431-88040 Computer Programming/Consult.	44	1,970	350	109	1,700	1,700	385.71%
101-431-88060 Medical - General	-	59	-	-	100	100	0.00%
101-431-89070 Fingerprinting	-	18	-	-	100	100	0.00%
101-431-90010 Liability & Property Insurance	983	1,045	1,300	934	1,100	1,100	-15.38%

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
101-431-92080	Miscellaneous Expense	-	-	-	-	100	100	0.00%
101-431-92090	Taxes, Licenses, & Fees	408	707	600	754	300	300	-50.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		5,155	11,264	11,205	10,685	18,000	18,300	63.32%
Expense Total:		(1,444)	34,843	37,723	32,286	47,200	47,200	25.12%
Department: 431 - SERVICE CENTER DEPARTMENT Total:		(1,444)	34,843	37,723	32,286	47,200	47,200	25.12%
Fund: 101 - GENERAL FUND Total:		(1,444)	34,843	37,723	32,286	47,200	47,200	25.12%
Adopted Budget Total:		(1,444)	34,843	37,723	32,286	47,200	47,200	25.12%

432 – Buildings-Grounds Maintenance



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 432 - BLDGS & GROUNDS MAINTENANCE

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

101-432-70060	Small Tools & Equipment	-	-	400	-	200	200	-50.00%
101-432-70100	Uniforms	(356)	-	-	-	-	-	0.00%
101-432-70440	Miscellaneous Supplies	1,430	84	1,600	-	7,200	7,200	350.00%
101-432-72010	Water, Gas, Sanitation & Sewer	29,265	22,810	26,050	25,346	28,000	28,000	7.49%
101-432-72020	Electric	95,279	129,129	120,500	128,274	125,000	125,000	3.73%
101-432-72030	Telephone	10,210	8,455	13,750	1,566	14,000	14,000	1.82%
101-432-84010	Office Equip. Repairs & Maint.	-	-	-	7,842	5,000	5,000	0.00%
101-432-84020	Major Equip. Repairs & Maint.	-	23,321	35,000	15,095	35,000	35,000	0.00%
101-432-84030	Buildings Repairs & Maint.	82,514	78,010	83,500	67,327	318,500	318,500	281.44%
101-432-84050	Grounds Repairs & Maint.	-	8,496	11,500	17,110	35,000	35,000	204.35%
101-432-84071	Inspections	7,934	6,660	12,500	2,225	12,500	12,500	0.00%
101-432-88100	Professional Services	1,905	1,962	1,965	-	1,000	1,000	-49.11%
101-432-90010	Liability & Property Insurance	89,751	130,010	165,580	165,580	185,500	185,500	12.03%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		317,932	408,937	472,345	430,363	766,900	766,900	62.36%

Category: 80 - DEBT SERVICE EXPENSE

101-432-96057	CALPOP ENERGY EFF.LOAN(PG&E)	-	-	-	1,188	-	-	0.00%
Category: 80 - DEBT SERVICE EXPENSE Total:		-	-	-	1,188	-	-	0.00%

Category: 98 - CAPITAL EXPENDITURES

101-432-98040	MAJOR MACHINERY & EQUIPMENT	-	-	26,000	172,766	-	-	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		-	-	26,000	172,766	-	-	0.00%

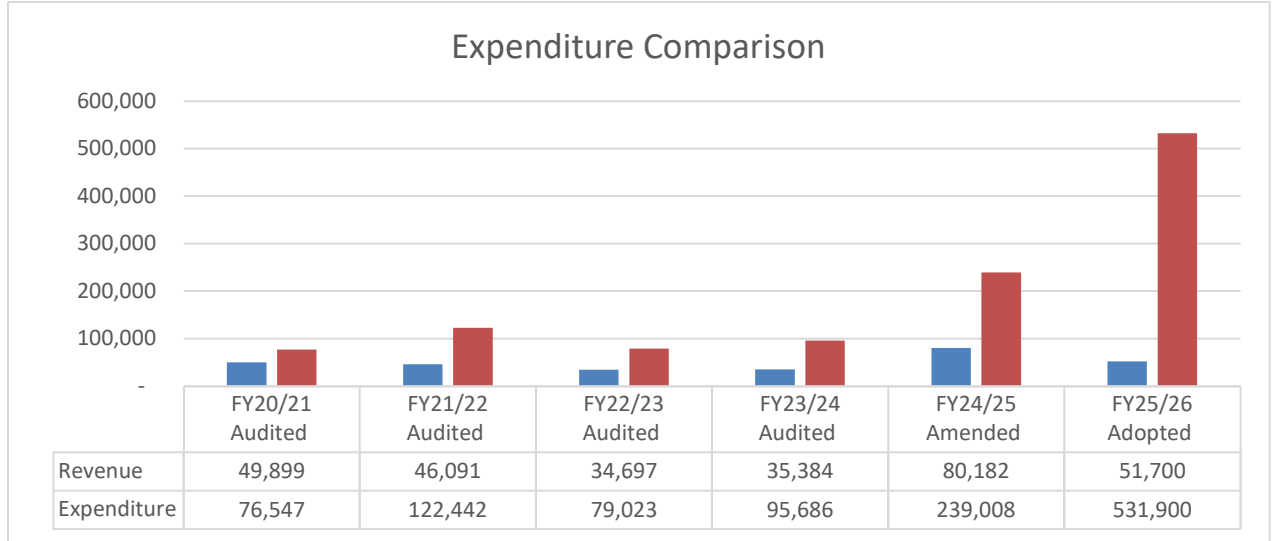
Expense Total:	317,932	408,937	498,345	604,318	766,900	766,900	53.89%
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Department: 432 - BLDGS & GROUNDS MAINTENANCE Total:	317,932	408,937	498,345	604,318	766,900	766,900	53.89%
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Fund: 101 - GENERAL FUND Total:	317,932	408,937	498,345	604,318	766,900	766,900	53.89%
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Adopted Budget Total:	317,932	408,937	498,345	604,318	766,900	766,900	53.89%
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435 – Airport Operations



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 435 - AIRPORT OPERATIONS

Revenue

Category: 44 - USE OF PROPERTY & MONEY

Code	Description	2022-2023 Actuals	2023-2024 Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
101-435-55020	Airport Building Lease	4,200	4,200	4,000	3,850	4,200	4,200	5.00%
101-435-55050	Airport Hangar Leases	29,983	25,920	35,482	32,469	36,000	36,000	1.46%
101-435-55060	Airport Tie Down Rentals	414	468	500	396	400	400	-20.00%
101-435-55070	Airport Overnight Parking Fee	100	100	-	-	100	100	0.00%
Category: 44 - USE OF PROPERTY & MONEY Total:		34,697	30,688	39,982	36,715	40,700	40,700	1.80%

Category: 46 - GRANTS REVENUE

101-435-55090	Federal Aviation Admn (FAA) Grant	-	4,695	-	-	-	-	0
101-435-55100	State Airport Grant	-	-	30,000	10,000	10,000	10,000	-66.67%
Category: 46 - GRANTS REVENUE Total:		-	4,695	30,000	10,000	10,000	10,000	-66.67%

Category: 47 - CHARGES FOR SERVICES REVENUE

101-435-55040	Airport Fuel Sales	-	-	7,500	-	-	-	-100.00%
Category: 47 - CHARGES FOR SERVICES REVENUE Total:		-	-	7,500	-	-	-	100.00%

Category: 48 - MISCELLANEOUS REVENUE

101-435-48160	Miscellaneous Revenue	-	-	2,700	2,700	1,000	1,000	0.00%
101-435-48163	Airshow Revenue	-	-	-	5,000	-	-	0.00%
Category: 48 - MISCELLANEOUS REVENUE Total:		-	-	2,700	7,700	1,000	1,000	0.00%

Revenue Total:	34,697	35,384	80,182	54,415	51,700	51,700	-10.06%
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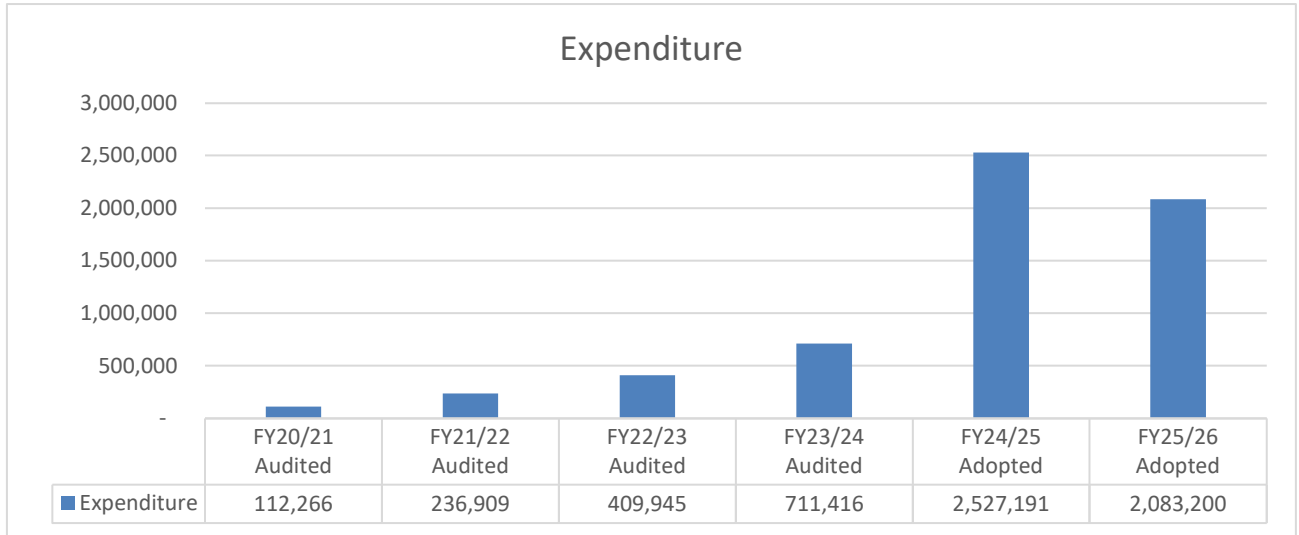
Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

101-435-60010	Salaries Regular	17,351	24,910	28,974	29,762	32,200	32,200	11%
101-435-60030	Salaries Overtime	86	1	400	1,018	800	800	100%
101-435-60050	Salaries Cash Outs	-	-	1,011	-	500	500	-51%
101-435-62000	Retirement CalPERS	2,251	3,287	3,222	2,390	3,500	3,500	9%
101-435-62020	Medical/Life Insurance	3,312	3,961	5,092	3,698	5,700	5,700	12%
101-435-62030	Social Security FICA	1,376	1,525	1,796	1,979	2,000	2,000	11%
101-435-62040	Medicare Insurance	322	357	420	459	500	500	19%
101-435-62050	Disability Income Insurance	-	-	319	-	-	-	-100%

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
101-435-62060	Deferred Comp. - 457 Retirement	660	689	869	706	800	800	-8%
101-435-62070	Workers' Comp. Insurance	1,138	1,484	3,477	1,499	1,800	1,800	-48%
101-435-62080	Uniform Allowance	-	-	20	10	-	-	-100%
101-435-62200	Retirement CalPERS UL	572	-	-	558	1,600	1,600	0%
101-435-62210	Unemployment Claims	-	-	290	-	300	300	3%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		27,068	36,213	45,890	42,078	49,700	49,700	8%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
101-435-70030	Postage & Freight Out	-	-	10	-	100	100	900.00%
101-435-70040	Printing & Binding	-	-	215	45	300	300	39.53%
101-435-72010	Water, Gas, Sanitation & Sewer	9,828	9,408	10,500	6,628	12,500	12,500	19.05%
101-435-72020	Electric	13,668	16,689	21,500	16,735	24,000	24,000	11.63%
101-435-72030	Telephone	2,095	1,836	2,200	764	2,400	2,400	9.09%
101-435-80060	Fuel Purchases for Resale	-	-	30,000	19,827	35,000	35,000	16.67%
101-435-84012	Computer Equipment	-	-	-	-	-	-	0.00%
101-435-84020	Major Equip. Repairs & Maint.	-	-	6,500	-	8,000	8,000	23.08%
101-435-84030	Buildings Repairs & Maint.	1,800	7,840	17,500	13,471	15,000	15,000	-14.29%
101-435-84050	Grounds Repairs & Maint.	4,882	645	53,500	17,601	20,000	20,000	-62.62%
101-435-84060	Vehicle Parts, Repairs & Maint.	192	409	1,000	-	1,000	1,000	0.00%
101-435-86010	Training, Travel, & Conference	-	2,949	2,250	2,164	3,700	3,700	64.44%
101-435-86030	Subs., Dues, & Publications	89	75	175	395	600	600	242.86%
101-435-88040	Computer Programming/Consult.	44	62	1,105	109	2,200	2,200	99.10%
101-435-88060	Medical - General	-	4	-	4	-	-	0.00%
101-435-88091	Engineering & Consultants	-	-	20,000	13,141	15,000	15,000	-25.00%
101-435-88100	Professional Services	1,435	1,573	3,000	2,700	3,500	3,500	16.67%
101-435-88101	Administrative Fees	7	33	23	27	100	100	334.78%
101-435-88220	SPECIAL EVENTS EXPENSE	-	-	-	-	50,000	50,000	0.00%
101-435-90010	Liability & Property Insurance	1,102	5,188	6,790	8,378	8,500	8,500	25.18%
101-435-92090	Taxes, Licenses, & Fees	16,814	12,762	16,850	17,626	19,000	19,000	12.76%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		51,955	59,472	193,118	119,615	220,900	220,900	14.39%
Category: 98 - CAPITAL EXPENDITURES								
101-435-98040	MAJOR MACHINERY & EQUIPMENT	-	-	-	-	261,300	261,300	0
Category: 98 - CAPITAL EXPENDITURES Total:		-	-	-	-	261,300	261,300	0
Expense Total:		79,023	95,686	239,008	161,693	531,900	531,900	122.54%
Department: 435 - AIRPORT OPERATIONS Surplus (Deficit):		(44,326)	(60,302)	(158,826)	(107,278)	(480,200)	(480,200)	202.34%
Fund: 101 - GENERAL FUND Surplus (Deficit):		(44,326)	(60,302)	(158,826)	(107,278)	(480,200)	(480,200)	202.34%
Adopted Budget Surplus (Deficit):		(44,326)	(60,302)	(158,826)	(107,278)	(480,200)	(480,200)	202.34%

440 – Municipal Grounds Maintenance



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 440 - MUNICIPAL GROUNDS MAINT

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

Code	Description	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change
101-440-60010	Salaries Regular	110,173	138,301	166,782	150,987	174,200	174,200	4.45%
101-440-60020	Salaries Part Time	6,129	(8,519)	-	-	-	-	0.00%
101-440-60030	Salaries Overtime	651	270	1,000	342	200	200	-80.00%
101-440-60050	Salaries Cash Outs	-	-	3,263	-	400	400	-87.74%
101-440-62000	Retirement CalPERS	8,119	12,507	13,246	8,718	14,300	14,300	7.96%
101-440-62020	Medical/Life Insurance	35,090	48,818	66,202	50,963	60,000	60,000	-9.37%
101-440-62030	Social Security FICA	7,129	8,529	10,340	9,037	10,800	10,800	4.45%
101-440-62040	Medicare Insurance	1,667	1,994	2,418	2,098	2,500	2,500	3.39%
101-440-62050	Disability Income Insurance	-	-	1,835	-	-	-	-100.00%
101-440-62060	Deferred Comp. - 457 Retirement	87	92	919	98	100	100	-89.12%
101-440-62070	Workers' Comp. Insurance	6,361	8,162	10,000	8,436	10,400	10,400	4.00%
101-440-62080	Uniform Allowance	719	529	806	685	-	-	-100.00%
101-440-62200	Retirement CalPERS UL	606	-	-	292	1,000	1,000	0.00%
101-440-62210	Unemployment Claims	-	-	1,668	-	1,700	1,700	1.92%

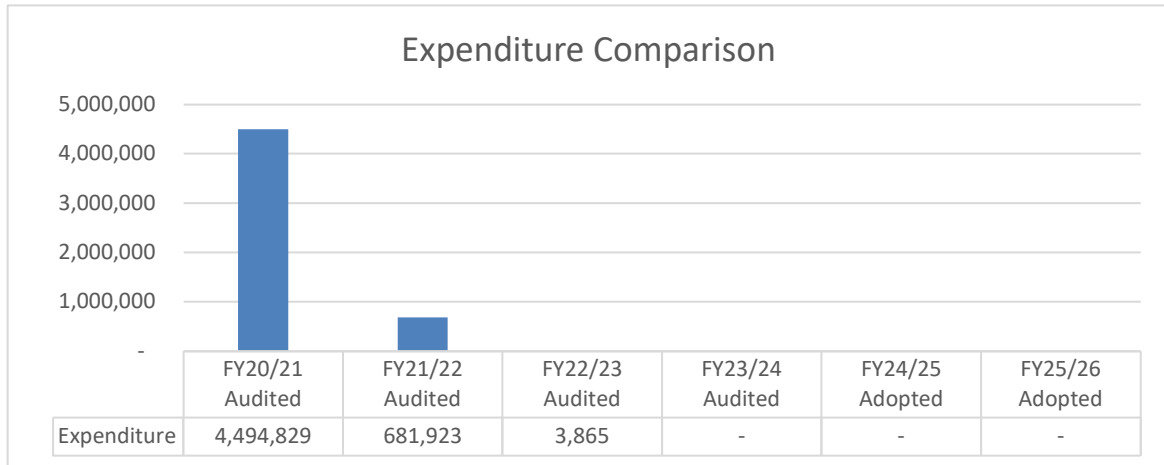
Category: 60 - PERSONNEL SERVICES EXPENSE Total:	176,730	210,684	278,479	231,656	275,600	275,600	-1.03%
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Category: 70 - MAINT. & OPERATIONS EXPENSE

101-440-70001	Land Rental	-	1	-	-	100	100	0.00%
101-440-70010	Office Supplies	-	-	100	(82)	100	100	0.00%
101-440-70040	Printing & Binding	1	-	-	-	-	-	0.00%
101-440-70060	Small Tools & Equipment	4,486	3,516	3,500	3,440	3,000	3,000	-14.29%
101-440-70100	Uniforms	3,575	3,837	4,021	4,756	4,200	4,200	4.45%
101-440-70160	Gasoline & Diesel	3,128	1,677	3,500	10,271	12,000	12,000	242.86%
101-440-70442	Tree Purchase/Planting	1,367	-	2,000	-	2,000	2,000	0.00%
101-440-72011	Water/Electric - City Plots	61,277	82,832	98,800	118,196	110,000	110,000	11.34%
101-440-84012	Computer Equipment	-	-	-	-	-	-	0.00%
101-440-84050	Grounds Repairs & Maint.	120,454	77,743	50,000	38,535	50,500	50,500	1.00%
101-440-84060	Vehicle Parts, Repairs & Maint.	8,514	6,924	5,000	2,878	5,000	5,000	0.00%
101-440-84075	Equipment Parts, Repairs & Maint.	-	-	-	-	2,000	2,000	0.00%

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
101-440-84077	Landscaping & Lighting Maintenance District (LLI	-	-	-	-	40,000	40,000	0.00%
101-440-84090	Graffiti Removal Expense	58	107	200	70	200	200	0.00%
101-440-86010	Training, Travel, & Conference	26	-	2,000	831	1,500	1,500	-25.00%
101-440-86030	Subs., Dues, & Publications	14	1,200	1,000	1,094	100	100	-90.00%
101-440-88040	Computer Programming/Consult.	44	62	980	109	200	200	-79.59%
101-440-88060	Medical - General	2	2	-	82	100	100	0.00%
101-440-88100	Professional Services	740	4,998	4,000	1,402	2,000	2,000	-50.00%
101-440-89040	Physical w/Drug & Alcohol Test	390	200	500	210	500	500	0.00%
101-440-89070	Fingerprinting	64	64	200	32	200	200	0.00%
101-440-90010	Liability & Property Insurance	8,216	8,802	9,943	9,159	11,000	11,000	10.63%
101-440-92080	Miscellaneous Expense	-	-	-	-	130,500	130,500	0.00%
101-440-92212	Veterans Banner Prog Expense	460	-	-	166	-	-	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		212,815	191,964	185,744	191,149	375,200	375,200	102.00%
Category: 98 - CAPITAL EXPENDITURES								
101-440-98040	Major Machinery & Equipment	-	23,399	10,000	3,886	8,000	8,000	-20.00%
101-440-98981	Splash Pad Project	20,399	285,369	2,052,968	181,876	1,700,000	1,700,000	-17.19%
Category: 98 - CAPITAL EXPENDITURES Total:		20,399	308,767	2,062,968	185,762	1,708,000	1,708,000	-17.21%
Expense Total:		409,945	711,416	2,527,191	608,568	2,083,200	2,083,200	-17.57%
Department: 440 - MUNICIPAL GROUNDS MAINT Total:		409,945	711,416	2,527,191	608,568	2,358,800	2,358,800	-6.66%
Fund: 101 - GENERAL FUND Total:		409,945	711,416	2,527,191	608,568	2,358,800	2,358,800	-6.66%
Adopted Budget Total:		409,945	711,416	2,527,191	608,568	2,358,800	2,358,800	-6.66%

900 – Transfers to Other Funds



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 101 - GENERAL FUND

Department: 900 - TRANSFERS TO OTHER FUNDS

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

101-900-94070 Operating Transfer Out	-	2,320,255	-	-	-	-	0.00%
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Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	-	2,320,255	-	-	-	-	0.00%
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Category: 99 - NON-OPERATING EXPENSES

101-900-94072 Transfer to General Fund Reserve	3,865	-	-	-	-	-	0.00%
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Category: 99 - NON-OPERATING EXPENSES Total:	3,865	-	-	-	-	-	0.00%
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Expense Total:	3,865	2,320,255	-	-	-	-	0.00%
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Department: 900 - TRANSFERS TO OTHER FUNDS Total:	3,865	2,320,255	-	-	-	-	0.00%
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Fund: 101 - GENERAL FUND Total:	3,865	2,320,255	-	-	-	-	0.00%
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Adopted Budget Total:	3,865	2,320,255	-	-	-	-	0.00%
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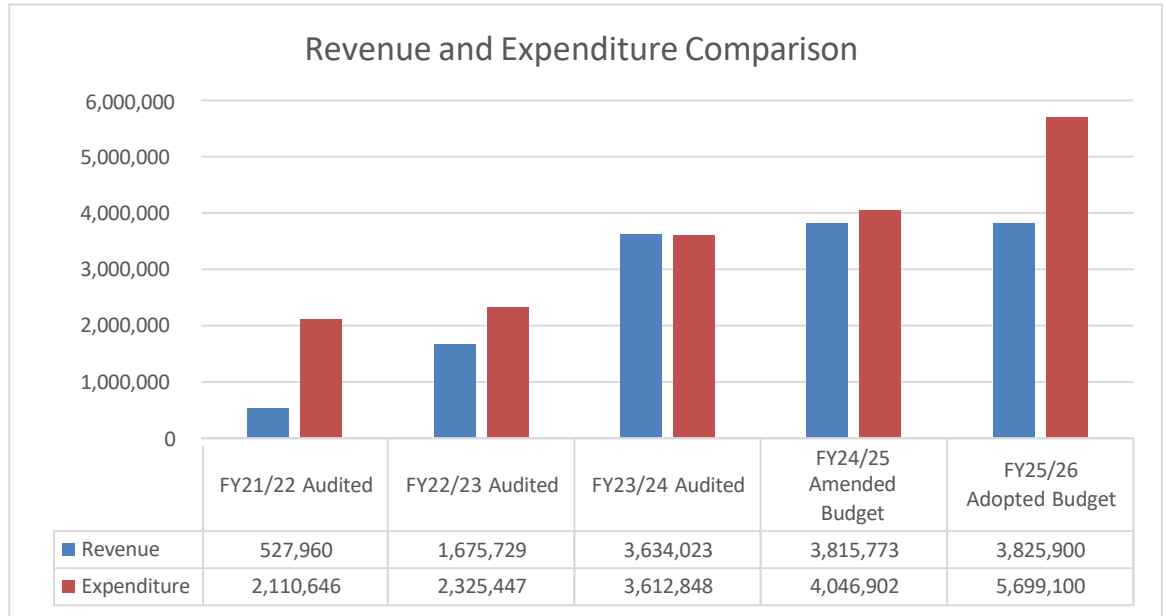
117 – IGT Intergovernmental Transfer

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FY 25/26 Adopted Budget

Fund 117 - IGT-INTERGOVERNMENTAL TRANSFER



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 117 - IGT-INTERGOVERNMENTAL TRANSFER

Revenue

Category: 44 - USE OF PROPERTY & MONEY

117-400-44010	Interest Earned	8,530	17,994	5,000	31,116	175,900	175,900	3418%
Category: 44 - USE OF PROPERTY & MONEY Total:		8,530	17,994	5,000	31,116	175,900	175,900	3418%

Category: 45 - INTERGOVERNMENTAL

117-400-56560	GEMT Medicare Reimbursement	0	765,563	600,000	960,731	750,000	750,000	0.00%
Category: 45 - INTERGOVERNMENTAL Total:		0	765,563	600,000	960,731	750,000	750,000	0.00%

Category: 46 - GRANTS REVENUE

117-400-46278	IGT CHD Education Grant	0	20,000	20,000	1,392	0	0	-100.00%
Category: 46 - GRANTS REVENUE Total:		0	20,000	20,000	1,392	0	0	-100.00%

Category: 48 - MISCELLANEOUS REVENUE

117-400-45000	IGT Revenue from Medi-Cal Plan	1,667,198	2,830,466	3,190,773	3,141,460	2,900,000	2,900,000	-9.11%
Category: 48 - MISCELLANEOUS REVENUE Total:		1,667,198	2,830,466	3,190,773	3,141,460	2,900,000	2,900,000	-9.11%

Revenue Total:		1,675,729	3,634,023	3,815,773	4,134,699	3,825,900	3,825,900	0.27%
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Revenue Budget Change FY24/25 vs. FY25/26 0.27%

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

117-416-60010	Salaries Regular	713,758	905,002	1,127,297	868,392	1,231,100	1,231,100	9.21%
117-416-60020	Salaries Part Time	54,624	28,021	140,748	28,529	282,200	282,200	100.50%
117-416-60030	Salaries Overtime	242,428	412,285	248,000	418,695	200,000	200,000	-19.35%
117-416-60050	Salaries Cash Outs	0	0	21,679	0	10,000	10,000	-53.87%
117-416-62000	Retirement CalPERS	75,669	116,628	144,915	96,132	133,400	133,400	-7.95%
117-416-62020	Medical/Life Insurance	134,534	219,882	240,655	179,698	232,400	232,400	-3.43%
117-416-62030	Social Security FICA	60,774	81,263	90,619	79,433	89,100	89,100	-1.68%
117-416-62040	Medicare Insurance	14,299	19,041	21,387	18,620	20,000	20,000	-6.49%
117-416-62050	Disability Income Insurance	416	437	13,949	290	400	400	-97.13%
117-416-62060	Deferred Comp. - 457 Retirement	14,322	14,386	34,719	13,817	20,900	20,900	-39.80%
117-416-62070	Workers' Comp. Insurance	49,704	73,726	152,165	75,843	87,300	87,300	-42.63%
117-416-62080	Uniform Allowance	7,358	14,333	16,950	10,950	0	0	-100.00%
117-416-62090	Other Payroll Expenses	(52)	0	0	0	0	0	0.00%
117-416-62200	Retirement CalPERS UL	591	0	0	5,429	21,900	21,900	0.00%

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
117-416-62210 Unemployment Claims	5,843	0	11,273	0	11,300	11,300	0.24%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:	1,374,266	1,885,005	2,264,356	1,795,828	2,340,000	2,340,000	3.34%
Category: 70 - MAINT. & OPERATIONS EXPENSE							
117-416-70010 Office Supplies	202	229	0	99	200	200	0.00%
117-416-70040 Printing & Binding	0	654	0	0	0	0	0.00%
117-416-70050 Education Materials & Supplies	20	1,551	4,000	2,853	2,000	2,000	-50.00%
117-416-70102 Uniforms	0	7,064	10,000	6,606	5,000	5,000	-50.00%
117-416-70160 Gasoline & Diesel	314	0	0	0	0	0	0.00%
117-416-70440 Miscellaneous Supplies	1,468	0	0	0	0	0	0.00%
117-416-70450 Station Supplies	140	0	0	0	0	0	0.00%
117-416-70500 Voluntary Rate Range Program	0	1,161,953	1,267,490	1,267,490	1,200,000	1,200,000	-5.32%
117-416-70501 GEMT Program	39,422	129,182	126,257	131,948	100,000	100,000	-20.80%
117-416-72030 Telephone	173	113	0	84	100	100	0.00%
117-416-75000 Medical Equipment & Supplies	79,206	74,819	70,000	77,534	70,000	70,000	0.00%
117-416-75010 Meals-Ambulance Runs	2,041	2,748	2,200	3,192	2,000	2,000	-9.09%
117-416-75020 EMS-Linens	6,086	8,263	5,000	5,554	5,000	5,000	0.00%
117-416-75030 Tuition Reimbursement	110	17,640	16,000	(3,035)	5,000	5,000	-68.75%
117-416-75040 Ambulance Billing Contract	102,538	125,298	100,000	127,884	100,000	100,000	0.00%
117-416-75060 Mandated Annual Service	22,489	0	7,000	21,344	0	0	-100.00%
117-416-84010 Office Equip. Repairs & Maint.	242	217	0	228	200	200	0.00%
117-416-84050 Grounds Repairs & Maint.	543,103	(8,500)	0	(8,209)	0	0	0.00%
117-416-84060 Vehicle Parts, Repairs & Maint.	45,037	99,300	70,000	70,691	550,000	550,000	685.71%
117-416-84070 Misc. Repairs & Maint.	1,077	(296)	1,500	31	100	100	-93.33%
117-416-86010 Training, Travel, & Conference	45	890	0	40	0	0	0.00%
117-416-86030 Subs., Dues, & Publications	243	531	1,000	498	2,700	2,700	170.00%
117-416-86040 Required Certification Train	4,765	5,543	4,000	6,405	5,500	5,500	37.50%
117-416-88040 Computer Programming/Consult.	778	369	4,208	4,741	200	200	-95.25%
117-416-88060 Medical - General	1,441	2,998	0	1,689	500	500	0.00%
117-416-88100 Professional Services	11,144	15,919	10,000	9,320	10,000	10,000	0.00%
117-416-88101 Administrative Fees	3	15	0	13	100	100	0.00%
117-416-89040 Physical w/Drug & Alcohol Test	882	147	0	964	200	200	0.00%
117-416-89050 POLYGRAPHS	0	0	0	300	0	0	0.00%
117-416-89060 Psychological Evaluation	350	160	0	320	200	200	0.00%
117-416-89070 Fingerprinting	507	323	0	454	300	300	0.00%
117-416-89080 BACKGROUND INVESTIGATIONS EXP	0	0	0	320	0	0	0.00%
117-416-90010 Liability & Property Insurance	64,281	79,506	75,596	82,343	99,000	99,000	30.96%
117-416-92080 Miscellaneous Expense	0	0	0	0	12,300	12,300	0.00%
117-416-92090 Taxes, Licenses, & Fees	188	1,508	0	0	0	0	0.00%
117-900-94070 OPERATING TRANSFER OUT	0	0	0	0	720,000	720,000	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	928,296	1,728,143	1,774,251	1,811,701	2,890,600	2,890,600	-62.92%
Category: 98 - CAPITAL EXPENDITURES							
117-416-98040 Major Machinery & Equipment	22,885	(300)	8,295	8,295	468,500	468,500	5548%
Category: 98 - CAPITAL EXPENDITURES Total:	22,885	(300)	8,295	8,295	468,500	468,500	5548%
Expense Total:	2,325,447	3,612,848	4,046,902	3,615,824	5,699,100	5,699,100	40.83%
Fund: 117 - IGT-INTERGOVERNMENTAL TRANSFER Surplus (Deficit):	(649,719)	21,175	(231,129)	518,875	(1,873,200)	(1,873,200)	710.46%
Adopted Budget Surplus (Deficit):	(649,719)	21,175	(231,129)	518,875	(1,873,200)	(1,873,200)	710.46%
Expenditure Budget Change FY24/25 vs. FY25/26							40.83%

