City of WESTMINSTER, CA

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OPERATING AND CAPITAL BUDGET

For Fiscal Year 2026-2027

CITY OF WESTMINSTER
ESTABLISHED 1957

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CITY OF WESTMINSTER
ESTABLISHED 1957

TOTAL SOURCES & USES FY 2026-2027

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
	GENERAL FUND								
100	General Fund	54,037,632	98,216,137	-	152,253,769	96,666,989	25,000	96,691,989	55,561,780
	SPECIAL REVENUE FUNDS								
200	Park Dedication	1,887,864	210,000	-	2,097,864	30,500	50,000	80,500	2,017,364
210	Gas Tax	112,593	5,586,506	-	5,699,099	1,731,633	3,494,896	5,226,529	472,570
211	Measure M	400,860	2,018,040	-	2,418,900	700,348	1,208,251	1,908,599	510,301
214	Street Improvements Grant Fund	7,936,394	5,492,000	-	13,428,394	-	5,492,000	5,492,000	7,936,394
216	Traffic Impact Fee	53,291	16,500	-	69,791	825	-	825	68,966
220	Municipal Lighting District	14,454,375	3,040,000	-	17,494,375	1,160,000	-	1,160,000	16,334,375
240	Housing/Community Development	108,728	1,572,124	-	1,680,852	539,452	1,032,672	1,572,124	108,728
242	HCD Home Housing	17,607	1,128,700	-	1,146,307	1,103,700	-	1,103,700	42,607
243	Local Housing Allocation Fund	825,031	-	-	825,031	825,031	-	825,031	-
245	Housing Authority Fund ***	3,619,112	151,300	-	3,770,412	550,735	-	550,735	3,219,677
250	Police Seizure	725,685	30,000	-	755,685	459,949	-	459,949	295,736
251	Special Police Services	(3,317)	-	-	(3,317)	-	-	-	(3,317)
253	Special Police Services	430	-	-	430	-	-	-	430
255	Special Police Services	-	-	-	-	5,155	-	5,155	(5,155)
256	Special Police Services	104,386	-	-	104,386	-	-	-	104,386
258	Special Police Services	(8,734)	5,000	-	(3,734)	8,000	-	8,000	(11,734)
260	Local Narcotics Seized Property	620,337	30,000	-	650,337	1,000	-	1,000	649,337
261	Supplemental Law Enforcement Service	-	270,000	-	270,000	270,000	-	270,000	-
262	Special Police Services	10,103	-	-	10,103	-	-	-	10,103
264	Special Police Services	82,010	-	-	82,010	-	-	-	82,010
270	Drainage District	196,904	6,500	-	203,404	325	-	325	203,079
275	Community Services Grant	(7,404)	608,315	-	600,911	611,676	-	611,676	(10,765)
280	AQMD	485,422	135,000	-	620,423	33,438	-	33,438	586,985
290	Senior Transportation	505,571	183,995	-	689,566	228,889	-	228,889	460,677
	Total Special Revenue Funds	32,127,248	20,483,980	-	52,611,229	8,260,656	11,277,819	19,538,475	33,072,754
	CAPITAL PROJECTS FUNDS								
400	Capital Projects	17,798,624	115,000	11,637,819	29,551,443	13,137,819	-	13,137,819	16,413,624
450	Economic Development *	3,848,560	152,000	-	4,000,560	1,390,426	-	1,390,426	2,610,134
	Total Capital Projects Funds	21,647,184	267,000	11,637,819	33,552,003	14,528,245	-	14,528,245	19,023,758
	**ENTERPRISE FUNDS ** **								
600	Water Utility	8,402,879	24,201,600	25,000	32,629,479	21,043,314	3,650,000	24,693,314	7,936,165
601	Utility Conservation	2,827,325	350,000	-	3,177,325	641,168	-	641,168	2,536,157
602	Utility Capital Projects	11,323,864	-	3,650,000	14,973,864	3,650,000	-	3,650,000	11,323,864
	Total Enterprise Funds	22,554,068	24,551,600	3,675,000	50,780,668	25,334,482	3,650,000	28,984,482	21,796,186
	FIDUCIARY FUNDS								
501	Successor Agency****	2,023,236	5,895,740	-	7,918,976	5,855,740	-	5,855,740	2,063,236
	TOTAL	132,389,368	149,414,457	15,312,819	297,116,645	150,646,112	14,952,819	165,598,931	131,517,714
	**INTERNAL SERVICE FUNDS ** **								
700	Equipment Replacement	1,640,714	2,534,176	-	4,174,890	2,717,758	190,000	2,907,758	1,267,132
740	General Benefits	(1,406,790)	3,650,000	-	2,243,210	2,281,000	-	2,281,000	(37,790)
750	Liability Administration	2,329,421	3,220,000	-	5,549,421	3,342,000	-	3,342,000	2,207,421
760	Information Systems and Equipment	1,380,001	2,208,500	-	3,588,501	2,612,613	-	2,612,613	975,888
770	Government Buildings	742,250	2,907,500	-	3,649,750	2,930,085	170,000	3,100,085	549,665
	Total Internal Service Funds	4,685,596	14,520,176	-	19,205,772	13,883,456	360,000	14,243,456	4,962,316
	Total All Funds	137,074,964	163,934,633	15,312,819	316,322,417	164,529,568	15,312,819	179,842,387	136,480,030

* Economic Development excludes land held for resale

** Enterprise and Internal Service funds net of investment in capital assets

*** Housing Authority excludes non-current notes receivable and land

****Successor Agency excludes Fiscal Agent Cash and Certificates of Participation

OPERATING TRANSFERS FY 2026-2027

FUND	PROGRAM	OBJECT	FUND NAME	TRANSFER IN	TRANSFER OUT	PURPOSE
100	20000	91000	General Fund	-	25,000	Lifeline program
200	76500	91050	Park Dedication Fund	-	50,000	Capital Projects
210	55005	91050	Gas Tax Fund	-	3,494,896	Capital Projects
211	55027	91050	Measure M Fund	-	1,208,251	Capital Projects
214	55035	91050	Street Improvement Grant Fund	-	5,492,000	Capital Projects
240	16010	91050	CDBG Fund	-	1,032,672	Capital Projects
					1,032,672	
402	16510	81050	Capital Improvement Projects Fund	1,032,672	-	CDBG Capital Projects
405	55026	81050	Capital Improvement Projects Fund	1,208,251	-	Measure M Capital Projects
407	55036	81050	Capital Improvement Projects Fund	3,494,896	-	Gas Tax Capital Projects
400	55037	81050	Capital Improvement Projects Fund	5,492,000	-	Street Improvement Capital Projects
400	58002	81050	Capital Improvement Projects Fund	190,000	-	Equipment Replace Capital Projects
412	75502	81050	Capital Improvement Projects Fund	170,000	-	Government Building Capital Projects
413	76502	81050	Capital Improvement Projects Fund	50,000	-	Park Dedication Capital Projects
				11,637,819	-	
600	23000	81000	Water Utility Fund	25,000	-	Lifeline program
600	55500	91050	Water Utility Fund	-	3,650,000	Capital Projects
				25,000	3,650,000	
602	55502	81050	Capital Improvement Projects Fund	3,650,000	-	Water Capital Projects
700	58000	91050	Equipment Replacement Fund	-	190,000	Capital Projects
770	75500	91050	Government Buildings Fund	-	170,000	Capital Projects
				15,312,819	15,312,819	

100 GENERAL FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATE	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET	2026-27 PROPOSED W/ SUPP
REVENUE						
Property Taxes	3,533,174	3,548,000	3,635,410	87,410	3,581,000	3,581,000
Property Taxes - In Lieu of VLF	13,185,342	13,657,000	13,835,543	178,543	14,440,317	14,440,317
Property Taxes - Residual RDA	4,566,185	4,630,000	4,748,832	118,832	4,815,688	4,815,688
Sales Taxes	18,649,721	18,748,000	19,734,060	986,060	19,325,000	19,325,000
Transaction Tax	22,924,092	22,977,000	23,719,000	742,000	22,995,000	22,995,000
Property Transfer	309,938	275,000	315,384	40,384	300,000	300,000
Franchise	1,348,367	1,430,000	1,350,787	(79,213)	1,375,000	1,375,000
Business License	1,649,643	1,620,000	1,487,046	(132,954)	1,650,000	1,650,000
Transient Occupancy	912,099	950,000	862,586	(87,414)	900,000	900,000
Utility Users Taxes	5,458,027	5,800,000	5,636,245	(163,755)	5,600,000	5,600,000
License and Permits	1,672,212	1,652,450	1,952,476	300,026	1,767,450	1,767,450
Fines	710,554	935,000	1,169,371	234,371	1,518,000	1,518,000
Investment and Rental	6,237,381	2,827,000	3,476,862	649,862	5,394,500	5,394,500
Intergovernmental	1,286,346	1,326,426	1,202,989	(123,437)	1,062,033	1,062,033
Charges for Services	10,469,702	9,783,500	11,448,548	1,665,048	11,750,500	11,750,500
WRA/ROPS Administration	12,872	28,000	28,000	-	28,000	28,000
Overhead Charges	184,636	158,700	211,238	52,538	170,388	170,388
Other Revenue	1,758,799	1,685,862	1,864,109	178,247	1,543,262	1,543,262
TOTAL REVENUE	94,869,089	92,031,938	96,678,485	4,646,547	98,216,137	98,216,137
EXPENDITURES						
General Government	6,631,179	8,528,523	7,715,354	813,169	8,680,067	8,661,966
Public Safety - Police	43,637,332	45,549,148	45,326,011	223,137	47,869,769	48,365,370
Public Safety - Fire	18,846,685	19,644,542	19,811,116	(166,574)	19,890,978	19,890,978
Public Works	6,940,002	8,333,294	7,849,245	484,049	8,793,998	9,044,829
Community Development	4,288,599	5,537,138	4,932,563	604,575	6,833,771	7,152,477
Community Services	3,547,673	4,231,723	3,896,077	335,646	4,598,406	4,598,406
TOTAL OPERATING EXPENDITURE	83,891,470	91,824,368	89,530,366	2,294,002	96,666,989	97,714,026
OTHER FINANCING SOURCES/(USES)						
Transfers Out:						
Capital Projects	(3,000,000)	-	(3,000,000)	(3,000,000)	-	-
Water Enterprise Fund	(25,000)	(25,000)	(25,000)	-	(25,000)	(25,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(3,025,000)	(25,000)	(3,025,000)	(3,000,000)	(25,000)	(25,000)
NET CHANGE IN FUND BALANCE	7,952,619	182,570	4,123,119	3,940,549	1,524,148	477,112
BEGINNING FUND BALANCE	44,347,681	52,300,299	52,300,299	-	54,037,632	54,037,632
Transfer to 115 Trust PY surplus		(2,385,786)	(2,385,786)	-	-	-
ENDING FUND BALANCE	52,300,299	50,097,083	54,037,632	3,940,549	55,561,780	54,514,744
FUND BALANCES						
Committed - Emergency (17%)	14,566,555	15,614,393	15,734,412	120,020	16,437,638	16,615,634
Committed - Infrastructure (5%)	4,284,281	4,592,468	4,627,768	35,300	4,834,599	4,886,951
Committed - Budget (10%)	8,568,562	9,184,937	9,255,537	70,600	9,669,199	9,773,903
Assigned/Nonspendable	26,260	1,154,382	1,154,382	-	1,154,382	1,154,382
Unassigned/Spendable	24,854,641	19,550,904	23,265,533	3,714,629	23,465,962	22,083,874
TOTAL FUND BALANCES	52,300,299	50,097,083	54,037,632	3,940,549	55,561,780	54,514,744

200 PARK DEDICATION FUND

	2024-25 ACTUAL	2025-26 REVISED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	101,563	70,000	116,287	46,287	110,000
Intergovernmental	-	-	235,694	235,694	-
Charges for Services	502,963	100,000	683,957	583,957	100,000
TOTAL REVENUES	604,526	170,000	1,035,938	865,938	210,000
EXPENDITURES					
Community Services	30,226	28,500	69,697	(41,197)	30,500
Capital Outlay	-	-	-	-	
TOTAL EXPENDITURES	30,226	28,500	69,697	(41,197)	30,500
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,093,822)	(388,045)	(388,045)	-	(50,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(1,093,822)	(388,045)	(388,045)	-	(50,000)
NET CHANGE IN FUND BALANCE	(519,522)	(246,545)	578,196	824,741	129,500
BEGINNING FUND BALANCE	2,075,735	1,556,213	1,309,668	(246,545)	1,887,864
ENDING FUND BALANCE	1,556,213	1,309,668	1,887,864	578,196	2,017,364
FUND BALANCES					
Restricted for :					
Parks	1,556,213	1,309,668	1,887,864	578,196	2,017,364
TOTAL FUND BALANCES	1,556,213	1,309,668	1,887,864	578,196	2,017,364

210 GAS TAX FUND

	2024-25 ACTUAL	2025-26 REVISED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	374,547	250,000	365,106	115,106	365,000
Intergovernmental	5,030,519	5,087,802	4,961,309	(126,493)	5,221,506
Other Revenue	72,639	-	-	-	-
TOTAL REVENUES	5,477,704	5,337,802	5,326,415	(11,387)	5,586,506
EXPENDITURES					
Public Works	1,517,035	1,694,860	1,585,537	109,323	1,731,633
TOTAL EXPENDITURES	1,517,035	1,694,860	1,585,537	109,323	1,731,633
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(4,020,893)	(6,230,310)	(6,230,310)	-	(3,494,896)
TOTAL OTHER FINANCING SOURCES/(USES)	(4,020,893)	(6,230,310)	(6,230,310)	-	(3,494,896)
NET CHANGE IN FUND BALANCE	(60,224)	(2,587,368)	(2,489,432)	97,936	359,977
BEGINNING FUND BALANCE	2,662,249	2,602,025	2,602,025	-	112,593
ENDING FUND BALANCE	2,602,025	14,657	112,593	97,936	472,570
FUND BALANCES					
Restricted for:					
Gas Tax	2,602,025	14,657	112,593	97,936	472,570
TOTAL FUND BALANCES	2,602,025	14,657	112,593	97,936	472,570

211 MEASURE M FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	148,635	85,000	127,535	42,535	125,000
Intergovernmental	1,992,521	1,996,258	2,050,142	53,884	1,893,040
TOTAL REVENUES	2,141,156	2,081,258	2,177,677	96,419	2,018,040
EXPENDITURES					
Public Works	442,199	646,257	646,775	(518)	700,348
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	442,199	646,257	646,775	(518)	700,348
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,480,566)	(2,148,365)	(2,148,365)	-	(1,208,251)
TOTAL OTHER FINANCING SOURCES/(USES)	(1,480,566)	(2,148,365)	(2,148,365)	-	(1,208,251)
NET CHANGE IN FUND BALANCE	218,391	(713,364)	(617,463)	95,901	109,441
BEGINNING FUND BALANCE	799,932	1,018,323	1,018,323	-	400,860
ENDING FUND BALANCE	1,018,323	304,959	400,860	95,901	510,301
FUND BALANCES					
Restricted for:					
Street Improvements	1,018,323	304,959	400,860	95,901	510,301
TOTAL FUND BALANCES	1,018,323	304,959	400,860	95,901	510,301

214 STREET IMPROVEMENTS GRANT FUND

	2024-25 ACTUAL	2025-26 REVISED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	2,764,326	2,850,000	3,689,376	839,376	5,492,000
Other Revenue	533,046	-	-	-	-
TOTAL REVENUES	3,297,372	2,850,000	3,689,376	839,376	5,492,000
EXPENDITURES					
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	(2,850,000)	(2,850,000)	-	(5,492,000)
TOTAL OTHER FINANCING SOURCES/(USES)	-	(2,850,000)	(2,850,000)	-	(5,492,000)
NET CHANGE IN FUND BALANCE	3,297,372	-	839,376	839,376	-
BEGINNING FUND BALANCE	3,799,645	7,097,018	7,097,018	-	7,936,394
ENDING FUND BALANCE*	7,097,018	7,097,018	7,936,394	839,376	7,936,394
$3,874,667 Allocated to capital projects					
FUND BALANCES					
Restricted for:					
Street Improvements	7,097,018	7,097,018	7,936,394	839,376	7,936,394
TOTAL FUND BALANCES	7,097,018	7,097,018	7,936,394	839,376	7,936,394

216 TRAFFIC IMPACT FEE FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	6,141	5,000	6,791	1,791	6,500
Intergovernmental	-	478,080	478,080	-	-
Charges for Services	14,580	10,000	5,001	(5,000)	10,000
TOTAL REVENUES	20,721	493,080	489,871	(3,209)	16,500
EXPENDITURES					
Public Works	1,036	750	590	160	825
TOTAL EXPENDITURES	1,036	750	590	160	825
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	(478,080)	(478,080)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	(478,080)	(478,080)	-	-
NET CHANGE IN FUND BALANCE	19,685	14,250	11,202	(3,048)	15,675
BEGINNING FUND BALANCE	8,154	27,839	42,089	14,250	53,291
ENDING FUND BALANCE	27,839	42,089	53,291	11,202	68,966
FUND BALANCES					
Restricted for:					
Traffic Impact	27,839	42,089	53,291	11,202	68,966
Subtotal Unrestricted	27,839	42,089	53,291	11,202	68,966

220 MUNICIPAL LIGHTING DISTRICT FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUE					
Property Taxes	2,552,230	2,620,000	2,624,000	4,000	2,640,000
Investment and Rental	390,727	240,000	398,114	158,114	400,000
TOTAL REVENUE	2,942,957	2,860,000	3,022,114	162,114	3,040,000
EXPENDITURES					
Public Works	982,896	1,131,000	1,148,446	(17,446)	1,160,000
TOTAL OPERATING EXPENDITURE	982,896	1,131,000	1,148,446	(17,446)	1,160,000
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(200,000)	(200,000)	(200,000)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	(200,000)	(200,000)	(200,000)	-	-
NET CHANGE IN FUND BALANCE	1,760,060	1,529,000	1,673,668	144,668	1,880,000
BEGINNING FUND BALANCE	9,491,646	11,251,707	12,780,707	(1,529,000)	14,454,375
ENDING FUND BALANCE	11,251,707	12,780,707	14,454,375	1,673,668	16,334,375
FUND BALANCES					
Restricted for:					
Municipal Lighting	11,251,707	12,780,707	14,454,375	1,673,668	16,334,375
TOTAL FUND BALANCES	11,251,707	12,780,707	14,454,375	1,673,668	16,334,375

231 AMERICAN RESCUE PLAN ACT

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	8,630,808	7,405,919	7,405,919	-	-
TOTAL REVENUES	8,630,808	7,405,919	7,405,919	-	-
EXPENDITURES					
General Governement	-	-	-	-	-
Capital Outlay	8,630,808	7,405,919	7,405,919	-	
TOTAL EXPENDITURES	8,630,808	7,405,919	7,405,919	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-
FUND BALANCES					
Restricted for:					
Other Grants	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-

240 HOUSING/COMMUNITY DEV-CDBG FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	1,569,355	1,006,147	1,009,319	3,172	1,572,124
Other Revenue	-	-	-	-	-
TOTAL REVENUES	1,569,355	1,006,147	1,009,319	3,172	1,572,124
EXPENDITURES					
Community Development	491,918	342,429	345,601	(3,172)	539,452
TOTAL EXPENDITURES	491,918	342,429	345,601	(3,172)	539,452
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(913,681)	(663,718)	(663,718)	-	(1,032,672)
TOTAL OTHER FINANCING SOURCES/(USES)	(913,681)	(663,718)	(663,718)	-	(1,032,672)
NET CHANGE IN FUND BALANCE	163,755	-	-	-	-
BEGINNING FUND BALANCE	(55,028)	108,728	108,728	-	108,728
ENDING FUND BALANCE	108,728	108,728	108,728	-	108,728
FUND BALANCES					
Restricted for:					
Housing and Community Development	108,728	108,728	108,728	-	108,728
TOTAL FUND BALANCES	108,728	108,728	108,728	-	108,728

242 HCD HOME HOUSING FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Use of Money & Property	14	-	-	-	-
Intergovernmental	86,971	1,218,958	633,410	(585,548)	1,103,700
Other Revenue	9,444	25,000	69,633	44,633	25,000
TOTAL REVENUES	96,429	1,243,958	703,044	(540,914)	1,128,700
EXPENDITURES					
Community Development	165,124	1,218,958	703,044	515,914	1,103,700
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	165,124	1,218,958	703,044	515,914	1,103,700
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Housing/Community Development (CDBG)	-	-	-	-	-
Transfers Out:					
Community Development	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(68,695)	25,000	(0)	(25,000)	25,000
BEGINNING FUND BALANCE	86,302	17,607	17,607	-	17,607
ENDING FUND BALANCE	17,607	42,607	17,607	(25,000)	42,607
FUND BALANCES					
Restricted for:					
Other Grants	17,607	42,607	17,607	(25,000)	42,607
TOTAL FUND BALANCES	17,607	42,607	17,607	(25,000)	42,607

243 LOCAL HOUSING ALLOCATION FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Other	-	-	873,327	873,327	-
TOTAL REVENUES	-	-	873,327	873,327	-
EXPENDITURES					
Community Development	519,889	531,653	579,949	(48,296)	825,031
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	519,889	531,653	579,949	(48,296)	825,031
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(519,889)	(531,653)	293,378	825,031	(825,031)
BEGINNING FUND BALANCE	1,051,542	531,653	531,653	-	825,031
ENDING FUND BALANCE	531,653	0	825,031	825,031	0
FUND BALANCES					
Restricted for:					
Other Grants	531,653	0	825,031	825,031	0
TOTAL FUND BALANCE	531,653	0	825,031	825,031	0

245 HOUSING AUTHORITY FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	171,967	100,000	236,344	136,344	150,000
Other Revenue	102,391	1,300	1,201	(99)	1,300
TOTAL REVENUES	274,358	101,300	237,545	136,245	151,300
EXPENDITURES					
Community Development	412,623	834,550	607,743	226,808	550,735
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	412,623	834,550	607,743	226,808	550,735
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
SAWRA	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(138,264)	(733,250)	(370,197)	363,053	(399,435)
BEGINNING FUND BALANCE	24,308,167	24,169,902	24,169,902	-	23,799,705
ENDING FUND BALANCE	24,169,902	23,436,652	23,799,705	363,053	23,400,270
FUND BALANCES					
Restricted for:					
Housing Authority - Land	2,259,611	2,259,611	2,259,611	-	2,259,611
Housing Authority - Receivables	17,920,983	17,920,983	17,920,983	-	17,920,983
Housing Authority	3,989,309	3,256,059	3,619,112	363,053	3,219,677
TOTAL FUND BALANCES	24,169,902	23,436,652	23,799,705	363,053	23,400,270

250 POLICE SEIZURE FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	27,597	20,000	31,780	11,780	30,000
Other Revenue	33,442	-	-	-	-
TOTAL REVENUES	61,039	20,000	31,780	11,780	30,000
EXPENDITURES					
Public Safety	88,815	459,949	110,117	349,832	459,949
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	88,815	459,949	110,117	349,832	459,949
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(27,776)	(439,949)	(78,337)	361,612	(429,949)
BEGINNING FUND BALANCE	831,799	804,022	804,022	-	725,685
ENDING FUND BALANCE	804,022	364,073	725,685	361,612	295,736
FUND BALANCES					
Restricted for:					
Special Police Services	804,022	364,073	725,685	361,612	295,736
TOTAL FUND BALANCES	804,022	364,073	725,685	361,612	295,736

251 SPECIAL POLICE SERVICES FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	2,964	41,957	16,958	(24,999)	-
TOTAL REVENUES	2,964	41,957	16,958	(24,999)	-
EXPENDITURES					
Public Safety	15,385	29,537	7,855	21,682	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	15,385	29,537	7,855	21,682	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(12,420)	12,420	9,103	(3,317)	-
BEGINNING FUND BALANCE	-	(12,420)	(12,420)	-	(3,317)
ENDING FUND BALANCE	(12,420)	(0)	(3,317)	(3,317)	(3,317)
FUND BALANCE					
Restricted for:					
Special Police Services	-	-	-	-	-
TOTAL FUND BALANCE	(12,420)	(0)	(3,317)	(3,317)	(3,317)

252 SPECIAL POLICE SERVICES FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	-	164,981	164,981	-	-
TOTAL REVENUES	-	164,981	164,981	-	-
EXPENDITURES					
Public Safety	-	164,981	164,981	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	164,981	164,981	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-
FUND BALANCES					
Restricted for:					
Special Police Services	-	-	-	-	-
TOTAL FUND BALANCES	-	-	-	-	-

253 SPECIAL POLICE SERVICES FUND (OTS)

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	55,437	153,760	88,222	(65,538)	-
TOTAL REVENUES	55,437	153,760	88,222	(65,538)	-
EXPENDITURES					
Public Safety	55,007	153,760	88,222	65,538	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	55,007	153,760	88,222	65,538	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	430	-	-	-	-
BEGINNING FUND BALANCE	-	430	430	-	430
ENDING FUND BALANCE	430	430	430	-	430
FUND BALANCES					
Restricted for:					
Special Police Services	430	430	430	-	430
TOTAL FUND BALANCE	430	430	430	-	430

254 SPECIAL POLICE SERVICES FUND (ABC)

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	37,044	88,589	88,173	(416)	-
TOTAL REVENUES	37,044	88,589	88,173	(416)	-
EXPENDITURES					
Police	49,823	85,589	63,806	21,783	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	49,823	85,589	63,806	21,783	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(12,779)	3,000	24,367	(21,367)	-
BEGINNING FUND BALANCE	(11,588)	(24,367)	(24,367)	-	(0)
ENDING FUND BALANCE	(24,367)	(21,367)	(0)	(21,367)	(0)
FUND BALANCES					
Restricted for:					
Special Police Services	(24,367)	(21,367)	(0)	(21,367)	(0)
TOTAL FUND BALANCE	(24,367)	(21,367)	(0)	(21,367)	(0)

255 SPECIAL POLICE SERVICES FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental		17,159	13,219	(3,940)	-
TOTAL REVENUES	-	17,159	13,219	(3,940)	-
EXPENDITURES					
Public Safety		17,159	13,219	3,940	5,155
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	17,159	13,219	3,940	5,155
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	(5,155)
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	(5,155)
FUND BALANCES					
Restricted for:					
Special Police Services	-	-	-	-	(5,155)
TOTAL FUND BALANCE	-	-	-	-	(5,155)

256 SPECIAL POLICE SERVICES FUND (BSCC)

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Public Safety	17,793	133,824	29,438	104,386	-
Capital Outlay	1,803	-	-	-	-
TOTAL EXPENDITURES	19,596	133,824	29,438	104,386	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Special Police	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(19,596)	(133,824)	(29,438)	104,386	-
BEGINNING FUND BALANCE	153,420	133,824	133,824	-	104,386
ENDING FUND BALANCE	133,824	(0)	104,386	104,386	104,386
FUND BALANCES					
Restricted for:					
Special Police Services	133,824	(0)	104,386	104,386	104,386
TOTAL FUND BALANCE	133,824	(0)	104,386	104,386	104,386

257 SPECIAL POLICE SERVICES FUND (JAG)

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	-	17,557	17,557	-	-
TOTAL REVENUES	-	17,557	17,557	-	-
EXPENDITURES					
Public Safety	-	17,557	17,557	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	17,557	17,557	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	(0)	(0)	(0)	-	(0)
ENDING FUND BALANCE	(0)	(0)	(0)	-	(0)
FUND BALANCES					
Restricted for:					
Special Police Services	(0)	(0)	(0)	-	(0)
TOTAL FUND BALANCE	(0)	(0)	(0)	-	(0)

