



CITY OF FONTANA ADOPTED Operating Budget Detail

General Fund • Other City Funds

- Fire Protection District • Housing Authority
- Community Foundation



FONTANA
CALIFORNIA

2025/2026 – 2026/2027



City of Fontana

List of Principal Officials

Elected Officials

Acquanetta Warren	Mayor
Peter Garcia	Mayor Pro Tempore
Phillip Cothran	Council Member
John Roberts	Council Member
Jesus "Jesse" Sandoval	Council Member
Janet Koehler-Brooks	City Treasurer
Germaine Key	City Clerk

Administrative Staff

Matthew C. Ballantyne	City Manager
Ray Ebert	Deputy City Manager – Administrative Services
Phillip Burum	Deputy City Manager – Development Services
Jennifer Barcenas	Director of Innovation & Technology
Jeffrey Baughman	Director of Building and Safety
Jeffrey Birchfield	Fire Chief
Jessica Brown	Chief Financial Officer
Michael Dorsey	Police Chief
Gia Kim	Director of Public Works & City Engineer
Patty Nevins	Director of Planning
Daniel Schneider	Director of Community Services
Rakesha L. Voss	Director of Human Resources
Christina Rudsell	Deputy City Clerk

GENERAL FUND	
Total General Fund	14
Total City Administration	18
Total General Fund	20
City Manager's Office	22
City Attorney	26
Marketing & Communications	28
Economic Development	32
Total Human Resources	36
Total Administrative Services	40
Administrative Services Administration	40
Total Office of the City Clerk	43
Total Community Services	46
Administration	49
The Arts/Marketing/Youth Services	54
Family and Senior Services	63
KFON/Events/Athletic Services	83
Total Innovation and Technology	100
Administration	102
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Infrastructure	107
Operations	110
Total Finance	112
Administration	114
Accounting	117
Purchasing	121
Budget	123
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Administration	131
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Total Building and Safety	139
Administration	141
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FONTANA FIRE PROTECTION DISTRICT

Total Fontana Fire District	927
Fontana Fire District	929
Fire Capital Projects	941

HOUSING AUTHORITY

Total Housing Authority	949
Permanent Local Hsg Allocation	952
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FONTANA COMMUNITY FOUNDATION

Total Fontana Community Foundation	973
Community Foundation	974

User's Guide



User's Guide

The Budget Documents

Each year, the Management Services Department coordinates the preparation of four key budget documents:

1. Operating Budget - Summary
2. **Operating Budget - Detail**
3. Seven-Year Capital Improvement Program
4. City-Wide Cost Allocation Plan

The information contained in these documents is the end product of a thorough financial review performed through the combined efforts of City staff.

Operating Budget Detail

The Operating Budget Detail is comprised of the following Sections:

1. General Fund
2. Other Funds
3. Fontana Fire Protection District
4. Fontana Housing Authority
5. Fontana Community Foundation

The Operating Budget Detail provides line item object code detail in support of the operating budget division and department summaries. Planned expenditures within each divisional category are summarized in each line item. Budgets are broken down to the program level and are listed in account number order with a Supplemental Note for selected operating accounts. Historical information is prepared at a detailed object code level for comparison purposes.

Definition of Budget Account Descriptions

Personnel Expenditures

This classification includes all expenditures made as compensation for services rendered by City employees and officials.

Full-Time Employees	Regular compensation paid to employees classified as full-time staff. Amount includes special categories for longevity and bilingual.
Part-Time Employees	Regular compensation paid to employees classified as part-time staff.
Annual Leave Cash Out	A budgeted value, based upon historical trends, for partial payment of the value of accumulated leave time. The eligible pay amounts are determined by employment contracts.
Overtime	Compensation paid for all overtime hours worked in excess of 40 hours per week.
Uniform Allowance	Payment to Police personnel and Public Services personnel for the maintenance and purchase of official uniforms.
PERS Retirement	Contributions made by the City and by employees who are members of the Public Employees Retirement System (PERS).
Cafeteria Plan	The City's contribution towards an employee's health, dental and other insurance.
Medicare	The City's contribution for Medicare costs for employees with a start date after 1986.
Workers' Comp	Costs related to the City's self-insurance plan for Workers' Compensation.
Attrition Factor	Anticipated vacancy savings to be achieved during the fiscal year across all City departments.
Project Personnel	Regular compensation paid to project management employees out of carry-over project budget.

Operating Expenditures

Expenditures for the purchase of materials, supplies maintenance of equipment, phone, utility costs and training.

Departmental Expense	Expenditures for the purchase of consumable items and professional membership dues used in the operation of offices. Expenditures include supplies, publications, printing and software.
Advertising	Legal, classified, display and other advertising through newspaper and other communications media.
Uniform Expense	Rental or purchase of City uniforms, safety equipment, badges and patches.
Donation Expense	Items purchased with donations given to the City.
Employee Education Reimb	Reimbursement of employment related educational costs incurred by City employees.
Conference and Meetings	Includes registration fees and related expenditures for attending training seminars and organizational development workshops.

Definition of Budget Account Descriptions - continued

Communications	Telephone, facsimile, Federal Express and postage use charges. The budgets have consolidated with utilities in the Public Works Department budget.
Utilities	Payments made to utility companies for gas, water, electricity and wastewater treatment. These costs have been consolidated in the Public Works Department budget.
Rents & Leases	Rental and lease of real property and equipment including land, buildings, equipment, machinery, vehicles and office equipment.
Automotive Parts	Purchase of automotive parts for replacement and repair in the City's fleet.
Fuel & Oil	Fuel and oil costs to keep the City's fleet operational.
Tires & Tubes	Costs related to the purchase of tires and tubes for the City's fleet.
Settlement	Claims Costs related to insurance settlements for the City's self-insured liabilities.
Mileage Reimbursement	Reimbursement paid to the employee/elected official for the use of his/her personal vehicle during travel or official City business. The reimbursement rate will be the current rate established by the Internal Revenue Service.
Operation of Acquired Property	Includes the costs for the management and operation of property acquired by the City which is used to generate revenue.
Relocation Costs	Includes the payment of costs incurred by citizens or businesses for relocating at the City's request.
Relocation Payment	Payments to citizens or businesses who are required to relocate at the City's request.
Subsidies to Low/Mod	Subsidies pursuant to Section 33334.2 and 33487 of the Health and Safety Code.
Rehabilitation Costs	Includes the costs to restore a City acquired property, usually dwellings, to a habitable condition
Rehabilitation Grants	Grants made to persons or families of low or moderate income.
Disposal Cost	Includes the costs incurred by disposing of City assets.
Equip (Non-Comp) < \$5,000	Non-Computer equipment, furniture and fixtures having a per unit cost less than \$5,000.
Computer Hardware < \$5,000	Electronic device connected to a computer or City's network having a per unit cost less than \$5,000.
Computer Software < \$5,000	Software loaded onto a City workstation or laptop having a per unit cost less than \$5,000.
Equipment Maintenance	Includes parts, service and maintenance contracts to repair and maintain machinery, equipment furniture and fixtures.
Computer Hardware Maint	Annual maintenance for servers or network equipment.
Outsourced Svcs (HW/SW)	Subscriptions to any kind of hosted (web-based) services.
Software Maintenance	Annual maintenance contract/support agreement for licensed software installed on City or servers.

Definition of Budget Account Descriptions - continued

Contractual Expenditures

Professional service amount paid by contract and/or agreement with professional service firms for consulting and other professional services.