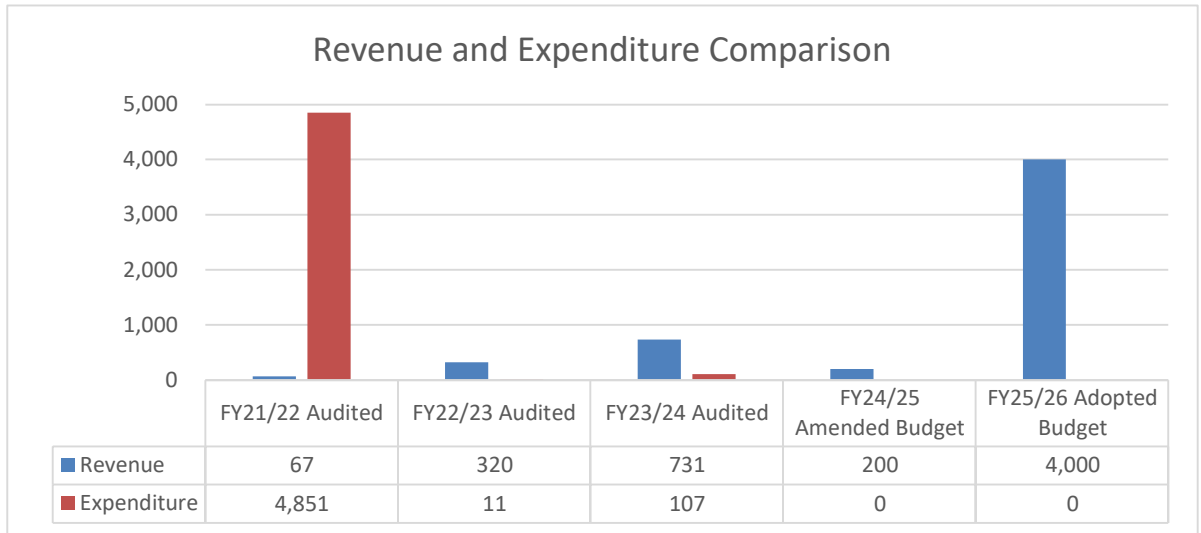
Debt Service Fund

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FY 25/26 Adopted Budget

Fund 130 - SPECIAL ASSESSMENT DISTRICTS



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 130 - SPECIAL ASSESSMENT DISTRICTS

Revenue

Category: 44 - USE OF PROPERTY & MONEY

130-400-44010	Interest Earned	320	731	200	934	4,000	4,000	1900.00%
Category: 44 - USE OF PROPERTY & MONEY Total:		320	731	200	934	4,000	4,000	1900.00%
Revenue Total:		320	731	200	934	4,000	4,000	1900.00%

Revenue Budget Change FY24/25 vs. FY25/26 1900.00%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

130-451-86030	Subs., Dues, & Publications	11	0	0	0	0	0	0.00%
130-451-88040	Computer Programming/Consult.	0	11	0	8	0	0	0.00%
130-603-88100	Professional Services	0	40	0	0	0	0	0.00%
130-603-92090	Taxes, Licenses, & Fees	0	56	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		11	107	0	8	0	0	0.00%
Expense Total:		11	107	0	8	0	0	0.00%

Fund: 130 - SPECIAL ASSESSMENT DISTRICTS Surplus (Deficit):		309	624	200	926	4,000	4,000	1900.00%
Adopted Budget Surplus (Deficit):		309	624	200	926	4,000	4,000	1900.00%

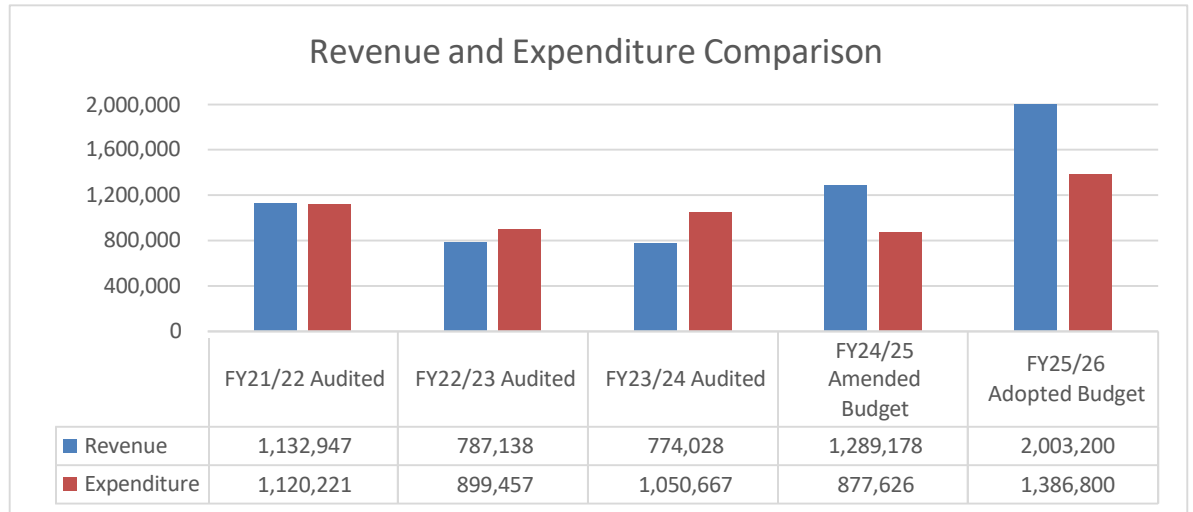
Expenditure Budget Change FY24/25 vs. FY25/26 0.00%

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FY 25/26 Adopted Budget

Fund 150 - COALINGA PUBLIC FINANCING AUTH



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 150 - COALINGA PUBLIC FINANCING AUTH

Revenue

Category: 44 - USE OF PROPERTY & MONEY

150-400-44010 Interest Earned	58,471	37,306	12,000	25,132	105,600	105,600	780.00%
150-400-44042 2000 Tax Allocation Bond Accreted Interest	152,754	162,480	162,479	0	0	0	-100.00%
Category: 44 - USE OF PROPERTY & MONEY Total:	211,225	199,786	174,479	25,132	105,600	105,600	-39.48%

Category: 49 - TRANSFERS FROM OTHER FUNDS

150-400-44240 Transfer from Water Fund	509,224	507,930	1,011,543	0	1,494,900	1,494,900	47.78%
150-400-44250 Transfer from Sewer Fund	66,689	66,312	103,156	0	402,700	402,700	290.38%
Category: 49 - TRANSFERS FROM OTHER FUNDS Total:	575,913	574,242	1,114,699	0	1,897,600	1,897,600	70.23%
Revenue Total:	787,138	774,028	1,289,178	25,132	2,003,200	2,003,200	55.39%

Revenue Budget Change FY24/25 vs. FY25/26 55.39%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

150-503-88100 Professional Services	0	0	0	0	500	500	0.00%
150-520-88100 Professional Services	0	0	0	0	500	500	0.00%
150-758-88100 Professional Services	0	7,917	950	950	1,000	1,000	5.26
150-758-92090 Taxes, Licenses, & Fees	0	7,176	0	0	0	0	0.00%
150-760-88100 Professional Services	0	0	950	950	1,000	1,000	5.26
150-800-94032 Bond Premium & Discount Amortization	11,482	11,482	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	11,482	26,575	1,900	1,900	3,000	3,000	57.89

Category: 80 - DEBT SERVICE EXPENSE

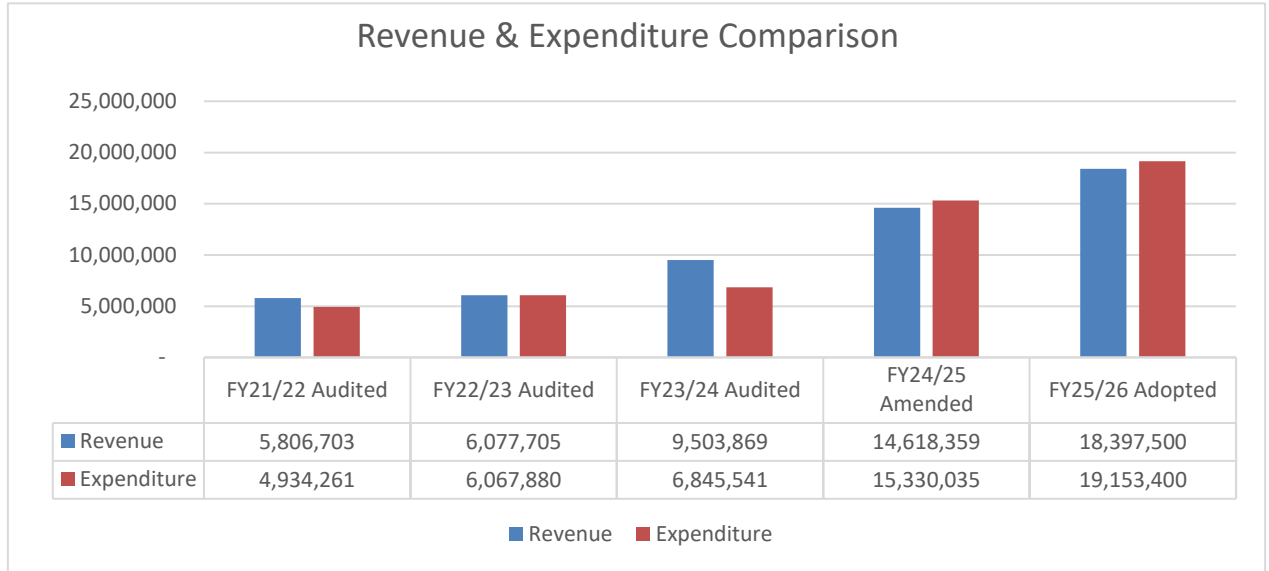
150-503-96067 2024 Solar Revenue Bond Int	0	0	0	0	367,300	367,300	0.00%
150-503-96500 FISCAL AGENT FEES	0	0	0	0	2,500	2,500	0.00%
150-520-96067 2024 Solar Revenue Bond Int	0	0	0	0	133,900	133,900	0.00%
150-520-96500 FISCAL AGENT FEES	0	0	0	0	2,500	2,500	0.00%
150-751-96501 Fiscal Agent Fees-1998A	687	8,500	0	0	0	0	0.00%
150-752-96502 Fiscal Agent Fees-1998B	604	0	0	0	0	0	0.00%
150-753-96503 Fiscal Agent Fees-1998C	604	0	0	0	0	0	0.00%
150-755-96504 Fiscal Agent Fees-2000 RDA	83	0	0	0	0	0	0.00%
150-757-96505 Fiscal Agent Fees-2012 Wtr/Swr	85	0	0	0	0	0	0.00%
150-758-96010 Bond Principal Payment	0	0	245,000	0	250,000	250,000	2.04%
150-758-96020 Bond Interest Payment	0	0	233,501	0	230,500	230,500	-1.29%

Enterprise Fund

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501 – Water Enterprise Fund

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	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 501 - WATER ENTERPRISE FUND

Department: 400 - REVENUES

Revenue

Category: 44 - USE OF PROPERTY & MONEY

501-400-44010	Interest Earned	297,029	362,467	1,000	524,611	69,500	69,500	6850.00%
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Category: 44 - USE OF PROPERTY & MONEY Total:		297,029	362,467	1,000	525	69,500	69,500	6850.00%
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Category: 46 - GRANTS REVENUE

501-400-46267	SWRCB Arrearages Grant Revenue	-	98,400	-	-	-	-	-
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501-400-46276	CDWR Urban Comm. Drought Relief Program Gr	-	-	1,145,000	1,193,186	2,075,000	2,075,000	81.22%
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Category: 46 - GRANTS REVENUE Total:		-	98,400	1,145,000	1,193,186	2,075,000	2,075,000	81.22%
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Category: 47 - CHARGES FOR SERVICES REVENUE

501-400-46980	Late Fees	235,285	219,188	175,000	219,122	230,000	230,000	31.43%
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501-400-46990	UB Service Charges (i.e., NSF)	759	691	500	990	1,000	1,000	100.00%
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501-400-47100	Backflow Testing & Repair	-	-	300	300	1,000	1,000	233.33%
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501-400-51010	Treated Water Sales	5,178,008	5,682,733	5,843,000	6,023,349	5,853,000	5,853,000	0.17%
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501-400-51020	Untreated Water Sales Contract	307,178	1,769,476	1,738,000	1,219,091	1,150,000	1,150,000	-33.83%
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501-400-51030	Installation Charges	1,400	8,200	1,000	2,099	2,000	2,000	100.00%
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501-400-51040	Account Service Charges	-	-	1,000	-	1,000	1,000	0.00%
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Category: 47 - CHARGES FOR SERVICES REVENUE Total:		5,722,630	7,680,288	7,758,800	7,464,952	7,238,000	7,238,000	-6.71%
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Category: 48 - MISCELLANEOUS REVENUE

501-400-46922	Use of 2021 Water Bond Proceeds	-	-	-	-	-	-	-
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501-400-46925	Water Revenue Bond Reimbursements	-	-	3,900,000	-	3,500,000	3,500,000	-10.26%
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501-400-46926	2024 Solar Revenue Bond Reimbursements	-	-	1,500,000	-	5,500,000	5,500,000	266.67%
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501-400-48020	Gain/Loss on Disposal of Asset	(3,124)	-	-	3,992	-	-	-
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501-400-48160	Miscellaneous Revenue	45,021	-	2,000	7,509	5,000	5,000	150.00%
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Category: 48 - MISCELLANEOUS REVENUE Total:		41,897	-	5,402,000	11,501	9,005,000	9,005,000	66.70%
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Category: 49 - TRANSFERS FROM OTHER FUNDS

501-400-48120	Operating Transfer In	-	1,200,000	301,559	301,559	-	-	-100.00%
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Category: 49 - TRANSFERS FROM OTHER FUNDS Total:		-	1,200,000	301,559	301,559	-	-	-100.00%
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Category: 51 - IMPACT FEES REVENUE

501-400-51057	Water Dev. Impact Fees	16,149	162,714	10,000	2,978	10,000	10,000	0.00%
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Category: 51 - IMPACT FEES REVENUE Total:		16,149	162,714	10,000	2,978	10,000	10,000	0.00%
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Revenue Total:		6,077,705	9,503,869	14,618,359	9,498,787	18,397,500	18,397,500	25.85%
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Department: 400 - REVENUES Total:		6,077,705	9,503,869	14,618,359	9,498,787	18,397,500	18,397,500	25.85%
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	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26	
Department: 406 - FINANCE								
Expense								
Category: 60 - PERSONNEL SERVICES EXPENSE								
501-406-60010	Salaries Regular	178,119	186,934	215,716	188,732	223,400	223,400	3.56%
501-406-60020	Salaries Part Time	6,174	59	-	2,822	-	-	-
501-406-60030	Salaries Overtime	70	10	200	260	300	300	50.00%
501-406-60050	Salaries Cash Outs	-	-	4,148	-	800	800	-80.71%
501-406-62000	Retirement CalPERS	14,228	19,776	19,818	13,482	20,400	20,400	2.94%
501-406-62020	Medical/Life Insurance	34,308	43,136	43,320	32,462	36,900	36,900	-14.82%
501-406-62030	Social Security FICA	11,055	11,303	13,374	12,047	13,900	13,900	3.93%
501-406-62040	Medicare Insurance	2,593	2,649	3,128	2,803	3,300	3,300	5.50%
501-406-62050	Disability Income Insurance	1,301	794	2,373	517	600	600	-74.72%
501-406-62060	Deferred Comp. - 457 Retirement	1,265	1,257	7,893	3,269	3,800	3,800	-51.86%
501-406-62070	Workers' Comp. Insurance	7,733	10,293	13,706	10,854	13,200	13,200	-3.69%
501-406-62090	Other Payroll Expenses	(162)	-	-	-	-	-	-
501-406-62200	Retirement CalPERS UL	2,200	-	-	1,234	4,800	4,800	-
501-406-62210	Unemployment Claims	-	-	2,157	-	2,200	2,200	1.99%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		258,883	276,210	325,833	268	323,600	323,600	-0.69%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
501-406-70010	Office Supplies	3,556	2,845	3,114	1,845	3,200	3,200	2.76%
501-406-70030	Postage & Freight Out	19,767	11,640	15,000	22,603	15,800	15,800	5.33%
501-406-70040	Printing & Binding	11,473	5,955	15,000	13,340	13,900	13,900	-7.33%
501-406-70160	Gasoline & Diesel	2,935	1,355	2,500	1,263	2,500	2,500	0.00%
501-406-72030	Telephone	2,674	2,277	3,700	1,604	3,700	3,700	0.00%
501-406-84010	Office Equip. Repairs & Maint.	3,213	3,462	3,500	3,353	5,000	5,000	42.86%
501-406-84012	Computer Equipment	-	795	2,757	1,685	600	600	-78.24%
501-406-86010	Training, Travel, & Conference	2,031	3,459	5,400	4,923	18,100	18,100	235.19%
501-406-86030	Subs., Dues, & Publications	964	898	1,200	995	1,000	1,000	-16.67%
501-406-88010	City Attorney Fees	-	667	1,600	1,564	600	600	-62.50%
501-406-88011	Legal Services	128	-	-	-	-	-	-
501-406-88030	Accounting/Auditing	14,376	41,521	38,644	15,931	33,700	33,700	-12.79%
501-406-88040	Computer Programming/Consult.	29,717	28,326	56,156	30,028	33,400	33,400	-40.52%
501-406-88060	Medical - General	-	-	160	-	-	-	-100.00%
501-406-88100	Professional Services	44	2,289	6,000	5,425	30,800	30,800	413.33%
501-406-88101	Administrative Fees	1	4	-	3	-	-	-
501-406-89010	Personnel Advertising	-	-	40	-	-	-	-100.00%
501-406-89020	Interview Expenses	19	-	5	-	-	-	-100.00%
501-406-89040	Physical w/Drug & Alcohol Test	266	3	160	114	100	100	-37.50%
501-406-89070	Fingerprinting	49	-	30	26	100	100	233.33%
501-406-90010	Liability & Property Insurance	10,441	11,163	12,000	11,810	14,200	14,200	18.33%
501-406-92080	SWRCB Arrearages Grant Expense	-	98,400	-	-	-	-	-
501-406-92090	Taxes, Licenses, & Fees	72,020	105,547	163,301	199,217	160,000	160,000	-2.02%
501-406-94020	Bad Debt Expense	22,083	-	20,000	141,867	35,000	35,000	75.00%
501-406-94030	Cash Short/Over	(91)	(110)	150	(19)	100	100	-33.33%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		195,666	320,496	350,417	457,575	371,800	371,800	6.10%
Category: 98 - CAPITAL EXPENDITURES								
501-406-98030	Office Furniture & Equipment	356	1,716	-	470	-	-	-
Category: 98 - CAPITAL EXPENDITURES Total:		356	1,716	-	470	-	-	-
Expense Total:		454,905	598,421	676,250	727	695,400	695,400	2.83%
Department: 406 - FINANCE Total:		454,905	598,421	676,250	727	695,400	695,400	2.83%

Department: 500 - UTILITY BILLING

		2022-2023	2023-2024	2024-2025	2024-2025	Request	2025-2026	% Change
		Audited	Audited	Amended	Unaudited	(+/-)	Adopted	FY25 to
		Actuals	Actuals	Budget	Actuals		Budget	FY26
Expense								
Category: 70 - MAINT. & OPERATIONS EXPENSE								
501-500-94020	Bad Debt Expense	-	(172,476)	-	-	-	-	-
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		-	(172,476)	-	-	-	-	-
Expense Total:		-	(172,476)	-	-	-	-	-
Department: 500 - UTILITY BILLING Total:		-	(172,476)	-	-	-	-	-
Department: 503 - WATER PLANT OPERATIONS								
Expense								
Category: 60 - PERSONNEL SERVICES EXPENSE								
501-503-60010	Salaries Regular	384,007	385,919	488,672	432,275	498,100	498,100	1.93%
501-503-60020	Salaries Part Time	37,111	45,859	82,018	49,460	81,600	81,600	-0.51%
501-503-60030	Salaries Overtime	52,123	51,132	52,300	60,601	41,500	41,500	-20.65%
501-503-60050	Salaries Cash Outs	-	-	9,398	-	10,000	10,000	6.41%
501-503-62000	Retirement CalPERS	256,115	41,079	45,318	114,569	43,500	43,500	-4.01%
501-503-62020	Medical/Life Insurance	61,944	83,565	106,408	69,912	83,800	83,800	-21.25%
501-503-62030	Social Security FICA	28,963	29,825	35,383	32,821	35,800	35,800	1.18%
501-503-62040	Medicare Insurance	6,877	7,037	8,275	7,689	8,500	8,500	2.72%
501-503-62050	Disability Income Insurance	970	591	6,278	230	500	500	-92.04%
501-503-62060	Deferred Comp. - 457 Retirement	12,237	12,655	15,965	12,045	14,100	14,100	-11.68%
501-503-62070	Workers' Comp. Insurance	20,995	29,163	60,968	31,190	33,900	33,900	-44.40%
501-503-62080	Uniform Allowance	918	444	1,478	823	-	-	-100.00%
501-503-62090	Other Payroll Expenses	(121)	-	-	-	-	-	-
501-503-62200	Retirement CalPERS UL	7,491	-	-	1,816	8,100	8,100	-
501-503-62210	Unemployment Claims	-	-	4,887	1,333	2,000	2,000	-59.08%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		869,629	687,270	917,348	814,762	861,400	861,400	-6.10%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
501-503-70001	Land Rental	-	-	14,000	-	14,000	14,000	0.00%
501-503-70010	Office Supplies	896	379	500	680	500	500	0.00%
501-503-70030	Postage & Freight Out	21	179	500	36	300	300	-40.00%
501-503-70040	Printing & Binding	688	-	500	-	100	100	-80.00%
501-503-70060	Small Tools & Equipment	2,432	2,068	2,000	1,823	2,000	2,000	0.00%
501-503-70100	Uniforms	1,701	1,960	3,100	2,957	3,100	3,100	0.00%
501-503-70140	Utility Parts & Supplies	12,614	19,237	12,000	12,686	12,000	12,000	0.00%
501-503-70160	Gasoline & Diesel	14,852	14,331	20,000	15,276	18,000	18,000	-10.00%
501-503-70202	Lab Supplies	11,153	10,343	15,000	20,005	18,000	18,000	20.00%
501-503-70210	Chemicals Ammonia	25,573	17,133	40,000	60,204	30,000	30,000	-25.00%
501-503-70211	Chemicals Carbon Dioxide	-	-	50,000	-	50,000	50,000	0.00%
501-503-70220	Chemicals Zinc Ortho	111,233	57,099	65,000	59,032	65,000	65,000	0.00%
501-503-70230	Chemicals Chlorine	28,181	28,684	25,000	23,863	25,000	25,000	0.00%
501-503-70240	Chemicals Aluminate Sulfate	207,998	122,976	155,000	137,520	130,000	130,000	-16.13%
501-503-70270	Chemicals Polymers	-	-	12,000	11,459	12,000	12,000	0.00%
501-503-70300	Chemicals Hypochlorite	5,726	11,713	86,000	66,466	25,000	25,000	-70.93%
501-503-70350	Chemicals pH Adjustment Acid	-	-	-	-	-	-	-
501-503-70370	Chemicals Caustic Solution	3,253	-	-	-	75,000	75,000	-
501-503-70400	Chemicals Sodium Permanganate	103,968	71,526	80,000	77,970	80,000	80,000	0.00%
501-503-72010	Water, Gas, Sanitation & Sewer	594	545	600	385	800	800	33.33%
501-503-72020	Electric	664,502	965,662	1,000,000	945,634	783,100	783,100	-21.69%
501-503-72030	Telephone	10,409	10,148	6,500	5,373	6,500	6,500	0.00%
501-503-80010	Water Purchases	1,103,412	1,209,782	1,496,000	2,011,733	1,537,000	1,537,000	2.74%
501-503-82030	Equipment Rental	408	420	4,000	3,465	4,000	4,000	0.00%
501-503-84010	Office Equip. Repairs & Maint.	397	857	1,500	854	1,000	1,000	-33.33%
501-503-84012	Computer Equipment	-	-	-	-	-	-	-

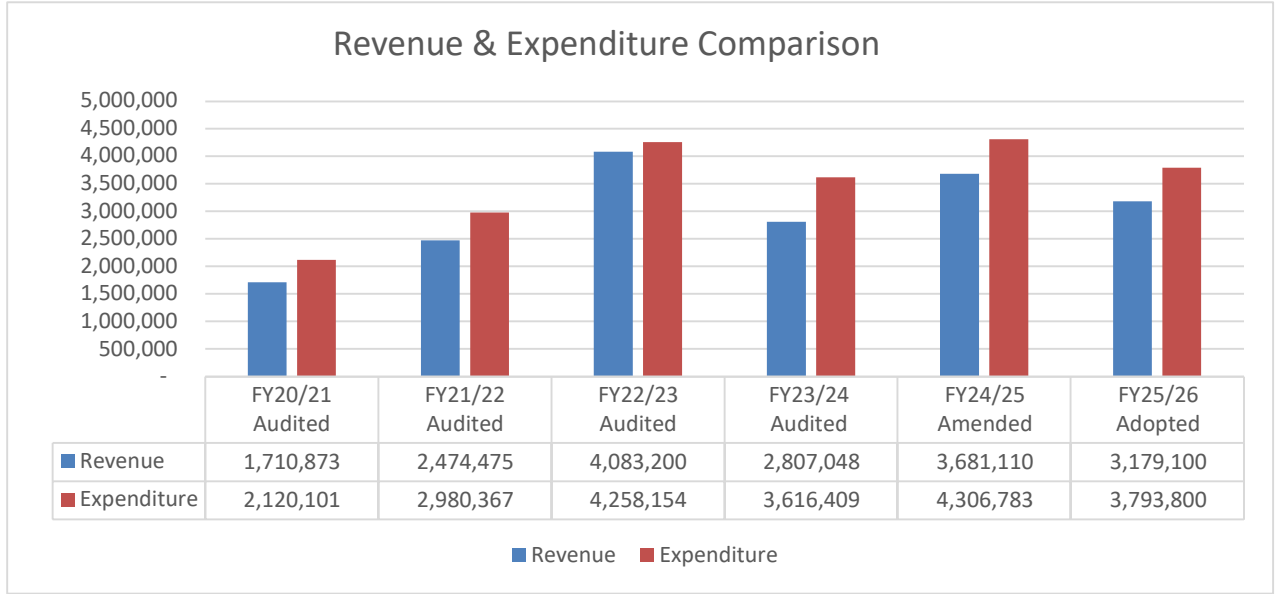
		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
501-503-84020	Major Equip. Repairs & Maint.	276,622	128,165	250,000	172,336	350,000	350,000	40.00%
501-503-84030	Buildings Repairs & Maint.	9,099	8,349	50,000	16,243	40,000	40,000	-20.00%
501-503-84051	Grounds Chemicals & Maint.	7,082	5,373	7,500	2,396	7,500	7,500	0.00%
501-503-84060	Vehicle Parts, Repairs & Maint.	3,308	2,595	4,000	5,466	4,000	4,000	0.00%
501-503-84072	Safety Equip. Repairs & Maint.	1,452	3,045	4,000	2,541	2,000	2,000	-50.00%
501-503-86010	Training, Travel, & Conference	1,915	9,524	10,000	4,503	10,000	10,000	0.00%
501-503-86030	Subs., Dues, & Publications	688	1,564	3,150	1,448	2,600	2,600	-17.46%
501-503-86032	Certifications, Renewals, Subs. & Dues	1,743	1,400	2,000	1,610	2,000	2,000	0.00%
501-503-88010	City Attorney Fees	4,180	12,675	7,000	6,714	2,000	2,000	-71.43%
501-503-88011	Legal Services	503	-	-	-	-	-	-
501-503-88040	Computer Programming/Consult.	4,495	6,950	7,180	3,416	4,500	4,500	-37.33%
501-503-88060	Medical - General	632	895	-	974	100	100	-
501-503-88071	Westlands Coalina Canal Maint.	-	-	373,000	-	406,000	406,000	8.85%
501-503-88081	Outside Laboratory	15,950	11,694	14,000	17,294	14,000	14,000	0.00%
501-503-88100	Professional Services	160,685	111,974	76,680	(2,338,643)	100,000	100,000	30.41%
501-503-88101	Administrative Fees	32	49	100	143	100	100	0.00%
501-503-88130	Grant Writing/Application	32,499	-	-	-	-	-	-
501-503-89040	Physical w/Drug & Alcohol Test	-	8	100	-	100	100	0.00%
501-503-89070	Fingerprinting	68	72	100	-	100	100	0.00%
501-503-90010	Liability & Property Insurance	46,637	55,710	61,189	62,236	71,700	71,700	17.18%
501-503-92080	Miscellaneous Expense	-	-	-	-	2,000	2,000	-
501-503-92090	Taxes, Licenses, & Fees	54,498	54,628	60,000	195,933	60,000	60,000	0.00%
501-503-94030	CASH SHORT/OVER	-	-	-	5,785	-	-	-
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		2,932,095	2,959,712	4,019,199	1,617,816	3,971,100	3,971,100	-1.20%
Category: 80 - DEBT SERVICE EXPENSE								
501-503-96062	2021B Revenue Bonds Principal	-	-	130,000	-	135,000	135,000	3.85%
501-503-96063	2021B Revenue Bonds Interest	272,425	272,425	267,225	267,225	262,100	262,100	-1.92%
501-503-96064	2021A Wtr/WW Revenue Bonds Principal	-	-	245,000	-	250,000	250,000	2.04%
501-503-96065	2021A Wtr/WW Revenue Bonds Interest	236,799	234,555	233,501	232,300	230,500	230,500	-1.29%
501-503-96067	2024 Solar Revenue Bond Int	-	-	-	262,890	367,300	367,300	-
501-503-96068	INTEREST EXPENSE	-	-	-	5,895	-	-	-
501-503-96500	Fiscal Agent Fees	1,667	1,667	3,000	12,699	3,000	3,000	0.00%
501-503-96510	BOND COST OF DEBT ISSUANCE	-	-	-	159,865	-	-	-
Category: 80 - DEBT SERVICE EXPENSE Total:		510,890	508,647	878,726	940,874	1,247,900	1,247,900	42.01%
Category: 98 - CAPITAL EXPENDITURES								
501-503-98020	Buildings & Bldg. Improvements	-	-	-	-	22,000	22,000	-
501-503-98030	Office Furniture & Equipment	2,256	2,379	1,500	171	4,000	4,000	166.67%
501-503-98040	Major Machinery & Equipment	3,611	4,246	50,000	31,405	307,000	307,000	514.00%
501-503-98057	Alum Sludge Removal	-	-	-	-	-	-	-
501-503-98441	Water Revenue Bond Projects	0	35,521	5,000,000	(5,892)	3,588,000	3,588,000	-28.24%
501-503-98442	2024 Solar Revenue Bond Project	-	-	1,500,000	1,750,797	5,500,000	5,500,000	266.67%
501-503-98471	CDWR Turf Replacement Program Exp	1,267	12,348	145,000	79,215	75,000	75,000	-48.28%
Category: 98 - CAPITAL EXPENDITURES Total:		7,134	54,494	6,696,500	1,855,696	9,496,000	9,496,000	41.81%
Expense Total:		4,319,749	4,210,122	12,511,773	5,229,147	15,576,400	15,576,400	24.49%
Department: 503 - WATER PLANT OPERATIONS Total:		4,319,749	4,210,122	12,511,773	5,229,147	15,576,400	15,576,400	24.49%
Department: 508 - WATER DISTRIBUTION								
Expense								
Category: 60 - PERSONNEL SERVICES EXPENSE								
501-508-60010	Salaries Regular	270,697	274,911	346,506	287,737	327,500	327,500	-5.49%
501-508-60020	Salaries Part Time	239	1,097	-	12	-	-	-
501-508-60030	Salaries Overtime	21,758	23,628	23,000	30,146	23,600	23,600	2.61%