258 SPECIAL POLICE SERVICES FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Charges for Services	4,270	3,500	5,400	1,900	5,000
TOTAL REVENUES	4,270	3,500	5,400	1,900	5,000
EXPENDITURES					
Public Safety	9,984	8,000	8,150	(150)	8,000
TOTAL EXPENDITURES	9,984	8,000	8,150	(150)	8,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(5,714)	(4,500)	(2,750)	1,750	(3,000)
BEGINNING FUND BALANCE	(270)	(5,984)	(5,984)	-	(8,734)
ENDING FUND BALANCE	(5,984)	(10,484)	(8,734)	1,750	(11,734)
FUND BALANCES					
Restricted for:					
Special Police Services	(5,984)	(10,484)	(8,734)	1,750	(11,734)
TOTAL FUND BALANCES	(5,984)	(10,484)	(8,734)	1,750	(11,734)

260 LOCAL SEIZED PROPERTY FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	22,629	15,000	21,741	6,741	20,000
Intergovernmental	10,896	10,000	-	(10,000)	10,000
TOTAL REVENUES	33,525	25,000	21,741	(3,259)	30,000
EXPENDITURES					
Public Safety	683	1,000	1,087	(87)	1,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	683	1,000	1,087	(87)	1,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	32,842	24,000	20,654	(3,346)	29,000
BEGINNING FUND BALANCE	566,841	599,683	599,683	-	620,337
ENDING FUND BALANCE	599,683	623,683	620,337	(3,346)	649,337
FUND BALANCES					
Restricted for:					
Special Police Services	599,683	623,683	620,337	(3,346)	649,337
TOTAL FUND BALANCES	599,683	623,683	620,337	(3,346)	649,337

261 SUPPLEMENTAL LAW ENFORCEMENT FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	271,395	230,000	260,804	30,804	270,000
TOTAL REVENUES	271,395	230,000	260,804	30,804	270,000
EXPENDITURES					
Public Safety	271,395	230,000	260,804	(30,804)	270,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	271,395	230,000	260,804	(30,804)	270,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police Services Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	0	0	0	-	0
ENDING FUND BALANCE	0	0	0	-	0
FUND BALANCES					
Restricted for:					
Special Police Services	0	0	0	-	0
TOTAL FUND BALANCES	0	0	0	-	0

262 SPECIAL POLICE SERVICES FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	59,085	323,915	323,915	-	-
TOTAL REVENUES	59,085	323,915	323,915	-	-
EXPENDITURES					
Public Safety	1,389	323,915	323,915	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	1,389	323,915	323,915	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	57,697	-	-	-	-
BEGINNING FUND BALANCE	(47,593)	10,103	10,103	-	10,103
ENDING FUND BALANCE	10,103	10,103	10,103	-	10,103
FUND BALANCES					
Restricted for:					
Special Police Services	10,103	10,103	10,103	-	10,103
TOTAL FUND BALANCES	10,103	10,103	10,103	-	10,103

263 SPECIAL POLICE SERVICES FUND (JAG)

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	-	256,185	256,185	-	-
TOTAL REVENUES	-	256,185	256,185	-	-
EXPENDITURES					
Public Safety	-	256,185	256,185	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	256,185	256,185	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-
FUND BALANCES					
Restricted for:					
Special Police Services	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-

264 SPECIAL POLICE SERVICES FUND (AB109)

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	92,979	79,430	46,239	(33,191)	-
TOTAL REVENUES	92,979	79,430	46,239	(33,191)	-
EXPENDITURES					
Public Safety	50,743	192,372	98,970	93,402	-
Capital Outlay		-		-	-
TOTAL EXPENDITURES	50,743	192,372	98,970	93,402	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police Services	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	42,236	(112,942)	(52,731)	60,211	-
BEGINNING FUND BALANCE	92,506	134,741	134,741	-	82,010
ENDING FUND BALANCE	134,741	21,799	82,010	60,211	82,010
FUND BALANCES					
Restricted for:					
Special Police Services	134,741	21,799	82,010	60,211	82,010
TOTAL FUND BALANCES	134,741	21,799	82,010	60,211	82,010

270 DRAINAGE DISTRICT FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	6,284	4,000	11,973	7,973	6,500
TOTAL REVENUES	6,284	4,000	11,973	7,973	6,500
EXPENDITURES					
Public Works	314	200	599	(399)	325
TOTAL EXPENDITURES	314	200	599	(399)	325
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	5,970	3,800	11,374	7,574	6,175
BEGINNING FUND BALANCE	179,560	189,330	185,530	(3,800)	196,904
ENDING FUND BALANCE	185,530	193,130	196,904	3,774	203,079
FUND BALANCES					
Restricted for:					
Offsite Drainage District	185,530	193,130	196,904	3,774	203,079
TOTAL FUND BALANCE	185,530	193,130	196,904	3,774	203,079

275 COMMUNITY SERVICES GRANT FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Intergovernmental	575,492	550,586	534,963	(15,623)	594,315
Other Revenue	-	14,000	10,320	(3,680)	14,000
TOTAL REVENUES	575,492	564,586	545,283	(19,303)	608,315
EXPENDITURES					
Community Services	608,924	562,642	555,543	7,099	611,676
TOTAL EXPENDITURES	608,924	562,642	555,543	7,099	611,676
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(33,432)	1,944	(10,260)	(12,204)	(3,361)
BEGINNING FUND BALANCE	36,288	2,856	2,856	-	(7,404)
ENDING FUND BALANCE	2,856	4,800	(7,404)	(12,204)	(10,765)
FUND BALANCES					
Restricted for:					
Other Grants	2,856	4,800	(7,404)	(12,204)	(10,765)
TOTAL FUND BALANCES	2,856	4,800	(7,404)	(12,204)	(10,765)

280 AQMD FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	11,726	5,200	12,738	7,538	10,000
Intergovernmental	118,581	122,000	123,789	1,789	125,000
TOTAL REVENUES	130,307	127,200	136,527	9,327	135,000
EXPENDITURES					
General Government	7,411	32,950	8,874	24,076	33,438
TOTAL EXPENDITURES	7,411	32,950	8,874	24,076	33,438
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	122,896	94,250	127,653	33,403	101,563
BEGINNING FUND BALANCE	234,874	357,769	357,769	-	485,422
ENDING FUND BALANCE	357,769	452,019	485,422	33,403	586,985
FUND BALANCES					
Restricted for:					
Other Grants	357,769	452,019	485,422	33,403	586,985
TOTAL FUND BALANCE	357,769	452,019	485,422	33,403	586,985

290 COMMUNITY SERVICES GRANT FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	14,862	9,000	14,663	5,663	13,000
Intergovernmental	141,882	152,355	153,788	1,433	150,000
Other Revenue	20,995	17,321	20,995	3,674	20,995
TOTAL REVENUES	177,739	178,676	189,446	10,770	183,995
EXPENDITURES					
Community Services	129,587	223,082	158,221	64,861	228,889
TOTAL EXPENDITURES	129,587	223,082	158,221	64,861	228,889
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
AQMD Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	48,152	(44,406)	31,225	75,631	(44,894)
BEGINNING FUND BALANCE	426,193	474,346	474,346	-	505,571
ENDING FUND BALANCE	474,346	429,940	505,571	75,631	460,677
FUND BALANCES					
Restricted:					
Measure M	338,558	129,788	129,788	-	129,788
Other Grants	135,788	300,152	375,783	75,631	330,889
TOTAL FUND BALANCE	474,346	429,940	505,571	75,631	460,677

400 CAPITAL PROJECTS FUND

	2024-25 ACTUAL	2025-26 REVISED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	107,291	75,000	112,515	37,515	115,000
TOTAL REVENUES	107,291	75,000	112,515	37,515	115,000
EXPENDITURES					
Capital Outlay	12,782,281	43,644,373	16,321,021	27,323,352	13,137,819
TOTAL EXPENDITURES	12,782,281	43,644,373	16,321,021	27,323,352	13,137,819
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	3,000,000	-	3,000,000	3,000,000	-
CDBG Fund	913,681	663,718	663,718	-	1,032,672
Gas Tax Fund	4,020,893	6,230,310	6,230,310	-	3,494,896
Municipal Lighting Fund	200,000	200,000	200,000	-	-
Measure M Fund	1,480,566	2,148,365	2,148,365	-	1,208,251
Street Improvements Grant Fund	-	2,850,000	2,850,000	-	5,492,000
Traffic Impact Fee Fund	-	478,080	478,080	-	-
Park Dedication Fund	1,093,822	388,045	388,045	-	50,000
Equipment Replacement Fund	115,000	190,000	190,000	-	190,000
Building Maintenance Fund	230,000	35,000	35,000	-	170,000
Transfers Out:					
Building Maintenance Fund	(141,360)	-	-	-	-
Equipment Replacement Fund	(226,411)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	10,686,191	13,183,518	16,183,518	3,000,000	11,637,819
NET CHANGE IN FUND BALANCE	(1,988,799)	(30,385,855)	(24,988)	30,360,867	(1,385,000)
BEGINNING FUND BALANCE	19,812,411	17,823,612	17,823,612	-	17,798,624
ENDING FUND BALANCE*	17,823,612	(12,562,243)	17,798,624	30,360,867	16,413,624
FUND BALANCES					
Assigned:					
Capital Projects	17,823,612	(12,562,243)	17,798,624	30,360,867	16,413,624
TOTAL FUND BALANCES	17,823,612	(12,562,243)	17,798,624	30,360,867	16,413,624

450 ECONOMIC DEVELOPMENT FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	165,501	104,000	147,174	43,174	152,000
Intergovernmental	89,532	-	-	-	-
Other Revenue	242,047	-	200	200	-
TOTAL REVENUES	497,081	104,000	147,375	43,375	152,000
EXPENDITURES					
General Government	657,444	1,265,000	740,015	524,985	1,390,426
Capital Outlay	-	7,650	7,650	-	-
TOTAL EXPENDITURES	657,444	1,272,650	747,665	524,985	1,390,426
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	22,958	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	22,958	-	-	-	-
NET CHANGE IN FUND BALANCE	(137,406)	(1,168,650)	(600,290)	568,360	(1,238,426)
BEGINNING FUND BALANCE	11,107,987	10,970,581	10,970,581	-	10,370,291
ENDING FUND BALANCE	10,970,581	9,801,931	10,370,291	568,360	9,131,865
FUND BALANCES					
Assigned:					
Economic Development					
Cash	4,448,851	3,280,201	3,848,560	568,360	2,610,134
Restricted for Program Grants/Loans	121,730	121,730	121,730	-	121,730
Land Held for Resale	6,400,000	6,400,000	6,400,000	-	6,400,000
TOTAL FUND BALANCES	10,970,581	9,801,931	10,370,291	568,360	9,131,865

501 SUCCESSOR AGENCY TO THE WRA OPERATING FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUE					
Use of Money & Property	76,453	40,000	40,330	330	40,000
Redevelopment Property Tax Trust Fund RPTTF	5,866,572	5,859,333	5,859,333	0	5,855,740
TOTAL REVENUE	5,943,025	5,899,333	5,899,664	331	5,895,740
EXPENDITURES					
Community Development	25,000	40,000	40,000	-	40,000
Debt Service:					
Interest Expense	3,236,746	3,099,333	3,099,333	-	2,980,740
Principal	-	2,720,000	2,720,000	-	2,835,000
TOTAL OPERATING EXPENDITURE	3,261,746	5,859,333	5,859,333	-	5,855,740
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Redevelopment	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	2,681,279	40,000	40,331	331	40,000
BEGINNING FUND BALANCE	(83,720,277)	(81,038,998)	(81,038,998)	-	(80,998,668)
ENDING FUND BALANCE	(81,038,998)	(80,998,998)	(80,998,668)	331	(80,958,668)
FUND BALANCE					
Fiscal Agent Cash	581,736	581,736	581,736	-	581,736
Certificates of Participation	(83,603,640)	(83,603,640)	(83,603,640)	-	(83,603,640)
Designated - ROPS obligations	1,982,906	2,022,906	2,023,236	331	2,063,236
TOTAL FUND BALANCE	(81,038,998)	(80,998,998)	(80,998,668)	331	(80,958,668)

600 WATER UTILITY FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET	2026-27 PROPOSED W/ SUPPLEMENTALS
REVENUES						
Investment and Rental	856,697	557,000	867,829	310,829	587,000	587,000
Charges for Services	22,269,157	22,410,000	23,618,077	1,208,077	23,605,000	23,605,000
Other Revenue	15,520	8,200	23,109	14,909	9,600	9,600
TOTAL REVENUES	23,141,374	22,975,200	24,509,015	1,533,815	24,201,600	24,201,600
EXPENSES						
Salaries & Benefits	4,128,058	4,954,455	4,709,446	245,009	5,532,994	5,532,994
Maintenance and operations	6,346,585	5,694,186	5,785,534	(91,348)	6,445,748	6,449,561
Purchased water	572,628	800,000	1,257,410	(457,410)	800,000	800,000
Pump and basin assessment	7,836,016	8,200,000	7,992,737	207,263	8,000,000	8,000,000
Capital Outlay	-	-	-	-	155,000	155,000
Debt Service:						
Principal Payments	-	87,254	87,254	-	90,325	90,325
Interest Payments	24,155	22,372	22,372	-	19,247	19,247
TOTAL EXPENSES	18,907,442	19,758,267	19,854,753	(96,486)	21,043,314	21,047,127
INCOME (LOSS) BEFORE TRANSFERS	4,233,932	3,216,933	4,654,262	1,437,329	3,158,286	3,154,473
Transfers In:						
General Fund (Life Line)	25,000	25,000	25,000	-	25,000	25,000
Capital Projects Fund	1,244,442	-	-	-	-	-
Transfers Out:						
Capital Projects Fund	(3,981,066)	(3,980,685)	(3,980,685)	-	(3,650,000)	(3,650,000)
TOTAL TRANSFERS	(2,711,624)	(3,955,685)	(3,955,685)	-	(3,625,000)	(3,625,000)
CHANGE IN NET POSITION	1,522,308	(738,752)	698,577	1,437,329	(466,714)	(470,527)
BEGINNING NET POSITION	31,678,660	33,200,968	33,200,968	-	33,899,545	33,899,545
ENDING NET POSITION	33,200,968	32,462,216	33,899,545	1,437,329	33,432,831	33,429,018
NET POSITION						
Investment in Capital Assets	25,379,533	25,379,533	25,379,533	-	25,379,533	25,379,533
Restricted for:						
Debt Service	117,134	117,134	117,134	-	117,134	117,134
Unrestricted	7,704,302	6,965,550	8,402,879	1,437,329	7,936,165	7,932,352
TOTAL NET POSITION	33,200,968	32,462,216	33,899,545	1,437,329	33,432,831	33,429,018

601 UTILITY CONSERVATION FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	116,606	80,000	99,750	19,750	100,000
Charges for Service	-	450,000	-	(450,000)	250,000
TOTAL REVENUES	116,606	530,000	99,750	(430,250)	350,000
EXPENSES					
Salaries & Benefits	349,959	371,476	385,720	(14,244)	410,168
Maintenance and operations	109,047	231,000	138,676	92,324	231,000
Capital Outlay	-	508,306	40,000	468,306	-
TOTAL EXPENSES	459,005	1,110,782	564,396	546,386	641,168
TRANSFERS					
Transfers In:					
Utility Fund	-	-	-	-	-
Transfers Out:					
Utility Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET POSITION	(342,399)	(580,782)	(464,646)	116,136	(291,168)
BEGINNING NET POSITION	3,634,371	3,291,971	3,291,971	-	2,827,325
ENDING NET POSITION	3,291,971	2,711,189	2,827,325	116,136	2,536,157
NET POSITION					
Restricted for:					
Penalty Water Reserve	3,400,000	3,400,000	3,400,000	-	3,400,000
Unrestricted					
Designated:					
Capital Projects	(108,029)	(688,811)	(572,675)	116,136	(863,843)
TOTAL NET POSITION	3,291,971	2,711,189	2,827,325	116,136	2,536,157

602 UTILITY CAPITAL PROJECTS FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENSES					
Capital Outlay	1,156,670	14,398,628	3,019,309	11,379,319	3,650,000
TOTAL EXPENSES	1,156,670	14,398,628	3,019,309	11,379,319	3,650,000
TRANSFERS					
Transfers In:					
Utility Fund	3,981,066	3,980,685	3,980,685	-	3,650,000
Transfers Out:					
Utility Fund	(1,244,442)	-	-	-	-
TOTAL TRANSFERS	2,736,624	3,980,685	3,980,685	-	3,650,000
CHANGE IN NET POSITION	1,579,953	(10,417,943)	961,376	11,379,319	-
BEGINNING NET POSITION	8,782,535	10,362,488	10,362,488	-	11,323,864
ENDING NET POSITION	10,362,488	(55,455)	11,323,864	11,379,319	11,323,864
NET POSITION					
Unrestricted					
Designated:					
Capital Projects	10,362,488	(55,455)	11,323,864	11,379,319	11,323,864
TOTAL NET POSITION	10,362,488	(55,455)	11,323,864	11,379,319	11,323,864

700 MOTOR POOL FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	79,416	55,000	87,188	32,188	85,000
Intergovernmental	52,699	-	140,430	140,430	-
Charges for Services	2,450,613	2,557,246	2,552,247	(4,999)	2,376,176
Other Revenue	40,098	33,500	84,288	50,788	43,000
Gain on sale of equipment	63,922	30,000	15,000	(15,000)	30,000
TOTAL REVENUES	2,686,748	2,675,746	2,879,153	203,407	2,534,176
EXPENSES					
Salaries and Benefits	537,443	541,046	544,991	(3,945)	567,350
Maintenance and Operations	1,409,641	2,018,680	1,898,899	119,781	2,150,408
Capital Outlay	533,453	55,000	55,000	-	-
TOTAL EXPENSES	2,480,537	2,614,726	2,498,890	115,837	2,717,758
TRANSFERS					
Transfers In:					
Capital Improvement Projects Fund	226,411	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(115,000)	(190,000)	(190,000)	-	(190,000)
TOTAL TRANSFERS	111,411	(190,000)	(190,000)	-	(190,000)
CHANGE IN NET POSITION	317,623	(128,980)	190,264	319,244	(373,582)
BEGINNING NET POSITION	1,923,596	2,241,219	2,241,219	-	2,431,482
ENDING NET POSITION	2,241,219	2,112,239	2,431,482	319,244	2,057,900
NET POSITION					
Invested in Capital Assets	790,769	790,769	790,769	-	790,769
Unrestricted	1,450,450	1,321,470	1,640,714	319,244	1,267,132
TOTAL NET POSITON	2,241,219	2,112,239	2,431,482	319,244	2,057,900

740 GENERAL BENEFITS FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Use of Money & Property	653,470	450,000	627,331	177,331	650,000
Charges for Services	2,331,652	2,350,000	2,488,133	138,133	2,500,000
Other Revenue	434,674	545,000	430,000	(115,000)	500,000
TOTAL REVENUES	3,419,796	3,345,000	3,545,464	200,464	3,650,000
EXPENSES					
Maintenance and Operations	243,408	285,000	229,480	55,520	300,000
Insurance Premiums and Legal Fees	370,147	375,000	405,635	(30,635)	481,000
Claims and Benefits	297,452	1,863,000	1,487,626	375,374	1,500,000
TOTAL EXPENSES	911,006	2,523,000	2,122,742	400,258	2,281,000
TRANSFERS					
Transfers In:					
General Fund	-	2,385,786	2,385,786	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL TRANSFERS	-	2,385,786	2,385,786	-	-
CHANGE IN NET POSTION	2,508,790	3,207,786	3,808,508	600,722	1,369,000
BEGINNING NET POSITION	1,205,864	3,714,653	3,714,653	-	7,523,162
ENDING NET POSITION	3,714,653	6,922,439	7,523,162	600,722	8,892,162
NET POSITION					
Restricted for Pension Benefits	6,544,166	8,929,952	8,929,952	-	8,929,952
Unrestricted	(2,829,513)	(2,007,513)	(1,406,790)	600,722	(37,790)
TOTAL NET POSITION	3,714,653	6,922,439	7,523,162	600,722	8,892,162
Cash	10,506,450	13,714,236	11,929,173	(1,785,064)	13,298,173
Restricted Cash	6,544,166	6,544,166	8,929,952	2,385,786	8,929,952
Reserved:					
Worker's Comp Claims	9,887,113	9,887,113	9,887,113	-	9,887,113
Compensated Absences	3,448,850	3,448,850	3,448,850	-	3,448,850
Available	3,714,654	6,922,440	7,523,162	600,722	8,892,162

750 LIABILITY ADMINISTRATION FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Charges for Services	3,000,000	3,200,000	3,200,000	-	3,200,000
Other Revenue	17,221	30,000	336	(29,664)	20,000
TOTAL REVENUES	3,017,221	3,230,000	3,200,336	(29,664)	3,220,000
EXPENSES					
Maintenance and Operations	44,674	60,000	49,798	10,202	60,000
Insurance Premiums and Legal Fees	1,764,876	2,195,000	1,781,915	413,085	2,582,000
Claims and Benefits	82,822	897,000	76,338	820,662	700,000
TOTAL EXPENSES	1,892,372	3,152,000	1,908,051	1,243,949	3,342,000
TRANSFERS					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET POSITION	1,124,848	78,000	1,292,285	1,214,285	(122,000)
BEGINNING NET POSITION	(87,713)	1,037,136	1,037,136	-	2,329,421
ENDING NET POSITION	1,037,136	1,115,136	2,329,421	1,214,285	2,207,421
NET POSITION					
Unrestricted	1,037,136	1,115,136	2,329,421	1,214,285	2,207,421
TOTAL NET POSITION	1,037,136	1,115,136	2,329,421	1,214,285	2,207,421
Cash	3,574,919	3,652,919	4,867,204	1,214,285	4,745,204
Reserved:					
Claims payable	(2,502,000)	(2,502,000)	(2,502,000)	-	(2,502,000)
Accounts payable	(35,783)	(35,783)	(35,783)	-	(35,783)
Available	1,037,136	1,115,136	2,329,421	1,214,285	2,207,421

760 INFORMATION TECHNOLOGIES FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	117,913	90,000	125,425	35,425	125,000
Charges for Services	3,476,448	2,080,000	2,480,000	400,000	2,080,000
Other Revenue	3,440	3,600	3,440	(160)	3,500
TOTAL REVENUES	3,597,801	2,173,600	2,608,865	435,265	2,208,500
EXPENSES					
Salaries and Benefits	1,093,232	1,308,061	989,053	319,008	944,313
Maintenance and Operations	1,613,719	1,293,200	1,512,961	(219,761)	1,653,300
Capital Outlay	64,298	15,000	58,914	(43,914)	15,000
Debt Service:					
Interest and Fiscal Charges	-	-	10,000	(10,000)	-
TOTAL EXPENSES	2,771,250	2,616,261	2,570,928	45,333	2,612,613
TRASNFERS					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET POSITON	826,551	(442,661)	37,937	480,598	(404,113)
BEGINNING NET POSITION	2,239,304	3,065,855	3,065,855	-	3,103,792
ENDING NET POSITION	3,065,855	2,623,194	3,103,792	480,598	2,699,679
NET POSITION					
Invested in Capital Assets	1,723,791	1,723,791	1,723,791	-	1,723,791
Unrestricted	1,342,064	899,403	1,380,001	480,598	975,888
TOTAL NET POSITION	3,065,855	2,623,194	3,103,792	480,598	2,699,679

770 GOVERNMENT BUILDINGS FUND

	2024-25 ACTUAL	2025-26 ADJUSTED BUDGET	2025-26 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2026-27 PROPOSED BUDGET
REVENUES					
Investment and Rental	78,101	55,000	84,069	29,069	80,000
Charges for Services	2,950,000	2,821,000	2,821,000	-	2,821,000
Other Revenue	2,064	6,500	1,479	(5,021)	6,500
TOTAL REVENUES	3,030,166	2,882,500	2,906,549	24,049	2,907,500
EXPENSES					
Salaries	864,428	842,300	870,890	(28,590)	911,905
Maintenance and Operations	1,913,115	1,941,820	1,860,936	80,884	2,018,180
Capital outlay	155,389	-	-	-	-
TOTAL EXPENSES	2,932,933	2,784,120	2,731,826	52,294	2,930,085
TRANSFERS					
Transfers In:					
Capital Improvement Projects Fund	141,360	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(230,000)	(35,000)	(35,000)	-	(170,000)
TOTAL TRANSFERS	(88,640)	(35,000)	(35,000)	-	(170,000)
CHANGE IN NET POSITION	8,593	63,380	139,723	76,343	(192,585)
BEGINNING NET POSITION	2,706,326	2,714,919	2,714,919	-	2,854,641
ENDING NET POSITION	2,714,919	2,778,299	2,854,641	76,343	2,662,056
NET POSITION					
Invested in Capital Assets	2,112,391	2,112,391	2,112,391	-	2,112,391
Unrestricted	602,528	665,908	742,250	76,343	549,665
TOTAL NET POSITION	2,714,919	2,778,299	2,854,641	76,343	2,662,056

