Operating & Capital Budget

Proposed

FISCAL YEAR

2025-2026

City of Westminster, California

CITY OF WESTMINSTER

ESTABLISHED 1951

TABLE OF CONTENTS FY 2025-2026

CITY OF WESTMINSTER

ESTABLISHED 1951

TOTAL SOURCES & USES FY 2025-2026

FUND #	FUND	BEGINNING BALANCE	REVENUE	TRANSFERS IN	TOTAL SOURCES	OPERATING EXPENDITURE	TRANSFERS OUT	TOTAL USES	ENDING BALANCE
	GENERAL FUND								
100	General Fund	45,359,063	91,168,305	-	136,527,368	90,519,258	25,000	90,544,258	45,983,110
	SPECIAL REVENUE FUNDS								
200	Park Dedication	1,496,582	170,000	-	1,666,582	28,500	315,000	343,500	1,323,082
210	Gas Tax	3,081,595	5,211,505	-	8,293,100	1,694,860	5,963,647	7,658,507	634,593
211	Measure M	726,357	2,081,258	-	2,807,615	646,257	2,148,365	2,794,622	12,993
214	Street Improvements Grant Fund	3,826,479	-	-	3,826,479	-	-	-	3,826,479
216	Traffic Impact Fee	26,251	15,000	-	41,251	750	-	750	40,501
220	Municipal Lighting District	11,002,855	2,860,000	-	13,862,855	1,131,000	200,000	1,331,000	12,531,855
240	Housing/Community Development	(55,028)	1,006,147	-	951,119	342,429	663,718	1,006,147	(55,028)
242	HCD Home Housing	86,302	1,243,958	-	1,330,260	1,218,958	-	1,218,958	111,302
243	Local Housing Allocation Fund	19,744	-	-	19,744	-	-	-	19,744
245	Housing Authority Fund ***	3,494,785	101,300	-	3,596,085	1,074,550	-	1,074,550	2,521,535
250	Police Seizure	747,795	20,000	-	767,795	459,949	-	459,949	307,846
254	Special Police Services	(12,032)	-	-	(12,032)	-	-	-	(12,032)
256	Special Police Services	131,932	-	-	131,932	71,172	-	71,172	60,760
258	Special Police Services	(5,880)	3,500	-	(2,380)	8,000	-	8,000	(10,380)
259	Special Police Services	-	17,159	-	17,159	17,159	-	17,159	-
260	Local Narcotics Seized Property	581,220	25,000	-	606,220	1,000	-	1,000	605,220
261	Supplemental Law Enforcement Service	-	230,000	-	230,000	230,000	-	230,000	-
262	Special Police Services	(47,593)	-	-	(47,593)	-	-	-	(47,593)
264	Special Police Services	129,820	-	-	129,820	-	-	-	129,820
270	Drainage District	183,333	4,000	-	187,333	200	-	200	187,133
275	Community Services Grant	36,288	564,586	-	600,874	562,642	-	562,642	38,232
280	AQMD	353,541	127,200	-	480,741	32,950	-	32,950	447,791
290	Senior Transportation	456,123	178,676	-	634,799	223,082	-	223,082	411,717
	Total Special Revenue Funds	26,260,469	13,859,289	-	40,119,758	7,743,458	9,290,730	17,034,188	23,085,570
	CAPITAL PROJECTS FUNDS								
400	Capital Projects	16,008,815	75,000	9,515,730	25,599,545	11,015,730	-	11,015,730	14,583,815
450	Economic Development *	4,346,817	104,000	-	4,450,817	1,265,000	-	1,265,000	3,185,817
	Total Capital Projects Funds	20,355,632	179,000	9,515,730	30,050,362	12,280,730	-	12,280,730	17,769,632
	**ENTERPRISE FUNDS ** **								
600	Water Utility	6,759,446	22,975,200	25,000	29,759,646	19,565,230	3,980,685	23,545,915	6,213,731
601	Utility Conservation	3,775,071	530,000	-	4,305,071	637,887	-	637,887	3,667,184
602	Utility Capital Projects	9,087,557	-	3,980,685	13,068,242	3,980,685	-	3,980,685	9,087,557
	Total Enterprise Funds	19,622,074	23,505,200	4,005,685	47,132,959	24,183,802	3,980,685	28,164,487	18,968,472
	FIDUCIARY FUNDS								
501	Successor Agency****	35,583	5,899,333	-	5,934,916	5,859,333	-	5,859,333	75,583
	TOTAL	111,632,821	134,611,127	13,521,415	259,765,363	140,586,581	13,296,415	153,882,996	105,882,367
	**INTERNAL SERVICE FUNDS ** **								
700	Equipment Replacement	602,032	2,675,746	-	3,277,778	2,614,726	190,000	2,804,726	473,052
740	General Benefits	(3,335,080)	3,345,000	-	9,920	2,523,000	-	2,523,000	(2,513,080)
750	Liability Administration	527,271	3,230,000	-	3,757,271	3,152,000	-	3,152,000	605,271
760	Information Systems and Equipment	693,121	2,173,600	-	2,866,721	2,616,261	-	2,616,261	250,460
770	Government Buildings	603,776	2,882,500	-	3,486,276	2,784,120	35,000	2,819,120	667,156
	Total Internal Service Funds	(908,880)	14,306,846	-	13,397,966	13,690,107	225,000	13,915,107	(517,141)
	Total All Funds	110,723,941	148,917,973	13,521,415	273,163,329	154,276,688	13,521,415	167,798,103	105,365,226

* 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 2025-2026

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	-	315,000	Capital Projects
210	55005	91050	Gas Tax Fund	-	5,963,647	Capital Projects
211	55027	91050	Measure M Fund	-	2,148,365	Capital Projects
220	59500	91050	Municipal Lighting Fund	-	200,000	Capital Projects
240	16010	91050	CDBG Fund	-	663,718	Capital Projects
402	16510	81050	Capital Improvement Projects Fund	663,718	-	CDBG Capital Projects
405	55026	81050	Capital Improvement Projects Fund	2,148,365	-	Measure M Capital Projects
407	55036	81050	Capital Improvement Projects Fund	5,963,647	-	Gas Tax Capital Projects
400	58002	81050	Capital Improvement Projects Fund	190,000	-	Equipment Replace Capital Projects
410	59502	81050	Capital Improvement Projects Fund	200,000	-	Municipal Lighting Capital Projects
412	75502	81050	Capital Improvement Projects Fund	35,000	-	Government Building Capital Projects
413	76502	81050	Capital Improvement Projects Fund	315,000	-	Park Dedication Capital Projects
				9,515,730	-	
600	23000	81000	Water Utility Fund	25,000	-	Lifeline program
600	55500	91050	Water Utility Fund	-	3,980,685	Capital Projects
				25,000	3,980,685	
602	55502	81050	Capital Improvement Projects Fund	3,980,685	-	Water Capital Projects
700	58000	91050	Equipment Replacement Fund	-	190,000	Capital Projects
770	75500	91050	Government Buildings Fund	-	35,000	Capital Projects
				13,521,415	13,521,415	

100 GENERAL FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATE	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET	2025-26 PROPOSED BUDGET W/ SUPPLEMENTALS
REVENUE						
Property Taxes	3,493,897	3,538,500	3,515,273	(23,227)	3,548,000	3,548,000
Property Taxes - In Lieu of VLF	12,564,962	12,987,000	13,165,081	178,081	13,657,000	13,657,000
Property Taxes - Residual RDA	4,463,395	4,630,000	4,508,029	(121,971)	4,630,000	4,630,000
Sales Taxes	19,014,681	18,234,000	18,251,858	17,858	18,748,000	18,748,000
Transaction Tax	15,521,023	22,347,000	21,874,374	(472,626)	22,977,000	22,977,000
Property Transfer	303,666	250,000	272,336	22,336	275,000	275,000
Franchise	1,481,093	1,620,000	1,382,414	(237,586)	1,430,000	1,430,000
Business License	1,558,599	1,620,000	1,602,375	(17,625)	1,620,000	1,620,000
Transient Occupancy	897,155	1,000,000	902,397	(97,603)	950,000	950,000
Utility Users Taxes	5,348,665	5,800,000	5,848,142	48,142	5,800,000	5,800,000
License and Permits	1,532,774	1,397,450	1,689,815	292,365	1,652,450	1,652,450
Fines	549,458	630,000	769,803	139,803	935,000	935,000
Investment and Rental	5,805,428	2,465,000	2,748,263	283,263	2,827,000	2,827,000
Intergovernmental	1,298,158	742,076	1,059,160	317,084	1,076,426	1,076,426
Charges for Services	9,639,132	8,104,000	9,761,263	1,657,263	9,783,500	9,783,500
WRA/ROPS Administration	26,233	25,000	25,000	-	28,000	28,000
Overhead Charges	172,338	152,288	175,775	23,487	158,700	158,700
Other Revenue	698,544	1,066,108	1,494,926	428,818	1,072,229	1,072,229
TOTAL REVENUE	84,369,201	86,608,422	89,046,284	2,437,862	91,168,305	91,168,305
EXPENDITURES						
General Government	6,311,471	7,883,706	7,430,848	452,858	8,213,800	8,213,800
Public Safety - Police	39,308,625	42,733,538	42,564,419	169,119	44,938,238	45,201,707
Public Safety - Fire	17,885,907	19,112,788	18,884,562	228,226	19,669,306	19,669,306
Public Works	5,805,165	7,564,692	7,199,120	365,572	7,863,908	7,863,908
Community Development	3,835,419	5,720,607	5,175,910	544,697	5,633,179	5,709,125
Community Services	3,050,783	3,978,537	3,755,043	223,494	4,200,827	4,241,129
TOTAL OPERATING EXPENDITURE	76,197,371	86,993,868	85,009,902	1,983,967	90,519,258	90,898,975
OTHER FINANCING SOURCES/(USES)						
Transfers Out:						
Capital Projects	(1,742,417)	(1,500,000)	(3,000,000)	(1,500,000)	-	-
Water Enterprise Fund	(25,000)	(25,000)	(25,000)	-	(25,000)	(25,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(1,767,417)	(1,525,000)	(3,025,000)	(1,500,000)	(25,000)	(25,000)
NET CHANGE IN FUND BALANCE	6,404,413	(1,910,446)	1,011,383	2,921,829	624,047	244,330
BEGINNING FUND BALANCE	37,943,268	44,347,681	44,347,681	-	45,359,063	45,359,063
ENDING FUND BALANCE	44,347,681	42,437,234	45,359,063	2,921,829	45,983,110	45,603,393
FUND BALANCES						
Committed - Emergency Reserve	13,147,338	15,048,208	14,965,933	(82,274)	15,392,524	15,392,524
Assigned/Nonspendable	31,030	-	-	-	-	-
Unassigned	31,169,312	27,389,027	30,393,130	3,004,103	30,590,587	30,210,870
TOTAL FUND BALANCES	44,347,681	42,437,234	45,359,063	2,921,829	45,983,110	45,603,393

200 PARK DEDICATION FUND

	2023-24 ACTUAL	2024-25 REVISED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	85,998	65,000	66,656	1,656	70,000
Charges for Services	404,322	100,000	496,153	396,153	100,000
Sale of Property	68,400	-	-	-	-
TOTAL REVENUES	558,720	165,000	562,809	397,809	170,000
EXPENDITURES					
Community Services	24,516	28,250	48,140	(19,890)	28,500
Capital Outlay	-	-	-	-	
TOTAL EXPENDITURES	24,516	28,250	48,140	(19,890)	28,500
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(641,308)	(1,093,822)	(1,093,822)	-	(315,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(641,308)	(1,093,822)	(1,093,822)	-	(315,000)
NET CHANGE IN FUND BALANCE	(107,104)	(957,072)	(579,153)	377,919	(173,500)
BEGINNING FUND BALANCE	2,182,839	2,075,735	2,075,735	-	1,496,582
ENDING FUND BALANCE	2,075,735	1,118,663	1,496,582	377,919	1,323,082

FUND BALANCES					
Restricted for :					
Parks	2,075,735	1,118,663	1,496,582	377,919	1,323,082
TOTAL FUND BALANCES	2,075,735	1,118,663	1,496,582	377,919	1,323,082

210 GAS TAX FUND

	2023-24 ACTUAL	2024-25 REVISED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	250,687	65,000	238,294	173,294	250,000
Intergovernmental	5,171,844	4,842,617	5,693,900	851,283	4,961,505
Other Revenue	20,500	-	37,336	37,336	-
TOTAL REVENUES	5,443,031	4,907,617	5,969,530	1,061,913	5,211,505
EXPENDITURES					
Public Works	1,133,494	1,552,934	1,529,292	23,643	1,694,860
TOTAL EXPENDITURES	1,133,494	1,552,934	1,529,292	23,643	1,694,860
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(3,695,706)	(4,020,893)	(4,020,893)	-	(5,963,647)
TOTAL OTHER FINANCING SOURCES/(USES)	(3,695,706)	(4,020,893)	(4,020,893)	-	(5,963,647)
NET CHANGE IN FUND BALANCE	613,831	(666,210)	419,346	1,085,556	(2,447,002)
BEGINNING FUND BALANCE	2,048,418	2,662,249	2,662,249	-	3,081,595
ENDING FUND BALANCE	2,662,249	1,996,039	3,081,595	1,085,556	634,593

FUND BALANCES					
Restricted for:					
Gas Tax	2,662,249	1,996,039	3,081,595	1,085,556	634,593
TOTAL FUND BALANCES	2,662,249	1,996,039	3,081,595	1,085,556	634,593

211 MEASURE M FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	81,395	20,000	82,866	62,866	85,000
Intergovernmental	1,944,469	2,092,239	1,935,702	(156,537)	1,996,258
TOTAL REVENUES	2,025,864	2,112,239	2,018,568	(93,671)	2,081,258
EXPENDITURES					
Public Works	433,808	611,030	611,578	(548)	646,257
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	433,808	611,030	611,578	(548)	646,257
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,488,286)	(1,480,566)	(1,480,566)	(1)	(2,148,365)
TOTAL OTHER FINANCING SOURCES/(USES)	(1,488,286)	(1,480,566)	(1,480,566)	(1)	(2,148,365)
NET CHANGE IN FUND BALANCE	103,770	20,643	(73,575)	(94,218)	(713,364)
BEGINNING FUND BALANCE	696,162	799,932	799,932	-	726,357
ENDING FUND BALANCE	799,932	820,575	726,357	(94,218)	12,993

FUND BALANCES					
Restricted for:					
CIP Items	-	-	-	-	-
Street Improvements	799,932	820,575	726,357	(94,218)	12,993
TOTAL FUND BALANCES	799,932	820,575	726,357	(94,218)	12,993

214 STREET IMPROVEMENTS GRANT FUND

	2023-24 ACTUAL	2024-25 REVISED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	2,415,885	-	356,842	356,842	-
Other Revenue	9,000	330,008	-	(330,008)	-
TOTAL REVENUES	2,424,885	330,008	356,842	26,834	-
EXPENDITURES					
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	(330,008)	(330,008)	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	(330,008)	(330,008)	-	-
NET CHANGE IN FUND BALANCE	2,424,885	-	26,834	26,834	-
BEGINNING FUND BALANCE	1,374,760	3,799,645	3,799,645	-	3,826,479
ENDING FUND BALANCE*	3,799,645	3,799,645	3,826,479	26,834	3,826,479

FUND BALANCES					
Unrestricted:					
Street Improvements	3,799,645	3,799,645	3,826,479	26,834	3,826,479
TOTAL FUND BALANCES	3,799,645	3,799,645	3,826,479	26,834	3,826,479

216 TRAFFIC IMPACT FEE FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	7,794	6,000	4,469	(1,532)	5,000
Intergovernmental	71,393	-	-	-	-
Charges for Services	2,320	10,000	14,581	4,581	10,000
TOTAL REVENUES	81,507	16,000	19,050	3,050	15,000
EXPENDITURES					
Public Works	4,075	800	952	(152)	750
TOTAL EXPENDITURES	4,075	800	952	(152)	750
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	77,432	15,200	18,097	2,897	14,250
BEGINNING FUND BALANCE	(69,278)	8,154	8,154	-	26,251
ENDING FUND BALANCE	8,154	23,354	26,251	2,897	40,501

FUND BALANCES					
Unrestricted:					
Designated:					
CIP Items	325,741	325,741	325,741	-	325,741
Traffic Impact	(317,587)	(302,387)	(299,490)	2,897	(285,240)
Subtotal Unrestricted	8,154	23,354	26,251	2,897	40,501
TOTAL FUND BALANCES	8,154	23,354	26,251	2,897	40,501

220 MUNICIPAL LIGHTING DISTRICT FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUE					
Property Taxes	2,491,787	2,591,000	2,658,858	67,858	2,620,000
Investment and Rental	261,863	150,000	138,137	(11,863)	240,000
TOTAL REVENUE	2,753,650	2,741,000	2,796,995	55,995	2,860,000
EXPENDITURES					
Public Works	1,125,673	1,119,050	1,085,786	33,264	1,131,000
TOTAL OPERATING EXPENDITURE	1,125,673	1,119,050	1,085,786	33,264	1,131,000
OTHER FINANCING SOURCES/(USES)					
Operating Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Operating Transfers Out:					
Capital Improvement Projects Fund	(600,000)	(200,000)	(200,000)	-	(200,000)
TOTAL OTHER FINANCING SOURCES/(USES)	(600,000)	(200,000)	(200,000)	-	(200,000)
NET CHANGE IN FUND BALANCE	1,027,977	1,421,950	1,511,209	89,259	1,529,000
BEGINNING FUND BALANCE	8,463,669	9,491,646	9,491,646	-	11,002,855
ENDING FUND BALANCE	9,491,646	10,913,596	11,002,855	89,259	12,531,855

FUND BALANCES					
Restricted for:					
Municipal Lighting	9,491,646	10,913,596	11,002,855	89,259	12,531,855
Subtotal Unrestricted	9,491,646	10,913,596	11,002,855	89,259	12,531,855
TOTAL FUND BALANCES	9,491,646	10,913,596	11,002,855	89,259	12,531,855

231 AMERICAN RESCUE PLAN ACT

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	2,283,233	16,172,619	9,037,586	(7,135,033)	-
TOTAL REVENUES	2,283,233	16,172,619	9,037,586	(7,135,033)	-
EXPENDITURES					
General Governement	-	-	-	-	-
Capital Outlay	2,283,233	16,172,619	9,037,586	7,135,033	
TOTAL EXPENDITURES	2,283,233	16,172,619	9,037,586	7,135,033	-
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

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	1,792,093	1,267,158	1,206,960	(60,198)	1,006,147
Other Revenue	-	10,000	-	(10,000)	-
TOTAL REVENUES	1,792,093	1,277,158	1,206,960	(70,198)	1,006,147
EXPENDITURES					
Community Development	583,381	537,067	476,869	60,198	342,429
TOTAL EXPENDITURES	583,381	537,067	476,869	60,198	342,429
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(1,394,592)	(730,091)	(730,091)	-	(663,718)
TOTAL OTHER FINANCING SOURCES/(USES)	(1,394,592)	(730,091)	(730,091)	-	(663,718)
NET CHANGE IN FUND BALANCE	(185,880)	10,000	-	(10,000)	-
BEGINNING FUND BALANCE	130,852	(55,028)	(55,028)	-	(55,028)
ENDING FUND BALANCE	(55,028)	(45,028)	(55,028)	(10,000)	(55,028)

FUND BALANCES					
Restricted for:					
Housing and Community Development	(55,028)	(45,028)	(55,028)	(10,000)	(55,028)
TOTAL FUND BALANCES	(55,028)	(45,028)	(55,028)	(10,000)	(55,028)

242 HCD HOME HOUSING FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Use of Money & Property	69	-	28	28	-
Intergovernmental	11,919	986,283	188,746	(797,537)	1,218,958
Other Revenue	36,167	25,000	10,888	(14,112)	25,000
TOTAL REVENUES	48,155	1,011,283	199,662	(811,621)	1,243,958
EXPENDITURES					
Community Development	11,919	1,023,390	199,662	823,728	1,218,958
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	11,919	1,023,390	199,662	823,728	1,218,958
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Housing/Community Development (CDBG)	-	-	-	-	-
Transfers Out:					
Community Development	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	36,236	(12,107)	-	12,107	25,000
BEGINNING FUND BALANCE	50,066	86,302	86,302	-	86,302
ENDING FUND BALANCE	86,302	74,195	86,302	12,107	111,302

FUND BALANCES					
Restricted for:					
Other Grants	86,302	74,195	86,302	12,107	111,302
TOTAL FUND BALANCES	86,302	74,195	86,302	12,107	111,302

243 LOCAL HOUSING ALLOCATION FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Other	1,014,877	-	-	-	-
TOTAL REVENUES	1,014,877	-	-	-	-
EXPENDITURES					
Community Development	71,615	1,051,542	1,031,798	19,744	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	71,615	1,051,542	1,031,798	19,744	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	943,262	(1,051,542)	(1,031,798)	19,744	-
BEGINNING FUND BALANCE	108,280	1,051,542	1,051,542	-	19,744
ENDING FUND BALANCE	1,051,542	(0)	19,744	19,744	19,744

FUND BALANCES					
Restricted for:					
Other Grants	1,051,542	(0)	19,744	19,744	19,744
TOTAL FUND BALANCE	1,051,542	(0)	19,744	19,744	19,744

245 HOUSING AUTHORITY FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	111,974	90,000	134,590	44,590	100,000
Intergovernmental	-	-	-	-	-
Other Revenue	1,248	1,300	88,701	87,401	1,300
TOTAL REVENUES	113,221	91,300	223,291	131,991	101,300
EXPENDITURES					
Community Development	368,952	1,059,605	665,640	393,965	1,074,550
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	368,952	1,059,605	665,640	393,965	1,074,550
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
SAWRA	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(255,731)	(968,305)	(442,350)	525,955	(973,250)
BEGINNING FUND BALANCE	24,563,897	24,308,167	24,308,167	-	23,865,817
ENDING FUND BALANCE	24,308,167	23,339,862	23,865,817	525,955	22,892,567

FUND BALANCES					
Restricted for:					
Housing Authority - Land	2,259,611	2,259,611	2,259,611	-	2,259,611
Housing Authority - Receivables	18,111,421	18,111,421	18,111,421	-	18,111,421
Housing Authority	3,937,135	2,968,830	3,494,785	525,955	2,521,535
TOTAL FUND BALANCES	24,308,167	23,339,862	23,865,817	525,955	22,892,567

250 POLICE SEIZURE FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	20,661	15,000	18,210	3,210	20,000
Other Revenue	63,799	-	-	-	-
TOTAL REVENUES	84,461	15,000	18,210	3,210	20,000
EXPENDITURES					
Public Safety	76,762	459,949	102,215	357,735	459,949
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	76,762	459,949	102,215	357,735	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	7,698	(444,949)	(84,004)	360,945	(439,949)
BEGINNING FUND BALANCE	824,100	831,799	831,799	-	747,795
ENDING FUND BALANCE	831,799	386,850	747,795	360,945	307,846

FUND BALANCES					
Restricted for:					
Special Police Services	831,799	386,850	747,795	360,945	307,846
TOTAL FUND BALANCES	831,799	386,850	747,795	360,945	307,846

251 SPECIAL POLICE SERVICES FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	-	19,922	19,922	-	-
TOTAL REVENUES	-	19,922	19,922	-	-
EXPENDITURES					
Public Safety	-	19,922	19,922	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	19,922	19,922	-	-
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 BALANCE					
Restricted for:					
Special Police Services	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-

253 SPECIAL POLICE SERVICES FUND (OTS)

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	121,760	119,063	71,933	(47,130)	-
TOTAL REVENUES	121,760	119,063	71,933	(47,130)	-
EXPENDITURES					
Public Safety	115,934	119,063	71,933	47,130	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	115,934	119,063	71,933	47,130	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	5,826	-	-	-	-
BEGINNING FUND BALANCE	(5,826)	-	-	-	-
ENDING FUND BALANCE	-	-	-	-	-

FUND BALANCES					
Unassigned	-	-	-	-	-
TOTAL FUND BALANCE	-	-	-	-	-

254 SPECIAL POLICE SERVICES FUND (ABC)

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	-	68,412	53,212	(15,200)	-
TOTAL REVENUES	-	68,412	53,212	(15,200)	-
EXPENDITURES					
Police	11,588	68,412	53,656	14,756	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	11,588	68,412	53,656	14,756	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(11,588)	-	(444)	444	-
BEGINNING FUND BALANCE	-	(11,588)	(11,588)	-	(12,032)
ENDING FUND BALANCE	(11,588)	(11,588)	(12,032)	444	(12,032)

FUND BALANCES					
Unassigned	(11,588)	(11,588)	(12,032)	444	(12,032)
TOTAL FUND BALANCE	(11,588)	(11,588)	(12,032)	444	(12,032)

256 SPECIAL POLICE SERVICES FUND (BSCC)

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES					
Public Safety	12,373	285,470	8,941	276,529	71,172
Capital Outlay	20,856	9,144	12,547	(3,403)	-
TOTAL EXPENDITURES	33,229	294,614	21,488	273,126	71,172
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
Special Police	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(33,229)	(294,614)	(21,488)	273,126	(71,172)
BEGINNING FUND BALANCE	186,649	153,420	153,420	-	131,932
ENDING FUND BALANCE	153,420	(141,194)	131,932	273,126	60,760

FUND BALANCES					
Restricted for:					
Special Police Services	153,420	(141,194)	131,932	273,126	60,760
TOTAL FUND BALANCE	153,420	(141,194)	131,932	273,126	60,760

257 SPECIAL POLICE SERVICES FUND (JAG)

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	6,999	-	-	-	-
TOTAL REVENUES	6,999	-	-	-	-
EXPENDITURES					
Public Safety	7,108	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	7,108	-	-	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(109)	-	-	-	-
BEGINNING FUND BALANCE	109	(0)	(0)	-	(0)
ENDING FUND BALANCE	(0)	(0)	(0)	-	(0)

FUND BALANCES					
Unassigned	(0)	(0)	(0)	-	(0)
TOTAL FUND BALANCE	(0)	(0)	(0)	-	(0)

258 SPECIAL POLICE SERVICES FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	57	100	-	(100)	-
Charges for Services	3,320	3,000	4,390	1,390	3,500
TOTAL REVENUES	3,377	3,100	4,390	1,290	3,500
EXPENDITURES					
Public Safety	7,585	10,000	10,000	-	8,000
TOTAL EXPENDITURES	7,585	10,000	10,000	-	8,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(4,208)	(6,900)	(5,610)	1,290	(4,500)
BEGINNING FUND BALANCE	3,938	(270)	(270)	-	(5,880)
ENDING FUND BALANCE	(270)	(7,170)	(5,880)	1,290	(10,380)

FUND BALANCES					
Unrestricted:					
Designated:					
Special Police Services	(270)	(7,170)	(5,880)	1,290	(10,380)
Subtotal Unrestricted	(270)	(7,170)	(5,880)	1,290	(10,380)
TOTAL FUND BALANCES	(270)	(7,170)	(5,880)	1,290	(10,380)