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
501-508-60050	Salaries Cash Outs	-	-	6,514	-	8,500	8,500	30.49%
501-508-62000	Retirement CalPERS	23,942	30,310	32,173	16,742	27,100	27,100	-15.77%
501-508-62020	Medical/Life Insurance	62,337	75,707	120,595	63,381	74,100	74,100	-38.55%
501-508-62030	Social Security FICA	17,885	18,463	21,483	19,153	19,800	19,800	-7.83%
501-508-62040	Medicare Insurance	4,281	4,380	5,351	4,517	4,800	4,800	-10.30%
501-508-62050	Disability Income Insurance	785	480	3,812	140	400	400	-89.51%
501-508-62060	Deferred Comp. - 457 Retirement	4,402	4,544	11,483	2,783	4,000	4,000	-65.17%
501-508-62070	Workers' Comp. Insurance	22,787	19,048	35,000	29,885	19,100	19,100	-45.43%
501-508-62080	Uniform Allowance	945	890	1,044	790	-	-	-100.00%
501-508-62090	Other Payroll Expenses	(98)	-	-	-	-	-	-
501-508-62200	Retirement CalPERS UL	4,777	-	-	2,067	6,500	6,500	-
501-508-62210	Unemployment Claims	-	-	3,465	-	3,400	3,400	-1.88%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		434,738	453,458	610,426	457,353	518,800	518,800	-15.01%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
501-508-70010	Office Supplies	330	461	500	507	500	500	0.00%
501-508-70030	Postage & Freight Out	10	183	100	44	100	100	0.00%
501-508-70040	Printing & Binding	670	-	25	-	100	100	300.00%
501-508-70060	Small Tools & Equipment	3,786	2,970	5,000	6,299	5,000	5,000	0.00%
501-508-70100	Uniforms	2,500	2,504	6,350	3,544	6,300	6,300	-0.79%
501-508-70101	Uniforms-Safety Equipment	1,027	2,659	2,000	2,152	2,000	2,000	0.00%
501-508-70130	Street Materials	3,349	2,377	5,000	9,846	5,000	5,000	0.00%
501-508-70140	Utility Parts & Supplies	82,508	46,783	100,000	57,082	97,000	97,000	-3.00%
501-508-70160	Gasoline & Diesel	13,611	16,981	20,000	14,971	20,000	20,000	0.00%
501-508-70440	Miscellaneous Supplies	1,257	-	-	-	-	-	-
501-508-72020	Electric	1,886	2,497	3,600	2,896	3,000	3,000	-16.67%
501-508-72030	Telephone	5,899	5,219	13,000	20,029	5,200	5,200	-60.00%
501-508-84010	Office Equip. Repairs & Maint.	405	150	500	147	300	300	-40.00%
501-508-84012	Computer Equipment	-	-	-	-	-	-	-
501-508-84030	Buildings Repairs & Maint.	7,140	1,579	15,000	2,837	22,000	22,000	46.67%
501-508-84060	Vehicle Parts, Repairs & Maint.	4,192	14,826	10,000	7,882	10,000	10,000	0.00%
501-508-84070	Misc. Repairs & Maint.	3,132	-	-	-	-	-	-
501-508-86010	Training, Travel, & Conference	3,375	9,866	8,000	6,318	8,000	8,000	0.00%
501-508-86030	Subs., Dues, & Publications	6,409	3,506	3,150	5,518	3,200	3,200	1.59%
501-508-88010	City Attorney Fees	-	162	1,500	-	1,500	1,500	0.00%
501-508-88040	Computer Programming/Consult.	4,201	3,947	9,200	5,781	6,700	6,700	-27.17%
501-508-88060	Medical - General	184	269	500	647	500	500	0.00%
501-508-88100	Professional Services	47,523	18,792	32,550	17,646	22,200	22,200	-31.80%
501-508-88101	Administrative Fees	7	33	100	27	100	100	0.00%
501-508-88121	Geographic Information Systems	4,407	5,273	15,000	3,496	15,000	15,000	0.00%
501-508-88130	Grant Writing/Application	10,395	11,276	10,000	13,417	12,000	12,000	20.00%
501-508-89010	Personnel Advertising	-	-	100	-	100	100	0.00%
501-508-89020	Interview Expenses	-	-	10	-	100	100	900.00%
501-508-89040	Physical w/Drug & Alcohol Test	234	227	300	284	300	300	0.00%
501-508-89070	Fingerprinting	42	148	60	32	100	100	66.67%
501-508-90010	Liability & Property Insurance	36,242	43,098	47,391	47,178	55,200	55,200	16.48%
501-508-92090	Taxes, Licenses, & Fees	1,205	1,354	5,000	-	5,000	5,000	0.00%
501-508-94010	Depreciation Expense	547,488	534,078	-	472,347	-	-	-
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		793,413	731,219	313,936	700,924	306,500	306,500	-2.37%
Category: 80 - DEBT SERVICE EXPENSE								
501-508-96057	CALPOP ENERGY EFF. LOAN(PG&E)	-	-	-	23	-	-	-
Category: 80 - DEBT SERVICE EXPENSE Total:		-	-	-	23	-	-	-

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26	
Category: 98 - CAPITAL EXPENDITURES								
501-508-98030	Office Furniture & Equipment	2,162	1,048	5,000	412	3,000	3,000	-40.00%
501-508-98040	Major Machinery & Equipment	2,510	21,341	100,000	34,339	28,300	28,300	-71.70%
501-508-98054	Water Meters	60,403	44,091	35,000	2,349	25,000	25,000	-28.57%
501-508-98472	CDWR Advanced Metering Infrastructure (AMI) f	-	0	1,000,000	(929)	2,000,000	2,000,000	100.00%
501-508-98907	Pleasant St Sewer Main Reconstruction	-	(0)	77,650	0	-	-	-100.00%
Category: 98 - CAPITAL EXPENDITURES Total:		65,075	66,480	1,217,650	36,171	2,056,300	2,056,300	68.87%
Expense Total:		1,293,226	1,251,156	2,142,012	1,194,471	2,881,600	2,881,600	34.53%
Department: 508 - WATER DISTRIBUTION Total:		1,293,226	1,251,156	2,142,012	1,194,471	2,881,600	2,881,600	34.53%
Department: 900 - TRANSFERS TO OTHER FUNDS								
Expense								
Category: 70 - MAINT. & OPERATIONS EXPENSE								
501-900-94070	Operating Transfer Out	-	479,159	-	-	-	-	-
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		-	479,159	-	-	-	-	-
Expense Total:		-	479,159	-	-	-	-	-
Department: 900 - TRANSFERS TO OTHER FUNDS Total:		-	479,159	-	-	-	-	0
Total Expenditure		6,067,880	6,845,541	15,330,035	6,424,345	19,153,400	19,153,400	24.94%
Fund: 501 - WATER ENTERPRISE FUND Surplus (Deficit):		9,825	3,137,487	(711,676)	2,348,644	(1,561,570)	(1,561,570)	119.42%
Adopted Budget Surplus (Deficit):		9,825	3,137,487	(711,676)	2,348,644	(1,561,570)	(1,561,570)	119.42%
Expenditure Budget Change FY24/25 vs. FY25/26							119.42%	

502 – Gas Enterprise Fund

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	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 502 - GAS ENTERPRISE FUND

Department: 400 - REVENUES

Revenue

Category: 44 - USE OF PROPERTY & MONEY

502-400-44010	Interest Earned	5,175	5,809	4,000	1,799	18,400	18,400	360.00%
Category: 44 - USE OF PROPERTY & MONEY Total:		5,175	5,809	4,000	1,799	18,400	18,400	360.00%

Category: 47 - CHARGES FOR SERVICES REVENUE

502-400-46980	Late Fees	65,386	54,634	-	47,490	50,000	50,000	-
502-400-46990	UB Service Charges (i.e., NSF)	183	146	10	103	200	200	1900.00%
502-400-52010	Natural Gas Sales	4,012,457	2,734,458	3,666,800	3,251,356	3,100,000	3,100,000	-15.46%
502-400-52020	Installation Charges	-	12,000	10,000	-	10,000	10,000	0.00%
502-400-52030	Account Service Charges	-	-	300	-	500	500	66.67%
Category: 47 - CHARGES FOR SERVICES REVENUE Total:		4,078,025	2,801,239	3,677,110	3,298,949	3,160,700	3,160,700	-14.04%

Category: 48 - MISCELLANEOUS REVENUE

502-400-48020	Gain/Loss on Disposal of Asset	-	-	-	1,942	-	-	0
Category: 48 - MISCELLANEOUS REVENUE Total:		-	-	-	2	-	-	0

Revenue Total:	4,083,200	2,807,048	3,681,110	3,302,690	3,179,100	3,179,100	-13.64%
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Department: 400 - REVENUES Total:	4,083,200	2,807,048	3,681,110	3,302,690	3,179,100	3,179,100	-13.64%
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Department: 406 - FINANCE

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

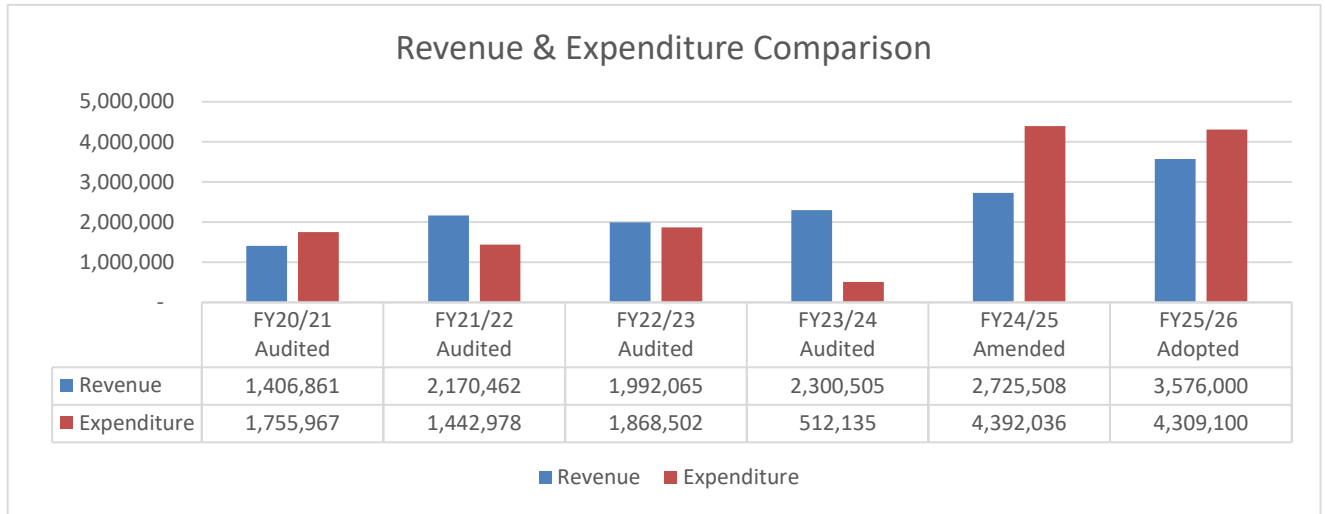
502-406-60010	Salaries Regular	152,901	154,744	181,842	159,033	187,700	187,700	3.22%
502-406-60020	Salaries Part Time	5,436	59	-	2,116	-	-	-
502-406-60030	Salaries Overtime	61	7	250	245	300	300	20.00%
502-406-60050	Salaries Cash Outs	-	-	3,498	-	800	800	-77.13%
502-406-62000	Retirement CalPERS	12,202	16,410	16,938	11,311	17,200	17,200	1.55%
502-406-62020	Medical/Life Insurance	29,686	35,488	35,406	27,271	31,000	31,000	-12.44%
502-406-62030	Social Security FICA	9,495	9,380	11,274	10,122	11,700	11,700	3.78%
502-406-62040	Medicare Insurance	2,227	2,198	2,638	2,355	2,700	2,700	2.35%
502-406-62050	Disability Income Insurance	1,080	659	2,000	430	500	500	-75.00%
502-406-62060	Deferred Comp. - 457 Retirement	1,058	1,037	6,635	2,726	3,100	3,100	-53.28%

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
502-406-62070	Workers' Comp. Insurance	6,310	8,521	15,632	9,154	11,100	11,100	-28.99%
502-406-62090	Other Payroll Expenses	(135)	-	-	-	-	-	-
502-406-62200	Retirement CalPERS UL	1,874	-	-	1,029	4,100	4,100	-
502-406-62210	Unemployment Claims	-	-	1,818	-	1,800	1,800	-0.99%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		222,196	228,504	277,931	225,792	272,000	272,000	-2.13%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
502-406-70010	Office Supplies	3,115	2,497	2,638	1,617	2,900	2,900	9.93%
502-406-70030	Postage & Freight Out	17,407	10,185	13,000	19,777	13,800	13,800	6.15%
502-406-70040	Printing & Binding	10,143	5,211	10,000	11,673	12,100	12,100	21.00%
502-406-70160	Gasoline & Diesel	2,568	1,186	1,600	1,105	1,600	1,600	0.00%
502-406-72030	Telephone	2,347	2,047	3,500	1,402	3,500	3,500	0.00%
502-406-84010	Office Equip. Repairs & Maint.	2,822	3,039	2,500	2,943	4,400	4,400	76.00%
502-406-84012	Computer Equipment	-	681	2,167	1,348	800	800	-63.08%
502-406-86010	Training, Travel, & Conference	1,640	2,589	5,303	2,858	15,100	15,100	184.74%
502-406-86030	Subs., Dues, & Publications	812	793	900	872	900	900	0.00%
502-406-88010	City Attorney Fees	-	559	1,000	757	500	500	-50.00%
502-406-88030	Accounting/Auditing	12,244	34,601	32,969	12,797	29,100	29,100	-11.74%
502-406-88040	Computer Programming/Consult.	28,736	27,589	53,297	25,822	27,900	27,900	-47.65%
502-406-88060	Medical - General	-	-	100	-	-	-	-100.00%
502-406-88100	Professional Services	44	39	4,000	317	7,700	7,700	92.50%
502-406-88101	Administrative Fees	1	3	-	3	-	-	-
502-406-89010	Personnel Advertising	-	-	30	-	-	-	-100.00%
502-406-89020	Interview Expenses	15	-	5	-	-	-	-100.00%
502-406-89040	Physical w/Drug & Alcohol Test	231	3	120	92	100	100	-16.67%
502-406-89070	Fingerprinting	43	-	25	21	100	100	300.00%
502-406-90010	Liability & Property Insurance	8,541	9,237	10,000	9,958	12,000	12,000	20.00%
502-406-92090	Taxes, Licenses, & Fees	63,026	93,426	132,970	174,315	120,000	120,000	-9.75%
502-406-94020	Bad Debt Expense	15,892	14	20,000	-	35,000	35,000	75.00%
502-406-94030	Cash Short/Over	-	-	100	-	-	-	-100.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		169,627	193,698	296,224	267,675	292,500	292,500	-1.26%
Category: 98 - CAPITAL EXPENDITURES								
502-406-98030	Office Furniture & Equipment	311	1,466	-	412	-	-	-
Category: 98 - CAPITAL EXPENDITURES Total:		311	1,466	-	412	-	-	-
Expense Total:		392,134	423,668	574,155	494	564,500	564,500	-1.68%
Department: 406 - FINANCE Total:		392,134	423,668	574,155	494	564,500	564,500	-1.68%
Department: 500 - UTILITY BILLING								
Expense								
Category: 70 - MAINT. & OPERATIONS EXPENSE								
502-500-94020	Bad Debt Expense	-	103,238	-	-	-	-	-
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		-	103,238	-	-	-	-	-
Expense Total:		-	103,238	-	-	-	-	-
Department: 500 - UTILITY BILLING Total:		-	103,238	-	-	-	-	-
Department: 510 - GAS OPERATIONS								
Expense								
Category: 60 - PERSONNEL SERVICES EXPENSE								
502-510-60010	Salaries Regular	325,023	334,199	405,855	319,690	361,100	361,100	-11.03%
502-510-60020	Salaries Part Time	239	1,097	-	12	-	-	-
502-510-60030	Salaries Overtime	21,758	23,622	22,000	28,840	22,600	22,600	2.73%
502-510-60050	Salaries Cash Outs	-	-	7,805	-	13,000	13,000	66.56%
502-510-62000	Retirement CalPERS	173,176	37,908	38,934	73,962	31,400	31,400	-19.35%
502-510-62020	Medical/Life Insurance	70,335	85,401	132,788	65,813	79,000	79,000	-40.51%
502-510-62030	Social Security FICA	21,468	22,196	25,164	21,222	22,100	22,100	-12.18%

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
502-510-62040 Medicare Insurance	5,140	5,255	6,426	4,998	5,300	5,300	-17.52%
502-510-62050 Disability Income Insurance	1,380	838	4,465	335	700	700	-84.32%
502-510-62060 Deferred Comp. - 457 Retirement	6,264	6,906	13,977	4,454	5,800	5,800	-58.50%
502-510-62070 Workers' Comp. Insurance	25,308	22,540	40,124	32,827	21,100	21,100	-47.41%
502-510-62080 Uniform Allowance	1,152	868	1,042	790	-	-	-100.00%
502-510-62090 Other Payroll Expenses	(172)	-	-	-	-	-	-
502-510-62200 Retirement CalPERS UL	5,503	-	-	2,535	8,600	8,600	-
502-510-62210 Unemployment Claims	-	-	4,060	-	4,000	4,000	-1.48%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:	656,573	540,829	702,640	555,479	574,700	574,700	-18.21%
Category: 70 - MAINT. & OPERATIONS EXPENSE							
502-510-70010 Office Supplies	255	461	300	507	300	300	0.00%
502-510-70030 Postage & Freight Out	10	-	150	105	200	200	33.33%
502-510-70040 Printing & Binding	10	-	50	-	100	100	100.00%
502-510-70060 Small Tools & Equipment	2,549	2,353	5,000	2,545	5,000	5,000	0.00%
502-510-70100 Uniforms	2,500	2,504	3,196	3,544	3,200	3,200	0.13%
502-510-70101 Uniforms-Safety Equipment	994	2,382	3,000	3,255	3,000	3,000	0.00%
502-510-70130 Street Materials	717	999	2,000	2,806	2,000	2,000	0.00%
502-510-70140 Utility Parts & Supplies	1,871	4,844	7,500	6,742	5,000	5,000	-33.33%
502-510-70160 Gasoline & Diesel	13,611	16,980	15,000	14,670	15,000	15,000	0.00%
502-510-70440 Miscellaneous Supplies	745	1,206	1,200	1,663	2,000	2,000	66.67%
502-510-72020 Electric	9,799	12,341	14,000	10,650	14,000	14,000	0.00%
502-510-72030 Telephone	5,539	4,193	7,000	3,136	4,000	4,000	-42.86%
502-510-80020 PG&E Wholesale Transportation	799,678	856,426	912,000	1,070,216	1,100,000	1,100,000	20.61%
502-510-80030 Gas Purchases for Resale	2,143,414	1,349,345	1,400,000	873,003	860,000	860,000	-38.57%
502-510-80100 Gas Assistance Program	5,000	1,249	5,000	2,213	5,000	5,000	0.00%
502-510-84010 Office Equip. Repairs & Maint.	613	415	1,000	385	700	700	-30.00%
502-510-84012 Computer Equipment	-	-	-	-	-	-	-
502-510-84020 Major Equip. Repairs & Maint.	-	-	-	-	10,000	10,000	-
502-510-84030 Buildings Repairs & Maint.	5,750	1,486	15,000	2,554	20,000	20,000	33.33%
502-510-84060 Vehicle Parts, Repairs & Maint.	4,922	10,000	10,000	7,771	10,000	10,000	0.00%
502-510-86010 Training, Travel, & Conference	8,567	11,349	5,300	3,687	5,000	5,000	-5.66%
502-510-86030 Subs., Dues, & Publications	5,086	6,796	7,400	9,835	10,600	10,600	43.24%
502-510-88010 City Attorney Fees	-	873	2,000	-	1,000	1,000	-50.00%
502-510-88040 Computer Programming/Consult.	8,366	7,168	14,292	10,786	10,000	10,000	-30.03%
502-510-88060 Medical - General	184	262	500	711	500	500	0.00%
502-510-88100 Professional Services	64,540	57,480	77,550	65,604	80,000	80,000	3.16%
502-510-88101 Administrative Fees	17	77	100	61	100	100	0.00%
502-510-88121 Geographic Information Systems	4,407	5,273	15,000	3,496	10,000	10,000	-33.33%
502-510-88130 Grant Writing/Application	10,395	28,342	15,000	25,597	30,000	30,000	100.00%
502-510-89040 Physical w/Drug & Alcohol Test	234	227	500	284	500	500	0.00%
502-510-89070 Fingerprinting	13	139	60	64	100	100	66.67%
502-510-90010 Liability & Property Insurance	21,997	24,870	26,890	25,539	30,500	30,500	13.43%
502-510-92080 Miscellaneous Expense	-	-	-	-	66,000	66,000	-
502-510-92090 Taxes, Licenses, & Fees	372	2,181	4,000	211	4,000	4,000	0.00%
502-510-94010 Depreciation Expense	60,368	68,261	-	52,380	-	-	-
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	3,182,521	2,480,480	2,569,988	2,204,017	2,307,800	2,307,800	-10.20%

503 – Sewer Enterprise Fund

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2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 503 - SEWER ENTERPRISE FUND

Department: 400 - REVENUES

Revenue

Category: 44 - USE OF PROPERTY & MONEY

503-400-44010	Interest Earned	17,702	28,761	5,000	113,662	95,400	95,400	1808.00%
503-400-44020	Land Rentals	22,700	24,700	25,000	11,350	25,000	25,000	0.00%

Category: 44 - USE OF PROPERTY & MONEY Total:		40,402	53,461	30,000	125,012	120,400	120,400	301.33%
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Category: 46 - GRANTS REVENUE

503-400-46267	SWRCB Arrearages Grant Revenue	-	7,137	-	-	-	-	-
503-400-46277	Clean Water State Revolving Fund (CWSRF) Progr	267,804	126,137	11,160	21,860	10,000	10,000	-10.39%

Category: 46 - GRANTS REVENUE Total:		267,804	133,274	11,160	21,860	10,000	10,000	-10.39%
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Category: 47 - CHARGES FOR SERVICES REVENUE

503-400-46980	Late Fees	25,732	24,230	29,994	25,505	20,000	20,000	-33.32%
503-400-46990	UB Service Charges (i.e., NSF)	170	140	10	90	500	500	4900.00%
503-400-53010	Sewer Service	1,614,126	1,650,492	1,700,000	1,791,638	1,650,000	1,650,000	-2.94%
503-400-53020	Sewer Connection Fees	125	1,500	2,000	-	5,000	5,000	150.00%
503-400-53050	Sewer Dev. Impact Fees	43,704	437,408	844	6,557	20,000	20,000	2269.67%

Category: 47 - CHARGES FOR SERVICES REVENUE Total:		1,683,858	2,113,770	1,732,848	1,823,791	1,695,500	1,695,500	-2.16%
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Category: 48 - MISCELLANEOUS REVENUE

503-400-46926	2024 Solar Revenue Bond Reimbursements	-	-	951,500	-	1,750,000	1,750,000	83.92%
503-400-48020	Gain/Loss on Disposal of Asset	-	-	-	1,563	-	-	-
503-400-48160	Miscellaneous Revenue	-	-	-	-	100	100	-

Category: 48 - MISCELLANEOUS REVENUE Total:		-	-	951,500	1,563	1,750,100	1,750,100	83.93%
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Revenue Total:		1,992,065	2,300,505	2,725,508	1,972,226	3,576,000	3,576,000	31.20%
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Department: 400 - REVENUES Total:		1,992,065	2,300,505	2,725,508	1,972,226	3,576,000	3,576,000	31.20%
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Department: 406 - FINANCE

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

503-406-60010	Salaries Regular	104,619	112,713	132,689	118,339	132,200	132,200	-0.37%
503-406-60020	Salaries Part Time	3,581	44	-	1,975	-	-	-
503-406-60030	Salaries Overtime	48	7	150	179	200	200	33.33%
503-406-60050	Salaries Cash Outs	-	-	2,552	-	500	500	-80.41%
503-406-62000	Retirement CalPERS	8,467	11,987	12,299	8,415	12,300	12,300	0.01%
503-406-62020	Medical/Life Insurance	19,974	25,526	25,220	20,275	20,400	20,400	-19.11%
503-406-62030	Social Security FICA	6,560	6,806	8,227	7,532	8,200	8,200	-0.33%

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
503-406-62040	Medicare Insurance	1,538	1,595	1,925	1,752	2,000	2,000	3.90%
503-406-62050	Disability Income Insurance	818	499	1,461	326	400	400	-72.62%
503-406-62060	Deferred Comp. - 457 Retirement	759	772	4,872	2,061	2,300	2,300	-52.79%
503-406-62070	Workers' Comp. Insurance	4,623	6,219	11,202	6,678	7,800	7,800	-30.37%
503-406-62090	Other Payroll Expenses	(102)	-	-	-	-	-	-
503-406-62200	Retirement CalPERS UL	1,743	-	-	781	2,800	2,800	-
503-406-62210	Unemployment Claims	-	-	1,328	-	1,300	1,300	-2.11%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		152,629	166,168	201,925	168,314	190,400	190,400	-5.71%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
503-406-70010	Office Supplies	1,770	1,496	1,877	931	1,900	1,900	1.23%
503-406-70030	Postage & Freight Out	11,374	6,692	8,000	12,996	7,900	7,900	-1.25%
503-406-70040	Printing & Binding	6,732	3,424	7,000	7,671	8,000	8,000	14.29%
503-406-70160	Gasoline & Diesel	1,687	779	1,000	726	1,000	1,000	0.00%
503-406-72030	Telephone	1,309	1,238	1,500	830	1,500	1,500	0.00%
503-406-84010	Office Equip. Repairs & Maint.	1,597	1,722	1,500	1,667	2,500	2,500	66.67%
503-406-84012	Computer Equipment	-	477	1,398	955	500	500	-64.23%
503-406-86010	Training, Travel, & Conference	1,223	2,189	3,274	2,056	11,300	11,300	245.14%
503-406-86030	Subs., Dues, & Publications	569	529	700	590	600	600	-14.29%
503-406-88010	City Attorney Fees	-	412	1,000	718	500	500	-50.00%
503-406-88030	Accounting/Auditing	9,794	26,297	25,056	10,871	22,100	22,100	-11.80%
503-406-88040	Computer Programming/Consult.	26,242	26,130	50,304	25,970	21,300	21,300	-57.66%
503-406-88060	Medical - General	-	-	80	-	-	-	-100.00%
503-406-88100	Professional Services	19	2,265	3,000	829	25,600	25,600	753.33%
503-406-88101	Administrative Fees	1	2	-	2	-	-	-
503-406-89010	Personnel Advertising	-	-	20	-	-	-	-100.00%
503-406-89020	Interview Expenses	12	-	5	-	-	-	-100.00%
503-406-89040	Physical w/Drug & Alcohol Test	155	2	80	74	100	100	25.00%
503-406-89070	Fingerprinting	29	-	15	17	100	100	566.67%
503-406-90010	Liability & Property Insurance	6,190	6,739	7,500	7,263	8,700	8,700	16.00%
503-406-92080	Misc/SWRCB Arrearages Grant Expense	-	7,137	-	-	-	-	-
503-406-92090	Taxes, Licenses, & Fees	41,399	61,394	97,273	114,550	76,000	76,000	-21.87%
503-406-94020	Bad Debt Expense	10,504	-	12,000	-	20,000	20,000	66.67%
503-406-94030	Cash Short/Over	-	-	20	-	-	-	-100.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		120,607	148,922	222,602	188,714	209,600	209,600	-5.84%
Category: 98 - CAPITAL EXPENDITURES								
503-406-98030	Office Furniture & Equipment	204	1,023	-	270	-	-	-
Category: 98 - CAPITAL EXPENDITURES Total:		204	1,023	-	270	-	-	-
Expense Total:		273,440	316,113	424,527	357	400,000	400,000	-5.78%
Department: 406 - FINANCE Total:		273,440	316,113	424,527	357	403,700	403,700	-4.91%
Department: 500 - UTILITY BILLING								
Expense								
Category: 70 - MAINT. & OPERATIONS EXPENSE								
503-500-94020	Bad Debt Expense	-	(52,388)	-	-	-	-	-
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		-	(52,388)	-	-	-	-	-
Expense Total:		-	(52,388)	-	-	-	-	-
Department: 500 - UTILITY BILLING Total:		-	(52,388)	-	-	-	-	-

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Department: 520 - SEWER TREATMENT PLANT								
Expense								
Category: 60 - PERSONNEL SERVICES EXPENSE								
503-520-60010	Salaries Regular	164,188	173,972	205,161	130,031	288,700	288,700	40.72%
503-520-60020	Salaries Part Time	526	88	-	0	63,900	63,900	-
503-520-60030	Salaries Overtime	723	4,905	10,000	5,101	5,800	5,800	-42.00%
503-520-60050	Salaries Cash Outs	-	-	3,945	-	5,000	5,000	26.74%
503-520-62000	Retirement CalPERS	121,751	19,727	20,219	49,125	25,500	25,500	26.12%
503-520-62020	Medical/Life Insurance	22,687	30,910	34,781	16,361	46,800	46,800	34.56%
503-520-62030	Social Security FICA	10,096	10,972	12,720	8,231	17,800	17,800	39.94%
503-520-62040	Medicare Insurance	2,472	2,629	3,440	1,982	4,200	4,200	22.09%
503-520-62050	Disability Income Insurance	1,175	715	2,258	321	700	700	-69.00%
503-520-62060	Deferred Comp. - 457 Retirement	4,521	4,435	7,708	3,064	7,100	7,100	-7.89%
503-520-62070	Workers' Comp. Insurance	10,725	11,021	20,195	10,807	20,600	20,600	2.01%
503-520-62081	Safety Boot Allowance	158	259	508	60	-	-	-100.00%
503-520-62090	Other Payroll Expenses	(146)	-	-	-	-	-	-
503-520-62200	Retirement CalPERS UL	3,109	-	-	880	4,500	4,500	-
503-520-62210	Unemployment Claims	-	-	2,053	-	2,000	2,000	-2.58%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		341,986	259,633	322,988	226	492,600	492,600	52.51%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
503-520-70010	Office Supplies	305	414	1,000	962	1,000	1,000	0.00%
503-520-70030	Postage & Freight Out	21	-	250	21	300	300	20.00%
503-520-70040	Printing & Binding	49	-	250	-	100	100	-60.00%
503-520-70060	Small Tools & Equipment	154	804	1,000	-	1,000	1,000	0.00%
503-520-70100	Uniforms	1,700	1,433	2,700	803	2,700	2,700	0.00%
503-520-70140	Utility Parts & Supplies	6,817	6,560	10,000	9,491	10,000	10,000	0.00%
503-520-70150	Vehicle Parts & Supplies	983	1,233	1,500	-	1,200	1,200	-20.00%
503-520-70160	Gasoline & Diesel	3,540	4,876	4,000	3,488	5,000	5,000	25.00%
503-520-72010	Water, Gas, Sanitation & Sewer	33,124	27,346	30,000	12,276	13,500	13,500	-55.00%
503-520-72020	Electric	167,011	218,984	210,000	206,081	177,500	177,500	-15.48%
503-520-72030	Telephone	1,674	1,358	2,500	700	1,000	1,000	-60.00%
503-520-82030	Equipment Rental	204	210	2,000	216	1,000	1,000	-50.00%
503-520-84010	Office Equip. Repairs & Maint.	413	548	1,000	624	1,000	1,000	0.00%
503-520-84012	Computer Equipment	-	-	-	-	-	-	-
503-520-84020	Major Equip. Repairs & Maint.	39,140	44,535	50,000	49,025	50,000	50,000	0.00%
503-520-84030	Buildings Repairs & Maint.	613	553	1,000	2,280	1,500	1,500	50.00%
503-520-84051	Grounds Chemicals & Maint.	4,695	4,253	5,000	-	5,000	5,000	0.00%
503-520-84060	Vehicle Parts, Repairs & Maint.	242	1,943	3,000	1,339	4,500	4,500	50.00%
503-520-84073	Safety Equipment	358	390	1,000	744	1,000	1,000	0.00%
503-520-86010	Training, Travel, & Conference	769	2,936	8,000	4,057	5,000	5,000	-37.50%
503-520-86030	Subs., Dues, & Publications	1,427	2,291	2,900	2,628	3,600	3,600	24.14%
503-520-86033	Certifications, Renewals & Tests	754	350	1,000	83	1,000	1,000	0.00%
503-520-88010	City Attorney Fees	660	3,863	1,000	723	1,000	1,000	0.00%
503-520-88011	Legal Services	630	-	-	-	-	-	-
503-520-88040	Computer Programming/Consult.	5,775	5,955	7,905	6,610	6,000	6,000	-24.10%
503-520-88060	Medical - General	207	336	700	70	500	500	-28.57%
503-520-88080	Laboratory	4,073	8,824	10,000	8,792	10,000	10,000	0.00%
503-520-88100	Professional Services	9,668	27,666	20,240	6,794	20,000	20,000	-1.19%
503-520-88101	Administrative Fees	8	37	100	29	100	100	0.00%
503-520-88113	Sludge Removal Contract	-	-	119,481	42,433	50,000	50,000	-58.15%
503-520-88130	Grant Writing/Application	-	-	10,000	-	-	-	-100.00%
503-520-89040	Physical w/Drug & Alcohol Test	-	334	300	-	300	300	0.00%