Legal Services	The costs incurred for external attorney services.
Accounting and Auditing	The costs incurred for external accounting and auditing services.
Engineering	The costs incurred for external engineering services.
Architect Services	The costs incurred for external architectural services.
Appraisal	The costs incurred for external appraisal services.
Consulting	The costs incurred for external consulting services.
Plan Check	The costs incurred for external plan checking services.
Inspection	The costs incurred for external inspection services.
Environmental Services	The costs incurred for external environmental services.
Other Professional Svcs	The costs incurred for special services not categorized by a specific object code elsewhere.
OPS – Technology Related	The costs incurred for the development and/or support of hardware, software, or networking systems.
Class Instruction	The costs incurred for recreation class instructors.
Security Services	The costs incurred for security services for recreation facility rentals.
Officiating Services	The costs incurred for recreation sports officials.
Excursions	Contracts for excursion services.

Internal Services Expenditures

These funds account for the financing of goods and services by one City department or agency to other departments or agencies on a cost-reimbursement basis. The 2025/2026 and 2026/2027 Operating Budget includes internal service expenditures for Fleet and Risk Liability.

Capital Outlay Expenditures

The purchase of assets of a tangible nature, with a life expectancy of one year or longer and a minimum value over \$5,000.

Land Site Clearance	The costs for clearing sites of debris and structure.
Land	Costs of land and rights-of-way.

Definition of Budget Account Descriptions - continued

Land Improvements	Costs of improvements made to land acquired
Land Acquisition Expense	Costs incurred for the acquisition of land.
Structures	Costs of free standing structures and buildings.
Building Improvements	Costs of improving buildings acquired.
Computer Hardware	Computer servers, workstations, laptops, etc. that meet the above capital criteria.
Computer Software	Computer related peripherals (printers, copiers, scanners) that meet the above capital criteria.
Maintenance Equipment	Includes maintenance and testing equipment such as pumps, saws, paint machines, blowers, etc.
Office Equip, Furn & Fix	Includes office furniture and fixtures that meets the above capital criteria.
Vehicles/Rolling Stock	Includes automobiles, trucks, motorcycles, street sweepers, etc.
Construction Contracts	The costs incurred for the construction of public improvement projects.
Construction Contingency	A set percentage of the construction contract amount budgeted for unforeseen emergencies or design shortfalls identified after a construction project commences.
Other Contingency	A set percentage of the contract amount budgeted for unforeseen emergencies other than for construction (professional services, environmental, design).
Planning Survey & Design	The costs incurred for plan survey and design services.
Depreciation	Allocation of the estimated cost of use over the useful life of a fixed asset.
Other Financing Uses	
Principal and Interest	Debt service expenditures made during the course of the year.
Contribution to City	Interagency transfers from the former Fontana Redevelopment Agency to the City.
Contribution to FRA	Interagency transfers from the City of Fontana to the former Fontana Redevelopment Agency.
Contribution to FHA	Interagency transfers from the City of Fontana to the Fontana Housing Authority.
Contribution to FCF	Interagency transfers from the City of Fontana to the Fontana Community Foundation.
Contribution to FFD	Interagency transfers from the City of Fontana to the Fontana Fire District.
Contribution for City O/H	Interagency transfers from the former Fontana Redevelopment Agency to the City for over-head costs.
Contribution for City Staff	Interagency transfers from the former Fontana Redevelopment Agency to the City for staff costs.
Costs of Issuance	Up-front debt service and admin costs related to issuance of bonds and certificates of participation.

General Fund

- City Administration
- Human Resources
- Administrative Services
- Office of the City Clerk
- Community Services
- Innovation and Technology
- Finance
- Development Services
- Building and Safety
- Planning
- Public Works & Engineering
- Police

Budget by Fund

Total General Fund - 101

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	90,920,478	96,421,020	104,108,099	111,561,550	116,419,310
OPERATING COSTS	5,580,270	7,037,508	7,962,193	7,923,560	8,152,090
CONTRACTURAL SERVICES	13,624,064	17,455,639	20,920,911	21,069,850	21,784,430
INTERNAL SERVICES CHARGES	8,957,200	10,328,928	11,285,200	11,966,970	12,227,220
CAPITAL EXPENDITURES	942,988	460,025	637,708	487,330	679,270
DEBT SERVICE	-	21,594	20,000	-	-
CONTR:TO OTR AGY	289,000	200,000	220,000	150,950	150,950
OTHER FINANCING USES	(2,296,448)	(3,862,518)	(1,241,908)	598,000	615,940
Total By Category	118,017,552	128,062,196	143,912,203	153,758,210	160,029,210
Total Budgeted Full-Time Personnel	506.70	499.69	520.64	543.72	548.72
Total Budgeted Part-Time Personnel	274.00	274.00	276.00	349.60	349.60
PERSONNEL SERVICES					
7010 Full-Time Employees	49,546,890	51,978,603	58,917,081	63,427,800	66,226,560
7012 Annual Leave Cash Out	2,114,291	2,386,736	2,617,331	2,058,420	2,219,100
7015 PERS Retirement-F/T	21,510,394	22,702,822	25,037,896	26,433,140	28,275,200
7017 Cafeteria Plan	7,991,858	8,146,390	8,822,392	9,452,780	9,296,450
7018 Medicare-F/T	802,799	851,123	852,506	917,830	958,340
7020 Worker's Comp	1,675,033	1,687,185	1,922,998	1,844,840	1,916,180
7090 Attrition Factor	-	-	(2,600,000)	(1,350,000)	(1,350,000)
7111 Part-Time Employees	4,323,907	4,484,146	5,801,445	6,075,730	6,164,190
7113 Overtime	2,731,258	3,925,113	2,321,340	2,394,370	2,404,440
7115 PERS Retirement-P/T	160,119	193,757	333,300	219,090	220,000
7118 Medicare-P/T	63,929	65,145	81,810	87,550	88,850
TOTAL PERSONNEL SERVICES	90,920,478	96,421,020	104,108,099	111,561,550	116,419,310

Budget by Fund

Total General Fund - 101 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	2,212,553	3,398,234	3,203,007	3,149,870	3,010,120
8011	Advertising	227,286	155,879	278,280	289,620	305,570
8012	Uniform Expense	91,377	127,059	189,045	227,410	301,930
8013	Equip (Non-Comp) <\$5000	278,768	299,050	248,728	177,760	182,200
8014	Computer Hardwar <\$5000	32,053	50,906	85,543	47,920	39,230
8015	Computer Softwar <\$5000	2,675	3,689	19,690	28,100	28,750
8017	Employee Education Reimb	-	-	3,400	3,400	3,610
8018	Conference & Meetings	470,452	650,191	870,227	1,012,490	1,073,230
8019	Communications	487,435	488,409	629,002	547,780	596,680
8020	Utilities	1,086,407	1,171,693	1,593,530	1,671,670	1,789,910
8021	Rents	276,566	278,269	276,361	374,370	386,330
8022	Bank Charges	118,510	151,795	87,000	87,000	87,000
8027	Mileage Reimbursement	7,468	4,761	14,620	13,690	13,260
8028	City Programs	37,470	20,780	30,000	30,000	50,000
8029	Scholarships-General	1,604	131	10,000	10,000	10,000
8030	Equipment Maintenance	189,456	61,545	241,080	93,090	96,640
8032	Outsourced Svcs (HW/SW)	29,687	76,602	73,580	53,230	61,240
8035	Software Maint	-	-	51,100	-	-
8039	Software Maint-PD	28,676	97,306	33,400	35,160	36,790
8040	Scholarship-FCSC	-	(813)	9,600	9,600	9,600
8053	Cloud/Hosted	69	-	-	48,000	55,000
8060	Training	1,758	2,022	15,000	13,400	15,000
TOTAL OPERATING COSTS		5,580,270	7,037,508	7,962,193	7,923,560	8,152,090