259 SPECIAL POLICE SERVICES FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental		-		-	17,159
TOTAL REVENUES	-	-	-	-	17,159
EXPENDITURES					
Public Safety		-		-	17,159
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	17,159
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	-	-	-	-	-

260 LOCAL SEIZED PROPERTY FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	16,307	8,000	14,379	6,379	15,000
Intergovernmental	-	10,000	-	(10,000)	10,000
TOTAL REVENUES	16,307	18,000	14,379	(3,621)	25,000
EXPENDITURES					
Public Safety	317	1,000	-	1,000	1,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	317	1,000	-	1,000	1,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	15,990	17,000	14,379	(2,621)	24,000
BEGINNING FUND BALANCE	550,852	566,841	566,841	-	581,220
ENDING FUND BALANCE	566,841	583,841	581,220	(2,621)	605,220

FUND BALANCES					
Restricted for:					
Special Police Services	566,841	583,841	581,220	(2,621)	605,220
TOTAL FUND BALANCES	566,841	583,841	581,220	(2,621)	605,220

261 SUPPLEMENTAL LAW ENFORCEMENT FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	260,994	238,500	228,665	(9,835)	230,000
TOTAL REVENUES	260,994	238,500	228,665	(9,835)	230,000
EXPENDITURES					
Public Safety	260,994	238,500	228,665	9,835	230,000
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	260,994	238,500	228,665	9,835	230,000
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 (OTS)

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	5,826	383,000	383,000	-	-
TOTAL REVENUES	5,826	383,000	383,000	-	-
EXPENDITURES					
Public Safety	-	383,000	383,000	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	-	383,000	383,000	-	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	5,826	-	-	-	-
BEGINNING FUND BALANCE	(53,419)	(47,593)	(47,593)	-	(47,593)
ENDING FUND BALANCE	(47,593)	(47,593)	(47,593)	-	(47,593)

FUND BALANCES					
Restricted for:					
Special Police Services	(47,593)	(47,593)	(47,593)	-	(47,593)
TOTAL FUND BALANCES	(47,593)	(47,593)	(47,593)	-	(47,593)

263 SPECIAL POLICE SERVICES FUND (JAG)

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	18,496	-	-	-	-
TOTAL REVENUES	18,496	-	-	-	-
EXPENDITURES					
Public Safety	18,496	-	-	-	-
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	18,496	-	-	-	-
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)

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	91,437	-	93,674	93,674	-
TOTAL REVENUES	91,437	-	93,674	93,674	-
EXPENDITURES					
Public Safety	50,551	69,965	56,360	13,605	-
Capital Outlay		-		-	-
TOTAL EXPENDITURES	50,551	69,965	56,360	13,605	-
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
Special Police Services	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	40,886	(69,965)	37,314	107,279	-
BEGINNING FUND BALANCE	51,620	92,506	92,506	-	129,820
ENDING FUND BALANCE	92,506	22,541	129,820	107,279	129,820

FUND BALANCES					
Restricted for:					
Special Police Services	92,506	22,541	129,820	107,279	129,820
TOTAL FUND BALANCES	92,506	22,541	129,820	107,279	129,820

270 DRAINAGE DISTRICT FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	4,607	3,000	3,972	972	4,000
Charges for Services	-	-	-	-	-
TOTAL REVENUES	4,607	3,000	3,972	972	4,000
EXPENDITURES					
Public Works	230	150	199	(49)	200
TOTAL EXPENDITURES	230	150	199	(49)	200
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	4,377	2,850	3,773	923	3,800
BEGINNING FUND BALANCE	175,183	179,560	179,560	-	183,333
ENDING FUND BALANCE	179,560	182,410	183,333	923	187,133

FUND BALANCES					
Restricted for:					
Offsite Drainage District	179,560	182,410	183,333	923	187,133
TOTAL FUND BALANCE	179,560	182,410	183,333	923	187,133

275 COMMUNITY SERVICES GRANT FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Intergovernmental	568,193	595,660	575,110	(20,550)	550,586
Other Revenue	500	14,000	-	(14,000)	14,000
TOTAL REVENUES	568,693	609,660	575,110	(34,550)	564,586
EXPENDITURES					
Community Services	559,619	592,544	575,110	17,434	562,642
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	559,619	592,544	575,110	17,434	562,642
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	9,074	17,116	-	(17,116)	1,944
BEGINNING FUND BALANCE	27,214	36,288	36,288	-	36,288
ENDING FUND BALANCE	36,288	53,404	36,288	(17,116)	38,232

FUND BALANCES					
Restricted for:					
Other Grants	36,288	53,404	36,288	(17,116)	38,232
TOTAL FUND BALANCES	36,288	53,404	36,288	(17,116)	38,232

280 AQMD FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	5,137	3,000	5,166	2,166	5,200
Intergovernmental	121,431	120,000	121,750	1,750	122,000
TOTAL REVENUES	126,568	123,000	126,916	3,916	127,200
EXPENDITURES					
General Government	7,589	32,688	8,250	24,439	32,950
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	7,589	32,688	8,250	24,439	32,950
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	118,979	90,312	118,667	28,355	94,250
BEGINNING FUND BALANCE	115,895	234,874	234,874	-	353,541
ENDING FUND BALANCE	234,874	325,186	353,541	28,355	447,791

FUND BALANCES					
Restricted for:					
Other Grants	234,874	325,186	353,541	28,355	447,791
TOTAL FUND BALANCE	234,874	325,186	353,541	28,355	447,791

290 COMMUNITY SERVICES GRANT FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	9,564	2,000	8,904	6,904	9,000
Intergovernmental	152,355	179,495	151,708	(27,787)	152,355
Other Revenue	17,321	18,504	16,796	(1,708)	17,321
TOTAL REVENUES	179,239	199,999	177,408	(22,591)	178,676
EXPENDITURES					
Community Services	120,868	201,650	147,479	54,172	223,082
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	120,868	201,650	147,479	54,172	223,082
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
AQMD Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	58,371	(1,651)	29,930	31,581	(44,406)
BEGINNING FUND BALANCE	367,822	426,193	426,193	-	456,123
ENDING FUND BALANCE	426,193	424,542	456,123	31,581	411,717

FUND BALANCES					
Restricted:					
Measure M	129,788	129,788	129,788	-	129,788
Other Grants	296,405	294,754	326,335	31,581	281,929
TOTAL FUND BALANCE	426,193	424,542	456,123	31,581	411,717

400 CAPITAL PROJECTS FUND

	2023-24 ACTUAL	2024-25 REVISED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	78,939	50,000	71,045	21,045	75,000
TOTAL REVENUES	78,939	50,000	71,045	21,045	75,000
EXPENDITURES					
Capital Outlay	8,921,733	41,877,612	19,080,961	22,796,651	11,015,730
TOTAL EXPENDITURES	8,921,733	41,877,612	19,080,961	22,796,651	11,015,730
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	1,742,417	1,500,000	3,000,000	1,500,000	-
CDBG Fund	1,394,592	730,091	730,091	-	663,718
AQMD Fund	-	-	-	-	-
Gas Tax Fund	3,695,706	4,020,893	4,020,893	-	5,963,647
Municipal Lighting Fund	600,000	692,708	692,708	-	200,000
Measure M Fund	1,488,286	1,480,566	1,480,566	-	2,148,365
Street Improvements Grant Fund	-	330,008	330,008	-	-
Park Dedication Fund	641,308	1,093,822	1,093,822	-	315,000
Equipment Replacement Fund	150,000	115,000	115,000	-	190,000
Building Maintenance Fund	55,000	230,000	230,000	-	35,000
Transfers Out:					
Street Improvements Grant Fund	(27,653)	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	9,739,656	10,193,088	11,693,088	1,500,000	9,515,730
NET CHANGE IN FUND BALANCE	896,862	(31,634,524)	(7,316,828)	24,317,696	(1,425,000)
BEGINNING FUND BALANCE	18,915,549	23,325,643	23,325,643	-	16,008,815
ENDING FUND BALANCE*	19,812,411	(8,308,881)	16,008,815	24,317,696	14,583,815

FUND BALANCES					
Assigned:					
Capital Projects	19,812,411	(8,308,881)	16,008,815	24,317,696	14,583,815
TOTAL FUND BALANCES	19,812,411	(8,308,881)	16,008,815	24,317,696	14,583,815

450 ECONOMIC DEVELOPMENT FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	125,875	74,000	107,082	33,082	104,000
Intergovernmental	440,832		89,533	89,533	
Other Revenue	81,031	-	242,047	242,047	-
Property Sales	-	-	-	-	-
TOTAL REVENUES	647,738	74,000	438,662	364,662	104,000
EXPENDITURES					
General Government	630,462	1,265,000	615,591	649,409	1,265,000
Capital Outlay	-	7,650	7,650	-	-
TOTAL EXPENDITURES	630,462	1,272,650	623,241	649,409	1,265,000
OTHER FINANCING SOURCES/(USES)					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/(USES)	-	-	-	-	-
NET CHANGE IN FUND BALANCE	17,276	(1,198,650)	(184,580)	1,014,070	(1,161,000)
BEGINNING FUND BALANCE	11,090,711	11,107,987	11,107,987	-	10,923,407
ENDING FUND BALANCE	11,107,987	9,909,337	10,923,407	1,014,070	9,762,407

FUND BALANCES					
Assigned:					
Economic Development					
Cash	4,531,397	3,332,747	4,346,817	1,014,070	3,185,817
Restricted for Program Grants/Loans	176,590	176,590	176,590	-	176,590
Land Held for Resale	6,400,000	6,400,000	6,400,000	-	6,400,000
Subtotal Unrestricted	11,107,987	9,909,337	10,923,407	1,014,070	9,762,407
TOTAL FUND BALANCES	11,107,987	9,909,337	10,923,407	1,014,070	9,762,407

501 SUCCESSOR AGENCY TO THE WRA OPERATING FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUE					
Use of Money & Property	91,134	-	39,659	39,659	40,000
Redevelopment Property Tax Trust Fund RPTTF	5,868,090	5,866,572	5,846,572	(20,000)	5,859,333
TOTAL REVENUE	5,959,224	5,866,572	5,886,231	19,659	5,899,333
EXPENDITURES					
Community Development	40,000	40,000	25,000	15,000	40,000
Debt Service:					
Interest Expense	3,345,404	3,211,572	3,211,572	-	3,099,333
Principal	-	2,615,000	2,615,000	-	2,720,000
TOTAL OPERATING EXPENDITURE	3,385,404	5,866,572	5,851,572	15,000	5,859,333
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	2,573,821	-	34,659	34,659	40,000
BEGINNING FUND BALANCE	(86,294,097)	(83,720,277)	(83,720,277)	-	(83,685,618)
ENDING FUND BALANCE	(83,720,277)	(83,720,277)	(83,685,618)	34,659	(83,645,618)
FUND BALANCE					
Fiscal Agent Cash	1,974,948	1,974,948	1,974,948	-	1,974,948
Certificates of Participation	(85,696,149)	(85,696,149)	(85,696,149)	-	(85,696,149)
Designated - ROPS obligations	924	924	35,583	34,659	75,583
TOTAL FUND BALANCE	(83,720,277)	(83,720,277)	(83,685,618)	34,659	(83,645,618)

600 WATER UTILITY FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET	2025-26 PROPOSED BUDGET W/ SUPPLEMENTALS
REVENUES						
Investment and Rental	591,114	303,000	530,265	227,265	557,000	557,000
Intergovernmental	132,386	-	-	-	-	-
Charges for Services	19,971,104	20,592,500	21,530,365	937,865	22,410,000	22,410,000
Other Revenue	3,415	18,000	16,014	(1,986)	8,200	8,200
TOTAL REVENUES	20,698,019	20,913,500	22,076,644	1,163,144	22,975,200	22,975,200
EXPENSES						
Salaries & Benefits	4,022,145	4,594,291	4,316,862	277,429	4,761,418	4,954,455
Maintenance and operations	5,725,884	4,929,156	5,120,276	(191,120)	5,694,186	5,694,186
Purchased water	1,106,748	660,000	1,226,897	(566,897)	800,000	800,000
Pump and basin assessment	6,142,906	8,100,000	7,371,487	728,513	8,200,000	8,200,000
Debt Service:						
Principal Payments	-	84,287	84,287	-	87,254	87,254
Interest Payments	66,577	25,391	25,391	-	22,372	22,372
TOTAL EXPENSES	17,064,260	18,393,125	18,145,201	247,924	19,565,230	19,758,267
INCOME (LOSS) BEFORE TRANSFERS	3,633,759	2,520,375	3,931,443	1,411,068	3,409,970	3,216,933
Transfers In:						
General Fund (Life Line)	25,000	25,000	25,000	-	25,000	25,000
Capital Projects Fund	711,801	-	-	-	-	-
Transfers Out:						
Capital Projects Fund	(3,949,828)	(3,981,066)	(3,981,066)	-	(3,980,685)	(3,980,685)
TOTAL TRANSFERS	(3,213,027)	(3,956,066)	(3,956,066)	-	(3,955,685)	(3,955,685)
CHANGE IN NET POSITION	420,731	(1,435,691)	(24,623)	1,411,068	(545,715)	(738,752)
BEGINNING NET POSITION	31,257,928	31,678,659	31,678,659	-	31,654,037	31,654,037
ENDING NET POSITION	31,678,659	30,242,968	31,654,037	1,411,068	31,108,322	30,915,285
NET POSITION						
Investment in Capital Assets	24,779,949	24,779,949	24,779,949	-	24,779,949	24,779,949
Restricted for:						
Debt Service	114,642	114,642	114,642	-	114,642	114,642
Unrestricted	6,784,068	5,348,377	6,759,446	1,411,068	6,213,731	6,020,694
TOTAL NET POSITION	31,678,659	30,242,968	31,654,037	1,411,068	31,108,322	30,915,285

601 UTILITY CONSERVATION FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET	2025-26 PROPOSED BUDGET / SUPPLEMENTALS
REVENUES						
Investment and Rental	98,187	35,000	79,239	44,239	80,000	80,000
Charges for Service	-	450,000	800,000	350,000	450,000	450,000
Other Revenue	14,796	-	-	-	-	-
TOTAL REVENUES	112,983	485,000	879,239	394,239	530,000	530,000
EXPENSES						
Salaries & Benefits	288,143	390,742	340,994	49,748	406,887	371,476
Maintenance and operations	110,141	211,000	147,544	63,456	231,000	231,000
Capital Outlay	-	508,306	250,000	258,306	-	-
TOTAL EXPENSES	398,284	1,110,048	738,538	371,510	637,887	602,476
TRANSFERS						
Transfers In:						
Utility Fund	-	-	-	-	-	-
Transfers Out:						
Utility Fund	-	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-	-
CHANGE IN NET POSITION	(285,301)	(625,048)	140,700	765,748	(107,887)	(72,476)
BEGINNING NET POSITION	3,919,672	3,634,371	3,634,371	-	3,775,071	3,775,071
ENDING NET POSITION	3,634,371	3,009,323	3,775,071	765,748	3,667,184	3,702,595

NET POSITION						
Restricted for:						
Penalty Water Reserve	3,400,000	3,400,000	3,400,000	-	3,400,000	3,400,000
Unrestricted						
Designated:						
Capital Projects	234,371	(390,677)	375,071	765,748	267,184	302,595
TOTAL NET POSITION	3,634,371	3,009,323	3,775,071	765,748	3,667,184	3,702,595

602 UTILITY CAPITAL PROJECTS FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENSES					
Capital Outlay	1,420,280	13,530,856	3,676,044	9,854,812	3,980,685
TOTAL EXPENSES	1,420,280	13,530,856	3,676,044	9,854,812	3,980,685
TRANSFERS					
Transfers In:					
Utility Fund	3,949,828	3,981,066	3,981,066	-	3,980,685
Transfers Out:					
Utility Fund	(711,801)	-	-	-	-
TOTAL TRANSFERS	3,238,027	3,981,066	3,981,066	-	3,980,685
CHANGE IN NET POSITION	1,817,747	(9,549,790)	305,022	9,854,812	-
BEGINNING NET POSITION	6,964,789	8,782,535	8,782,535	-	9,087,557
ENDING NET POSITION	8,782,535	(767,255)	9,087,557	9,854,812	9,087,557

NET POSITION					
Unrestricted					
Designated:					
Capital Projects	8,782,535	(767,255)	9,087,557	9,854,812	9,087,557
TOTAL NET POSITION	8,782,535	(767,255)	9,087,557	9,854,812	9,087,557

700 MOTOR POOL FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	47,460	30,000	56,249	26,249	55,000
Charges for Services	2,279,047	2,450,143	2,445,144	(4,999)	2,557,246
Other Revenue	139,740	33,500	7,449	(26,051)	33,500
Gain on sale of equipment	34,499	5,000	63,922	58,922	30,000
TOTAL REVENUES	2,500,746	2,518,643	2,572,764	54,121	2,675,746
EXPENSES					
Salaries and Benefits	510,453	554,104	545,374	8,731	541,046
Maintenance and Operations	1,405,990	1,931,915	1,906,882	25,033	2,018,680
Capital Outlay	489,903	55,000	54,294	706	55,000
TOTAL EXPENSES	2,406,346	2,541,019	2,506,550	34,470	2,614,726
TRANSFERS					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(150,000)	(115,000)	(115,000)	-	(190,000)
TOTAL TRANSFERS	(150,000)	(115,000)	(115,000)	-	(190,000)
CHANGE IN NET POSITION	(55,600)	(137,376)	(48,786)	88,590	(128,980)
BEGINNING NET POSITION	1,979,196	1,923,596	1,923,596	-	1,874,810
ENDING NET POSITION	1,923,596	1,786,220	1,874,810	88,590	1,745,830
NET POSITION					
Invested in Capital Assets	1,272,778	1,272,778	1,272,778	-	1,272,778
Unrestricted	650,818	513,442	602,032	88,590	473,052
TOTAL NET POSITON	1,923,596	1,786,220	1,874,810	88,590	1,745,830

740 GENERAL BENEFITS FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Use of Money & Property	478,960	275,000	478,596	203,596	450,000
Charges for Services	2,199,295	2,255,000	2,298,257	43,257	2,350,000
Other Revenue	423,084	451,391	451,391	-	545,000
TOTAL REVENUES	3,101,338	2,981,391	3,228,244	246,853	3,345,000
EXPENSES					
Maintenance and Operations	241,625	285,000	294,054	(9,054)	285,000
Insurance Premiums and Legal Fees	263,609	329,000	344,349	(15,349)	375,000
Claims and Benefits	2,034,235	1,600,000	1,640,807	(40,807)	1,863,000
TOTAL EXPENSES	2,539,470	2,214,000	2,279,210	(65,210)	2,523,000
TRANSFERS					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET POSTION	561,869	767,391	949,034	181,643	822,000
BEGINNING NET POSITION	643,995	1,205,864	1,205,864	-	2,154,898
ENDING NET POSITION	1,205,864	1,973,255	2,154,898	181,643	2,976,898
NET POSITION					
Restricted for Pension Benefits	5,489,977	5,489,977	5,489,977	-	5,489,977
Unrestricted	(4,284,114)	(3,516,723)	(3,335,080)	181,643	(2,513,080)
TOTAL NET POSITION	1,205,864	1,973,255	2,154,898	181,643	2,976,898

Cash	8,770,389	9,537,780	9,719,423	181,643	9,439,423
Restricted Cash	5,489,977	5,489,977	5,489,977	-	5,489,977
Reserved:					
Worker's Comp Claims	10,534,000	10,534,000	10,534,000	-	9,432,000
Compensated Absences	2,520,502	2,520,502	2,520,502	-	2,520,502
Available	1,205,864	1,973,255	2,154,898	181,643	2,976,898

750 LIABILITY ADMINISTRATION FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Charges for Services	2,017,000	3,000,000	3,000,000	-	3,200,000
Other Revenue	25,235	-	34,165	34,165	30,000
TOTAL REVENUES	2,042,235	3,000,000	3,034,165	34,165	3,230,000
EXPENSES					
Maintenance and Operations	43,376	60,000	57,460	2,540	60,000
Insurance Premiums and Legal Fees	1,761,316	3,020,000	1,808,660	1,211,340	2,195,000
Claims and Benefits	588,284	500,000	553,062	(53,062)	897,000
TOTAL EXPENSES	2,392,975	3,580,000	2,419,182	1,160,819	3,152,000
TRANSFERS					
Transfers In:					
General Fund	-	-	-	-	-
Transfers Out:					
General Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET POSITION	(350,740)	(580,000)	614,984	1,194,984	78,000
BEGINNING NET POSITION	263,027	(87,713)	(87,713)	-	527,271
ENDING NET POSITION	(87,713)	(667,713)	527,271	1,194,984	605,271
NET POSITION					
Unrestricted	(87,713)	(667,713)	527,271	1,194,984	605,271
TOTAL NET POSITION	(87,713)	(667,713)	527,271	1,194,984	605,271

Cash	2,426,572	966,635	2,161,619	1,194,984	2,239,619
Reserved:					
Claims payable	(2,480,000)	(2,480,000)	(2,480,000)	-	(2,480,000)
Accounts payable	(34,285)	845,652	845,652	-	845,652
Available	(87,713)	(667,713)	527,271	1,194,984	605,271

760 INFORMATION TECHNOLOGIES FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	94,823	40,000	86,147	46,147	90,000
Charges for Services	2,110,681	2,080,000	2,080,000	-	2,080,000
Other Revenue	3,628	3,600	3,440	(160)	3,600
TOTAL REVENUES	2,209,132	2,123,600	2,169,587	45,987	2,173,600
EXPENSES					
Salaries and Benefits	887,049	1,117,232	1,173,852	(56,620)	1,308,061
Maintenance and Operations	982,582	1,356,600	1,291,246	65,354	1,293,200
Capital Outlay	53,280	660,701	653,846	6,855	15,000
Debt Service:					
Interest and Fiscal Charges	14,539	-	-	-	-
TOTAL EXPENSES	1,937,450	3,134,533	3,118,944	15,589	2,616,261
TRASNFERS					
Transfers In:					
Capital Improvement Projects Fund	-	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	-	-	-	-	-
TOTAL TRANSFERS	-	-	-	-	-
CHANGE IN NET POSITON	271,682	(1,010,933)	(949,358)	61,575	(442,661)
BEGINNING NET POSITION	1,967,623	2,239,304	2,239,304	-	1,289,947
ENDING NET POSITION	2,239,304	1,228,371	1,289,947	61,575	847,286
NET POSITION					
Invested in Capital Assets	596,825	596,825	596,825	-	596,825
Unrestricted	1,642,479	631,546	693,121	61,575	250,460
TOTAL NET POSITION	2,239,304	1,228,371	1,289,947	61,575	847,286

770 GOVERNMENT BUILDINGS FUND

	2023-24 ACTUAL	2024-25 ADJUSTED BUDGET	2024-25 ESTIMATED	DIFFERENCE FAVORABLE/ (UNFAVORABLE)	2025-26 PROPOSED BUDGET
REVENUES					
Investment and Rental	48,490	25,000	55,433	30,433	55,000
Charges for Services	2,593,000	2,950,000	2,950,000	-	2,821,000
Other Revenue	5,316	7,500	1,279	(6,221)	6,500
TOTAL REVENUES	2,646,805	2,982,500	3,006,712	24,212	2,882,500
EXPENSES					
Salaries	797,011	826,667	875,482	(48,815)	842,300
Maintenance and Operations	1,773,172	1,913,903	1,877,361	36,542	1,941,820
Capital outlay	165,615	-	-	-	-
TOTAL EXPENSES	2,735,798	2,740,570	2,752,843	(12,273)	2,784,120
TRANSFERS					
Transfers In:					
Capital Improvement Projects Fund	27,653	-	-	-	-
Transfers Out:					
Capital Improvement Projects Fund	(55,000)	(230,000)	(230,000)	-	(35,000)
TOTAL TRANSFERS	(27,347)	(230,000)	(230,000)	-	(35,000)
CHANGE IN NET POSITION	(116,340)	11,930	23,870	11,940	63,380
BEGINNING NET POSITION	2,822,666	2,706,326	2,706,326	-	2,730,196
ENDING NET POSITION	2,706,326	2,718,256	2,730,196	11,940	2,793,576
NET POSITION					
Invested in Capital Assets	2,126,420	2,126,420	2,126,420	-	2,126,420
Unrestricted	579,906	591,836	603,776	11,940	667,156
TOTAL NET POSITION	2,706,326	2,718,256	2,730,196	11,940	2,793,576