CITY OF WESTMINSTER
ESTABLISHED 1957

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Council and Commissions						
Funds: 100 - General Fund						
Program: 10000 - City Council						
REVENUE						
39061	Retiree Insurance Reimbursement	908	1,000	908	1,000	
	TOTAL Revenues	908	1,000	908	1,000	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	52,683	52,290	52,290	52,290	
40040	PERS Retirement	5,892	5,548	5,571	5,454	
40041	PERS Unfunded Liability	14,589	15,948	15,948	15,556	
40060	Medicare Tax	1,998	2,112	2,112	2,150	
40062	Insurance Rebate	98,595	96,199	93,534	96,199	
40065	Workers Compensation	910	962	961	979	
40068	Retiree Insurance	12,558	12,500	12,799	13,000	
40080	Payroll Accruals Adjustments	22	-	(99)	-	
	SUBTOTAL	187,247	185,559	183,118	185,628	
Operations & Maintenance						
43000	Legal Fees	103,174	50,000	108,376	100,000	
43074	Utilities - Telephone	1,636	2,000	1,308	2,000	
44000	Supplies	15,494	25,000	4,457	10,000	
44010	Postage	2,149	2,000	2,044	2,000	
44020	Special Department Expense	6,359	10,000	5,192	7,000	
44030	Training & Meetings	34,664	25,000	35,732	37,000	Includes: ACC-OC, League of California Cities, Strategic Plan
44050	Equipment Rental	51	-	-	-	
44056	Information Systems Charge	21,000	21,000	21,000	21,000	
44060	Publications & Subscriptions	214	500	200	250	
44062	Membership Dues	118	6,000	6,000	6,000	US Conference of Mayors
44085	Government Buildings Charge	108,000	104,000	104,000	104,000	
44092	Liability Claims Charge	3,000	3,200	3,200	3,200	
	SUBTOTAL	295,858	248,700	291,509	292,450	
Administrative Charges/Transfers						
60300	Utility Admin Offsets/Credits	(17,875)	(16,068)	(17,561)	(17,689)	
	SUBTOTAL	(17,875)	(16,068)	(17,561)	(17,689)	
	TOTAL Expenses	465,230	418,191	457,066	460,389	
	BALANCE	(464,322)	(417,191)	(456,158)	(459,389)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Council and Commissions						
Funds: 100 - General Fund						
Program: 10100 - Commission - Planning						
EXPENDITURES						
Salaries & Benefits						
40020	Part-Time Wages	2,640	4,000	3,040	4,000	
40045	PARS Retirement (P/T)	29	60	46	60	
40060	Medicare Tax	38	58	44	58	
40065	Workers Compensation	17	26	20	26	
40080	Payroll Accruals Adjustments	(247)	-	-	-	
	SUBTOTAL	2,477	4,144	3,150	4,144	
Operations & Maintenance						
43000	Legal Fees	7,900	13,000	7,833	13,000	
44030	Training & Meetings	33	10,000	-	10,000	
	SUBTOTAL	7,933	23,000	7,833	23,000	
	TOTAL Expenses	10,410	27,144	10,983	27,144	
	BALANCE	(10,410)	(27,144)	(10,983)	(27,144)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Council and Commissions						
Funds: 100 - General Fund						
Program: 10200 - Commission - Traffic						
EXPENDITURES						
Salaries & Benefits						
40020	Part-Time Wages	350	2,000	1,000	2,000	
40045	PARS Retirement (P/T)	7	30	23	30	
40060	Medicare Tax	7	29	22	29	
40065	Workers Compensation	3	13	10	13	
	SUBTOTAL	366	2,072	1,054	2,072	
Operations & Maintenance						
44030	Training & Meetings	264	500	380	500	
	SUBTOTAL	264	500	380	500	
	TOTAL Expenses	630	2,572	1,434	2,572	
	BALANCE	(630)	(2,572)	(1,434)	(2,572)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Council and Commissions						
Funds: 100 - General Fund						
Program: 10300 - Commission - Community Services						
EXPENDITURES						
Salaries & Benefits						
40020	Part-Time Wages	1,200	1,500	1,300	1,500	
40045	PARS Retirement (P/T)	17	23	20	23	
40060	Medicare Tax	16	22	19	22	
40065	Workers Compensation	7	10	9	10	
	SUBTOTAL	1,240	1,555	1,347	1,555	
Operations & Maintenance						
44000	Supplies	-	348	373	350	
	SUBTOTAL	-	348	373	350	
	TOTAL Expenses	1,240	1,903	1,720	1,905	
	BALANCE	(1,240)	(1,903)	(1,720)	(1,905)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Manager						
Funds: 100 - General Fund						
Program: 11500 - City Manager						
REVENUE						
31599	Film Permits	-	-	-	5,000	moved from 75000
34294	I/GVT - State - Other	-	250,000	100,300	-	
39061	Retiree Insurance Reimbursement	5,012	5,500	4,833	5,000	
	TOTAL Revenues	5,012	255,500	105,133	10,000	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	854,955	1,291,152	1,051,340	1,255,917	
40001	Overtime	3,423	3,000	4,351	5,000	
40002	Special & Holiday Pay	35,084	-	33,121	-	
40006	Payoffs - Sick Leave	5,073	-	5,100	-	
40007	Payoffs - Vacation	43,854	42,068	38,513	43,957	
40020	Part-Time Wages	756	-	5,016	-	
40040	PERS Retirement	99,507	127,525	114,933	130,992	
40041	PERS Unfunded Liability	285,188	366,588	366,588	373,635	
40060	Medicare Tax	14,580	18,299	18,389	19,161	
40062	Insurance Rebate	118,093	162,821	146,935	173,664	
40065	Workers Compensation	13,081	14,382	15,110	15,201	
40068	Retiree Insurance	130,950	135,000	129,955	130,000	
40069	Employer Paid Benefits	7,200	7,200	7,200	21,900	
40080	Payroll Accruals Adjustments	63,946	-	7,878	-	
40090	Salary/Benefits Reimbursement	(2,055)	-	-	-	
	SUBTOTAL	1,673,636	2,168,035	1,944,427	2,169,427	
Operations & Maintenance						
43000	Legal Fees	-	5,000	-	-	
43074	Utilities - Telephone	4,157	5,000	6,519	7,000	
43090	Contractual - Other	182,226	425,000	361,748	425,000	
44000	Supplies	5,230	5,000	7,094	7,200	
44010	Postage	10	-	108	-	
44020	Special Department Expense	4,301	40,777	8,240	41,000	
44030	Training & Meetings	7,899	20,000	10,788	20,000	
44052	Vehicle Use Charge	658	604	604	407	
44054	Vehicle Replacement Charge	1,532	1,532	1,532	1,532	
44056	Information Systems Charge	53,000	53,000	53,000	53,000	
44060	Publications & Subscriptions	3,139	3,000	3,139	3,000	
44062	Membership Dues	3,586	5,000	5,882	5,000	ICMA, MMASC
44085	Government Buildings Charge	45,000	40,000	40,000	40,000	
44092	Liability Claims Charge	12,000	12,800	12,800	12,800	
	SUBTOTAL	322,738	616,713	509,204	615,939	
Capital Outlay/Other						
47023	Computer Equipment - Noncapitalized	1,772	-	-	-	
	SUBTOTAL	1,772	-	-	-	
Administrative Charges/Transfers						
60300	Utility Admin Offsets/Credits	(177,835)	(225,593)	(218,373)	(247,898)	
	SUBTOTAL	(177,835)	(225,593)	(218,373)	(247,898)	
	TOTAL Expenses	1,820,311	2,559,155	2,235,259	2,537,468	
	BALANCE	(1,815,299)	(2,303,655)	(2,130,126)	(2,527,468)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Manager						
Funds: 240 - Housing & Community Dev Fund						
Program: 16010 - CDBG						
REVENUE						
34000	I/GVT-Fed-CDBG	1,569,355	1,006,147	1,009,319	1,572,124	$969,863 2026-27, $602,261 carryover
	TOTAL Revenues	1,569,355	1,006,147	1,009,319	1,572,124	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	124,277	51,291	56,981	119,191	
40001	Overtime	5,221	-	36,739	-	
40002	Special & Holiday Pay	1,753	-	73	-	
40007	Payoffs - Vacation	5,572	-	-	2,906	
40040	PERS Retirement	13,991	5,442	5,162	12,432	
40041	PERS Unfunded Liability	39,999	15,644	15,644	35,459	
40060	Medicare Tax	2,156	778	1,255	2,099	
40062	Insurance Rebate	19,783	-	2,525	19,481	
40065	Workers Compensation	3,669	354	3,832	3,398	
40080	Payroll Accruals Adjustments	(8,156)	-	(4,260)	-	
	SUBTOTAL	208,266	73,509	117,951	194,966	
Operations & Maintenance						
43000	Legal Fees	3,070	-	571	3,000	
43030	Audit Fees	9,500	10,000	10,324	10,500	
43074	Utilities - Telephone	932	-	451	2,000	
43090	Contractual - Other	49,941	92,169	70,471	107,883	
44020	Special Department Expense	15,240	-	23,661	45,624	
44052	Vehicle Use Charge	5,610	-	-	10,000	
46003	Public Services	199,359	166,751	122,173	165,479	
	SUBTOTAL	283,653	268,920	227,650	344,486	
Administrative Charges/Transfers						
91050	Transfers Out Cap Projects	913,681	663,718	663,718	1,032,672	FY 26-27 Streets $832,671.64, FY 26-27 Sidewalks $200,000
	SUBTOTAL	913,681	663,718	663,718	1,032,672	
	TOTAL Expenses	1,405,600	1,006,147	1,009,319	1,572,124	
	BALANCE	163,755	-	0	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Manager						
Funds: 242 - HCD H.O.M.E. Fund						
Program: 17403 - H.O.M.E. Housing						
REVENUE						
33020	Interest Income - Other	14	-	-	-	
34004	I/GVT-Fed-H.O.M.E.	86,971	1,218,958	633,410	1,103,700	$372,472.45 FY 2026-2027, $731,227.70 carryover
36020	Program Income	9,444	25,000	69,633	25,000	
	TOTAL Revenues	96,429	1,243,958	703,044	1,128,700	
EXPENDITURES						
Operations & Maintenance						
43090	Contractual - Other	40,124	40,955	9,201	37,247	
46002	Program Loans	-	-	-	766,453	FY 2026-2027 Affordable Housing
46004	Program Grants	125,000	1,178,003	693,843	300,000	FY 2026-2027 TBRA
	TOTAL Expenses	165,124	1,218,958	703,044	1,103,700	
	BALANCE	(68,695)	25,000	(0)	25,000	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Manager						
Funds: 243 - Local Housing Allocation Fund						
Program: 17000 - Local Housing Allocation						
REVENUE						
34294	I/GVT-State-Other	-	-	873,327	-	
	TOTAL Revenues	-	-	873,327	-	
EXPENDITURES						
Operations & Maintenance						
46004	Program Grants	519,889	531,653	579,949	825,031	
	SUBTOTAL	519,889	531,653	579,949	825,031	
	TOTAL Expenses	519,889	531,653	579,949	825,031	
	BALANCE	(519,889)	(531,653)	293,378	(825,031)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Manager						
Funds: 245 - Westminster Housing Authority						
Program: 19000 - Westminster Housing Authority						
REVENUE						
33000	Interest Income - Pooled	133,634	90,000	236,344	140,000	
33020	Interest Income - Other	38,333	10,000	-	10,000	
36020	Program Income	87,500	-	-	-	
39061	Retiree Insurance Reimbursement	1,201	1,300	1,201	1,300	
39069	Reimbursements - Other	13,690	-	-	-	
	TOTAL Revenues	274,358	101,300	237,545	151,300	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	123,553	146,016	132,434	160,421	
40001	Overtime	2,412	-	577	-	
40002	Special & Holiday Pay	4,266	-	4,646	-	
40007	Payoffs - Vacation	6,375	6,287	8,327	6,908	
40009	Payoffs - Holiday	3,511	-	2,594	-	
40040	PERS Retirement	15,468	15,492	15,165	16,732	
40041	PERS Unfunded Liability	38,669	44,535	44,535	46,843	
40060	Medicare Tax	2,454	2,435	2,664	2,761	
40062	Insurance Rebate	35,497	39,056	40,672	39,143	
40065	Workers Compensation	9,633	3,377	10,606	3,707	
40068	Retiree Insurance	16,662	16,000	17,700	18,000	
40080	Payroll Accruals Adjustments	19,029	-	(6,215)	-	
40090	Salary/Benefits Reimbursements	(145,377)	55,852	55,852	-	
	SUBTOTAL	132,151	329,050	329,557	294,515	
Operations & Maintenance						
43000	Legal Fees	10,319	100,000	2,056	100,000	
43030	Audit Fees	3,912	4,500	4,251	4,500	
43074	Utilities - Telephone	240	-	720	720	
43090	Contractual - Other	94,716	150,000	97,453	150,000	
44000	Supplies	269	1,000	640	1,000	
44010	Postage	19	-	3	-	
44030	Training & Meetings	48	-	-	-	
46001	Rapid Rehousing	170,949	250,000	173,062	-	
	SUBTOTAL	280,472	505,500	278,185	256,220	
	TOTAL Expenses	412,623	834,550	607,743	550,735	
	BALANCE	(138,264)	(733,250)	(370,197)	(399,435)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Manager						
Funds: 450 - Economic Development						
Program: 11501 - Economic Development						
REVENUE						
33000	Interest Income - Pooled	163,092	100,000	145,614	150,000	
33020	Interest Income - Other	2,410	4,000	1,560	2,000	
34294	I/GVT - State - Other	89,532	-	-	-	
39069	Reimbs-Other	242,047	-	200	-	
	SUBTOTAL	497,081	104,000	147,375	152,000	
Administrative Charges/Transfers						
81000	Transfers In	22,958	-	-	-	
	SUBTOTAL	22,958	-	-	-	
	TOTAL Revenues	520,039	104,000	147,375	152,000	
EXPENDITURES						
Salaries & Benefits						
40020	Permanent Salaries	-	-	-	72,672	Little Saigon Outreach Coordinator moved from General Fund
40007	Payoffs - Vacation	-	-	-	2,544	
40040	PERS Retirement	-	-	-	7,580	
40041	PERS Unfunded Liability	-	-	-	21,620	
40060	Medicare Tax	-	-	-	1,054	
40062	Insurance Rebate	-	-	-	19,476	
40065	Workers Compensation	-	-	-	480	
	SUBTOTAL	-	-	-	125,426	
Operations & Maintenance						
43000	Legal Fees	2,761	15,000	3,094	15,000	
43090	Contractual - Other	120,460	630,000	323,288	630,000	Zoning Code Update, Mixed Use Zoning analysis, Westminster Mall Specific Plan, ICSC
43091	Contractual - Westminster Mall	45,728	50,000	156,933	50,000	
44020	Special Department Expense	235,000	550,000	239,700	550,000	Vehicle Incentive Program
44030	Training & Meeting	16,903	20,000	17,000	20,000	
	SUBTOTAL	420,852	1,265,000	740,015	1,265,000	
Capital Outlay/Other						
48000	CIP and Long-Term Project Costs	-	7,650	7,650	-	CIP will carryover balance
97200	Bad Debt Expense	236,592	-	-	-	
	SUBTOTAL	236,592	7,650	7,650	-	
	TOTAL Expenses	657,444	1,272,650	747,665	1,390,426	
	BALANCE	(137,406)	(1,168,650)	(600,290)	(1,238,426)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Manager						
Funds: 760 - Information Technologies Fund						
Program: 14450 - Information Technologies						
REVENUE						
33000	Interest Income - Pooled	117,913	90,000	125,425	125,000	
35092	Chrgs-Other-To Depts	3,476,448	2,080,000	2,480,000	2,080,000	
39061	Retiree Insurance Reimbursement	3,440	3,600	3,440	3,500	
	TOTAL Revenues	3,597,801	2,173,600	2,608,864	2,208,500	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	561,588	772,186	497,346	550,170	
40001	Overtime	6,567	8,000	5,252	8,000	
40002	Special & Holiday Pay	15,755	-	8,223	-	
40007	Payoffs - Vacation	24,725	27,027	48,525	19,256	
40009	Payoffs - Holiday	7,667	-	8,997	-	
40040	PERS Retirement	65,142	77,904	55,153	52,468	
40041	PERS Unfunded Liability	195,119	223,948	223,948	149,658	
40060	Medicare Tax	9,035	11,481	8,886	8,308	
40062	Insurance Rebate	108,838	132,289	92,816	101,671	
40065	Workers Compensation	4,113	5,226	4,045	3,782	
40068	Retiree Insurance	51,749	50,000	50,878	51,000	
40080	Payroll Accruals Adjustments	43,771	-	(15,015)	-	
40090	Salary/Benefits Reimbursements	(837)	-	-	-	
	SUBTOTAL	1,093,232	1,308,061	989,053	944,313	
Operations & Maintenance						
43062	Licensing Fee	431,810	700,000	607,027	610,000	Microsoft, cybersecurity
43074	Utilities - Telephone	131,257	140,000	140,133	140,000	
43090	Contractual - Other	194,414	210,000	507,848	636,000	Parks consulting and cross connect engineering
44000	Supplies	8,031	10,000	4,922	10,000	
44010	Postage	14	-	-	-	
44020	Special Department Expense	32,860	20,000	24,345	25,000	
44030	Training & Meetings	12,992	15,000	10,000	15,000	
44050	Equipment Rental	6,306	7,000	7,131	7,000	
44060	Publications & Subscriptions	199	500	304	300	
44062	Membership Dues	957	1,000	1,000	1,000	
44080	Repairs & Maint - Equipment	165,568	150,000	170,550	170,000	
44085	Government Buildings Charge	28,000	28,000	28,000	28,000	
44092	Liability Claims Charge	11,000	11,700	11,700	11,000	
	SUBTOTAL	1,023,409	1,293,200	1,512,961	1,653,300	
Capital Outlay/Other						
47022	Computer Equipment - Capitalized	5,188	-	58,914	-	
47023	Computer Equipment - Noncapitalized	6,632	5,000	-	5,000	
47024	Computer Equipment - Software	16,537	10,000	-	10,000	
47090	Depreciation	35,941	-	-	-	
47091	Amortization	582,048	-	-	-	
	SUBTOTAL	646,346	15,000	58,914	15,000	
Debt Service						
49000	Interest Expense	8,262	-	10,000	-	
	SUBTOTAL	8,262	-	10,000	-	
	TOTAL Expenses	2,771,250	2,616,261	2,570,927	2,612,613	
	BALANCE	826,551	(442,661)	37,937	(404,113)	

CITY OF WESTMINSTER
ESTABLISHED 1957

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Clerk						
Funds: 100 - General Fund						
Program: 12000 - City Clerk						
REVENUE						
39061	Retiree Insurance Reimbursement	1,248	2,000	953	1,000	
39069	Reimbs-Other	35	1,000	252	300	
	TOTAL Revenues	1,283	3,000	1,205	1,300	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	379,031	477,699	370,647	500,535	
40001	Overtime	1,074	1,000	3,175	1,000	
40002	Special & Holiday Pay	13,997	-	9,939	-	
40007	Payoffs - Vacation	6,420	16,719	49,826	17,519	
40008	Payoffs - Compensatory Time Off	5,360	-	6,514	-	
40040	PERS Retirement	43,948	50,684	38,952	52,206	
40041	PERS Unfunded Liability	129,969	145,698	145,698	148,909	
40060	Medicare Tax	6,154	7,136	6,511	7,451	
40062	Insurance Rebate	90,446	102,549	79,253	99,344	
40065	Workers Compensation	2,777	3,248	2,944	3,392	
40068	Retiree Insurance	40,633	42,000	42,570	43,000	
40069	Employer Paid Benefits	3,600	3,600	3,000	10,950	
40080	Payroll Accruals Adjustments	28,687	-	(20,595)	-	
40090	Salary/Benefits Reimbursements	(106)	-	-	-	
	SUBTOTAL	751,991	850,333	738,434	884,306	
Operations & Maintenance						
43000	Legal Fees	25,182	25,000	12,141	25,000	
43074	Utilities - Telephone	1,940	3,000	1,720	3,000	
43090	Contractual - Other	38,440	90,000	26,201	90,000	Netfile, Quality code, & JustFOIA
44000	Supplies	6,414	4,000	4,506	4,500	
44010	Postage	276	750	107	750	
44030	Training & Meetings	4,617	10,000	7,604	8,500	Professional Development
44050	Equipment Rental	19,816	20,000	16,056	20,000	
44056	Information Systems Charge	79,000	79,000	79,000	79,000	
44062	Membership Dues	225	2,500	2,440	2,500	
44070	Advertising	1,540	5,000	5,390	6,000	
44085	Government Buildings Charge	34,000	30,000	30,000	30,000	
44092	Liability Claims Charge	11,000	11,800	11,800	11,800	
	SUBTOTAL	222,451	281,050	196,964	281,050	
Administrative Charges/Transfers						
60300	Utility Admin Offsets/Credits	(36,054)	(41,861)	(34,610)	(43,118)	
	SUBTOTAL	(36,054)	(41,861)	(34,610)	(43,118)	
	TOTAL Expenses	938,388	1,089,522	900,789	1,122,238	
	BALANCE	(937,105)	(1,086,522)	(899,584)	(1,120,938)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Clerk						
Funds: 100 - General Fund						
Program: 12500 - Elections						
REVENUE						
39069	Reimbs-Other	3,909	-	-	4,000	
	TOTAL Revenues	3,909	-	-	4,000	
EXPENDITURES						
Operations & Maintenance						
43000	Legal Fees	433	10,000	-	10,000	Election Year
43090	Contractual - Other	57,773	-	1,160	280,000	
44000	Supplies	100	700	-	700	
44030	Training & Meetings	-	15,000	-	15,000	Professional Development
44070	Advertising	780	-	3,000	10,000	
	TOTAL Expenses	59,087	25,700	4,160	315,700	
	BALANCE	(55,177)	(25,700)	(4,160)	(311,700)	

	Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: City Attorney					
Funds: 100 - General Fund					
Program: 13000 - City Attorney					
EXPENDITURES					
Operations & Maintenance					
43000 Legal Fees	250,066	350,000	136,968	200,000	
44092 Liability Claims Charge	3,000	3,200	3,200	3,200	
SUBTOTAL	253,066	353,200	140,168	203,200	
Administrative Charges/Transfers					
60300 Utility Admin Offsets/Credits	(9,363)	(13,068)	(5,186)	(7,518)	
SUBTOTAL	(9,363)	(13,068)	(5,186)	(7,518)	
TOTAL Expenses	243,703	340,132	134,982	195,682	
BALANCE	(243,703)	(340,132)	(134,982)	(195,682)	