Budget by Fund

Total General Fund - 101 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	2,174,049	3,145,132	2,455,910	2,471,160	2,475,920
8111	Accounting and Auditing	77,662	79,550	208,000	175,350	181,110
8115	Consultant Services	268,973	316,335	447,124	1,275,800	1,276,000
8116	Plan Check	128,930	171,997	96,000	270,000	277,600
8118	Environmental Services	35,757	17,133	-	-	-
8125	Legal Services - One-time	-	-	300,000	-	-
8130	Other Professional Svcs	10,126,959	12,740,587	16,164,167	15,533,000	16,205,450
8132	Class Instruction	449,429	440,829	478,440	484,440	484,440
8133	Security Services	244,151	407,099	647,760	681,550	702,780
8134	Officiating Services	60,240	77,435	81,450	83,800	85,330
8135	Excursions	57,914	59,542	42,060	94,750	95,800
TOTAL CONTRACTURAL SERVICES		13,624,064	17,455,639	20,920,911	21,069,850	21,784,430
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	5,938,110	5,863,020	6,090,840	6,312,090	6,312,090
8220	Risk Liability	3,019,090	4,465,908	5,194,360	5,654,880	5,915,130
TOTAL INTERNAL SERVICES CHARGES		8,957,200	10,328,928	11,285,200	11,966,970	12,227,220
CAPITAL EXPENDITURES						
8314	Land & Bldg Improvements	227,984	-	-	-	-
8315	Computer Hardware >\$5000	101	-	-	-	-
8316	Computer Software >\$5000	-	-	18,076	8,000	8,240
8317	Maintenance Equipment	276,068	91,104	7,570	-	-
8318	Office Equip Furn & Fix	23,597	147,103	304,400	324,400	511,450
8319	Vehicles	-	106,100	60,062	-	-
8320	Capital Acquisition	390,837	117,359	247,600	154,930	159,580
8329	Other Construction	24,401	(1,641)	-	-	-
TOTAL CAPITAL EXPENDITURES		942,988	460,025	637,708	487,330	679,270
DEBT SERVICE						
8420	Lease Expense - Principal	-	19,434	20,000	-	-
8421	Lease Expense - Interest	-	2,160	-	-	-
TOTAL DEBT SERVICE		-	21,594	20,000	-	-

Budget by Fund

Total General Fund - 101 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTR:TO OTR AGY						
8745	Contribution To FFD	289,000	200,000	220,000	150,950	150,950
TOTAL CONTR: TO OTR AGY		289,000	200,000	220,000	150,950	150,950
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(3,019,285)	(4,618,695)	(1,992,488)	-	-
8714	Operating Covenant Pymts	722,837	756,177	750,580	598,000	615,940
TOTAL OTHER FINANCING USES		(2,296,448)	(3,862,518)	(1,241,908)	598,000	615,940
Total Fund - General Fund		118,017,552	128,062,196	143,912,203	153,758,210	160,029,210

General Fund - 101 Budget by Department

Total - City Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,578,654	1,756,206	1,940,259	2,661,380	2,766,420
OPERATING COSTS		372,596	402,619	505,330	558,960	581,720
CONTRACTURAL SERVICES		2,392,641	3,428,548	1,130,674	795,310	820,530
INTERNAL SERVICES CHARGES		103,730	143,583	137,490	204,170	210,700
OTHER FINANCING USES		679,702	664,489	722,710	598,000	615,940
Total By Category		5,127,323	6,395,445	4,436,463	4,817,820	4,995,310
Total Budgeted Full-Time Personnel		14.00	14.00	14.00	19.00	19.00
Total Budgeted Part-Time Personnel		1.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	1,078,780	1,189,351	1,284,944	1,685,510	1,771,880
7012	Annual Leave Cash Out	27,789	43,688	60,085	61,790	67,170
7015	PERS Retirement-F/T	234,036	239,570	301,789	387,080	404,400
7017	Cafeteria Plan	192,179	221,459	243,620	306,820	299,340
7018	Medicare-F/T	20,688	23,491	18,635	24,440	25,690
7020	Worker's Comp	15,610	37,785	17,496	35,070	37,270
7090	Attrition Factor	-	-	(7,490)	-	-
7111	Part-Time Employees	9,435	850	20,950	159,060	159,060
7118	Medicare-P/T	137	12	230	1,610	1,610
TOTAL PERSONNEL SERVICES		1,578,654	1,756,206	1,940,259	2,661,380	2,766,420

General Fund - 101 Budget by Department

Total - City Administration (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	61,730	147,552	180,120	237,280	246,070
8011	Advertising	104,995	48,403	108,660	74,160	77,300
8014	Computer Hardwar <\$5000	1,133	2,136	1,500	4,920	4,750
8015	Computer Softwar <\$5000	1,113	-	-	13,000	13,090
8018	Conference & Meetings	105,548	186,910	188,980	124,430	128,970
8019	Communications	-	9,513	13,000	12,500	13,500
8020	Utilities	6,401	76	170	170	170
8021	Rents	62,697	-	-	80,000	85,000
8027	Mileage Reimbursement	88	-	900	500	510
8030	Equipment Maintenance	10,407	1,366	-	-	-
8032	Outsourced Svcs (HW/SW)	18,484	6,663	12,000	12,000	12,360
TOTAL OPERATING COSTS		372,596	402,619	505,330	558,960	581,720
CONTRACTURAL SERVICES						
8110	Legal Services	1,823,310	2,799,123	270,000	291,750	310,830
8115	Consultant Services	268,973	316,335	447,124	175,800	176,000
8130	Other Professional Svcs	300,358	313,090	413,550	327,760	333,700
TOTAL CONTRACTURAL SERVICES		2,392,641	3,428,548	1,130,674	795,310	820,530
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	55,910	52,250	52,250	79,910	79,910
8220	Risk Liability	47,820	91,333	85,240	124,260	130,790
TOTAL INTERNAL SERVICES CHARGES		103,730	143,583	137,490	204,170	210,700
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(43,135)	(91,688)	(27,870)	-	-
8714	Operating Covenant Pymts	722,837	756,177	750,580	598,000	615,940
TOTAL OTHER FINANCING USES		679,702	664,489	722,710	598,000	615,940
Total Department - City Administration		5,127,323	6,395,445	4,436,463	4,817,820	4,995,310

General Fund - 101 Budget by Division

Department - City Administration

Division - Elected Officials

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		369,085	368,136	371,949	382,350	379,280
OPERATING COSTS		99,572	119,038	99,560	105,710	108,280
INTERNAL SERVICES CHARGES		27,270	34,869	34,080	32,910	32,750
OTHER FINANCING USES		(21,179)	(25,927)	-	-	-
Total By Category		474,748	496,116	505,589	520,970	520,310
Total Budgeted Full-Time Personnel		7.00	7.00	7.00	7.00	7.00
PERSONNEL SERVICES						
7010	Full-Time Employees	240,135	233,692	230,990	228,990	228,990
7015	PERS Retirement-F/T	18,103	17,565	22,710	20,870	20,860
7017	Cafeteria Plan	103,384	105,606	111,350	125,620	122,560
7018	Medicare-F/T	3,863	3,708	3,349	3,320	3,320
7020	Worker's Comp	3,600	7,565	3,550	3,550	3,550
TOTAL PERSONNEL SERVICES		369,085	368,136	371,949	382,350	379,280
OPERATING COSTS						
8010	Departmental Expense	19,251	36,202	20,960	21,710	22,080
8011	Advertising	6,350	8,750	10,000	10,000	10,000
8018	Conference & Meetings	73,971	74,086	68,600	74,000	76,200
TOTAL OPERATING COSTS		99,572	119,038	99,560	105,710	108,280
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	16,020	16,020	16,020	14,100	14,100
8220	Risk Liability	11,250	18,849	18,060	18,810	18,650
TOTAL INTERNAL SERVICES CHARGES		27,270	34,869	34,080	32,910	32,750
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(21,179)	(25,927)	-	-	-
TOTAL OTHER FINANCING USES		(21,179)	(25,927)	-	-	-
Total Division Elected Officials		474,748	496,116	505,589	520,970	520,310