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Council and Commissions							
Funds: 100 - General Fund							
Program: 10000 - City Council							
REVENUE							
39061	Retiree Insurance Reimbursement	954	1,000	908	1,000	1,000	
	TOTAL Revenues	954	1,000	908	1,000	1,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	52,290	52,290	52,673	52,290	52,290	
40040	PERS Retirement	5,993	5,841	5,899	5,548	5,548	
40041	PERS Unfunded Liability	13,648	14,589	14,589	15,948	15,948	
40060	Medicare Tax	1,944	1,955	1,883	2,112	2,112	
40062	Insurance Rebate	96,661	96,199	96,589	96,199	96,199	
40065	Workers Compensation	885	890	857	962	962	
40068	Retiree Insurance	12,025	12,500	12,316	12,500	12,500	
40080	Payroll Accruals Adjustments	(12)	-	(45)	-	-	
	SUBTOTAL	183,434	184,264	184,761	185,559	185,559	
Operations & Maintenance							
43000	Legal Fees	19,727	80,000	85,428	50,000	50,000	
43074	Utilities - Telephone	1,636	2,100	1,308	2,000	2,000	
43090	Contractual - Other	-	5,000	-	-	-	
44000	Supplies	6,736	6,000	21,347	25,000	25,000	
44010	Postage	273	-	2,065	2,000	2,000	
44020	Special Department Expense	11,197	10,000	9,572	10,000	10,000	
44030	Training & Meetings	21,656	25,000	32,052	25,000	25,000	
44050	Equipment Rental	57	-	94	-	-	
44056	Information Systems Charge	20,160	21,000	21,000	21,000	21,000	
44060	Publications & Subscriptions	312	312	428	500	500	
44062	Membership Dues	10,900	6,000	6,056	6,000	6,000	US Conference of Mayors
44085	Government Buildings Charge	92,000	108,000	108,000	104,000	104,000	
44092	Liability Claims Charge	2,000	3,000	3,000	3,200	3,200	
	SUBTOTAL	186,654	266,412	290,350	248,700	248,700	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(13,694)	(15,565)	(17,579)	(16,068)	(16,068)	
	SUBTOTAL	(13,694)	(15,565)	(17,579)	(16,068)	(16,068)	
	TOTAL Expenses	356,395	435,111	457,532	418,191	418,191	
	BALANCE	(355,440)	(434,111)	(456,624)	225,353	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Council and Commissions							
Funds: 100 - General Fund							
Program: 10100 - Commission - Planning							
EXPENDITURES							
Salaries & Benefits							
40020	Part-Time Wages	4,000	4,000	3,560	4,000	4,000	
40045	PARS Retirement (P/T)	46	60	53	60	60	
40060	Medicare Tax	58	58	52	58	58	
40065	Workers Compensation	27	26	23	26	26	
40080	Payroll Accruals Adjustments	247	-	-	-	-	
	SUBTOTAL	4,378	4,144	3,689	4,144	4,144	
Operations & Maintenance							
43000	Legal Fees	11,687	16,000	11,804	13,000	13,000	
44030	Training & Meetings	3,339	15,500	5,065	10,000	10,000	
	SUBTOTAL	15,026	31,500	16,869	23,000	23,000	
	TOTAL Expenses	19,404	35,644	20,557	27,144	27,144	
	BALANCE	(19,404)	(35,644)	(20,557)	(27,144)	(27,144)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Council and Commissions							
Funds: 100 - General Fund							
Program: 10200 - Commission - Traffic							
EXPENDITURES							
Salaries & Benefits							
40020	Part-Time Wages	1,000	2,000	1,300	2,000	2,000	
40045	PARS Retirement (P/T)	15	30	5	30	30	
40060	Medicare Tax	15	29	4	29	29	
40065	Workers Compensation	7	13	2	13	13	
	SUBTOTAL	1,036	2,072	1,311	2,072	2,072	
Operations & Maintenance							
44030	Training & Meetings	-	500	500	500	500	
	SUBTOTAL	-	500	500	500	500	
	TOTAL Expenses	1,036	2,572	1,811	2,572	2,572	
	BALANCE	(1,036)	(2,572)	(1,811)	(2,572)	(2,572)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Council and Commissions							
Funds: 100 - General Fund							
Program: 10300 - Commission - Community Services							
EXPENDITURES							
Salaries & Benefits							
40020	Part-Time Wages	950	1,500	1,500	1,500	1,500	
40045	PARS Retirement (P/T)	14	23	23	23	23	
40060	Medicare Tax	14	22	22	22	22	
40065	Workers Compensation	6	10	10	10	10	
	SUBTOTAL	984	1,555	1,554	1,555	1,555	
Operations & Maintenance							
44000	Supplies	348	100	100	348	348	
44062	Membership Dues	-	500	500	-	-	
	SUBTOTAL	348	600	600	348	348	
	TOTAL Expenses	1,332	2,155	2,154	1,903	1,903	
	BALANCE	(1,332)	(2,155)	(2,154)	(1,903)	(1,903)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Council and Commissions							
Funds: 100 - General Fund							
Program: 14336 - Personnel Board							
EXPENDITURES							
Salaries & Benefits							
40020	Part-Time Wages	-	500	-	-	-	
40045	PARS Retirement (P/T)	-	8	-	-	-	
40060	Medicare Tax	-	8	-	-	-	
40065	Workers Compensation	-	4	-	-	-	
	SUBTOTAL	-	520	-	-	-	
	TOTAL Expenses	-	520	-	-	-	
	BALANCE	-	(520)	-	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Manager							
Funds: 100 - General Fund							
Program: 11500 - City Manager							
REVENUE							
39061	Retiree Insurance Reimbursement	5,244	5,500	5,191	5,500	5,500	
	TOTAL Revenues	5,244	5,500	5,191	5,500	5,500	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	727,382	1,122,215	950,789	1,201,929	1,201,929	
40001	Overtime	6,176	-	3,256	3,000	3,000	
40002	Special & Holiday Pay	24,454	-	42,082	-	-	
40006	Payoffs - Sick Leave	5,305	-	-	-	-	
40007	Payoffs - Vacation	36,540	39,278	43,854	42,068	42,068	
40020	Part-Time Wages	2,840	-	1,283	-	-	
40040	PERS Retirement	86,171	125,351	113,510	127,525	127,525	
40041	PERS Unfunded Liability	258,167	285,188	285,188	366,588	366,588	
40060	Medicare Tax	12,444	16,867	15,018	18,299	18,299	
40062	Insurance Rebate	102,516	162,651	130,339	162,821	162,821	
40065	Workers Compensation	11,745	13,566	13,883	14,382	14,382	
40068	Retiree Insurance	127,428	135,000	129,921	135,000	135,000	
40069	Employer Paid Benefits	5,400	7,200	7,200	7,200	7,200	
40080	Payroll Accruals Adjustments	18,122	-	23,259	-	-	
40090	Salary/Benefits Reimbursement	(1,226)	-	(1,226)	-	-	
	SUBTOTAL	1,423,464	1,907,316	1,758,356	2,078,812	2,078,812	
Operations & Maintenance							
43000	Legal Fees	71	15,000	5,000	5,000	5,000	
43074	Utilities - Telephone	3,077	6,000	3,580	5,000	5,000	
43090	Contractual - Other	236,646	263,300	258,598	290,000	290,000	
44000	Supplies	3,109	3,000	5,580	5,000	5,000	
44010	Postage	74	-	11	-	-	
44020	Special Department Expense	46,304	10,000	11,015	15,000	15,000	
44030	Training & Meetings	12,765	20,000	19,599	20,000	20,000	
44034	Mileage	179	-	-	-	-	
44052	Vehicle Use Charge	613	658	658	604	604	
44054	Vehicle Replacement Charge	759	1,532	1,532	1,532	1,532	
44056	Information Systems Charge	52,920	53,000	53,000	53,000	53,000	
44060	Publications & Subscriptions	3,139	2,750	3,138	3,000	3,000	
44062	Membership Dues	54,950	5,000	4,914	5,000	5,000	ICMA, MMASC
44085	Government Buildings Charge	40,000	45,000	45,000	40,000	40,000	
44092	Liability Claims Charge	8,000	12,000	12,000	12,800	12,800	
	SUBTOTAL	462,607	437,240	423,625	455,936	455,936	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(167,805)	(211,335)	(194,196)	(225,593)	(225,593)	
	SUBTOTAL	(167,805)	(211,335)	(194,196)	(225,593)	(225,593)	
	TOTAL Expenses	1,718,266	2,133,221	1,987,785	2,309,155	2,309,155	
	BALANCE	(1,713,021)	(2,127,721)	(1,982,594)	(2,303,655)	(2,303,655)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Manager							
Funds: 240 - Housing & Community Dev Fund							
Program: 16010 - CDBG							
REVENUE							
34000	I/GVT-Fed-CDBG	1,792,093	1,267,158	1,206,960	1,006,147	1,006,147	$978,392 2025-25, $27,775 py
36020	Program Income	-	10,000	-	-	-	
	TOTAL Revenues	1,792,093	1,277,158	1,206,960	1,006,147	1,006,147	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	114,935	143,365	124,441	51,291	51,291	
40001	Overtime	2,482	-	4,484	-	-	
40002	Special & Holiday Pay	3,777	-	888	-	-	
40007	Payoffs - Vacation	6,347	-	5,573	-	-	
40040	PERS Retirement	13,523	16,014	13,892	5,442	5,442	
40041	PERS Unfunded Liability	35,632	39,999	39,999	15,644	15,644	
40060	Medicare Tax	2,079	2,362	2,263	778	778	
40062	Insurance Rebate	19,553	19,517	19,553	-	-	
40065	Workers Compensation	3,684	3,673	4,013	354	354	
40080	Payroll Accruals Adjustments	249	-	(9,268)	-	-	
	SUBTOTAL	202,262	224,930	205,839	73,509	73,509	
Operations & Maintenance							
43000	Legal Fees	7,813	-	238	-	-	
43030	Audit Fees	9,950	9,400	10,132	10,000	10,000	
43074	Utilities - Telephone	1,114	-	743	-	-	
43090	Contractual - Other	61,510	96,003	73,655	92,169	92,169	
44000	Supplies	540	-	253	-	-	
44020	Special Department Expense	22,735	34,281	14,486	-	-	
44052	Vehicle Use Charge	5,694	5,610	5,610	-	-	
46003	Public Services	271,305	166,843	165,915	166,751	166,751	
46004	Program Grants	457	-	-	-	-	
	SUBTOTAL	381,119	312,137	271,031	268,920	268,920	
Administrative Charges/Transfers							
91050	Transfers Out Cap Projects	1,394,592	730,091	730,091	663,718	663,718	
	SUBTOTAL	1,394,592	730,091	730,091	663,718	663,718	
	TOTAL Expenses	1,977,973	1,267,158	1,206,960	1,006,147	1,006,147	
	BALANCE	(185,880)	10,000	(0)	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Manager							
Funds: 242 - HCD H.O.M.E. Fund							
Program: 17403 - H.O.M.E. Housing							
REVENUE							
33020	Interest Income - Other	69	-	28	-	-	
34004	I/GVT-Fed-H.O.M.E.	11,919	986,283	188,746	1,218,958	1,218,958	$409,546 2025-26, $809,412 py
36020	Program Income	36,167	25,000	10,888	25,000	25,000	
	TOTAL Revenues	48,155	1,011,283	199,662	1,243,958	1,243,958	
EXPENDITURES							
Operations & Maintenance							
43000	Legal Fees	3,261	-	-	-	-	
43090	Contractual - Other	8,617	82,831	60,275	40,955	40,955	
44020	Special Department Expense	42	-	-	-	-	
46004	Program Grants	-	940,559	139,387	1,178,003	1,178,003	
	TOTAL Expenses	11,919	1,023,390	199,662	1,218,958	1,218,958	
	BALANCE	36,236	(12,107)	0	25,000	25,000	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Manager							
Funds: 243 - Local Housing Allocation Fund							
Program: 17000 - Local Housing Allocation							
REVENUE							
34294	Program Income	1,014,877	-	-	-	-	Remaining grant balance will be carried over
	TOTAL Revenues	1,014,877	-	-	-	-	
EXPENDITURES							
Operations & Maintenance							
46004	Program Grants	71,615	1,051,542	1,031,798	-	-	
	SUBTOTAL	71,615	1,051,542	1,031,798	-	-	
	TOTAL Expenses	71,615	1,051,542	1,031,798	-	-	
	BALANCE	943,262	(1,051,542)	(1,031,798)	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Manager							
Funds: 245 - Westminster Housing Authority							
Program: 19000 - Westminster Housing Authority							
REVENUE							
33000	Interest Income - Pooled	104,451	80,000	87,923	90,000	90,000	
33020	Interest Income - Other	7,523	10,000	46,667	10,000	10,000	
36020	Program Income	-	-	87,500	-	-	
39061	Retiree Insurance Reimbursement	1,248	1,300	1,201	1,300	1,300	
	TOTAL Revenues	113,221	91,300	223,291	101,300	101,300	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	60,717	138,599	132,993	146,016	146,016	
40001	Overtime	-	-	2,583	-	-	
40002	Special & Holiday Pay	3,029	-	3,398	-	-	
40007	Payoffs - Vacation	6,470	5,993	12,750	6,287	6,287	
40009	Payoffs - Holiday	-	-	3,511	-	-	
40040	PERS Retirement	7,317	15,482	16,043	15,492	15,492	
40041	PERS Unfunded Liability	31,983	38,669	38,669	44,535	44,535	
40060	Medicare Tax	1,147	2,192	2,590	2,435	2,435	
40062	Insurance Rebate	21,097	39,044	32,297	39,056	39,056	
40065	Workers Compensation	522	2,905	9,324	3,377	3,377	
40068	Retiree Insurance	15,002	17,000	15,623	16,000	16,000	
40080	Payroll Accruals Adjustments	3,273	-	9,764	-	-	
40090	Salary/Benefits Reimbursements	58,298	53,721	53,721	55,852	55,852	
	SUBTOTAL	208,855	313,605	333,266	329,050	329,050	
Operations & Maintenance							
43000	Legal Fees	74,798	100,000	9,882	100,000	100,000	
43030	Audit Fees	4,097	4,000	4,494	4,500	4,500	
43074	Utilities - Telephone	-	1,000	-	-	-	
43090	Contractual - Other	32,316	150,000	125,403	150,000	150,000	
44000	Supplies	476	1,000	285	1,000	1,000	
44010	Postage	13	-	20	-	-	
44030	Training & Meetings	-	-	96	-	-	
46001	Rapid Rehousing	48,398	250,000	192,194	250,000	250,000	
46002	Program Loans	-	200,000	-	200,000	200,000	
46004	Program Grants	-	40,000	-	40,000	40,000	
	SUBTOTAL	160,097	746,000	332,374	745,500	745,500	
	TOTAL Expenses	368,952	1,059,605	665,640	1,074,550	1,074,550	
	BALANCE	(255,731)	(968,305)	(442,350)	(973,250)	(973,250)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Manager							
Funds: 450 - Economic Development							
Program: 11501 - Economic Development							
REVENUE							
33000	Interest Income - Pooled	122,044	70,000	104,536	100,000	100,000	
33020	Interest Income - Other	3,832	4,000	2,546	4,000	4,000	
34294	I/GVT - State - Other	199,912	-	89,533	-	-	
34490	I/GVT - County - Other	240,920	-	-	-	-	
39069	Reimbs-Other	81,031	-	242,047	-	-	
	TOTAL Revenues	647,738	74,000	438,662	104,000	104,000	
EXPENDITURES							
Operations & Maintenance							
43000	Legal Fees	15,995	15,000	15,000	15,000	15,000	
43090	Contractual - Other	78,020	650,000	324,991	650,000	650,000	Zoning Code Update, Mixed Use Zoning analysis, Westminster Mall Specific Plan, ICSC
43091	Contractual - Westminster Mall	33,054	-	50,000	50,000	50,000	
44020	Special Department Expense	221,300	575,000	225,600	550,000	550,000	Vehicle Incentive Program
44030	Training & Meeting	14,158	25,000	-	-	-	
44070	Advertising	484	-	-	-	-	
46004	Program Grants	240,920	-	-	-	-	
	SUBTOTAL	603,931	1,265,000	615,591	1,265,000	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	26,531	-	-	-	-	
	SUBTOTAL	26,531	7,650	7,650	-	-	
	TOTAL Expenses	630,462	1,272,650	623,241	1,265,000	1,265,000	
	BALANCE	17,276	(1,198,650)	(184,580)	(1,161,000)	(1,161,000)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Manager							
Funds: 760 - Information Technologies Fund							
Program: 14450 - Information Technologies							
REVENUE							
33000	Interest Income - Pooled	94,823	40,000	86,147	90,000	90,000	
35092	Chrgs-Other-To Depts	2,110,681	2,080,000	2,080,000	2,080,000	2,080,000	
39061	Retiree Insurance Reimbursement	3,628	3,600	3,440	3,600	3,600	
	TOTAL Revenues	2,209,132	2,123,600	2,169,587	2,173,600	2,173,600	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	442,644	614,724	630,496	772,186	772,186	
40001	Overtime	6,463	3,000	8,254	8,000	8,000	
40002	Special & Holiday Pay	7,920	-	16,057	-	-	
40007	Payoffs - Vacation	16,229	25,715	25,549	27,027	27,027	
40009	Payoffs - Holiday	5,736	-	7,667	-	-	
40020	Part-Time Wages	-	-	-	-	-	
40040	PERS Retirement	51,981	78,118	72,485	77,904	77,904	
40041	PERS Unfunded Liability	180,258	195,119	195,119	223,948	223,948	
40045	PARS Retirement (P/T)	-	300	-	-	-	
40060	Medicare Tax	6,961	10,987	10,869	11,481	11,481	
40062	Insurance Rebate	89,225	132,268	119,969	132,289	132,289	
40065	Workers Compensation	3,169	5,001	4,596	5,226	5,226	
40068	Retiree Insurance	49,337	52,000	49,804	50,000	50,000	
40080	Payroll Accruals Adjustments	27,127	-	32,987	-	-	
	SUBTOTAL	887,049	1,117,232	1,173,852	1,308,061	1,308,061	
Operations & Maintenance							
43062	Licensing Fee	231,045	645,000	685,814	700,000	700,000	Microsoft, cybersecurity
43074	Utilities - Telephone	120,372	140,000	123,767	140,000	140,000	
43090	Contractual - Other	284,866	240,000	208,591	210,000	210,000	Parks consulting and cross connect engineering
44000	Supplies	11,530	10,000	7,054	10,000	10,000	
44010	Postage	-	100	-	-	-	
44020	Special Department Expense	1,721	30,000	21,846	20,000	20,000	
44030	Training & Meetings	267	15,000	14,360	15,000	15,000	
44050	Equipment Rental	7,521	12,000	6,761	7,000	7,000	
44060	Publications & Subscriptions	167	500	398	500	500	
44062	Membership Dues	-	-	1,914	1,000	1,000	
44080	Repairs & Maint - Equipment	91,995	225,000	181,741	150,000	150,000	
44085	Government Buildings Charge	26,000	28,000	28,000	28,000	28,000	
44092	Liability Claims Charge	7,000	11,000	11,000	11,700	11,700	
	SUBTOTAL	782,485	1,356,600	1,291,246	1,293,200	1,293,200	
Capital Outlay/Other							
47022	Computer Equipment - Capitalized	-	625,701	625,701	-	-	
47023	Computer Equipment - Noncapitalized	-	10,000	10,071	5,000	5,000	
47024	Computer Equipment - Software	6,720	25,000	18,074	10,000	10,000	
47090	Depreciation	46,560	-	-	-	-	
47091	Amortization	200,097	-	-	-	-	
	SUBTOTAL	253,377	660,701	653,846	15,000	15,000	
Debt Service							
49000	Interest Expense	14,539	-	-	-	-	
	SUBTOTAL	14,539	-	-	-	-	
	TOTAL Expenses	1,937,450	3,134,533	3,118,944	2,616,261	2,616,261	
	BALANCE	271,682	(1,010,933)	(949,358)	(442,661)	(442,661)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Clerk							
Funds: 100 - General Fund							
Program: 12000 - City Clerk							
REVENUE							
39061	Retiree Insurance Reimbursement	1,797	2,000	2,042	2,000	2,000	
39069	Reimbs-Other	265	1,000	-	1,000	1,000	
	TOTAL Revenues	2,062	3,000	2,042	3,000	3,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	268,355	465,839	362,123	477,699	477,699	
40001	Overtime	27	-	2,044	1,000	1,000	
40002	Special & Holiday Pay	8,028	-	12,163	-	-	
40007	Payoffs - Vacation	21,258	16,304	5,393	16,719	16,719	
40008	Payoffs - Compensatory Time Off	1,676	-	2,702	-	-	
40040	PERS Retirement	31,624	52,034	41,902	50,684	50,684	
40041	PERS Unfunded Liability	82,732	129,969	129,969	145,698	145,698	
40060	Medicare Tax	4,447	6,867	5,950	7,136	7,136	
40062	Insurance Rebate	58,802	102,563	85,312	102,549	102,549	
40065	Workers Compensation	2,012	3,126	2,684	3,248	3,248	
40068	Retiree Insurance	41,135	45,000	41,863	42,000	42,000	
40069	Employer Paid Benefits	1,800	3,600	3,600	3,600	3,600	
40080	Payroll Accruals Adjustments	979	-	8,434	-	-	
	SUBTOTAL	522,875	825,302	704,139	850,333	850,333	
Operations & Maintenance							
43000	Legal Fees	15,876	16,000	24,183	25,000	25,000	
43074	Utilities - Telephone	2,159	3,360	1,920	3,000	3,000	
43090	Contractual - Other	23,109	90,000	80,111	90,000	90,000	Netfile, Quality code, & JustFOIA
44000	Supplies	2,310	4,000	3,269	4,000	4,000	
44010	Postage	342	750	333	750	750	
44030	Training & Meetings	1,575	2,500	5,510	10,000	10,000	Professional Development
44050	Equipment Rental	10,201	8,000	19,494	20,000	20,000	
44056	Information Systems Charge	78,960	79,000	79,000	79,000	79,000	
44060	Publications & Subscriptions	300	-	-	-	-	
44062	Membership Dues	2,350	2,000	2,450	2,500	2,500	
44070	Advertising	3,030	8,200	4,265	5,000	5,000	
44085	Government Buildings Charge	30,000	34,000	34,000	30,000	30,000	
44092	Liability Claims Charge	7,000	11,000	11,000	11,800	11,800	
	SUBTOTAL	177,211	258,810	265,534	281,050	281,050	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(25,903)	(40,112)	(35,878)	(41,861)	(41,861)	
	SUBTOTAL	(25,903)	(40,112)	(35,878)	(41,861)	(41,861)	
	TOTAL Expenses	674,184	1,044,000	933,795	1,089,522	1,089,522	
	BALANCE	(672,122)	(1,041,000)	(931,753)	(1,086,522)	(1,086,522)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Clerk							
Funds: 100 - General Fund							
Program: 12500 - Elections							
REVENUE							
39069	Reimbs-Other	378	6,000	3,909	-	-	
	TOTAL Revenues	378	6,000	3,909	-	-	
EXPENDITURES							
Operations & Maintenance							
43000	Legal Fees	-	40,000	5,236	10,000	10,000	Off-Election Year
43090	Contractual - Other	156,402	280,000	201,160	-	-	
44000	Supplies	474	700	-	700	700	
44030	Training & Meetings	-	800	-	15,000	15,000	Professional Development
44070	Advertising	2,770	10,000	3,780	-	-	
	TOTAL Expenses	159,646	331,500	210,176	25,700	25,700	
	BALANCE	(159,269)	(325,500)	(206,267)	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: City Attorney							
Funds: 100 - General Fund							
Program: 13000 - City Attorney							
EXPENDITURES							
Operations & Maintenance							
43000	Legal Fees	279,508	350,000	335,784	350,000	350,000	
44092	Liability Claims Charge	2,000	3,000	3,000	3,200	3,200	
	SUBTOTAL	281,508	353,000	338,784	353,200	353,200	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(10,416)	(13,061)	(12,535)	(13,068)	(13,068)	
	SUBTOTAL	(10,416)	(13,061)	(12,535)	(13,068)	(13,068)	
	TOTAL Expenses	271,093	339,939	326,249	340,132	340,132	
	BALANCE	(271,093)	(339,939)	(326,249)	(340,132)	(340,132)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Human Resources							
Funds: 100 - General Fund							
Program: 14200 - Human Resources & Risk Management							
REVENUE							
39061	Retiree Insurance Reimbursement	764	1,000	716	800	800	
39069	Reimbursements - Other	449	-	-	-	-	
	TOTAL Revenues	1,213	1,000	716	800	800	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	398,050	454,913	410,923	484,966	484,966	
40001	Overtime	203	-	1,032	1,000	1,000	
40002	Special & Holiday Pay	14,771	-	15,157	-	-	
40007	Payoffs - Vacation	15,869	15,922	9,856	16,974	16,974	
40020	Part-Time Wages	48,259	40,000	22,534	40,000	40,000	
40040	PERS Retirement	46,752	42,687	41,819	43,071	43,071	
40041	PERS Unfunded Liability	117,699	106,621	106,621	147,915	147,915	
40045	PARS Retirement (P/T)	82	600	95	600	600	
40060	Medicare Tax	7,601	7,669	6,762	8,374	8,374	
40062	Insurance Rebate	77,986	83,329	73,828	83,389	83,389	
40065	Workers Compensation	6,018	3,491	9,037	3,812	3,812	
40068	Retiree Insurance	23,945	26,000	24,234	25,000	25,000	
40069	Employer Paid Benefits	1,800	3,600	3,600	3,600	3,600	
40080	Payroll Accruals Adjustments	(5,478)	-	3,170	-	-	
40090	Salary/Benefits Reimbursements	(27,694)	-	-	-	-	
41000	Benefit Program Administration	15,797	15,000	13,185	16,000	16,000	
41004	Unemployment Claims	11,116	24,000	46,642	25,000	25,000	
41008	Retirement Contributions	731,033	650,000	649,471	650,000	650,000	OPEB CERPT 115
	SUBTOTAL	1,483,808	1,473,832	1,437,965	1,549,701	1,549,701	
Operations & Maintenance							
43000	Legal Fees	60,540	75,000	93,027	100,000	100,000	Negotiations
43074	Utilities - Telephone	3,180	3,360	2,760	3,000	3,000	
43090	Contractual - Other	24,061	94,500	120,496	124,500	124,500	
44000	Supplies	3,123	3,000	263	3,000	3,000	
44010	Postage	171	500	466	500	500	
44020	Special Department Expense	43,459	95,000	78,632	100,000	100,000	City-wide recruitment
44030	Training & Meetings	6,389	15,000	15,151	12,000	12,000	
44034	Mileage	462	-	-	-	-	
44056	Information Systems Charge	49,560	50,000	50,000	50,000	50,000	
44060	Publications & Subscriptions	495	2,000	-	-	-	
44062	Membership Dues	10,091	12,000	10,332	12,000	12,000	Government Jobs, OCHR and PARMA
44085	Government Buildings Charge	23,000	27,000	27,000	24,000	24,000	
44092	Liability Claims Charge	9,000	14,000	14,000	15,000	15,000	
	SUBTOTAL	233,530	391,360	412,128	444,000	444,000	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(140,822)	(152,946)	(151,708)	(163,483)	(163,483)	
	SUBTOTAL	(140,822)	(152,946)	(151,708)	(163,483)	(163,483)	
	TOTAL Expenses	1,576,517	1,712,246	1,698,385	1,830,218	1,830,218	
	BALANCE	(1,575,304)	(1,711,246)	(1,697,669)	(1,829,418)	(1,829,418)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Human Resources							
Funds: 280 - AQMD Fund							
Program: 14800 - Air Quality Mgmt Program							
REVENUE							
33000	Interest Income - Pooled	5,137	3,000	5,166	5,200	5,200	
34280	I/GVT - State - Air Quality	121,431	120,000	121,750	122,000	122,000	
	TOTAL Revenues	126,568	123,000	126,916	127,200	127,200	
EXPENDITURES							
Operations & Maintenance							
43030	Audit Fees	1,756	1,650	1,616	1,700	1,700	
43090	Contractual - Other	-	15,000	-	15,000	15,000	
43096	AQMD Incentives	-	10,000	-	10,000	10,000	
	SUBTOTAL	1,756	26,650	1,616	26,700	26,700	
Administrative Charges/Transfers							
60400	Overhead Charges/Credits	5,833	6,038	6,634	6,250	6,250	
	SUBTOTAL	5,833	6,038	6,634	6,250	6,250	
	TOTAL Expenses	7,589	32,688	8,250	32,950	32,950	
	BALANCE	118,979	90,312	118,667	94,250	94,250	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Human Resources							
Funds: 740 - General Benefits Fund							
Program: 14326 - Workers Comp Benefits							
REVENUE							
35092	Chrgs-Other-To Depts	2,199,295	2,255,000	2,298,257	2,350,000	2,350,000	
39069	Reimbs-Other	41,594	45,000	45,000	45,000	45,000	Claim reimbursements
	TOTAL Revenues	2,240,888	2,300,000	2,343,257	2,395,000	2,395,000	
EXPENDITURES							
Salaries & Benefits							
41000	PERS Health Administration	145,647	155,000	152,136	155,000	155,000	Administration
41002	Workers Compensation Payments	2,034,235	1,580,000	1,640,807	1,863,000	1,863,000	Actuarial estimate
41006	Insurance and Bonds	263,609	349,000	344,349	375,000	375,000	Prism estimate
	SUBTOTAL	2,443,491	2,084,000	2,137,293	2,393,000	2,393,000	
Operations & Maintenance							
43090	Contractual - Other	70,334	65,000	108,979	65,000	65,000	Annual Assessment
	SUBTOTAL	70,334	65,000	108,979	65,000	65,000	
	TOTAL Expenses	2,513,825	2,149,000	2,246,272	2,458,000	2,458,000	
	BALANCE	(272,937)	151,000	96,986	(63,000)	(63,000)	
Dept: Human Resources							
Funds: 740 - General Benefits Fund							
Program: 14350 - Retirement Benefits							
REVENUE							
33020	Interest Income - Other	478,960	275,000	478,596	450,000	450,000	
39069	Reimbs-Other	381,490	406,391	406,391	500,000	500,000	Section 215 contribution
	TOTAL Revenues	860,450	681,391	884,987	950,000	950,000	
EXPENDITURES							
Operations & Maintenance							
43090	Contractual - Other	25,645	65,000	32,939	65,000	65,000	Section 215 trust fees
	TOTAL Expenses	25,645	65,000	32,939	65,000	65,000	
	BALANCE	834,805	616,391	852,048	885,000	885,000	
		561,869	767,391	949,034	822,000	822,000	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Human Resources							
Funds: 750 - Liability Administration Fund							
Program: 14335 - Public Liability Admin							
REVENUE							
35092	Chrgs-Other-To Depts	2,017,000	3,000,000	3,000,000	3,200,000	3,200,000	
39069	Reimbs-Other	25,235	-	34,165	30,000	30,000	Insurance Reimbursement
	TOTAL Revenues	2,042,235	3,000,000	3,034,165	3,230,000	3,230,000	
EXPENDITURES							
Operations & Maintenance							
43000	Legal Fees	271,721	1,100,000	349,108	400,000	400,000	
45000	Insurance & Bonds	1,489,595	1,920,000	1,459,552	1,795,000	1,795,000	Prism estimate
45002	Claims & Damages	588,284	500,000	553,062	897,000	897,000	Actuarial estimate
45004	Liability/Litigation Admin	43,376	60,000	57,460	60,000	60,000	Claims Management
	TOTAL Expenses	2,392,975	3,580,000	2,419,181	3,152,000	3,152,000	
	BALANCE	(350,740)	(580,000)	614,984	78,000	78,000	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Finance							
Funds: 100 - General Fund							
Program: 20000 - General City Revenues/Expenses							
REVENUE							
30000	Prop Taxes - Current - Secured	2,283,979	2,329,000	2,310,083	2,320,000	2,320,000	
30002	Prop Taxes - Current-Unsecured	69,731	78,000	70,668	84,000	84,000	
30020	Prop Taxes - Supplemental-Current	61,004	50,000	51,518	50,000	50,000	
30030	Prop Taxes - Residual	4,463,395	4,630,000	4,508,029	4,630,000	4,630,000	
30040	Prop Taxes - Other-Misc	9,239	1,000	859	1,000	1,000	
30042	Prop Taxes - Other-Pub Utility	101,667	102,000	104,786	105,000	105,000	
30043	Prop Taxes - Other-H/Owners Subv	9,365	10,500	8,858	10,000	10,000	
30045	Prop Taxes - In Lieu of VLF	12,564,962	12,987,000	13,165,081	13,657,000	13,657,000	
30049	Prop Taxes - Pass Thru Agreements	958,911	968,000	968,500	978,000	978,000	
30060	Utility Users Tax	5,348,665	5,800,000	5,848,142	5,800,000	5,800,000	
30080	Business License Taxes	1,538,941	1,600,000	1,582,842	1,600,000	1,600,000	
30500	Sales Tax	18,775,485	18,234,000	**18,251,858**	18,748,000	18,748,000	
30502	Transaction Tax	15,521,023	22,347,000	**21,874,374**	22,977,000	22,977,000	Measure Y & E
30520	Franchise Tax - Public Utility	1,059,562	1,150,000	972,126	1,000,000	1,000,000	
30522	Franchise Tax - PCTA	421,531	470,000	410,288	430,000	430,000	
30540	Transient & Occupancy Taxes	897,155	1,000,000	902,397	950,000	950,000	
30580	Taxes-Other- Prop Transfer Tx	303,666	250,000	272,336	275,000	275,000	
33000	Interest Income - Pooled	1,717,916	1,100,000	1,380,674	1,400,000	1,400,000	
33009	Interest Income-Pooled-Clearing	63,863	-	0	-	-	
33020	Interest Income - Other	2,667,155	-	(0)	-	-	
33560	Rental Income - Facilities	1,117,501	1,200,000	1,169,293	1,225,000	1,225,000	
34098	I/GVT - Federal - Other	106,772	-	-	-	-	
34200	I/GVT-In Lieu-Taxes-Motor Veh	112,402	100,000	143,000	150,000	150,000	
34294	I/GVT - State - Other	246,517	-	351	-	-	
35025	Staff Charges - ROPS SAWRA	26,233	25,000	25,000	28,000	28,000	Last & Final allocation
35053	Chrgs-Parking Meter Fees	71,341	100,000	186,295	200,000	200,000	
35092	Chrgs-Other-To Depts	172,338	152,288	175,775	158,700	158,700	
39049	Other Rev-Donations-Misc	(35)	-	-	-	-	
39069	Reimbs-Other	156,387	-	513,335	-	-	Opioid settlement restricted
39090	Other Rev-Misc Receipts	570	-	490	-	-	
39092	Other Rev-Cash Over/Short	(25)	-	10	-	-	
	TOTAL Revenues	70,847,216	74,683,788	74,896,969	76,776,700	76,776,700	
EXPENDITURES							
Operations & Maintenance							
44062	Membership Dues	-	75,000	108,763	81,700	81,700	SCAG, ACC-OC, League of California Cities, LAFCO, OCCOG
44085	Government Buildings Charge	290,000	283,000	283,000	219,000	219,000	
	SUBTOTAL	290,000	358,000	391,763	300,700	300,700	
Capital Outlay/Other							
48502	Taxes - Property	10,789	14,000	11,570	14,000	14,000	
	SUBTOTAL	10,789	14,000	11,570	14,000	14,000	
Administrative Charges/Transfers							
91000	Transfers Out	25,000	25,000	25,000	25,000	25,000	
91050	Transfers Out Cap Projects	1,742,417	1,500,000	3,000,000	-	-	
97200	Bad Debt Expense	(18,261)	-	(33,931)	-	-	
	SUBTOTAL	1,749,156	1,525,000	2,991,069	25,000	25,000	
	TOTAL Expenses	2,049,944	1,897,000	3,394,402	339,700	339,700	
	BALANCE	68,797,272	72,786,788	71,502,567	76,437,000	76,437,000	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Finance							
Funds: 100 - General Fund							
Program: 21000 - Finance Administration							
REVENUE							
34222	I/GVT - ST Reimbs - Mandated Cost	94,098	100,000	100,014	100,000	100,000	
35004	Chrgs-Maps & Pubs	6	-	-			
39061	Retiree Insurance Reimbursement	2,561	2,500	2,418	2,500	2,500	
39090	Other Rev-Misc Receipts	15,048	12,000	19,090	15,000	15,000	
	TOTAL Revenues	111,714	114,500	121,521	117,500	117,500	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	627,994	829,844	782,402	928,169	928,169	Added Business License Inspector from Building 62050
40001	Overtime	3,636	5,000	4,523	5,000	5,000	
40002	Special & Holiday Pay	21,286	-	29,405	-	-	
40007	Payoffs - Vacation	37,823	29,045	39,474	32,486	32,486	
40040	PERS Retirement	74,007	92,694	90,029	98,479	98,479	
40041	PERS Unfunded Liability	203,302	231,526	231,526	283,091	283,091	
40060	Medicare Tax	10,722	12,766	13,825	14,521	14,521	
40062	Insurance Rebate	101,441	122,928	122,404	142,398	142,398	
40065	Workers Compensation	4,868	5,811	6,206	8,729	8,729	
40068	Retiree Insurance	45,400	50,000	47,242	50,000	50,000	
40069	Employer Paid Benefits	1,800	3,600	3,600	3,600	3,600	
40080	Payroll Accruals Adjustments	17,828	-	(12,130)	-	-	
40090	Salary/Benefits Reimbursements	54,606	70,563	67,111	75,199	75,199	
	SUBTOTAL	1,204,713	1,453,777	1,425,617	1,641,672	1,641,672	
Operations & Maintenance							
43000	Legal Fees	3,743	3,000	3,000	3,000	3,000	
43030	Audit Fees	38,858	37,800	38,384	41,600	41,600	Audit services
43074	Utilities - Telephone	2,597	2,640	2,609	2,700	2,700	
43090	Contractual - Other	148,609	193,080	149,149	382,000	382,000	$200,000 for HDL Bus. Lic. collections moved from Building 62050
44000	Supplies	17,757	16,000	21,314	25,000	25,000	Increase in supply costs
44002	Printing	2,646	4,000	3,135	4,000	4,000	
44010	Postage	10,979	7,000	5,426	7,000	7,000	
44020	Special Department Expense	6,306	6,000	7,096	10,000	10,000	PARS, Filings, GASB, MUNI Services
44030	Training & Meetings	2,515	8,000	5,150	8,000	8,000	CSMFO
44034	Mileage	156	300	-	-	-	
44050	Equipment Rental	8,079	8,000	8,262	8,300	8,300	postage machine, copier
44056	Information Systems Charge	185,640	186,000	186,000	186,000	186,000	
44060	Publications & Subscriptions	327	-	112	-	-	
44062	Membership Dues	2,435	1,800	3,080	3,000	3,000	
44080	Repairs & Maint - Equipment	230	-	-	-	-	
44085	Government Buildings Charge	19,000	22,000	22,000	19,000	19,000	
44092	Liability Claims Charge	11,000	17,000	17,000	18,000	18,000	
	SUBTOTAL	460,877	512,620	471,717	717,600	717,600	
Capital Outlay/Other							
47024	Computer Equipment - Software	2,152	-	-	-	-	
	SUBTOTAL	2,152	-	-	-	-	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(416,669)	(491,599)	(474,334)	(504,709)	(504,709)	Excludes Business License
	SUBTOTAL	(416,669)	(491,599)	(474,334)	(504,709)	(504,709)	
	TOTAL Expenses	1,251,072	1,474,798	1,423,001	1,854,564	1,854,564	
	BALANCE	(1,139,359)	(1,360,298)	(1,301,480)	(1,737,064)	(1,737,064)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Finance							
Funds: 231 - American Rescue Plan Act							
Program: 21500 - American Rescue Plan Act							
REVENUE							
34098	I/GVT - FED - Other	2,283,233	16,172,619	9,037,586	-	-	Remaining balances will be carried over
	TOTAL Revenues	2,283,233	16,172,619	9,037,586	-	-	
EXPENDITURES							
Operations & Maintenance							
48000	CIP and Long-Term Project Costs	2,283,233	16,172,619	9,037,586	-	-	
	TOTAL Expenses	2,283,233	16,172,619	9,037,586	-	-	
	BALANCE	-	-	-	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Westminster Successor Agency							
Funds: 501 - SAWRA							
Program: 18001 - WSA Administration							
REVENUE							
30100	RDA Obligation Retirement Fund	5,868,090	5,866,572	5,846,572	5,859,333	5,859,333	Last & Final rec'd 2022
33000	Interest Income - Pooled	46,692	-	8,466	10,000	10,000	
33020	Interest Income - Other	44,442	-	31,193	30,000	30,000	
	TOTAL Revenues	5,959,224	5,866,572	5,886,231	5,899,333	5,899,333	
EXPENDITURES							
Operations & Maintenance							
43090	Contractual - Other	13,767	12,000	5,710	12,000	12,000	
44020	Special Department Expense	-	3,000	-	-	-	
	SUBTOTAL	13,767	15,000	5,710	12,000	12,000	
Debt Service							
49000	Interest Expense	3,345,404	3,211,572	3,211,572	3,099,333	3,099,333	
49202	Principal	-	2,615,000	2,615,000	2,720,000	2,720,000	
	SUBTOTAL	3,345,404	5,826,572	5,826,572	5,819,333	5,819,333	
Administrative Charges/Transfers							
60200	SAWRA Admin Charges	26,233	25,000	19,290	28,000	28,000	
	SUBTOTAL	26,233	25,000	19,290	28,000	28,000	
	TOTAL Expenses	3,385,404	5,866,572	5,851,572	5,859,333	5,859,333	
	BALANCE	2,573,821	-	34,659	40,000	40,000	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Finance							
Funds: 600 - Water Utility Fund							
Program: 23000 - Utility Billing & Collection							
REVENUE							
33020	Interest Income - Other	7,441	3,000	6,813	7,000	7,000	
34098	I/GVT - Fed - Other	132,386	-	-	-	-	
35060	Metered Water Sales	19,178,343	19,854,000	20,634,298	21,550,000	21,550,000	from water rate study
35061	Water Surcharge	109,495	88,000	118,360	120,000	120,000	
35062	Establishment Chrgs	101,183	80,000	79,542	80,000	80,000	
35066	Delinquent Chrgs	220,051	140,000	226,750	230,000	230,000	
35068	Shutoff Service Chrgs	(949)	20,000	15,120	20,000	20,000	
35069	Standby Service Chrgs	-	500	-	-	-	
39061	Retiree Insurance Reimbursement	3,818	4,000	3,632	3,800	3,800	
39069	Reimbursements - Other	-	-	80	-	-	
39092	Other Rev-Cash Over/Short	(4,044)	-	4,044	-	-	
	SUBTOTAL	19,747,723	20,189,500	21,088,638	22,010,800	22,010,800	
Administrative Charges/Transfers							
81000	Transfers In	25,000	25,000	25,000	25,000	25,000	
	SUBTOTAL	25,000	25,000	25,000	25,000	25,000	
	TOTAL Revenues	19,772,723	20,214,500	21,113,638	22,035,800	22,035,800	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	302,000	342,532	325,929	363,531	424,117	
40001	Overtime	7,962	10,000	949	10,000	10,000	Counter coverage
40002	Special & Holiday Pay	11,498	-	12,279	-	-	
40007	Payoffs - Vacation	2,065	11,989	5,899	12,724	14,844	
40020	Part-Time Wages	43,082	52,000	55,118	65,000	65,000	2 part time employees counter coverage extended hours
40040	PERS Retirement	173,524	38,261	37,803	38,571	44,999	
40041	PERS Unfunded Liability	81,537	95,566	95,566	110,877	110,877	
40045	PARS Retirement (P/T)	646	780	977	975	975	
40060	Medicare Tax	6,105	6,654	7,007	7,436	8,314	
40062	Insurance Rebate	84,001	82,809	79,892	78,030	97,453	
40065	Workers Compensation	4,646	3,029	5,484	3,385	3,785	
40068	Retiree Insurance	1,083	51,000	49,772	50,000	50,000	
40080	Payroll Accruals Adjustments	2,747	-	3,868	-	-	
40090	Salary/Benefits Reimbursements	(66,755)	(70,563)	(70,563)	(75,199)	(75,199)	
	SUBTOTAL	654,141	624,057	609,978	665,330	755,165	
Operations & Maintenance							
43000	Legal Fees	309	-	-	-	-	
43030	Audit Fees	-	10,000	10,000	10,000	10,000	
43074	Utilities - Telephone	1,587	2,000	1,541	2,000	2,000	
43090	Contractual - Other	133,570	150,000	144,646	150,000	150,000	County bill processing estimate
44000	Supplies	3,610	5,000	2,801	5,000	5,000	
44002	Printing	317	6,000	2,519	4,000	4,000	
44010	Postage	1,344	10,000	1,889	2,000	2,000	
44020	Special Department Expense	564,687	720,000	1,096,808	1,200,000	1,200,000	Bank fees, credit card processing
44030	Training & Meetings	356	1,000	-	1,000	1,000	
44050	Equipment Rental	1,289	5,000	2,790	2,500	2,500	Copier
44056	Information Systems Charge	185,640	186,000	186,000	186,000	186,000	
44085	Government Buildings Charge	19,000	22,000	22,000	19,000	19,000	
44092	Liability Claims Charge	6,000	9,000	9,000	9,600	9,600	
	SUBTOTAL	917,709	1,126,000	1,479,994	1,591,100	1,591,100	
Debt Service							
49000	Interest Expense	66,577	25,391	25,391	22,372	22,372	
49202	Principal	-	84,287	84,287	87,254	87,254	
	SUBTOTAL	66,577	109,678	109,678	109,626	109,626	
Administrative Charges/Transfers							
97200	Bad Debt Expense	129,024	-	-	-	-	
	SUBTOTAL	129,024	-	-	-	-	
	TOTAL Expenses	1,767,451	1,859,735	2,199,650	2,366,056	2,455,891	
	BALANCE	18,005,272	18,354,765	18,913,988	19,669,744	19,579,909	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 100 - General Fund							
Program: 31000 - General Police Services							
REVENUE							
30505	Sales Tax - Public Safety	239,196	236,000	227,820	232,500	232,500	HDL projection
31598	Permits - Other - Police	18,121	20,000	16,801	20,000	20,000	
32500	Fines - Vehicle - Code	110,162	100,000	143,594	150,000	150,000	
32520	Fines - Ordinance - Violations	161,736	200,000	152,863	200,000	200,000	
32521	Fines - Admin Citation	14,252	20,000	6,890	10,000	10,000	
34098	I/GVT - Fed - Other	18,966	-	4,946	15,196	15,196	EMPG
34220	I/GVT - ST Reimbs - Post	15,051	10,000	15,611	15,000	15,000	
34294	I/GVT - State - Other	4,084	-	-	-	-	
34490	I/GVT - County - Other	323,146	-	280,300	280,000	280,000	OCATT
35040	Chrgs-Police-Spec Services	257,969	250,000	225,128	250,000	250,000	
35041	Chrgs-Police-False Alarm	103,853	90,000	93,812	100,000	100,000	
39049	Other Rev-Donations-Misc	126	-	-	-	-	
39061	Retiree Insurance Reimbursement	84,206	90,000	79,865	90,000	90,000	
39069	Reimbs-Other	90,426	378,000	492,793	378,000	378,000	SRO program
39092	Other Rev-Cash Over/Short	(35)	-	20	-	-	
	SUBTOTAL	1,441,259	1,394,000	1,740,444	1,740,696	1,740,696	
Administrative Charges/Transfers							
84000	Property Sales	7,297	10,000	5,867	10,000	10,000	
	SUBTOTAL	7,297	10,000	5,867	10,000	10,000	
	TOTAL Revenues	1,448,556	1,404,000	1,746,311	1,750,696	1,750,696	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	14,084,316	15,623,479	14,930,298	16,278,405	16,386,235	
40001	Overtime	1,414,148	1,540,000	1,755,885	1,540,000	1,540,000	
40002	Special & Holiday Pay	126,726	468,704	165,670	488,352	491,587	
40003	Injured On Duty Pay	206,443	-	186,997	-	-	
40006	Payoffs - Sick Leave	153,400	100,000	70,668	100,000	100,000	
40007	Payoffs - Vacation	527,776	446,822	368,805	469,744	473,518	
40008	Payoffs- Compensatory Time Off	64,445	-	88,322	-	-	
40009	Payoffs - Holiday	369,619	-	484,671	-	-	
40020	Part-Time Wages	497,064	525,000	507,050	575,000	575,000	Due to increase in PT wages
40040	PERS Retirement	2,602,983	2,804,641	2,735,149	2,910,327	2,921,768	
40041	PERS Unfunded Liability	5,821,100	6,778,657	6,778,657	7,646,159	7,646,159	
40045	PARS Retirement (P/T)	3,827	7,875	5,650	8,625	8,625	
40060	Medicare Tax	269,789	276,021	300,434	288,707	290,271	
40062	Insurance Rebate	2,482,493	2,636,754	2,607,568	2,646,947	2,666,544	
40065	Workers Compensation	1,610,453	1,626,171	1,641,546	1,695,667	1,696,379	
40068	Retiree Insurance	1,377,020	1,420,000	1,359,351	1,390,000	1,390,000	
40070	Signing Bonus	15,000	-	10,000	-	-	
40071	Recruiting costs	33,873	-	75,986	10,000	10,000	These expenses will begin to decrease, however we would like to continue to track the expenses here and add a small budget to the line.
40080	Payroll Accruals Adjustments	(44,115)	-	(33,500)	-	-	
40090	Salary/Benefits Reimbursements	(270,943)	81,043	(4,593)	-	-	SLESF/ARPA
40091	I-405 Reimbursement	(102,016)	-	-	-	-	
	SUBTOTAL	31,243,400	34,335,167	34,034,615	36,047,933	36,196,086	
Operations & Maintenance							
43000	Legal Fees	125,430	100,000	101,382	100,000	100,000	
43074	Utilities - Telephone	34,784	33,000	36,450	38,000	38,000	Increase in utility costs
43090	Contractual - Other	532,958	454,361	552,971	539,361	539,361	Microsoft licenses for new hires, polygraph, pre-employment assessments, medical screenings, and background checks - previously handled by HR - along with $85,000 increase in contract leases, tow services and other misc. contract/lease increase
43095	Jail Expenses	304,551	410,446	414,193	410,446	410,446	
44000	Supplies	36,874	50,000	67,072	50,000	50,000	
44002	Printing	7,714	20,000	28,148	20,000	20,000	
44010	Postage	9,832	15,000	18,081	15,000	15,000	
44020	Special Department Expense	26,024	27,000	23,110	27,000	27,000	
44027	Range Expenditures	16,271	16,800	17,049	16,800	16,800	
44030	Training & Meetings	128,540	146,894	153,609	146,894	146,894	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
44032	Disaster Preparedness	16,559	18,405	17,924	18,196	18,196	EMPG = $15,195.83 anticipated
44040	Uniforms	66,075	65,407	65,899	71,947	71,947	Additional hiring & increase in uniform costs.
44042	Safety Equipment	79,773	91,698	86,010	91,698	91,698	
44050	Equipment Rental	22,935	15,000	23,463	25,000	25,000	Increase in copier lease expenses.
44052	Vehicle Use Charge	502,182	571,794	571,794	557,520	557,520	
44054	Vehicle Replacement Charge	650,050	659,341	659,341	725,835	725,835	
44056	Information Systems Charge	661,145	662,000	662,000	662,000	662,000	
44060	Publications & Subscriptions	6,041	7,000	6,128	7,000	7,000	
44062	Membership Dues	3,950	7,000	9,408	9,000	9,000	increased cost to memberships
44070	Advertising	5,587	5,000	2,805	7,000	7,000	SRO, HLO, & K9 included
44080	Repairs & Maint - Equipment	162,476	226,975	208,620	246,975	246,975	Maintenance & repairs of aging evidence freezers along with rising annual maintenance costs.
44085	Government Buildings Charge	1,240,000	1,424,000	1,424,000	1,478,000	1,478,000	
44092	Liability Claims Charge	971,000	1,467,000	1,467,000	1,564,800	1,564,800	
	SUBTOTAL	5,610,750	6,494,121	6,616,458	6,828,472	6,828,472	
	TOTAL Expenses	36,854,149	40,829,288	40,651,073	42,876,405	43,024,558	
	BALANCE	(35,405,594)	(39,425,288)	(38,904,762)	(41,125,709)	(41,273,862)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 100 - General Fund							
Program: 31100 - Parking							
REVENUE							
32520	Fines - Ordinance - Violations	197,089	250,000	400,766	500,000	500,000	
	TOTAL Revenues	197,089	250,000	400,766	500,000	500,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	-	-	-	-	105,916	
40007	Payoffs - Vacation	-	-	-	-	3,707	
40020	Part-Time Wages	99,471	136,000	153,703	150,000	100,000	due to increase in PT wages
40040	PERS Retirement	-	-	-	-	11,238	
40041	PERS Unfunded Liability	-	-	-	-	-	
40045	PARS Retirement (P/T)	1,492	2,040	2,306	2,250	1,500	
40060	Medicare Tax	1,442	1,972	2,229	2,175	2,986	
40062	Insurance Rebate	-	-	-	-	38,791	
40065	Workers Compensation	9,967	13,627	15,401	15,030	20,633	
40080	Payroll Accruals Adjustments	3,243	-	(608)	-	-	
	SUBTOTAL	115,615	153,639	173,030	169,455	284,771	
Operations & Maintenance							
43090	Contractual - Other	70,024	112,500	120,996	112,500	112,500	
44000	Supplies	10,750	2,000	2,000	2,000	2,000	
44030	Training & Meetings	-	2,000	-	2,000	2,000	
44040	Uniforms	902	2,800	1,188	2,800	2,800	
44042	Safety Equipment	13,243	7,772	7,400	7,772	7,772	
44052	Vehicle Use Charge	10,000	10,000	10,000	10,000	10,000	
44080	Repairs & Maint - Equipment	-	2,600	1,220	2,600	2,600	
	SUBTOTAL	104,919	139,672	142,804	139,672	139,672	
	TOTAL Expenses	220,534	293,311	315,835	309,127	424,443	
	BALANCE	(23,445)	(43,311)	84,931	190,873	75,557	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 100 - General Fund							
Program: 32000 - Animal Control							
REVENUE							
31000	Licenses - Animal	158,915	190,000	138,352	190,000	190,000	
31598	Permits - Other - Police	10,490	12,000	9,138	12,000	12,000	
35044	Chrgs-Police-Animal Shelter	19,023	25,000	20,114	25,000	25,000	
39061	Retiree Insurance Reimbursement	1,033	1,000	986	1,000	1,000	
	TOTAL Revenues	189,460	228,000	168,590	228,000	228,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	251,308	276,426	273,408	293,092	293,092	
40001	Overtime	4,350	2,000	6,339	2,500	2,500	increase due to increases in pay
40002	Special & Holiday Pay	1,554	8,293	2,716	8,793	8,793	
40007	Payoffs - Vacation	-	9,675	4,920	10,258	10,258	
40009	Payoffs - Holiday	6,370	-	9,479	-	-	
40020	Part-Time Wages	19,659	24,000	19,182	24,000	24,000	
40040	PERS Retirement	29,690	30,877	32,966	31,097	31,097	
40041	PERS Unfunded Liability	64,964	77,123	77,123	89,393	89,393	
40045	PARS Retirement (P/T)	295	360	288	360	360	
40060	Medicare Tax	4,605	4,864	5,194	5,092	5,092	
40062	Insurance Rebate	58,504	58,575	58,353	58,605	58,605	
40065	Workers Compensation	31,823	33,613	35,889	35,191	35,191	
40068	Retiree Insurance	11,603	12,000	11,154	12,000	12,000	
40080	Payroll Accruals Adjustments	10,712	-	(3,527)	-	-	
	SUBTOTAL	495,437	537,806	533,484	570,381	570,381	
Operations & Maintenance							
43090	Contractual - Other	502,336	603,447	596,522	713,838	713,838	WAGS contract increase
44000	Supplies	1,751	1,000	1,494	2,000	2,000	Rising costs of supplies
44002	Printing	2,020	2,000	2,487	2,000	2,000	
44010	Postage	3,733	4,000	3,668	4,000	4,000	
44020	Special Department Expense	-	500	-	500	500	
44030	Training & Meetings	679	-	-	-	-	
44040	Uniforms	676	2,000	815	2,000	2,000	
44052	Vehicle Use Charge	24,040	20,166	20,166	23,048	23,048	
44054	Vehicle Replacement Charge	19,558	19,558	19,558	19,558	19,558	
44062	Membership Dues	100	300	475	300	300	
44080	Repairs & Maint - Equipment	885	-	4,250	5,000	5,000	Maintenance of Shelter Pro
44092	Liability Claims Charge	4,000	6,000	6,000	6,400	6,400	
	SUBTOTAL	559,778	658,971	655,435	778,644	778,644	
	TOTAL Expenses	1,055,214	1,196,777	1,188,919	1,349,025	1,349,025	
	BALANCE	(865,755)	(968,777)	(1,020,329)	(1,121,025)	(1,121,025)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 100 - General Fund							
Program: 32100 - Animal Control - Stanton							
REVENUE							
31001	Licenses - Animal - Stanton	49,457	55,000	57,695	55,000	55,000	
32521	Fines - Admin Citation	3,249	5,000	2,800	5,000	5,000	
35040	Chrgs-Police-Spec Services	214,415	240,000	226,649	240,000	240,000	
	TOTAL Revenues	267,121	300,000	287,145	300,000	300,000	
EXPENDITURES							
Salaries & Benefits							
40020	Part-Time Wages	16,077	26,000	29,328	30,000	30,000	Due to Part Time wage increase
40045	PARS Retirement (P/T)	241	390	440	450	450	
40060	Medicare Tax	233	377	425	435	435	
40065	Workers Compensation	1,611	2,605	2,939	3,006	3,006	
40080	Payroll Accruals Adjustments	1,294	-	(19)	-	-	
	SUBTOTAL	19,456	29,372	33,112	33,891	33,891	
Operations & Maintenance							
43090	Contractual - Other	150,055	172,890	177,696	172,890	172,890	RFP pending
44000	Supplies	502	-	-	-	-	
44020	Special Department Expense	-	500	-	500	500	
44030	Training & Meetings	-	200	-	200	200	
44040	Uniforms	690	700	800	700	700	
44042	Safety Equipment	-	1,000	-	1,000	1,000	
	SUBTOTAL	151,248	175,290	178,496	175,290	175,290	
	TOTAL Expenses	170,704	204,662	211,608	209,181	209,181	
	BALANCE	96,417	95,338	75,536	90,819	90,819	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 100 - General Fund							
Program: 34000 - Firing Range Facility							
REVENUE							
34805	I/GVT-Other-Range Fees	189,395	210,000	213,511	215,000	215,000	
	TOTAL Revenues	189,395	210,000	213,511	215,000	215,000	
EXPENDITURES							
Operations & Maintenance							
43090	Contractual - Other	78,612	101,000	93,520	101,000	101,000	TMC - Lead remediation contract increase
44000	Supplies	1,039	2,000	2,061	2,000	2,000	
44042	Safety Equipment	831	6,000	2,000	10,000	10,000	Increase in ammunition costs
44080	Repairs & Maint - Equipment	13,752	1,500	404	1,500	1,500	
44085	Government Buildings Charge	72,000	99,000	99,000	80,000	80,000	
	SUBTOTAL	166,234	209,500	196,985	194,500	194,500	
	TOTAL Expenses	166,234	209,500	196,985	194,500	194,500	
	BALANCE	23,161	500	16,526	20,500	20,500	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 250 - Police Seizures Fund							
Program: 34100 - DOJ Seizures/Criminal							
REVENUE							
33000	Interest Income - Pooled	20,661	15,000	18,210	20,000	20,000	
39090	Other Rev-Misc Receipts	63,799	-	-	-	-	
	TOTAL Revenues	84,461	15,000	18,210	20,000	20,000	
EXPENDITURES							
Operations & Maintenance							
43074	Utilities - Telephone	42,676	50,000	48,831	50,000	50,000	
43090	Contractual - Other	25,948	263,949	37,513	263,949	263,949	
44024	K-9 Expenditures	7,741	25,000	16,666	25,000	25,000	
44030	Training & Meetings	398	32,000	(796)	32,000	32,000	
44042	Safety Equipment	-	9,000	-	9,000	9,000	
44080	Repairs & Maint - Equipment	-	8,000	-	8,000	8,000	
	TOTAL Expenses	76,762	459,949	102,215	459,949	459,949	
	BALANCE	7,698	(444,949)	(84,004)	(439,949)	(439,949)	

	Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police						
Funds: 251 - Special Police Services Fund						
Program: 39400 - JAG 2020						
REVENUE						
34098 I/GVT - Fed - Other	-	19,922	19,922	-	-	Carry over unspent budget
TOTAL Revenues	-	19,922	19,922	-	-	
EXPENDITURES						
Salaries & Benefits						
40020 Part-Time Wages	-	19,922	19,922	-	-	
TOTAL Expenses	-	19,922	19,922	-	-	
BALANCE	-	-	-	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 253 - Special Police Services Fund							
Program: 39990 - Office of Traffic Safety Grant							
REVENUE							
34296	I/GVT - State - Other - OTS	121,760	119,063	71,933	-	-	Carry over unspent budget
	TOTAL Revenues	121,760	119,063	71,933	-	-	
EXPENDITURES							
Salaries & Benefits							
40001	Overtime	80,344	113,010	68,362	-	-	
40040	PERS Retirement	-	-	184	-	-	
40060	Medicare Tax	1,161	-	991	-	-	
40065	Workers Compensation	7,883	-	6,648	-	-	
40080	Payroll Accruals Adjustments	22,540	-	(5,702)	-	-	
	SUBTOTAL	111,927	113,010	70,483	-	-	
Operations & Maintenance							
44000	Supplies	4,007	1,039	-	-	-	
44030	Training & Meetings	-	5,014	1,450	-	-	
	SUBTOTAL	4,007	6,053	1,450	-	-	
	TOTAL Expenses	115,934	119,063	71,933	-	-	
	BALANCE	5,826	-	0	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 254 - Special Police Services Fund							
Program: 39900 - ABC Grant							
REVENUE							
34294	I/GVT - State - Other	-	68,412	53,212	-	-	Carry over unspent budget
	TOTAL Revenues	-	68,412	53,212	-	-	
EXPENDITURES							
Salaries & Benefits							
40001	Overtime	10,255	63,612	46,523	-	-	
40040	PERS Retirement	-	-	445	-	-	
40060	Medicare Tax	149	3,540	675	-	-	
40065	Workers Compensation	1,028	560	4,662	-	-	
	SUBTOTAL	11,431	67,712	52,304	-	-	
Operations & Maintenance							
44030	Training & Meetings	157	700	1,352	-	-	
	SUBTOTAL	157	700	1,352	-	-	
	TOTAL Expenses	11,588	68,412	53,656	-	-	
	BALANCE	(11,588)	-	(444)	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 256 - Special Police Services Fund							
Program: 39150 - BSCC							
EXPENDITURES							
Salaries & Benefits							
40001	Overtime	8,226	54,774	577	-	-	Carry over unspent budget
40020	Part Time Wages	-	63,000	-	63,000	63,000	
40045	PARS Retirement	-	945	-	945	945	
40060	Medicare Tax	119	2,914	8	914	914	
40065	Workers Compensation	782	11,584	58	6,313	6,313	
	SUBTOTAL	9,127	133,217	643	71,172	71,172	
Operations & Maintenance							
44020	Special Department Expense	-	127,928	-	-	-	
44030	Training & Meetings	3,246	20,325	8,298	-	-	
47000	Office Furniture & Equipment	20,856	9,144	12,547	-	-	
	SUBTOTAL	24,101	157,397	20,845	-	-	
	TOTAL Expenses	33,229	290,614	21,488	71,172	71,172	
	BALANCE	(33,229)	(290,614)	(21,488)	(71,172)	(71,172)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 257 - Special Police Services Fund							
Program: 39250 - JAG 2021							
REVENUE							
34098	I/GVT - Fed - Other	6,999	-	-	-	-	Carry over unspent budget
	TOTAL Revenues	6,999	-	-	-	-	
EXPENDITURES							
Salaries & Benefits							
40020	Part Time Wages	12,890	-	-	-	-	
40045	PARS Retirement	193	-	-	-	-	
40060	Medicare Tax	187	-	-	-	-	
40065	Workers Compensation	393	-	-	-	-	
40080	Payroll Accruals Adjustments	(6,555)	-	-	-	-	
	TOTAL Expenses	7,108	-	-	-	-	
	BALANCE	(109)	-	-	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 258 - Special Police Services Fund							
Program: 39200 - Animal Control-Humane Pgms							
REVENUE							
33000	Interest Income - Pooled	57	100	-	-	-	
35044	Chrgs-Police-Animal Shelter	3,320	3,000	4,390	3,500	3,500	
	TOTAL Revenues	3,377	3,100	4,390	3,500	3,500	
EXPENDITURES							
Operations & Maintenance							
43090	Contractual - Other	7,585	10,000	10,000	8,000	8,000	
	TOTAL Expenses	7,585	10,000	10,000	8,000	8,000	
	BALANCE	(4,208)	(6,900)	(5,610)	(4,500)	(4,500)	

	Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police						
Funds: 259 - Special Police Services Fund						
Program: 39350 - Police Prop 69						
REVENUE						
34490 I/GVT - County - Other	-	-	-	17,159	17,159	New PROP 69 award in total of $32,356
TOTAL Revenues	-	-	-	17,159	17,159	
EXPENDITURES						
Operations & Maintenance						
44020 Special Department Expense	-	-	-	17,159	17,159	Spent $15,197 for repair in current FY
TOTAL Expenses	-	-	-	17,159	17,159	
BALANCE	-	-	-	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 260 - Local Seized Property Fund							
Program: 35000 - Local Narcotic Seizure							
REVENUE							
33000	Interest Income - Pooled	16,307	8,000	14,379	15,000	15,000	
34802	I/GVT-Other-LNSP	-	10,000	-	10,000	10,000	
	TOTAL Revenues	16,307	18,000	14,379	25,000	25,000	
EXPENDITURES							
Debt Service							
49000	Interest Expense	317	1,000	-	1,000	1,000	
	TOTAL Expenses	317	1,000	-	1,000	1,000	
	BALANCE	15,990	17,000	14,379	24,000	24,000	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 261 - Supplemental Law Enforcement Srv Fund							
Program: 38500 - Citizen Option for Public Safety Program							
REVENUE							
34500	I/GVT - County - COPS	260,994	238,500	228,665	230,000	230,000	
	TOTAL Revenues	260,994	238,500	228,665	230,000	230,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	182,949	184,367	161,397	189,844	189,844	
40001	Overtime	15,036	20,000	10,160	20,000	20,000	
40002	Special & Holiday Pay	-	5,531	5,802	5,695	5,695	
40006	Payoffs - Sick Leave	-	-	17,406	-	-	
40007	Payoffs - Vacation	13,189	13,126	29,516	13,318	13,318	
40008	Payoffs - Compenstory	-	-	7,960	-	-	
40009	Payoffs - Holiday	5,422	-	1,016	-	-	
40040	PERS Retirement	47,459	48,488	36,805	50,024	50,024	
40060	Medicare Tax	3,141	2,963	4,101	3,296	3,296	
40062	Insurance Rebate	23,353	24,590	24,590	19,790	19,790	
40065	Workers Compensation	21,703	20,478	28,341	22,778	22,778	
40080	Payroll Accruals Adjustments	(52,258)	-	(93,836)	-	-	
40090	Salary/Benefits Reimbursements	-	(81,043)	(4,593)	(94,745)	(94,745)	
	SUBTOTAL	259,994	238,500	228,665	230,000	230,000	
Operations & Maintenance							
44092	Liability Claims Charge	1,000	-	-	-	-	
	SUBTOTAL	1,000	-	-	-	-	
	TOTAL Expenses	260,994	238,500	228,665	230,000	230,000	
	BALANCE	-	-	0	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 262 - Special Police Services Fund							
Program: 39251 - OTS - Bike Safety							
REVENUE							
34294	I/GVT - State - Other	-	383,000	383,000	-	-	Carry over unspent budget
34296	I/GVT - State - Other - OTS	5,826	-	-	-	-	
	TOTAL Revenues	5,826	383,000	383,000	-	-	
EXPENDITURES							
Operations & Maintenance							
44000	Supplies	-	383,000	383,000	-	-	
	TOTAL Expenses	-	383,000	383,000	-	-	
	BALANCE	5,826	-	-	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Police							
Funds: 264 - Special Police Services Fund							
Program: 39253 - AB109							
REVENUE							
34490	I/GVT - County - Other	91,437	-	93,674	-	-	Carry over unspent budget
	TOTAL Revenues	91,437	-	93,674	-	-	
EXPENDITURES							
Salaries & Benefits							
40001	Overtime	44,927	56,965	46,135	-	-	
40040	PERS Retirement	177	-	-	-	-	
40060	Medicare Tax	652	-	669	-	-	
40065	Workers Compensation	4,502	-	4,623	-	-	
40080	Payroll Accruals Adjustments	294	-	(8,067)	-	-	
	SUBTOTAL	50,551	56,965	43,360	-	-	
Operations & Maintenance							
44042	Safety Equipment		13,000	13,000	-	-	
	SUBTOTAL	-	13,000	13,000	-	-	
	TOTAL Expenses	50,551	69,965	56,360	-	-	
	BALANCE	40,886	(69,965)	37,314	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Fire							
Funds: 100 - General Fund							
Program: 41000 - General Fire Services							
REVENUE							
39061	Retiree Insurance Reimbursement	4,568	5,300	5,108	5,200	5,200	
	TOTAL Revenues	4,568	5,300	5,108	5,200	5,200	
EXPENDITURES							
Salaries & Benefits							
40041	PERS Unfunded Liability	1,969,539	2,292,776	2,292,948	2,562,734	2,562,734	
40068	Retiree Insurance	118,650	136,000	119,221	120,000	120,000	
	SUBTOTAL	2,088,189	2,428,776	2,412,169	2,682,734	2,682,734	
Operations & Maintenance							
43074	Utilities - Telephone	1,325	2,500	2,375	2,500	2,500	
43090	Contractual - Other	13,849,210	14,445,512	14,436,216	15,062,072	15,062,072	Estimated 4.5%
44082	Repairs & Maint - Building	45,104	60,000	76,743	45,000	45,000	
44092	Liability Claims Charge	5,000	8,000	8,000	8,500	8,500	
	SUBTOTAL	13,900,639	14,516,012	14,523,334	15,118,072	15,118,072	
Capital Outlay/Other							
48502	Taxes - Property	9,417	10,000	9,758	10,000	10,000	
	SUBTOTAL	9,417	10,000	9,758	10,000	10,000	
	TOTAL Expenses	15,998,245	16,954,788	16,945,261	17,810,806	17,810,806	
	BALANCE	(15,993,677)	(16,949,488)	(16,940,153)	(17,805,606)	(17,805,606)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Fire							
Funds: 100 - General Fund							
Program: 44000 - Ambulance Transport Services							
REVENUE							
33560	Rental Income - Facilities	3,969	-	26,197	27,000	27,000	
35034	Chrgs-Fire-Paramedic Subs	151,598	160,000	149,109	160,000	160,000	
35038	Chrgs-Fire-Ambulance Services	5,407,006	4,021,500	5,525,000	5,338,000	5,338,000	(0.43)
	TOTAL Revenues	5,562,573	4,181,500	5,700,306	5,525,000	5,525,000	
EXPENDITURES							
Operations & Maintenance							
43090	Contractual - Other	1,882,662	1,950,000	1,931,301	1,850,000	1,850,000	Projected contract/RFP pending
44020	Special Department Expense	-	200,000	-	-	-	
44092	Liability Claims Charge	5,000	8,000	8,000	8,500	8,500	
	TOTAL Expenses	1,887,662	2,158,000	1,939,301	1,858,500	1,858,500	
	BALANCE	3,674,912	2,023,500	3,761,005	3,666,500	3,666,500	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 100 - General Fund							
Program: 50000 - Public Works Administration							
REVENUE							
33568	Rental Income - Bus Shelters	176,773	90,000	122,969	100,000	100,000	Agreement 4/22/20
39061	Retiree Insurance Reimbursement	764	1,000	716	1,000	1,000	
	TOTAL Revenues	177,537	91,000	123,685	101,000	101,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	326,095	396,908	366,239	412,988	412,988	
40001	Overtime	3,166	-	5,759	-	-	
40002	Special & Holiday Pay	11,995	-	15,067	-	-	
40007	Payoffs - Vacation	11,963	13,892	12,864	14,455	14,455	
40040	PERS Retirement	38,763	44,335	40,137	43,818	43,818	
40041	PERS Unfunded Liability	90,133	101,914	101,914	113,600	113,600	
40060	Medicare Tax	5,429	6,034	5,934	6,267	6,267	
40062	Insurance Rebate	61,853	63,863	63,053	63,863	63,863	
40065	Workers Compensation	7,443	7,954	8,096	8,318	8,318	
40068	Retiree Insurance	17,127	20,000	17,585	18,000	18,000	
40069	Employer Paid Benefits	1,800	3,600	3,600	3,600	3,600	
40080	Payroll Accruals Adjustments	23,404	-	7,323	-	-	
40090	Salary/Benefits Reimbursements	(112,026)	(135,341)	(135,341)	(141,948)	(141,948)	
40091	I-405 Reimbursement	(50,536)	-	-	-	-	
	SUBTOTAL	436,610	523,159	512,227	542,961	542,961	
Operations & Maintenance							
43074	Utilities - Telephone	1,920	2,000	1,920	2,000	2,000	
44000	Supplies	248	500	250	500	500	
44030	Training & Meetings	2,080	5,500	3,000	2,500	2,500	Increase in meeting membership fees, training, and meeting cost (APWA, League, CEAOC)
44052	Vehicle Use Charge	2,706	2,926	2,926	2,466	2,466	
44054	Vehicle Replacement Charge	3,537	3,537	3,537	3,537	3,537	
44056	Information Systems Charge	36,120	37,000	37,000	37,000	37,000	
44062	Membership Dues	1,005	2,000	1,500	2,000	2,000	
44092	Liability Claims Charge	20,000	30,000	30,000	32,000	32,000	
	SUBTOTAL	67,616	83,463	80,133	82,003	82,003	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(85,591)	(99,927)	(97,930)	(102,495)	(102,495)	
60800	Other Funds Admin Offsets/Credits	(18,000)	(23,000)	(23,000)	(18,000)	(18,000)	
	SUBTOTAL	(103,591)	(122,927)	(120,930)	(120,495)	(120,495)	
	TOTAL Expenses	400,634	483,695	471,430	504,469	504,469	
	BALANCE	(223,097)	(392,695)	(347,745)	(403,469)	(403,469)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 100 - General Fund							
Program: 50500 - Engineering Services							
REVENUE							
35004	Chrgs-Maps & Pubs	876	2,000	2,814	2,000	2,000	
35010	Chrgs-Eng Subdivision Fees	8,680	-	8,820	10,000	10,000	
35011	Chrgs-Eng-Inspection	195,278	220,000	129,612	150,000	150,000	
35012	Chrgs-Plan Ck/Inspection Fees	254,935	200,000	298,501	255,000	255,000	
35017	Chrgs-Eng-Wide Load Permit	7,984	8,000	6,296	8,000	8,000	
39060	Reimbs-Damaged Prop	-	2,000	-	-	-	
39061	Retiree Insurance Reimbursement	1,719	2,000	1,624	2,000	2,000	
	TOTAL Revenues	469,472	434,000	447,666	427,000	427,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	933,232	1,311,308	1,146,677	1,352,642	1,352,642	
40001	Overtime	2,701	-	777	-	-	
40002	Special & Holiday Pay	28,048	-	32,115	-	-	
40007	Payoffs - Vacation	21,791	45,896	47,076	47,342	47,342	
40009	Payoffs- Holiday	300	-	-	-	-	
40040	PERS Retirement	110,225	146,473	124,505	143,515	143,515	
40041	PERS Unfunded Liability	291,356	347,534	347,534	412,556	412,556	
40060	Medicare Tax	15,454	20,298	18,432	21,139	21,139	
40062	Insurance Rebate	163,577	225,638	208,160	220,859	220,859	
40065	Workers Compensation	32,506	42,695	37,759	44,464	44,464	
40068	Retiree Insurance	37,598	40,000	35,036	40,000	40,000	
40080	Payroll Accruals Adjustments	19,952	-	7,969	-	-	
40091	I-405 Reimbursement	(230,131)	-	-	-	-	
	SUBTOTAL	1,426,608	2,179,842	2,006,041	2,282,517	2,282,517	
Operations & Maintenance							
43000	Legal Fees	4,118	16,000	5,000	16,000	16,000	
43074	Utilities - Telephone	3,069	6,000	2,916	6,000	6,000	
43090	Contractual - Other	16,117	125,000	100,334	125,000	125,000	Hotel construction & Consultant
44000	Supplies	2,330	15,000	12,192	15,000	15,000	
44002	Printing	65	-	-			
44010	Postage	84	1,000	192	1,000	1,000	
44020	Special Department Expense	159,858	185,000	165,389	245,000	245,000	Increase in NPDES permit fee and SB1383 requirements
44030	Training & Meetings	1,264	5,000	1,036	5,000	5,000	Meeting, training, and meeting cost (APWA, OCTEC, ITE)
44040	Uniforms	60	3,000	2,183	3,000	3,000	Safety Boots Allowance & Uniform
44050	Equipment Rental	2,347	3,000	3,180	3,000	3,000	
44052	Vehicle Use Charge	7,967	9,643	9,643	10,189	10,189	
44054	Vehicle Replacement Charge	9,534	12,087	12,087	12,087	12,087	
44056	Information Systems Charge	115,080	116,000	116,000	116,000	116,000	
44060	Publications & Subscriptions	1,350	1,000	882	1,000	1,000	
44062	Membership Dues	524	1,000	2,426	3,000	3,000	Increase in membership fee and PE license renewal
44080	Repairs & Maint - Equipment	22,015	30,000	44,030	30,000	30,000	
44085	Government Buildings Charge	56,000	64,000	64,000	56,000	56,000	
44092	Liability Claims Charge	91,000	137,000	137,000	146,200	146,200	
45008	Signal Damage Claims	27,591	75,000	71,990	75,000	75,000	Increase in traffic signal liability claims
	SUBTOTAL	520,371	804,730	750,481	868,476	868,476	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(236,883)	(252,221)	(248,561)	(288,965)	(288,965)	1/2 of City Engineer
60800	Other Funds Admin Offsets/Credits	(73,000)	(83,000)	(83,000)	(83,000)	(83,000)	
	SUBTOTAL	(309,883)	(335,221)	(331,561)	(371,965)	(371,965)	
	TOTAL Expenses	1,637,096	2,649,351	2,424,960	2,779,028	2,779,028	
	BALANCE	(1,167,625)	(2,215,351)	(1,977,294)	(2,352,028)	(2,352,028)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 100 - General Fund							
Program: 51500 - Street Maintenance							
REVENUE							
39061	Retiree Insurance Reimbursement	2,008	4,500	2,467	2,500	2,500	
39069	Reimbs-Other	31,680	39,000	23,326	25,000	25,000	Beach Blvd Maint-Street Sweeping and Weed Abatement - Caltrans Agreement CC approved 9/9/2020
	TOTAL Revenues	33,688	43,500	25,793	27,500	27,500	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	246,369	418,390	389,653	442,993	442,993	
40001	Overtime	3,031	8,000	5,611	8,000	8,000	
40002	Special & Holiday Pay	13,516	-	8,105	-	-	
40003	Injured On Duty Pay	240	-	-	-	-	
40006	Payoffs - Sick Leave	3,909	-	-	-	-	
40007	Payoffs - Vacation	3,563	14,644	1,910	15,505	15,505	
40008	Payoffs- Compensatory Time Off	25	-	21,957	-	-	
40040	PERS Retirement	29,524	46,734	44,156	47,002	47,002	
40041	PERS Unfunded Liability	108,416	116,731	116,731	135,113	135,113	
40060	Medicare Tax	4,046	6,703	6,870	7,309	7,309	
40062	Insurance Rebate	73,453	121,477	111,578	121,514	121,514	
40065	Workers Compensation	21,532	35,643	36,530	38,864	38,864	
40068	Retiree Insurance	48,075	60,000	54,328	55,000	55,000	
40080	Payroll Accruals Adjustments	(12,634)	(75,884)	36,266	-	-	
40090	Salary/Benefits Reimbursements	(73,864)	-	(75,884)	(79,869)	(79,869)	
	SUBTOTAL	469,199	752,438	757,810	791,431	791,431	
Operations & Maintenance							
43074	Utilities - Telephone	875	1,500	583	1,500	1,500	
43090	Contractual - Other	14,443	40,000	16,069	40,000	40,000	Haz mat fees
44000	Supplies	72,940	85,000	74,489	85,000	85,000	St signs, construction cones, barricades
44030	Training & Meetings	2,556	5,000	459	5,000	5,000	Giveaway items for PW Open House
44040	Uniforms	4,981	7,000	5,057	7,000	7,000	Uniform contract CPI
44042	Safety Equipment	1,487	2,000	441	2,000	2,000	
44052	Vehicle Use Charge	53,630	49,920	49,920	68,336	68,336	
44054	Vehicle Replacement Charge	115,966	117,817	117,817	138,261	138,261	
44056	Information Systems Charge	20,160	21,000	21,000	21,000	21,000	
44062	Membership Dues	-	-	-	-	-	
44085	Government Buildings Charge	20,000	22,000	22,000	20,000	20,000	
44092	Liability Claims Charge	166,000	250,000	250,000	266,700	266,700	
	SUBTOTAL	473,037	601,237	557,835	654,797	654,797	
Debt Service							
49404	Land Leases	2,616	5,000	2,694	5,000	5,000	City dump site lease fee with SCE
	SUBTOTAL	2,616	5,000	2,694	5,000	5,000	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(61,416)	(86,689)	(85,692)	(94,330)	(94,330)	
60800	Other Funds Admin Offsets/Credits	(738,969)	(1,158,964)	(1,145,637)	(1,261,118)	(1,261,118)	
	SUBTOTAL	(800,385)	(1,245,653)	(1,231,329)	(1,355,448)	(1,355,448)	
	TOTAL Expenses	144,467	113,022	87,010	95,780	95,780	
	BALANCE	(110,779)	(69,522)	(61,218)	(68,280)	(68,280)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 100 - General Fund							
Program: 52500 - Concrete Repair							
REVENUE							
39061	Retiree Insurance Reimbursement	1,587	1,500	1,266	1,500	1,500	
	TOTAL Revenues	1,587	1,500	1,266	1,500	1,500	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	48,250	86,076	83,288	90,289	90,289	
40001	Overtime	2,184	5,900	8,243	5,900	5,900	
40002	Special & Holiday Pay	3,138	-	3,015	-	-	
40003	Injured On Duty Pay	29,432	-	-	-	-	
40006	Payoffs - Sick Leave	-	3,013	-	-	-	
40007	Payoffs - Vacation	4,380	-	-	3,160	3,160	
40040	PERS Retirement	9,235	9,615	9,626	9,580	9,580	
40041	PERS Unfunded Liability	20,390	24,016	24,016	27,538	27,538	
40060	Medicare Tax	810	1,334	1,371	1,395	1,395	
40062	Insurance Rebate	22,800	24,300	24,000	24,300	24,300	
40065	Workers Compensation	6,737	7,092	7,290	7,416	7,416	
40068	Retiree Insurance	46,931	46,000	45,406	46,000	46,000	
40080	Payroll Accruals Adjustments	11	-	5,247	-	-	
40090	Salary/Benefits Reimbursements	(27,855)	(30,350)	(30,350)	(32,627)	(32,627)	
	SUBTOTAL	166,445	176,996	181,153	182,951	182,951	
Operations & Maintenance							
43090	Contractual - Other	76,462	95,000	82,904	95,000	95,000	Dumping fee
44000	Supplies	29,475	70,000	38,868	80,000	80,000	Increase in cost for Concrete & Asphalt (potholes)
44040	Uniforms	2,202	3,200	3,375	4,000	4,000	Uniform contract CPI & shoe allowance
44042	Safety Equipment	3,281	10,000	3,000	10,000	10,000	Purchase construction cones and barricades
44052	Vehicle Use Charge	15,356	17,168	17,168	17,036	17,036	
44054	Vehicle Replacement Charge	9,578	9,578	9,578	9,578	9,578	
44056	Information Systems Charge	14,280	15,000	15,000	15,000	15,000	
44080	Repairs & Maint - Equipment	807	5,000	3,189	5,000	5,000	Street signs & posts
44092	Liability Claims Charge	200,000	302,000	302,000	322,200	322,200	
	SUBTOTAL	351,441	526,946	475,082	557,814	557,814	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(50,621)	(53,000)	(53,000)	(53,000)	(53,000)	
	SUBTOTAL	(50,621)	(53,000)	(53,000)	(53,000)	(53,000)	
	TOTAL Expenses	467,265	650,942	603,235	687,765	687,765	
	BALANCE	(465,678)	(649,442)	(601,969)	(686,265)	(686,265)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 100 - General Fund							
Program: 53000 - Park Maintenance							
REVENUE							
34490	I/GVT - County - Other	8,396	17,000	-	-	-	
39061	Retiree Insurance Reimbursement	4,881	5,000	4,706	4,800	4,800	
39069	Reimbs-Other	200	2,000	660	2,000	2,000	
	TOTAL Revenues	13,477	24,000	5,366	6,800	6,800	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	587,353	549,636	537,172	573,561	573,561	
40001	Overtime	20,076	12,000	33,875	12,000	12,000	
40002	Special & Holiday Pay	24,822	-	25,599	-	-	
40007	Payoffs - Vacation	3,401	19,237	12,338	20,075	20,075	
40008	Payoffs- Compensatory Time Off	6,631	-	5,681	-	-	
40020	Part-Time Wages	196,209	256,000	235,092	256,000	256,000	Part time wage increase
40040	PERS Retirement	70,117	61,394	75,453	60,855	60,855	
40041	PERS Unfunded Liability	133,907	153,349	153,349	174,936	174,936	
40045	PARS Retirement (P/T)	2,964	3,840	3,534	3,840	3,840	
40060	Medicare Tax	13,448	12,788	15,265	12,794	12,794	
40062	Insurance Rebate	169,112	126,802	171,518	126,826	126,826	
40065	Workers Compensation	64,204	60,102	70,566	59,902	59,902	
40068	Retiree Insurance	82,608	81,000	96,024	81,000	81,000	
40069	Employer Paid Benefits	552	-	1,303	-	-	
40080	Payroll Accruals Adjustments	21,754	-	(11,213)	-	-	
40090	Salary/Benefits Reimbursements	(111,407)	(175,774)	(175,774)	(187,025)	(187,025)	
40091	I-405 Reimbursement	(51,346)	-	-	-	-	
	SUBTOTAL	1,234,404	1,160,374	1,249,783	1,194,764	1,194,764	
Operations & Maintenance							
43070	Utilities - Gas	12,674	20,000	11,916	20,000	20,000	Gas for Freedom Park Urn
43072	Utilities - Electricity	83,087	110,000	88,656	110,000	110,000	Increase in SCE prices
43074	Utilities - Telephone	6,767	8,500	6,823	8,500	8,500	
43075	Utilities - Water	279,956	380,000	406,695	400,000	400,000	Watering of City parks
43090	Contractual - Other	614,499	825,000	735,566	860,000	860,000	Contract CPI increase. Hoover/ Beach/Garden Grove & Rancho weekly maintenance. Median maintenance 2xs/month.
44000	Supplies	50,069	60,000	50,190	60,000	60,000	Irrigation & park janitorial supplies cost increase and Traffic Control Devices
44030	Training & Meetings	2,608	4,000	3,954	5,000	5,000	Giveaway items for PW Open House & Other City Events
44040	Uniforms	10,182	9,000	10,180	11,000	11,000	Uniform contract increase & safety shoes allowance part-time employees
44042	Safety Equipment	1,828	2,500	1,876	2,500	2,500	
44050	Equipment Rental	4,455	5,000	993	5,000	5,000	
44052	Vehicle Use Charge	78,392	74,362	74,362	74,858	74,858	
44054	Vehicle Replacement Charge	40,008	53,135	53,135	53,135	53,135	
44056	Information Systems Charge	31,920	32,000	32,000	32,000	32,000	
44062	Membership Dues	106	-	-	-	-	
44080	Repairs & Maint - Equipment	25,136	25,000	37,235	25,000	25,000	Splash pad maint. & repair
44082	Repairs & Maint - Building	14,172	15,000	23,021	25,000	25,000	Maintenance for Park Buildings
44084	Repairs & Maint - Vandalism	32,405	35,000	23,339	35,000	35,000	Vandalism at city parks
44085	Government Buildings Charge	20,000	22,000	22,000	20,000	20,000	
44092	Liability Claims Charge	128,000	193,000	193,000	205,900	205,900	
	SUBTOTAL	1,436,263	1,873,497	1,774,941	1,952,893	1,952,893	
Capital Outlay/Other							
48502	Taxes - Property	5,558	7,000	6,006	7,000	7,000	
	SUBTOTAL	5,558	7,000	6,006	7,000	7,000	
Debt Service							
49404	Land Leases	28,048	40,000	24,906	42,000	42,000	Land lease increases for Frank Fry, College and Russell Paris parks with SCE (5% annual inc.)
	SUBTOTAL	28,048	40,000	24,906	42,000	42,000	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(68,086)	(75,617)	(75,113)	(77,933)	(77,933)	
	SUBTOTAL	(68,086)	(75,617)	(75,113)	(77,933)	(77,933)	
	TOTAL Expenses	2,636,188	3,005,254	2,980,523	3,118,724	3,118,724	
	BALANCE	(2,622,711)	(2,981,254)	(2,975,157)	(3,111,924)	(3,111,924)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 100 - General Fund							
Program: 53500 - Street Tree Maintenance							
REVENUE							
39061	Retiree Insurance Reimbursement	831	1,000	807	1,000	1,000	
	TOTAL Revenues	831	1,000	807	1,000	1,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	122,105	132,720	154,286	136,702	136,702	
40002	Special & Holiday Pay	3,647	-	4,257	-	-	
40006	Payoffs - Sick Leave	755	-	-	-	-	
40007	Payoffs - Vacation	1,200	4,645	1,243	4,785	4,785	
40008	Payoffs- Compensatory Time Off	4,246	-	510	-	-	
40040	PERS Retirement	14,301	14,825	14,836	14,504	14,504	
40041	PERS Unfunded Liability	32,641	37,029	37,029	41,694	41,694	
40060	Medicare Tax	2,174	2,183	2,243	2,240	2,240	
40062	Insurance Rebate	19,200	19,603	23,040	19,603	19,603	
40065	Workers Compensation	11,517	11,606	11,842	11,913	11,913	
40068	Retiree Insurance	40,205	45,000	41,441	42,000	42,000	
40069	Employer Paid Benefits	525	-	1,080	-	-	
40080	Payroll Accruals Adjustments	(390)	-	6,663	-	-	
	SUBTOTAL	252,126	267,611	298,469	273,441	273,441	
Operations & Maintenance							
43090	Contractual - Other	197,766	270,000	210,112	270,000	270,000	Great Scott CPI increase-2 year maintenance program
44000	Supplies	8,254	15,000	11,438	15,000	15,000	Tree Voucher and root barrier
44030	Training & Meetings	-	500	-	500	500	
44040	Uniforms	2,778	3,000	2,909	3,500	3,500	Uniform contract increase and shoe allowance
44052	Vehicle Use Charge	18,704	18,010	18,010	19,880	19,880	
44054	Vehicle Replacement Charge	17,447	33,784	33,784	33,784	33,784	
44062	Membership Dues	498	-	-	-	-	
44080	Repairs & Maint - Equipment	997	2,000	3,775	3,000	3,000	Increase in equipment repairs
44092	Liability Claims Charge	70,000	106,000	106,000	113,000	113,000	
	SUBTOTAL	316,444	448,294	386,028	458,664	458,664	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	(49,057)	(53,477)	(52,535)	(53,963)	(53,963)	
	SUBTOTAL	(49,057)	(53,477)	(52,535)	(53,963)	(53,963)	
	TOTAL Expenses	519,514	662,428	631,962	678,142	678,142	
	BALANCE	(518,682)	(661,428)	(631,155)	(677,142)	(677,142)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 210 - Gas Tax Fund							
Program: 55005 - Gas Tax Program							
REVENUE							
33000	Interest Income - Pooled	250,687	65,000	238,294	250,000	250,000	
34098	I/GVT - Fed - Other	222,067	-	819,929	-	-	
34240	I/GVT - State - Gas Tax - 2107	748,969	772,063	783,715	790,028	790,028	
34244	I/GVT - State - Gas Tax - 2106	358,493	361,203	368,861	371,761	371,761	
34246	I/GVT - State - Gas Tax - 2105	553,625	564,937	574,381	578,871	578,871	
34248	I/GVT - State - Gas Tax - 2107.5	7,500	7,500	7,500	7,500	7,500	
34250	I/GVT - State - RMRA	2,348,299	2,328,853	2,296,016	2,385,816	2,385,816	
34261	I/GVT - State - Gas Tax - 2103	846,377	808,061	841,476	827,529	827,529	
34400	I/GVT-I-405 Reimbursement	86,514	-	2,023	-	-	
39069	Reimbursements - Other	20,500	-	37,336	-	-	
	TOTAL Revenues	5,443,031	4,907,617	5,969,530	5,211,505	5,211,505	
EXPENDITURES							
Operations & Maintenance							
43090	Contractual - Other	334,525	450,000	438,350	500,000	500,000	
	SUBTOTAL	334,525	450,000	438,350	500,000	500,000	
Administrative Charges/Transfers							
60800	Other Funds Admin Offsets/Credits	798,969	1,102,934	1,090,942	1,194,860	1,194,860	
91050	Transfers Out Cap Projects	3,695,706	4,020,893	4,020,893	5,963,647	5,963,647	
	SUBTOTAL	4,494,675	5,123,827	5,111,835	7,158,507	7,158,507	
	TOTAL Expenses	4,829,200	5,573,827	5,550,185	7,658,507	7,658,507	
	BALANCE	613,831	(666,210)	419,346	(2,447,002)	(2,447,002)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 211 - Measure M Fund							
Program: 55027 - Measure M Admin							
REVENUE							
33000	Interest Income - Pooled	81,395	20,000	82,866	85,000	85,000	
34421	I/GVT-County-Measure M2	1,944,469	2,092,239	1,866,814	1,996,258	1,996,258	OCTA estimate
34424	I/GVT-Cnty-Meas M2 Competitive	-	-	68,888	-	-	
	TOTAL Revenues	2,025,864	2,112,239	2,018,568	2,081,258	2,081,258	
EXPENDITURES							
Operations & Maintenance							
43072	Utilities - Electricity	123,964	80,000	129,888	110,000	110,000	
43090	Contractual - Other	309,843	400,000	351,994	400,000	400,000	
	SUBTOTAL	433,808	480,000	481,882	510,000	510,000	
Administrative Charges/Transfers							
60800	Other Funds Admin Offsets/Credits	-	131,030	129,696	136,257	136,257	
91050	Transfers Out Cap Projects	1,488,286	1,480,566	1,480,566	2,148,365	2,148,365	
	SUBTOTAL	1,488,286	1,611,596	1,610,262	2,284,622	2,284,622	
	TOTAL Expenses	1,922,094	2,091,596	2,092,144	2,794,622	2,794,622	
	BALANCE	103,770	20,643	(73,575)	(713,364)	(713,364)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 214 - Street Improvements Grant Fund							
Program: 55035 - Street Improvement Grants Fund							
REVENUE							
34294	I/GVT - State - Other	405,916	-	-	-	-	
34400	I/GVT-I-405 Reimbursement	741,126	-	356,842	-	-	
34490	I/GVT - County - Other	1,268,843	-	-	-	-	
39069	Reimbs-Other	9,000	330,008	-	-	-	
	TOTAL Revenues	2,424,885	330,008	356,842	-	-	
EXPENDITURES							
Administrative Charges/Transfers							
91050	Transfers Out Cap Projects	-	330,008	330,008	-	-	
	TOTAL Expenses	-	330,008	330,008	-	-	
	BALANCE	2,424,885	-	26,834	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 216 - Traffic Impact Fund							
Program: 55030 - Traffic Impact Fee Admin							
REVENUE							
33000	Interest Income - Pooled	7,794	6,000	4,469	5,000	5,000	
34294	I/GVT - State - Other	71,393	-	-	-	-	
35019	Chrgs-Eng-Traffic Mitigation	2,320	10,000	14,581	10,000	10,000	
	TOTAL Revenues	81,507	16,000	19,049	15,000	15,000	
EXPENDITURES							
Administrative Charges/Transfers							
60400	Overhead Charges/Credits	4,075	800	952	750	750	
	TOTAL Expenses	4,075	800	952	750	750	
	BALANCE	77,432	15,200	18,097	14,250	14,250	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 220 - Municipal Light Fund							
Program: 59500 - Municipal Lighting							
REVENUE							
30000	Prop Taxes - Current - Secured	675,044	680,000	677,852	680,000	680,000	
30002	Prop Taxes - Current-Unsecured	20,465	23,000	20,715	23,000	23,000	
30020	Prop Taxes - Supplemental-Current	17,948	15,000	15,138	15,000	15,000	
30030	Prop Taxes - Residual	1,314,470	1,360,000	1,367,049	1,400,000	1,400,000	
30040	Prop Taxes - Other-Misc	-	-	255	-	-	
30042	Prop Taxes - Other-Pub Utility	23,560	24,000	24,381	24,000	24,000	
30043	Prop Taxes - Other-H/Owners Subv	2,755	4,000	2,603	3,000	3,000	
30049	Prop Taxes - Pass Thru Agreements	437,545	485,000	455,047	475,000	475,000	
33000	Interest Income - Pooled	261,863	150,000	233,955	240,000	240,000	
	TOTAL Revenues	2,753,650	2,741,000	2,796,995	2,860,000	2,860,000	
EXPENDITURES							
Operations & Maintenance							
43072	Utilities - Electricity	865,990	860,000	823,936	860,000	860,000	
44092	Liability Claims Charge	91,000	91,000	91,000	97,000	97,000	
	SUBTOTAL	956,990	951,000	914,936	957,000	957,000	
Administrative Charges/Transfers							
60400	Overhead Charges/Credits	137,682	137,050	139,850	143,000	143,000	
60800	Other Funds Admin Offsets/Credits	31,000	31,000	31,000	31,000	31,000	
91050	Transfers Out Cap Projects	600,000	200,000	200,000	200,000	200,000	
	SUBTOTAL	768,682	368,050	370,850	374,000	374,000	
	TOTAL Expenses	1,725,673	1,319,050	1,285,786	1,331,000	1,331,000	
	BALANCE	1,027,977	1,421,950	1,511,209	1,529,000	1,529,000	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 270 - Drainage District Fund							
Program: 59000 - Drainage District							
REVENUE							
33000	Interest Income - Pooled	4,607	3,000	3,972	4,000	4,000	
	TOTAL Revenues	4,607	3,000	3,972	4,000	4,000	
EXPENDITURES							
Administrative Charges/Transfers							
60400	Overhead Charges/Credits	230	150	199	200	200	
	TOTAL Expenses	230	150	199	200	200	
	BALANCE	4,377	2,850	3,773	3,800	3,800	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 600 - Water Utility Fund							
Program: 55500 - Utility Administration							
REVENUE							
33000	Interest Income - Pooled	583,673	300,000	523,452	550,000	550,000	
39061	Retiree Insurance Reimbursement	2,291	2,500	2,912	3,000	3,000	
	SUBTOTAL	585,964	302,500	526,364	553,000	553,000	
Administrative Charges/Transfers							
81050	Transfers In Cap Projs	711,801	-	-	-	-	
	SUBTOTAL	711,801	-	-	-	-	
	TOTAL Revenues	1,297,764	302,500	526,364	553,000	553,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	472,055	560,891	409,380	442,689	507,096	
40001	Overtime	2,219	15,000	900	15,000	15,000	
40002	Special & Holiday Pay	14,832	-	11,544	-	-	
40006	Payoffs - Sick Leave	-	-	6,535	-	-	
40007	Payoffs - Vacation	23,756	19,631	25,953	15,494	17,748	
40020	Part-Time Wages	-	40,000	-	40,000	-	Part-Time salary increases
40040	PERS Retirement	54,915	62,651	45,205	46,969	53,803	
40041	PERS Unfunded Liability	136,063	156,489	156,489	135,020	135,020	
40045	PARS Retirement (P/T)	-	600	-	600	-	
40060	Medicare Tax	7,724	9,283	7,086	7,561	8,193	
40062	Insurance Rebate	65,629	83,373	51,632	83,064	102,502	
40065	Workers Compensation	37,561	39,020	35,245	29,693	29,980	
40068	Retiree Insurance	47,305	44,000	68,135	44,000	44,000	
40069	Employer Paid Benefits	1,242	-	1,125	-	-	
40080	Payroll Accruals Adjustments	(769)	-	114	-	-	
40090	Salary/Benefits Reimbursements	111,791	135,191	135,191	152,335	152,335	
40091	I-405 Reimbursement	(134,721)	-	-	-	-	
	SUBTOTAL	839,602	1,166,129	954,533	1,012,425	1,065,677	
Operations & Maintenance							
43074	Utilities - Telephone	12,280	10,000	9,654	10,000	10,000	Increase in phone bill
43090	Contractual - Other	5,119	70,000	60,448	140,000	140,000	New Water Rate Study
44000	Supplies	1,077	3,000	3,329	4,000	4,000	
44030	Training & Meetings	10,850	25,000	27,054	25,000	25,000	Commercial Driving school all employees $3K per employee & Water Certifications
44040	Uniforms	23,018	27,000	23,611	27,000	27,000	Uniform contract and shoe allowance
44042	Safety Equipment	6,426	15,000	6,896	20,000	20,000	Construction cones and barricades
44052	Vehicle Use Charge	17,690	26,208	26,208	23,918	23,918	
44054	Vehicle Replacement Charge	21,372	21,453	21,453	21,453	21,453	
44062	Membership Dues	5,812	6,000	6,288	6,500	6,500	Increase in membership Fees
44085	Government Buildings Charge	39,000	44,000	44,000	40,000	40,000	
44092	Liability Claims Charge	8,000	12,000	12,000	12,800	12,800	
	SUBTOTAL	150,644	259,661	240,942	330,671	330,671	
Administrative Charges/Transfers							
91050	Transfers Out Cap Projects	3,949,828	3,981,066	3,981,066	3,980,685	3,980,685	
	SUBTOTAL	3,949,828	3,981,066	3,981,066	3,980,685	3,980,685	
	TOTAL Expenses	4,940,074	5,406,856	5,176,541	5,323,781	5,377,033	
	BALANCE	(3,642,310)	(5,104,356)	(4,650,177)	(4,770,781)	(4,824,033)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 600 - Water Utility Fund							
Program: 56500 - Utility Production & Supply							
REVENUE							
39061	Retiree Insurance Reimbursement	382	500	358	400	400	
39069	Reimbs-Other	-	10,000	-	-	-	
	TOTAL Revenues	382	10,500	358	400	400	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	453,086	551,247	466,442	597,483	597,483	
40001	Overtime	27,435	25,000	33,530	25,000	25,000	
40002	Special & Holiday Pay	13,720	-	24,760	-	-	
40003	Injured On Duty Pay	-	-	2,418	-	-	
40007	Payoffs - Vacation	13,823	19,294	17,037	20,912	20,912	
40008	Payoffs- Compensatory Time Off	220	-	-	-	-	
40040	PERS Retirement	51,267	61,574	52,600	63,393	63,393	
40041	PERS Unfunded Liability	102,704	111,470	111,470	182,232	182,232	
40060	Medicare Tax	8,779	9,837	9,448	10,540	10,540	
40062	Insurance Rebate	129,960	155,507	129,630	155,594	155,594	
40065	Workers Compensation	46,676	52,308	50,450	56,044	56,044	
40068	Retiree Insurance	5,831	6,100	5,976	6,000	6,000	
40080	Payroll Accruals Adjustments	11,116	-	38	-	-	
40090	Salary/Benefits Reimbursements	(49,960)	(51,690)	(51,690)	(55,016)	(55,016)	
	SUBTOTAL	814,656	940,647	852,109	1,062,182	1,062,182	
Operations & Maintenance							
43000	Legal Fees	5,213	20,000	5,666	20,000	20,000	PFAS and LCRR
43072	Utilities - Electricity	957,116	950,000	918,455	980,000	980,000	Cost of electricity $90/af and Basin Pump to 100% 10,530 af planned
43074	Utilities - Telephone	11,513	10,000	25,097	20,000	20,000	Data for SCADA system
43075	Utilities - Water	1,927	3,000	2,771	3,000	3,000	
43076	Purchased Water	1,106,748	660,000	1,226,897	800,000	800,000	0 af x $1,326/ac.ft = $0 + MWDOC readiness to serve, Choice programs, State and Local fees
43090	Contractual - Other	36,074	40,000	38,015	70,000	70,000	Cost increase from Lab and additional testing required, water softener increase, I-Water and Backflow software
44000	Supplies	15,158	20,000	14,743	20,000	20,000	
44002	Printing	10,370	10,000	5,282	10,000	10,000	Mailings water quality info, LCRR included
44010	Postage	5,770	20,000	6,322	20,000	20,000	Additional mailings water quality info, LCRR included
44020	Special Department Expense	47,170	60,000	55,153	60,000	60,000	
44030	Training & Meetings	1,387	-	2,489	1,000	1,000	
44052	Vehicle Use Charge	67,140	35,452	35,452	37,428	37,428	
44054	Vehicle Replacement Charge	44,685	63,203	63,203	86,372	86,372	
44080	Repairs & Maint - Equipment	46,150	33,754	43,429	50,000	50,000	Tools for Water Production Staff
44092	Liability Claims Charge	8,000	12,000	12,000	12,800	12,800	
	SUBTOTAL	2,364,420	1,937,409	2,454,975	2,190,600	2,190,600	
Capital Outlay/Other							
47090	Depreciation	1,390,283	-	-	-	-	
47502	Pump & Basin Assessment	6,142,906	8,100,000	7,371,487	8,200,000	8,200,000	Basin Pump at 85% = $711 x 8,951 af and Basin Pump in-lieu of Import at 15% = $1,326 x 1,850 af
48502	Taxes - Property	2,701	3,500	2,796	3,500	3,500	
	SUBTOTAL	7,535,889	8,103,500	7,374,283	8,203,500	8,203,500	
Administrative Charges/Transfers							
60300	Utility Admin Offsets/Credits	1,326,962	1,545,550	1,499,061	1,635,469	1,635,469	
	SUBTOTAL	1,326,962	1,545,550	1,499,061	1,635,469	1,635,469	
	TOTAL Expenses	12,041,928	12,527,106	12,180,427	13,091,751	13,091,751	
	BALANCE	(12,041,545)	(12,516,606)	(12,180,069)	(13,091,351)	(13,091,351)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 600 - Water Utility Fund							
Program: 57000 - Utility System Maintenance							
REVENUE							
35020	Chrgs-Staff Service Fees	14,726	10,000	11,960	10,000	10,000	
35064	Meter & Service Install	348,255	400,000	448,380	400,000	400,000	
39061	Retiree Insurance Reimbursement	968	1,000	944	1,000	1,000	
	TOTAL Revenues	363,950	411,000	461,284	411,000	411,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	690,670	915,895	866,035	931,313	983,402	
40001	Overtime	28,676	40,000	51,029	40,000	40,000	
40002	Special & Holiday Pay	32,405	-	29,112	-	-	
40003	Injured on Duty	72,779	-	-	-	-	
40007	Payoffs - Vacation	26,702	32,056	31,516	32,596	34,419	
40008	Payoffs- Compensatory Time Off	2,005	-	-	-	-	
40020	Part Time Wages	29,757	32,000	32,210	32,000	-	Min. wage increases
40040	PERS Retirement	85,785	102,305	94,228	98,812	104,339	
40041	PERS Unfunded Liability	226,886	255,535	255,535	284,051	284,051	
40045	PARS Retirement (P/T)	141	480	483	480	-	
40060	Medicare Tax	13,344	16,337	17,055	16,559	17,129	
40062	Insurance Rebate	205,277	238,325	215,907	233,503	252,895	
40065	Workers Compensation	77,782	86,869	90,683	88,049	91,078	
40068	Retiree Insurance	47,114	50,000	48,729	50,000	50,000	
40080	Payroll Accruals Adjustments	38,681	-	(32,170)	-	-	
40090	Salary/Benefits Reimbursements	135,743	93,656	199,890	214,118	214,118	
	SUBTOTAL	1,713,746	1,863,458	1,900,242	2,021,481	2,071,431	
Operations & Maintenance							
43090	Contractual - Other	104,287	200,000	148,565	200,000	200,000	Dump fee increase plus improvement to dump site
44000	Supplies	14,931	45,000	47,910	50,000	50,000	Construction equipment & Additional Steel Plates
44020	Special Department Expense	-	2,000	3,515	3,000	3,000	
44030	Training & Meeting	956	-	-	2,000	2,000	additional Water trainings (asbestos pipe)
44052	Vehicle Use Charge	142,062	148,850	148,850	148,300	148,300	
44054	Vehicle Replacement Charge	191,010	211,186	211,186	225,946	225,946	
44056	Information Systems Charge	66,360	67,000	67,000	67,000	67,000	
44080	Repairs & Maint - Equipment	5,283	4,000	3,381	5,000	5,000	
44092	Liability Claims Charge	26,000	39,000	39,000	41,600	41,600	
	SUBTOTAL	550,889	717,036	669,406	742,846	742,846	
	TOTAL Expenses	2,264,635	2,580,494	2,569,649	2,764,327	2,814,277	
	BALANCE	(1,900,686)	(2,169,494)	(2,108,364)	(2,353,327)	(2,403,277)	
		420,731	(1,435,691)	(24,623)	(545,715)	(738,752)	Total Fund 600