CITY OF WESTMINSTER
ESTABLISHED 1957

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Human Resources						
Funds: 100 - General Fund						
Program: 14200 - Human Resources & Risk Management						
REVENUE						
39061	Retiree Insurance Reimbursement	716	800	716	800	
39069	Reimbursements - Other	28,013	-	-	-	
	TOTAL Revenues	28,729	800	716	800	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	403,395	484,966	466,177	521,973	
40001	Overtime	1,885	1,000	2,619	1,000	
40002	Special & Holiday Pay	15,914	-	19,985	-	
40007	Payoffs - Vacation	8,560	16,974	16,350	18,269	
40020	Part-Time Wages	45,397	40,000	32,668	40,000	
40040	PERS Retirement	45,641	43,071	51,393	54,442	
40041	PERS Unfunded Liability	106,621	147,915	147,915	155,287	
40045	PARS Retirement (P/T)	280	600	477	600	
40060	Medicare Tax	7,562	8,374	9,002	8,873	
40062	Insurance Rebate	73,713	83,389	83,405	86,436	
40065	Workers Compensation	5,952	3,812	5,559	6,039	
40068	Retiree Insurance	25,441	25,000	26,649	27,000	
40069	Employer Paid Benefits	3,600	3,600	3,600	10,950	
40080	Payroll Accruals Adjustments	35,720	-	(5,719)	-	
40090	Salary/Benefits Reimbursements	(1,658)	-	-	-	
41000	Benefit Program Administration	13,444	16,000	5,771	16,000	
41004	Unemployment Claims	29,180	25,000	32,810	30,000	
41008	Retirement Contributions	301,458	650,000	650,000	350,000	OPEB CERPT 115
	SUBTOTAL	1,122,106	1,549,701	1,548,659	1,326,869	
Operations & Maintenance						
43000	Legal Fees	59,779	100,000	97,032	100,000	Negotiations
43074	Utilities - Telephone	3,060	3,000	3,360	3,500	
43090	Contractual - Other	3,266	124,500	124,000	150,000	new payroll system
44000	Supplies	3,277	3,000	3,681	4,000	
44010	Postage	346	500	546	500	
44020	Special Department Expense	85,537	100,000	94,493	200,000	City-wide recruitment, employee events
44030	Training & Meetings	15,058	12,000	15,247	15,000	
44034	Mileage	24	-	-	-	
44056	Information Systems Charge	50,000	50,000	50,000	50,000	
44062	Membership Dues	9,825	12,000	10,000	12,000	Government Jobs, OCHR and PARMA
44085	Government Buildings Charge	27,000	24,000	24,000	24,000	
44092	Liability Claims Charge	14,000	15,000	15,000	15,000	
	SUBTOTAL	271,172	444,000	437,359	574,000	
Administrative Charges/Transfers						
60300	Utility Admin Offsets/Credits	(114,249)	(163,483)	(162,853)	(155,871)	
	SUBTOTAL	(114,249)	(163,483)	(162,853)	(155,871)	
	TOTAL Expenses	1,279,029	1,830,218	1,823,164	1,744,998	
	BALANCE	(1,250,300)	(1,829,418)	(1,822,448)	(1,744,198)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Human Resources						
Funds: 280 - AQMD Fund						
Program: 14800 - Air Quality Mgmt Program						
REVENUE						
33000	Interest Income - Pooled	11,726	5,200	12,738	10,000	
34280	I/GVT - State - Air Quality	118,581	122,000	123,789	125,000	
	TOTAL Revenues	130,307	127,200	136,527	135,000	
EXPENDITURES						
Operations & Maintenance						
43030	Audit Fees	1,500	1,700	1,727	1,700	
43090	Contractual - Other	-	15,000	-	15,000	
43096	AQMD Incentives	-	10,000	-	10,000	
	SUBTOTAL	1,500	26,700	1,727	26,700	
Administrative Charges/Transfers						
60400	Overhead Charges/Credits	5,911	6,250	7,147	6,738	
	SUBTOTAL	5,911	6,250	7,147	6,738	
	TOTAL Expenses	7,411	32,950	8,874	33,438	
	BALANCE	122,896	94,250	127,653	101,563	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Human Resources						
Funds: 740 - General Benefits Fund						
Program: 14326 - Workers Comp Benefits						
REVENUE						
35092	Chrgs-Other-To Depts	2,331,652	2,350,000	2,488,133	2,500,000	
39069	Reimbs-Other	-	45,000	-	-	
	TOTAL Revenues	2,331,652	2,395,000	2,488,133	2,500,000	
EXPENDITURES						
Salaries & Benefits						
41000	PERS Health Administration	154,963	155,000	115,408	155,000	Administration
41002	Workers Compensation Payments	297,452	1,863,000	1,487,626	1,500,000	Actuarial estimate
41006	Insurance and Bonds	370,147	375,000	405,635	481,000	Prism estimate
	SUBTOTAL	822,562	2,393,000	2,008,670	2,136,000	
Operations & Maintenance						
43090	Contractual - Other	54,489	65,000	76,069	80,000	Annual Assessment
	SUBTOTAL	54,489	65,000	76,069	80,000	
	TOTAL Expenses	877,051	2,458,000	2,084,739	2,216,000	
	BALANCE	1,454,601	(63,000)	403,394	284,000	
Dept: Human Resources						
Funds: 740 - General Benefits Fund						
Program: 14350 - Retirement Benefits						
REVENUE						
33020	Interest Income - Other	653,470	450,000	627,331	650,000	
39069	Reimbs-Other	434,674	500,000	430,000	500,000	Section 115 contribution
81050	Transfers In	-	2,385,786	2,385,786	-	
	TOTAL Revenues	1,088,144	3,335,786	3,443,117	1,150,000	
EXPENDITURES						
Operations & Maintenance						
43090	Contractual - Other	33,955	65,000	38,003	65,000	Section 115 trust fees
	SUBTOTAL	33,955	65,000	38,003	65,000	
	TOTAL Expenses	33,955	65,000	38,003	65,000	
	BALANCE	1,054,189	3,270,786	3,405,114	1,085,000	
		2,508,790	3,207,786	3,808,508	1,369,000	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Human Resources						
Funds: 750 - Liability Administration Fund						
Program: 14335 - Public Liability Admin						
REVENUE						
35092	Chrgs-Other-To Depts	3,000,000	3,200,000	3,200,000	3,200,000	
39069	Reimbs-Other	17,221	30,000	336	20,000	Insurance Reimbursement
	TOTAL Revenues	3,017,221	3,230,000	3,200,336	3,220,000	
EXPENDITURES						
Operations & Maintenance						
43000	Legal Fees	305,324	400,000	269,372	400,000	
45000	Insurance & Bonds	1,459,552	1,795,000	1,512,543	2,182,000	Prism estimate
45002	Claims & Damages	82,822	897,000	76,338	700,000	Actuarial estimate
45004	Liability/Litigation Admin	44,674	60,000	49,798	60,000	Claims Management
	TOTAL Expenses	1,892,372	3,152,000	1,908,051	3,342,000	
	BALANCE	1,124,848	78,000	1,292,285	(122,000)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Finance						
Funds: 100 - General Fund						
Program: 20000 - General City Revenues/Expenses						
REVENUE						
30000	Prop Taxes - Current - Secured	2,276,724	2,320,000	2,307,144	2,320,000	
30002	Prop Taxes - Current-Unsecured	74,997	84,000	69,369	80,000	
30020	Prop Taxes - Supplemental-Current	58,984	50,000	44,663	60,000	
30030	Prop Taxes - Residual	4,566,185	4,630,000	4,748,832	4,815,688	
30040	Prop Taxes - Other-Misc	9,281	1,000	950	1,000	
30042	Prop Taxes - Other-Pub Utility	104,855	105,000	108,501	110,000	
30043	Prop Taxes - Other-H/Owners Subv	8,858	10,000	8,211	10,000	
30045	Prop Taxes - In Lieu of VLF	13,185,342	13,657,000	13,835,543	14,440,317	
30049	Prop Taxes - Pass Thru Agreements	999,474	978,000	1,096,572	1,000,000	
30060	Utility Users Tax	5,458,027	5,800,000	5,636,245	5,600,000	
30080	Business License Taxes	1,626,769	1,600,000	1,629,667	1,630,000	
30500	Sales Tax	18,649,721	18,748,000	19,734,060	19,325,000	
30502	Transaction Tax	22,924,092	22,977,000	23,719,000	22,995,000	Measure Y & E
30520	Franchise Tax - Public Utility	974,528	1,000,000	975,000	975,000	
30522	Franchise Tax - PCTA	373,839	430,000	375,787	400,000	
30540	Transient & Occupancy Taxes	912,099	950,000	862,586	900,000	
30580	Taxes-Other- Prop Transfer Tx	309,938	275,000	315,384	300,000	
33000	Interest Income - Pooled	2,269,183	1,400,000	2,259,696	2,300,000	
33020	Interest Income - Other	2,684,210	-	0	-	
33560	Rental Income - Facilities	1,128,880	1,225,000	1,052,504	1,200,000	
33561	Rental Income - Billboards	-	-	-	1,709,500	Billboards income
34200	I/GVT-In Lieu-Taxes-Motor Veh	143,377	150,000	139,026	140,000	
34294	I/GVT - State - Other	6,988	-	3,615	-	
35025	Staff Charges - ROPS SAWRA	12,872	28,000	28,000	28,000	Last & Final allocation
35053	Chrgs-Parking Meter Fees	271,561	200,000	258,147	330,000	
35092	Chrgs-Other-To Depts	184,636	158,700	211,238	170,388	
39069	Reimbs-Other	515,157	-	478,346	-	Opioid settlement restricted
39090	Other Rev-Misc Receipts	543	-	8,210	-	
39092	Other Rev-Cash Over/Short	110	-	-	-	
	TOTAL Revenues	79,731,230	76,776,700	79,906,297	80,839,893	
EXPENDITURES						
Operations & Maintenance						
43000	Legal Fees	-	-	1,000	1,000	
43090	Contractual - Other	-	64,723	64,723	-	
44062	Membership Dues	79,382	81,700	110,152	86,000	SCAG, ACC-OC, League of California Cities, LAFCO, OCCOG
44085	Government Buildings Charge	283,000	219,000	219,000	219,000	
	SUBTOTAL	362,382	365,423	394,875	306,000	
Capital Outlay/Other						
48502	Taxes - Property	11,179	14,000	11,570	14,000	
	SUBTOTAL	11,179	14,000	11,570	14,000	
Administrative Charges/Transfers						
91000	Transfers Out	25,000	2,410,786	2,410,786	25,000	
91050	Transfers Out Cap Projects	3,000,000	-	3,000,000	-	
97200	Bad Debt Expense	(23,457)	-	0	-	
	SUBTOTAL	3,001,543	2,410,786	5,410,786	25,000	
	TOTAL Expenses	3,375,104	2,790,209	5,817,231	345,000	
	BALANCE	76,356,126	73,986,491	74,089,066	80,494,893	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
Dept: Finance							
Funds: 100 - General Fund							
Program: 21000 - Finance Administration							
REVENUE							
34222	I/GVT - ST Reimbs - Mandated Cost	100,305	100,000	122,836	120,000	120,000	
35022	Chrgs-Staff-Bus Lic Proc	-	115,000	134,230	135,000	135,000	
35023	Chrgs-Staff-Bus Lic Rnwls	-	300,000	265,457	300,000	300,000	
35099	Chrgs-Other-Misc	-	-	5,453	-	-	
39061	Retiree Insurance Reimbursement	2,418	2,500	2,569	2,600	2,600	
39090	Other Rev-Misc Receipts	21,540	15,000	13,076	15,000	15,000	
	TOTAL Revenues	124,262	532,500	543,621	572,600	572,600	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	776,992	928,169	761,604	1,004,648	983,917	Supplemental includes elimination of Accounting Manager position and addition of a Sr. Finance Analyst position
40001	Overtime	4,004	5,000	1,592	5,000	5,000	
40002	Special & Holiday Pay	32,861	-	34,343	-	-	
40007	Payoffs - Vacation	43,156	32,486	43,426	35,163	34,437	
40040	PERS Retirement	90,080	98,479	83,381	104,785	102,623	
40041	PERS Unfunded Liability	231,526	283,091	283,091	298,883	298,883	
40060	Medicare Tax	13,305	14,521	13,548	15,469	15,169	
40062	Insurance Rebate	120,800	142,398	117,749	139,421	139,342	
40065	Workers Compensation	6,001	8,729	8,253	9,266	9,129	
40068	Retiree Insurance	51,638	50,000	56,424	56,000	56,000	
40069	Employer Paid Benefits	3,600	3,600	3,600	10,950	10,950	
40080	Payroll Accruals Adjustments	8,621	-	6,890	-	-	
40090	Salary/Benefits Reimbursements	59,098	75,199	77,608	86,383	86,383	
	SUBTOTAL	1,441,681	1,641,672	1,491,508	1,765,968	1,741,833	
Operations & Maintenance							
43000	Legal Fees	4,308	3,000	3,237	4,500	4,500	
43030	Audit Fees	28,964	41,600	36,365	41,600	41,600	Audit services
43074	Utilities - Telephone	3,192	2,700	2,847	3,200	3,200	
43090	Contractual - Other	208,455	382,000	366,922	382,000	382,000	HDL Business License
44000	Supplies	11,858	25,000	23,263	25,000	25,000	
44002	Printing	862	4,000	1,000	4,000	4,000	
44010	Postage	3,555	7,000	3,970	7,000	7,000	
44020	Special Department Expense	12,873	10,000	37,944	13,000	13,000	PARS, Filings, GASB, MUNI Services
44030	Training & Meetings	1,590	8,000	2,244	6,000	6,000	CSMFO
44034	Mileage	50	-	-	-	-	
44050	Equipment Rental	8,430	8,300	8,782	8,300	8,300	postage machine, copier
44056	Information Systems Charge	186,000	186,000	186,000	186,000	186,000	
44060	Publications & Subscriptions	56	-	853	-	-	
44062	Membership Dues	940	3,000	3,722	3,000	3,000	
44085	Government Buildings Charge	22,000	19,000	19,000	19,000	19,000	
44092	Liability Claims Charge	17,000	18,000	18,000	18,000	18,000	
	SUBTOTAL	510,133	717,600	714,149	720,600	720,600	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(488,767)	(504,709)	(466,305)	(534,597)	(528,563)	Excludes Business License
	SUBTOTAL	(488,767)	(504,709)	(466,305)	(534,597)	(528,563)	
	TOTAL Expenses	1,463,048	1,854,563	1,739,353	1,951,971	1,933,870	
	BALANCE	(1,338,786)	(1,322,063)	(1,195,731)	(1,379,371)	(1,361,270)	

	Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Finance					
Funds: 231 - American Rescue Plan Act					
Program: 21500 - American Rescue Plan Act					
REVENUE					
34098 I/GVT - FED - Other	8,630,808	7,405,919	7,405,919	-	Remaining balances will be carried over
TOTAL Revenues	8,630,808	7,405,919	7,405,919	-	
EXPENDITURES					
Operations & Maintenance					
48000 CIP and Long-Term Project Costs	8,630,808	7,405,919	7,405,919	-	
TOTAL Expenses	8,630,808	7,405,919	7,405,919	-	
BALANCE	-	-	-	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Westminster Successor Agency						
Funds: 501 - SAWRA						
Program: 18001 - WSA Administration						
REVENUE						
30100	RDA Obligation Retirement Fund	5,866,572	5,859,333	5,859,333	5,855,740	Last & Final rec'd 2022
33000	Interest Income - Pooled	52,954	10,000	29,203	10,000	
33020	Interest Income - Other	23,499	30,000	11,127	30,000	
	TOTAL Revenues	5,943,025	5,899,333	5,899,664	5,895,740	
EXPENDITURES						
Operations & Maintenance						
43000	Legal Fees	-	-	48	-	
43090	Contractual - Other	12,128	12,000	9,700	12,000	
	SUBTOTAL	12,128	12,000	9,748	12,000	
Debt Service						
49000	Interest Expense	3,236,746	3,099,333	3,099,333	2,980,740	
49202	Principal	-	2,720,000	2,720,000	2,835,000	
	SUBTOTAL	3,236,746	5,819,333	5,819,333	5,815,740	
Administrative Charges/Transfers						
60200	SAWRA Admin Charges	12,872	28,000	30,252	28,000	
	SUBTOTAL	12,872	28,000	30,252	28,000	
	TOTAL Expenses	3,261,746	5,859,333	5,859,333	5,855,740	
	BALANCE	2,681,279	40,000	40,331	40,000	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Finance						
Funds: 600 - Water Utility Fund						
Program: 23000 - Utility Billing & Collection						
REVENUE						
33020	Interest Income - Other	5,503	7,000	4,053	7,000	
35060	Metered Water Sales	21,411,171	21,550,000	22,732,766	22,700,000	from water rate study
35061	Water Surcharge	114,472	120,000	123,261	125,000	
35062	Establishment Chrgs	95,514	80,000	123,381	100,000	
35066	Delinquent Chrgs	219,595	230,000	210,020	230,000	
35068	Shutoff Service Chrgs	19,035	20,000	40,230	40,000	
39061	Retiree Insurance Reimbursement	3,632	3,800	3,114	3,200	
39069	Reimbursements - Other	110	-	162	-	
39092	Other Rev-Cash Over/Short	6,944	-	-	-	
	SUBTOTAL	21,875,976	22,010,800	23,236,986	23,205,200	
Administrative Charges/Transfers						
81000	Transfers In	25,000	25,000	25,000	25,000	
	SUBTOTAL	25,000	25,000	25,000	25,000	
	TOTAL Revenues	21,900,976	22,035,800	23,261,986	23,230,200	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	323,055	424,117	356,263	481,116	
40001	Overtime	916	10,000	-	2,000	Counter coverage
40002	Special & Holiday Pay	13,020	-	20,795	-	
40007	Payoffs - Vacation	5,899	14,844	-	16,839	
40020	Part-Time Wages	71,804	65,000	90,706	80,000	2 part time employees counter coverage extended hours
40040	PERS Retirement	220,718	44,999	40,098	50,180	
40041	PERS Unfunded Liability	95,566	110,877	110,877	143,132	
40045	PARS Retirement (P/T)	1,077	975	1,361	1,200	
40060	Medicare Tax	7,039	8,314	7,951	9,489	
40062	Insurance Rebate	79,230	97,453	84,968	97,667	
40065	Workers Compensation	5,476	3,785	6,121	4,319	
40068	Retiree Insurance	(417,880)	50,000	49,306	50,000	
40080	Payroll Accruals Adjustments	2,646	-	3,807	-	
40090	Salary/Benefits Reimbursements	(70,756)	(75,199)	(75,199)	(86,383)	
	SUBTOTAL	337,808	755,165	697,053	849,559	
Operations & Maintenance						
43000	Legal Fees	-	-	381	500	
43030	Audit Fees	-	10,000	13,047	15,000	
43074	Utilities - Telephone	1,952	2,000	1,540	2,000	
43090	Contractual - Other	121,934	150,000	142,213	150,000	County bill processing estimate
44000	Supplies	1,481	5,000	1,178	5,000	
44002	Printing	1,259	4,000	2,000	2,000	
44010	Postage	1,319	2,000	1,981	2,000	
44020	Special Department Expense	1,255,853	1,200,000	1,661,631	1,700,000	Bank fees, credit card processing
44030	Training & Meetings	-	1,000	-	1,000	
44050	Equipment Rental	1,613	2,500	3,073	2,500	Copier
44056	Information Systems Charge	186,000	186,000	186,000	186,000	
44085	Government Buildings Charge	22,000	19,000	19,000	19,000	
44092	Liability Claims Charge	9,000	9,600	9,600	9,600	
	SUBTOTAL	1,602,411	1,591,100	2,041,643	2,094,600	
Capital Outlay/Other						
47023	Computer Equipment - Non-capital	1,192	-	-	-	
	SUBTOTAL	1,192	-	-	-	
Debt Service						
49000	Interest Expense	24,155	22,372	22,372	19,247	
49202	Principal	-	87,254	87,254	90,325	
	SUBTOTAL	24,155	109,626	109,626	109,572	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Administrative Charges/Transfers						
97200	Bad Debt Expense	(54,427)	-	-	-	
	SUBTOTAL	(54,427)	-	-	-	
	TOTAL Expenses	1,911,139	2,455,891	2,848,322	3,053,731	
	BALANCE	19,989,836	19,579,909	20,413,664	20,176,469	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
Dept: Police							
Funds: 100 - General Fund							
Program: 31000 - General Police Services							
REVENUE							
30505	Sales Tax - Public Safety	228,489	232,500	230,829	235,000	235,000	HDL projection
31598	Permits - Other - Police	16,239	20,000	15,500	20,000	20,000	
32500	Fines - Vehicle - Code	188,268	150,000	196,977	200,000	200,000	
32520	Fines - Ordinance - Violations	185,525	200,000	236,492	235,000	235,000	
32521	Fines - Admin Citation	7,920	10,000	9,801	10,000	10,000	
34098	I/GVT - Fed - Other	8,868	15,196	15,201	15,000	15,000	EMPG
34220	I/GVT - ST Reimbs - Post	21,935	15,000	22,174	22,000	22,000	
34490	I/GVT - County - Other	360,904	280,000	280,866	280,000	280,000	OCATT
35040	Chrgs-Police-Spec Services	264,211	250,000	308,674	300,000	300,000	
35041	Chrgs-Police-False Alarm	88,230	100,000	82,414	100,000	100,000	
39049	Other Rev-Donations-Misc	-	-	1,203	-	-	
39061	Retiree Insurance Reimbursement	80,621	90,000	79,866	80,000	80,000	
39069	Reimbs-Other	698,012	784,656	785,971	-	-	
39092	Other Rev-Cash Over/Short	8	-	18	-	-	
	SUBTOTAL	2,149,231	2,147,352	2,265,986	1,497,000	1,497,000	
Administrative Charges/Transfers							
84000	Property Sales	8,642	10,000	2,168	10,000	10,000	
	SUBTOTAL	8,642	10,000	2,168	10,000	10,000	
	TOTAL Revenues	2,157,873	2,157,352	2,268,154	1,507,000	1,507,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	15,066,108	16,792,891	16,131,034	17,533,281	17,777,190	Supplemental includes elimination of Deputy Chief position and addition of 2 Captain positions
40001	Overtime	1,439,720	1,540,000	1,590,805	1,540,000	1,540,000	
40002	Special & Holiday Pay	169,651	491,587	189,664	525,998	533,316	
40003	Injured On Duty Pay	142,324	-	57,987	-	-	
40006	Payoffs - Sick Leave	62,502	100,000	92,755	100,000	100,000	
40007	Payoffs - Vacation	346,748	473,518	477,814	613,665	622,202	
40008	Payoffs- Compensatory Time Off	103,990	-	112,027	-	-	
40009	Payoffs - Holiday	488,771	-	504,872	-	-	
40020	Part-Time Wages	546,487	575,000	611,955	635,000	635,000	Due to increase in PT wages
40040	PERS Retirement	2,664,975	2,866,260	2,864,708	3,173,664	3,245,325	
40041	PERS Unfunded Liability	6,778,657	7,646,159	7,646,159	8,286,655	8,286,655	
40045	PARS Retirement (P/T)	6,113	8,625	6,784	9,525	9,525	
40060	Medicare Tax	285,879	290,271	321,384	308,272	311,808	
40062	Insurance Rebate	2,627,305	2,666,544	2,712,732	2,721,585	2,741,685	
40065	Workers Compensation	1,687,556	1,696,379	1,894,341	1,781,398	1,805,837	
40068	Retiree Insurance	1,413,796	1,390,000	1,427,079	1,430,000	1,430,000	
40069	Employer Paid Benefits	-	-	-	43,350	43,350	
40070	Signing Bonus	10,000	-	-	-	-	
40071	Recruiting costs	81,457	10,000	23,143	10,000	10,000	
40080	Payroll Accruals Adjustments	620,510	-	(4,637)	-	-	
40090	Salary/Benefits Reimbursements	(18,584)	-	(59,755)	(203,447)	(203,447)	SLESF/ARPA
	SUBTOTAL	34,523,968	36,547,234	36,600,850	38,508,946	38,888,446	
Operations & Maintenance							
43000	Legal Fees	88,983	100,000	188,512	150,000	150,000	Rising Cost
43074	Utilities - Telephone	33,135	38,000	38,494	40,000	40,000	Rising cost
43090	Contractual - Other	495,433	539,361	472,624	686,861	686,861	Contractual rate increases - Flock, TCTI, Security Design, Crime Tracer, Forensic Nurse specialist, and Microsoft.
43095	Jail Expenses	332,981	410,446	455,669	430,446	430,446	Increase in Jail Contract
44000	Supplies	44,827	50,000	53,950	54,000	54,000	Rising cost
44002	Printing	12,610	20,000	13,181	20,000	20,000	
44010	Postage	13,106	15,000	18,676	15,000	15,000	
44020	Special Department Expense	18,891	27,000	11,347	27,000	27,000	
44027	Range Expenditures	16,899	16,800	17,359	26,800	26,800	Rising cost of ammo
44030	Training & Meetings	117,371	146,894	132,820	150,000	150,000	Rising Cost
44032	Disaster Preparedness	2,381	18,196	14,941	12,863	12,863	EMPG Grant
44033	Tuition Reimbursement	3,164	-	8,000	-	-	
44040	Uniforms	73,659	71,947	68,002	74,947	74,947	Increase in uniform costs
44042	Safety Equipment	100,706	91,698	68,989	93,698	93,698	Rising cost
44050	Equipment Rental	28,408	25,000	21,801	25,000	25,000	
44052	Vehicle Use Charge	571,794	557,520	557,520	478,330	478,330	
44054	Vehicle Replacement Charge	659,341	725,835	725,835	747,238	747,238	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
44056	Information Systems Charge	662,000	662,000	662,000	662,000	662,000	
44060	Publications & Subscriptions	2,506	7,000	2,026	7,000	7,000	
44062	Membership Dues	5,767	9,000	6,608	9,000	9,000	
44070	Advertising	2,436	7,000	5,935	7,000	7,000	
44080	Repairs & Maint - Equipment	207,966	246,975	195,215	265,975	265,975	Rising cost in maintenance fees for Cellbrite and Cell Hawk. New narcotic destruction fee.
44085	Government Buildings Charge	1,424,000	1,478,000	1,478,000	1,478,000	1,478,000	
44092	Liability Claims Charge	1,467,000	1,564,800	1,564,800	1,564,800	1,564,800	
	SUBTOTAL	6,385,363	6,828,472	6,782,306	7,025,958	7,025,958	
	TOTAL Expenses	40,909,331	43,375,706	43,383,156	45,534,904	45,914,404	
	BALANCE	(38,751,458)	(41,218,354)	(41,115,003)	(44,027,904)	(44,407,404)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
Dept: Police							
Funds: 100 - General Fund							
Program: 31100 - Parking							
REVENUE							
32520	Fines - Ordinance - Violations	278,641	500,000	649,967	1,000,000	1,000,000	
	TOTAL Revenues	278,641	500,000	649,967	1,000,000	1,000,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	-	105,916	-	115,289	220,696	Supplemental includes converting 2 part-time parking control officers to full-time
40007	Payoffs - Vacation	-	-	-	4,035	7,724	
40020	Part-Time Wages	140,471	100,000	70,392	100,000	50,000	
40040	PERS Retirement	-	11,238	-	12,025	23,019	
40041	PERS Unfunded Liability	-	-	-	34,298	34,298	
40045	PARS Retirement (P/T)	2,107	1,500	1,056	1,500	750	
40060	Medicare Tax	2,037	2,986	1,021	3,502	4,508	
40062	Insurance Rebate	-	38,791	-	38,838	77,639	
40065	Workers Compensation	14,075	20,633	7,053	24,197	31,151	
40080	Payroll Accruals Adjustments	(1,229)	-	479	-	-	
	SUBTOTAL	157,462	281,064	80,000	333,684	449,785	
Operations & Maintenance							
43090	Contractual - Other	63,166	112,500	65,247	102,500	102,500	10K moved to 44000
44000	Supplies	611	2,000	6,118	12,000	12,000	10K moved from 43090 for parking ticket paper rolls
44030	Training & Meetings	-	2,000	-	2,000	2,000	
44040	Uniforms	1,214	2,800	2,800	2,800	2,800	
44042	Safety Equipment	2,737	7,772	2,000	7,772	7,772	
44052	Vehicle Use Charge	10,000	10,000	10,000	10,000	10,000	
44080	Repairs & Maint - Equipment	610	2,600	-	2,600	2,600	
	SUBTOTAL	78,338	139,672	86,165	139,672	139,672	
	TOTAL Expenses	235,800	420,736	166,165	473,356	589,457	
	BALANCE	42,842	79,264	483,802	526,644	410,543	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 100 - General Fund						
Program: 32000 - Animal Control						
REVENUE						
31000	Licenses - Animal	151,029	190,000	140,804	150,000	
31598	Permits - Other - Police	10,500	12,000	12,104	12,000	
35044	Chrgs-Police-Animal Shelter	22,703	25,000	29,392	30,000	
39061	Retiree Insurance Reimbursement	986	1,000	229	1,000	
	TOTAL Revenues	185,217	228,000	182,530	193,000	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	274,090	293,092	292,228	320,118	
40001	Overtime	3,374	2,500	6,324	2,500	
40002	Special & Holiday Pay	1,801	8,793	1,578	9,604	
40007	Payoffs - Vacation	2,460	10,258	1,262	11,204	
40008	Payoffs - Compenstory Time Off	-	-	553	-	
40009	Payoffs - Holiday	9,478	-	11,704	-	
40020	Part-Time Wages	20,237	24,000	14,593	24,000	
40040	PERS Retirement	31,882	31,097	33,684	33,388	
40041	PERS Unfunded Liability	77,123	89,393	89,393	95,235	
40045	PARS Retirement (P/T)	304	360	219	360	
40060	Medicare Tax	4,983	5,092	5,407	5,459	
40062	Insurance Rebate	58,504	58,605	58,353	58,731	
40065	Workers Compensation	34,433	35,191	37,228	37,721	
40068	Retiree Insurance	12,083	12,000	5,604	6,000	
40080	Payroll Accruals Adjustments	10,504	-	3,592	-	
	SUBTOTAL	541,255	570,381	561,723	604,320	
Operations & Maintenance						
43090	Contractual - Other	579,232	687,464	720,920	753,365	WAGS 6% 2nd year increase
44000	Supplies	1,418	2,000	1,248	2,500	Rising cost
44002	Printing	2,799	2,000	2,000	3,000	Rising printing cost
44010	Postage	3,830	4,000	3,948	4,000	
44020	Special Department Expense	401	500	-	500	
44030	Training & Meetings	49	-	98	-	
44040	Uniforms	568	2,000	2,000	2,000	
44042	Safety Equipment	3,987	-	-	-	
44052	Vehicle Use Charge	20,166	23,048	23,048	12,238	
44054	Vehicle Replacement Charge	19,558	19,558	19,558	19,558	
44062	Membership Dues	150	300	150	300	
44080	Repairs & Maint - Equipment	4,250	5,000	4,250	5,000	
44092	Liability Claims Charge	6,000	6,400	6,400	6,400	
	SUBTOTAL	642,408	752,270	783,620	808,861	
	TOTAL Expenses	1,183,663	1,322,651	1,345,342	1,413,181	
	BALANCE	(998,446)	(1,094,651)	(1,162,813)	(1,220,181)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 100 - General Fund						
Program: 32100 - Animal Control - Stanton						
REVENUE						
31001	Licenses - Animal - Stanton	49,768	55,000	49,691	55,000	
32521	Fines - Admin Citation	2,867	5,000	175	3,000	
35040	Chrgs-Police-Spec Services	222,456	240,000	233,082	245,000	
	TOTAL Revenues	275,091	300,000	282,948	303,000	
EXPENDITURES						
Salaries & Benefits						
40020	Part-Time Wages	30,069	30,000	31,125	30,000	
40045	PARS Retirement (P/T)	451	450	467	450	
40060	Medicare Tax	436	435	451	435	
40065	Workers Compensation	3,013	3,006	3,119	3,006	
40080	Payroll Accruals Adjustments	657	-	(89)	-	
	SUBTOTAL	34,626	33,891	35,072	33,891	
Operations & Maintenance						
43090	Contractual - Other	170,651	199,264	211,634	210,737	WAGS 6% contract 2nd year increase
44020	Special Department Expense	204	500	-	500	
44030	Training & Meetings	-	200	-	200	
44040	Uniforms	110	700	900	1,000	
44042	Safety Equipment	-	1,000	-	1,000	
	SUBTOTAL	170,965	201,664	212,534	213,437	
	TOTAL Expenses	205,591	235,555	247,607	247,328	
	BALANCE	69,501	64,445	35,341	55,672	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 100 - General Fund						
Program: 33000 - School Resource Officer Program (SRO)						
REVENUE						
31505	Permits-Fireworks Stand	18,565	-	-	-	Formerly Code Enforcement PD which moved to 63050
32521	Fines - Admin Citation	47,032	-	100	-	
35013	Chrgs-Over the Top Program	5,295	-	-	-	
39061	Retiree Insurance Reimbursement	33	-	-	-	
39069	Reimbursements - Other	46,903	-	-	776,040	SRO reimbursements
	TOTAL Revenues	117,828	-	100	776,040	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	289,810	-	-	521,195	4 SRO positions moved from General Police 31000. These are not new positions.
40001	Overtime	7,092	-	-	-	
40002	Special & Holiday Pay	14,214	-	-	15,636	
40006	Payoffs - Sick Leave	2,004	-	-	-	
40007	Payoffs - Vacation	11,275	-	-	18,242	
40020	Part-Time Wages	5,309	-	-	-	
40040	PERS Retirement	33,992	-	-	77,450	
40041	PERS Unfunded Liability	124,570	-	-	-	
40045	PARS Retirement (P/T)	80	-	-	-	
40060	Medicare Tax	5,300	-	-	8,204	
40062	Insurance Rebate	66,760	-	-	78,623	
40065	Workers Compensation	11,518	-	-	56,690	
40068	Retiree Insurance	5,270	-	141	-	
40080	Payroll Accruals Adjustments	21,278	-	205	-	
	SUBTOTAL	598,471	-	346	776,040	
Operations & Maintenance						
43000	Legal Fees	29,791	-	-	-	
43074	Utilities - Telephone	2,203	-	36	-	
43090	Contractual - Other	109,898	-	776	-	
44000	Supplies	3,427	-	-	-	
44002	Printing	249	-	-	-	
44030	Training & Meetings	1,244	-	-	-	
44040	Uniforms	2,182	-	-	-	
44042	Safety Equipment	20,346	-	-	-	
44052	Vehicle Use Charge	28,552	-	-	-	
44054	Vehicle Replacement Charge	12,804	-	-	-	
44056	Information Systems Charge	58,000	-	-	-	
44085	Government Buildings Charge	19,000	-	-	-	
44092	Liability Claims Charge	11,000	-	-	-	
	SUBTOTAL	298,697	-	812	-	
	TOTAL Expenses	897,168	-	1,157	776,040	
	BALANCE	(779,339)	-	(1,057)	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 100 - General Fund						
Program: 34000 - Firing Range Facility						
REVENUE						
34805	I/GVT-Other-Range Fees	287,469	215,000	219,378	225,000	
	TOTAL Revenues	287,469	215,000	219,378	225,000	
EXPENDITURES						
Operations & Maintenance						
43090	Contractual - Other	91,650	101,000	91,000	101,000	
44000	Supplies	1,460	2,000	1,241	2,000	
44042	Safety Equipment	10,741	10,000	10,000	15,000	Rising cost
44080	Repairs & Maint - Equipment	2,929	1,500	1,500	3,000	Rising cost
44085	Government Buildings Charge	99,000	80,000	80,000	80,000	
	SUBTOTAL	205,780	194,500	183,741	201,000	
	TOTAL Expenses	205,780	194,500	183,741	201,000	
	BALANCE	81,689	20,500	35,637	24,000	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 250 - Police Seizures Fund						
Program: 34100 - DOJ Seizures/Criminal						
REVENUE						
33000	Interest Income - Pooled	27,597	20,000	31,780	30,000	
39090	Other Rev-Misc Receipts	33,442	-	-	-	
	TOTAL Revenues	61,039	20,000	31,780	30,000	
EXPENDITURES						
Operations & Maintenance						
43074	Utilities - Telephone	43,876	50,000	45,611	50,000	
43090	Contractual - Other	32,158	263,949	44,291	263,949	
44020	Special Department Expense	-	72,000	-	72,000	
44024	K-9 Expenditures	13,179	25,000	18,351	25,000	
44030	Training & Meetings	(398)	32,000	-	32,000	
44042	Safety Equipment	-	9,000	1,864	9,000	
44080	Repairs & Maint - Equipment	-	8,000	-	8,000	
	TOTAL Expenses	88,815	459,949	110,117	459,949	
	BALANCE	(27,776)	(439,949)	(78,337)	(429,949)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 251 - Special Police Services Fund						
Program: 39400 - OTS Bike Grant						
REVENUE						
34098	I/GVT - Fed - Other	2,964	41,957	16,957	-	Carry over unspent budget
	TOTAL Revenues	2,964	41,957	16,957	-	
EXPENDITURES						
Salaries & Benefits						
40000	Overtime	-	11,816	-	-	
40020	Part-Time Wages	11,884	4,537	8,218	-	
40045	PARS Retirement (P/T)	178	-	123	-	
40060	Medicare Tax	172	-	119	-	
40065	Workers Compensation	1,191	-	823	-	
40080	Payroll Accruals Adjustments	1,959	-	(4,745)	-	
	SUBTOTAL	15,385	16,353	4,537	-	
Operations & Maintenance						
44000	Supplies	-	13,184	3,317	-	
	SUBTOTAL	-	13,184	3,317	-	
	TOTAL Expenses	15,385	29,537	7,855	-	
	BALANCE	(12,420)	12,420	9,103	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 252 - Special Police Services Fund						
Program: 39450 - HMPG/LHMP						
REVENUE						
34294	I/GVT - State - Other	-	164,981	164,981	-	
	TOTAL Revenues	-	164,981	164,981	-	
EXPENDITURES						
Operations & Maintenance						
43090	Contractual - Other	-	164,981	164,981	-	
	TOTAL Expenses	-	164,981	164,981	-	
	BALANCE	-	-	-	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 253 - Special Police Services Fund						
Program: 39990 - Office of Traffic Safety Grant						
REVENUE						
34296	I/GVT - State - Other - OTS	55,437	153,760	88,222	-	Carry over unspent budget
	TOTAL Revenues	55,437	153,760	88,222	-	
EXPENDITURES						
Salaries & Benefits						
40001	Overtime	67,119	141,601	80,947	-	
40040	PERS Retirement	92	-	-	-	
40060	Medicare Tax	973	-	1,174	-	
40065	Workers Compensation	6,585	-	7,779	-	
40080	Payroll Accruals Adjustments	(21,721)	-	(5,790)	-	
	SUBTOTAL	53,049	141,601	84,110	-	
Operations & Maintenance						
44000	Supplies	-	5,155	1,796	-	
44030	Training & Meetings	1,958	7,004	2,316	-	
	SUBTOTAL	1,958	12,159	4,112	-	
	TOTAL Expenses	55,007	153,760	88,222	-	
	BALANCE	430	-	0	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 254 - Special Police Services Fund						
Program: 39900 - ABC Grant						
REVENUE						
34294	I/GVT - State - Other	37,044	88,589	88,173	-	Carry over unspent budget
	TOTAL Revenues	37,044	88,589	88,173	-	
EXPENDITURES						
Salaries & Benefits						
40001	Overtime	43,916	80,589	56,074	-	
40040	PERS Retirement	222	-	-	-	
40060	Medicare Tax	637	-	813	-	
40065	Workers Compensation	4,371	-	5,619	-	
	SUBTOTAL	49,147	80,589	62,506	-	
Operations & Maintenance						
44000	Supplies	-	5,000	-	-	
44030	Training & Meetings	676	-	1,300	-	
	SUBTOTAL	676	5,000	1,300	-	
	TOTAL Expenses	49,823	85,589	63,806	-	
	BALANCE	(12,779)	3,000	24,367	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 255 - Special Police Services Fund						
Program: 39500 - Police Prop 69						
REVENUE						
34490	I/GVT - County - Other	-	17,159	13,219	-	New PROP 69 award in total of $32,356
	TOTAL Revenues	-	17,159	13,219	-	
EXPENDITURES						
Operations & Maintenance						
44020	Special Department Expense	-	17,159	13,219	5,155	Pending $5,155 special department expense for FSU filters
	TOTAL Expenses	-	17,159	13,219	5,155	
	BALANCE	-	-	0	(5,155)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 256 - Special Police Services Fund						
Program: 39150 - BSCC						
EXPENDITURES						
Salaries & Benefits						
40001	Overtime	288	29,486	-	-	Carry over unspent budget
40020	Part Time Wages	-	30,000	-	-	
40045	PARS Retirement	-	945	-	-	
40060	Medicare Tax	4	914	-	-	
40065	Workers Compensation	29	6,313	-	-	
	SUBTOTAL	321	67,658	-	-	
Operations & Maintenance						
44000	Supplies	396	-	-	-	
44020	Special Department Expense	-	51,131	-	-	
44030	Training & Meetings	8,510	6,515	12,398	-	
44040	Uniforms	2,001	499	998	-	
44042	Safety Equipment	6,564	1,736	3,472	-	
47000	Office Furniture & Equipment	1,803	6,285	12,570	-	
	SUBTOTAL	19,275	66,166	29,438	-	
	TOTAL Expenses	19,596	133,824	29,438	-	
	BALANCE	(19,596)	(133,824)	(29,438)	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 257 - Special Police Services Fund						
Program: 39250 - JAG 2024						
REVENUE						
34098	I/GVT - Fed - Other	-	17,557	17,557	-	Carry over unspent budget
	TOTAL Revenues	-	17,557	17,557	-	
EXPENDITURES						
Salaries & Benefits						
40020	Part Time Wages	-	17,557	15,213	-	
40045	PARS Retirement	-	-	271	-	
40060	Medicare Tax	-	-	262	-	
40065	Workers Compensation	-	-	1,811	-	
	TOTAL Expenses	-	17,557	17,557	-	
	BALANCE	-	-	(0)	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 258 - Special Police Services Fund						
Program: 39200 - Animal Control-Humane Pgms						
REVENUE						
35044	Chrgs-Police-Animal Shelter	4,270	3,500	5,400	5,000	
	TOTAL Revenues	4,270	3,500	5,400	5,000	
EXPENDITURES						
Operations & Maintenance						
43090	Contractual - Other	9,984	8,000	8,150	8,000	
	TOTAL Expenses	9,984	8,000	8,150	8,000	
	BALANCE	(5,714)	(4,500)	(2,750)	(3,000)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 260 - Local Seized Property Fund						
Program: 35000 - Local Narcotic Seizure						
REVENUE						
33000	Interest Income - Pooled	22,629	15,000	21,741	20,000	
34802	I/GVT-Other-LNSP	10,896	10,000	-	10,000	
	TOTAL Revenues	33,525	25,000	21,741	30,000	
EXPENDITURES						
Debt Service						
49000	Interest Expense	683	1,000	1,087	1,000	
	TOTAL Expenses	683	1,000	1,087	1,000	
	BALANCE	32,842	24,000	20,654	29,000	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 261 - Supplemental Law Enforcement Srv Fund						
Program: 38500 - Citizen Option for Public Safety Program						
REVENUE						
34500	I/GVT - County - COPS	271,395	230,000	260,804	270,000	
	TOTAL Revenues	271,395	230,000	260,804	270,000	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	167,042	189,844	192,097	204,200	
40001	Overtime	14,970	20,000	15,417	20,000	
40002	Special & Holiday Pay	4,351	5,695	1,539	6,126	
40006	Payoffs - Sick Leave	17,406	-	-	-	
40007	Payoffs - Vacation	29,515	13,318	4,190	13,820	
40008	Payoffs - Compenstory	3,980	-	-	-	
40009	Payoffs - Holiday	1,015	-	5,309	-	
40040	PERS Retirement	42,117	50,024	52,386	59,994	
40060	Medicare Tax	3,666	3,296	3,560	3,504	
40062	Insurance Rebate	16,313	19,790	19,200	19,855	
40065	Workers Compensation	25,335	22,778	24,602	24,216	
40080	Payroll Accruals Adjustments	(54,315)	-	2,258	-	
40090	Salary/Benefits Reimbursements	-	(94,745)	(59,755)	(81,715)	
	TOTAL Expenses	271,395	230,000	260,804	270,000	
	BALANCE	-	-	(0)	-	

	Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police					
Funds: 262 - Special Police Services Fund					
Program: 39251 - 2024 COPS Technology					
REVENUE					
34294 I/GVT - State - Other	59,085	323,915	323,915	-	Carry over unspent budget
TOTAL Revenues	59,085	323,915	323,915	-	
EXPENDITURES					
Operations & Maintenance					
44000 Supplies	1,389	323,915	323,915	-	
TOTAL Expenses	1,389	323,915	323,915	-	
BALANCE	57,697	-	-	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 263 - Special Police Services Fund						
Program: 39252 - Byrne State Crisis Intervention (SCIP)						
REVENUE						
34294	I/GVT - State - Other	-	256,185	256,185	-	Carry over unspent budget
	TOTAL Revenues	-	256,185	256,185	-	
EXPENDITURES						
Salaries & Benefits						
40001	Overtime	-	168,185	168,185	-	
	SUBTOTAL	-	168,185	168,185	-	
Operations & Maintenance						
44042	Safety Equipment	-	88,000	88,000	-	
	SUBTOTAL	-	88,000	88,000	-	
	TOTAL Expenses	-	256,185	256,185	-	
	BALANCE	-	-	-	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Police						
Funds: 264 - Special Police Services Fund						
Program: 39253 - AB109						
REVENUE						
34490	I/GVT - County - Other	92,979	79,430	46,239	-	Carry over unspent budget
	TOTAL Revenues	92,979	79,430	46,239	-	
EXPENDITURES						
Salaries & Benefits						
40001	Overtime	43,734	182,671	79,696	-	
40040	PERS Retirement	-	-	467	-	
40060	Medicare Tax	634	-	1,156	-	
40065	Workers Compensation	4,382	-	7,986	-	
40080	Payroll Accruals Adjustments	(1,306)	-	(5,454)	-	
	SUBTOTAL	47,444	182,671	83,850	-	
Operations & Maintenance						
44042	Safety Equipment	3,299	9,701	15,120	-	
	SUBTOTAL	3,299	9,701	15,120	-	
	TOTAL Expenses	50,743	192,372	98,970	-	
	BALANCE	42,236	(112,942)	(52,731)	-	