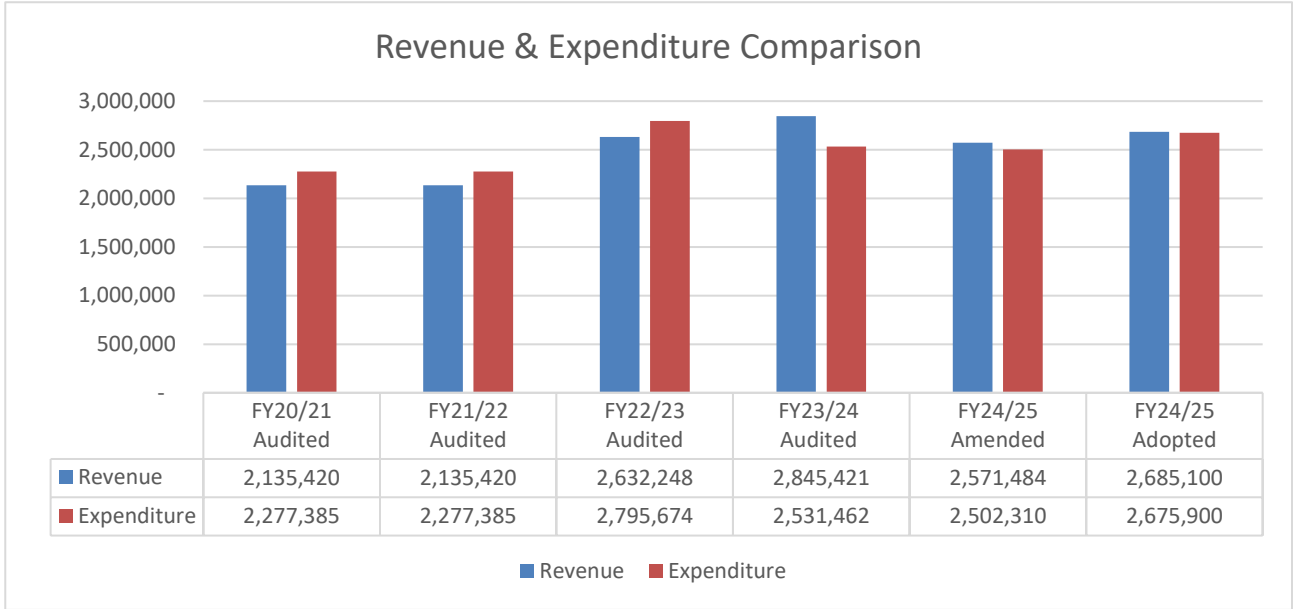
		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
503-520-89070	Fingerprinting	34	36	50	-	100	100	100.00%
503-520-90010	Liability & Property Insurance	24,703	24,283	27,254	26,786	30,900	30,900	13.38%
503-520-92080	Miscellaneous Expense	-	-	-	-	1,000	1,000	-
503-520-92090	Taxes, Licenses, & Fees	24,746	29,775	37,770	32,570	35,000	35,000	-7.33%
503-520-94010	Depreciation Expense	250,037	271,243	-	271,214	-	-	-
503-520-94030	CASH SHORT/OVER	-	-	-	2,054	-	-	-
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		584,534	693,369	572,900	692,891	441,800	441,800	-22.88%
Category: 80 - DEBT SERVICE EXPENSE								
503-520-96064	2021A Wtr/WW Revenue Bonds Principal	-	-	70,000	-	70,000	70,000	0.00%
503-520-96065	2021A Wtr/WW Revenue Bonds Interest	66,689	65,928	33,156	65,389	64,900	64,900	95.74%
503-520-96066	2024 Solar Revenue Bond Prin	-	-	-	-	133,900	133,900	-
503-520-96067	2024 Solar Revenue Bond Int	-	-	-	95,143	133,900	133,900	-
503-520-96500	Fiscal Agent Fees	833	833	-	4,801	2,500	2,500	-
503-520-96510	BOND COST OF DEBT ISSUANCE	-	-	-	66,795	-	-	-
Category: 80 - DEBT SERVICE EXPENSE Total:		67,522	66,762	103,156	232,128	405,200	405,200	292.80%
Category: 98 - CAPITAL EXPENDITURES								
503-520-98030	Office Furniture & Equipment	708	-	-	-	1,500	1,500	-
503-520-98040	Major Machinery & Equipment	-	-	-	-	94,000	94,000	-
503-520-98442	2024 Solar Revenue Bond Project- Waste water	-	-	951,500	749,203	1,750,000	1,750,000	83.92%
503-520-98991	WWTP Automation & Security Upgrades	(0)	-	100,000	-	100,000	100,000	0.00%
503-520-98992	WWTP Improvements	15,088	0	-	-	-	-	-
Category: 98 - CAPITAL EXPENDITURES Total:		15,796	0	1,051,500	749,203	1,945,500	1,945,500	85.02%
Expense Total:		1,009,837	1,019,763	2,050,544	1,900,184	3,285,100	3,285,100	60.21%
Department: 520 - SEWER TREATMENT PLANT Total:		1,009,837	1,019,763	2,050,544	1,900,184	3,285,100	3,285,100	60.21%
Department: 521 - SEWER COLLECTION								
Expense								
Category: 60 - PERSONNEL SERVICES EXPENSE								
503-521-60010	Salaries Regular	114,686	117,236	156,701	134,175	160,300	160,300	2.30%
503-521-60020	Salaries Part Time	72	281	-	3	-	-	-
503-521-60030	Salaries Overtime	5,442	5,908	5,169	9,231	7,600	7,600	47.03%
503-521-60050	Salaries Cash Outs	-	-	3,013	-	3,500	3,500	16.16%
503-521-62000	Retirement CalPERS	10,767	13,632	15,460	9,101	13,900	13,900	-10.09%
503-521-62020	Medical/Life Insurance	24,101	28,694	33,852	25,937	32,300	32,300	-4.58%
503-521-62030	Social Security FICA	7,247	7,448	9,716	8,348	9,700	9,700	-0.16%
503-521-62040	Medicare Insurance	1,806	1,806	2,739	2,010	2,300	2,300	-16.03%
503-521-62050	Disability Income Insurance	1,175	714	1,724	321	700	700	-59.40%
503-521-62060	Deferred Comp. - 457 Retirement	3,157	3,639	6,255	2,489	3,800	3,800	-39.25%
503-521-62070	Workers' Comp. Insurance	7,674	7,591	13,940	10,967	9,200	9,200	-34.00%
503-521-62080	Uniform Allowance	251	225	316	184	-	-	-100.00%
503-521-62090	Other Payroll Expenses	(146)	-	-	-	-	-	-
503-521-62200	Retirement CalPERS UL	2,256	-	-	834	3,400	3,400	-
503-521-62210	Unemployment Claims	-	-	1,567	-	1,600	1,600	2.11%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		178,487	187,174	250,452	203,599	248,300	248,300	-0.86%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
503-521-70010	Office Supplies	110	347	200	422	200	200	0.00%
503-521-70030	Postage & Freight Out	-	-	50	-	100	100	100.00%
503-521-70040	Printing & Binding	10	-	50	-	100	100	100.00%
503-521-70100	Uniforms	2,499	2,503	3,196	2,906	3,200	3,200	0.13%
503-521-70101	Uniforms-Safety Equipment	1,846	2,524	3,500	2,309	3,000	3,000	-14.29%
503-521-70130	Street Materials	678	1,526	3,000	1,993	3,000	3,000	0.00%
503-521-70140	Utility Parts & Supplies	5,003	5,171	4,500	2,202	3,500	3,500	-22.22%
503-521-70160	Gasoline & Diesel	13,611	16,379	15,000	14,665	15,000	15,000	0.00%

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
503-521-70440 Miscellaneous Supplies	1,533	1,306	1,500	2,286	3,100	3,100	106.67%
503-521-72010 Water, Gas, Sanitation & Sewer	2,432	1,936	2,500	2,516	2,500	2,500	0.00%
503-521-72020 Electric	8,652	11,483	12,500	9,936	3,000	3,000	-76.00%
503-521-72030 Telephone	4,271	3,958	5,000	1,396	2,000	2,000	-60.00%
503-521-84010 Office Equip. Repairs & Maint.	246	90	1,000	61	500	500	-50.00%
503-521-84012 Computer Equipment	-	-	-	-	-	-	#DIV/0!
503-521-84020 Major Equip. Repairs & Maint.	24,727	12,996	40,000	4,523	20,000	20,000	-50.00%
503-521-84030 Buildings Repairs & Maint.	6,802	1,918	15,000	3,098	30,000	30,000	100.00%
503-521-84060 Vehicle Parts, Repairs & Maint.	5,984	29,011	15,000	7,548	15,000	15,000	0.00%
503-521-86010 Training, Travel, & Conference	1,388	4,263	8,000	976	5,000	5,000	-37.50%
503-521-86030 Subs., Dues, & Publications	1,337	2,431	4,100	3,184	4,100	4,100	0.00%
503-521-88010 City Attorney Fees	-	162	1,000	-	1,000	1,000	0.00%
503-521-88040 Computer Programming/Consult.	6,339	5,661	10,858	6,553	9,000	9,000	-17.11%
503-521-88060 Medical - General	46	66	100	213	200	200	100.00%
503-521-88100 Professional Services	8,654	29,394	12,550	14,761	12,000	12,000	-4.38%
503-521-88101 Administrative Fees	7	33	100	28	100	100	0.00%
503-521-88121 Geographic Information Systems	4,407	5,273	15,000	3,496	15,000	15,000	0.00%
503-521-88130 Grant Writing/Application	10,395	11,276	10,000	13,417	10,000	10,000	0.00%
503-521-89040 Physical w/Drug & Alcohol Test	59	57	150	32	200	200	33.33%
503-521-89070 Fingerprinting	39	36	15	-	100	100	566.67%
503-521-90010 Liability & Property Insurance	17,626	19,682	24,365	23,882	27,500	27,500	12.87%
503-521-90040 Claims & Judgments	10,750	750	-	1,061	-	-	#DIV/0!
503-521-92090 Taxes, Licenses, & Fees	16	0	1,200	3,945	4,000	4,000	233.33%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	139,464	170,232	209,434	127,410	192,400	192,400	-8.13%
Category: 80 - DEBT SERVICE EXPENSE							
503-521-96057 CALPOP ENERGY EFF. LOAN(PG&E)	-	-	-	23	-	-	-
Category: 80 - DEBT SERVICE EXPENSE Total:	-	-	-	23	-	-	-
Category: 98 - CAPITAL EXPENDITURES							
503-521-98030 Office Furniture & Equipment	-	-	-	-	5,000	5,000	-
503-521-98040 Major Machinery & Equipment	(531)	21,341	100,000	26,890	108,300	108,300	8.30%
503-521-98904 Clean Water State Revolving Fund (CWSRF) Exp	267,804	126,137	-	-	-	-	-
503-521-98907 Pleasant St Sewer Main Reconstruction	-	(0)	1,063,143	(0)	-	-	-100.00%
503-521-98908 Grant St Alley Sewer Line Replacement	-	(1)	293,936	0	-	-	-100.00%
503-521-98994 La Questa Lift Station Rehab Proj	(0)	-	-	-	-	-	-
503-521-98995 New Los Gatos Lift Station	-	-	-	-	-	-	-
503-521-98996 Roosevelt Street Sewer Project	-	-	-	-	70,000	70,000	-
Category: 98 - CAPITAL EXPENDITURES Total:	267,273	147,477	1,457,079	27	183,300	183,300	-87.42%
Expense Total:	585,225	504,882	1,916,965	358	624,000	624,000	-67.45%
Department: 521 - SEWER COLLECTION Total:	585,225	504,882	1,916,965	358	624,000	624,000	-67.45%
Total Expenditure	1,868,502	1,788,371	4,392,036	1,900,899	4,309,100	4,309,100	-1.89%
Fund: 503 - SEWER ENTERPRISE FUND Surplus (Deficit):	123,562	512,135	(1,666,528)	(643)	(739,983)	(739,983)	-55.60%
Adopted Budget Surplus (Deficit):	123,562	512,135	(1,666,528)	(643,178)	(739,983)	(739,983)	-55.60%
							Expenditure Budget Change FY24/25 vs. 25/26
							-55.60%

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504 – Sanitation Enterprise Fund

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	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 504 - SANITATION ENTERPRISE FUND

Department: 400 - REVENUES

Revenue

Category: 44 - USE OF PROPERTY & MONEY

504-400-44010	Interest Earned	748	1,323	5	1,268	-	-	-100.00%
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Category: 44 - USE OF PROPERTY & MONEY Total:		748	1,323	5	1	-	-	-100.00%
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Category: 46 - GRANTS REVENUE

504-400-45310	Beverage Container Recycling Grant	-	-	-	-	-	-	-
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Category: 46 - GRANTS REVENUE Total:		-	-	-	-	-	-	-
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Category: 47 - CHARGES FOR SERVICES REVENUE

504-400-46980	Late Fees	36,332	45,334	20,000	45,647	40,000	40,000	100.00%
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504-400-46990	UB Service Charges (i.e., NSF)	353	298	20	193	100	100	400.00%
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504-400-54010	Refuse Collection Service	2,448,828	2,639,793	2,400,000	2,822,136	2,500,000	2,500,000	4.17%
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504-400-54020	State Highway Maintenance Fees	14,916	11,187	14,915	7,458	15,000	15,000	0.57%
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504-400-54070	Street Sweeping Charge	100,345	119,946	122,000	120,213	110,000	110,000	-9.84%
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Category: 47 - CHARGES FOR SERVICES REVENUE Total:		2,600,773	2,816,559	2,556,935	2,995,647	2,665,100	2,665,100	4.23%
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Category: 48 - MISCELLANEOUS REVENUE

504-400-48170	Reimbursements & Refunds	30,726	27,539	14,544	28,320	20,000	20,000	37.51%
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Category: 48 - MISCELLANEOUS REVENUE Total:		30,726	27,539	14,544	28	20,000	20,000	37.51%
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Revenue Total:		2,632,248	2,845,421	2,571,484	3,025,235	2,685,100	2,685,100	4.42%
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Department: 400 - REVENUES Total:		2,632,248	2,845,421	2,571,484	3,025,235	2,685,100	2,685,100	4.42%
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Department: 406 - FINANCE

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

504-406-60010	Salaries Regular	7,929	7,227	10,152	8,523	17,500	17,500	72.38%
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504-406-60020	Salaries Part Time	330	-	-	141	-	-	-
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504-406-60030	Salaries Overtime	2	0	100	26	100	100	0.00%
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504-406-60050	Salaries Cash Outs	-	-	195	-	400	400	105.13%
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504-406-62000	Retirement CalPERS	631	761	1,017	573	1,500	1,500	47.49%
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504-406-62020	Medical/Life Insurance	1,459	1,618	1,617	1,604	4,500	4,500	178.29%
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504-406-62030	Social Security FICA	476	428	629	528	1,100	1,100	74.88%
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504-406-62040	Medicare Insurance	113	102	147	124	300	300	104.08%
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		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
504-406-62050	Disability Income Insurance	54	33	112	18	-	-	-100.00%
504-406-62060	Deferred Comp. - 457 Retirement	74	70	368	117	200	200	-45.65%
504-406-62070	Workers' Comp. Insurance	300	382	1,218	515	1,100	1,100	-9.69%
504-406-62090	Other Payroll Expenses	(7)	-	-	-	-	-	-
504-406-62200	Retirement CalPERS UL	96	-	-	43	100	100	-
504-406-62210	Unemployment Claims	-	-	102	-	100	100	-1.96%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		11,457	10,622	15,657	12,213	26,900	26,900	71.81%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
504-406-70010	Office Supplies	183	145	150	92	300	300	100.00%
504-406-70030	Postage & Freight Out	1,106	582	1,000	1,130	400	400	-60.00%
504-406-70040	Printing & Binding	706	298	1,000	667	700	700	-30.00%
504-406-70160	Gasoline & Diesel	147	68	150	63	200	200	33.33%
504-406-72030	Telephone	177	114	500	80	500	500	0.00%
504-406-84010	Office Equip. Repairs & Maint.	167	179	300	173	200	200	-33.33%
504-406-84012	Computer Equipment	-	34	539	56	100	100	-81.45%
504-406-86010	Training, Travel, & Conference	68	130	175	114	600	600	242.86%
504-406-86030	Subs., Dues, & Publications	51	53	60	46	200	200	233.33%
504-406-88010	City Attorney Fees	-	24	100	119	100	100	0.00%
504-406-88030	Accounting/Auditing	660	1,384	1,900	525	1,100	1,100	-42.11%
504-406-88040	Computer Programming/Consult.	2,928	3,692	8,233	4,423	1,600	1,600	-80.57%
504-406-88060	Medical - General	-	-	40	-	-	-	-100.00%
504-406-88100	Professional Services	10	5	1,000	37	600	600	-40.00%
504-406-88101	Administrative Fees	0	0	-	0	-	-	-
504-406-89010	Personnel Advertising	-	-	10	-	-	-	-100.00%
504-406-89020	Interview Expenses	1	-	5	-	-	-	-100.00%
504-406-89040	Physical w/Drug & Alcohol Test	13	-	40	4	-	-	-100.00%
504-406-89070	Fingerprinting	2	-	10	1	-	-	-100.00%
504-406-90010	Liability & Property Insurance	422	428	550	566	700	700	27.27%
504-406-92090	Taxes, Licenses, & Fees	3,606	6,564	2,700	9,961	4,000	4,000	48.15%
504-406-94020	Bad Debt Expense	22,146	3	20,000	-	35,000	35,000	75.00%
504-406-94030	Cash Short/Over	-	-	10	-	-	-	-100.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		32,391	13,701	38,472	18,057	46,300	46,300	20.35%
Category: 98 - CAPITAL EXPENDITURES								
504-406-98030	Office Furniture & Equipment	18	74	-	24	-	-	-
Category: 98 - CAPITAL EXPENDITURES Total:		18	74	-	24	-	-	-
Expense Total:		43,866	24,397	54,129	30,293	73,200	73,200	35.23%
Department: 406 - FINANCE Total:		43,866	24,397	54,129	30,293	73,200	73,200	35.23%
Department: 500 - UTILITY BILLING								
Expense								
Category: 70 - MAINT. & OPERATIONS EXPENSE								
504-500-94020	Bad Debt Expense	0	15565.3	0	0	0	0	0
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		0	15565.3	0	0	0	0	0
Expense Total:		0	15565.3	0	0	0	0	0
Department: 500 - UTILITY BILLING Total:		0	15565.3	0	0	0	0	0
Department: 530 - SANITATION FRANCHISE OPERATION								
Expense								
Category: 70 - MAINT. & OPERATIONS EXPENSE								
504-530-88100	Professional Services	-	93	-	-	-	-	-
504-530-88170	Mid Valley Sanitation Services	2,640,756	2,416,730	2,300,000	3,052,869	2,500,000	2,500,000	8.70%
504-530-92090	Taxes, Licenses, & Fees	-	120	-	-	200	200	-
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		2,640,756	2,416,943	2,300,000	3,052,869	2,500,200	2,500,200	8.70%
Expense Total:		2,640,756	2,416,943	2,300,000	3,052,869	2,500,200	2,500,200	8.70%
Department: 530 - SANITATION FRANCHISE OPERATION Total:		2,640,756	2,416,943	2,300,000	3,052,869	2,500,200	2,500,200	8.70%

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Department: 535 - STREET SWEEPING OPERATIONS							
Expense							
Category: 60 - PERSONNEL SERVICES EXPENSE							
504-535-60010	Salaries Regular	28,647	29,016	49,972	47,328	50,300	50,300 0.66%
504-535-60020	Salaries Part Time	3,236	29	-	0	-	-
504-535-60030	Salaries Overtime	66	0	3,000	71	100	100 -96.67%
504-535-60050	Salaries Cash Outs	-	-	961	-	300	300 -68.78%
504-535-62000	Retirement CalPERS	21,640	3,062	3,973	9,874	4,000	4,000 0.68%
504-535-62020	Medical/Life Insurance	8,767	11,478	13,704	519	600	600 -95.62%
504-535-62030	Social Security FICA	1,970	2,068	3,099	2,887	3,100	3,100 0.03%
504-535-62040	Medicare Insurance	461	484	725	670	700	700 -3.45%
504-535-62050	Disability Income Insurance	-	-	550	-	-	- -100.00%
504-535-62060	Deferred Comp. - 457 Retirement	25	30	1,499	30	100	100 -93.33%
504-535-62070	Workers' Comp. Insurance	2,386	2,576	5,997	2,660	3,000	3,000 -49.97%
504-535-62080	Uniform Allowance	179	145	200	159	-	- -100.00%
504-535-62200	Retirement CalPERS UL	125	-	-	79	300	300 -
504-535-62210	Unemployment Claims	-	-	3,996	-	4,000	4,000 0.10%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		67,502	48,888	87,676	64,278	66,500	66,500 -24.15%
Category: 70 - MAINT. & OPERATIONS EXPENSE							
504-535-70010	Office Supplies	-	8	50	6	100	100 100.00%
504-535-70100	Uniforms	1,000	665	1,111	1,037	1,200	1,200 8.01%
504-535-70160	Gasoline & Diesel	16,254	13,623	20,000	16,100	15,000	15,000 -25.00%
504-535-72030	Telephone	22	-	50	-	100	100 100.00%
504-535-84010	Office Equip. Repairs & Maint.	-	-	50	-	100	100 100.00%
504-535-84060	Vehicle Parts, Repairs & Maint.	21,655	6,991	20,000	15,951	13,000	13,000 -35.00%
504-535-86030	Subs., Dues, & Publications	5	19	100	26	100	100 0.00%
504-535-88040	Computer Programming/Consult.	438	501	1,594	1,001	1,300	1,300 -18.44%
504-535-88060	Medical - General	195	200	100	100	100	100 0.00%
504-535-88100	Professional Services	897	879	1,000	489	1,000	1,000 0.00%
504-535-88101	Administrative Fees	0	2	-	2	100	100 -
504-535-89010	Personnel Advertising	-	-	-	-	100	100 -
504-535-89040	Physical w/Drug & Alcohol Test	-	1	-	-	100	100 -
504-535-89070	Fingerprinting	33	0	-	-	100	100 -
504-535-90010	Liability & Property Insurance	3,049	2,778	16,450	2,888	3,500	3,500 -78.72%
504-535-92080	Miscellaneous Expense	-	-	-	-	100	100 -
504-535-94010	Depreciation Expense	-	-	-	(0)	-	-
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		43,549	25,668	60,505	37,600	36,000	36,000 -40.50%
Expense Total:		111,051	74,557	148,181	101,878	102,500	102,500 -30.83%
Department: 535 - STREET SWEEPING OPERATIONS Total:		111,051	74,557	148,181	101,878	102,500	102,500 -30.83%
Expense Total:		2,795,674	2,531,462	2,502,310	3,185,040	2,675,900	2,675,900 6.94%
Fund: 504 - SANITATION ENTERPRISE FUND Surplus (Deficit):		(163,426)	313,959	69,174	(159,805)	9,000	9,000 -86.99%
Adopted Budget Surplus (Deficit):		(163,426)	313,959	69,174	(159,805)	9,000	9,000 -86.99%
Expenditure Budget Change FY24/25 vs FY25/26							-86.99%

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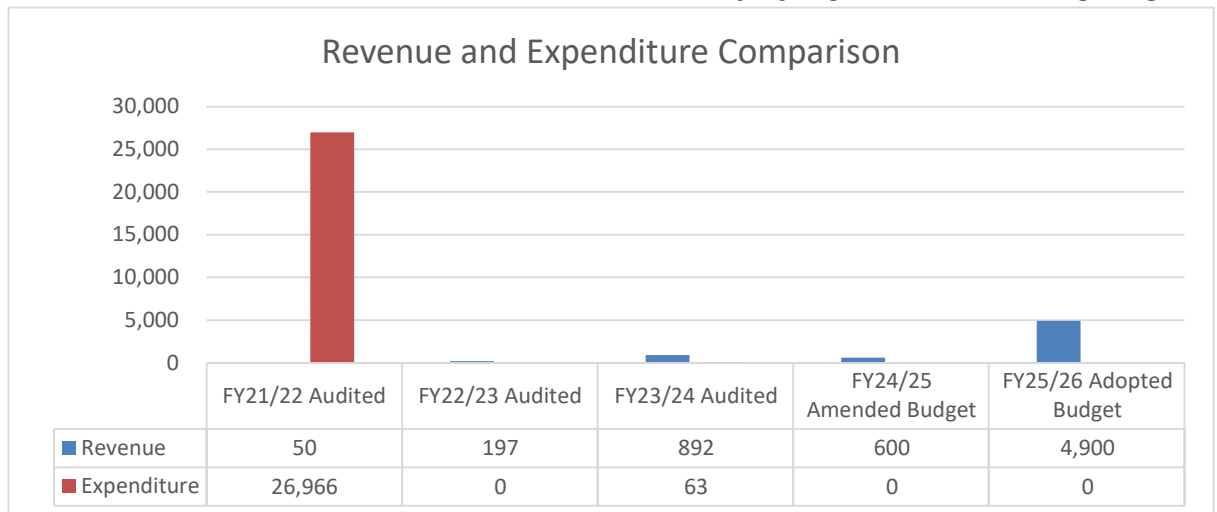
Trust Fund

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FY 25/26 Adopted Budget

Fund 102 - PD EVIDENCE FUND



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 102 - PD EVIDENCE FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

102-400-44010 Interest Earned	197	892	600	1,142	4,900	4,900	717%
Category: 44 - USE OF PROPERTY & MONEY Total:	197	892	600	1,142	4,900	4,900	717%
Revenue Total:	197	892	600	1,142	4,900	4,900	717%

Revenue Budget Change FY24/25 vs. FY25/26 717%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

102-413-88100 Professional Services	0	25	0	0	0	0	0%
102-413-92090 Taxes, Licenses, & Fees	0	39	0	0	0	0	0%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	0	63	0	0	0	0	0%
Expense Total:	0	63	0	0	0	0	0%

Fund: 102 - PD EVIDENCE FUND Surplus (Deficit):	197	829	600	1,142	4,900	4,900	717%
Adopted Budget Surplus (Deficit):	197	829	600	1,142	4,900	4,900	717%

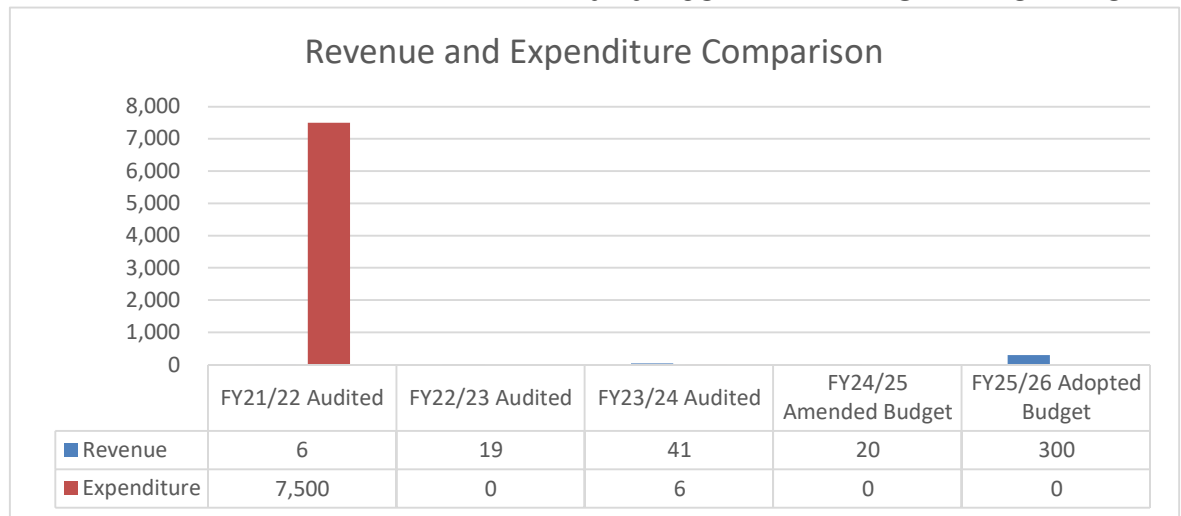
Expenditure Budget Change FY24/25 vs. FY25/26 0.00%

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FY 25/26 Adopted Budget

Fund 103 - PD FED FORFEITURE FUND



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 103 - PD FED FORFEITURE FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

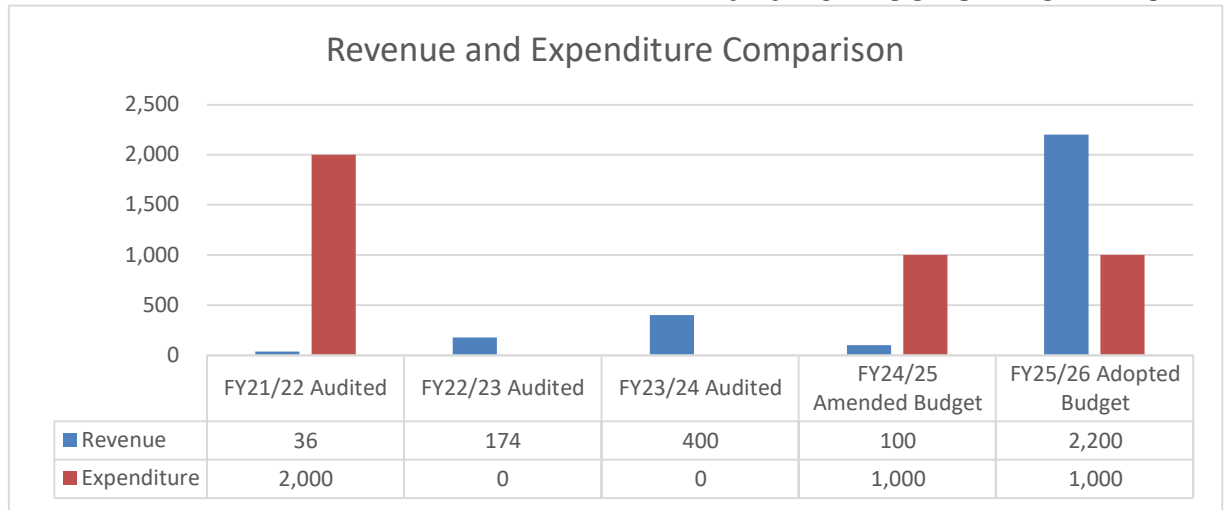
103-400-44010	Interest Earned	19	41	20	55	300	300	1400%
Category: 44 - USE OF PROPERTY & MONEY Total:		19	41	20	55	300	300	1400%
Revenue Total:		19	41	20	55	300	300	1400%
Revenue Budget Change FY24/25 vs. FY25/26								1400%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

103-413-88100	Professional Services	0	2	0	0	0	0	0.00%
103-413-92090	Taxes, Licenses, & Fees	0	3	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		0	6	0	0	0	0	0.00%
Expense Total:		0	6	0	0	0	0	0.00%
Fund: 103 - PD FED FORFEITURE FUND Surplus (Deficit):		19	36	20	55	300	300	1400%
Adopted Budget Surplus (Deficit):		19	36	20	55	300	300	1400%
Expenditure Budget Change FY24/25 vs. FY25/26								0.00%

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2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 104 - SCHOLARSHIP FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

104-400-44010	Interest Earned	174	400	100	510	2,200	2,200	2100%
Category: 44 - USE OF PROPERTY & MONEY Total:		174	400	100	510	2,200	2,200	2100%
Revenue Total:		174	400	100	510	2,200	2,200	2100%

Revenue Budget Change FY24/25 vs. FY25/26 **2100%**

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

104-630-92040	Scholarship	0	0	1,000	0	1,000	1,000	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		0	0	1,000	0	1,000	1,000	0.00%
Expense Total:		0	0	1,000	0	1,000	1,000	0.00%

Fund: 104 - SCHOLARSHIP FUND Surplus (Deficit): **174** **400** **(900)** **510** **1,200** **1,200** **-233%**

Adopted Budget Surplus (Deficit): **174** **400** **(900)** **510** **1,200** **1,200** **-233%**

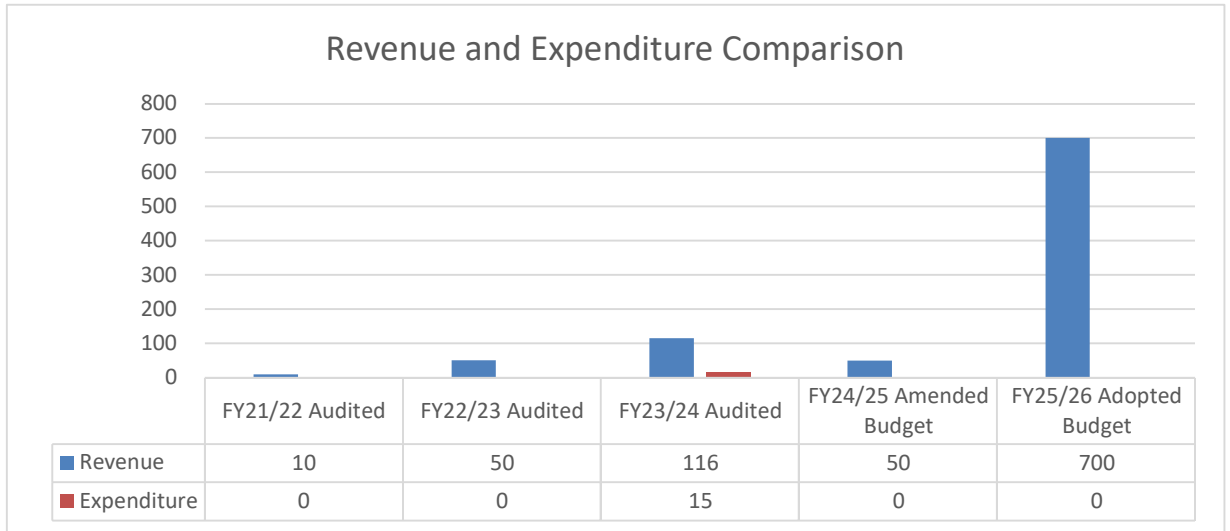
Expenditure Budget Change FY24/25 vs. FY25/26 **0.00%**