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Elected Officials

Department: City Administration

Organization: 10110100 - Elected Officials

		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Customized Apparel	1,000	1,000
	Supplies, Business Cards, Water/Coffee Rentals, Zoom Subscription	5,000	5,000
	The United States Conference of Mayors Membership	14,290	14,680
	Southern California Water Coalition Membership	1,000	1,000
	Association of Public Treasurers Membership	120	100
	International Institute of Municipal Clerks	300	300
	Total Departmental Expense	\$21,710	\$22,080
8011	Advertising		
	Sponsorships/Advertisements	10,000	10,000
	Total Advertising	\$10,000	\$10,000
8018	Conference & Meetings		
	Conferences and Trainings	70,000	72,100
	City Council Meetings	4,000	4,100
	Total Conference & Meetings	\$74,000	\$76,200

General Fund - 101 Budget by Division

Department - City Administration

Division - City Manager

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		815,592	888,814	965,614	959,900	982,400
OPERATING COSTS		32,643	135,169	199,150	229,890	240,250
CONTRACTURAL SERVICES		284,880	206,445	478,108	501,260	515,500
INTERNAL SERVICES CHARGES		60,840	82,187	78,690	95,160	96,800
Total By Category		1,193,955	1,312,615	1,721,562	1,786,210	1,834,950
Total Budgeted Full-Time Personnel		3.00	3.00	3.00	3.00	3.00
PERSONNEL SERVICES						
7010	Full-Time Employees	567,863	606,940	664,888	662,990	681,530
7012	Annual Leave Cash Out	22,059	36,178	41,174	30,600	32,310
7015	PERS Retirement-F/T	143,533	143,378	174,320	163,350	167,290
7017	Cafeteria Plan	62,656	68,592	75,100	85,460	83,380
7018	Medicare-F/T	12,771	14,703	9,643	9,610	9,880
7020	Worker's Comp	6,710	19,023	7,979	7,890	8,010
7090	Attrition Factor	-	-	(7,490)	-	-
TOTAL PERSONNEL SERVICES		815,592	888,814	965,614	959,900	982,400
OPERATING COSTS						
8010	Departmental Expense	6,070	99,577	146,150	187,970	195,700
8011	Advertising	1,250	-	1,500	-	-
8014	Computer Hardwar <\$5000	-	-	1,500	2,420	2,250
8018	Conference & Meetings	25,323	26,079	37,000	27,000	28,800
8019	Communications	-	9,513	13,000	12,500	13,500
TOTAL OPERATING COSTS		32,643	135,169	199,150	229,890	240,250
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	125,000	143,000	157,000
8115	Consultant Services	124,865	61,301	153,058	158,000	158,000
8130	Other Professional Svcs	160,015	145,144	200,050	200,260	200,500
TOTAL CONTRACTURAL SERVICES		284,880	206,445	478,108	501,260	515,500

General Fund - 101 Budget by Division (continued)

Department - City Administration

Division - City Manager

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	36,230	36,230	36,230	46,260	46,260
8220	Risk Liability	24,610	45,957	42,460	48,900	50,540
TOTAL INTERNAL SERVICES CHARGES		60,840	82,187	78,690	95,160	96,800
Total Division City Manager		1,193,955	1,312,615	1,721,562	1,786,210	1,834,950

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: City Manager

Department: City Administration

Organization:	10110200 - City Manager's Office	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Printing Services	3,100	3,000
	California Contract Cities Association Dues	4,150	4,500
	League of California Cities	45,200	47,000
	League of California Cities - Inland Empire	700	700
	San Bernardino County Transportation Authority (SBCTA)	63,800	65,000
	SCAG Annual Dues	29,700	34,000
	SBCTA Membership Dues	36,500	36,500
	Office Supplies/Expenses	4,820	5,000
	Total Departmental Expense	\$ 187,970	\$ 195,700
8014	Computer Hardwar <\$5000		
	Computer Hardwar <\$5000	2,420	2,250
	Total Computer Hardwar <\$5000	\$ 2,420	\$ 2,250
8018	Conference & Meetings		
	City Manager's Travel/Conferences	15,000	17,000
	Business Related Meetings	5,000	5,000
	Public Relations Travel/Conferences	7,000	6,800
	Total Conference & Meetings	\$ 27,000	\$ 28,800
8019	Communications		
	Groundbreaking Ceremonies	3,500	4,000
	Special Events	3,000	3,500
	Ribbon Cutting Ceremonies	6,000	6,000
	Total Communications	\$ 12,500	\$ 13,500
8110	Legal Services		
	Legal Services	143,000	157,000
	Total Legal Services	\$ 143,000	\$ 157,000
8115	Consultant Services		
	Grant Research and Writing	158,000	158,000
	Total Consultant Services	\$ 158,000	\$ 158,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	City Manager
Department:	City Administration		
8130	Other Professional Svcs		
	State Lobbying Services	60,000	60,000
	Plant Maintenance	2,260	2,500
	Crisis Communications	60,000	60,000
	Federal Lobbying Services	78,000	78,000
	Total Other Professional Svcs	\$ 200,260	\$ 200,500

General Fund - 101 Budget by Division

Department - City Administration

Division - City Attorney

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES	1,823,310	2,799,123	125,000	128,750	132,610
Total By Category	1,823,310	2,799,123	125,000	128,750	132,610
CONTRACTURAL SERVICES					
8110 Legal Services	1,823,310	2,799,123	125,000	128,750	132,610
TOTAL CONTRACTURAL SERVICES	1,823,310	2,799,123	125,000	128,750	132,610
Total Division City Attorney	1,823,310	2,799,123	125,000	128,750	132,610

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: City Attorney

Department: City Administration

Organization:	10110300 - City Attorney	FY 2025/2026	FY 2026/2027
8110	Legal Services		
	Best, Best and Krieger - City Attorney Costs	128,750	132,610
	Total Legal Services	\$ 128,750	\$ 132,610

General Fund - 101 Budget by Division

Department - City Administration

Division - Mktg and Communications

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		252,312	337,355	414,490	1,319,130	1,404,740
OPERATING COSTS		77,214	25,487	53,210	83,600	85,630
CONTRACTURAL SERVICES		179,993	292,671	409,500	97,500	104,420
INTERNAL SERVICES CHARGES		6,710	16,025	14,730	53,140	58,060
OTHER FINANCING USES		(21,956)	(65,761)	(27,870)	-	-
Total By Category		494,273	605,777	864,060	1,553,370	1,652,850
Total Budgeted Full-Time Personnel		3.00	3.00	3.00	9.00	9.00
Total Budgeted Part-Time Personnel		1.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	169,347	236,446	270,954	793,530	861,360
7012	Annual Leave Cash Out	5,730	7,510	12,419	31,190	34,860
7015	PERS Retirement-F/T	45,327	53,625	72,927	202,860	216,250
7017	Cafeteria Plan	16,098	27,740	28,940	95,740	93,400
7018	Medicare-F/T	2,638	3,564	3,930	11,510	12,490
7020	Worker's Comp	3,600	7,608	4,140	23,630	25,710
7111	Part-Time Employees	9,435	850	20,950	159,060	159,060
7118	Medicare-P/T	137	12	230	1,610	1,610
TOTAL PERSONNEL SERVICES		252,312	337,355	414,490	1,319,130	1,404,740
OPERATING COSTS						
8010	Departmental Expense	21,603	4,241	5,210	16,600	16,900
8011	Advertising	51,424	17,683	38,000	32,500	33,700
8014	Computer Hardwar <\$5000	1,133	2,136	-	2,500	2,500
8015	Computer Softwar <\$5000	1,113	-	-	13,000	13,090
8018	Conference & Meetings	1,941	1,427	10,000	19,000	19,440
TOTAL OPERATING COSTS		77,214	25,487	53,210	83,600	85,630