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 601 - Utility Conservation Fund							
Program: 80060 - Utility Conservation							
REVENUE							
33000	Interest Income - Pooled	98,187	35,000	79,239	80,000	80,000	
35060	Metered Water Sales	-	450,000	800,000	450,000	450,000	
39069	Reimbursements - Other	14,796	-	-	-	-	
	TOTAL Revenues	112,983	485,000	879,239	530,000	530,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	60,665	114,321	102,911	125,885	125,885	
40001	Overtime	2,103	6,000	5,312	6,000	6,000	
40002	Special & Holiday Pay	3,716	-	3,629	-	-	
40007	Payoffs - Vacation	2,470	4,001	-	4,406	4,406	
40008	Payoffs- Compensatory Time Off	30	-	-	-	-	
40020	Part Time Wages	26,979	32,000	2,372	32,000	-	Min. wage increases
40040	PERS Retirement	6,870	12,770	11,394	13,356	13,356	
40041	PERS Unfunded Liability	27,052	31,896	31,896	38,395	38,395	
40045	PARS Retirement	405	480	36	480	-	
40060	Medicare Tax	1,519	2,609	2,009	2,768	2,304	
40062	Insurance Rebate	22,396	38,834	35,512	38,849	38,849	
40065	Workers Compensation	6,817	13,873	10,571	14,716	12,249	
40080	Payroll Accruals Adjustments	(456)	-	1,396	-	-	
40090	Salary/Benefits Reimbursements	127,578	133,958	133,958	130,032	130,032	Shared with 55000/56500
	SUBTOTAL	288,143	390,742	340,994	406,887	371,476	
Operations & Maintenance							
43090	Contractual - Other	70,032	40,000	69,483	60,000	60,000	Water conservation & Non functional turf program (Consultant landscape review)
44000	Supplies	20	1,000	348	1,000	1,000	Water conservation
44002	Printing	-	10,000	-	10,000	10,000	Water conservation
44010	Postage	-	10,000	-	10,000	10,000	Water conservation
44072	Promotion	40,089	150,000	77,713	150,000	150,000	Conservation events, banners, and supplies
	SUBTOTAL	110,141	211,000	147,544	231,000	231,000	
Capital Outlay/Other							
48000	CIP and Long-Term Project Costs	-	508,306	250,000	-	-	CIP balance will carryover
	SUBTOTAL	-	508,306	250,000	-	-	
	TOTAL Expenses	398,284	1,110,048	738,539	637,887	602,476	
	BALANCE	(285,301)	(625,048)	140,700	(107,887)	(72,476)	

	Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works						
Funds: 602 - Utility Capital Projects Fund						
Program: 55502 - Utility Capital Projects						
REVENUE						
Administrative Charges/Transfers						
81050 Transfers In Cap Projs	3,949,828	3,981,066	3,981,066	3,980,685	3,980,685	
TOTAL Revenues	3,949,828	3,981,066	3,981,066	3,980,685	3,980,685	
EXPENDITURES						
Capital Outlay/Other						
48000 CIP and Long-Term Project Costs	1,420,280	12,819,055	3,676,044	3,980,685	3,980,685	
SUBTOTAL	1,420,280	12,819,055	3,676,044	3,980,685	3,980,685	
Administrative Charges/Transfers						
91050 Transfers Out Cap Projects	711,801	-	-	-	-	
SUBTOTAL	711,801	-	-	-	-	
TOTAL Expenses	2,132,081	12,819,055	3,676,044	3,980,685	3,980,685	
BALANCE	1,817,747	(8,837,989)	305,022	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 700 - Motor Pool Fund							
Program: 58000 - Motor Pool							
REVENUE							
33000	Interest Income - Pooled	47,460	30,000	56,248	55,000	55,000	
35093	Chrgs-Other-Dept Use Fees	1,048,574	1,481,884	1,127,693	1,115,494	1,115,494	
35094	Chrgs-Other-Dept Rplcmt Fees	1,217,251	963,259	1,317,451	1,436,752	1,436,752	
35099	Chrgs-Other-Misc	13,222	5,000	-	5,000	5,000	
39061	Retiree Insurance Reimbursement	3,323	3,500	2,748	3,500	3,500	
39069	Reimbs-Other	136,417	30,000	4,701	30,000	30,000	
	SUBTOTAL	2,466,247	2,513,643	2,508,841	2,645,746	2,645,746	
Administrative Charges/Transfers							
84000	Property Sales	34,499	5,000	63,922	30,000	30,000	
	SUBTOTAL	34,499	5,000	63,922	30,000	30,000	
	TOTAL Revenues	2,500,746	2,518,643	2,572,764	2,675,746	2,675,746	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	240,838	277,475	263,665	269,238	269,238	
40001	Overtime	11,022	4,000	14,631	4,000	4,000	
40002	Special & Holiday Pay	5,060	-	8,877	-	-	
40007	Payoffs - Vacation	13,174	9,712	19,991	9,423	9,423	
40008	Payoffs- Compensatory Time Off	309	-	-	-	-	
40020	Part-Time Wages	18,726	20,000	17,312	20,000	20,000	Admin aide PT
40040	PERS Retirement	28,312	30,994	27,138	28,566	28,566	
40041	PERS Unfunded Liability	66,258	75,648	75,648	80,351	80,351	
40045	PARS Retirement	281	300	260	300	300	
40060	Medicare Tax	4,914	5,182	5,256	5,064	5,064	
40062	Insurance Rebate	55,486	58,648	57,890	58,587	58,587	
40065	Workers Compensation	24,807	26,145	26,725	25,517	25,517	
40068	Retiree Insurance	42,130	46,000	32,248	40,000	40,000	
40080	Payroll Accruals Adjustments	(863)	-	(4,267)	-	-	
	SUBTOTAL	510,453	554,104	545,374	541,046	541,046	
Operations & Maintenance							
43074	Utilities - Telephone	437	2,000	350	2,000	2,000	
43090	Contractual - Other	183,290	125,000	111,736	125,000	125,000	Vendors
43092	Communications Contract	129,825	125,000	150,402	150,000	150,000	Increase in contract agreement with Sheriff Dept.
44000	Supplies	584,278	585,000	580,450	650,000	650,000	Fuel & fleet material costs-new contract est 10% increase
44030	Training & Meetings	644	2,000	677	2,000	2,000	Giveaway items PW Open House
44040	Uniforms	4,639	5,000	4,649	5,500	5,500	Uniform and shoe allowance
44042	Safety Equipment	1,942	5,000	389	5,000	5,000	
44050	Equipment Rental	283,534	830,000	765,934	830,000	830,000	FY25/26 replace/lease 4 PD SUV, 5 Sergeant trucks, and 1 Irrigation Van-Total of 112 lease vehicles
44052	Vehicle Use Charge	7,204	9,514	9,514	7,568	7,568	
44054	Vehicle Replacement Charge	15,401	15,401	15,401	6,912	6,912	
44056	Information Systems Charge	26,040	27,000	27,000	27,000	27,000	
44060	Publications & Subscriptions	1,908	2,000	2,000	2,000	2,000	
44062	Membership Dues	-	-	3,652	2,000	2,000	Superintendent Association membership and dues
44080	Repairs & Maint - Equipment	29,846	25,000	60,729	25,000	25,000	Software contract increases
44085	Government Buildings Charge	39,000	44,000	44,000	40,000	40,000	
44092	Liability Claims Charge	86,000	130,000	130,000	138,700	138,700	
	SUBTOTAL	1,393,988	1,931,915	1,906,882	2,018,680	2,018,680	
Capital Outlay/Other							
47060	Automobiles & Equipment	-	55,000	54,294	55,000	55,000	
47090	Depreciation	181,992	-	-	-	-	
47091	Amortization	307,911	-	-	-	-	
49000	Interest Expense	12,002	-	-	-	-	
	SUBTOTAL	501,905	55,000	54,294	55,000	55,000	
Administrative Charges/Transfers							
91050	Transfers Out Cap Projects	150,000	115,000	115,000	190,000	190,000	
	SUBTOTAL	150,000	115,000	115,000	190,000	190,000	
	TOTAL Expenses	2,556,346	2,656,019	2,621,550	2,804,726	2,804,726	
	BALANCE	(55,600)	(137,376)	(48,786)	(128,980)	(128,980)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Public Works							
Funds: 770 - Government Buildings Fund							
Program: 75500 - Government Buildings							
REVENUE							
33000	Interest Income - Pooled	48,490	25,000	55,433	55,000	55,000	
35092	Chrgs-Other-To Depts	2,593,000	2,950,000	2,950,000	2,821,000	2,821,000	
39061	Retiree Insurance Reimbursement	2,129	2,500	1,279	1,500	1,500	
39069	Reimbs-Other	3,187	5,000	-	5,000	5,000	
	SUBTOTAL	2,646,805	2,982,500	3,006,712	2,882,500	2,882,500	
Administrative Charges/Transfers							
81050	Transfers In Cap Projs	27,653	-	-	-	-	
	SUBTOTAL	27,653	-	-	-	-	
	TOTAL Revenues	2,674,458	2,982,500	3,006,712	2,882,500	2,882,500	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	282,438	315,685	302,477	324,943	324,943	
40001	Overtime	21,905	5,000	51,850	5,000	5,000	
40002	Special & Holiday Pay	11,628	-	15,170	-	-	
40007	Payoffs - Vacation	19,510	11,049	22,391	11,373	11,373	
40008	Payoffs- Compensatory Time Off	3,595	-	5,087	-	-	
40020	Part-Time Wages	161,967	190,000	177,629	190,000	190,000	Minimum wage increase for PT employees with 29 hours/week
40040	PERS Retirement	33,610	35,262	35,352	34,476	34,476	
40041	PERS Unfunded Liability	75,572	88,076	88,076	99,108	99,108	
40045	PARS Retirement (P/T)	2,430	2,850	2,518	2,850	2,850	
40060	Medicare Tax	7,943	8,072	9,165	8,200	8,200	
40062	Insurance Rebate	81,478	82,751	82,678	82,751	82,751	
40065	Workers Compensation	40,610	42,922	46,555	43,599	43,599	
40068	Retiree Insurance	41,746	45,000	35,016	40,000	40,000	
40069	Employer Paid Benefits	-	-	1,518	-	-	
40080	Payroll Accruals Adjustments	12,581	-	(0)	-	-	
	SUBTOTAL	797,011	826,667	875,482	842,300	842,300	
Operations & Maintenance							
43070	Utilities - Gas	58,668	70,000	71,723	70,000	70,000	
43072	Utilities - Electricity	714,468	670,000	757,110	670,000	670,000	
43074	Utilities - Telephone	10,423	11,000	12,871	11,000	11,000	
43075	Utilities - Water	22,574	35,000	17,007	35,000	35,000	
43090	Contractual - Other	464,439	500,000	494,220	525,000	525,000	Contract CPI increases
43093	Rose Center Maintenance	108,464	180,000	93,263	180,000	180,000	Increase in material costs
44000	Supplies	85,808	90,000	97,762	90,000	90,000	
44020	Special Department Expense	19,652	14,000	23,633	15,000	15,000	Increase in telecommunication bills
44040	Uniforms	7,983	10,000	9,522	11,000	11,000	Uniform contract increase and shoe allowance
44042	Safety Equipment	4,317	5,000	4,233	5,000	5,000	Training and supplies
44050	Equipment Rental	230	-	-			
44052	Vehicle Use Charge	9,244	8,380	8,380	13,664	13,664	
44054	Vehicle Replacement Charge	6,854	14,523	14,523	18,156	18,156	
44056	Information Systems Charge	26,040	26,000	26,000	26,000	26,000	
44080	Repairs & Maint - Equipment	89,535	100,000	86,981	100,000	100,000	
44082	Repairs & Maint - Building	77,819	90,000	86,537	90,000	90,000	
44092	Liability Claims Charge	20,000	30,000	30,000	32,000	32,000	
	SUBTOTAL	1,726,517	1,853,903	1,833,766	1,891,820	1,891,820	
Capital Outlay/Other							
47090	Depreciation	165,615	-	-	-	-	
48502	Taxes - Property	46,655	60,000	43,595	50,000	50,000	
	SUBTOTAL	212,270	60,000	43,595	50,000	50,000	
Administrative Charges/Transfers							
91050	Transfers Out Cap Projects	55,000	230,000	230,000	35,000	35,000	
	SUBTOTAL	55,000	230,000	230,000	35,000	35,000	
	TOTAL Expenses	2,790,798	2,970,570	2,982,843	2,819,120	2,819,120	
	BALANCE	(116,340)	11,930	23,870	63,380	63,380	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Development							
Funds: 100 - General Fund							
Program: 61050 - Planning							
REVENUE							
31506	Permits-Sidewalk/Food Truck	486	1,000	486	1,000	1,000	
34294	I/GVT - State - Other	1,555	-	-	-	-	
35000	Chrgs-Planning-Zoning	1,006,013	785,000	990,401	1,000,000	1,000,000	
35001	Charges-Planning-Landscape	12,510	25,000	-	-	-	
35002	Chrgs-Planning-Subdiv Fees	14,035	30,000	7,460	10,000	10,000	
35003	Chrgs-Developer Fees	74,573	100,000	24,619	25,000	25,000	
35008	Chrgs-Gen Plan Assessment	78,787	70,000	78,165	80,000	80,000	
35012	Chrgs-Plan Ck/Inspection Fees	167,461	150,000	158,330	160,000	160,000	
39061	Retiree Insurance Reimbursement	954	1,000	1,665	1,600	1,600	
	TOTAL Revenues	1,356,374	1,162,000	1,261,125	1,277,600	1,277,600	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	561,202	782,812	633,317	767,811	767,811	
40001	Overtime	125	-	1,667	1,500	1,500	
40002	Special & Holiday Pay	14,231	-	15,579	-	-	
40006	Payoffs - Sick Leave	17,913	-	-	-	-	
40007	Payoffs - Vacation	76,798	27,398	25,181	26,873	26,873	
40008	Payoffs- Compensatory Time Off	7,051	-	18,202	-	-	
40020	Part-Time Wages	129,879	153,500	116,658	153,500	153,500	Planning Techs
40040	PERS Retirement	65,251	87,440	55,825	81,465	81,465	
40041	PERS Unfunded Liability	169,652	218,404	218,404	234,182	234,182	
40045	PARS Retirement (P/T)	1,948	2,303	1,150	2,303	2,303	
40060	Medicare Tax	12,569	14,379	9,968	14,552	14,552	
40062	Insurance Rebate	102,755	137,314	115,024	137,233	137,233	
40065	Workers Compensation	5,721	6,545	4,537	6,624	6,624	
40068	Retiree Insurance	12,025	15,000	21,518	15,000	15,000	
40080	Payroll Accruals Adjustments	(68,892)	-	8,951	-	-	
	SUBTOTAL	1,108,229	1,445,095	1,245,980	1,441,043	1,441,043	
Operations & Maintenance							
43000	Legal Fees	71,244	50,000	54,327	70,000	70,000	many code amendments scheduled this year
43074	Utilities - Telephone	618	1,500	120	1,000	1,000	
43090	Contractual - Other	144,243	300,000	198,025	300,000	300,000	Assistance w/ advanced planning, including state mandated programs
44000	Supplies	2,720	2,000	4,110	2,700	2,700	based on YTD expenditures
44002	Printing	614	-	-	1,000	1,000	
44010	Postage	31	500	12	500	500	
44020	Special Department Expense	3,000	-	-	-	-	
44030	Training & Meetings	2,748	5,000	3,759	5,000	5,000	
44050	Equipment Rental	4,483	2,000	4,199	2,000	2,000	
44052	Vehicle Use Charge	1,625	1,744	1,744	1,600	1,600	
44054	Vehicle Replacement Charge	2,012	4,061	4,061	4,061	4,061	
44056	Information Systems Charge	113,820	114,000	114,000	114,000	114,000	
44060	Publications & Subscriptions	-	200	-	-	-	
44062	Membership Dues	1,191	2,500	-	3,000	3,000	reimburse for AICP certification
44070	Advertising	3,537	3,000	4,170	4,000	4,000	increased based on actual expenses for public notices
44085	Government Buildings Charge	19,000	21,000	21,000	19,000	19,000	
44092	Liability Claims Charge	8,000	12,000	12,000	12,800	12,800	
	SUBTOTAL	378,885	519,505	421,527	540,661	540,661	
Capital Outlay/Other							
47023	Computer Equipment - Non-Capital	-	-	15,511	1,000	1,000	
	SUBTOTAL	-	-	15,511	1,000	1,000	
	TOTAL Expenses	1,487,114	1,964,600	1,683,019	1,982,704	1,982,704	
	BALANCE	(130,740)	(802,600)	(421,893)	(705,104)	(705,104)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Development							
Funds: 100 - General Fund							
Program: 62050 - Building							
REVENUE							
30081	ADA Compliance Fee	19,659	20,000	19,533	20,000	20,000	
31040	Licenses - Special Inspector	13,169	15,000	15,996	15,000	15,000	
31500	Permits-Construction-Building	1,102,527	900,000	1,190,540	1,150,000	1,150,000	
31501	Permits-Construction-Plumbing	58,202	60,000	85,460	65,000	65,000	
31502	Permits-Construction-Electrical	73,936	85,000	112,238	90,000	90,000	
31503	Permits-Construction-Grn Bldg	(1,086)	1,000	5,656	1,000	1,000	
31504	Permits-Construction-Mech	27,322	30,000	38,214	30,000	30,000	
35020	Chrgs-Staff Service Fees	95,434	95,000	109,817	95,000	95,000	
35022	Chrgs-Staff-Bus Lic Proc	116,390	115,000	116,448	115,000	115,000	
35023	Chrgs-Staff-Bus Lic Rnwls	303,604	300,000	281,146	300,000	300,000	
35036	Chrgs-Fire-Plan Ck Fees	16,526	4,000	7,736	10,000	10,000	
35102	Chrgs-Inspect-Plan Ck Fees	879,233	870,000	1,007,630	1,000,000	1,000,000	
39061	Retiree Insurance Reimbursement	2,451	2,500	2,187	2,500	2,500	
	TOTAL Revenues	2,707,367	2,497,500	2,992,600	2,893,500	2,893,500	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	661,195	853,854	695,768	819,158	902,319	
40001	Overtime	1,096	-	4,027	3,000	3,000	Increased due to Community Services events.
40002	Special & Holiday Pay	25,112	-	21,890	-	-	
40006	Payoffs - Sick Leave	487	-	10,247	-	-	
40007	Payoffs - Vacation	26,594	30,486	31,827	29,289	29,289	
40008	Payoffs- Compensatory Time Off	2,888	-	293	-	-	
40020	Part-Time Wages	149,244	168,177	212,285	210,000	174,000	Add a part-time permit tech to cover counter from reassignment of business license
40040	PERS Retirement	78,698	95,376	76,958	86,913	95,736	
40041	PERS Unfunded Liability	224,444	238,225	238,225	249,843	249,843	
40045	PARS Retirement (P/T)	2,073	2,523	2,203	3,150	2,610	
40060	Medicare Tax	12,720	15,473	15,600	15,904	16,588	
40062	Insurance Rebate	131,130	166,375	136,515	146,923	166,430	
40065	Workers Compensation	13,917	15,019	15,707	13,480	13,791	
40068	Retiree Insurance	52,305	59,000	51,675	55,000	55,000	
40069	Employer Paid Benefits	1,800	3,600	1,200	3,600	3,600	
40080	Payroll Accruals Adjustments	5,041	-	(11,689)	-	-	
40090	Salary/Benefits Reimbursements	(58,298)	(53,721)	(53,721)	(55,852)	(55,852)	
	SUBTOTAL	1,330,446	1,594,387	1,449,008	1,580,408	1,656,354	
Operations & Maintenance							
43000	Legal Fees	690	1,000	-	1,000	1,000	
43074	Utilities - Telephone	4,244	2,500	2,737	2,700	2,700	
43090	Contractual - Other	365,526	400,000	470,974	200,000	200,000	Bldg. consultant (increased construction valuations and fees). $200,000 for HDL Bus. Lic. moved to Finance 21000.
44000	Supplies	1,887	2,000	1,483	2,000	2,000	
44002	Printing	-	300	127	300	300	
44010	Postage	36	3,000	89	3,000	3,000	
44020	Special Department Expense	60	500	-	500	500	
44030	Training & Meetings	3,236	3,000	2,040	4,000	4,000	More training for 2025 Building Standard Codes update.
44031	ADA Compliance Training	955	20,000	-	20,000	20,000	
44034	Mileage	1,958	2,200	2,409	2,400	2,400	
44040	Uniforms	120	500	-	500	500	
44042	Safety Equipment	750	725	800	725	725	
44050	Equipment Rental	1,501	5,000	2,214	2,500	2,500	
44052	Vehicle Use Charge	14,616	33,144	33,144	11,614	11,614	
44054	Vehicle Replacement Charge	22,271	28,332	28,332	28,332	28,332	
44056	Information Systems Charge	97,860	98,000	98,000	98,000	98,000	
44060	Publications & Subscriptions	-	2,500	-	3,500	3,500	2025 code books for Building Standard Codes update.
44062	Membership Dues	1,063	1,800	1,330	1,500	1,500	
44085	Government Buildings Charge	19,000	21,000	21,000	19,000	19,000	
44092	Liability Claims Charge	12,000	18,000	18,000	19,200	19,200	
	SUBTOTAL	547,772	643,501	682,680	420,771	420,771	
	TOTAL Expenses	1,878,218	2,237,888	2,131,688	2,001,179	2,077,125	
	BALANCE	829,150	259,612	860,912	892,321	816,375	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Development							
Funds: 100 - General Fund							
Program: 63050 - Code Enforcement/CPU							
REVENUE							
31505	Permits-Fireworks Stand	-	-	-	18,450	18,450	Code Enforcement and CPU combined into one program
32521	Fines - Admin Citation	2,200	5,000	-	70,000	70,000	
35013	Chrgs-Over the Top Program	-	-	-	-	-	
39061	Retiree Insurance Reimbursement	-	-	-	-	-	
	TOTAL Revenues	2,200	5,000	-	88,450	88,450	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	93,220	105,563	95,179	630,528	630,528	
40001	Overtime	22,407	-	12,319	27,000	27,000	Accommodates 8 vendor task forces per month
40002	Special & Holiday Pay	2,665	-	3,779	-	-	
40003	Injured on Duty Pay	-	-	-	-	-	
40006	Payoffs - Sick Leave	-	-	-	-	-	
40007	Payoffs - Vacation	5,334	3,695	4,322	12,303	12,303	
40008	Payoffs- Compensatory Time Off	-	-	-	-	-	
40009	Payoffs- Holiday	-	-	-	-	-	
40020	Part-Time Wages	196,307	262,320	258,215	260,000	260,000	7 day coverage
40040	PERS Retirement	10,886	11,791	11,079	66,899	66,899	
40041	PERS Unfunded Liability	25,307	29,452	29,452	192,311	192,311	
40045	PARS Retirement (P/T)	2,948	3,935	4,651	3,900	3,900	
40060	Medicare Tax	4,917	5,613	5,762	14,204	14,204	
40062	Insurance Rebate	19,529	19,594	19,529	136,645	136,645	
40065	Workers Compensation	10,344	5,537	12,119	23,664	23,664	
40068	Retiree Insurance	10,296	12,000	11,189	23,000	23,000	
40080	Payroll Accruals Adjustments	3,690	-	(488)	-	-	
	SUBTOTAL	407,851	459,500	467,105	1,390,454	1,390,454	
Operations & Maintenance							
43000	Legal Fees	-	5,000	-	22,500	22,500	
43074	Utilities - Telephone	2,624	3,500	2,750	4,750	4,750	
43090	Contractual - Other	-	-	-	20,000	20,000	
44000	Supplies	2,207	3,500	2,973	5,500	5,500	
44002	Printing	-	500	-	1,000	1,000	
44010	Postage	1,343	1,500	882	1,000	1,000	
44020	Special Department Expense	719	1,500	1,000	1,000	1,000	
44030	Training & Meetings	100	-	230	7,500	7,500	Includes CALBO training CEOs have never had, allows supervisor to pursue certification
44040	Uniforms	2,046	3,500	1,747	7,000	7,000	
44052	Vehicle Use Charge	24,494	29,668	29,668	59,420	59,420	
44054	Vehicle Replacement Charge	28,704	25,768	25,768	38,572	38,572	
44056	Information Systems Charge	-	-	-	58,000	58,000	
44062	Membership Dues	-	-	-	800	800	
44085	Government Buildings Charge	-	-	-	20,000	20,000	
44092	Liability Claims Charge	-	-	-	11,800	11,800	
	SUBTOTAL	62,237	74,436	65,018	258,842	258,842	
	TOTAL Expenses	470,088	533,936	532,122	1,649,296	1,649,296	
	BALANCE	(467,888)	(528,936)	(532,122)	(1,560,846)	(1,560,846)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Development							
Funds: 100 - General Fund							
Program: 33000 - Code Enforcement							
REVENUE							
31505	Permits-Fireworks Stand	17,276	18,450	18,450	-	-	moved to program 63050
32521	Fines - Admin Citation	60,771	50,000	62,889	-	-	
35013	Chrgs-Over the Top Program	585	-	5,295	-	-	
	TOTAL Revenues	78,632	68,450	86,634	-	-	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	380,989	446,486	343,537	-	-	
40001	Overtime	6,266	3,000	2,738	-	-	
40002	Special & Holiday Pay	16,925	-	11,070	-	-	
40006	Payoffs - Sick Leave	-	-	2,004	-	-	
40007	Payoffs - Vacation	8,773	12,799	13,502	-	-	
40008	Payoffs- Compensatory Time Off	539	-	-	-	-	
40009	Payoffs- Holiday	353	-	-	-	-	
40020	Part-Time Wages	16,871	32,000	10,617	-	-	
40040	PERS Retirement	45,596	49,872	35,262	-	-	
40041	PERS Unfunded Liability	111,294	124,570	124,570	-	-	
40045	PARS Retirement (P/T)	253	480	159	-	-	
40060	Medicare Tax	6,979	7,595	5,384	-	-	
40062	Insurance Rebate	92,902	97,650	85,167	-	-	
40065	Workers Compensation	15,856	15,975	12,065	-	-	
40080	Payroll Accruals Adjustments	(20,052)	-	(778)	-	-	
	SUBTOTAL	683,544	790,427	645,297	-	-	
Operations & Maintenance							
43000	Legal Fees	14,176	20,000	17,232	-	-	
43074	Utilities - Telephone	2,187	4,000	1,750	-	-	
43090	Contractual - Other	18,354	25,400	24,890	-	-	
44000	Supplies	2,616	2,500	2,176	-	-	
44002	Printing	-	-	499	-	-	
44030	Training & Meetings	3,511	6,700	4,999	-	-	
44040	Uniforms	2,356	5,000	2,084	-	-	
44052	Vehicle Use Charge	25,300	28,552	28,552	-	-	
44054	Vehicle Replacement Charge	8,027	12,804	12,804	-	-	
44056	Information Systems Charge	57,120	58,000	58,000	-	-	
44062	Membership Dues	600	800	800	-	-	
44085	Government Buildings Charge	17,000	19,000	19,000	-	-	
44092	Liability Claims Charge	7,000	11,000	11,000	-	-	
	SUBTOTAL	158,246	193,756	183,784	-	-	
	TOTAL Expenses	841,790	984,183	829,081	-	-	
	BALANCE	(763,158)	(915,733)	(742,446)	-	-	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Services							
Funds: 100 - General Fund							
Program: 70000 - Community Services Admin							
REVENUE							
33500	Rental Income -Community Services	58,250	75,000	49,130	75,000	75,000	Adjusted for increase in rentals
35020	Chrgs-Staff Service Fees	5,465	3,500	785	5,500	5,500	
39061	Retiree Insurance Reimbursement	3,843	4,000	3,656	4,000	4,000	
39069	Reimbs-Other	96,216	91,808	95,146	99,329	99,329	Crossing Guard reimbursement
	TOTAL Revenues	163,774	174,308	148,716	183,829	183,829	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	382,434	610,381	531,822	637,425	701,833	
40001	Overtime	16	-	2,879	2,000	2,000	
40002	Special & Holiday Pay	13,801	-	15,582	-	-	
40007	Payoffs - Vacation	18,629	18,022	31,622	22,310	24,564	
40008	Payoffs - Compensatory	1,063	-	3,444			
40020	Part-Time Wages	188,430	275,372	260,586	275,372	222,872	Increase due to minimum wage increase and additional support of special events city wide/revenue offset with crossing guard reimbursement increase
40040	PERS Retirement	45,328	68,180	53,240	67,631	74,464	
40041	PERS Unfunded Liability	100,844	128,037	128,037	194,415	194,415	
40045	PARS Retirement (P/T)	2,827	4,131	3,489	4,131	3,343	
40060	Medicare Tax	9,672	13,851	11,589	14,259	14,710	
40062	Insurance Rebate	75,989	117,462	97,932	117,473	136,911	
40065	Workers Compensation	22,834	41,653	27,474	28,155	28,361	
40068	Retiree Insurance	50,333	53,000	44,334	50,000	50,000	
40069	Employer Paid Benefits	1,800	3,600	3,600	3,600	3,600	
40080	Payroll Accruals Adjustments	42,142	-	23,822	-	-	
40090	Salary/Benefits Reimbursements	(755)	-	(970)	-	-	
	SUBTOTAL	955,388	1,333,689	1,238,483	1,416,771	1,457,073	
Operations & Maintenance							
43000	Legal Fees	8,450	7,500	428	7,500	7,500	
43074	Utilities - Telephone	2,736	3,000	2,932	3,000	3,000	
43090	Contractual - Other	27,579	15,000	24,320	25,000	25,000	Security Guard Contract for Facility Rentals; increase due to additional rental events; offset by additional revenue
44000	Supplies	7,496	12,500	7,022	15,000	15,000	increase due to rise in costs for supplies and equipment; additional programming offered
44020	Special Department Expense	455	2,500	50	3,500	3,500	increase due to additional programming
44030	Training & Meetings	2,652	5,000	7,677	5,000	5,000	increase in cost of trainings
44034	Mileage	1,751	2,069	941	2,069	2,069	mileage rate increase
44050	Equipment Rental	8,785	6,000	5,212	6,000	6,000	
44052	Vehicle Use Charge	185	198	198	182	182	
44054	Vehicle Replacement Charge	229	461	461	461	461	
44056	Information Systems Charge	167,160	168,000	168,000	168,000	168,000	
44062	Membership Dues	1,273	2,000	293	2,000	2,000	
44085	Government Buildings Charge	513,000	601,000	601,000	546,000	546,000	
44092	Liability Claims Charge	8,000	12,000	12,000	12,800	12,800	
	SUBTOTAL	749,752	837,228	830,534	796,512	796,512	
	TOTAL Expenses	1,705,140	2,170,917	2,069,017	2,213,283	2,253,585	
	BALANCE	(1,541,366)	(1,996,609)	(1,920,301)	(2,029,454)	(2,069,756)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Services							
Funds: 100 - General Fund							
Program: 70500 - Senior Center							
REVENUE							
34000	I/GVT-Fed-CDBG	154,205	43,730	48,278	43,730	43,730	requested
39049	Other Rev-Donations-Misc	634	15,000	1,221	10,000	10,000	seeing donations for center
39061	Retiree Insurance Reimbursement	1,182	1,500	955	1,000	1,000	
39064	Other Rev - Senior Services	31,634	50,000	10,289	50,000	50,000	
	TOTAL Revenues	187,655	110,230	60,743	104,730	104,730	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	117,101	143,156	127,324	154,163	154,163	
40002	Special & Holiday Pay	3,797	-	6,010	-	-	
40006	Payoffs - Sickleave	10,191	5,010	-	5,396	5,396	
40007	Payoffs - Vacation	14,044	-	-	-	-	
40008	Payoffs - Compensatory Time Off	-	-	2,926	-	-	
40020	Part-Time Wages	202,440	202,400	211,837	215,409	215,409	increase due to minimum wage increase and part time position reclassifications/ additional support of special events city wide/portion offset with CDBG funding
40040	PERS Retirement	13,899	15,990	14,719	16,357	16,357	
40041	PERS Unfunded Liability	23,052	39,940	39,940	47,020	47,020	
40045	PARS Retirement (P/T)	3,037	3,036	3,178	3,231	3,231	
40060	Medicare Tax	5,317	5,377	5,315	5,594	5,594	
40062	Insurance Rebate	30,855	38,944	39,032	38,969	38,969	
40065	Workers Compensation	7,395	9,300	7,893	9,571	9,571	
40068	Retiree Insurance	18,029	23,000	16,163	18,000	18,000	
40080	Payroll Accruals Adjustments	(11,332)	-	7,502	-	-	
	SUBTOTAL	437,825	486,153	481,840	513,710	513,710	
Operations & Maintenance							
43074	Utilities - Telephone	480	360	720	720	720	additional staff receiving stipend
43090	Contractual - Other	580	5,000	600	5,000	5,000	misc. contract instructors for programs, increase in classes; offset by other rev
44000	Supplies	18,056	20,000	21,340	22,500	22,500	increase due to rise in food costs and need to additional supplies to support increased demand for senior programs and meals;
44001	Senior Services	9,194	50,000	25,167	50,000	50,000	
44020	Special Department Expense	135	-	-	-	-	
44030	Training & Meetings	-	2,500	861	5,000	5,000	additional ft and staff to attend trainings; additional training need to support increasing aging community
44034	Mileage	-	2,400	-	-	-	
44050	Equipment Rental	5,185	-	7,342	8,000	8,000	
44056	Information Systems Charge	34,440	35,000	35,000	35,000	35,000	
44062	Membership Dues	250	500	300	750	750	additional ft staff need professional memberships; offset with donations
44092	Liability Claims Charge	2,000	3,000	3,000	3,200	3,200	
	SUBTOTAL	70,320	118,760	94,330	130,170	130,170	
	TOTAL Expenses	508,146	604,913	576,170	643,880	643,880	
	BALANCE	(320,491)	(494,683)	(515,427)	(539,150)	(539,150)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Services							
Funds: 100 - General Fund							
Program: 71000 - Recreation Services							
REVENUE							
34000	I/GVT-Fed-CDBG	9,337	10,346	10,340	10,000	10,000	requested
35050	Chrgs-Recreation-Progs	100,616	150,000	91,121	150,000	150,000	
35052	Chrgs-Recreation-Facilities	7,258	15,000	6,297	20,000	20,000	increase demand for splash pad private parties; field rentals and light fees
	TOTAL Revenues	117,211	175,346	107,758	180,000	180,000	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	63,097	82,795	79,281	86,830	86,830	
40001	Overtime	309	-	681	-	-	
40002	Special & Holiday Pay	2,252	-	2,676	-	-	
40007	Payoffs - Vacation	5,537	2,898	7,338	3,039	3,039	
40008	Payoffs - Compensatory Time Off	302	-	-	-	-	
40020	Part-Time Wages	122,564	179,158	179,022	194,740	194,740	Increase due to PT wage increase and additional hours for increased support of special events City-wide and staffing increased splash pad private parties
40040	PERS Retirement	7,447	9,248	9,108	9,213	9,213	
40041	PERS Unfunded Liability	19,623	23,100	23,100	26,483	26,483	
40045	PARS Retirement (P/T)	1,839	2,687	2,686	2,921	2,921	
40060	Medicare Tax	3,079	4,063	4,272	4,346	4,346	
40062	Insurance Rebate	19,541	19,495	19,541	19,496	19,496	
40065	Workers Compensation	6,476	8,546	9,002	9,142	9,142	
40080	Payroll Accruals Adjustments	5,012	-	(3,426)	-	-	
40090	Salary/Benefits Reimbursements	-	-	-	-	-	
	SUBTOTAL	257,078	331,990	333,280	356,210	356,210	
Operations & Maintenance							
43074	Utilities - Telephone	4,058	3,500	2,931	3,500	3,500	
43090	Contractual - Other	74,197	125,000	82,933	125,000	125,000	Contract Class instructors increase offset by additional revenue
44000	Supplies	17,234	22,500	14,178	25,000	25,000	increase due to rise in costs for supplies and equipment; additional programming offset by rev
44002	Printing	6,653	10,000	7,000	12,500	12,500	increase in printing production costs
44030	Training & Meetings	487	500	500	1,000	1,000	increase cost in training for ft and pt staff
44040	Uniforms	1,087	1,000	1,211	1,500	1,500	increase in uniform costs
44052	Vehicle Use Charge	4,062	9,148	9,148	-	-	
44054	Vehicle Replacement Charge	710	710	710	-	-	
44056	Information Systems Charge	10,080	11,000	11,000	11,000	11,000	
44062	Membership Dues	-	250	200	250	250	cprs dues for ft staff
44092	Liability Claims Charge	27,000	41,000	41,000	43,700	43,700	
	SUBTOTAL	145,568	224,608	170,812	223,450	223,450	
	TOTAL Expenses	402,646	556,598	504,091	579,660	579,660	
	BALANCE	(285,435)	(381,252)	(396,333)	(399,660)	(399,660)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Services							
Funds: 100 - General Fund							
Program: 75000 - Community Promo & Events							
REVENUE							
31599	Film Permits	3,960	10,000	790	5,000	5,000	increase in film permits
35050	Chrgs-Recreation-Progs	67,678	75,000	3,863	75,000	75,000	Revenue from special events
39049	Other Rev-Donations-Misc	24,700	150,000	154,809	150,000	150,000	Fall Festival and other event sponsorships/donations
39069	Reimbs-Other	121,180	175,000	55,680	200,000	200,000	Tet parade sponsorships/revenue
	TOTAL Revenues	217,518	410,000	215,142	430,000	430,000	
EXPENDITURES							
Operations & Maintenance							
43090	Contractual - Other	134,058	125,000	134,021	150,000	150,000	Audio/Video Engineer, Bands for Summer Concerts and Movie Nights vendor, Production of quarterly brochure, Contracts for special events (stages, entertainment, restrooms); additional flags/banner hanging; increase in costs for services
44000	Supplies	17,131	35,000	31,196	50,000	50,000	increase due to rise in costs for supplies and equipment; offset by additional sponsorship/rev; additional events (ceremonies, earth day, etc.)
44002	Printing	2,000	5,000	3,200	7,500	7,500	increase in printing cost of misc. mailings
44010	Postage	25,215	32,000	32,812	35,000	35,000	Increase postage rates
44020	Special Department Expense	61,920	206,000	165,175	250,000	250,000	Fall Festival & other community events; partial offset from rev.
44021	Parades	140,665	175,000	184,051	200,000	200,000	Tet parade; anticipated increases; offset by revenue
44056	Information Systems Charge	17,640	18,000	18,000	18,000	18,000	
44080	Repairs & Maint - Equipment	-	1,000	1,000	1,000	1,000	
44092	Liability Claims Charge	1,000	2,000	2,000	2,100	2,100	
	TOTAL Expenses	399,630	599,000	571,455	713,600	713,600	
	BALANCE	(182,112)	(189,000)	(356,313)	(283,600)	(283,600)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Services							
Funds: 100 - General Fund							
Program: 76001 - Project SHUE							
REVENUE							
34000	I/GVT-Fed-CDBG	14,235	15,000	14,990	15,000	15,000	requested
39049	Other Rev-Donations-Misc	100	2,000	1,000	2,000	2,000	misc. donations
	TOTAL Revenues	14,335	17,000	15,990	17,000	17,000	
EXPENDITURES							
Salaries & Benefits							
40020	Part-Time Wages	32,045	42,908	31,970	46,017	46,017	increase due to PT salary scale changes
40045	PARS Retirement (P/T)	481	644	60	690	690	
40060	Medicare Tax	465	622	464	667	667	
40065	Workers Compensation	977	1,309	306	1,404	1,404	
40080	Payroll Accruals Adjustments	-	-	-	-	-	
	SUBTOTAL	33,968	45,483	32,799	48,778	48,778	
Operations & Maintenance							
44000	Supplies	1,253	1,626	1,512	1,626	1,626	
	SUBTOTAL	1,253	1,626	1,512	1,626	1,626	
	TOTAL Expenses	35,221	47,109	34,311	50,404	50,404	
	BALANCE	(20,886)	(30,109)	(18,321)	(33,404)	(33,404)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Services							
Funds: 200 - Park Dedication Fund							
Program: 76500 - Park Dedication Admin							
REVENUE							
33000	Interest Income - Pooled	85,998	65,000	66,656	70,000	70,000	
35070	Chrgs-Park Dedication Fees	404,322	100,000	496,153	100,000	100,000	
84000	Property Sales	68,400	-	-	-	-	
	TOTAL Revenues	558,720	165,000	562,810	170,000	170,000	
EXPENDITURES							
Operations & Maintenance							
43090	Contractual - Other	-	20,000	20,000	20,000	20,000	
	SUBTOTAL	-	20,000	20,000	20,000	20,000	
Administrative Charges/Transfers							
60400	Overhead Charges/Credits	24,516	8,250	28,140	8,500	8,500	
91050	Transfers Out Cap Projects	641,308	1,093,822	1,093,822	315,000	315,000	
	SUBTOTAL	665,824	1,102,072	1,121,962	323,500	323,500	
	TOTAL Expenses	665,824	1,122,072	1,141,962	343,500	343,500	
	BALANCE	(107,104)	(957,072)	(579,153)	(173,500)	(173,500)	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Services							
Funds: 275 - Community Services Grant Fund							
Program: 71800 - Family Resources Center							
REVENUE							
34000	I/GVT-Fed-CDBG	34,304	49,860	50,554	50,586	50,586	requested
34490	I/GVT - County - Other	533,890	545,800	524,556	500,000	500,000	FaCT grant
39049	Other Rev-Donations-Misc	500	14,000	-	14,000	14,000	anticipated increase in donations
	TOTAL Revenues	568,693	609,660	575,110	564,586	564,586	
EXPENDITURES							
Salaries & Benefits							
40000	Permanent Salaries	71,472	76,442	78,711	82,678	82,678	
40002	Special & Holiday Pay	2,157	-	2,935	-	-	
40020	Part-Time Wages	113,356	156,089	139,439	151,666	151,666	
40040	PERS Retirement	8,472	8,539	9,141	8,772	8,772	
40045	PARS Retirement (P/T)	1,700	2,341	2,092	2,275	2,275	
40060	Medicare Tax	2,940	3,640	3,474	3,654	3,654	
40062	Insurance Rebate	18,054	19,490	19,567	19,505	19,505	
40065	Workers Compensation	2,453	1,657	3,204	1,663	1,663	
40080	Payroll Accruals Adjustments	(7,379)	-	2,782	-	-	
	SUBTOTAL	213,226	268,198	261,344	270,213	270,213	
Operations & Maintenance							
43074	Utilities - Telephone	540	720	720	720	720	
43090	Contractual - Other	259,102	270,979	267,310	259,053	259,053	partners contracts - Olive Crest, Interval House, Children's Bureau, Boys & Girls Club, Abrazar
44000	Supplies	5,250	3,500	4,006	3,750	3,750	
44003	CEAC	1,929	1,000	435	500	500	
44004	Emergency Assistance	24,709	20,800	22,410	4,000	4,000	
44005	Program Expense	4,702	4,500	-			
44020	Special Department Expense	44,286	14,396	18,884	22,906	22,906	Client related expenses
44030	Training & Meetings	5,876	8,451	-	1,500	1,500	cdbg/fund balance
	SUBTOTAL	346,394	324,346	313,766	292,429	292,429	
	TOTAL Expenses	559,619	592,544	575,110	562,642	562,642	
	BALANCE	9,074	17,116	(0)	1,944	1,944	