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FY 25/26 Adopted Budget

Fund 116 - PD FORFEITURE/UNCLAIMED FUND



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 116 - PD FORFEITURE/UNCLAIMED FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

116-400-44010	Interest Earned	50	116	50	181	700	700	1300%
Category: 44 - USE OF PROPERTY & MONEY Total:		50	116	50	181	700	700	1300%

Category: 48 - MISCELLANEOUS REVENUE

116-400-42150	Asset Forfeiture Funds	0	0	0	10,920	0	0	0.00%
Category: 48 - MISCELLANEOUS REVENUE Total:		0	0	0	10,920	0	0	0.00%

Revenue Total:	50	116	50	11,101	700	700	1300%
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Revenue Budget Change FY24/25 vs. FY25/26 1300%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

116-413-88100	Professional Services	0	6	0	0	0	0	0.00%
116-413-92090	Taxes, Licenses, & Fees	0	9	0	0	0	0	0.00%

Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		0	15	0	0	0	0	0.00%
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Expense Total:	0	15	0	0	0	0	0	0.00%
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Fund: 116 - PD FORFEITURE/UNCLAIMED FUND Surplus (Deficit):		50	100	50	11,101	700	700	1300%
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Adopted Budget Surplus (Deficit):		50	100	50	11,101	700	700	1300%
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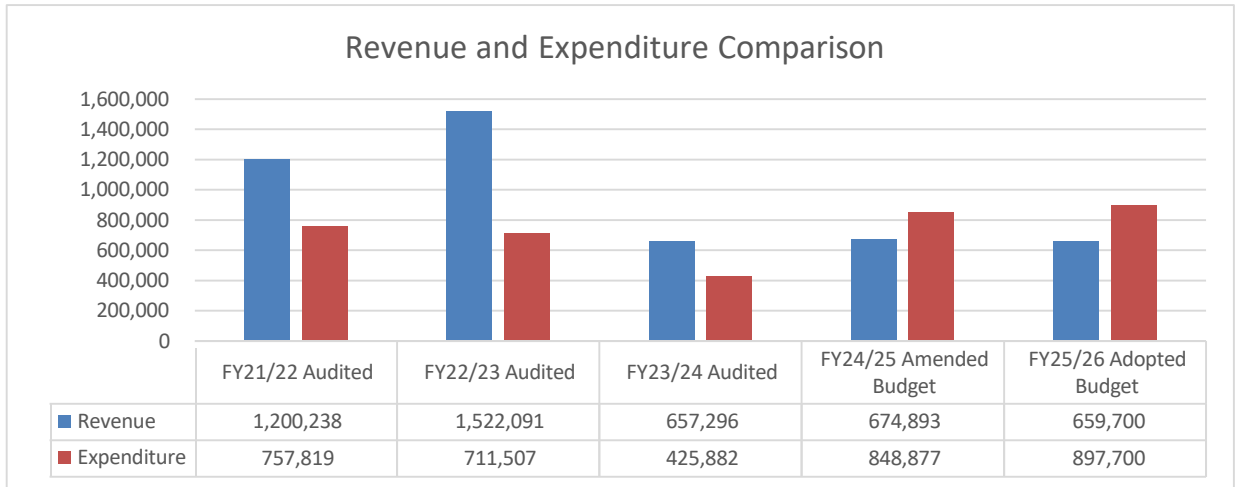
Expenditure Budget Change FY24/25 vs. FY25/26 0.00%

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FY 25/26 Adopted Budget

Fund 820 - RORF-REDEV



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 820 - RORF-REDEV OBLIG RETIREMENT FUND (RDA)

Revenue		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Category: 40 - TAX REVENUE								
820-400-40100	RPTTF-Redev Property Tax Trust-ROPS	1,129,630	666,277	658,893	664,299	628,500	628,500	-4.61%
Category: 40 - TAX REVENUE Total:		1,129,630	666,277	658,893	664,299	628,500	628,500	-4.61%
Category: 44 - USE OF PROPERTY & MONEY								
820-400-44010	Interest Earned	3,547	9,317	5,000	8,491	19,400	19,400	288.00%
820-400-48140	Kit Sang Laan Principal	9,266	8,675	11,000	9,953	11,800	11,800	7.27%
Category: 44 - USE OF PROPERTY & MONEY Total:		12,814	17,993	16,000	18,443	31,200	31,200	95.00%
Category: 48 - MISCELLANEOUS REVENUE								
820-400-48010	Sale of Real & Personal Prop.	377,843	(28,777)	0	0	0	0	0.00%
Category: 48 - MISCELLANEOUS REVENUE Total:		377,843	(28,777)	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
820-400-44171	Amortization of Gain on Refunding	1,804	1,804	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		1,804	1,804	0	0	0	0	0.00%
Revenue Total:		1,522,091	657,296	674,893	682,742	659,700	659,700	-2.25%
Revenue Budget Change FY24/25 vs. FY25/26								-2.25%

Expense		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Category: 60 - PERSONNEL SERVICES EXPENSE								
820-610-60010	Salaries Regular	46,999	50,738	52,264	56,452	84,600	84,600	61.87%
820-610-60020	Salaries Part Time	48	29	0	0	0	0	0.00%
820-610-60030	Salaries Overtime	18	0	0	20	100	100	0.00%
820-610-60050	Salaries Cash Outs	0	0	1,097	0	1,500	1,500	36.74%
820-610-62000	Retirement CalPERS	4,470	5,463	5,668	5,667	8,500	8,500	49.96%
820-610-62020	Medical/Life Insurance	10,448	11,331	14,107	11,536	14,600	14,600	3.49%
820-610-62030	Social Security FICA	2,623	2,875	3,244	3,167	5,400	5,400	66.46%
820-610-62040	Medicare Insurance	657	702	758	774	1,300	1,300	71.50%
820-610-62050	Disability Income Insurance	191	305	570	189	400	400	-29.82%
820-610-62060	Deferred Comp. - 457 Retirement	1,420	1,513	2,139	1,826	2,700	2,700	26.23%
820-610-62070	Workers' Comp. Insurance	2,010	2,555	6,272	2,632	4,900	4,900	-21.88%
820-610-62200	Retirement CalPERS UL	2,026	0	0	673	2,900	2,900	0.00%
820-610-62210	Unemployment Claims	0	0	523	0	500	500	-4.40%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		70,910	75,512	86,642	82,936	127,400	127,400	-47.04%

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Category: 70 - MAINT. & OPERATIONS EXPENSE							
820-610-70010	Office Supplies	17	18	100	8	300	300 200.00%
820-610-70040	Printing & Binding	1	0	0	0	0	0 0.00%
820-610-72030	Telephone	14	70	100	29	100	100 0.00%
820-610-84010	Office Equip. Repairs & Maint.	20	18	40	19	100	100 150.00%
820-610-84012	Computer Equipment	0	57	128	56	100	100 -21.88%
820-610-86010	Training, Travel, & Conference	300	558	678	379	2,800	2,800 312.98%
820-610-86030	Subs., Dues, & Publications	118	37	130	50	100	100 -23.08%
820-610-88010	City Attorney Fees	0	73	2,000	0	100	100 -95.00%
820-610-88011	Legal Services	0	0	0	0	0	0 0.00%
820-610-88030	Accounting/Auditing	3,919	6,920	12,000	2,854	4,600	4,600 -61.67%
820-610-88040	Computer Programming/Consult.	1,526	1,961	3,494	2,589	5,300	5,300 51.69%
820-610-88060	Medical - General	0	0	125	0	0	0 -100.00%
820-610-88100	Professional Services	14,594	13,911	16,000	14,669	17,800	17,800 11.25%
820-610-88101	Administrative Fees	6	29	50	27	100	100 100.00%
820-610-89010	Personnel Advertising	0	0	30	0	0	0 -100.00%
820-610-89020	Interview Expenses	3	0	5	0	0	0 -100.00%
820-610-89040	Physical w/Drug & Alcohol Test	6	1	120	14	100	100 -16.67%
820-610-89070	Fingerprinting	2	10	20	3	100	100 400.00%
820-610-90010	Liability & Property Insurance	2,898	3,072	3,500	3,009	3,600	3,600 2.86%
820-610-92080	Miscellaneous Expense	0	0	2,000	0	0	0 -100.00%
820-610-92090	Taxes, Licenses, & Fees	16	593	100	0	0	0 -100.00%
820-610-96512	Continuing Disclosure Fees	5,799	5,563	7,500	4,986	8,000	8,000 6.67%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		29,239	32,892	48,120	28,693	43,200	43,200 -10.22%
Category: 80 - DEBT SERVICE EXPENSE							
820-610-96060	2018 Tax Alloc Refunding Bond (TARB) Principal	0	0	520,000	520,000	537,000	537,000 3.27%
820-610-96061	2018 Tax Alloc Refunding Bond (TARB) Interest	70,362	37,012	22,635	21,927	7,700	7,700 -65.98%
820-610-96500	Fiscal Agent Fees	7,900	7,900	9,000	7,900	9,500	9,500 5.56%
820-610-96511	Arbitrage Rebate Fees	2,500	0	0	0	0	0 0.00%
820-820-96210	2000 Tax Allocation Bond Accreted Interest	152,754	162,480	162,480	0	172,900	172,900 6.41%
Category: 80 - DEBT SERVICE EXPENSE Total:		233,516	207,392	714,115	549,827	727,100	727,100 1.82%
Category: 98 - CAPITAL EXPENDITURES							
820-610-92220	Distribution to Fresno County	377,843	110,000	0	0	0	0 0.00%
820-610-98011	Land Purchase	0	0	0	(48)	0	0 0.00%
820-610-98030	Office Furniture & Equipment	0	86	0	0	0	0 0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		377,843	110,086	0	(48)	0	0 0.00%
Expense Total:		711,507	425,882	848,877	661,408	897,700	897,700 5.75%
Fund: 820 - RORF-REDEV OBLIG RETIREMENT FUND (RDA) Surplus (Deficit):		810,584	231,415	(173,984)	21,334	(238,000)	(238,000) 36.79%
Adopted Budget Surplus (Deficit):		810,584	231,415	(173,984)	21,334	(238,000)	(238,000) 36.79%
Expenditure Budget Change FY24/25 vs. FY25/26							5.75%

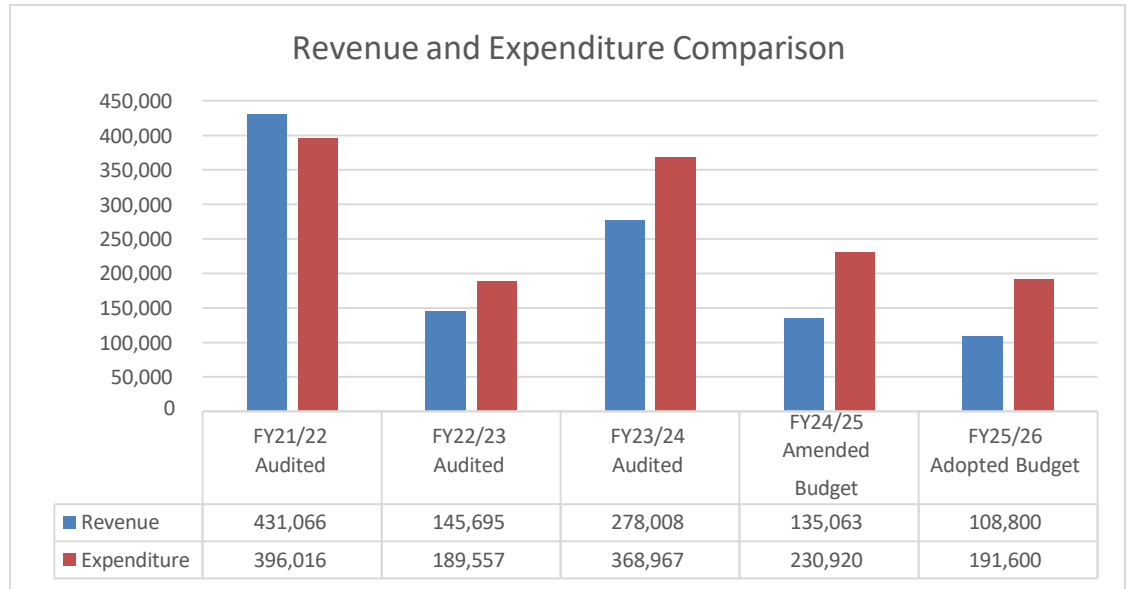
Special Revenue Fund

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FY 25/26 Adopted Budget

Fund 105 - COPS GRANT FUND



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 105 - COPS GRANT FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

105-400-44010	Interest Earned	423	331	400	1,784	8,800	8,800	2100%
Category: 44 - USE OF PROPERTY & MONEY Total:		423	331	400	1,784	8,800	8,800	2100%

Category: 46 - GRANTS REVENUE

105-400-45240	COPS AB1913	145,271	140,888	134,663	194,663	100,000	100,000	-25.74%
Category: 46 - GRANTS REVENUE Total:		145,271	140,888	134,663	194,663	100,000	100,000	-25.74%

Category: 48 - MISCELLANEOUS REVENUE

105-400-48080	Proceeds from Capital Lease	0	136,790	0	0	0	0	0.00%
Category: 48 - MISCELLANEOUS REVENUE Total:		0	136,790	0	0	0	0	0.00%

Revenue Total: 145,695 278,008 135,063 196,447 108,800 108,800 -19.44%

Revenue Budget Change FY24/25 vs. FY25/26 -19.44%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

105-413-70071	Hardware/Software Upgrade	0	25,953	0	0	0	0	0.00%
105-413-88100	Professional Services	0	53	0	0	0	0	0.00%
105-413-92090	Taxes, Licenses, & Fees	0	65	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		0	26,071	0	0	0	0	0.00%

Category: 80 - DEBT SERVICE EXPENSE

105-413-96058	Police Vehicles Leases Principal	37,130	38,156	82,225	39,463	40,000	40,000	-51.35%
105-413-96059	Police Vehicles Leases Interest	5,070	4,044	11,616	2,738	11,600	11,600	-0.14%
Category: 80 - DEBT SERVICE EXPENSE Total:		42,200	42,201	93,841	42,201	51,600	51,600	45.01%

Category: 98 - CAPITAL EXPENDITURES

105-413-98040	Major Machinery & Equipment	2,568	172,192	37,079	37,079	40,000	40,000	7.88%
105-413-98041	COPS Grant Equipment Expense	144,789	128,503	100,000	121,136	100,000	100,000	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		147,357	300,695	137,079	158,215	140,000	140,000	2.13%

Expense Total: 189,557 368,967 230,920 200,416 191,600 191,600 17.03%

Fund: 105 - COPS GRANT FUND Surplus (Deficit): (43,863) (90,959) (95,857) (3,969) (82,800) (82,800) 13.62%

Adopted Budget Surplus (Deficit): (43,863) (90,959) (95,857) (3,969) (82,800) (82,800) 13.62%

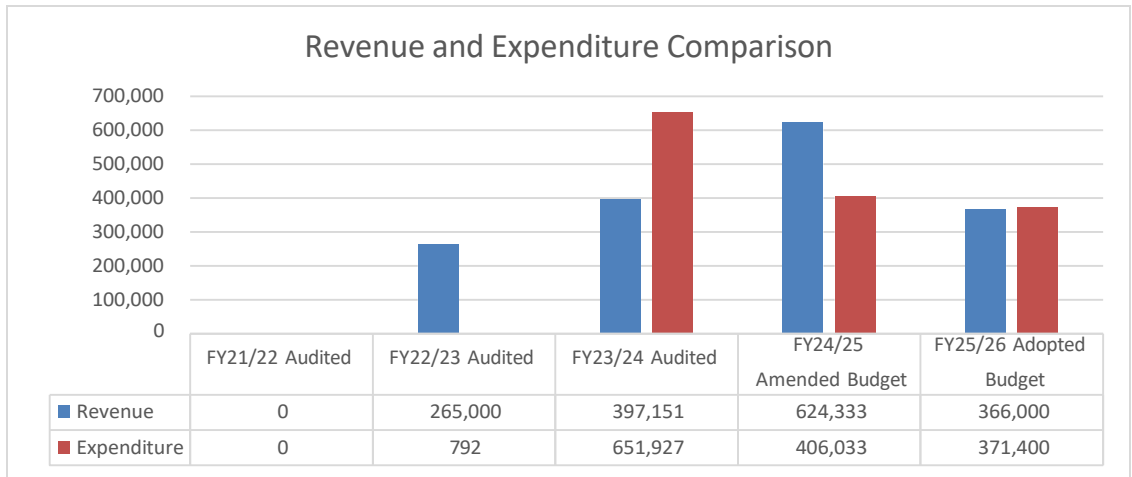
Expenditure Budget Change FY24/25 vs. FY25/26 17.03%

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FY 25/26 Adopted Budget

Fund 106 - POLICE DEPT GRANTS



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 106 - POLICE DEPT GRANTS

Revenue

Category: 46 - GRANTS REVENUE

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
106-400-45221 AB 179 - Tech Improvement	250,000	0	0	0	0	0	0.00%
106-400-46110 Grant Revenue	0	401,900	624,333	596,949	366,000	366,000	-41.38%
106-400-46251 CA Officer Wellness & Mental Health Grant	15,000	(4,749)	0	0	0	0	0.00%
Category: 46 - GRANTS REVENUE Total:	265,000	397,151	624,333	596,949	366,000	366,000	-41.38%
Revenue Total:	265,000	397,151	624,333	596,949	366,000	366,000	-41.38%

Revenue Budget Change FY24/25 vs. FY25/26 **-41.38%**

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

106-413-60010 Salaries Regular	0	45,970	144,748	46,661	161,200	161,200	11.37%
106-413-60050 Salaries Cash Outs	0	0	2,784	0	0	0	-100.00%
106-413-62000 Retirement CalPERS	0	3,750	15,995	4,535	18,200	18,200	13.79%
106-413-62020 Medical/Life Insurance	0	3,537	50,000	7,617	25,500	25,500	-49.00%
106-413-62030 Social Security FICA	0	3,003	8,974	2,850	10,000	10,000	11.43%
106-413-62040 Medicare Insurance	0	702	2,099	666	2,300	2,300	9.58%
106-413-62060 Deferred Comp. - 457 Retirement	0	671	4,342	701	3,200	3,200	-26.30%
106-413-62070 Worker's Comp. Insurance	0	0	18,094	0	9,400	9,400	-48.05%
106-413-62080 Uniform Allowance	0	0	2,400	1,200	2,400	2,400	0.00%
106-413-62200 Retirement CalPERS UL	0	0	0	0	800	800	0.00%
106-413-62210 Unemployment Claims	0	0	1,448	0	1,400	1,400	-3.31%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:	0	57,634	250,884	64,229	234,400	234,400	6.57%

Category: 70 - MAINT. & OPERATIONS EXPENSE

106-413-70010 Office Supplies	0	1,569	0	2,601	0	0	0.00%
106-413-88030 Accounting/Auditing	0	0	3,400	2,083	4,300	4,300	26.47%
106-413-88100 Professional Services	0	0	28,000	0	0	0	-100.00%
106-413-94070 Operating Transfer Out	0	250,000	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	0	251,569	31,400	4,683	4,300	4,300	86.31%

Category: 98 - CAPITAL EXPENDITURES

106-413-98040 Major Machinery & Equipment	0	342,725	119,000	128,513	128,000	128,000	7.56%
Category: 98 - CAPITAL EXPENDITURES Total:	0	342,725	119,000	128,513	128,000	128,000	7.56%

Category: 99 - NON-OPERATING EXPENSES

106-413-72041 CA Officer Wellness & Mental Health Grant Exp	792	0	4,749	9,498	4,700	4,700	0.00%
Category: 99 - NON-OPERATING EXPENSES Total:	792	0	4,749	9,498	4,700	4,700	0.00%

Expense Total: 792 651,927 406,033 206,923 371,400 371,400 -8.53%

Fund: 106 - POLICE DEPT GRANTS Surplus (Deficit): 264,208 (254,777) 218,300 390,026 (5,400) (5,400) -102.47%

Adopted Budget Surplus (Deficit): 264,208 (254,777) 218,300 390,026 (5,400) (5,400) -102.47%

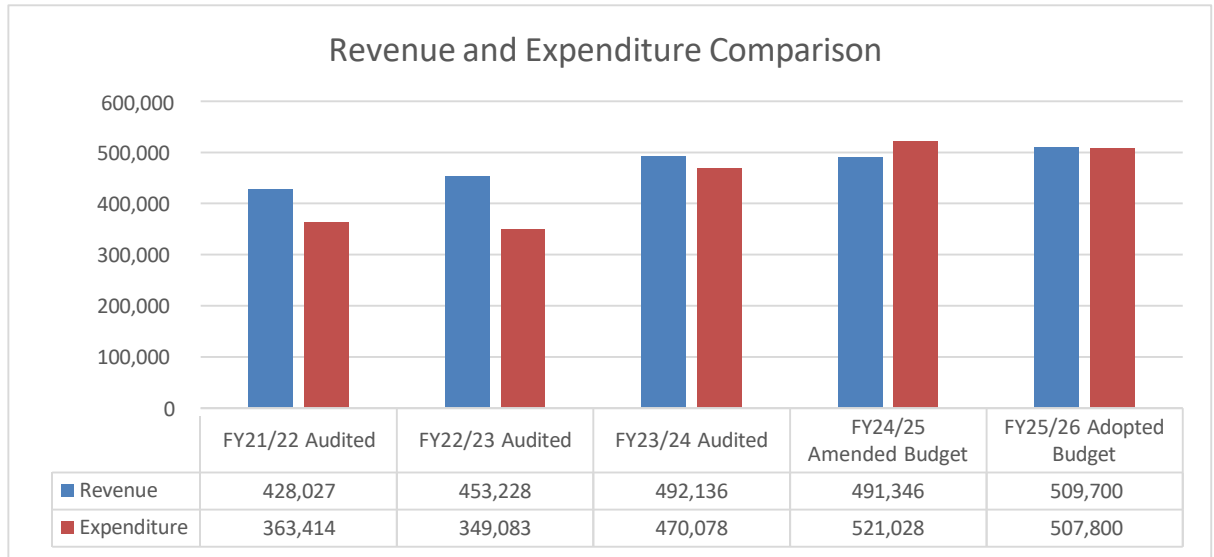
Expenditure Budget Change FY24/25 vs. FY25/26 **.853%**

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FY 25/26 Adopted Budget

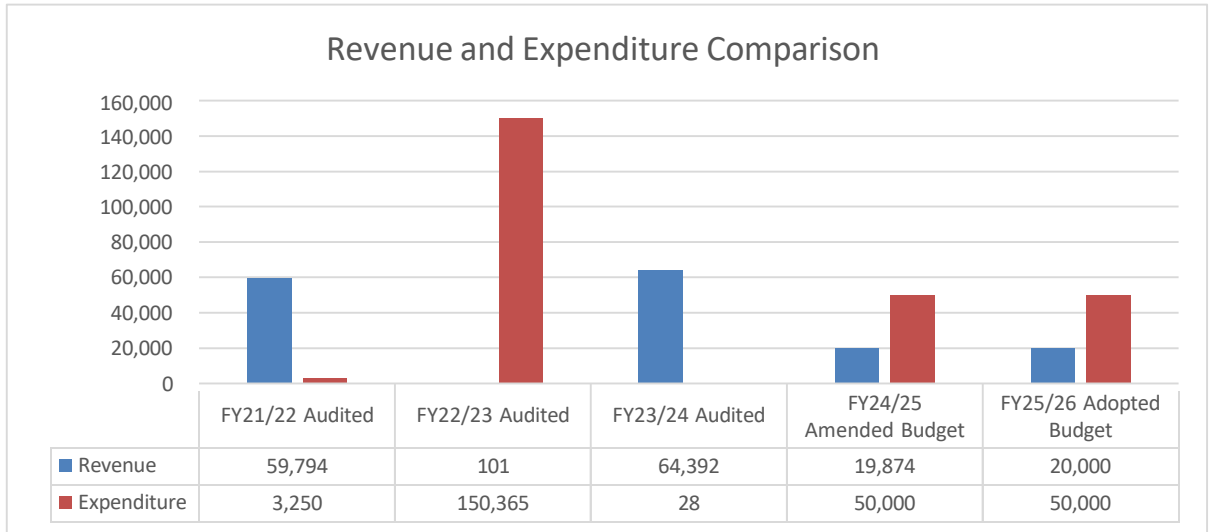
Fund 107 - GAS TAX FUND



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Fund: 107 - GAS TAX FUND							
Revenue							
Category: 44 - USE OF PROPERTY & MONEY							
107-400-44010 Interest Earned	378	1,165	500	1,763	7,400	7,400	1380%
Category: 44 - USE OF PROPERTY & MONEY Total:	378	1,165	500	1,763	7,400	7,400	1380%
Category: 45 - INTERGOVERNMENTAL							
107-400-45070 CA Hwy Users Tax (HUT) - Gas Tax 2103	147,248	164,349	160,435	172,330	164,200	164,200	2.35%
107-400-45080 CA Hwy Users Tax (HUT) - Gas Tax 2105	102,845	109,603	112,164	111,941	114,800	114,800	2.35%
107-400-45090 CA Hwy Users Tax (HUT) - Gas Tax 2106	58,597	62,229	60,959	63,968	62,500	62,500	2.53%
107-400-45100 CA Hwy Users Tax (HUT) - Gas Tax 2107	140,160	148,357	153,288	148,525	156,700	156,700	2.23%
107-400-45110 CA Hwy Users Tax (HUT) - Gas Tax 2107.5	4,000	4,000	4,000	4,000	4,000	4,000	0.00%
Category: 45 - INTERGOVERNMENTAL Total:	452,850	488,537	490,846	500,764	502,200	502,200	2.31%
Category: 48 - MISCELLANEOUS REVENUE							
107-400-48020 Sale of City Property	0	2,325	0	0	0	0	0.00%
107-400-48170 Reimbursements & Refunds	0	109	0	0	100	100	0.00%
Category: 48 - MISCELLANEOUS REVENUE Total:	0	2,434	0	0	100	100	0.00%
Revenue Total:	453,228	492,136	491,346	502,526	509,700	509,700	3.74%
Revenue Budget Change FY24/25 vs. FY25/26							3.74%

Expense							
Category: 60 - PERSONNEL SERVICES EXPENSE							
107-422-60010 Salaries Regular	140,527	144,484	190,787	162,263	192,200	192,200	0.74%
107-422-60020 Salaries Part Time	95	296	0	0	0	0	0.00%
107-422-60030 Salaries Overtime	5,265	5,904	5,500	9,414	8,100	8,100	47.27%
107-422-60050 Salaries Cash Outs	0	0	3,669	0	3,800	3,800	3.57%
107-422-62000 Retirement CalPERS	12,602	16,583	18,361	14,831	17,700	17,700	-3.60%
107-422-62020 Medical/Life Insurance	27,881	34,497	37,109	37,256	37,700	37,700	1.59%
107-422-62030 Social Security FICA	8,634	9,044	11,829	10,110	11,900	11,900	0.60%
107-422-62040 Medicare Insurance	2,092	2,144	3,221	2,395	2,800	2,800	-13.07%
107-422-62050 Disability Income Insurance	1,442	873	2,099	451	700	700	-66.65%
107-422-62060 Deferred Comp. - 457 Retirement	3,163	4,045	7,548	3,473	4,400	4,400	-41.71%
107-422-62070 Workers' Comp. Insurance	8,808	8,925	19,075	12,697	11,200	11,200	-41.28%
107-422-62080 Uniform Allowance	216	209	326	174	0	0	-100.00%
107-422-62090 Other Payroll Expenses	(180)	0	0	0	0	0	0.00%

		2022-2023	2023-2024	2024-2025	2024-2025	Request	2025-2026	% Change
		Audited	Audited	Amended	Unaudited	(+/-)	Adopted	FY25 to
		Actuals	Actuals	Budget	Actuals		Budget	FY26
107-422-62200	Retirement CalPERS UL	2,425	0	0	1,193	5,300	5,300	0.00%
107-422-62210	Unemployment Claims	0	0	1,907	0	1,900	1,900	-0.37%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		212,969	227,004	301,431	254,258	297,700	297,700	-1.24%
Category: 70 - MAINT. & OPERATIONS EXPENSE								
107-422-70010	Office Supplies	112	70	206	68	200	200	-2.91%
107-422-70040	Printing & Binding	1	0	0	0	0	0	0.00%
107-422-70100	Uniforms	2,499	2,503	2,625	2,906	2,500	2,500	-4.76%
107-422-70130	Street Materials	25,727	31,727	50,000	35,699	50,000	50,000	0.00%
107-422-70140	Utility Parts & Supplies	56	489	500	1,310	200	200	-60.00%
107-422-70160	Gasoline & Diesel	3,429	1,662	2,000	4,580	4,000	4,000	100.00%
107-422-70190	Street Stripe Paint	6	1,856	0	0	0	0	0.00%
107-422-72011	Water/Electric - City Plots	42,324	50,102	55,000	51,631	60,000	60,000	9.09%
107-422-72021	Street Light Electricity	2,511	2,712	0	2,684	0	0	0.00%
107-422-72030	Telephone	290	312	500	232	500	500	0.00%
107-422-84010	Office Equip. Repairs & Maint.	162	155	262	108	200	200	-23.66%
107-422-84012	Computer Equipment	0	57	128	56	0	0	-100.00%
107-422-84050	Grounds Repairs & Maint.	3,982	958	9,700	9,140	8,000	8,000	-17.53%
107-422-84060	Vehicle Parts, Repairs & Maint.	2,709	8,586	2,500	11,675	3,500	3,500	40.00%
107-422-86010	Training, Travel, & Conference	375	2,866	3,978	1,217	1,500	1,500	-62.29%
107-422-86030	Subs., Dues, & Publications	3,918	4,549	6,900	6,246	6,900	6,900	0.00%
107-422-88010	City Attorney Fees	0	73	100	0	100	100	0.00%
107-422-88011	Legal Services	66	0	0	0	0	0	0.00%
107-422-88030	Accounting/Auditing	2,444	6,920	7,100	2,861	5,800	5,800	-18.31%
107-422-88040	Computer Programming/Consult.	7,348	8,008	19,798	10,894	10,000	10,000	-49.49%
107-422-88060	Medical - General	40	59	100	207	200	200	100.00%
107-422-88100	Professional Services	26,634	30,645	17,550	21,290	22,600	22,600	28.77%
107-422-88101	Administrative Fees	10	44	100	33	100	100	0.00%
107-422-88121	Geographic Information Systems	0	0	5,000	1,031	5,000	5,000	0.00%
107-422-88130	Grant Writing/Application	3,020	78,936	25,000	49,539	15,000	15,000	-40.00%
107-422-89020	Interview Expenses	3	0	0	0	0	0	0.00%
107-422-89040	Physical w/Drug & Alcohol Test	65	58	0	46	100	100	0.00%
107-422-89070	Fingerprinting	12	39	0	35	100	100	0.00%
107-422-90010	Liability & Property Insurance	8,343	9,533	10,000	10,816	13,000	13,000	30.00%
107-422-92090	Taxes, Licenses, & Fees	31	70	50	0	100	100	100.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		136,114	242,988	219,097	224,302	209,600	209,600	3.34%
Category: 98 - CAPITAL EXPENDITURES								
107-422-98030	Office Furniture & Equipment	0	86	500	0	500	500	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		0	86	500	0	500	500	0.00%
Expense Total:		349,083	470,078	521,028	478,560	507,800	507,800	-3%
Fund: 107 - GAS TAX FUND Surplus (Deficit):		104,145	22,058	(29,682)	23,967	1,900	1,900	-106.40%
Adopted Budget Surplus (Deficit):		104,145	22,058	(29,682)	23,967	1,900	1,900	-106.40%
Expenditure Budget Change FY24/25 vs. FY25/26								-3%