CITY OF WESTMINSTER
ESTABLISHED 1957

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Fire						
Funds: 100 - General Fund						
Program: 41000 - General Fire Services						
REVENUE						
39061	Retiree Insurance Reimbursement	5,120	5,200	4,511	4,500	
	TOTAL Revenues	5,120	5,200	4,511	4,500	
EXPENDITURES						
Salaries & Benefits						
40041	PERS Unfunded Liability	2,292,948	2,562,734	2,562,734	2,802,488	
40068	Retiree Insurance	117,587	120,000	107,821	120,000	
	SUBTOTAL	2,410,535	2,682,734	2,670,555	2,922,488	
Operations & Maintenance						
43074	Utilities - Telephone	1,327	2,500	2,213	2,500	
43090	Contractual - Other	14,451,797	15,062,308	15,087,308	14,872,990	Estimated 1.5% decrease 3/2/26
44082	Repairs & Maint - Building	61,393	70,000	71,762	45,000	
44092	Liability Claims Charge	8,000	8,500	8,500	8,500	
	SUBTOTAL	14,522,518	15,143,308	15,169,783	14,928,990	
Capital Outlay/Other						
48502	Taxes - Property	9,757	10,000	10,097	11,000	
	SUBTOTAL	9,757	10,000	10,097	11,000	
	TOTAL Expenses	16,942,810	17,836,042	17,850,436	17,862,478	
	BALANCE	(16,937,690)	(17,830,842)	(17,845,925)	(17,857,978)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Fire						
Funds: 100 - General Fund						
Program: 44000 - Ambulance Transport Services						
REVENUE						
33560	Rental Income - Facilities	24,950	27,000	1,063	-	
35034	Chrgs-Fire-Paramedic Subs	144,398	160,000	148,347	150,000	
35038	Chrgs-Fire-Ambulance Services	5,840,280	5,338,000	6,634,397	6,800,000	
	TOTAL Revenues	6,009,628	5,525,000	6,783,807	6,950,000	
EXPENDITURES						
Operations & Maintenance						
43090	Contractual - Other	1,895,875	1,800,000	1,952,180	2,020,000	Pending due to surge cost billing - Ambulance transportation and billing contracts
44092	Liability Claims Charge	8,000	8,500	8,500	8,500	
	TOTAL Expenses	1,903,875	1,808,500	1,960,680	2,028,500	
	BALANCE	4,105,753	3,716,500	4,823,127	4,921,500	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 100 - General Fund						
Program: 50000 - Public Works Administration						
REVENUE						
33568	Rental Income - Bus Shelters	87,918	100,000	112,045	110,000	Agreement 4/22/30
39061	Retiree Insurance Reimbursement	716	1,000	716	1,000	
	TOTAL Revenues	88,634	101,000	112,761	111,000	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	349,770	412,988	360,279	534,088	Administrative Assistant moved from 50500
40001	Overtime	4,832	-	2,358	-	
40002	Special & Holiday Pay	15,936	-	13,067	-	
40007	Payoffs - Vacation	10,932	14,455	13,264	18,693	
40040	PERS Retirement	40,879	43,818	39,407	55,705	
40041	PERS Unfunded Liability	101,914	113,600	113,600	144,991	
40060	Medicare Tax	5,862	6,267	6,123	8,298	
40062	Insurance Rebate	63,053	63,863	63,053	87,854	
40065	Workers Compensation	7,954	8,318	8,484	12,258	
40068	Retiree Insurance	18,288	18,000	15,484	16,000	
40069	Employer Paid Benefits	3,600	3,600	3,600	10,950	
40080	Payroll Accruals Adjustments	17,949	-	(4,805)	-	
40090	Salary/Benefits Reimbursements	(135,341)	(141,948)	(141,948)	(152,720)	
40091	I-405 Reimbursement	(20,377)	-	-	-	
	SUBTOTAL	485,251	542,961	491,965	736,117	
Operations & Maintenance						
43074	Utilities - Telephone	1,920	2,000	1,920	2,000	
44000	Supplies	33	500	-	500	
44030	Training & Meetings	1,723	2,500	2,045	5,500	Increase in meeting membership fees, training, and meeting cost (APWA, League, CEAOC). PW Open House.
44052	Vehicle Use Charge	2,926	2,466	2,466	1,828	
44054	Vehicle Replacement Charge	3,537	3,537	3,537	3,537	
44056	Information Systems Charge	37,000	37,000	37,000	37,000	
44062	Membership Dues	180	2,000	2,128	2,500	APWA
44092	Liability Claims Charge	30,000	32,000	32,000	32,000	
	SUBTOTAL	77,318	82,003	81,096	84,865	
Administrative Charges/Transfers						
60300	Utility Admin Offsets/Credits	(96,613)	(102,495)	(95,229)	(129,937)	
60800	Other Funds Admin Offsets/Credits	(18,000)	(18,000)	(23,000)	(18,000)	
	SUBTOTAL	(114,613)	(120,495)	(118,229)	(147,937)	
	TOTAL Expenses	447,957	504,469	454,833	673,045	
	BALANCE	(359,323)	(403,469)	(342,072)	(562,045)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
Dept: Public Works							
Funds: 100 - General Fund							
Program: 50500 - Engineering Services							
REVENUE							
35004	Chrgs-Maps & Pubs	2,045	2,000	10	2,000	2,000	
35010	Chrgs-Eng Subdivision Fees	11,390	10,000	-	5,000	5,000	
35011	Chrgs-Eng-Inspection	111,948	150,000	135,090	150,000	150,000	
35012	Chrgs-Plan Ck/Inspection Fees	323,237	255,000	445,365	350,000	350,000	
35017	Chrgs-Eng-Wide Load Permit	5,784	8,000	6,284	8,000	8,000	
39061	Retiree Insurance Reimbursement	1,624	2,000	1,930	2,000	2,000	
	TOTAL Revenues	456,028	427,000	588,680	517,000	517,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	1,044,140	1,352,642	1,124,584	1,363,577	1,476,695	Administrative Assistant moved to 50000.
40001	Overtime	1,487	-	1,343	-	-	Supplemental includes a new Senior Public Works Inspector position.
40002	Special & Holiday Pay	39,695	-	36,594	-	-	
40006	Payoffs - Sick Leave	1,078	-	-	-	-	
40007	Payoffs - Vacation	27,654	47,342	50,114	47,725	51,684	
40040	PERS Retirement	120,432	143,515	123,236	142,221	154,019	
40041	PERS Unfunded Liability	347,534	412,556	412,556	405,664	405,664	
40060	Medicare Tax	17,643	21,139	19,268	21,161	23,079	
40062	Insurance Rebate	195,835	220,859	193,155	204,720	224,343	
40065	Workers Compensation	35,613	44,464	38,277	44,511	48,546	
40068	Retiree Insurance	36,620	40,000	41,439	42,000	42,000	
40080	Payroll Accruals Adjustments	37,225	-	(4,057)	-	-	
40090	Salary/Benefits Reimbursements	(689)	-	-	-	-	
40091	I-405 Reimbursement	(58,156)	-	-	-	-	
	SUBTOTAL	1,846,112	2,282,517	2,036,509	2,271,579	2,426,030	
Operations & Maintenance							
43000	Legal Fees	2,261	16,000	3,047	16,000	16,000	
43074	Utilities - Telephone	3,384	6,000	3,893	6,000	6,000	
43090	Contractual - Other	88,868	125,000	96,260	80,000	80,000	Consultant
44000	Supplies	8,965	15,000	10,189	15,000	15,000	
44002	Printing	-	-	-	2,000	2,000	As-builts plans
44010	Postage	102	1,000	229	1,000	1,000	
44020	Special Department Expense	127,694	245,000	183,280	260,000	260,000	Increase in NPDES permit fee and SB1383 requirements
44030	Training & Meetings	1,210	5,000	-	5,000	5,000	Meeting and training costs (APWA, OCTEC, ITE)
44040	Uniforms	1,296	3,000	4,138	3,500	3,500	Safety Boots & Uniforms
44050	Equipment Rental	2,740	3,000	2,965	3,000	3,000	
44052	Vehicle Use Charge	9,643	10,189	10,189	5,451	5,451	
44054	Vehicle Replacement Charge	12,087	12,087	12,087	12,087	12,087	
44056	Information Systems Charge	116,000	116,000	116,000	116,000	116,000	
44060	Publications & Subscriptions	645	1,000	660	3,000	3,000	Public Notices
44062	Membership Dues	1,573	3,000	1,500	3,000	3,000	Membership fee and PE license renewal
44080	Repairs & Maint - Equipment	22,015	30,000	22,015	30,000	30,000	
44085	Government Buildings Charge	64,000	56,000	56,000	56,000	56,000	
44092	Liability Claims Charge	137,000	146,200	146,200	146,200	146,200	
45008	Signal Damage Claims	40,282	75,000	50,412	75,000	75,000	Traffic signal liability claims
	SUBTOTAL	639,765	868,476	719,065	838,238	838,238	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(229,993)	(288,965)	(248,514)	(313,346)	(321,068)	1/2 of City Engineer
60800	Other Funds Admin Offsets/Credits	(73,000)	(83,000)	(83,000)	(83,000)	(83,000)	
	SUBTOTAL	(302,993)	(371,965)	(331,514)	(396,346)	(404,068)	
	TOTAL Expenses	2,182,885	2,779,028	2,424,060	2,713,471	2,860,200	
	BALANCE	(1,726,857)	(2,352,028)	(1,835,380)	(2,196,471)	(2,343,200)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 100 - General Fund						
Program: 51500 - Street Maintenance						
REVENUE						
39061	Retiree Insurance Reimbursement	2,467	2,500	2,467	2,500	
39069	Reimbs-Other	38,318	225,000	98,965	25,000	Beach Blvd Maint-Street Sweeping and Weed Abatement - Caltrans Agreement CC approved 9-9-2020. 25-26 includes $200,000 Delegated Maintenace Agreeemnt with State of CA DOT. Balance of grant will carryover to 26-27.
	TOTAL Revenues	40,784	227,500	101,432	27,500	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	386,518	442,993	426,122	487,221	
40001	Overtime	4,187	8,000	13,298	8,000	
40002	Special & Holiday Pay	15,975	-	16,834	-	
40007	Payoffs - Vacation	955	15,505	-	17,053	
40008	Payoffs- Compensatory Time Off	17,090	-	-	-	
40040	PERS Retirement	44,733	47,002	47,028	50,817	
40041	PERS Unfunded Liability	116,731	135,113	135,113	144,948	
40060	Medicare Tax	6,881	7,309	7,365	7,934	
40062	Insurance Rebate	116,356	121,514	118,826	126,028	
40065	Workers Compensation	36,588	38,864	39,161	42,186	
40068	Retiree Insurance	56,986	55,000	60,651	60,000	
40080	Payroll Accruals Adjustments	35,927	-	2,610	-	
40090	Salary/Benefits Reimbursements	(75,884)	(79,869)	(79,869)	(88,441)	
	SUBTOTAL	763,044	791,431	787,138	855,746	
Operations & Maintenance						
43074	Utilities - Telephone	875	1,500	575	1,500	
43090	Contractual - Other	11,094	240,000	213,989	40,000	Haz mat fees, 25/26 DOTagreeemnt $200,000
44000	Supplies	88,007	85,000	91,377	95,000	St signs, construction cones, barricades
44030	Training & Meetings	2,657	5,000	2,415	4,000	In-house training
44040	Uniforms	4,278	7,000	6,262	8,000	Uniform contract CPI
44042	Safety Equipment	512	2,000	1,192	2,000	
44052	Vehicle Use Charge	49,920	68,336	68,336	41,090	
44054	Vehicle Replacement Charge	117,817	138,261	138,261	138,216	
44056	Information Systems Charge	21,000	21,000	21,000	21,000	
44085	Government Buildings Charge	22,000	20,000	20,000	20,000	
44092	Liability Claims Charge	250,000	266,700	266,700	266,700	
	SUBTOTAL	568,160	854,797	830,106	637,506	
Debt Service						
49404	Land Leases	2,694	5,000	2,856	5,000	City dump site lease fee with SCE
	SUBTOTAL	2,694	5,000	2,856	5,000	
Administrative Charges/Transfers						
60300	Utility Admin Offsets/Credits	(86,703)	(94,330)	(92,306)	(97,386)	
60800	Other Funds Admin Offsets/Credits	(1,043,242)	(1,261,118)	(1,234,067)	(1,301,981)	
	SUBTOTAL	(1,129,945)	(1,355,448)	(1,326,373)	(1,399,367)	
	TOTAL Expenses	203,953	295,780	293,727	98,885	
	BALANCE	(163,169)	(68,280)	(192,295)	(71,385)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 100 - General Fund						
Program: 52500 - Concrete Repair						
REVENUE						
39061	Retiree Insurance Reimbursement	1,266	1,500	1,266	1,500	
	TOTAL Revenues	1,266	1,500	1,266	1,500	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	83,080	90,289	87,348	98,309	
40001	Overtime	5,203	5,900	3,518	5,900	
40002	Special & Holiday Pay	3,747	-	3,105	-	
40006	Payoffs - Sick Leave	-	3,160	-	3,441	
40007	Payoffs - Vacation	6,074	-	-	-	
40040	PERS Retirement	9,644	9,580	9,603	10,254	
40041	PERS Unfunded Liability	24,016	27,538	27,538	29,247	
40060	Medicare Tax	1,423	1,395	1,363	1,511	
40062	Insurance Rebate	24,000	24,300	24,000	27,183	
40065	Workers Compensation	7,564	7,416	7,245	8,034	
40068	Retiree Insurance	46,335	46,000	48,814	49,000	
40080	Payroll Accruals Adjustments	1,100	-	4,122	-	
40090	Salary/Benefits Reimbursements	(30,350)	(32,627)	(32,627)	(35,488)	
	SUBTOTAL	181,835	182,951	184,027	197,391	
Operations & Maintenance						
43090	Contractual - Other	81,894	95,000	85,714	110,000	Dumping fee (incl. Recycle & Compost)
44000	Supplies	20,868	80,000	29,129	90,000	Increase in cost for Concrete & Asphalt (potholes)
44040	Uniforms	3,026	4,000	2,679	5,000	Uniform contract CPI & shoe allowance
44042	Safety Equipment	3,660	10,000	8,146	12,000	Purchase construction cones and barricades
44052	Vehicle Use Charge	17,168	17,036	17,036	10,862	
44054	Vehicle Replacement Charge	9,578	9,578	9,578	9,578	
44056	Information Systems Charge	15,000	15,000	15,000	15,000	
44080	Repairs & Maint - Equipment	2,190	5,000	2,000	5,000	Street signs & posts
44092	Liability Claims Charge	302,000	322,200	322,200	322,200	
	SUBTOTAL	455,383	557,814	491,481	579,640	
Administrative Charges/Transfers						
60300	Utility Admin Offsets/Credits	(53,000)	(53,000)	(53,000)	(53,000)	
	SUBTOTAL	(53,000)	(53,000)	(53,000)	(53,000)	
	TOTAL Expenses	584,218	687,765	622,508	724,031	
	BALANCE	(582,952)	(686,265)	(621,242)	(722,531)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
Dept: Public Works							
Funds: 100 - General Fund							
Program: 53000 - Park Maintenance							
REVENUE							
34490	I/GVT - County - Other	24,149	-	-	-	-	
39061	Retiree Insurance Reimbursement	4,706	4,800	4,765	4,800	4,800	
39069	Reimbs-Other	330	2,000	-	2,000	2,000	Community Garden
	TOTAL Revenues	29,185	6,800	4,765	6,800	6,800	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	519,585	573,561	546,435	616,804	687,289	Supplemental includes new Leadworker positon
40001	Overtime	29,972	12,000	56,751	60,000	60,000	Special events
40002	Special & Holiday Pay	23,268	-	21,823	-	-	
40007	Payoffs - Vacation	15,010	20,075	19,397	21,588	24,055	
40008	Payoffs- Compensatory Time Off	7,070	-	569	-	-	
40020	Part-Time Wages	199,713	516,000	420,799	516,000	516,000	Part time wage increase due o absorbtion of CPU
40040	PERS Retirement	60,653	60,855	72,461	64,333	71,684	
40041	PERS Unfunded Liability	153,349	174,936	174,936	183,499	183,499	
40045	PARS Retirement (P/T)	2,999	7,740	6,312	7,740	7,740	
40060	Medicare Tax	12,206	16,564	18,447	17,879	18,901	
40062	Insurance Rebate	131,120	126,826	155,446	125,107	144,575	
40065	Workers Compensation	56,537	61,618	75,257	86,326	91,760	
40068	Retiree Insurance	84,010	81,000	85,497	85,000	85,000	
40069	Employer Paid Benefits	543	-	1,282	-	-	
40080	Payroll Accruals Adjustments	(234)	-	20,160	-	-	
40090	Salary/Benefits Reimbursements	(175,774)	(187,025)	(187,025)	(200,628)	(200,628)	
40091	I-405 Reimbursement	(23,778)	-	-	-	-	
	SUBTOTAL	1,096,248	1,464,150	1,488,548	1,583,648	1,689,875	
Operations & Maintenance							
43070	Utilities - Gas	8,058	20,000	13,846	20,000	20,000	Gas for Freedom Park Urn
43072	Utilities - Electricity	91,787	110,000	84,365	110,000	110,000	Increase in SCE prices
43074	Utilities - Telephone	4,873	8,500	9,599	10,000	10,000	
43075	Utilities - Water	457,047	400,000	466,889	460,000	460,000	Watering of City parks
43090	Contractual - Other	754,143	860,000	830,234	1,010,913	1,010,913	Contract CPI increase. Hoover/ Beach/Garden Grove & Rancho weekly maintenance. Median maintenance 2xs/month Blakey park phase 3 $38,913 approved 5/13/26.
44000	Supplies	53,901	60,000	57,932	70,000	70,000	Irrigation & park janitorial supplies cost increase and Traffic Control equipment
44030	Training & Meetings	4,719	5,000	2,127	4,000	4,000	
44040	Uniforms	10,859	11,000	13,679	15,000	15,000	Uniform contract increase & safety shoes allowance part-time employees
44042	Safety Equipment	1,407	2,500	3,215	4,000	4,000	
44050	Equipment Rental	4,760	5,000	6,227	6,000	6,000	
44052	Vehicle Use Charge	74,362	74,858	74,858	68,818	68,818	
44054	Vehicle Replacement Charge	53,135	53,135	53,135	78,903	78,903	
44056	Information Systems Charge	32,000	32,000	32,000	32,000	32,000	
44080	Repairs & Maint - Equipment	23,363	25,000	30,836	35,000	35,000	Splash pad maint. & repair
44082	Repairs & Maint - Building	20,971	25,000	11,399	90,000	90,000	Maintenance for park buildings, gazebo painting and roofing and painting at Sigler and Bolsa Chica Parks, lining sewer line at Westminster Park
44084	Repairs & Maint - Vandalism	33,945	35,000	37,396	40,000	40,000	Vandalism at city parks
44085	Government Buildings Charge	22,000	20,000	20,000	20,000	20,000	
44092	Liability Claims Charge	193,000	205,900	205,900	205,900	205,900	
	SUBTOTAL	1,844,329	1,952,893	1,953,636	2,280,534	2,280,534	
Capital Outlay/Other							
48502	Taxes - Property	5,753	7,000	6,399	7,000	7,000	
	SUBTOTAL	5,753	7,000	6,399	7,000	7,000	
Debt Service							
49404	Land Leases	24,911	42,000	25,607	45,000	45,000	Land lease increases for Frank Fry, College and Russell Paris parks with SCE (5% annual inc.)
	SUBTOTAL	24,911	42,000	25,607	45,000	45,000	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(73,900)	(77,933)	(83,484)	(92,324)	(94,448)	
	SUBTOTAL	(73,900)	(77,933)	(83,484)	(92,324)	(94,448)	
	TOTAL Expenses	2,897,341	3,388,110	3,390,706	3,823,858	3,927,961	
	BALANCE	(2,868,156)	(3,381,310)	(3,385,941)	(3,817,058)	(3,921,161)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 100 - General Fund						
Program: 53500 - Street Tree Maintenance						
REVENUE						
39061	Retiree Insurance Reimbursement	807	1,000	1,217	1,200	
	TOTAL Revenues	807	1,000	1,217	1,200	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	127,767	136,702	131,323	146,222	
40001	Overtime	-	-	2,968	2,000	
40002	Special & Holiday Pay	5,037	-	6,171	-	
40007	Payoffs - Vacation	1,222	4,785	1,432	5,118	
40008	Payoffs- Compensatory Time Off	459	-	-	-	
40040	PERS Retirement	14,852	14,504	14,537	15,251	
40041	PERS Unfunded Liability	37,029	41,694	41,694	43,501	
40060	Medicare Tax	2,216	2,240	2,351	2,407	
40062	Insurance Rebate	19,200	19,603	19,200	19,645	
40065	Workers Compensation	11,742	11,913	12,421	12,801	
40068	Retiree Insurance	44,510	42,000	47,057	47,000	
40069	Employer Paid Benefits	540	-	1,032	-	
40080	Payroll Accruals Adjustments	2,236	-	3,642	-	
	SUBTOTAL	266,810	273,441	283,828	293,945	
Operations & Maintenance						
43090	Contractual - Other	240,753	270,000	258,575	340,000	Great Scott CPI increase-2 year maintenance program. Elm Trees and Median Trees are yearly.
44000	Supplies	5,765	15,000	5,275	15,000	Tree Voucher and root barrier
44030	Training & Meetings	201	500	-	500	
44040	Uniforms	2,716	3,500	2,576	4,500	Uniform contract increase and shoe allowance
44052	Vehicle Use Charge	18,010	19,880	19,880	13,496	
44054	Vehicle Replacement Charge	33,784	33,784	33,784	33,784	
44080	Repairs & Maint - Equipment	1,887	3,000	-	3,000	
44092	Liability Claims Charge	106,000	113,000	113,000	113,000	
	SUBTOTAL	409,116	458,664	433,090	523,280	
Administrative Charges/Transfers						
60300	Utility Admin Offsets/Credits	(52,278)	(53,963)	(53,508)	(56,517)	
	SUBTOTAL	(52,278)	(53,963)	(53,508)	(56,517)	
	TOTAL Expenses	623,648	678,142	663,411	760,708	
	BALANCE	(622,841)	(677,142)	(662,194)	(759,508)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 210 - Gas Tax Fund						
Program: 55005 - Gas Tax Program						
REVENUE						
33000	Interest Income - Pooled	374,547	250,000	365,106	365,000	
34240	I/GVT - State - Gas Tax - 2107	747,144	801,369	718,112	794,937	
34244	I/GVT - State - Gas Tax - 2106	366,263	376,765	351,712	384,115	
34246	I/GVT - State - Gas Tax - 2105	562,765	587,760	541,167	594,467	
34248	I/GVT - State - Gas Tax - 2107.5	5,295	7,500	7,500	7,500	
34250	I/GVT - State - RMRA	2,481,507	2,462,802	2,501,539	2,551,474	
34261	I/GVT - State - Gas Tax - 2103	858,633	851,606	832,291	889,013	
34400	I/GVT-I-405 Reimbursement	8,912	-	8,989	-	
39069	Reimbursements - Other	72,639	-	-	-	
	TOTAL Revenues	5,477,704	5,337,802	5,326,415	5,586,506	
EXPENDITURES						
Operations & Maintenance						
43030	Audit Fees	7,019	-	-	-	
43090	Contractual - Other	406,774	500,000	415,019	500,000	
	SUBTOTAL	413,793	500,000	415,019	500,000	
Administrative Charges/Transfers						
60800	Other Funds Admin Offsets/Credits	1,103,242	1,194,860	1,170,518	1,231,633	
91050	Transfers Out Cap Projects	4,020,893	6,230,310	6,230,310	3,494,896	
	SUBTOTAL	5,124,135	7,425,170	7,400,828	4,726,529	
	TOTAL Expenses	5,537,928	7,925,170	7,815,847	5,226,529	
	BALANCE	(60,224)	(2,587,368)	(2,489,432)	359,977	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 211 - Measure M Fund						
Program: 55027 - Measure M Admin						
REVENUE						
33000	Interest Income - Pooled	148,635	85,000	127,535	125,000	
34421	I/GVT-County-Measure M2	1,923,633	1,996,258	2,050,142	1,893,040	OCTA estimate
34424	I/GVT-Cnty-Meas M2 Competitive	68,888	-	-	-	
	TOTAL Revenues	2,141,156	2,081,258	2,177,677	2,018,040	
EXPENDITURES						
Operations & Maintenance						
43072	Utilities - Electricity	119,398	110,000	146,271	150,000	
43090	Contractual - Other	322,801	400,000	366,955	410,000	
	SUBTOTAL	442,199	510,000	513,226	560,000	
Administrative Charges/Transfers						
60800	Other Funds Admin Offsets/Credits	-	136,257	133,549	140,348	
91050	Transfers Out Cap Projects	1,480,566	2,148,365	2,148,365	1,208,251	
	SUBTOTAL	1,480,566	2,284,622	2,281,914	1,348,599	
	TOTAL Expenses	1,922,765	2,794,622	2,795,140	1,908,599	
	BALANCE	218,391	(713,364)	(617,463)	109,441	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 214 - Street Improvements Grant Fund						
Program: 55035 - Street Improvement Grants Fund						
REVENUE						
34098	I/GVT - Fed - Other	1,088,468	-	-	-	
34294	I/GVT - State - Other	1,261,476	-	517,175	5,492,000	
34400	I/GVT-I-405 Reimbursement	414,382	2,850,000	3,109,296	-	
34490	I/GVT - County - Other	-	-	52,505	-	
39049	Other Rev-Donations-Misc	8	-	-	-	
39069	Reimbs-Other	533,038	-	10,400	-	
	TOTAL Revenues	3,297,372	2,850,000	3,689,376	5,492,000	
EXPENDITURES						
Administrative Charges/Transfers						
91050	Transfers Out Cap Projects	-	2,850,000	2,850,000	5,492,000	
	TOTAL Expenses	-	2,850,000	2,850,000	5,492,000	
	BALANCE	3,297,372	-	839,376	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 216 - Traffic Impact Fund						
Program: 55030 - Traffic Impact Fee Admin						
REVENUE						
33000	Interest Income - Pooled	6,141	5,000	6,791	6,500	
34490	I/GVT - County - Other	-	478,080	478,080	-	
35019	Chrgs-Eng-Traffic Mitigation	14,580	10,000	5,001	10,000	
	TOTAL Revenues	20,721	493,080	489,871	16,500	
EXPENDITURES						
Administrative Charges/Transfers						
60400	Overhead Charges/Credits	1,036	750	590	825	
91050	Transfers Out Cap Projects	-	478,080	478,080	-	
	TOTAL Expenses	1,036	478,830	478,670	825	
	BALANCE	19,685	14,250	11,202	15,675	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 220 - Municipal Light Fund						
Program: 59500 - Municipal Lighting						
REVENUE						
30000	Prop Taxes - Current - Secured	673,825	680,000	678,104	675,000	
30002	Prop Taxes - Current-Unsecured	21,978	23,000	20,377	22,000	
30020	Prop Taxes - Supplemental-Current	17,333	15,000	13,145	15,000	
30030	Prop Taxes - Residual	1,345,466	1,400,000	1,399,285	1,400,000	
30040	Prop Taxes - Other-Misc	204	-	282	-	
30042	Prop Taxes - Other-Pub Utility	24,367	24,000	25,280	25,000	
30043	Prop Taxes - Other-H/Owners Subv	2,603	3,000	2,417	3,000	
30049	Prop Taxes - Pass Thru Agreements	466,453	475,000	485,111	500,000	
33000	Interest Income - Pooled	390,727	240,000	398,114	400,000	
	TOTAL Revenues	2,942,957	2,860,000	3,022,114	3,040,000	
EXPENDITURES						
Operations & Maintenance						
43072	Utilities - Electricity	713,749	860,000	869,340	880,000	
44092	Liability Claims Charge	91,000	97,000	97,000	97,000	
	SUBTOTAL	804,749	957,000	966,340	977,000	
Administrative Charges/Transfers						
60400	Overhead Charges/Credits	147,148	143,000	151,106	152,000	
60800	Other Funds Admin Offsets/Credits	31,000	31,000	31,000	31,000	
91050	Transfers Out Cap Projects	200,000	200,000	200,000	-	
	SUBTOTAL	378,148	374,000	382,106	183,000	
	TOTAL Expenses	1,182,896	1,331,000	1,348,446	1,160,000	
	BALANCE	1,760,060	1,529,000	1,673,668	1,880,000	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 270 - Drainage District Fund						
Program: 59000 - Drainage District						
REVENUE						
33000	Interest Income - Pooled	6,284	4,000	11,973	6,500	
	TOTAL Revenues	6,284	4,000	11,973	6,500	
EXPENDITURES						
Administrative Charges/Transfers						
60400	Overhead Charges/Credits	314	200	599	325	
	TOTAL Expenses	314	200	599	325	
	BALANCE	5,970	3,800	11,374	6,175	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 600 - Water Utility Fund						
Program: 55500 - Utility Administration						
REVENUE						
33000	Interest Income - Pooled	851,194	550,000	863,775	580,000	
39061	Retiree Insurance Reimbursement	3,532	3,000	4,935	5,000	
	SUBTOTAL	854,726	553,000	868,710	585,000	
Administrative Charges/Transfers						
81050	Transfers In Cap Projs	1,244,442	-	-	-	
	SUBTOTAL	1,244,442	-	-	-	
	TOTAL Revenues	2,099,169	553,000	868,710	585,000	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	359,056	507,096	403,897	651,436	
40001	Overtime	3,129	15,000	20,488	15,000	
40002	Special & Holiday Pay	14,227	-	14,945	-	
40006	Payoffs - Sick Leave	18,137	-	-	-	
40007	Payoffs - Vacation	50,775	17,748	15,241	22,800	
40008	Payoffs- Compensatory Time Off	4,596	-	-	-	
40020	Part-Time Wages	44,448	-	93,485	-	
40040	PERS Retirement	39,460	53,803	43,942	67,945	
40041	PERS Unfunded Liability	156,489	135,020	135,020	193,802	
40045	PARS Retirement (P/T)	214	-	283	-	
40060	Medicare Tax	7,453	8,193	8,522	10,469	
40062	Insurance Rebate	51,529	102,502	67,683	98,234	
40065	Workers Compensation	26,184	29,980	18,182	41,091	
40068	Retiree Insurance	86,395	44,000	115,319	115,000	
40069	Employer Paid Benefits	563	-	960	-	
40080	Payroll Accruals Adjustments	(1,250)	-	5,300	-	
40090	Salary/Benefits Reimbursements	135,191	152,335	152,335	164,674	
	SUBTOTAL	996,595	1,065,677	1,095,601	1,380,451	
Operations & Maintenance						
43074	Utilities - Telephone	12,492	10,000	12,272	15,000	Increase for I-water tablet
43090	Contractual - Other	388	140,000	115,569	220,000	Water Rate Study, Water Consulant for special projects
44000	Supplies	2,372	4,000	4,286	4,000	
44020	Special Department Expense	-	-	-	33,909	WOCWB Operational Budget FY 26-27
44030	Training & Meetings	24,906	25,000	23,031	25,000	Commercial Driving school all employees $3K per employee & Water Certifications
44040	Uniforms	24,918	27,000	24,028	36,000	Uniform contract and shoe allowance
44042	Safety Equipment	852	20,000	7,813	30,000	Construction cones, barricades and steel plates
44052	Vehicle Use Charge	26,208	23,918	23,918	20,226	
44054	Vehicle Replacement Charge	21,453	21,453	21,453	21,453	
44062	Membership Dues	6,329	6,500	12,290	10,000	Increase in membership fees
44085	Government Buildings Charge	44,000	40,000	40,000	40,000	
44092	Liability Claims Charge	12,000	12,800	12,800	12,800	
	SUBTOTAL	175,919	330,671	297,461	468,388	
Administrative Charges/Transfers						
91050	Transfers Out Cap Projects	3,981,066	3,980,685	3,980,685	3,650,000	
	SUBTOTAL	3,981,066	3,980,685	3,980,685	3,650,000	
	TOTAL Expenses	5,153,581	5,377,033	5,373,747	5,498,839	
	BALANCE	(3,054,412)	(4,824,033)	(4,505,037)	(4,913,839)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
Dept: Public Works							
Funds: 600 - Water Utility Fund							
Program: 56500 - Utility Production & Supply							
REVENUE							
39061	Retiree Insurance Reimbursement	358	400	358	400	400	
39069	Reimbs-Other	-	-	4,333	-	-	
	TOTAL Revenues	358	400	4,691	400	400	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	483,603	597,483	457,804	631,058	631,058	
40001	Overtime	37,930	25,000	25,083	25,000	25,000	
40002	Special & Holiday Pay	23,910	-	19,853	-	-	
40003	Injured On Duty Pay	1,209	-	-	-	-	
40007	Payoffs - Vacation	17,430	20,912	16,437	22,087	22,087	
40008	Payoffs- Compensatory Time Off	309	-	5,544	-	-	
40040	PERS Retirement	54,139	63,393	49,477	65,819	65,819	
40041	PERS Unfunded Liability	111,470	182,232	182,232	187,740	187,740	
40060	Medicare Tax	9,504	10,540	8,715	10,846	10,846	
40062	Insurance Rebate	135,500	155,594	131,696	157,228	157,228	
40065	Workers Compensation	50,640	56,044	46,339	57,671	57,671	
40068	Retiree Insurance	6,795	6,000	7,614	8,000	8,000	
40080	Payroll Accruals Adjustments	(6,671)	-	5,604	-	-	
40090	Salary/Benefits Reimbursements	(51,871)	(55,016)	(55,016)	(58,389)	(58,389)	
	SUBTOTAL	873,897	1,062,182	901,383	1,107,060	1,107,060	
Operations & Maintenance						-	
43000	Legal Fees	2,452	20,000	4,094	20,000	20,000	PFAS and LCRR
43072	Utilities - Electricity	897,300	980,000	900,157	980,000	980,000	Cost of electricity $95/af and Basin Pump to 100% 10,203 af planned
43074	Utilities - Telephone	24,360	20,000	20,041	20,000	20,000	Data for SCADA system
43075	Utilities - Water	13,472	3,000	3,327	3,500	3,500	
43076	Purchased Water	572,628	800,000	1,257,410	800,000	800,000	MWDOC readiness to serve: $16.25 * 21,201 meters, Fixed rate, Choice programs, State and Local fees
43090	Contractual - Other	36,444	70,000	32,528	70,000	70,000	Cost from Lab and additional testing required, water softener increase, I-Water and Backflow software
44000	Supplies	22,883	20,000	18,019	20,000	20,000	
44002	Printing	12,045	10,000	10,000	20,000	20,000	Mailings backflow notices, consumer confidence report, LCRR included
44010	Postage	9,379	20,000	8,078	27,000	27,000	Additional mailings for backflow notices, consumer confidence report, LCRR included
44020	Special Department Expense	50,509	60,000	38,070	60,000	60,000	
44030	Training & Meetings	6,168	1,000	-	1,000	1,000	
44042	Safety Equipment	-	-	-	-	-	
44052	Vehicle Use Charge	35,452	37,428	37,428	29,258	29,258	
44054	Vehicle Replacement Charge	63,203	86,372	86,372	86,372	86,372	
44080	Repairs & Maint - Equipment	21,634	50,000	29,312	50,000	50,000	Tools for Water Production Staff
44092	Liability Claims Charge	12,000	12,800	12,800	12,800	12,800	
	SUBTOTAL	1,779,929	2,190,600	2,457,637	2,199,930	2,199,930	
Capital Outlay/Other							
47060	Automobiles & Equipment	-	-	-	75,000	75,000	New vehicles (Maverick) for meter and production
47090	Depreciation	1,342,920	-	-	-	-	
47502	Pump & Basin Assessment	7,836,016	8,200,000	7,992,737	8,000,000	8,000,000	Basin Pump at 100% = $750 x 10,203 af
48502	Taxes - Property	2,765	3,500	2,796	3,500	3,500	
	SUBTOTAL	9,181,701	8,203,500	7,995,533	8,078,500	8,078,500	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	1,436,630	1,635,469	1,530,929	1,749,202	1,753,015	
	SUBTOTAL	1,436,630	1,635,469	1,530,929	1,749,202	1,753,015	
	TOTAL Expenses	13,272,157	13,091,751	12,885,481	13,134,692	13,138,505	
	BALANCE	(13,271,799)	(13,091,351)	(12,880,790)	(13,134,292)	(13,138,105)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
Dept: Public Works							
Funds: 600 - Water Utility Fund							
Program: 57000 - Utility System Maintenance							
REVENUE							
35020	Chrgs-Staff Service Fees	10,350	10,000	11,040	10,000	10,000	
35064	Meter & Service Install	399,020	400,000	377,380	400,000	400,000	
39061	Retiree Insurance Reimbursement	944	1,000	944	1,000	1,000	
39069	Reimbursements - Other	-	-	9,263	-	-	
	TOTAL Revenues	410,314	411,000	398,627	411,000	411,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	843,574	983,402	852,153	1,017,382	1,017,382	
40001	Overtime	65,176	40,000	102,489	80,000	80,000	
40002	Special & Holiday Pay	31,878	-	37,253	-	-	
40003	Injured on Duty	-	-	261	-	-	
40006	Payoffs - Sick Leave	8,335	-	-	-	-	
40007	Payoffs - Vacation	29,441	34,419	15,800	35,608	35,608	
40008	Payoffs- Compensatory Time Off	4,173	-	14,572	-	-	
40020	Part Time Wages	28,222	-	-	-	-	
40040	PERS Retirement	91,761	104,339	89,967	106,113	106,113	
40041	PERS Unfunded Liability	255,535	284,051	284,051	302,671	302,671	
40045	PARS Retirement (P/T)	423	-	-	-	-	
40060	Medicare Tax	17,037	17,129	17,632	18,464	18,464	
40062	Insurance Rebate	214,797	252,895	225,396	254,599	254,599	
40065	Workers Compensation	90,590	91,078	93,775	98,178	98,178	
40068	Retiree Insurance	50,347	50,000	48,997	50,000	50,000	
40080	Payroll Accruals Adjustments	(11,266)	-	18,946	-	-	
40090	Salary/Benefits Reimbursements	199,735	214,118	214,118	232,909	232,909	
	SUBTOTAL	1,919,757	2,071,431	2,015,409	2,195,924	2,195,924	
Operations & Maintenance							
43090	Contractual - Other	121,798	200,000	184,114	200,000	200,000	Dump fee increase plus improvement to dump site
44000	Supplies	37,696	50,000	40,369	50,000	50,000	Construction equipment & Additional Steel Plates
44020	Special Department Expense	2,488	3,000	990	3,000	3,000	
44030	Training & Meeting	-	2,000	-	2,000	2,000	additional Water trainings (asbestos pipe)
44052	Vehicle Use Charge	148,850	148,300	148,300	135,582	135,582	
44054	Vehicle Replacement Charge	211,186	225,946	225,946	225,946	225,946	
44056	Information Systems Charge	67,000	67,000	67,000	67,000	67,000	
44080	Repairs & Maint - Equipment	3,856	5,000	4,161	5,000	5,000	
44092	Liability Claims Charge	39,000	41,600	41,600	41,600	41,600	
	SUBTOTAL	631,874	742,846	712,479	730,128	730,128	
Capital Outlay/Other							
47060	Automobiles & Equipment	-	-	-	80,000	80,000	New construction saw trailer
	SUBTOTAL	-	-	-	80,000	80,000	
	TOTAL Expenses	2,551,631	2,814,277	2,727,887	3,006,052	3,006,052	
	BALANCE	(2,141,317)	(2,403,277)	(2,329,260)	(2,595,052)	(2,595,052)	
		1,522,308	(738,752)	698,577	(466,714)	(470,527)	Total Fund 600

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 601 - Utility Conservation Fund						
Program: 80060 - Utility Conservation						
REVENUE						
33000	Interest Income - Pooled	116,606	80,000	99,750	100,000	
35060	Metered Water Sales	-	450,000	(0)	250,000	
	TOTAL Revenues	116,606	530,000	99,750	350,000	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	104,747	125,885	129,925	146,616	
40001	Overtime	5,897	6,000	13,996	6,000	
40002	Special & Holiday Pay	5,480	-	3,074	-	
40003	Injured on Duty	680	-	-		
40007	Payoffs - Vacation	-	4,406	-	5,132	
40008	Payoffs- Compensatory Time Off	425	-	-	-	
40020	Part Time Wages	3,977	-	-	-	
40040	PERS Retirement	11,860	13,356	13,148	15,292	
40041	PERS Unfunded Liability	31,896	38,395	38,395	43,618	
40045	PARS Retirement	60	-	-	-	
40060	Medicare Tax	2,120	2,304	2,524	2,610	
40062	Insurance Rebate	37,112	38,849	38,712	38,939	
40065	Workers Compensation	11,267	12,249	13,419	13,878	
40080	Payroll Accruals Adjustments	480	-	2,495	-	
40090	Salary/Benefits Reimbursements	133,958	130,032	130,032	138,083	Shared with 55000/56500
	SUBTOTAL	349,959	371,476	385,720	410,168	
Operations & Maintenance						
43090	Contractual - Other	42,954	60,000	28,606	60,000	Water conservation & Non functional turf program (Consultant landscape review)
44000	Supplies	174	1,000	-	1,000	Water conservation
44002	Printing	3,291	10,000	-	10,000	Water conservation
44010	Postage	-	10,000	-	10,000	Water conservation
44020	Special Department Expense	-	-	-		
44072	Promotion	62,628	150,000	110,070	150,000	Conservation events, banners, and supplies
	SUBTOTAL	109,047	231,000	138,676	231,000	
Capital Outlay/Other						
48000	CIP and Long-Term Project Costs	-	508,306	40,000	-	CIP balance will carryover
	SUBTOTAL	-	508,306	40,000	-	
	TOTAL Expenses	459,005	1,110,782	564,396	641,168	
	BALANCE	(342,399)	(580,782)	(464,646)	(291,168)	

	Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works					
Funds: 602 - Utility Capital Projects Fund					
Program: 55502 - Utility Capital Projects					
REVENUE					
Administrative Charges/Transfers					
81050 Transfers In Cap Projs	3,981,066	3,980,685	3,980,685	3,650,000	
TOTAL Revenues	3,981,066	3,980,685	3,980,685	3,650,000	
EXPENDITURES					
Capital Outlay/Other					
48000 CIP and Long-Term Project Costs	1,156,670	14,398,628	3,019,309	3,650,000	
SUBTOTAL	1,156,670	14,398,628	3,019,309	3,650,000	
Administrative Charges/Transfers					
91050 Transfers Out Cap Projects	1,244,442	-	-	-	
SUBTOTAL	1,244,442	-	-	-	
TOTAL Expenses	2,401,113	14,398,628	3,019,309	3,650,000	
BALANCE	1,579,953	(10,417,943)	961,376	-	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 700 - Motor Pool Fund						
Program: 58000 - Motor Pool						
REVENUE						
33000	Interest Income - Pooled	79,416	55,000	87,188	85,000	
34294	I/GVT - State - Other	52,699	-	140,430	-	
35053	Chrgs-Parking Meter Fees	-	-	0	-	
35093	Chrgs-Other-Dept Use Fees	1,127,693	1,469,686	1,115,495	913,066	
35094	Chrgs-Other-Dept Rplcmt Fees	1,317,451	1,082,560	1,436,752	1,458,110	
35099	Chrgs-Other-Misc	5,469	5,000	-	5,000	
39061	Retiree Insurance Reimbursement	2,748	3,500	2,748	3,000	
39069	Reimbs-Other	37,350	30,000	81,540	40,000	
	SUBTOTAL	2,622,826	2,645,746	2,864,153	2,504,176	
Administrative Charges/Transfers						
81050	Transfers In Cap Projs	226,411	-	-	-	
84000	Property Sales	63,922	30,000	15,000	30,000	
	SUBTOTAL	290,333	30,000	15,000	30,000	
	TOTAL Revenues	2,913,159	2,675,746	2,879,153	2,534,176	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	243,029	269,238	258,223	291,936	
40001	Overtime	12,616	4,000	7,814	4,000	
40002	Special & Holiday Pay	8,966	-	13,040	-	
40007	Payoffs - Vacation	18,996	9,423	15,897	10,218	
40008	Payoffs- Compensatory Time Off	280	-	-	-	
40020	Part-Time Wages	18,458	20,000	16,031	20,000	Admin aide PT
40040	PERS Retirement	28,213	28,566	28,850	30,449	
40041	PERS Unfunded Liability	75,648	80,351	80,351	85,084	
40045	PARS Retirement	277	300	240	300	
40060	Medicare Tax	5,152	5,064	5,544	5,393	
40062	Insurance Rebate	55,220	58,587	64,551	58,703	
40065	Workers Compensation	26,096	25,517	28,348	27,267	
40068	Retiree Insurance	33,068	40,000	33,309	34,000	
40080	Payroll Accruals Adjustments	12,397	-	(7,208)	-	
40090	Salary/Benefits Reimbursements	(974)	-	-	-	
	SUBTOTAL	537,443	541,046	544,991	567,350	
Operations & Maintenance						
43074	Utilities - Telephone	437	2,000	349	2,000	
43090	Contractual - Other	106,157	125,000	123,787	150,000	Maintenace and vehicle equipment vendors
43092	Communications Contract	149,609	150,000	146,852	160,000	Increase in contract agreement with Sheriff Dept.
44000	Supplies	541,605	650,000	623,698	715,000	Fuel & fleet material costs-new contract est 10% increase
44030	Training & Meetings	1,300	2,000	1,000	2,000	
44040	Uniforms	5,623	5,500	5,336	6,500	Uniform and shoe allowance
44042	Safety Equipment	2,118	5,000	2,774	5,000	
44050	Equipment Rental	296,014	830,000	749,196	845,000	FY26/27 new K-9 SUV -Total of 109 lease vehicles
44052	Vehicle Use Charge	9,514	7,568	7,568	18,296	
44054	Vehicle Replacement Charge	15,401	6,912	6,912	6,912	
44056	Information Systems Charge	27,000	27,000	27,000	27,000	
44060	Publications & Subscriptions	-	2,000	1,679	2,000	
44062	Membership Dues	1,826	2,000	-	2,000	Superintendent Association membership and dues
44080	Repairs & Maint - Equipment	57,715	25,000	24,048	30,000	Software contract increases
44085	Government Buildings Charge	44,000	40,000	40,000	40,000	
44092	Liability Claims Charge	130,000	138,700	138,700	138,700	
	SUBTOTAL	1,388,319	2,018,680	1,898,899	2,150,408	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Capital Outlay/Other						
47060	Automobiles & Equipment	-	55,000	55,000	-	
47090	Depreciation	165,766	-	-	-	
47091	Amortization	367,687	-	-	-	
49000	Interest Expense	21,322	-	-	-	
	SUBTOTAL	554,775	55,000	55,000	-	
Administrative Charges/Transfers						
91050	Transfers Out Cap Projects	115,000	190,000	190,000	190,000	
	SUBTOTAL	115,000	190,000	190,000	190,000	
	TOTAL Expenses	2,595,537	2,804,726	2,688,889	2,907,758	
	BALANCE	317,623	(128,980)	190,264	(373,582)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Public Works						
Funds: 770 - Government Buildings Fund						
Program: 75500 - Government Buildings						
REVENUE						
33000	Interest Income - Pooled	78,101	55,000	84,069	80,000	
35092	Chrgs-Other-To Depts	2,950,000	2,821,000	2,821,000	2,821,000	
39061	Retiree Insurance Reimbursement	1,279	1,500	1,479	1,500	
39069	Reimbs-Other	785	5,000	-	5,000	
	SUBTOTAL	3,030,166	2,882,500	2,906,549	2,907,500	
Administrative Charges/Transfers						
81050	Transfers In Cap Projs	141,360	-	-	-	
	SUBTOTAL	141,360	-	-	-	
	TOTAL Revenues	3,171,526	2,882,500	2,906,549	2,907,500	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	303,275	324,943	312,166	347,215	
40001	Overtime	40,271	5,000	46,635	45,000	
40002	Special & Holiday Pay	14,002	-	14,330	-	
40007	Payoffs - Vacation	21,195	11,373	22,688	12,153	
40008	Payoffs- Compensatory Time Off	6,175	-	2,307	-	
40020	Part-Time Wages	172,056	190,000	165,445	190,000	Minimum wage increase for PT employees with 29 hours/week
40040	PERS Retirement	35,305	34,476	34,462	36,215	
40041	PERS Unfunded Liability	88,076	99,108	99,108	103,296	
40045	PARS Retirement (P/T)	2,583	2,850	2,482	2,850	
40060	Medicare Tax	8,751	8,200	9,171	9,095	
40062	Insurance Rebate	82,678	82,751	81,878	85,721	
40065	Workers Compensation	44,346	43,599	47,149	48,360	
40068	Retiree Insurance	32,042	40,000	31,008	32,000	
40069	Employer Paid Benefits	759	-	1,572	-	
40080	Payroll Accruals Adjustments	14,022	-	489	-	
40090	Salary/Benefits Reimbursements	(1,109)	-	-	-	
	SUBTOTAL	864,428	842,300	870,890	911,905	
Operations & Maintenance						
43070	Utilities - Gas	59,898	70,000	55,716	70,000	
43072	Utilities - Electricity	682,493	670,000	691,513	690,000	
43074	Utilities - Telephone	14,566	11,000	16,849	13,000	
43075	Utilities - Water	17,021	35,000	17,349	35,000	
43090	Contractual - Other	481,048	525,000	523,912	550,000	Contract CPI increases
43093	Rose Center Maintenance	251,098	180,000	140,588	180,000	
44000	Supplies	70,736	90,000	65,463	90,000	
44020	Special Department Expense	18,918	15,000	11,896	20,000	Increase in telecommunication bills
44030	Training & Meetings	426	-	-	-	
44040	Uniforms	8,835	11,000	9,303	15,000	Uniform contract increase and shoe allowance
44042	Safety Equipment	308	5,000	360	5,000	Training and supplies
44052	Vehicle Use Charge	8,380	13,664	13,664	14,024	
44054	Vehicle Replacement Charge	14,523	18,156	18,156	18,156	
44056	Information Systems Charge	26,000	26,000	26,000	26,000	
44080	Repairs & Maint - Equipment	97,242	100,000	97,973	110,000	
44082	Repairs & Maint - Building	84,188	90,000	94,343	100,000	
44092	Liability Claims Charge	30,000	32,000	32,000	32,000	
97200	Bad Debt Expense	-	-	-	-	
	SUBTOTAL	1,865,679	1,891,820	1,815,086	1,968,180	
Capital Outlay/Other						
47090	Depreciation	155,389	-	-	-	
48502	Taxes - Property	47,436	50,000	45,850	50,000	
	SUBTOTAL	202,825	50,000	45,850	50,000	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Administrative Charges/Transfers						
91050	Transfers Out Cap Projects	230,000	35,000	35,000	170,000	
	SUBTOTAL	230,000	35,000	35,000	170,000	
	TOTAL Expenses	3,162,933	2,819,120	2,766,826	3,100,085	
	BALANCE	8,593	63,380	139,723	(192,585)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Community Development						
Funds: 100 - General Fund						
Program: 61050 - Planning						
REVENUE						
31506	Permits-Sidewalk/Food Truck	1,341	1,000	760	1,000	
35000	Chrgs-Planning-Zoning	976,498	1,000,000	509,583	600,000	$400,000 MOVED TO 35012
35001	Charges-Planning-Landscape	26,248	-	3,780	-	
35002	Chrgs-Planning-Subdiv Fees	6,730	10,000	44,960	10,000	
35003	Chrgs-Developer Fees	30,025	25,000	55,818	25,000	
35008	Chrgs-Gen Plan Assessment	75,063	80,000	89,688	80,000	
35012	Chrgs-Plan Ck/Inspection Fees	214,144	160,000	523,520	560,000	$400,000 MOVED FROM 35000
39061	Retiree Insurance Reimbursement	1,740	1,600	1,362	1,400	
	TOTAL Revenues	1,331,789	1,277,600	1,229,471	1,277,400	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	506,626	767,811	584,539	846,721	
40001	Overtime	833	1,500	842	1,000	
40002	Special & Holiday Pay	18,583	-	16,462	-	
40007	Payoffs - Vacation	17,674	26,873	5,322	29,635	
40008	Payoffs- Compensatory Time Off	9,781	-	392	-	
40020	Part-Time Wages	71,539	153,500	99,889	153,500	Planning Techs
40040	PERS Retirement	58,715	81,465	64,036	88,313	
40041	PERS Unfunded Liability	218,404	234,182	234,182	251,900	
40045	PARS Retirement (P/T)	1,073	2,303	1,492	2,303	
40060	Medicare Tax	10,150	14,552	11,520	15,552	
40062	Insurance Rebate	99,831	137,233	117,512	137,618	
40065	Workers Compensation	4,620	6,624	5,244	7,079	
40068	Retiree Insurance	22,870	15,000	16,872	17,000	
40080	Payroll Accruals Adjustments	13,554	-	8,108	-	
	SUBTOTAL	1,054,254	1,441,043	1,166,413	1,550,621	
Operations & Maintenance						
43000	Legal Fees	48,295	70,000	59,955	68,200	$1000 allocated to 44070. $800 allocated to 44010. $300 allocated to 44000
43074	Utilities - Telephone	175	1,000	363	1,000	
43090	Contractual - Other	255,444	300,000	237,013	310,000	Assistance w/ advanced planning, including state mandated programs. Includes $10,000 for Tribal consultant.
44000	Supplies	15,670	2,700	2,973	3,000	Based on YTD expenditures. Using about $2000 every 8 months, Accounts for inflation in pricing Expected to get new cubicles which may come with added supply costs for employee needs. $300 allocated from 43000
44002	Printing	-	1,000	-	1,000	
44010	Postage	360	500	501	1,000	Increase in City initiated projects resulting in more postage ($500 allocated from 43000)
44020	Special Department Expense	-	-	386		
44030	Training & Meetings	2,212	5,000	1,460	5,000	
44050	Equipment Rental	4,385	2,000	4,449	2,000	
44052	Vehicle Use Charge	1,744	1,600	1,600	1,078	
44054	Vehicle Replacement Charge	4,061	4,061	4,061	4,061	
44056	Information Systems Charge	114,000	114,000	114,000	114,000	
44062	Membership Dues	966	3,000	-	2,000	reimburse for AICP certification ($1000 allocated to 44070)

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
44070	Advertising	8,683	4,000	6,160	6,000	Increased based on actual expenses for public notices. Increase in advertising costs, city initiated projects upcoming including the mall, etc. $1000 from 44062 & $1000 from 43000
44085	Government Buildings Charge	21,000	19,000	19,000	19,000	
44092	Liability Claims Charge	12,000	12,800	12,800	12,800	
	SUBTOTAL	488,996	540,661	464,722	550,139	
Capital Outlay/Other						
47023	Computer Equipment - Non-Capital	6,005	1,000	-	-	
	SUBTOTAL	6,005	1,000	-	-	
	TOTAL Expenses	1,549,254	1,982,704	1,631,135	2,100,760	
	BALANCE	(217,465)	(705,104)	(401,664)	(823,360)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
Dept: Community Development							
Funds: 100 - General Fund							
Program: 62050 - Building							
REVENUE							
30081	ADA Compliance Fee	22,874	20,000	(142,621)	20,000	20,000	
31040	Licenses - Special Inspector	13,380	15,000	36,820	15,000	15,000	
31500	Permits-Construction-Building	1,167,948	1,150,000	1,469,551	1,300,000	1,300,000	We will not have as many big projects next year. Proposed based on Estimated Actual
31501	Permits-Construction-Plumbing	89,380	65,000	77,614	70,000	70,000	Building Permits
31502	Permits-Construction-Electrical	113,614	90,000	94,662	90,000	90,000	
31503	Permits-Construction-Grn Bldg	(2,251)	1,000	(953)	1,000	1,000	
31504	Permits-Construction-Mech	41,910	30,000	37,472	30,000	30,000	
35020	Chrgs-Staff Service Fees	109,716	95,000	133,204	95,000	95,000	
35022	Chrgs-Staff-Bus Lic Proc	128,760	-	-	-	-	
35023	Chrgs-Staff-Bus Lic Rnwls	315,162	-	(0)	-	-	
35036	Chrgs-Fire-Plan Ck Fees	5,966	10,000	1,023	10,000	10,000	
35102	Chrgs-Inspect-Plan Ck Fees	1,172,732	1,000,000	1,311,113	1,200,000	1,200,000	increase based on big projects and forecast of less tenant improvements
39061	Retiree Insurance Reimbursement	2,187	2,500	2,338	2,400	2,400	
	TOTAL Revenues	3,181,377	2,478,500	3,020,223	2,833,400	2,833,400	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	668,643	902,319	519,741	1,013,598	1,140,756	Supplemental includes new Permit Technician, Permit Technician II, Plan Checker and the reduction of a Senior Inspector
40001	Overtime	3,219	3,000	-	3,000	3,000	
40002	Special & Holiday Pay	27,365	-	21,010	-	-	
40006	Payoffs - Sick Leave	5,123	-	8,064	-	-	
40007	Payoffs - Vacation	28,366	29,289	20,116	35,476	39,926	
40008	Payoffs- Compensatory Time Off	147	-	1,061	-	-	
40020	Part-Time Wages	232,728	174,000	271,676	174,000	174,000	
40040	PERS Retirement	76,213	95,736	57,157	105,718	118,981	
40041	PERS Unfunded Liability	238,225	249,843	249,843	301,545	301,545	
40045	PARS Retirement (P/T)	2,188	2,610	2,077	2,610	2,610	
40060	Medicare Tax	15,050	16,588	13,154	18,192	20,035	
40062	Insurance Rebate	140,298	166,430	102,780	172,561	211,480	
40065	Workers Compensation	15,191	13,791	12,457	14,209	12,556	
40068	Retiree Insurance	52,769	55,000	55,412	55,000	55,000	
40069	Employer Paid Benefits	600	3,600	-	10,950	10,950	
40080	Payroll Accruals Adjustments	7,250	-	(37,806)	-	-	
40090	Salary/Benefits Reimbursements	(54,289)	(55,852)	(55,852)	-	-	
	SUBTOTAL	1,459,087	1,656,354	1,240,890	1,906,859	2,090,839	
Operations & Maintenance							
43000	Legal Fees	857	1,000	48	1,000	1,000	
43074	Utilities - Telephone	3,974	2,700	2,364	2,700	2,700	
43090	Contractual - Other	506,282	200,000	411,283	202,500	202,500	$1000 moved from 44030. $1500 moved from 44060
44000	Supplies	8,595	2,000	585	2,000	2,000	
44002	Printing	127	300	-	300	300	
44010	Postage	60	3,000	1,371	3,000	3,000	
44020	Special Department Expense	-	500	-	500	500	
44030	Training & Meetings	1,427	4,000	3,740	2,325	2,325	Training for Building Standard Codes update only occurs every 3 years, it is not needed in this budget year. ($1000 to be allocated to 43090). ($675 to be allocated to 44042)
44031	ADA Compliance Training	1,697	20,000	330	20,000	20,000	
44034	Mileage	2,573	2,400	100	2,400	2,400	
44040	Uniforms	669	500	1,720	500	500	
44042	Safety Equipment	624	725	-	1,400	1,400	$675 allocated from 44030.
44050	Equipment Rental	1,484	2,500	2,143	2,500	2,500	
44052	Vehicle Use Charge	33,144	11,614	11,614	14,813	14,813	
44054	Vehicle Replacement Charge	28,332	28,332	28,332	28,332	28,332	
44056	Information Systems Charge	98,000	98,000	98,000	98,000	98,000	
44060	Publications & Subscriptions	16	3,500	6,450	2,000	2,000	Will not be purchasing code books for Building Standard Codes update. ($1500 to be allocated to 43090)

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
44062	Membership Dues	(181)	1,500	1,100	1,500	1,500	
44085	Government Buildings Charge	21,000	19,000	19,000	19,000	19,000	
44092	Liability Claims Charge	18,000	19,200	19,200	19,200	19,200	
	SUBTOTAL	726,681	420,771	607,379	423,970	423,970	
	TOTAL Expenses	2,185,768	2,077,125	1,848,269	2,330,829	2,514,809	
	BALANCE	995,608	401,375	1,171,954	502,571	318,591	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Proposed Budget w/ Supplementals 2026-27	Comments
Dept: Community Development							
Funds: 100 - General Fund							
Program: 63050 - Code Enforcement							
REVENUE							
31505	Permits-Fireworks Stand	-	18,450	18,450	18,450	18,450	
32521	Fines - Admin Citation	300	70,000	75,860	70,000	70,000	
39061	Retiree Insurance Reimbursement	-	-	78	100	100	
	TOTAL Revenues	300	88,450	94,388	88,550	88,550	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	100,049	556,254	491,559	712,470	809,707	Supplemental includes new Senior Code Enforcement Officer position.
40001	Overtime	8,994	27,000	15,564	27,000	27,000	Accommodates 8 vendor task forces per month
40002	Special & Holiday Pay	6,516	-	21,380	-	-	
40007	Payoffs - Vacation	4,321	14,603	6,410	17,025	20,429	
40020	Part-Time Wages	269,504	-	48,627	50,000	50,000	
40040	PERS Retirement	11,893	73,872	54,156	74,311	84,452	
40041	PERS Unfunded Liability	29,452	192,311	192,311	211,960	211,960	
40045	PARS Retirement (P/T)	4,044	-	1,019	750	750	
40060	Medicare Tax	5,925	11,387	9,588	12,437	13,847	
40062	Insurance Rebate	19,529	156,087	113,358	138,443	158,012	
40065	Workers Compensation	12,462	23,953	20,168	24,966	27,931	
40068	Retiree Insurance	11,379	23,000	23,530	23,000	23,000	
40080	Payroll Accruals Adjustments	7,016	-	1,994	-	-	
40090	Salary/Benefits Reimbursements	(147)	-	-	-	-	
	SUBTOTAL	490,936	1,078,467	999,665	1,292,362	1,427,088	
Operations & Maintenance							
43000	Legal Fees	-	22,500	8,664	10,000	10,000	$12,500 allocated to 43090.
43074	Utilities - Telephone	2,621	4,750	4,216	4,750	4,750	
43090	Contractual - Other	-	160,000	232,881	174,500	174,500	Suggested increase to account for a 12 month renewal of The Interim Code Enforcement Manager coupled with additional contractual services necessary for the operation of the department. $175,000 to be allocated from 40000 after July 1, to offset position. $12,500 allocated from 43000. $2000 allocated from 44000.
44000	Supplies	1,761	5,500	6,512	3,500	3,500	Reallocate $500 to 44010. Reallocate $2000 to 43090.
44002	Printing	-	1,000	-	1,500	1,500	$500 taken from 44010
44010	Postage	742	1,000	3,348	500	500	$500 allocated to 44002
44020	Special Department Expense	100	1,000	5,847	1,000	1,000	
44030	Training & Meetings	175	7,500	420	7,500	7,500	
44040	Uniforms	1,806	7,000	2,057	7,000	7,000	
44052	Vehicle Use Charge	29,668	59,420	59,420	20,126	20,126	
44054	Vehicle Replacement Charge	25,768	38,572	38,572	12,804	12,804	
44056	Information Systems Charge	-	58,000	58,000	58,000	58,000	
44062	Membership Dues	-	800	600	800	800	
44085	Government Buildings Charge	-	20,000	20,000	20,000	20,000	
44092	Liability Claims Charge	-	11,800	11,800	11,800	11,800	
	SUBTOTAL	62,640	398,842	452,337	333,780	333,780	
	TOTAL Expenses	553,576	1,477,309	1,452,002	1,626,142	1,760,868	
	BALANCE	(553,276)	(1,388,859)	(1,357,614)	(1,537,592)	(1,672,318)	