General Fund - 101 Budget by Division (continued)

Department - City Administration

Division - Mktg and Communications

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	20,000	20,000	21,220
8115	Consultant Services	131,108	212,725	271,000	-	-
8130	Other Professional Svcs	48,885	79,946	118,500	77,500	83,200
TOTAL CONTRACTURAL SERVICES		179,993	292,671	409,500	97,500	104,420
INTERNAL SERVICES CHARGES						
8220	Risk Liability	6,710	16,025	14,730	53,140	58,060
TOTAL INTERNAL SERVICES CHARGES		6,710	16,025	14,730	53,140	58,060
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(21,956)	(65,761)	(27,870)	-	-
TOTAL OTHER FINANCING USES		(21,956)	(65,761)	(27,870)	-	-
Total Division Mktg and Communications		494,273	605,777	864,060	1,553,370	1,652,850

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Mktg and Communications

Department: City Administration

Organization: 10110400 - Marketing & Communications

FY 2025/2026

FY 2026/2027

7111	Part-Time Employees		
	Marketing Intern	20,950	20,950
	Media Services Part-Time Employees	138,110	138,110
	Total Part-Time Employees	\$159,060	\$159,060
7118	Medicare-P/T		
	Media Services Part-Time Employees Medicare	1,380	1,380
	Marketing Intern Medicare	230	230
	Total Medicare-P/T	\$1,610	\$1,610
8010	Departmental Expense		
	WeVideo Subscription	400	500
	Video and Graphics Subscriptions	1,600	1,600
	Asana Subscription	600	700
	Canva Subscription	500	500
	Supplies/News Subscriptions	1,500	1,500
	iStock Royalty Images	3,000	3,000
	City-County Communications & Marketing Association	1,000	1,000
	California Association of Public Information	1,200	1,300
	New Position Memberships/Subscriptions	6,500	6,500
	Public Relations Society of America	300	300
	Total Departmental Expense	\$16,600	\$16,900
8011	Advertising		
	Annual Report - Graphics	15,000	16,000
	Newspaper and Magazine Ads	1,000	1,000
	Annual Report - Printing	2,000	2,200
	Misc. Advertisement	3,000	3,000
	City of Fontana Promotional Items	10,000	10,000
	Social Media	1,500	1,500
	Total Advertising	\$32,500	\$33,700

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Mktg and Communications

Department: City Administration

8014	Computer Hardwar <\$5000		
	Camera Lenses Rental	2,500	2,500
	Total Computer Hardwar <\$5000	\$2,500	\$2,500
8015	Computer Softwar <\$5000		
	CISION One Marketing Platform	10,000	10,000
	Udemy Online Subscription	3,000	3,090
	Total Computer Softwar <\$5000	\$13,000	\$13,090
8018	Conference & Meetings		
	ICSC - Recon and Western Conference	1,000	1,200
	Training Classes and Professional Development	1,000	1,000
	3CMA Conference	2,500	2,500
	PRSA Conference	1,500	1,500
	Sales Force Conference	5,000	5,000
	NAB Conference	8,000	8,240
	Total Conference & Meetings	\$19,000	\$19,440
8110	Legal Services		
	Legal Services	20,000	21,220
	Total Legal Services	\$20,000	\$21,220
8130	Other Professional Svcs		
	Photography	7,500	7,000
	State of the City Video Presentation	40,000	41,200
	General Graphic Design	30,000	35,000
	Total Other Professional Svcs	\$77,500	\$83,200

General Fund - 101 Budget by Division

Department - City Administration

Division - Business Development

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		141,665	161,901	188,206	-	-
OPERATING COSTS		163,167	122,925	153,410	139,760	147,560
CONTRACTURAL SERVICES		104,458	130,309	118,066	67,800	68,000
INTERNAL SERVICES CHARGES		8,910	10,502	9,990	22,960	23,090
OTHER FINANCING USES		722,837	756,177	750,580	598,000	615,940
Total By Category		1,141,037	1,181,814	1,220,252	828,520	854,590
Total Budgeted Full-Time Personnel		1.00	1.00	1.00	0.00	0.00
PERSONNEL SERVICES						
7010	Full-Time Employees	101,435	112,273	118,112	-	-
7012	Annual Leave Cash Out	-	-	6,492	-	-
7015	PERS Retirement-F/T	27,073	25,002	31,832	-	-
7017	Cafeteria Plan	10,041	19,521	28,230	-	-
7018	Medicare-F/T	1,416	1,516	1,713	-	-
7020	Worker's Comp	1,700	3,589	1,827	-	-
TOTAL PERSONNEL SERVICES		141,665	161,901	188,206	-	-
OPERATING COSTS						
8010	Departmental Expense	14,806	7,532	7,800	11,000	11,390
8011	Advertising	45,971	21,970	59,160	31,660	33,600
8018	Conference & Meetings	4,313	85,318	73,380	4,430	4,530
8020	Utilities	6,401	76	170	170	170
8021	Rents	62,697	-	-	80,000	85,000
8027	Mileage Reimbursement	88	-	900	500	510
8030	Equipment Maintenance	10,407	1,366	-	-	-
8032	Outsourced Svcs (HW/SW)	18,484	6,663	12,000	12,000	12,360
TOTAL OPERATING COSTS		163,167	122,925	153,410	139,760	147,560
CONTRACTURAL SERVICES						
8115	Consultant Services	13,000	42,309	23,066	17,800	18,000
8130	Other Professional Svcs	91,458	88,000	95,000	50,000	50,000
TOTAL CONTRACTURAL SERVICES		104,458	130,309	118,066	67,800	68,000

General Fund - 101 Budget by Division (continued)

Department - City Administration

Division - Business Development

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	3,660	-	-	19,550	19,550
8220	Risk Liability	5,250	10,502	9,990	3,410	3,540
TOTAL INTERNAL SERVICES CHARGES		8,910	10,502	9,990	22,960	23,090
OTHER FINANCING USES						
8714	Operating Covenant Pymts	722,837	756,177	750,580	598,000	615,940
TOTAL OTHER FINANCING USES		722,837	756,177	750,580	598,000	615,940
Total Division Business Development		1,141,037	1,181,814	1,220,252	828,520	854,590

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Business Development

Department: City Administration

Organization:	10110500 - Business Development	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Inland Empire Economic Partnership Membership	7,500	7,800
	Office Supplies	500	500
	Total Departmental Expense	\$8,000	\$8,300
8011	Advertising		
	Publications and Promotional Advertising	20,000	20,600
	Graphic Ad Design	8,660	10,000
	Total Advertising	\$28,660	\$30,600
8018	Conference & Meetings		
	ICSC West and Recon	3,400	3,500
	Conferences/Meetings	500	500
	IEEP Membership Events	530	530
	Total Conference & Meetings	\$4,430	\$4,530
8020	Utilities		
	Utilities	170	170
	Total Utilities	\$170	\$170
8027	Mileage Reimbursement		
	Mileage Reimbursement for Non-City Owned Vehicles	500	510
	Total Mileage Reimbursement	\$500	\$510
8032	Outsourced Svcs (HW/SW)		
	Costar	12,000	12,360
	Total Outsourced Svcs (HW/SW)	\$12,000	\$12,360
8115	Consultant Services		
	Chmura	7,800	8,000
	EDD Data	10,000	10,000
	Total Consultant Services	\$17,800	\$18,000
8130	Other Professional Svcs		
	Chamber of Commerce Contract	50,000	50,000
	Total Other Professional Svcs	\$50,000	\$50,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Business Development