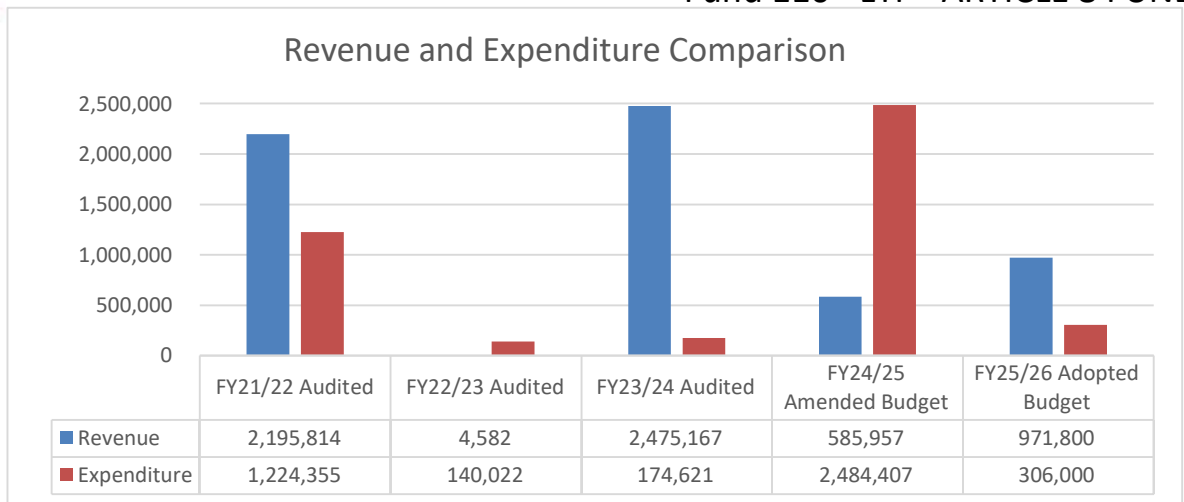
	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Fund: 109 - TDA - ARTICLE 3 FUND							
Revenue							
Category: 44 - USE OF PROPERTY & MONEY							
109-400-44010 Interest Earned	101	0	100	(113)	0	0	0.00%
Category: 44 - USE OF PROPERTY & MONEY Total:	101	0	100	(113)	0	0	0.00%
Category: 45 - INTERGOVERNMENTAL							
109-400-45130 LTF Funds Article 3	0	64,392	19,774	0	20,000	20,000	1.14%
Category: 45 - INTERGOVERNMENTAL Total:	0	64,392	19,774	0	20,000	20,000	1.14%
Revenue Total:	101	64,392	19,874	(113)	20,000	20,000	0.63%
Revenue Budget Change FY24/25 vs. FY25/26							0.63%
Expense							
Category: 70 - MAINT. & OPERATIONS EXPENSE							
109-406-88011 Legal Services	209	0	0	0	0	0	0.00%
109-424-88100 Professional Services	0	13	0	0	0	0	0.00%
109-424-92090 Taxes, Licenses, & Fees	0	16	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	209	28	0	0	0	0	0.00%
Category: 98 - CAPITAL EXPENDITURES							
109-424-98987 Sidewalk Improvements	150,156	0	50,000	19	50,000	50,000	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:	150,156	0	50,000	19	50,000	50,000	0.00%
Expense Total:	150,365	28	50,000	19	50,000	50,000	0.00%
Fund: 109 - TDA - ARTICLE 3 FUND Surplus (Deficit):	(150,264)	64,364	(30,126)	(132)	(30,000)	(30,000)	-0.42%
Adopted Budget Surplus (Deficit):	(150,264)	64,364	(30,126)	(132)	(30,000)	(30,000)	-0.42%
Expenditure Budget Change FY24/25 vs. FY25/26							0.00%

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FY 25/26 Adopted Budget

Fund 110 - LTF - ARTICLE 8 FUND



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 110 - LTF - ARTICLE 8 FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

110-400-44010	Interest Earned	4,582	13,164	100	35,877	140,700	140,700	140600%
Category: 44 - USE OF PROPERTY & MONEY Total:		4,582	13,164	100	35,877	140,700	140,700	140600%

Category: 45 - INTERGOVERNMENTAL

110-400-45140	LTF Funds Article 8	0	2,367,687	583,577	0	830,100	830,100	42.24%
Category: 45 - INTERGOVERNMENTAL Total:		0	2,367,687	583,577	0	830,100	830,100	42.24%

Category: 48 - MISCELLANEOUS REVENUE

110-400-48160	Miscellaneous Revenue	0	94,316	2,280	2,280	1,000	1,000	-56.14%
110-400-48170	Reimbursements & Refunds	0	0	0	94,764	0	0	0.00%
Category: 48 - MISCELLANEOUS REVENUE Total:		0	94,316	2,280	97,044	1,000	1,000	-56.14%
Revenue Total:		4,582	2,475,167	585,957	132,921	971,800	971,800	65.85%

Revenue Budget Change FY24/25 vs. FY25/26 65.85%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

110-406-88011	Legal Services	209	0	0	0	0	0	0.00%
110-424-72021	Street Light Electricity	119,388	152,219	120,000	161,352	150,000	150,000	25.00%
110-424-88040	Computer Programming/Consult.	437	484	1,364	997	1,000	1,000	-26.69%
110-424-88100	Professional Services	0	571	0	0	0	0	0.00%
110-424-92090	Taxes, Licenses, & Fees	0	906	1,000	0	1,000	1,000	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		120,034	154,181	122,364	162,349	152,000	152,000	24.22%

Category: 98 - CAPITAL EXPENDITURES

110-424-98040	Major Machinery & Equipment	0	0	0	0	0	0	0.00%
110-424-98062	STBG-California-Baker STPL-5146(034)	0	0	0	0	128,000	128,000	0.00%
110-424-98401	Slurry Seal & Cape Seal	8,895	2,878	1,762,043	48,283	0	0	-100.00%
110-424-98903	Coalinga Alley Paving (39-44) Exp	0	0	0	0	0	0	0.00%
110-424-98905	ATP Cycle 6-Trails-Los Gatos Bridge	0	0	0	0	26,000	26,000	0.00%
110-424-98912	Durian/Birch St. Improv.	0	17,563	550,000	205,781	0	0	-100.00%
110-424-98988	Street, Crosswalk, Bike Lane Striping	0	0	50,000	0	0	0	-100.00%
110-424-98999	Street Light Acquisition Project	11,093	0	0	0	0	0	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		19,988	20,440	2,362,043	254,064	154,000	154,000	-93.48%

Expense Total: 140,022 174,621 2,484,407 416,413 306,000 306,000 -87.68%

Fund: 110 - LTF - ARTICLE 8 FUND Surplus (Deficit): (135,440) 2,300,546 (1,898,450) (283,492) 665,800 665,800 -135.07%

Adopted Budget Surplus (Deficit): (135,440) 2,300,546 (1,898,450) (283,492) 665,800 665,800 -135.07%

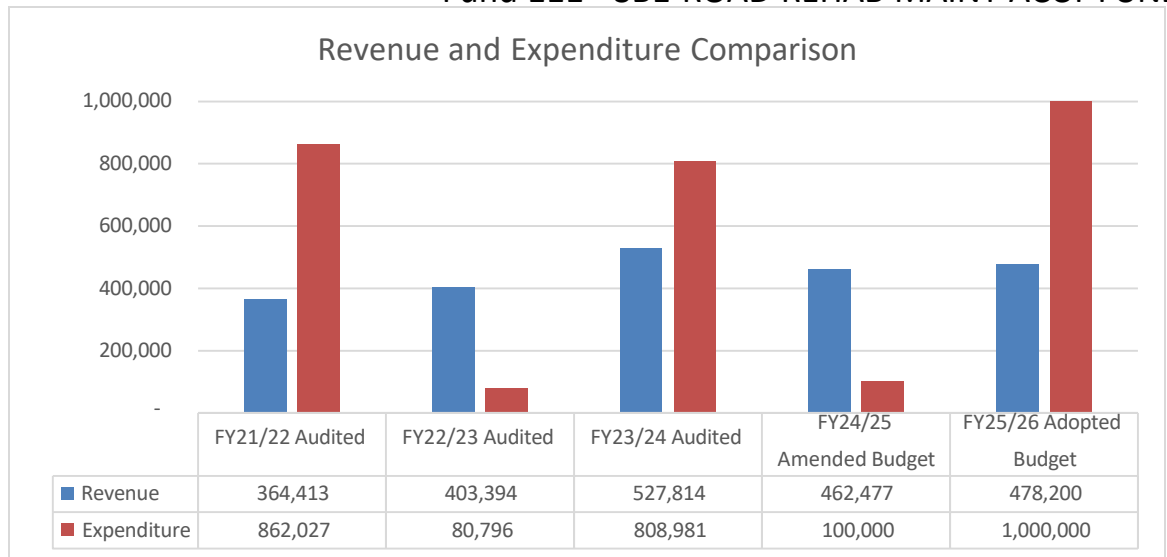
Expenditure Budget Change FY24/25 vs. FY25/26 -87.68%

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FY 25/26 Adopted Budget

Fund 111 - SB1-ROAD REHAB MAINT ACCT FUND



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 111 - SB1-ROAD REHAB MAINT ACCT FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

111-400-44010	Interest Earned	183	256	100	559	4,900	4,900	4,800.00%
Category: 44 - USE OF PROPERTY & MONEY Total:		183	256	100	559	4,900	4,900	4,800.00%

Category: 45 - INTERGOVERNMENTAL

111-400-45160	CA SB1 Road Maint & Rehab Acct (RMRA)	403,210	466,238	462,377	405,498	473,300	473,300	2.36%
Category: 45 - INTERGOVERNMENTAL Total:		403,210	466,238	462,377	405,498	473,300	473,300	2.36%

Category: 48 - MISCELLANEOUS REVENUE

111-400-48170	Reimbursements & Refunds	0	61,320	0	0	0	0	0.00%
Category: 48 - MISCELLANEOUS REVENUE Total:		0	61,320	0	0	0	0	0.00%

Revenue Total: 403,394 527,814 462,477 406,057 478,200 478,200 3.40%

Revenue Budget Change FY24/25 vs. FY25/26 **3.40%**

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

111-422-88100	Professional Services	0	23	0	0	0	0	0.00%
111-422-92090	Taxes, Licenses, & Fees	0	28	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		0	51	0	0	0	0	0.00%

Category: 98 - CAPITAL EXPENDITURES

111-422-98401	Slurry Seal & Cape Seal	0	0	0	0	0	0	0.00%
111-422-98910	Sunset St Improvements Exp	1,273	0	0	0	0	0	0.00%
111-422-98911	Sacramento St Rehab	0	0	100,000	28,165	1,000,000	1,000,000	900.00%
111-422-98971	Fresno St Improvements Exp	633	0	0	0	0	0	0.00%
111-422-98978	Cherry Lane Improvements Exp	78,042	808,930	0	0	0	0	0.00%
111-422-98997	7th St Improvements Exp	847	0	0	0	0	0	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		80,796	808,930	100,000	28,165	1,000,000	1,000,000	900.00%

Expense Total: 80,796 808,981 100,000 28,165 1,000,000 1,000,000 900.00%

Fund: 111 - SB1-ROAD REHAB MAINT ACCT FUND Surplus (Deficit): 322,598 (281,167) 362,477 377,892 (521,800) (521,800) -243.95%

Adopted Budget Surplus (Deficit): 322,598 (281,167) 362,477 377,892 (521,800) (521,800) -243.95%

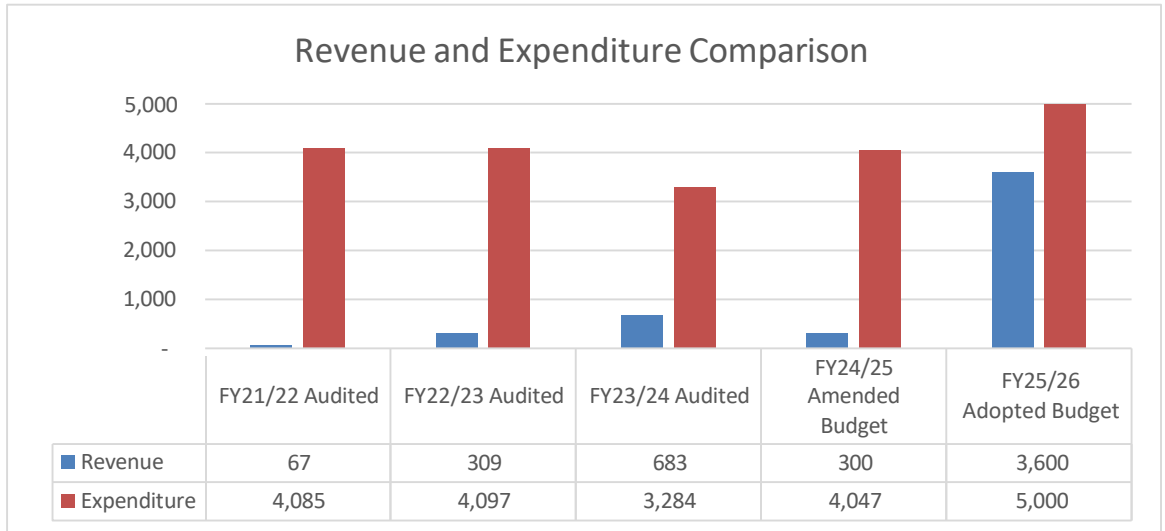
Expenditure Budget Change FY24/25 vs. FY25/26 **900.00%**

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FY 25/26 Adopted Budget

Fund 114 - HABITAT CONSERVATION FUND



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 114 - HABITAT CONSERVATION FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

114-400-44010 Interest Earned	309	683	300	833	3,600	3,600	1100%
Category: 44 - USE OF PROPERTY & MONEY Total:	309	683	300	833	3,600	3,600	1100%
Revenue Total:	309	683	300	833	3,600	3,600	1100%
Revenue Budget Change FY24/25 vs. FY25/26							1100%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

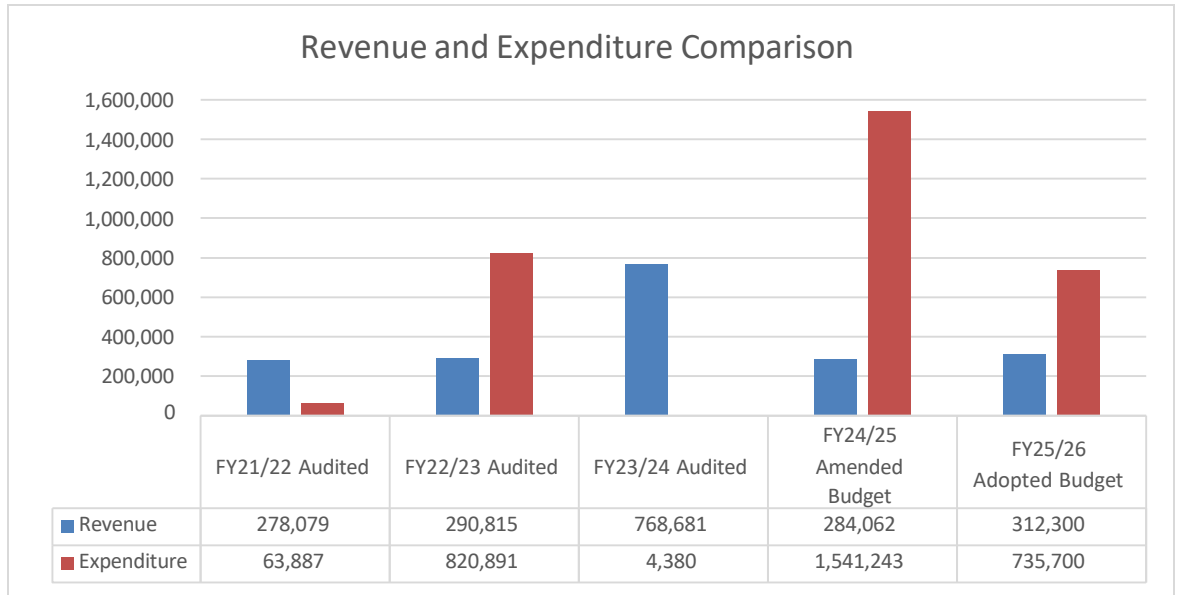
114-404-88100 Professional Services	0	39	0	0	0	0	0.00%
114-404-92090 Taxes, Licenses, & Fees	4,097	3,246	4,047	4,300	5,000	5,000	23.55%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	4,097	3,284	4,047	4,300	5,000	5,000	-23.55%
Expense Total:	4,097	3,284	4,047	4,300	5,000	5,000	-23.55%
Fund: 114 - HABITAT CONSERVATION FUND Surplus (Deficit):	(3,788)	(2,602)	(3,747)	(3,468)	(1,400)	(1,400)	62.64%
Adopted Budget Surplus (Deficit):	(3,788)	(2,602)	(3,747)	(3,468)	(1,400)	(1,400)	62.64%
Expenditure Budget Change FY24/25 vs. FY25/26							-23.55%

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FY 25/26 Adopted Budget

Fund 125 - MEASURE C-STREET MAINTENANCE



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 125 - MEASURE C-STREET MAINTENANCE

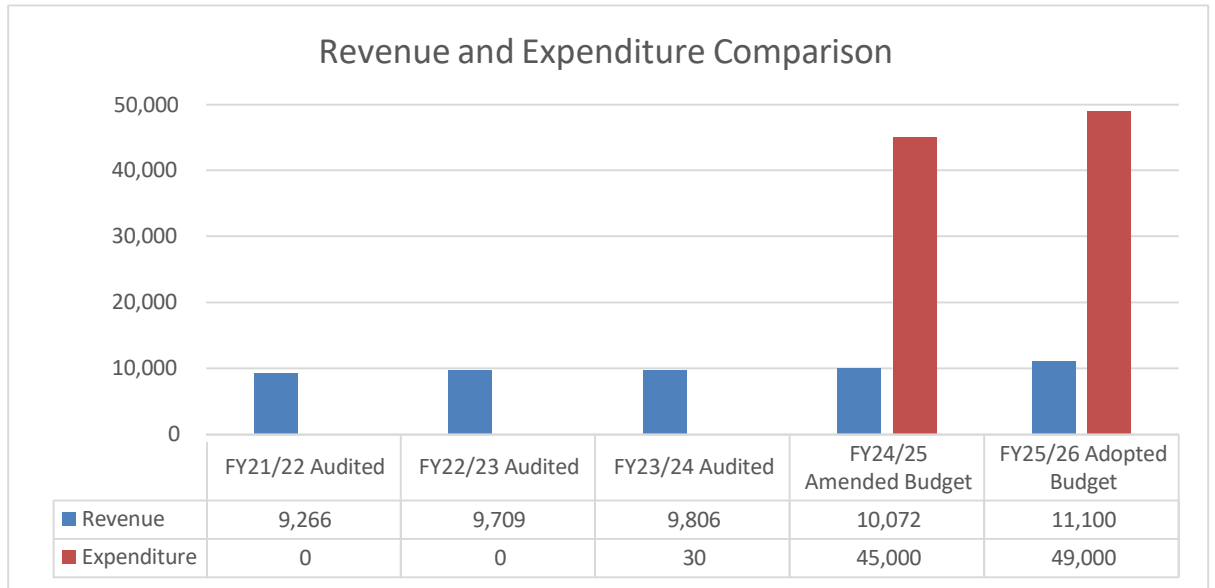
Revenue									
Category: 44 - USE OF PROPERTY & MONEY									
125-400-44010	Interest Earned	2,609	4,315	2,000	9,851	37,300	37,300	1765%	
Category: 44 - USE OF PROPERTY & MONEY Total:		2,609	4,315	2,000	9,851	37,300	37,300	1765%	
Category: 45 - INTERGOVERNMENTAL									
125-400-45121	Measure C-Street Maintenance	288,206	285,207	282,062	236,838	275,000	275,000	-2.50%	
Category: 45 - INTERGOVERNMENTAL Total:		288,206	285,207	282,062	236,838	275,000	275,000	-2.50%	
Category: 49 - TRANSFERS FROM OTHER FUNDS									
125-400-48120	OPERATING TRANSFER IN	0	479,159	0	0	0	0	0.00%	
Category: 49 - TRANSFERS FROM OTHER FUNDS Total:		0	479,159	0	0	0	0	0.00%	
Revenue Total:		290,815	768,681	284,062	246,689	312,300	312,300	9.94%	
Revenue Budget Change FY24/25 vs. FY25/26								9.94%	
Expense									
Category: 70 - MAINT. & OPERATIONS EXPENSE									
125-422-88040	Computer Programming/Consult.	437	484	1,364	997	1,200	1,200	-12.02%	
125-422-88100	Professional Services	5,095	3,448	5,000	13,686	10,000	10,000	100.00%	
125-422-92090	Taxes, Licenses, & Fees	0	448	500	0	500	500	0.00%	
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		5,532	4,380	6,864	14,684	11,700	11,700	-70.45%	
Category: 98 - CAPITAL EXPENDITURES									
125-422-98401	Slurry Seal & Cape Seal	0	0	800,000	0	600,000	600,000	-25.00%	
125-422-98902	Phelps Ave Ph 2 Exp STPL-5146(030)	0	0	634,379	0	74,000	74,000	-88.34%	
125-422-98972	Crack Sealing Expense	0	0	100,000	89,307	50,000	50,000	-50.00%	
125-422-98973	Elm Ave. Improvements Near Fire Dept.	815,360	0	0	0	0	0	0.00%	
125-422-98996	STBG Polk St Rehab Ph 2 Elm to Monterey Exp	0	0	0	0	0	0	0.00%	
Category: 98 - CAPITAL EXPENDITURES Total:		815,360	0	1,534,379	89,307	724,000	724,000	-52.81%	
Expense Total:		820,891	4,380	1,541,243	103,990	735,700	735,700	-52.27%	
Fund: 125 - MEASURE C-STREET MAINTENANCE Surplus (Deficit):		(530,076)	764,301	(1,257,181)	142,699	(423,400)	(423,400)	-66.32%	
Adopted Budget Surplus (Deficit):		(530,076)	764,301	(1,257,181)	142,699	(423,400)	(423,400)	-66.32%	
Expenditure Budget Change FY24/25 vs. FY25/26								-52.27%	

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FY 25/26 Adopted Budget

Fund 126 - MEASURE C-ADA COMPLIANCE



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 126 - MEASURE C-ADA COMPLIANCE

Revenue

Category: 44 - USE OF PROPERTY & MONEY

126-400-44010 Interest Earned	99	295	200	478	2,100	2,100	950.00%
Category: 44 - USE OF PROPERTY & MONEY Total:	99	295	200	478	2,100	2,100	950.00%

Category: 45 - INTERGOVERNMENTAL

126-400-45122 Measure C-ADA Compliance	9,611	9,511	9,872	7,920	9,000	9,000	-8.83%
Category: 45 - INTERGOVERNMENTAL Total:	9,611	9,511	9,872	7,920	9,000	9,000	-8.83%
Revenue Total:	9,709	9,806	10,072	8,397	11,100	11,100	10.21%

Revenue Budget Change FY24/25 vs. FY25/26 10.21%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

126-422-88100 Professional Services	0	12	0	0	0	0	0.00%
126-422-92090 Taxes, Licenses, & Fees	0	18	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	0	30	0	0	0	0	0.00%

Category: 98 - CAPITAL EXPENDITURES

126-422-98460 City ADA Improvements	0	0	45,000	0	25,000	25,000	-44.44%
126-422-98500 ADA Compliance/Plan Services	0	0	0	0	24,000	24,000	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:	0	0	45,000	0	49,000	49,000	8.89%
Expense Total:	0	30	45,000	0	49,000	49,000	8.89%

Fund: 126 - MEASURE C-ADA COMPLIANCE Surplus (Deficit):	9,709	9,776	(34,928)	8,397	(37,900)	(37,900)	8.51%
Adopted Budget Surplus (Deficit):	9,709	9,776	(34,928)	8,397	(37,900)	(37,900)	8.51%

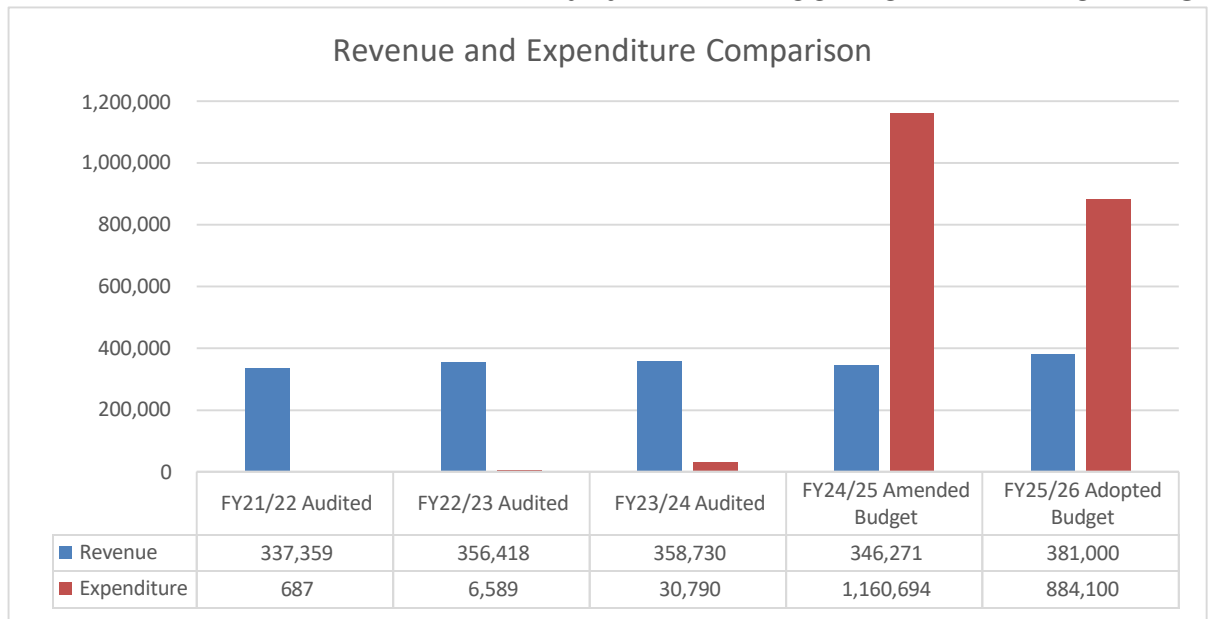
Expenditure Budget Change FY24/25 vs. FY25/26 8.89%

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FY 25/26 Adopted Budget

Fund 127 - MEASURE C-FLEXIBLE FUNDING



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 127 - MEASURE C-FLEXIBLE FUNDING

Revenue

Category: 44 - USE OF PROPERTY & MONEY

127-400-44010 Interest Earned	3,022	9,351	1,000	13,111	56,000	56,000	5500%
Category: 44 - USE OF PROPERTY & MONEY Total:	3,022	9,351	1,000	13,111	56,000	56,000	5500%

Category: 45 - INTERGOVERNMENTAL

127-400-45123 Measure C-Flexible Funding	353,396	349,379	345,271	288,368	325,000	325,000	-5.87%
Category: 45 - INTERGOVERNMENTAL Total:	353,396	349,379	345,271	288,368	325,000	325,000	-5.87%

Category: 48 - MISCELLANEOUS REVENUE

127-400-48170 Reimbursements & Refunds	0	0	0	58,280	0	0	0.00%
Category: 48 - MISCELLANEOUS REVENUE Total:	0	0	0	58,280	0	0	0.00%

Revenue Total:	356,418	358,730	346,271	359,760	381,000	381,000	10.03%
Revenue Budget Change FY24/25 vs. FY25/26							10.03%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

127-422-84053 Median Landscape Maintenance	0	0	0	0	0	0	0.00%
127-422-88040 Computer Programming/Consult.	437	484	1,364	997	1,500	1,500	9.97%
127-422-88100 Professional Services	6,153	6,562	10,000	0	10,000	10,000	0.00%
127-422-92090 Taxes, Licenses, & Fees	0	562	500	0	600	600	20.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	6,589	7,608	11,864	997	12,100	12,100	1.99%

Category: 98 - CAPITAL EXPENDITURES

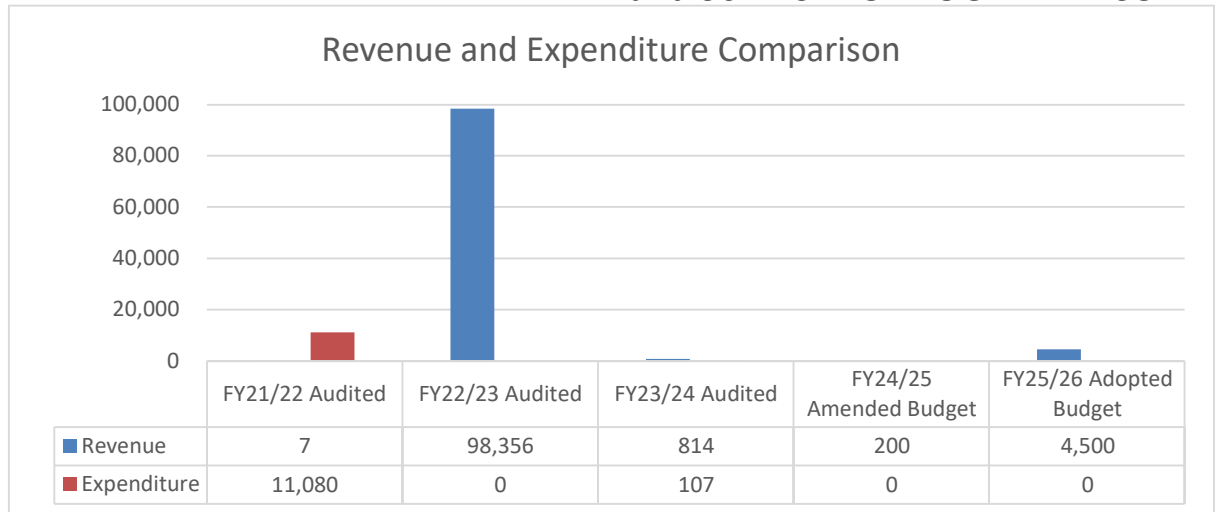
127-422-98040 Major Machinery & Equipment	0	0	0	7,430	0	0	0.00%
127-422-98610 Elm Beautification 7th-Polk	0	0	5,000	0	0	0	-100.00%
127-422-98905 ATP Cycle 6-Trails-Los Gatos Bridge	0	0	16,000	0	26,000	26,000	62.50%
127-422-98906 Hayes Street Safety Improvements	0	0	0	0	0	0	0.00%
127-422-98907 Pleasant St Sewer Main Reconstruction	0	21,820	450,465	432,789	0	0	-100.00%
127-422-98913 Street light Project	0	0	25,000	28,254	30,000	30,000	20.00%
127-422-98926 CMAQ Trails Seg 6 5146 (35) Expenses	0	0	0	0	32,000	32,000	0.00%
127-422-98965 Carbon Reduct Prog Trail & Street Light Modern	0	0	0	0	124,000	124,000	0.00%
127-422-98975 ATP Cycle 5-Est Polk St Bike-Ped ATPCML-5146(031)	0	0	196,000	0	333,000	333,000	69.90%
127-422-98976 Street Tree Maintenance	0	1,362	25,000	38,875	25,000	25,000	0.00%
127-422-98977 CMAQ-NW Trail Seg 1/2/13/14 Exp	0	0	39,365	0	85,000	85,000	115.93%
127-422-98982 Trail Improv-ATP Cycle 4 Exp ATPSBIL-5146(023)	0	0	267,000	0	67,000	67,000	-74.91%

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
127-422-98983 Center Median Island Improvements	0	0	125,000	48,340	150,000	150,000	20.00%
Category: 98 - CAPITAL EXPENDITURES Total:	0	23,182	1,148,830	555,688	872,000	872,000	-24.10%
Expense Total:	6,589	30,790	1,160,694	556,686	884,100	884,100	-23.83%
Fund: 127 - MEASURE C-FLEXIBLE FUNDING Surplus (Deficit):	349,829	327,940	(814,423)	(196,926)	(503,100)	(503,100)	-38.23%
Adopted Budget Surplus (Deficit):	349,829	327,940	(814,423)	(196,926)	(503,100)	(503,100)	-38.23%
							Expenditure Budget Change FY24/25 vs. FY25/26 -23.83%



FY 25/26 Adopted Budget

Fund 301 - CDBG PROGRAM INCOME



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 301 - CDBG PROGRAM INCOME

Revenue

Category: 44 - USE OF PROPERTY & MONEY

<u>301-400-44010</u> Interest Earned	356	814	200	1,041	4,500	4,500	2150%
Category: 44 - USE OF PROPERTY & MONEY Total:	356	814	200	1,041	4,500	4,500	2150%

Category: 48 - MISCELLANEOUS REVENUE

<u>301-400-48060</u> Program Income	98,000	0	0	0	0	0	0.00%
Category: 48 - MISCELLANEOUS REVENUE Total:	98,000	0	0	0	0	0	0.00%

Revenue Total:	98,356	814	200	1,041	4,500	4,500	2150%
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Revenue Budget Change FY24/25 vs. FY25/26 **2150%**