CITY OF WESTMINSTER
ESTABLISHED 1957

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Community Services						
Funds: 100 - General Fund						
Program: 70000 - Community Services Admin						
REVENUE						
33500	Rental Income -Community Services	42,239	75,000	51,552	75,000	facility rentals
35020	Chrgs-Staff Service Fees	1,629	5,500	3,321	5,500	other fees: SEP, banners
39061	Retiree Insurance Reimbursement	3,656	4,000	3,202	3,500	
39069	Reimbs-Other	100,291	106,306	106,306	111,622	Crossing Guard reimbursement
	TOTAL Revenues	147,815	190,806	164,382	195,622	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	475,317	691,621	512,073	740,044	
40001	Overtime	1,440	2,000	-	2,000	
40002	Special & Holiday Pay	20,294	-	14,112	-	
40007	Payoffs - Vacation	32,745	24,207	30,212	25,902	
40008	Payoffs - Compensatory	1,722	-	706	-	
40020	Part-Time Wages	230,930	222,872	330,886	258,608	Increase due to minimum wage increase revenue offset with crossing guard reimbursement increase
40040	PERS Retirement	55,255	73,381	55,794	77,187	
40041	PERS Unfunded Liability	128,037	194,415	194,415	220,163	
40045	PARS Retirement (P/T)	3,464	3,343	4,963	3,879	
40060	Medicare Tax	12,088	14,562	13,401	15,854	
40062	Insurance Rebate	92,792	136,873	96,448	137,119	
40065	Workers Compensation	25,389	28,293	23,955	30,565	
40068	Retiree Insurance	46,324	50,000	43,906	45,000	
40069	Employer Paid Benefits	3,600	3,600	3,600	10,950	
40080	Payroll Accruals Adjustments	37,357	-	17,609	-	
40090	Salary/Benefits Reimbursements	(1,791)	-	-	-	
	SUBTOTAL	1,164,963	1,445,167	1,342,079	1,567,271	
Operations & Maintenance						
43000	Legal Fees	2,856	7,500	2,856	7,500	
43074	Utilities - Telephone	2,957	3,000	2,331	3,000	
43090	Contractual - Other	4,980	25,000	5,000	25,000	
44000	Supplies	11,449	15,000	9,862	18,000	increase due to rise in costs for supplies and equipment; additional programming offered
44020	Special Department Expense	2,517	3,500	1,966	4,640	increase due to rise in costs
44030	Training & Meetings	5,820	5,000	5,353	6,000	increase in cost of trainings
44034	Mileage	1,856	2,069	1,274	2,173	mileage rate increase
44050	Equipment Rental	9,697	6,000	6,217	7,200	anticipated increases
44052	Vehicle Use Charge	198	182	182	122	
44054	Vehicle Replacement Charge	461	461	461	461	
44056	Information Systems Charge	168,000	168,000	168,000	168,000	
44062	Membership Dues	1,374	2,000	1,080	2,000	
44085	Government Buildings Charge	601,000	546,000	546,000	546,000	
44092	Liability Claims Charge	12,000	12,800	12,800	12,800	
	SUBTOTAL	825,166	796,512	763,382	802,896	
	TOTAL Expenses	1,990,128	2,241,679	2,105,461	2,370,167	
	BALANCE	(1,842,313)	(2,050,873)	(1,941,080)	(2,174,545)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Community Services						
Funds: 100 - General Fund						
Program: 70500 - Senior Center						
REVENUE						
34000	I/GVT-Fed-CDBG	74,736	43,730	43,730	-	
39049	Other Rev-Donations-Misc	2,238	10,000	4,548	10,000	seeing donations for center
39061	Retiree Insurance Reimbursement	835	1,000	716	1,000	
39064	Other Rev - Senior Services	10,933	50,000	9,333	50,000	
	TOTAL Revenues	88,742	104,730	58,327	61,000	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	130,629	154,163	136,647	165,624	
40002	Special & Holiday Pay	6,684	-	4,708	-	
40006	Payoffs - Sickleave	-	5,396	-	5,797	
40007	Payoffs - Vacation	-	-	337	-	
40008	Payoffs - Compensatory Time Off	1,463	-	-	-	
40020	Part-Time Wages	200,303	215,409	204,345	229,067	increase due to minimum wage increase/portion offset with CDBG funding
40040	PERS Retirement	15,356	16,357	15,058	17,275	
40041	PERS Unfunded Liability	39,940	47,020	47,020	49,273	
40045	PARS Retirement (P/T)	3,005	3,231	3,065	3,436	
40060	Medicare Tax	5,181	5,594	5,230	6,103	
40062	Insurance Rebate	39,032	38,969	35,832	39,029	
40065	Workers Compensation	7,273	9,571	7,507	10,409	
40068	Retiree Insurance	16,252	18,000	15,575	16,000	
40080	Payroll Accruals Adjustments	17,256	-	(1,990)	-	
	SUBTOTAL	482,374	513,710	473,334	542,013	
Operations & Maintenance						
43074	Utilities - Telephone	720	720	720	720	
43090	Contractual - Other	4,977	5,000	7,670	6,000	misc. contract instructors for programs, increase in classes; offset by other rev
44000	Supplies	23,446	22,500	25,280	27,000	increase due to rise in food costs and need to additional supplies to support continued increased demand for senior programs and meals;
44001	Senior Services	9,370	50,000	10,000	50,000	
44020	Special Department Expense	-	-	(71)	-	
44030	Training & Meetings	2,163	5,000	1,040	7,500	additional training need to support increasing aging community
44034	Mileage	-	-	1,790	-	
44050	Equipment Rental	8,954	8,000	5,975	-	
44056	Information Systems Charge	35,000	35,000	35,000	35,000	
44062	Membership Dues	150	750	550	750	
44092	Liability Claims Charge	3,000	3,200	3,200	3,200	
	SUBTOTAL	87,781	130,170	91,155	130,170	
	TOTAL Expenses	570,155	643,880	564,489	672,183	
	BALANCE	(481,413)	(539,150)	(506,162)	(611,183)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Community Services						
Funds: 100 - General Fund						
Program: 71000 - Recreation Services						
REVENUE						
34000	I/GVT-Fed-CDBG	9,687	10,000	10,033	10,033	requested (summer youth program)
35050	Chrgs-Recreation-Progs	87,938	150,000	69,085	150,000	
35052	Chrgs-Recreation-Facilities	3,485	20,000	1,984	20,000	splash pad ,field rentals
	TOTAL Revenues	101,110	180,000	81,102	180,033	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	79,351	86,830	83,571	95,055	
40001	Overtime	341	-	-	-	
40002	Special & Holiday Pay	3,023	-	2,757	-	
40007	Payoffs - Vacation	7,337	3,039	8,925	3,327	
40008	Payoffs - Compensatory Time Off	-	-	(15,268)	-	
40020	Part-Time Wages	144,704	194,740	170,180	211,100	Increase due to PT wage increase and additional hours for increased support of special events City-wide and staffing increased splash pad private parties, additional mobile van programing added
40040	PERS Retirement	9,178	9,213	9,092	9,914	
40041	PERS Unfunded Liability	23,100	26,483	26,483	28,279	
40045	PARS Retirement (P/T)	2,171	2,921	2,553	3,167	
40060	Medicare Tax	3,668	4,346	4,804	4,703	
40062	Insurance Rebate	19,548	19,496	19,541	19,528	
40065	Workers Compensation	7,724	9,142	10,130	9,892	
40080	Payroll Accruals Adjustments	10,140	-	(3,307)	-	
40090	Salary/Benefits Reimbursements	(897)	-	-	-	
	SUBTOTAL	309,389	356,210	319,461	384,965	
Operations & Maintenance						
43074	Utilities - Telephone	3,867	3,500	3,695	4,000	phones for offsite programs
43090	Contractual - Other	54,562	125,000	68,219	125,000	Contract Class instructors
44000	Supplies	21,782	25,000	30,218	30,000	increase due to rise in costs for supplies and equipment; additional programming offset by rev
44002	Printing	9,049	12,500	9,000	15,000	increase in printing production costs
44030	Training & Meetings	182	1,000	1,030	1,250	increase cost in training for ft and pt staff
44040	Uniforms	1,000	1,500	1,000	1,800	increase in uniform costs
44052	Vehicle Use Charge	9,148	-	-	-	
44054	Vehicle Replacement Charge	710	-	-	-	
44056	Information Systems Charge	11,000	11,000	11,000	11,000	
44062	Membership Dues	50	250	-	250	cprs dues for ft staff
44092	Liability Claims Charge	41,000	43,700	43,700	43,700	
	SUBTOTAL	152,350	223,450	167,861	232,000	
	TOTAL Expenses	461,738	579,660	487,322	616,965	
	BALANCE	(360,629)	(399,660)	(406,220)	(436,932)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Community Services						
Funds: 100 - General Fund						
Program: 75000 - Community Promo & Events						
REVENUE						
31599	Film Permits	790	5,000	-	-	moved to 11500
35050	Chrgs-Recreation-Progs	2,069	75,000	15,128	90,000	Revenue from special events
39049	Other Rev-Donations-Misc	91,505	150,000	89,530	180,000	Fall Festival and other event sponsorships/donations
39069	Reimbs-Other	75,248	200,000	151,540	240,000	Tet parade sponsorships/revenue
	TOTAL Revenues	169,612	430,000	256,198	510,000	
EXPENDITURES						
Operations & Maintenance						
43090	Contractual - Other	94,118	150,000	233,946	180,000	Audio/Video Engineer, Bands for Summer Concerts and Movie Nights vendor, Production of quarterly brochure, Contracts for special events (stages, entertainment, restrooms); general increase in costs for services
44000	Supplies	30,829	50,000	35,295	60,000	increase due to rise in costs for supplies and equipment; offset by additional sponsorship/rev
44002	Printing	837	7,500	800	9,000	increase in printing cost of misc. mailings and notifications
44010	Postage	35,589	35,000	38,970	42,000	continues rising postage rates and additional mailings
44020	Special Department Expense	149,431	252,500	196,086	333,800	Fall Festival, State of the City & other community events; partial offset from rev.; increase due to continued rise in operational costs
44021	Parades	167,480	200,000	182,608	240,000	Projected expense increases to be offset by event-generated revenue (2027 Tet parade)
44056	Information Systems Charge	18,000	18,000	18,000	18,000	
44080	Repairs & Maint - Equipment	-	1,000	-	-	
44092	Liability Claims Charge	2,000	2,100	2,100	2,100	
	TOTAL Expenses	498,285	716,100	707,804	884,900	
	BALANCE	(328,673)	(286,100)	(451,606)	(374,900)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Community Services						
Funds: 100 - General Fund						
Program: 76001 - Project SHUE						
REVENUE						
34000	I/GVT-Fed-CDBG	19,438	15,000	15,000	15,000	requested
39049	Other Rev-Donations-Misc	-	2,000	-	2,000	misc. donations
	TOTAL Revenues	19,438	17,000	15,000	17,000	
EXPENDITURES						
Salaries & Benefits						
40020	Part-Time Wages	21,482	46,017	31,370	49,282	increase due to PT salary scale changes
40045	PARS Retirement (P/T)	322	690	471	739	
40060	Medicare Tax	311	667	455	715	
40065	Workers Compensation	655	1,404	957	1,503	
40080	Payroll Accruals Adjustments	3,084	-	(4,884)	-	
	SUBTOTAL	25,854	48,778	28,369	52,239	
Operations & Maintenance						
44000	Supplies	1,511	1,626	2,632	1,952	
	SUBTOTAL	1,511	1,626	2,632	1,952	
	TOTAL Expenses	27,366	50,404	31,001	54,191	
	BALANCE	(7,927)	(33,404)	(16,001)	(37,191)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Community Services						
Funds: 200 - Park Dedication Fund						
Program: 76500 - Park Dedication Admin						
REVENUE						
33000	Interest Income - Pooled	101,563	70,000	116,287	110,000	
34294	I/GVT - State - Other	-	-	235,694	-	
35070	Chrgs-Park Dedication Fees	502,963	100,000	683,957	100,000	
	TOTAL Revenues	604,526	170,000	1,035,938	210,000	
EXPENDITURES						
Operations & Maintenance						
43090	Contractual - Other	-	20,000	17,900	20,000	
	SUBTOTAL	-	20,000	17,900	20,000	
Administrative Charges/Transfers						
60400	Overhead Charges/Credits	30,226	8,500	51,797	10,500	
91050	Transfers Out Cap Projects	1,093,822	388,045	388,045	50,000	
	SUBTOTAL	1,124,048	396,545	439,842	60,500	
	TOTAL Expenses	1,124,048	416,545	457,742	80,500	
	BALANCE	(519,522)	(246,545)	578,196	129,500	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Community Services						
Funds: 275 - Community Services Grant Fund						
Program: 71800 - Family Resources Center						
REVENUE						
34000	I/GVT-Fed-CDBG	48,333	50,586	50,554	94,315	requested
34490	I/GVT - County - Other	527,159	500,000	484,409	500,000	FaCT grant
39049	Other Rev-Donations-Misc	-	14,000	10,320	14,000	donations
	TOTAL Revenues	575,492	564,586	545,283	608,315	
EXPENDITURES						
Salaries & Benefits						
40000	Permanent Salaries	78,131	82,678	79,457	93,432	FaCT grant
40002	Special & Holiday Pay	3,253	-	3,174	-	
40006	Payoffs - Sick Leave	697	-	-	-	
40020	Part-Time Wages	128,498	151,666	129,680	179,685	cdbg ($49,684) and fact grants ($130,000) for PT salaries
40040	PERS Retirement	9,101	8,772	8,802	9,745	FacCT %5 of benedfits; balance CDBG
40045	PARS Retirement (P/T)	1,928	2,275	1,945	2,695	
40060	Medicare Tax	3,315	3,654	3,334	4,216	
40062	Insurance Rebate	19,567	19,505	19,567	19,555	cdbg
40065	Workers Compensation	3,132	1,663	3,617	1,919	
40080	Payroll Accruals Adjustments	7,278	-	3,272	-	
40090	Salary/Benefits Reimbursements	(104)	-	-	-	
	SUBTOTAL	254,796	270,213	252,848	311,247	
Operations & Maintenance						
43074	Utilities - Telephone	720	720	720	720	cdbg
43090	Contractual - Other	261,584	259,053	263,966	259,053	partners contracts - Olive Crest, Interval House, Children's Bureau, Boys & Girls Club, Abrazar
44000	Supplies	3,395	3,750	3,867	3,750	FaCT grant
44003	CEAC	865	500	437	500	FaCT grant
44004	Emergency Assistance	29,238	4,000	10,615	4,000	FaCT grant
44005	Program Expense	600	-	-	-	
44020	Special Department Expense	25,923	22,906	17,319	2,906	Client related expenses (FaCT grant)
44030	Training & Meetings	8,845	1,500	5,771	29,500	CDBG/Donations
	SUBTOTAL	331,170	292,429	302,695	300,429	
Administrative Charges/Transfers						
91000	Transfers Out	22,958	-	-	-	
	SUBTOTAL	22,958	-	-	-	
	TOTAL Expenses	608,924	562,642	555,543	611,676	
	BALANCE	(33,432)	1,944	(10,260)	(3,361)	

		Actual 2024-25	Adjusted Budget 2025-26	Estimated Actual 2025-26	Proposed Budget 2026-27	Comments
Dept: Community Services						
Funds: 290 - Community Services Grant Fund						
Program: 70501 - Senior Transportation						
REVENUE						
33000	Interest Income - Pooled	14,862	9,000	14,663	13,000	
34490	I/GVT - County - Other	141,882	152,355	153,788	150,000	SMP program grant
39069	Reimbs-Other	20,995	17,321	20,995	20,995	MOW reimbursements
	TOTAL Revenues	177,739	178,676	189,446	183,995	
EXPENDITURES						
Salaries & Benefits						
40020	Part-Time Wages	77,256	133,777	99,030	143,403	Increase due to PT salary scale changes; additional hours as needed for increased demand in services
40045	PARS Retirement (P/T)	1,159	2,007	1,478	2,151	
40060	Medicare Tax	1,120	1,940	1,436	2,079	
40065	Workers Compensation	5,956	10,314	7,635	11,056	
40080	Payroll Accruals Adjustments	1,821	-	182	-	
40090	Salary/Benefits Reimbursements	10,400	10,000	5,679	10,000	
	SUBTOTAL	97,713	158,038	115,440	168,689	
Operations & Maintenance						
43074	Utilities - Telephone	1,312	3,000	1,047	4,000	Cell phones for bus drivers
44000	Supplies	1,102	5,000	1,561	6,000	WOW Programs supplies for drivers and vehicles
44020	Special Department Expense	429	15,000	1,352	18,000	WOW Van program promotional material, new bus wraps, logo design
44040	Uniforms	2,033	3,000	-	4,000	
44050	Equipment Rental	1,241	2,000	1,777	2,000	
44052	Vehicle Use Charge	16,578	27,864	27,864	17,020	
44054	Vehicle Replacement Charge	9,180	9,180	9,180	9,180	
	SUBTOTAL	31,874	65,044	42,781	60,200	
	TOTAL Expenses	129,587	223,082	158,221	228,889	
	BALANCE	48,152	(44,406)	31,225	(44,894)	

CAPITAL IMPROVEMENT PROJECTS FY 2026-27

			Amount
General Fund Projects (Fund 100)			
20002-002700	Citywide Residential Overlay (GF)		$1,500,000
		Total requests	**$1,500,000**
Park Dedication Fund Projects (Fund 200)			
76502-760802	Park Integrity Projects		$50,000
		Total requests	**$50,000**
Gas Tax Projects (Fund 210)			
55036-361401	City-wide concrete improvements (HUT)		$200,000
55036-361402	City-wide striping (HUT)		$150,000
55036-362303	Citywide Residential Overlay (HUT)		$96,156
55036-362700	Edinger Avenue Improvements - Bushard to Magnolia (HUT)		$497,266
55036-362701	Bolsa Avenue Improvements - Brookhurst to Bushard (RMRA)		$1,814,760
55036-362702	Edinger Avenue Improvements - Bushard to Magnolia (RMRA)		$736,714
		Total requests	**$3,494,896**
Measure M (Fund 211)			
55026-262700	Citywide Storm Drain Improvements FY 26-27 (M2)		$200,000
55026-262701	Citywide Residential Overlay FY 26-27 (M2)		$1,008,251
		Total requests	**$1,208,251**
Street Improvements Grants (Fund 214)			
55037-372700	SCAG grant Goldenwest St. Improvements - Garden Grove Blvd. to McFadden Ave.		$5,492,000
		Total requests	**$5,492,000**
CDBG Projects (Fund 240)			
16510-162700	CDBG Street Improvement Project FY 26-27		$832,672
16510-162701	CDBG Sidewalk Improvements FY 26-27		$200,000
		Total requests	**$1,032,672**
Water Utility (Fund 601/602)			
55502-551200	**Periodic Repair/Replacement** - The repair and replacement of City owned water systems. Brass parts, pipeline materials, valves, meters, and other necessary parts and equipment required to maintain the system.		$550,000
55502-551300	**Water Well Maintenance and Repair -** Repairs and preventative maintenance on City owned wells.		$250,000
55502-551900	Repaint Two 8 Million Gallon Reservoirs (7th of 7 year contribution)		$500,000
55502-552500	New water meter exchange program (3rd of 6 year contribution)		$1,000,000
55502-552600	Re-Drill Water Well at SC-4 (Edwards & Kiowa) (2nd of 6 years)		$1,000,000
55502-552601	Disinfection Unit Replacement at Reservoir and Well-4		$350,000
		Total requests	**$3,650,000**
Equipment Replacement (Fund 700)			
58002-581400	Replace hoper for asphalt patch truck		$160,000
58002-581400	New Kubota end loader with back scraper		$30,000
		Total requests	**$190,000**
Building Maintenance (Fund 770)			
75502-752700	Roofing repairs at various buildings		$40,000
75502-752701	Variable Frequency Drive (VFD) for HVAC		$40,000
75502-752702	Concrete pad for Fire Station 64 (70'x40')		$40,000
75502-752703	Building Integrity Projects		$50,000
		Total requests	**$170,000**
		Grand Total CIP Requests	**$16,787,819**
		Fund 400 - Capital Projects	**$13,137,819**
		Fund 601/602 - Water - Capital Projects	**$3,650,000**

CITY OF WESTMINSTER
ESTABLISHED 1957

INTERFUND CHARGE CALCULATION FY 2026-2027

	DEPARTMENT	WATER %	WATER $$ 56500	WATER SALARIES ENGINEER TRENCH NPDES Flat $	GAS TAX %	GAS TAX $$ 55005	MEASURE M %	MEASURE M $$ 55027	MUNICIPAL LIGHTING Flat $	GENERAL FUND %	GENERAL FUND $$	TOTAL
	ADMINISTRATION											
10000	CITY COUNCIL	3.7%	17,689	-	0.0%	-	0.0%	-	-	96.3%	460,389	478,078
10100	PLANNING COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	27,144	27,144
10200	TRAFFIC COMMISSION	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,572	2,572
10300	COMMUNITY SERVICE COMM	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,905	1,905
11500	CITY MANAGER	8.9%	247,898	-	0.0%	-	0.0%	-	-	91.1%	2,537,468	2,785,366
12000	CITY CLERK	3.7%	43,118	-	0.0%	-	0.0%	-	-	96.3%	1,122,238	1,165,356
12500	ELECTIONS	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	315,700	315,700
13000	CITY ATTORNEY	3.7%	7,518	-	0.0%	-	0.0%	-	-	96.3%	195,682	203,200
14200	HUMAN RESOURCES	8.2%	155,871	-	0.0%	-	0.0%	-	-	91.8%	1,744,998	1,900,869
20000	GENERAL CITY	0.0%	-	-	0.0%	-	0.0%	-	-	0.0%	320,000	320,000
21000	FINANCE	25.0%	534,597	-	0.0%	-	0.0%	-	-	78.5%	1,951,971	2,486,568
	PUBLIC SAFETY											
31000	POLICE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	45,534,904	45,534,904
31100	PARKING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	473,356	473,356
32000	ANIMAL CONTROL	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,413,181	1,413,181
32100	ANIMAL CONTROL - STANTON	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	247,328	247,328
33000	SCHOOL RESOURCE OFFICER	0.0%	-	-	0.0%	-	0.0%	-	-	0.0%	776,040	776,040
34000	RANGE/SAFETY TRAINING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	201,000	201,000
41000	FIRE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	17,862,478	17,862,478
44000	AMBULANCE TRANSPORT	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,028,500	2,028,500
	PUBLIC WORKS											
50000	ADMINISTRATION	14.0%	114,937	15,000	1.2%	10,000	0.0%	-	8,000	82.0%	673,045	820,982
50500	ENGINEERING	5.0%	155,491	157,855	1.6%	50,000	0.3%	10,000	23,000	87.3%	2,713,471	3,109,817
51500	STREET MAINT	6.5%	97,386	-	78.2%	1,171,633	8.7%	130,348	-	6.6%	98,885	1,498,252
52500	CONCRETE REPAIR	0.0%	-	53,000	0.0%	-	0.0%	-	-	93.2%	724,031	777,031
53000	PARK MAINT	2.0%	78,324	14,000	0.0%	-	0.0%	-	-	97.6%	3,823,858	3,916,182
53500	STREET TREE	3.0%	24,517	32,000	0.0%	-	0.0%	-	-	93.1%	760,708	817,225
	COMMUNITY DEVELOPMENT											
61050	PLANNING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,100,760	2,100,760
62050	BUILDING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,330,829	2,330,829
63050	CODE ENFORCEMENT	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,626,142	1,626,142
	COMMUNITY SERVICES											
70000	COMM SERVICES ADMIN	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,370,167	2,370,167
70500	SENIOR CENTER	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	672,183	672,183
71000	RECREATION SERVICES	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	616,965	616,965
75000	COMMUNITY PROMO/EVENTS	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	884,900	884,900
76001	PROJECT SHUE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	54,191	54,191
		1.5%	1,477,346	271,855	1.2%	1,231,633	0.1%	140,348	31,000	96.8%	96,666,989	99,819,171

OVERHEAD CHARGE CALCULATION FY 2026-2027

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE	
Park Dedication	200	210,000	5.00%	10,500	
Gas Tax	210	5,586,506	0.00%	-	
Measure "M"	211	2,018,040	0.00%	-	
Street Improvements Grant	214	5,492,000	0.00%	-	
Traffic Impact Fee	216	16,500	5.00%	825	
Municipal Lighting	220	3,040,000	5.00%	152,000	
CDBG	240	1,572,124	0.00%	-	
HCD HOME	242	1,128,700	0.00%	-	
Housing Authority	245	151,300	0.00%	-	
Police Seizure	250	30,000	0.00%	-	
Special Police Services	258	5,000	0.00%	-	
LNSP	260	30,000	0.00%	-	
SLESF	261	270,000	0.00%	-	
Drainage District	270	6,500	5.00%	325	
Community Services Grant	275	608,315	0.00%	-	
AQMD	280	135,000	4.99%	6,738	*
Community Services Grant	290	183,995	0.00%	-	
Capital Projects Fund	400	115,000	0.00%	-	
Economic Development Fund	450	152,000	0.00%	-	
Successor Agency	501	5,895,740	0.00%	-	
Water Utility	600	24,201,600	0.00%	-	
Utility Conservation Fund	601	350,000	0.00%	-	
Equipment Replacement	700	2,534,176	0.00%	-	
Employee Benefits	740	3,650,000	0.00%	-	
Liability Administration	750	3,220,000	0.00%	-	
Information Systems	760	2,208,500	0.00%	-	
Building Maintenance	770	2,907,500	0.00%	-	
Total Overhead Charge	100	65,718,496		170,388	

* Reduced by audit fee, program maximum of 6.25% for administrative expenses.

Supplemental Requests 2026-27 - General Fund

All costs shown are fully burdened.

Program	Object	Description	Budget Increase Request	Description	Comments
DEPARTMENT: FINANCE					
21000	40000	New Position	$ (24,135)	1 full-time Senior Finance Analyst position $156,153. **Reduce 1 full-time Accounting Manager position $180,289. Total decrease to the budget is $24,135.**	Remove Accounting Manager position and replace with a Senior Finance Analyst. The addition of a Senior Finance Analyst position is necessary to strengthen the City's budget development process and enhancing fiscal accountability. Budgeting is increasingly complex, requiring coordination across departments, compliance with regulatory requirements, and responsiveness to community priorities. Currently, budget preparation and financial analysis functions are performed by the Finance Director. A dedicated Senior Finance Analyst would provide needed support these functions and improve overall financial management. The Senior Finance Analyst will support the development of the City's annual budget by working closely with departments to compile, review, and analyze budget requests. This will improve accuracy, consistency, and alignment with City Council priorities of Financial Stability. The position will support multi-year forecasting, capital improvement planning, and analysis of revenue trends (e.g., sales tax, property tax, fees), helping the City anticipate fiscal challenges and plan proactively. The position will assist with grant budgeting, tracking restricted funds, and ensuring proper reporting.
			$ (24,135)		
DEPARTMENT: POLICE					
31000	40000	2 new positions	$ 379,500	2 full-time Police Captain positions $361,991 each. Plus 5% increase for Deputy Chief due to compaction $18,883. **Reduce the unfilled Deputy Chief position saving $363,366. Increase the budget by $742,865 and reduce by one position $363,366 . Total increase to the budget $379,500.**	The personnel request is part of a necessary organizational restructuring intended to ensure consistent command oversight and support the department's growth as the City's population increases with the Westminster Mall redevelopment project. The estimated cost reflects a 5% increase above the current Commander salary range, as well as a 5% adjustment to the Deputy Chief classification. Benefit costs were not included in the estimate; however, only one additional benefits package would be required, as the proposal reduces the number of Deputy Chief positions from two to one.
31100	40000	2 new position	$ 116,101	2 full-time Parking Enforcement Officer positions $86,293 each. **Reduce part time wages by $56,485 . Total increase to the budget is $116,101.**	2 FT parking enforcement to be assigned to street sweeping and paid parking enforcement. These positions will address a lot of quality of life issues as well as act as another set of eyes for patrol who can quickly report things that are seen and need to be addressed. Potential Revenue growth through parking citations.
			$ 495,601		
DEPARTMENT: PUBLIC WORKS					
53000	40000	New Position	$ 106,227	1 full-time Leadworker position to oversee weekend Parks and Building Maintenance staff. **Total increase to the budget is $106,227.**	Weekend operations present a unique set of challenges. A Maintenance Leadworker is essential for overseeing weekend operations. The position provides leadership, ensures rapid and effective response to issues, maintains quality and accountability, supports communication, and keeps operations running smoothly despite limited staffing. For Public Works Department, weekends typically operate with limited staffing. Without a designated leader on-site, the weekend crews may lack clear direction when prioritizing tasks, responding to maintenance requests, or addressing unexpected issues. Emergencies, infrastructure failures, facility issues, and public service calls can arise at any time. A Leadworker with the experience to assess situations, make decisions, and coordinate responses in real time is critical to minimizing downtime, preventing escalation, and protecting public safety. A Leadworker also provides immediate supervision, ensuring that work is properly assigned, completed efficiently, and aligned with department priorities.

Supplemental Requests 2026-27 - General Fund

All costs shown are fully burdened.

Program	Object	Description	Budget Increase Request	Description	Comments
50500	40000	New Position	$ 154,451	1 full-time Senior Public Works Inspector position. **Total increase to the budget is $154,451.**	A new Public Works Senior Inspector is necessary to manage the increased workload, ensure regulatory compliance, maintain construction quality, support staff development, and improve service delivery. This position is critical to ensure that public projects are completed safely, efficiently, and in compliance with the City's requirements and applicable laws and regulations. The Senior Inspector strengthens mentorship and leadership within the team. Senior staff can provide guidance to junior inspectors, standardize inspection practices, and maintain consistency in decision-making. This contributes to overall team effectiveness and professional development. With more complex Capital Improvement Projects (CIP), maintenance activities, and private developments requiring oversight, existing Public Works inspectors can become stretched too thin. This can lead to delayed inspections, slower project timelines, and an increased risk of oversight errors. The additional Senior Inspector oversees the program, helps distribute the workload more evenly, and ensures timely and thorough inspections across all active CIP projects. Quality assurance is a major concern. Insufficient inspection coverage can result in construction defects going unnoticed, leading to premature failures and higher long-term maintenance costs. A Senior Inspector offers in-depth expertise, ensuring that work is performed correctly the first time, minimizing project claims and disputes. Adding this position enhances responsiveness to the public and contractors. Faster inspections and more consistent availability help prevent project delays. It demonstrates a commitment to accountability, safety, and the efficient use of public funds.
			$ 260,678		
DEPARTMENT: COMMUNITY DEVELOPMENT					
62050	40000	New Position	$ (12,481)	1 full-time Plan-Checker Position costs $130,589. **Reduce 1 full-time Senior Inspector position $143,070. Total decrease to the budget is $12,481.**	1. Permit Application Increase (See attachment: 30% Growth Since 2019). Since 2019, permit applications have increased approximately 30%. This sustained growth has created a higher volume of plan reviews, resubmittals, and customer inquiries, placing continued strain on staff resources. 2. Expanded Public Counter Hours (5 Days / 50 Hours per Week): This level of accessibility requires consistent plan checker availability for over-the-counter reviews, applicant assistance, and technical support. Current staffing levels are insufficient to maintain service standards without delays. We lost a part-time plan-checker, and on-site consultant plan-checker with 20 hours/week results in a higher ongoing cost to the City. Purpose and Goals: Maintain service levels to the public, reduce high-cost contract services, support consistent counter coverage during expanded operating hours, reduce staff burnout and workload imbalance.
		New Position	$ 109,714	1 full-time Permit Technician II position. **Total increase to the budget is $109,714.**	A good permit technician is crucial at Westminster City Hall as the primary, knowledgeable point of customer services contact who ensures construction projects comply with local codes, streamlining the approval process. They enhance efficiency by accurately processing applications, calculating fees, and coordinating inspections. They provide guidance to homeowners, contractors, and developers on application procedures and code requirements. They reduce confusion and meet the strategic goals of the City Council.

Supplemental Requests 2026-27 - General Fund

All costs shown are fully burdened.

Program	Object	Description	Budget Increase Request	Description	Comments
		New Position	$ 86,749	1 full-time Permit Technician position. **Total increase to the budget is $86,749.**	1.Permit Application Increase (See attachment: 30% Growth Since 2019). Since 2019,permit applications have increased approximately 30%, resulting in significantly higher intake volume, customer inquiries, permit processing tasks, and coordination between applicants, plan checkers, and inspectors, handling longer process with online permit submittal. 2.Expanded Public Counter Hours (5 Days / 50 Hours per Week): This extended availability exceeds the public counter hours of many neighboring cities, which typically range between 30–40 hours per week (see attachment) 3.A higher permit-to-staff ratio may create workload imbalance, increase error and long-term sustainability concern. Purpose and Goals: Maintain service levels to the public, improve permit intake efficiency, support consistent counter coverage during expanded operating hours, reduce staff burnout and workload imbalance.
		New Position	$ 134,726	1 full-time Senior Code Enforcement Officer position. **Total increase to the budget is $134,726.**	A working Senior Code Enforcement Officer position is recommended to strengthen leadership capacity and support the division's continued growth. Career Ladder & Retention: Establishes a structured advancement opportunity, improving employee development and succession planning. Policy & Program Support: Assists management with policy implementation, enforcement consistency, and operational strategy. Lead Oversight & Complex Cases: Serves as a lead/specialist handling complex inspections and sensitive enforcement matters while providing direction to staff and administrative support. CDBG & Graffiti Expansion Support: With the potential addition of a CDBG-funded Code Officer and expanded graffiti abatement efforts, this role would provide necessary oversight, coordination, and compliance monitoring.
*** All costs shown are fully burdened.**			**$ 318,708**		
		Total	**$ 1,050,852**		

CITY OF WESTMINSTER
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