Department: City Administration

8714	Operating Covenant Pymts		
	Fontana Hyundai Operating Covenant Agreement Payments	392,000	403,760
	Fontana Mazda Operating Covenant Agreement Payments	206,000	212,180
	Total Operating Covenant Pymts	\$598,000	\$615,940
Organization:	10110502 - Business Development Events	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	ICSC Promo Items and Apparel	3,000	3,090
	Total Departmental Expense	\$3,000	\$3,090
8011	Advertising		
	ICSC Show Marketing	3,000	3,000
	Total Advertising	\$3,000	\$3,000
8021	Rents		
	ICSC Booth Rental and Services	80,000	85,000
	Total Rents	\$80,000	\$85,000

General Fund - 101 Budget by Department

Total - Human Resources

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		990,604	1,046,017	1,128,307	1,491,900	1,576,320
OPERATING COSTS		123,954	117,869	131,800	167,810	172,020
CONTRACTURAL SERVICES		39,339	289,404	725,850	677,550	702,550
INTERNAL SERVICES CHARGES		26,670	47,716	45,030	60,100	64,880
OTHER FINANCING USES		(86,135)	(81,518)	(35,422)	-	-
Total By Category		1,094,432	1,419,488	1,995,565	2,397,360	2,515,770
Total Budgeted Full-Time Personnel		8.50	7.50	9.50	9.50	9.50
Total Budgeted Part-Time Personnel		0.00	0.00	0.00	2.00	2.00
PERSONNEL SERVICES						
7015	PERS Retirement-F/T	176,715	159,163	190,137	241,460	255,040
7018	Medicare-F/T	10,371	10,433	10,625	14,090	15,070
7020	Worker's Comp	5,450	22,651	5,609	7,250	7,690
7017	Cafeteria Plan	101,199	124,573	127,310	129,990	126,820
7111	Part-Time Employees	-	-	25,800	71,500	71,500
7010	Full-Time Employees	671,312	704,481	732,368	971,540	1,038,980
7113	Overtime	647	-	-	5,000	5,000
7090	Attrition Factor	-	-	(3,840)	-	-
7012	Annual Leave Cash Out	24,910	24,716	40,298	51,070	56,220
TOTAL PERSONNEL SERVICES		990,604	1,046,017	1,128,307	1,491,900	1,576,320
OPERATING COSTS						
8010	Departmental Expense	57,723	62,682	67,900	70,500	70,500
8011	Advertising	30,721	20,594	21,000	35,410	39,620
8014	Computer Hardwar <\$5000	2,172	-	-	5,000	5,000
8018	Conference & Meetings	33,338	34,593	42,500	56,500	56,500
8030	Equipment Maintenance	-	-	400	400	400
TOTAL OPERATING COSTS		123,954	117,869	131,800	167,810	172,020

General Fund - 101 Budget by Department

Total - Human Resources (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	2,407	-	530,000	530,000	530,000
8130	Other Professional Svcs	36,932	289,404	195,850	147,550	172,550
TOTAL CONTRACTURAL SERVICES		39,339	289,404	725,850	677,550	702,550
INTERNAL SERVICES CHARGES						
8220	Risk Liability	26,670	47,716	45,030	60,100	64,880
TOTAL INTERNAL SERVICES CHARGES		26,670	47,716	45,030	60,100	64,880
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(86,135)	(81,518)	(35,422)	-	-
TOTAL OTHER FINANCING USES		(86,135)	(81,518)	(35,422)	-	-
Total Department - Human Resources		1,094,432	1,419,488	1,995,565	2,397,360	2,515,770

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: HR Admin

Department: Human Resources

Organization:	10115000 - HR Administration	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Part-Time Employees	21,500	21,500
	Intern & Temporary Staff	50,000	50,000
	Total Part-Time Employees	\$71,500	\$71,500
7113	Overtime		
	Overtime	5,000	5,000
	Total Overtime	\$5,000	\$5,000
8010	Departmental Expense		
	Service Awards	12,000	12,000
	Training Related Expenses	1,500	1,500
	Employee Wellness Program	5,000	5,000
	Employee Benefits Fair	10,000	10,000
	Miscellaneous HR/Recruitment Expenses	12,000	12,000
	Office Supplies	23,000	23,000
	Publications, Subscriptions, and Memberships	7,000	7,000
	Total Departmental Expense	\$70,500	\$70,500
8011	Advertising		
	Employment Advertising	25,410	27,620
	Advertising	10,000	12,000
	Total Advertising	\$35,410	\$39,620
8014	Computer Hardwar <\$5000		
	Computer Hardware	5,000	5,000
	Total Computer Hardwar <\$5000	\$5,000	\$5,000
8018	Conference & Meetings		
	Training Seminars and Professional Development	56,500	56,500
	Total Conference & Meetings	\$56,500	\$56,500
8030	Equipment Maintenance		
	Miscellaneous Equipment Maintenance	400	400
	Total Equipment Maintenance	\$400	\$400

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: HR Admin

Department: Human Resources

8110	Legal Services		
	Attorney Fees	530,000	530,000
	Total Legal Services	\$530,000	\$530,000
8130	Other Professional Svcs		
	Miscellaneous Professional Services	32,500	32,500
	Training Programs (Mandated)	4,050	4,050
	Pre-employment Physicals	20,000	20,000
	Testing Services	16,000	16,000
	Payflex Administrative Fees	6,000	6,000
	Benefit Enrollment Transmittal Services	19,000	19,000
	Verification of Employment Services	50,000	50,000
	Leave Administration Services	-	25,000
	Total Other Professional Svcs	\$147,550	\$172,550

General Fund - 101 Budget by Department

Total - Administrative Services Admin

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	373,010	477,077	562,808	661,670	683,890
OPERATING COSTS	27,824	23,299	97,370	104,650	103,000
CONTRACTURAL SERVICES	14,200	2,687	92,100	91,100	99,220
INTERNAL SERVICES CHARGES	8,620	23,634	19,820	26,660	27,980
CAPITAL EXPENDITURES	-	2,315	-	-	-
OTHER FINANCING USES	-	(58,081)	(36,345)	-	-
Total By Category	423,654	470,931	735,753	884,080	914,090
Total Budgeted Full-Time Personnel	2.00	2.00	2.00	4.00	4.00
PERSONNEL SERVICES					
7010 Full-Time Employees	260,271	345,769	383,212	461,210	479,230
7012 Annual Leave Cash Out	19,429	20,412	26,223	19,010	20,190
7015 PERS Retirement-F/T	58,203	56,344	102,322	114,260	118,230
7017 Cafeteria Plan	27,125	37,978	40,310	54,890	53,550
7018 Medicare-F/T	4,052	5,373	5,555	6,690	6,950
7020 Worker's Comp	3,930	11,201	5,186	5,610	5,740
TOTAL PERSONNEL SERVICES	373,010	477,077	562,808	661,670	683,890
OPERATING COSTS					
8010 Departmental Expense	20,849	4,364	70,000	10,000	10,000
8014 Computer Hardwar <\$5000	3,919	-	-	15,000	5,000
8018 Conference & Meetings	2,086	18,002	25,000	30,650	32,000
8020 Utilities	970	933	2,370	1,000	1,000
8053 Cloud/Hosted	-	-	-	48,000	55,000
TOTAL OPERATING COSTS	27,824	23,299	97,370	104,650	103,000
CONTRACTURAL SERVICES					
8110 Legal Services	-	-	75,000	80,000	82,400
8130 Other Professional Svcs	14,200	2,687	17,100	11,100	16,820
TOTAL CONTRACTURAL SERVICES	14,200	2,687	92,100	91,100	99,220