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

<u>301-620-88100</u> Professional Services	0	44	0	0	0	0	0.00%
<u>301-620-92090</u> Taxes, Licenses, & Fees	0	62	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	0	107	0	0	0	0	0.00%

Expense Total:	0	107	0	0	0	0	0.00%
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Fund: 301 - CDBG PROGRAM INCOME Surplus (Deficit):	98,356	708	200	1,041	4,500	4,500	2150%
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Adopted Budget Surplus (Deficit):	98,356	708	200	1,041	4,500	4,500	2150%
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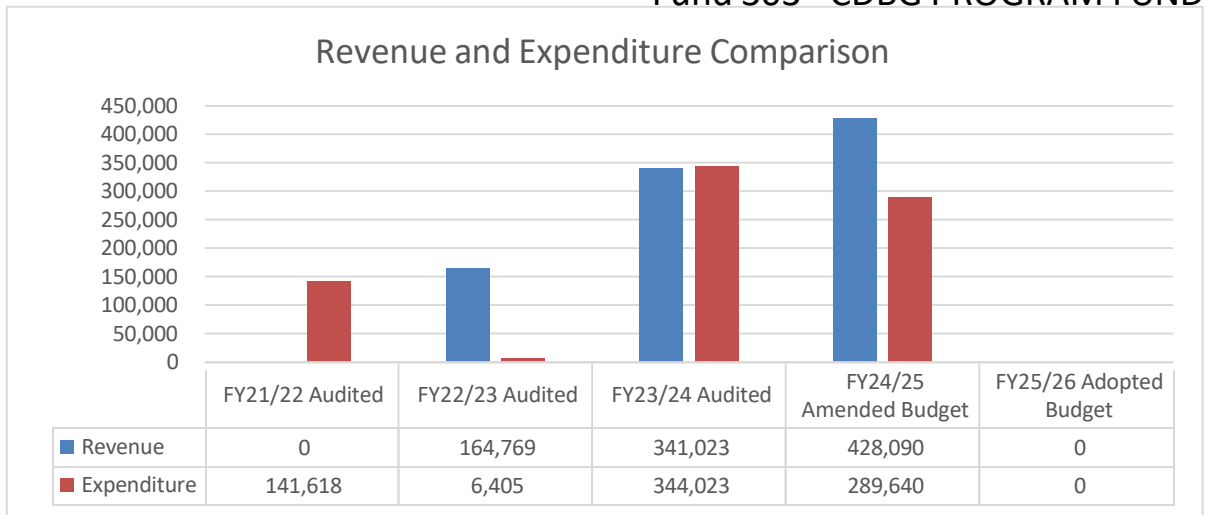
Expenditure Budget Change FY24/25 vs. FY25/26 **0.00%**

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FY 25/26 Adopted Budget

Fund 303 - CDBG PROGRAM FUND



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 303 - CDBG PROGRAM FUND

Revenue

Category: 46 - GRANTS REVENUE

		2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
303-400-46011	2022 CDBG Grant for FT HB/RH Loans Revenue	0	211,178	284,640	494,932	0	0	-100%
303-400-46265	CDBG CV1 Grant Revenue	98,327	0	0	0	0	0	0.00%
303-400-46266	CDBG CV2&CV3 Grant Revenue	66,442	129,845	143,450	145,759	0	0	-100%
Category: 46 - GRANTS REVENUE Total:		164,769	341,023	428,090	640,691	0	0	-100%
Revenue Total:		164,769	341,023	428,090	640,691	0	0	-100%

Revenue Budget Change FY24/25 vs. FY25/26 -100%

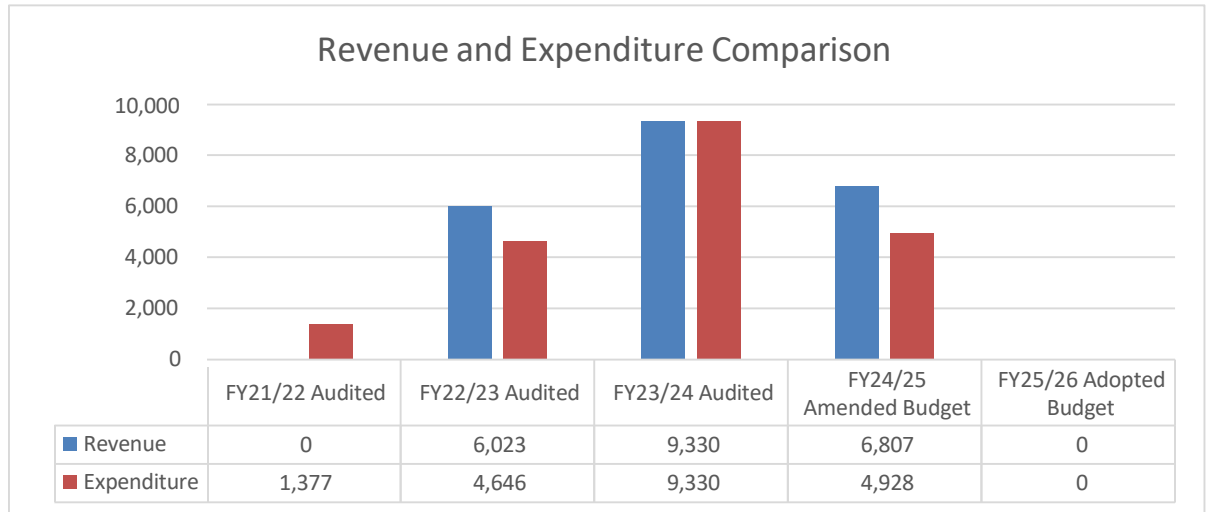
Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

303-405-88116	CDBG CV1 Grant Expense	1,267	0	0	0	0	0	0.00%
303-405-88117	CDBG CV2&CV3 Grant Expense	5,138	129,845	5,000	5,497	0	0	-100%
303-405-88118	2022 CDBG Grant for FT HB/RH Loans	0	214,178	284,640	315,312	0	0	-100%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		6,405	344,023	289,640	320,809	0	0	-100%
Expense Total:		6,405	344,023	289,640	320,809	0	0	-100%
Fund: 303 - CDBG PROGRAM FUND Surplus (Deficit):		158,364	(3,000)	138,450	319,882	0	0	-100%
Adopted Budget Surplus (Deficit):		158,364	(3,000)	138,450	319,882	0	0	-100%

Expenditure Budget Change FY24/25 vs. FY25/26 -100%

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2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 304 - HOME PROGRAM FUND

Revenue

Category: 46 - GRANTS REVENUE

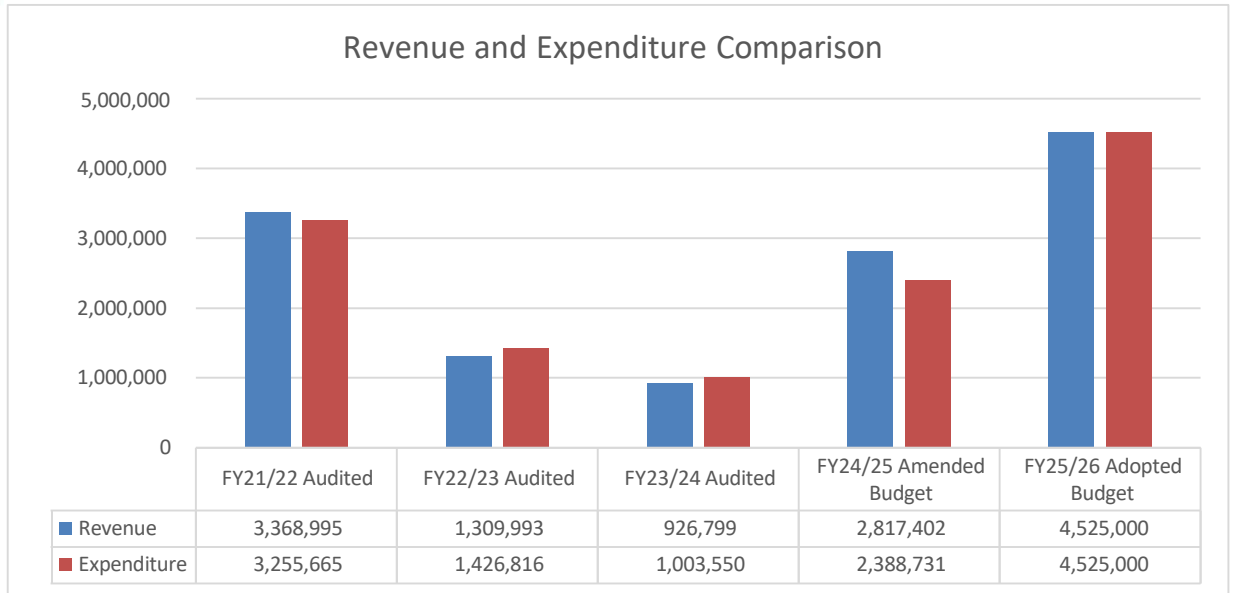
304-400-45521	19-HOME-14965 Grant Revenue	6,023	9,330	6,807	0	0	0	0.00%
Category: 46 - GRANTS REVENUE Total:		6,023	9,330	6,807	0	0	0	0.00%
Revenue Total:		6,023	9,330	6,807	0	0	0	0.00%
Revenue Budget Change FY24/25 vs. FY25/26								0.00%

Expense

Category: 46 - GRANTS REVENUE

304-404-88105	19-HOME-14965 Grant Expense	4,646	9,330	4,928	3,138	0	0	-100.00%
Category: 46 - GRANTS REVENUE Total:		4,646	9,330	4,928	3,138	0	0	100.00%
Expense Total:		4,646	9,330	4,928	3,138	0	0	100.00%
Fund: 304 - HOME PROGRAM FUND Surplus (Deficit):		1,377	0	1,879	(3,138)	0	0	100.00%
Adopted Budget Surplus (Deficit):		1,377	0	1,879	(3,138)	0	0	100.00%
Expenditure Budget Change FY24/25 vs. FY25/26								100.00%

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2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 305 - CALTRANS GRANTS FUND

Revenue

Category: 46 - GRANTS REVENUE

Code	Description	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
305-400-45590	ADA Improv-ATP Cycle 3 Rev ATPSBIL-5146(020)	81,895	0	0	0	0	0	0.00%
305-400-45600	STBG-Polk St Improv-5th to Elm Rev STPL-5146(024)	4,777	0	0	0	0	0	0.00%
305-400-45610	CMAQ-Trail Seg 10/11/12 Rev CML-5146(022)	290,647	0	0	0	0	0	0.00%
305-400-45612	Trail Improv-ATP Cycle 4 Rev ATPSB1L-5146(023)	70,358	54,386	782,000	13,175	660,000	660,000	-15.60%
305-400-45613	STBG-Polk St Improv-Elm to CL West Rev	0	0	0	0	0	0	0.00%
305-400-45614	Polk St Rehab Ph 2 Elm to Monterey STPL-5146(028)	684,144	0	0	0	0	0	0.00%
305-400-45615	CMAQ Alley Paving Ph 2 (38-44) Rev CML-5146(029)	35,913	696,878	663,670	0	0	0	-100.00%
305-400-45616	CMAQ-NW Trail Seg 1/2/13/14 Rev CML-5146(026)	96,482	54,538	303,835	38,087	652,000	652,000	114.59%
305-400-45617	Est Polk St Bike-Ped-ATP Cycle 5 Rev CML-5146(031)	3,579	66,865	344,225	154,991	843,000	843,000	144.90%
305-400-45618	Los Gatos Bridge Trails-ATP Cycle 6 ATPL-5146(032)	0	27,554	117,000	50,904	197,000	197,000	68.38%
305-400-45619	Phelps Ave Ph 2 Rev STPL-5146(030)	42,199	26,578	565,485	12,818	566,000	566,000	0.09%
305-400-45621	STBG-California-Baker STPL-5146(034)	0	0	41,187	36,260	986,000	986,000	2293.96
305-400-46035	CMAQ Trails Seg 6 5146 (35) Revenue	0	0	0	3,445	128,000	128,000	0.00%
305-400-46045	Carbon Reduction Prog Trail Light Moderni	0	0	0	2,387	493,000	493,000	0.00%
Category: 46 - GRANTS REVENUE Total:		1,309,993	926,799	2,817,402	312,066	4,525,000	4,525,000	60.61%
Revenue Total:		1,309,993	926,799	2,817,402	312,066	4,525,000	4,525,000	60.61%

Revenue Budget Change FY24/25 vs. FY25/26 60.61%

Expense

Category: 98 - CAPITAL EXPENDITURES

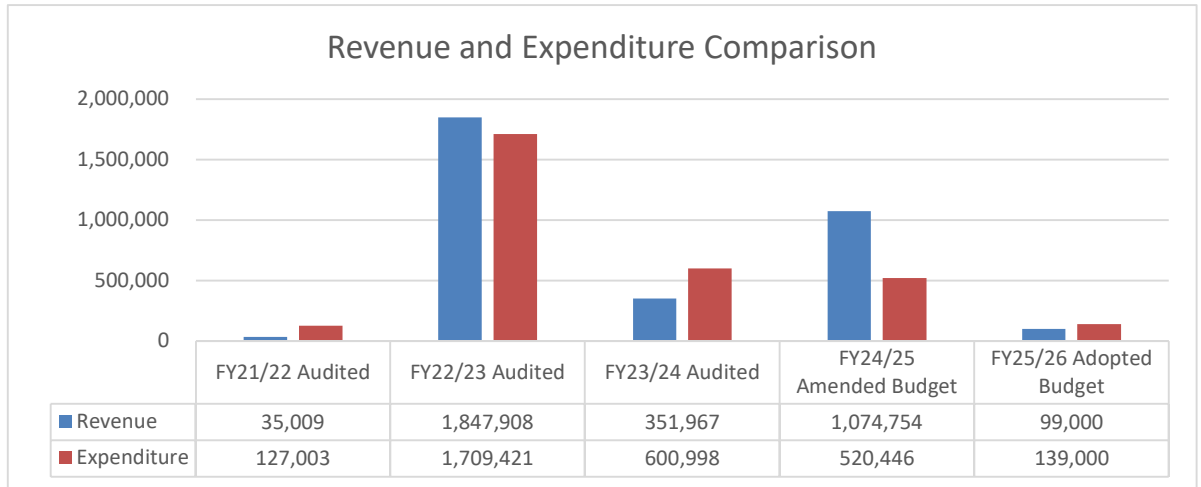
305-422-98062	STBG-California-Baker STPL-5146(034)	0	0	84,888	55,598	986,000	986,000	1062%
305-422-98902	Phelps Ave Ph 2 Exp STPL-5146(030)	47,826	35,490	565,485	30,238	566,000	566,000	0.09%
305-422-98905	Los Gatos Bridge Trails-ATP Cycle 6 ATPL-5146(032)	0	33,301	117,000	53,506	197,000	197,000	68.38%
305-422-98926	CMAQ Trails Seg 6 5146 (35) Expenses	0	0	0	27,746	128,000	128,000	0.00%
305-422-98930	STBG-Polk St Improv-5th to Elm Exp STPL-5146(024)	7,449	0	0	0	0	0	0.00%
305-422-98965	Carbon Reduction Prog Trail Light Moderni	0	0	0	23,499	493,000	493,000	0.00%
305-422-98970	ADA Improv-ATP Cycle 3 Exp ATPSBIL-5146(020)	10,179	0	0	0	0	0	0.00%
305-422-98974	CMAQ-NW Trail Seg 1/2/13/14 Exp CML-5146(026)	108,983	61,604	303,835	103,543	652,000	652,000	114.59%
305-422-98975	ATP Cycle 5-Est Polk St Bike-Ped ATPCML-5146(031)	3,579	83,826	344,225	151,414	843,000	843,000	144.90%
305-422-98980	CMAQ-Trail Seg 10/11/12 Exp CML-5146(022)	296,623	280	0	0	0	0	0.00%

		2022-2023	2023-2024	2024-2025	2024-2025	Request	2025-2026	% Change
		Audited	Audited	Amended	Unaudited	(+/-)	Adopted	FY25 to
		Actuals	Actuals	Budget	Actuals		Budget	FY26
305-422-98982	Trail Improv-ATP Cycle 4 Exp ATPSBIL-5146(023)	70,358	58,272	973,298	239,000	660,000	660,000	-32.19%
305-422-98996	Polk St Rehab Ph 2 Elm to Monterey STPL-5146(028)	845,907	0	0	0	0	0	0.00%
305-422-98998	CMAQ Alley Paving Ph 2 (38-44) Exp CML-5146(029)	35,913	730,777	0	845	0	0	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		1,426,816	1,003,550	2,388,731	685,388	4,525,000	4,525,000	89.43%
Expense Total:		1,426,816	1,003,550	2,388,731	685,388	4,525,000	4,525,000	89.43%
Fund: 305 - CALTRANS GRANTS FUND Surplus (Deficit):		(116,823)	(76,751)	428,671	(373,322)	0	0	-100.00%
Adopted Budget Surplus (Deficit):		(116,823)	(76,751)	428,671	(373,322)	0	0	-100.00%
Expenditure Budget Change FY24/25 vs. FY25/26								89.43%



FY 25/26 Adopted Budget

Fund 306 - SPECIAL REVENUE GRANTS FUND



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 306 - SPECIAL REVENUE GRANTS FUND

Revenue

Category: 46 - GRANTS REVENUE

Account Code	Description	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change
306-400-46110	Grant Revenue	0	0	0	0	0	0	0.00%
306-400-46112	Permanent Local Housing Allocation (PLHA) Grant	0	5,492	423,959	423,959	88,000	88,000	-79.24%
306-400-46262	SJVAPCD Grant Revenue	100,000	64,200	0	60,000	0	0	0.00%
306-400-46268	CIRA Grant Revenue	417,818	143,734	146,836	113,986	6,000	6,000	0.00%
306-400-46269	Centennial Park DPR Grant Revenue	94,858	93,851	0	0	0	0	0.00%
306-400-46272	Per Capita Parks Program Revenue	0	0	0	0	0	0	0.00%
306-400-46273	ADU LEAP Grant Program Revenue	42,661	22,339	423,959	65,000	0	0	-100.00%
306-400-46274	Beverage Container Recycling Grant Revenue	5,000	0	5,000	10,000	5,000	5,000	0.00%
306-400-46275	Cal Recycle SB 1383 Local Asst. Grant Revenue	1,736	22,352	75,000	75,000	0	0	-100.00%
306-400-46276	CDWR Urban Comm. Drought Relief Program Grant Rev	1,185,835	0	0	0	0	0	0.00%
Category: 46 - GRANTS REVENUE Total:		1,847,908	351,967	1,074,754	747,945	99,000	99,000	-90.79%
Revenue Total:		1,847,908	351,967	1,074,754	747,945	99,000	99,000	-90.79%

Revenue Budget Change FY24/25 vs. FY25/26 -90.79%

Expense

Category: 60 - PERSONNEL SERVICES EXPENSE

306-413-60010	Salaries Regular	0	0	0	0	0	0	0.00%
Category: 60 - PERSONNEL SERVICES EXPENSE Total:		0	0	0	0	0	0	0.00%

Category: 70 - MAINT. & OPERATIONS EXPENSE

306-413-86010	Training, Travel, & Conference	0	0	0	0	0	0	0.00%
306-413-88030	Accounting/Auditing	0	0	0	0	0	0	0.00%
306-413-88100	Professional Services	0	0	0	0	0	0	0.00%
306-422-88106	Permanent Local Housing Allocation (PLHA) Grant	0	5,492	0	11,147	88,000	88,000	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		0	5,492	0	11,147	88,000	88,000	0.00%

Category: 98 - CAPITAL EXPENDITURES

306-404-98572	SJVAPCD Grant Expense-CD	0	20,000	0	0	0	0	0.00%
306-404-98574	CIRA Grant Expense-CD	0	25,395	0	0	0	0	0.00%
306-404-98578	ADU LEAP Grant Expense	36,400	26,910	423,959	0	0	0	-100.00%
306-405-98572	SJVAPCD Grant Expense-AD	0	40,000	0	0	0	0	0.00%
306-405-98574	CIRA Grant Expense-AD	0	50,791	4,969	3,730	6,000	6,000	20.75%
306-413-98040	Major Machinery & Equipment	0	0	0	0	0	0	0.00%
306-413-98572	SJVAPCD Grant Expense-PD	100,000	0	0	0	0	0	0.00%
306-413-98574	CIRA Grant Expense-PD	90,705	0	0	0	0	0	0.00%
306-416-98574	CIRA Grant Expense-Fire	149,959	4,162	0	0	0	0	0.00%

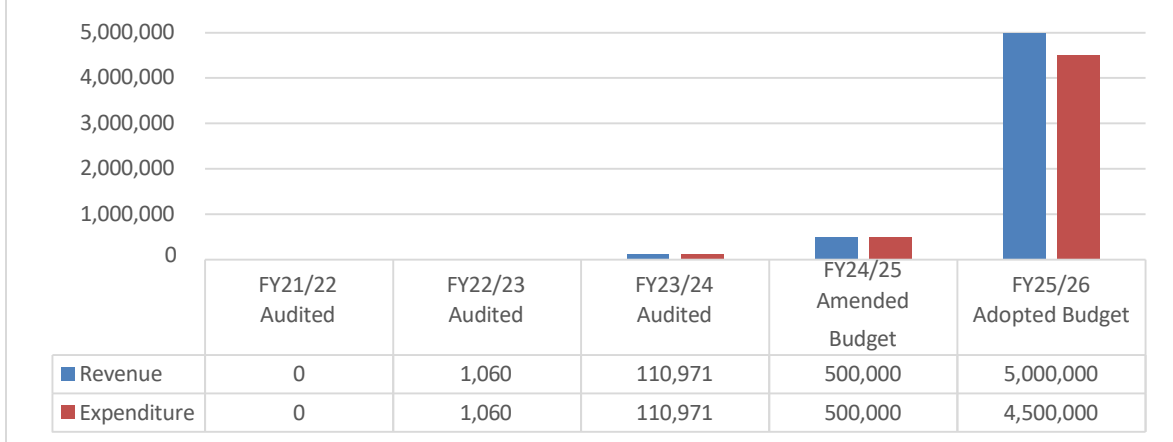
		2022-2023	2023-2024	2024-2025	2024-2025	Request	2025-2026	% Change
		Audited	Audited	Amended	Unaudited	(+/-)	Adopted	FY25 to
		Actuals	Actuals	Budget	Actuals		Budget	FY26
306-422-98572	SJVAPCD Grant Expense-PW	0	4,200	0	0	0	0	0.00%
306-422-98575	Centennial Park DPR Grant Expense	4,563	167,652	0	1,428	0	0	0.00%
306-422-98576	Sandalwood Park DPR Grant Expense	4,562	167,652	0	1,428	0	0	0.00%
306-422-98577	Per Capital Parks Program Expense	0	0	0	0	0	0	0.00%
306-432-98574	CIRA Grant Expense-Bldg & Maint	176,229	51,656	86,518	22,704	0	0	-100.00%
306-435-98574	CIRA Grant Expense-Airport	925	5,223	0	0	0	0	0.00%
306-440-98574	CIRA Grant Expense-Municipal Grounds	0	6,506	0	0	0	0	0.00%
306-508-98979	CDWR Urban Comm. Drought Relief Program Exp	1,141,342	508	0	0	0	0	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		1,704,685	570,655	515,446	29,289	6,000	6,000	-98.84%
Category: 99 - NON-OPERATING EXPENSES								
306-426-98580	Beverage Container Recycling Expense	3,000	2,500	5,000	5,000	5,000	5,000	0.00%
306-426-98582	Cal Recycle SB 1383 Local Asst. Grant Exp.	1,736	22,352	0	546	40,000	40,000	0.00%
Category: 99 - NON-OPERATING EXPENSES Total:		4,736	24,852	5,000	5,546	45,000	45,000	800.00%
Expense Total:		1,709,421	600,998	520,446	45,983	139,000	139,000	-73.29%
Fund: 306 - SPECIAL REVENUE GRANTS FUND Surplus (Deficit):		138,487	(249,031)	554,308	701,963	(40,000)	(40,000)	-107.22%
Adopted Budget Surplus (Deficit):		138,487	(249,031)	554,308	701,963	(40,000)	(40,000)	-107.22%
Expenditure Budget Change FY24/25 vs. FY25/26								-73.29%



FY 25/26 Adopted Budget

Fund 310 - AHSC PROGRAM

Revenue and Expenditure Comparison



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 310 - AHSC PROGRAM

Revenue

Category: 46 - GRANTS REVENUE

310-400-46110 AHSC Grant Revenue	1,060	110,971	500,000	0	5,000,000	5,000,000	900.00%
Category: 46 - GRANTS REVENUE Total:	1,060	110,971	500,000	0	5,000,000	5,000,000	900.00%
Revenue Total:	1,060	110,971	500,000	0	5,000,000	5,000,000	900.00%

Revenue Budget Change FY24/25 vs. FY25/26 **900.00%**

Expense

Category: 98 - CAPITAL EXPENDITURES

310-422-98581 AHSC Grant Expense	1,060	110,971	500,000	341,470	4,500,000	4,500,000	800.00%
Category: 98 - CAPITAL EXPENDITURES Total:	1,060	110,971	500,000	341,470	4,500,000	4,500,000	800.00%
Expense Total:	1,060	110,971	500,000	341,470	4,500,000	4,500,000	800.00%

Fund: 310 - AHSC PROGRAM Surplus (Deficit):	0	0	0	(341,470)	500,000	500,000	0.00%
Adopted Budget Surplus (Deficit):	0	0	0	(341,470)	500,000	500,000	0.00%

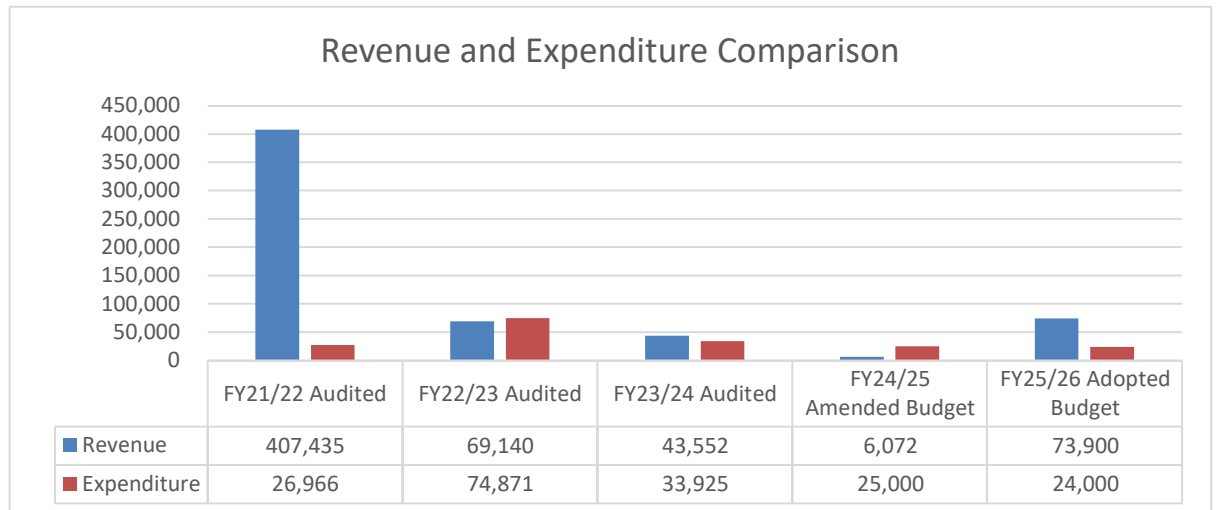
Expenditure Budget Change FY24/25 vs. FY25/26 **800%**

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FY 25/26 Adopted Budget

Fund 815 - LOW/MOD HOUSING ASSET FUND



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 815 - LOW/MOD HOUSING ASSET FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

815-400-44010	Interest Earned	6,819	12,937	1,272	16,120	69,100	69,100	5332%
Category: 44 - USE OF PROPERTY & MONEY Total:		6,819	12,937	1,272	16,120	69,100	69,100	5332%

Category: 48 - MISCELLANEOUS REVENUE

815-400-48061	Housing Asset Fund Program Income	62,321	30,615	4,800	4,001	4,800	4,800	0%
Category: 48 - MISCELLANEOUS REVENUE Total:		62,321	30,615	4,800	4,001	4,800	4,800	0%

Revenue Total:		69,140	43,552	6,072	20,121	73,900	73,900	1117%
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Revenue Budget Change FY24/25 vs. FY25/26 1117%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

815-609-88100	Professional Services	24,070	32,758	25,000	16,287	24,000	24,000	-4.00%
815-609-88124	2013 CDBG Grant Expense	350	0	0	0	0	0	0.00%
815-609-92090	Taxes, Licenses, & Fees	0	1,167	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		24,420	33,925	25,000	16,287	24,000	24,000	-4.00%

Category: 98 - CAPITAL EXPENDITURES

815-609-98011	Land Purchase	50,451	0	0	0	0	0	0%
Category: 98 - CAPITAL EXPENDITURES Total:		50,451	0	0	0	0	0	0%

Expense Total:		74,871	33,925	25,000	16,287	24,000	24,000	-4.00%
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Fund: 815 - LOW/MOD HOUSING ASSET FUND Surplus (Deficit):		(5,731)	9,628	(18,928)	3,834	49,900	49,900	-364%
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Adopted Budget Surplus (Deficit):		(5,731)	9,628	(18,928)	3,834	49,900	49,900	-364%
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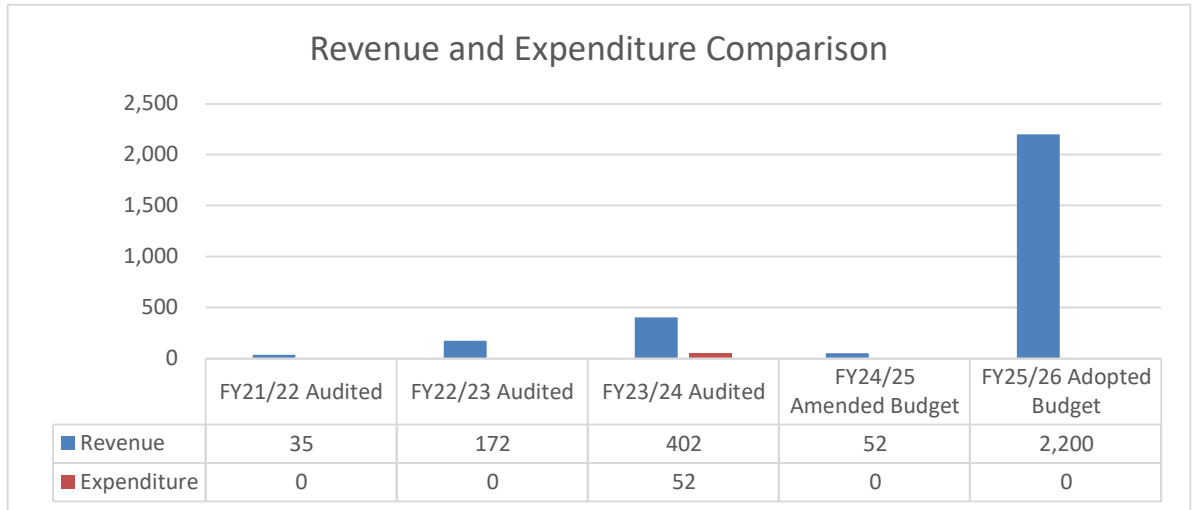
Expenditure Budget Change FY24/25 vs. FY25/26 -4.00%

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FY 25/26 Adopted Budget

Fund 851 - EDA COMMUNITY BLDG RENTALS



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 851 - EDA COMMUNITY BLDG RENTALS

Revenue

Category: 44 - USE OF PROPERTY & MONEY

851-400-44010 Interest Earned	172	402	52	513	2,200	2,200	4131%
Category: 44 - USE OF PROPERTY & MONEY Total:	172	402	52	513	2,200	2,200	4131%
Revenue Total:	172	402	52	513	2,200	2,200	4131%

Revenue Budget Change FY24/25 vs. FY25/26 **4131%**

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

851-432-88100 Professional Services	0	21	0	0	0	0	0%
851-432-92090 Taxes, Licenses, & Fees	0	30	0	0	0	0	0%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	0	52	0	0	0	0	0%
Expense Total:	0	52	0	0	0	0	0%

Fund: 851 - EDA COMMUNITY BLDG RENTALS Surplus (Deficit):	172	351	52	513	2,200	2,200	4131%
Adopted Budget Surplus (Deficit):	172	351	52	513	2,200	2,200	4131%