		Actual 2023-24	Adjusted Budget 2024-25	Estimated Actual 2024-25	Proposed Budget 2025-26	Proposed Budget w Supplementals 2025-26	Comments
Dept: Community Services							
Funds: 290 - Community Services Grant Fund							
Program: 70501 - Senior Transportation							
REVENUE							
33000	Interest Income - Pooled	9,564	2,000	8,904	9,000	9,000	
34490	I/GVT - County - Other	152,355	179,495	151,708	152,355	152,355	
39069	Reimbs-Other	17,321	18,504	16,796	17,321	17,321	
	TOTAL Revenues	179,239	199,999	177,409	178,676	178,676	
EXPENDITURES							
Salaries & Benefits							
40020	Part-Time Wages	66,620	124,609	93,671	133,777	133,777	increase due to PT salary scale changes/add pt van driver to due increase ridership demand
40045	PARS Retirement (P/T)	999	1,869	1,405	2,007	2,007	
40060	Medicare Tax	966	1,807	1,358	1,940	1,940	
40065	Workers Compensation	5,186	9,607	7,222	10,314	10,314	
40080	Payroll Accruals Adjustments	171	-	274	-	-	
40090	Salary/Benefits Reimbursements	9,821	10,000	4,775	10,000	10,000	
	SUBTOTAL	83,763	147,892	108,706	158,038	158,038	
Operations & Maintenance							
43074	Utilities - Telephone	1,312	3,000	2,450	3,000	3,000	cell phones for bus drivers
44000	Supplies	364	5,000	352	5,000	5,000	WOW Programs supplies for drivers and vehicles
44020	Special Department Expense	6,305	15,000	7,857	15,000	15,000	WOW Van program promotional material, new bus wraps, logo design
44040	Uniforms	2,659	3,000	500	3,000	3,000	
44050	Equipment Rental	1,257	2,000	1,855	2,000	2,000	
44052	Vehicle Use Charge	15,668	16,578	16,578	27,864	27,864	
44054	Vehicle Replacement Charge	9,539	9,180	9,180	9,180	9,180	
	SUBTOTAL	37,105	53,758	38,773	65,044	65,044	
	TOTAL Expenses	120,868	201,650	147,479	223,082	223,082	
	BALANCE	58,371	(1,651)	29,930	(44,406)	(44,406)	

CAPITAL IMPROVEMENT PROJECTS FY 2025-26

		Amount
General Fund Projects (Fund 100)		
20002-002600	Citywide Residential Overlay (GF)	$900,000
20002-002601	Facilities Master Plan (GF)	$200,000
20002-002602	City-wide ADA Assessment and Transition Plan (GF)	$400,000
	Total requests	**$1,500,000**
Park Dedication Fund Projects (Fund 200)		
76502-762103	Park equipment replacement (picnic tables, benches, trash cans)	$30,000
76502-762401	New Christmas Tree	$75,000
76502-762500	Sport Court Resurfacing at Newcastle, Coronet, Virginia Boos, and Sigler Parks	$150,000
76502-762501	Painting interior and exterior of the buildings at Margie Rice, Bolsa Chica, Westminster, Buckingham, Liberty, and Sigler Parks	$60,000
	Total requests	**$315,000**
Gas Tax Projects (Fund 210)		
55036-361401	City-wide concrete improvements (HUT)	$200,000
55036-361402	City-wide striping (HUT)	$150,000
55036-362600	McFadden Ave Improvements Brookhurst to Bushard (HUT)	$1,200,000
55036-362601	Brookhust St Improvements Bolsa to McFadden (HUT)	$2,027,831
55036-362602	Bolsa Chica Street Improvements-Rancho Rd to Duncannon (RMRA)	$2,385,816
	Total requests	**$5,963,647**
Measure M (Fund 211)		
55026-262600	Citywide Storm Drain Improvements FY 25-26 (M2)	$200,000
55026-262601	Brookhust St Improvements Bolsa to McFadden (M2)	$334,181
55026-262602	Bolsa Chica Street Improvements-Rancho Rd to Duncannon (M2)	$1,114,184
55026-262603	Citywide Residential Overlay (M2)	$500,000
	Total requests	**$2,148,365**
Municipal Lighting Projects (Fund 220)		
59502-592100	Lighting improvements at city parks	$200,000
	Total requests	**$200,000**
CDBG Projects (Fund 240)		
16510-162600	CDBG Street Improvement Project FY 25-26	$469,294
16510-162601	CDBG Sidewalk Improvements FY 25-26	$194,424
	Total requests	**$663,718**
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.	$450,000
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 (6th of 6 year contribution)	$500,000
55502-552101	Cathodic Protection for WOCWB Lines (6th of 8 year contribution)	$300,685
55502-552500	New water meter exchange program (2nd of 6 year contribution)	$1,000,000
55502-552600	Re-Drill Water Well at SC-4 (Edwards & Kiowa) (1st of 5 years)	$1,000,000
55502-552601	Disinfection Unit Replacement at Well 75 and R2	$300,000
55502-552602	New Valve Turning Truck	$180,000
	Total requests	**$3,980,685**
Equipment Replacement (Fund 700)		
58002-581400	New F-750 Dump Truck	$160,000
58002-581400	New BMW Police Motorcycle	$30,000
	Total requests	**$190,000**

CAPITAL IMPROVEMENT PROJECTS FY 2025-26

			Amount
Building Maintenance (Fund 770)			
75502-752600	Station 64 Window Seal and Moisture Barrier		$25,000
75502-752601	LED Light Bulb Replacement		$10,000
		Total requests	**$35,000**
		Grand Total CIP Requests	**$14,996,415**
		Fund 400 - Capital Projects	**$11,015,730**
		Fund 601/602 - Water - Capital Projects	**$3,980,685**

INTERFUND CHARGE CALCULATION FY 2025-2026

	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%	16,068	-	0.0%	-	0.0%	-	-	96.3%	418,191	434,259
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%	1,903	1,903
11500	CITY MANAGER	8.9%	225,593	-	0.0%	-	0.0%	-	-	91.1%	2,309,155	2,534,748
12000	CITY CLERK	3.7%	41,861	-	0.0%	-	0.0%	-	-	96.3%	1,089,522	1,131,383
12500	ELECTIONS	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	25,700	25,700
13000	CITY ATTORNEY	3.7%	13,068	-	0.0%	-	0.0%	-	-	96.3%	340,132	353,200
14200	HUMAN RESOURCES	8.2%	163,483	-	0.0%	-	0.0%	-	-	91.8%	1,830,218	1,993,701
20000	GENERAL CITY	0.0%	-	-	0.0%	-	0.0%	-	-	0.0%	314,700	314,700
21000	FINANCE	25.0%	504,709	-	0.0%	-	0.0%	-	-	78.6%	1,854,564	2,359,273
	PUBLIC SAFETY											
31000	POLICE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	42,876,405	42,876,405
31100	PARKING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	309,127	309,127
32000	ANIMAL CONTROL	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,349,025	1,349,025
32100	ANIMAL CONTROL - STANTON	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	209,181	209,181
34000	RANGE/SAFETY TRAINING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	194,500	194,500
41000	FIRE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	17,810,806	17,810,806
44000	AMBULANCE TRANSPORT	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,858,500	1,858,500
	PUBLIC WORKS											
50000	ADMINISTRATION	14.0%	87,495	15,000	1.6%	10,000	0.0%	-	8,000	80.7%	504,469	624,964
50500	ENGINEERING	5.0%	157,550	131,416	1.6%	50,000	0.3%	10,000	23,000	88.2%	2,779,028	3,150,993
51500	STREET MAINT	6.5%	94,330	-	78.2%	1,134,861	8.7%	126,257	-	6.6%	95,780	1,451,228
52500	CONCRETE REPAIR	0.0%	-	53,000	0.0%	-	0.0%	-	-	92.8%	687,765	740,765
53000	PARK MAINT	2.0%	63,933	14,000	0.0%	-	0.0%	-	-	97.6%	3,118,724	3,196,657
53500	STREET TREE	3.0%	21,963	32,000	0.0%	-	0.0%	-	-	92.6%	678,142	732,105
	COMMUNITY DEVELOPMENT											
61050	PLANNING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,982,704	1,982,704
62050	BUILDING	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,001,179	2,001,179
63050	CODE ENFORCEMENT/CPU	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	1,649,296	1,649,296
	COMMUNITY SERVICES											
70000	COMM SERVICES ADMIN	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	2,213,283	2,213,283
70500	SENIOR CENTER	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	643,880	643,880
71000	RECREATION SERVICES	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	579,660	579,660
75000	COMMUNITY PROMO/EVENTS	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	713,600	713,600
76001	PROJECT SHUE	0.0%	-	-	0.0%	-	0.0%	-	-	100.0%	50,404	50,404
		1.5%	1,390,053	245,416	1.3%	1,194,860	0.1%	136,257	31,000	96.8%	90,519,258	93,516,845

OVERHEAD CHARGE CALCULATION FY 2025-2026

FUND	FUND #	REVENUE	RATE	OVERHEAD CHARGE	
Park Dedication	200	170,000	5.00%	8,500	
Gas Tax	210	5,211,505	0.00%	-	
Measure "M"	211	2,081,258	0.00%	-	
Street Improvements Grant	214	-	0.00%	-	
Traffic Impact Fee	216	15,000	5.00%	750	
Municipal Lighting	220	2,860,000	5.00%	143,000	
CDBG	240	1,006,167	0.00%	-	
HCD HOME	242	1,243,958	0.00%	-	
Housing Authority	245	101,300	0.00%	-	
Police Seizure	250	20,000	0.00%	-	
Special Police Services	258	3,500	0.00%	-	
Special Police Services	259	17,159	0.00%	-	
LNSP	260	25,000	0.00%	-	
SLESF	261	230,000	0.00%	-	
Drainage District	270	4,000	5.00%	200	
Community Services Grant	275	564,586	0.00%	-	
AQMD	280	127,200	4.91%	6,250	*
Community Services Grant	290	178,676	0.00%	-	
Capital Projects Fund	400	75,000	0.00%	-	
Economic Development Fund	450	104,000	0.00%	-	
Successor Agency	501	5,899,333	0.00%	-	
Water Utility	600	22,975,200	0.00%	-	
Utility Conservation Fund	601	530,000	0.00%	-	
Equipment Replacement	700	2,675,746	0.00%	-	
Employee Benefits	740	3,345,000	0.00%	-	
Liability Administration	750	3,230,000	0.00%	-	
Information Systems	760	2,173,600	0.00%	-	
Building Maintenance	770	2,882,500	0.00%	-	
Total Overhead Charge	100	57,749,688		158,700	

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