General Fund - 101 Budget by Department

Total - Administrative Services Admin (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8220	Risk Liability	8,620	23,634	19,820	26,660	27,980
TOTAL INTERNAL SERVICES CHARGES		8,620	23,634	19,820	26,660	27,980
CAPITAL EXPENDITURES						
8317	Maintenance Equipment	-	2,315	-	-	-
TOTAL CAPITAL EXPENDITURES		-	2,315	-	-	-
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	-	(58,081)	(36,345)	-	-
TOTAL OTHER FINANCING USES		-	(58,081)	(36,345)	-	-
Total Department - Administrative Services Admin		423,654	470,931	735,753	884,080	914,090

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Administrative Svcs Admin

Department: Administrative Services Admin

Organization: 10120000 - Admin Services Admin

FY 2025/2026

FY 2026/2027

8010	Departmental Expense		
	Office Supplies	10,000	10,000
	Total Departmental Expense	\$10,000	\$10,000
8014	Computer Hardwar <\$5000		
	Computers/iPads/Monitors/Phones	15,000	5,000
	Total Computer Hardwar <\$5000	\$15,000	\$5,000
8018	Conference & Meetings		
	League of California Cities Conferences	4,000	4,000
	ICSC - Western Conference and Recon	2,500	3,000
	Conferences and Meetings	24,150	25,000
	Total Conference & Meetings	\$30,650	\$32,000
8020	Utilities		
	City-owned Property Utility Expenses	1,000	1,000
	Total Utilities	\$1,000	\$1,000
8053	Cloud/Hosted		
	Zencity Community Survey	48,000	55,000
	Total Cloud/Hosted	\$48,000	\$55,000
8110	Legal Services		
	Legal Services	80,000	82,400
	Total Legal Services	\$80,000	\$82,400
8130	Other Professional Svcs		
	Consultants	7,000	12,700
	Fontana Historical Society Contract	3,500	3,500
	Plant Maintenance	600	620
	Total Other Professional Svcs	\$11,100	\$16,820

General Fund - 101 Budget by Department

Total - City Clerk

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	559,573	600,039	720,196	753,470	787,740
OPERATING COSTS	91,253	32,310	38,000	42,300	42,840
CONTRACTURAL SERVICES	194,534	62,514	735,700	214,700	363,600
INTERNAL SERVICES CHARGES	19,100	26,215	27,850	30,350	31,980
Total By Category	864,460	721,078	1,521,746	1,040,820	1,226,160
Total Budgeted Full-Time Personnel	5.00	5.00	5.00	5.00	5.00
Total Budgeted Part-Time Personnel	2.00	2.00	2.00	0.00	0.00
PERSONNEL SERVICES					
7010 Full-Time Employees	307,734	388,355	500,097	505,280	533,490
7012 Annual Leave Cash Out	39,003	9,741	26,057	22,650	24,330
7015 PERS Retirement-F/T	100,344	99,130	132,624	130,610	136,410
7017 Cafeteria Plan	94,131	74,517	79,460	82,920	80,900
7018 Medicare-F/T	4,998	5,818	7,256	7,330	7,740
7020 Worker's Comp	3,790	12,431	4,562	4,680	4,870
7090 Attrition Factor	-	-	(38,860)	-	-
7111 Part-Time Employees	9,436	9,900	9,000	-	-
7118 Medicare-P/T	137	147	-	-	-
TOTAL PERSONNEL SERVICES	559,573	600,039	720,196	753,470	787,740
OPERATING COSTS					
8010 Departmental Expense	76,795	15,608	6,500	8,800	9,340
8011 Advertising	5,457	6,015	16,500	17,500	17,500
8018 Conference & Meetings	9,001	10,687	15,000	16,000	16,000
TOTAL OPERATING COSTS	91,253	32,310	38,000	42,300	42,840
CONTRACTURAL SERVICES					
8110 Legal Services	-	-	175,000	183,000	191,000
8130 Other Professional Svcs	194,534	62,514	560,700	31,700	172,600
TOTAL CONTRACTURAL SERVICES	194,534	62,514	735,700	214,700	363,600

General Fund - 101 Budget by Department

Total - City Clerk (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8220	Risk Liability	19,100	26,215	27,850	30,350	31,980
TOTAL INTERNAL SERVICES CHARGES		19,100	26,215	27,850	30,350	31,980
Total Department - City Clerk		864,460	721,078	1,521,746	1,040,820	1,226,160

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Records and Elections

Department: City Clerk

Organization:	10122000 - Records and Elections	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	3,500	4,040
	City Council Certificates	1,500	1,500
	Staff Memberships	600	600
	City Council Frames	2,500	2,500
	Image & Apparel	700	700
	Total Departmental Expense	\$8,800	\$9,340
8011	Advertising		
	Municode Update	10,000	10,000
	Herald Newspaper	7,500	7,500
	Total Advertising	\$17,500	\$17,500
8018	Conference & Meetings		
	Travel Expenses	11,500	11,500
	Conference Registration	4,500	4,500
	Total Conference & Meetings	\$16,000	\$16,000
8110	Legal Services		
	Legal Services	183,000	191,000
	Total Legal Services	\$183,000	\$191,000
8130	Other Professional Svcs		
	Civic Plus- NextRequest	7,200	7,200
	Corodata	8,500	8,500
	Wordly	7,000	7,000
	Shredders	5,500	5,500
	NetFile	3,500	3,500
	November 2026 Election Cost	-	140,900
	Total Other Professional Svcs	\$31,700	\$172,600

General Fund - 101 Budget by Department

Total - Community Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		9,109,171	9,507,162	10,540,408	11,128,710	11,450,360
OPERATING COSTS		1,256,326	1,496,556	1,560,290	1,667,530	1,698,560
CONTRACTURAL SERVICES		1,562,785	1,739,285	1,855,800	1,939,560	1,957,630
INTERNAL SERVICES CHARGES		917,670	914,744	1,090,370	816,260	830,660
CAPITAL EXPENDITURES		-	45,591	304,400	324,400	511,450
Total By Category		12,845,952	13,703,338	15,351,268	15,876,460	16,448,660
Total Budgeted Full-Time Personnel		41.00	38.17	38.17	39.77	39.77
Total Budgeted Part-Time Personnel		250.00	250.00	250.00	327.00	327.00
PERSONNEL SERVICES						
7010	Full-Time Employees	2,986,895	3,138,753	3,246,409	3,498,250	3,685,370
7012	Annual Leave Cash Out	182,442	143,426	138,788	140,680	151,850
7015	PERS Retirement-F/T	892,268	1,049,016	914,017	930,160	971,860
7017	Cafeteria Plan	600,860	601,991	571,390	623,440	608,230
7018	Medicare-F/T	45,067	46,521	46,032	49,590	52,270
7020	Worker's Comp	126,975	102,738	122,052	133,350	140,440
7090	Attrition Factor	-	-	(148,680)	-	-
7111	Part-Time Employees	4,032,734	4,137,345	5,256,970	5,404,090	5,489,050
7113	Overtime	42,987	55,888	-	56,100	56,100
7115	PERS Retirement-P/T	140,250	171,447	317,050	212,680	213,590
7118	Medicare-P/T	58,693	60,037	76,380	80,370	81,600
TOTAL PERSONNEL SERVICES		9,109,171	9,507,162	10,540,408	11,128,710	11,450,360