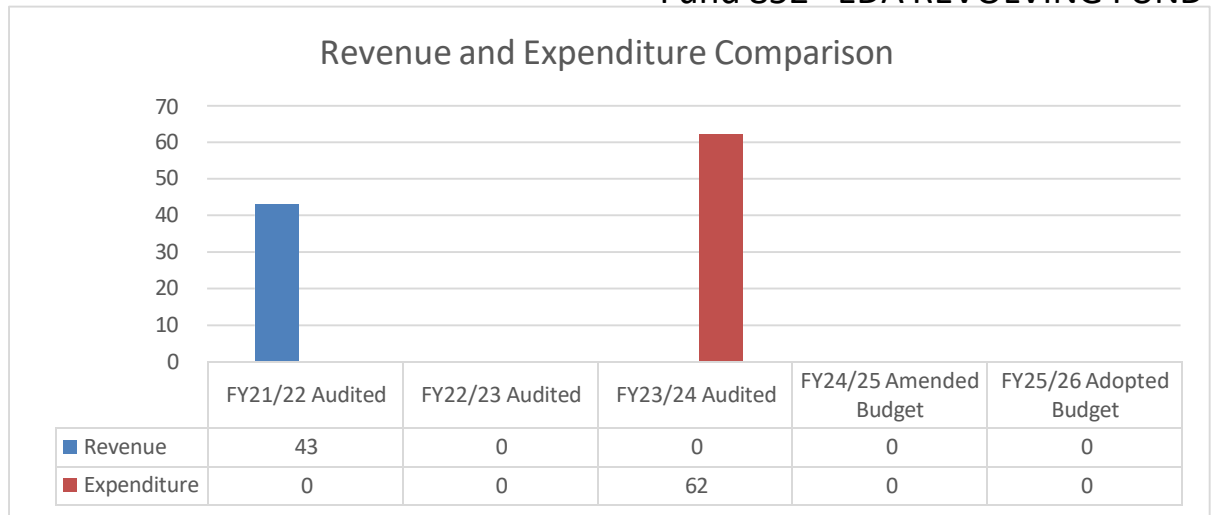
Expenditure Budget Change FY24/25 vs. FY25/26 **0.00%**

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FY 25/26 Adopted Budget

Fund 852 - EDA REVOLVING FUND



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 852 - EDA REVOLVING FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

852-400-44010	Interest Earned	208	473	62	606	2,600	2,600	4094%
Category: 44 - USE OF PROPERTY & MONEY Total:		208	473	62	606	2,600	2,600	4094%
Revenue Total:		208	473	62	606	2,600	2,600	4094%

Revenue Budget Change FY24/25 vs. FY25/26 4094%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

852-620-88100	Professional Services	0	26	0	0	0	0	0.00%
852-620-92090	Taxes, Licenses, & Fees	0	36	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		0	62	0	0	0	0	0.00%
Expense Total:		0	62	0	0	0	0	0.00%

Fund: 852 - EDA REVOLVING FUND Surplus (Deficit):		208	411	62	606	2,600	2,600	4094%
Adopted Budget Surplus (Deficit):		208	411	62	606	2,600	2,600	4094%

Expenditure Budget Change FY24/25 vs. FY25/26 0.00%

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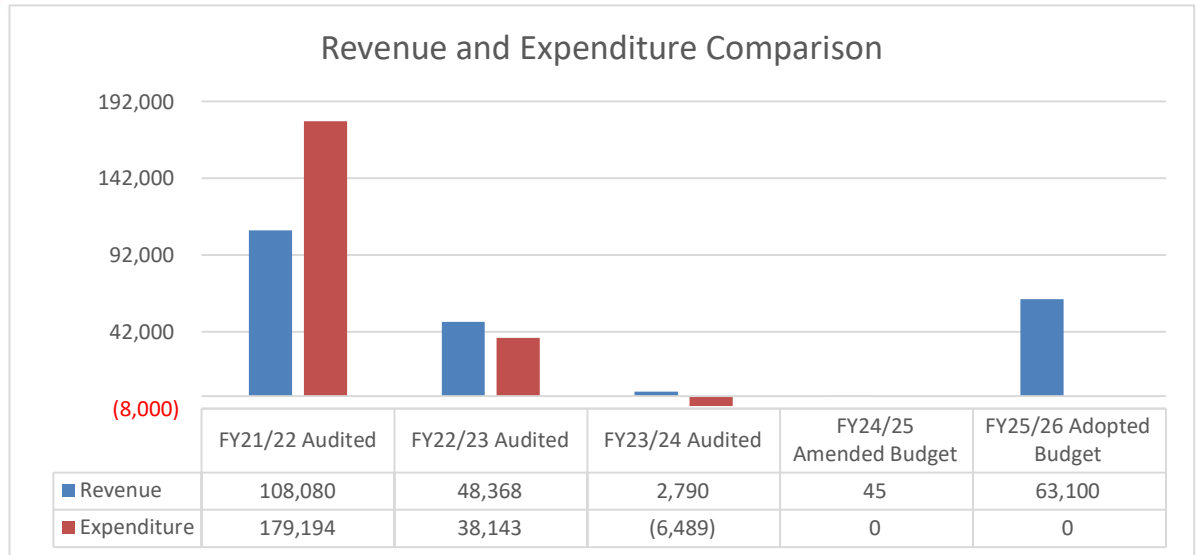
Capital Projects Funds

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FY 25/26 Adopted Budget

Fund 140 - GENERAL CAPITAL PROJECTS FUND



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 140 - GENERAL CAPITAL PROJECTS FUND

Revenue

Category: 44 - USE OF PROPERTY & MONEY

140-400-44010	Interest Earned	13	133	45	339	63,100	63,100	140122%
Category: 44 - USE OF PROPERTY & MONEY Total:		13	133	45	339	63,100	63,100	140122%

Category: 46 - GRANTS REVENUE

140-400-45470	2013 Elm/Cambridge Rev HSIPL-5146(014)	28,764	2,657	0	0	0	0	0.00%
Category: 46 - GRANTS REVENUE Total:		28,764	2,657	0	0	0	0	0.00%

Category: 48 - MISCELLANEOUS REVENUE

140-400-45210	PARSAC-Program Reimbursement	19,590	0	0	0	0	0	0.00%
Category: 48 - MISCELLANEOUS REVENUE Total:		19,590	0	0	0	0	0	0.00%

Revenue Total:		48,368	2,790	45	339	63,100	63,100	0.00%
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Revenue Budget Change FY24/25 vs. FY25/26 0.00%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

140-422-88100	Professional Services	0	2	0	0	0	0	0.00%
140-422-92090	Taxes, Licenses, & Fees	0	4	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		0	6	0	0	0	0	0.00%

Category: 98 - CAPITAL EXPENDITURES

140-422-98660	Comprehensive Fee & Rate Study	0	2,660	0	0	0	0	0.00%
140-422-98881	2013 Elm/Cambridge Exp HSIPL-5146(014)	38,143	(9,155)	0	0	0	0	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		38,143	(6,495)	0	0	0	0	0.00%

Expense Total:		38,143	(6,489)	0	0	0	0	0.00%
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Fund: 140 - GENERAL CAPITAL PROJECTS FUND Surplus (Deficit):		10,225	9,279	45	339	63,100	63,100	140122%
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Adopted Budget Surplus (Deficit):		10,225	9,279	45	339	63,100	63,100	140122%
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Expenditure Budget Change FY24/25 vs. FY25/26 0%

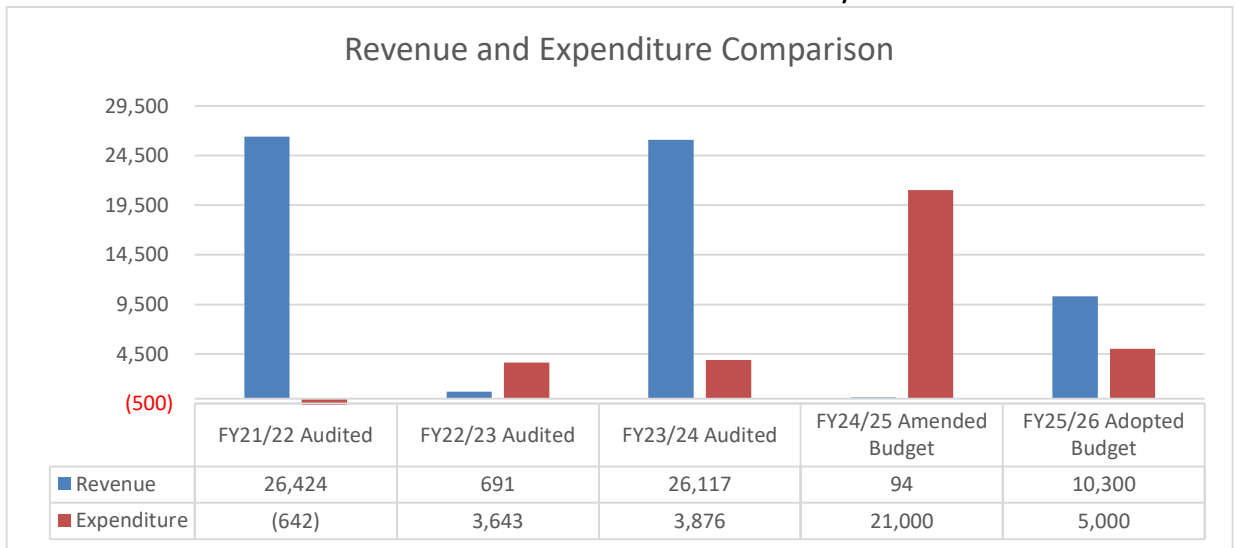
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FY 25/26 Adopted Budget

Fund 141 - PUBLIC BUILDING/FACILITIES IMPACT FEES

Revenue and Expenditure Comparison



	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 141 - PUBLIC BUILDING/FACILITIES IMPACT FEES

Revenue

Category: 44 - USE OF PROPERTY & MONEY

141-400-44010	Interest Earned	362	996	50	1,253	5,300	5,300	10500%
Category: 44 - USE OF PROPERTY & MONEY Total:		362	996	50	1,253	5,300	5,300	10500%

Category: 51 - IMPACT FEES REVENUE

141-400-51051	Building/Facility Impact Fees	329	25,121	44	44	5,000	5,000	11264%
Category: 51 - IMPACT FEES REVENUE Total:		329	25,121	44	44	5,000	5,000	11264%
Revenue Total:		691	26,117	94	1,298	10,300	10,300	10857%

Revenue Budget Change FY24/25 vs. FY25/26 **10857%**

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

141-422-72042	City Operational Efficiency	2,639	0	0	0	0	0	0.00%
141-422-88100	Professional Services	0	45	0	0	0	0	0.00%
141-422-92090	Taxes, Licenses, & Fees	0	65	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		2,639	110	0	0	0	0	0.00%

Category: 98 - CAPITAL EXPENDITURES

141-422-98985	Council Chambers Modernization	1,004	3,766	21,000	2,011	5,000	5,000	-76.19%
Category: 98 - CAPITAL EXPENDITURES Total:		1,004	3,766	21,000	2,011	5,000	5,000	-76.19%
Expense Total:		3,643	3,876	21,000	2,011	5,000	5,000	-76.19%

Fund: 141 - PUBLIC BUILDING/FACILITIES IMPACT FEES Surplus (Deficit):		(2,951)	22,241	(20,906)	(713)	5,300	5,300	-125.24%
Adopted Budget Surplus (Deficit):		(2,951)	22,241	(20,906)	(713)	5,300	5,300	-125.24%

Expenditure Budget Change FY24/25 vs. FY25/26 **-76.19%**

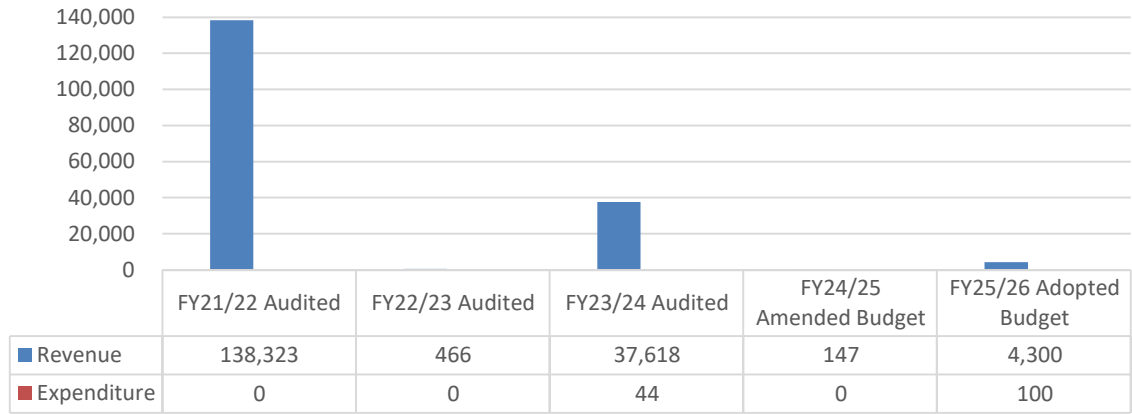
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FY 25/26 Adopted Budget

Fund 142 - LAW ENFORCEMENT IMPACT FEES

Revenue and Expenditure Comparison



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 142 - LAW ENFORCEMENT IMPACT FEES

Revenue

Category: 44 - USE OF PROPERTY & MONEY

142-400-44010 Interest Earned	137	583	80	777	3,300	3,300	4025%
Category: 44 - USE OF PROPERTY & MONEY Total:	137	583	80	777	3,300	3,300	4025%

Category: 51 - IMPACT FEES REVENUE

142-400-51052 Law Enforcement Impact Fees	329	37,035	67	552	1,000	1,000	1393%
Category: 51 - IMPACT FEES REVENUE Total:	329	37,035	67	552	1,000	1,000	1393%
Revenue Total:	466	37,618	147	1,329	4,300	4,300	2825%

Revenue Budget Change FY24/25 vs. FY25/26 2825%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

142-422-88100 Professional Services	0	17	0	0	0	0	0%
142-422-92090 Taxes, Licenses, & Fees	0	27	0	0	100	100	0%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	0	44	0	0	100	100	0%
Expense Total:	0	44	0	0	100	100	0%

Fund: 142 - LAW ENFORCEMENT IMPACT FEES Surplus (Deficit):	466	37,574	147	1,329	4,200	4,200	2757%
Adopted Budget Surplus (Deficit):	466	37,574	147	1,329	4,200	4,200	2757%

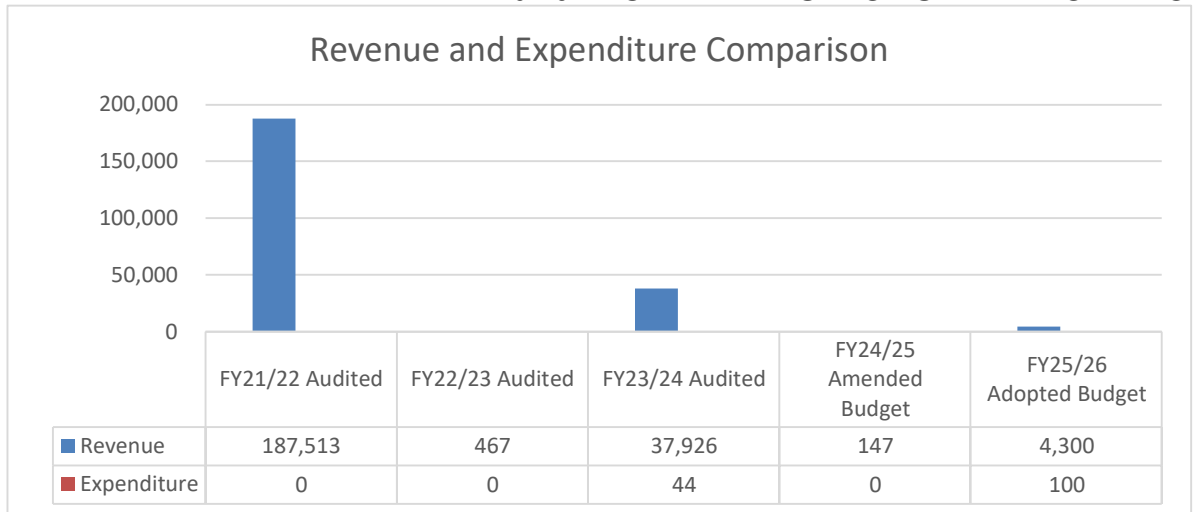
Expenditure Budget Change FY24/25 vs. FY25/26 0%

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FY 25/26 Adopted Budget

Fund 143 - FIRE PROTECTION IMPACT FEES



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 143 - FIRE PROTECTION IMPACT FEES

Revenue

Category: 44 - USE OF PROPERTY & MONEY

143-400-44010 Interest Earned	138	586	80	783	3,300	3,300	4025%
Category: 44 - USE OF PROPERTY & MONEY Total:	138	586	80	783	3,300	3,300	4025%

Category: 51 - IMPACT FEES REVENUE

143-400-51053 Fire Protection Impact Fees	329	37,339	67	556	1,000	1,000	1393%
Category: 51 - IMPACT FEES REVENUE Total:	329	37,339	67	556	1,000	1,000	1393%
Revenue Total:	467	37,926	147	1,338	4,300	4,300	2825%

Revenue Budget Change FY24/25 vs. FY25/26 2825%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

143-422-88100 Professional Services	0	17	0	0	0	0	0%
143-422-92090 Taxes, Licenses, & Fees	0	27	0	0	100	100	0%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	0	44	0	0	100	100	0%
Expense Total:	0	44	0	0	100	100	0%

Fund: 143 - FIRE PROTECTION IMPACT FEES Surplus (Deficit):	467	37,881	147	1,338	4,200	4,200	2757%
Adopted Budget Surplus (Deficit):	467	37,881	147	1,338	4,200	4,200	2757%

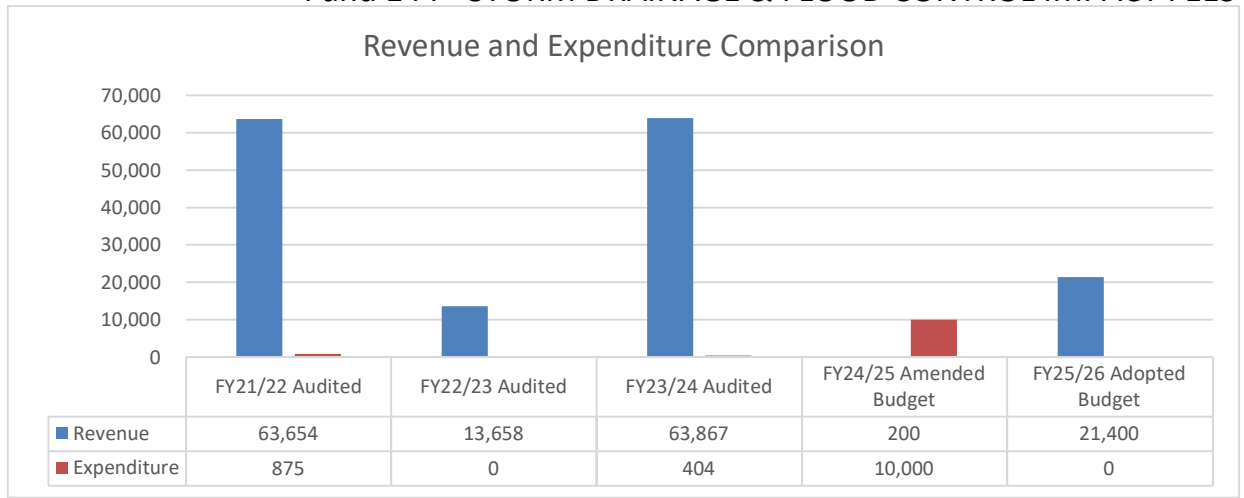
Expenditure Budget Change FY24/25 vs. FY25/26 0%

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FY 25/26 Adopted Budget

Fund 144 - STORM DRAINAGE & FLOOD CONTROL IMPACT FEES



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 144 - STORM DRAINAGE & FLOOD CONTROL IMPACT FEES

Revenue

Category: 44 - USE OF PROPERTY & MONEY

144-400-44010 Interest Earned	1,335	3,465	200	4,514	19,400	19,400	9600%
Category: 44 - USE OF PROPERTY & MONEY Total:	1,335	3,465	200	4,514	19,400	19,400	9600%

Category: 51 - IMPACT FEES REVENUE

144-400-51054 Storm/Flood Control Impact Fees	12,323	60,402	0	1,611	2,000	2,000	0%
Category: 51 - IMPACT FEES REVENUE Total:	12,323	60,402	0	1,611	2,000	2,000	0%

Revenue Total:	13,658	63,867	200	6,125	21,400	21,400	10600%
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Revenue Budget Change FY24/25 vs. FY25/26 10600%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

144-422-88100 Professional Services	0	166	0	0	0	0	0%
144-422-92090 Taxes, Licenses, & Fees	0	238	0	0	0	0	0%

Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	0	404	0	0	0	0	0%
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Category: 98 - CAPITAL EXPENDITURES

144-422-98986 Van Ness Storm Drain Ph 2 Expense	0	0	10,000	0	0	0	-100%
Category: 98 - CAPITAL EXPENDITURES Total:	0	0	10,000	0	0	0	-100%

Expense Total:	0	404	10,000	0	0	0	-100%
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Fund: 144 - STORM DRAINAGE & FLOOD CONTROL IMPACT FEES Surplus (Deficit):	13,658	63,463	(9,800)	6,125	21,400	21,400	-318%
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Adopted Budget Surplus (Deficit):	13,658	63,463	(9,800)	6,125	21,400	21,400	-318%
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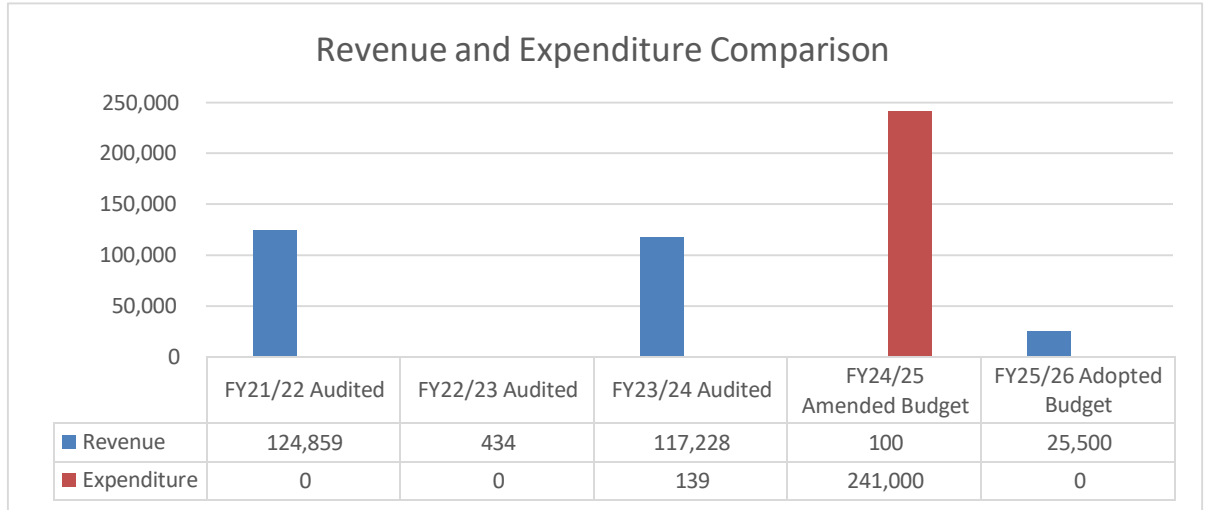
Expenditure Budget Change FY24/25 vs. FY25/26 -100%

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FY 25/26 Adopted Budget

Fund 145 - STREETS & BRIDGES IMPACT FEES



2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 145 - STREETS & BRIDGES IMPACT FEES

Revenue

Category: 44 - USE OF PROPERTY & MONEY

145-400-44010	Interest Earned	434	1,815	100	2,441	10,500	10,500	10400%
Category: 44 - USE OF PROPERTY & MONEY Total:		434	1,815	100	2,441	10,500	10,500	0%

Category: 51 - IMPACT FEES REVENUE

145-400-51055	Street & Roads Impact Fees	0	115,413	0	1,322	15,000	15,000	0.00%
Category: 51 - IMPACT FEES REVENUE Total:		0	115,413	0	1,322	15,000	15,000	0.00%
Revenue Total:		434	117,228	100	3,763	25,500	25,500	25400%

Revenue Budget Change FY24/25 vs. FY25/26 25400%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

145-422-88100	Professional Services	0	54	0	0	0	0	0.00%
145-422-92090	Taxes, Licenses, & Fees	0	84	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		0	139	0	0	0	0	0.00%

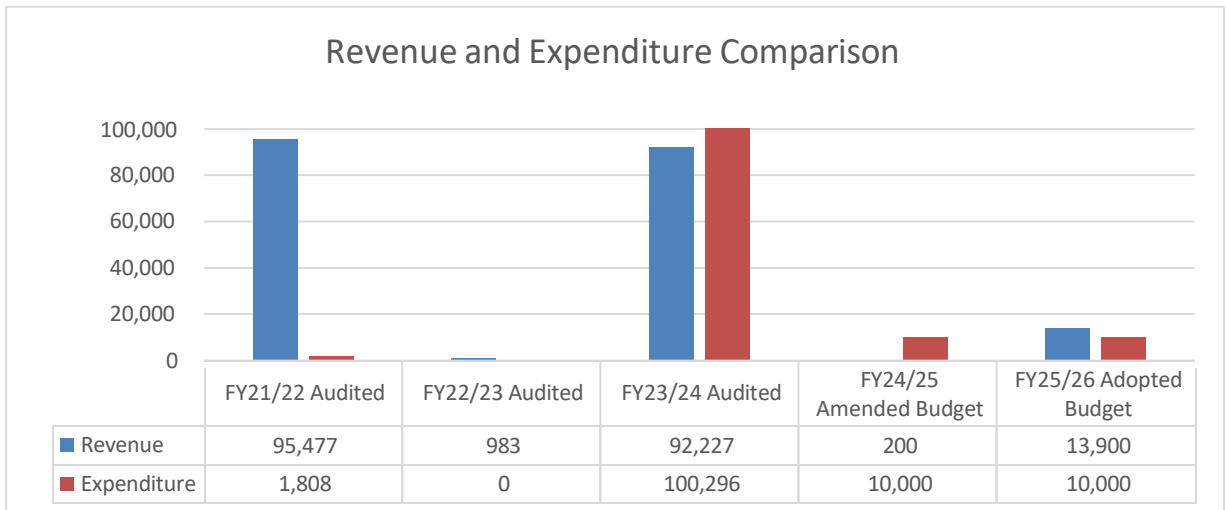
Category: 98 - CAPITAL EXPENDITURES

145-422-98901	Phelps Ave. Improvements	0	0	241,000	0	0	0	-100.00%
Category: 98 - CAPITAL EXPENDITURES Total:		0	0	241,000	0	0	0	-100.00%
Expense Total:		0	139	241,000	0	0	0	-100.00%

Fund: 145 - STREETS & BRIDGES IMPACT FEES Surplus (Deficit):		434	117,089	(240,900)	3,763	25,500	25,500	-111.00%
Adopted Budget Surplus (Deficit):		434	117,089	(240,900)	3,763	25,500	25,500	-111.00%

Expenditure Budget Change FY24/25 vs. FY25/26 -100%

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2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
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Fund: 146 - PARK IMPACT FEES

Revenue

Category: 44 - USE OF PROPERTY & MONEY

146-400-44010	Interest Earned	983	2,775	200	2,774	11,900	11,900	5850%
Category: 44 - USE OF PROPERTY & MONEY Total:		983	2,775	200	2,774	11,900	11,900	5850%

Category: 51 - IMPACT FEES REVENUE

146-400-51056	Park Impact Fees	0	89,452	0	1,601	2,000	2,000	0.00%
Category: 51 - IMPACT FEES REVENUE Total:		0	89,452	0	1,601	2,000	2,000	0.00%
Revenue Total:		983	92,227	200	4,375	13,900	13,900	6850%

Revenue Budget Change FY24/25 vs. FY25/26 6850%

Expense

Category: 70 - MAINT. & OPERATIONS EXPENSE

146-422-88100	Professional Services	0	123	0	0	0	0	0.00%
146-422-92090	Taxes, Licenses, & Fees	0	174	0	0	0	0	0.00%
146-422-94070	Operating Transfer Out	0	100,000	0	0	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:		0	100,296	0	0	0	0	0.00%

Category: 98 - CAPITAL EXPENDITURES

146-422-98221	Centennial Park Improvements	0	0	0	0	0	0	0.00%
146-422-98222	Sandalwood Park Improvements	0	0	0	0	0	0	0.00%
146-422-98223	Frame Park Improvements	0	0	10,000	0	10,000	10,000	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		0	0	10,000	0	10,000	10,000	0.00%
Expense Total:		0	100,296	10,000	0	10,000	10,000	0.00%

Fund: 146 - PARK IMPACT FEES Surplus (Deficit):		983	(8,069)	(9,800)	4,375	3,900	3,900	-140.00%
Adopted Budget Surplus (Deficit):		983	(8,069)	(9,800)	4,375	3,900	3,900	-140.00%

Expenditure Budget Change FY24/25 vs. FY25/26 0%

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Closed Funds

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FY 25/26 Adopted Budget

Fund 307 - ARPA GRANT FUND

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Fund: 307 - ARPA GRANT FUND							
Expense							
Category: 70 - MAINT. & OPERATIONS EXPENSE							
307-405-94070 Operating Transfer Out	0	113,894	0	0	0	0	0.00%
307-900-94070 Operating Transfer Out	241,284	2,485,255	301,559	301,559	0	0	0.00%
Category: 70 - MAINT. & OPERATIONS EXPENSE Total:	241,284	2,599,149	301,559	301,559	0	0	0.00%
Category: 99 - NON-OPERATING EXPENSES							
307-401-98579 ARPA Grant Expense	0	0	0	0	0	0	0.00%
Category: 99 - NON-OPERATING EXPENSES Total:	0	0	0	0	0	0	0.00%
Expense Total:	241,284	2,599,149	301,559	301,559	0	0	0.00%
Fund: 307 - ARPA GRANT FUND Total:	241,284	2,599,149	301,559	301,559	0	0	0.00%
Adopted Budget Total:	241,284	2,599,149	301,559	301,559	0	0	0.00%

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FY 25/26 Adopted Budget

Fund 308 - AB179 TECH IMPROVEMENT

	2022-2023 Audited Actuals	2023-2024 Audited Actuals	2024-2025 Amended Budget	2024-2025 Unaudited Actuals	Request (+/-)	2025-2026 Adopted Budget	% Change FY25 to FY26
Fund: 308 - AB179 TECH IMPROVEMENT							
Revenue							
Category: 49 - TRANSFERS FROM OTHER FUNDS							
308-400-48120 Operating Transfer In	0	250,000	0	0	0	0	0.00%
Category: 49 - TRANSFERS FROM OTHER FUNDS Total:	0	250,000	0	0	0	0	0.00%
Revenue Total:	0	250,000	0	0	0	0	0.00%
Expense							
Category: 98 - CAPITAL EXPENDITURES							
308-413-98040 Major Machinery & Equipment	337	151,499	16,844	30,679	0	0	-100.00%
308-416-98040 Major Machinery & Equipment	0	25,030	15,525	47,303	0	0	-100.00%
Category: 98 - CAPITAL EXPENDITURES Total:	337	176,529	32,369	77,981	0	0	100.00%
Expense Total:	337	176,529	32,369	77,981	0	0	100.00%
Fund: 308 - AB179 TECH IMPROVEMENT Surplus (Deficit):	(337)	73,471	(32,369)	(77,981)	0	0	100.00%
Adopted Budget Surplus (Deficit):	(337)	73,471	(32,369)	(77,981)	0	0	100.00%

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FY 25/26 Adopted Budget

Fund 309 - RURAL VIOLENT CRIME REDUCTION INITIATIVE GRANT

		2022-2023	2023-2024	2024-2025	2024-2025	Request	2025-2026	% Change
		Audited	Audited	Amended	Unaudited	(+/-)	Adopted	FY25 to
		Actuals	Actuals	Budget	Actuals		Budget	FY26
Fund: 309 - RURAL VIOLENT CRIME REDUCTION INITIATIVE GRANT								
Revenue								
Category: 46 - GRANTS REVENUE								
309-400-46010	Grant Revenue	0	134,329	0	0	0	0	0.00%
Category: 46 - GRANTS REVENUE Total:		0	134,329	0	0	0	0	0.00%
Revenue Total:		0	134,329	0	0	0	0	0.00%
Expense								
Category: 98 - CAPITAL EXPENDITURES								
309-413-98040	Major Machinery & Equipment	0	134,329	0	0	0	0	0.00%
Category: 98 - CAPITAL EXPENDITURES Total:		0	134,329	0	0	0	0	0.00%
Expense Total:		0	134,329	0	0	0	0	0.00%
Fund: 309 - RURAL VIOLENT CRIME REDUCTION INITIATIVE GRANT Surplus (Deficit):		0	0	0	0	0	0	0.00%
Adopted Budget Surplus (Deficit):		0	0	0	0	0	0	0.00%

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