General Fund - 101 Budget by Department

Total - Community Services (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	758,357	822,496	998,590	1,030,020	1,053,090
8011	Advertising	49,782	38,213	80,220	86,180	87,160
8012	Uniform Expense	28,452	52,333	61,750	78,560	80,430
8013	Equip (Non-Comp) <\$5000	76,104	197,037	70,550	82,250	82,040
8014	Computer Hardwar <\$5000	17,597	44,115	-	-	-
8015	Computer Softwar <\$5000	1,298	3,344	3,690	3,500	3,760
8018	Conference & Meetings	31,999	35,512	39,180	59,660	60,670
8019	Communications	65,495	42,707	38,600	45,200	46,280
8020	Utilities	3,933	3,950	10,560	-	-
8021	Rents	76,782	90,832	119,930	135,770	139,180
8022	Bank Charges	118,510	151,795	87,000	87,000	87,000
8027	Mileage Reimbursement	6,967	4,761	13,720	13,190	12,750
8029	Scholarships-General	1,604	131	10,000	10,000	10,000
8030	Equipment Maintenance	19,446	10,143	16,900	26,600	26,600
8040	Scholarship-FCSC	-	(813)	9,600	9,600	9,600
TOTAL OPERATING COSTS		1,256,326	1,496,556	1,560,290	1,667,530	1,698,560
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	20,000	20,000	20,000
8130	Other Professional Svcs	947,800	1,115,268	1,170,840	1,178,420	1,193,750
8132	Class Instruction	449,429	440,829	478,440	484,440	484,440
8133	Security Services	47,402	46,211	63,010	78,150	78,310
8134	Officiating Services	60,240	77,435	81,450	83,800	85,330
8135	Excursions	57,914	59,542	42,060	94,750	95,800
TOTAL CONTRACTURAL SERVICES		1,562,785	1,739,285	1,855,800	1,939,560	1,957,630
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	601,880	601,880	568,400	303,130	303,130
8220	Risk Liability	315,790	312,864	521,970	513,130	527,530
TOTAL INTERNAL SERVICES CHARGES		917,670	914,744	1,090,370	816,260	830,660

General Fund - 101 Budget by Department

Total - Community Services (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8318	Office Equip Furn & Fix	-	45,591	304,400	324,400	511,450
TOTAL CAPITAL EXPENDITURES		-	45,591	304,400	324,400	511,450
Total Department - Community Services		12,845,952	13,703,338	15,351,268	15,876,460	16,448,660

General Fund - 101 Budget by Division

Department - Community Services

Division - Community Svcs Admin

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	1,008,481	992,516	810,303	1,010,000	1,055,960
OPERATING COSTS	232,746	430,495	224,055	257,740	258,390
CONTRACTURAL SERVICES	35,048	165,343	49,840	73,850	73,850
INTERNAL SERVICES CHARGES	670,040	737,860	692,140	408,630	413,320
CAPITAL EXPENDITURES	-	45,591	284,400	284,400	471,450
Total By Category	1,946,315	2,371,805	2,060,738	2,034,620	2,272,970
Total Budgeted Full-Time Personnel	8.00	7.07	7.07	7.67	7.67
Total Budgeted Part-Time Personnel	1.00	1.00	1.00	0.00	0.00
PERSONNEL SERVICES					
7010 Full-Time Employees	580,603	641,819	591,308	675,790	713,930
7012 Annual Leave Cash Out	116,120	31,596	28,125	27,640	29,920
7015 PERS Retirement-F/T	160,392	171,113	166,059	181,100	188,320
7017 Cafeteria Plan	101,042	113,101	103,270	100,260	97,810
7018 Medicare-F/T	8,770	8,266	7,533	8,670	9,190
7020 Worker's Comp	5,760	20,786	5,048	5,690	5,940
7090 Attrition Factor	-	-	(126,940)	-	-
7111 Part-Time Employees	31,799	1,300	30,420	6,250	6,250
7113 Overtime	613	4,409	-	4,500	4,500
7115 PERS Retirement-P/T	2,915	107	5,040	-	-
7118 Medicare-P/T	467	19	440	100	100
TOTAL PERSONNEL SERVICES	1,008,481	992,516	810,303	1,010,000	1,055,960

General Fund - 101 Budget by Division (continued)

Department - Community Services

Division - Community Svcs Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	43,450	33,682	54,930	56,100	56,100
8012	Uniform Expense	5,637	21,097	28,500	47,300	47,300
8013	Equip (Non-Comp) <\$5000	21,815	157,651	3,500	3,500	3,500
8014	Computer Hardwar <\$5000	15,294	41,353	-	-	-
8015	Computer Softwar <\$5000	-	3,104	-	-	-
8018	Conference & Meetings	11,819	19,530	29,325	40,600	41,250
8019	Communications	-	-	600	-	-
8021	Rents	1,549	1,786	-	2,390	2,390
8022	Bank Charges	118,510	151,795	87,000	87,000	87,000
8027	Mileage Reimbursement	978	1,179	600	1,250	1,250
8029	Scholarships-General	1,604	131	10,000	10,000	10,000
8030	Equipment Maintenance	12,090	-	-	-	-
8040	Scholarship-FCSC	-	(813)	9,600	9,600	9,600
TOTAL OPERATING COSTS		232,746	430,495	224,055	257,740	258,390
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	20,000	20,000	20,000
8130	Other Professional Svcs	35,048	165,343	29,840	53,850	53,850
TOTAL CONTRACTURAL SERVICES		35,048	165,343	49,840	73,850	73,850
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	601,880	601,880	568,400	303,130	303,130
8220	Risk Liability	68,160	135,980	123,740	105,500	110,190
TOTAL INTERNAL SERVICES CHARGES		670,040	737,860	692,140	408,630	413,320
CAPITAL EXPENDITURES						
8318	Office Equip Furn & Fix	-	45,591	284,400	284,400	471,450
TOTAL CAPITAL EXPENDITURES		-	45,591	284,400	284,400	471,450
Total Division Community Svcs Admin		1,946,315	2,371,805	2,060,738	2,034,620	2,272,970

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Community Svcs Admin

Department: Community Services

Organization: 10124000 - Community Services-Admin

		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	4,500	4,500
	Total Overtime	\$4,500	\$4,500
8010	Departmental Expense		
	General Operating Supplies/Music & Movie License Renewals/Memberships	54,500	54,500
	Total Departmental Expense	\$54,500	\$54,500
8012	Uniform Expense		
	Department Uniform Attire	45,300	45,300
	Total Uniform Expense	\$45,300	\$45,300
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Office Equipment	3,500	3,500
	Total Equip (Non-Comp) <\$5000	\$3,500	\$3,500
8018	Conference & Meetings		
	CPRS/NRPA/SCMAF/Misc Workshops & Trainings	36,600	37,250
	Total Conference & Meetings	\$36,600	\$37,250
8021	Rents		
	Water/Keurig	2,390	2,390
	Total Rents	\$2,390	\$2,390
8022	Bank Charges		
	Recreation Software - Credit Card and Transaction Processing Fees	87,000	87,000
	Total Bank Charges	\$87,000	\$87,000
8027	Mileage Reimbursement		
	Administrative Staff	1,250	1,250
	Total Mileage Reimbursement	\$1,250	\$1,250
8110	Legal Services		
	Legal Services	20,000	20,000
	Total Legal Services	\$20,000	\$20,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Community Svcs Admin

Department: Community Services

8130	Other Professional Svcs		
	Contractual Agreements/Department Trainings/Grant Services/AED Compliance	53,850	53,850
	Total Other Professional Svcs	\$53,850	\$53,850
8318	Office Equip Furn & Fix		
	Misc. Furniture/Replacement Furniture	80,000	80,000
	Department-wide Furniture, Fixtures and Equipment Replacement Program	204,400	204,400
	CPI Adjustment	-	187,050
	Total Office Equip Furn & Fix	\$284,400	\$471,450
Organization:	10124001 - CSD Scholarship Program	FY 2025/2026	FY 2026/2027
8029	Scholarships-General		
	Qualified Scholarship Funding	10,000	10,000
	Total Scholarships-General	\$10,000	\$10,000
8040	Scholarship-FCSC		
	Qualified Scholarship Funding	9,600	9,600
	Total Scholarship-FCSC	\$9,600	\$9,600
Organization:	10124002 - Parks, Community, & Human Svcs	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Commissioners	6,250	6,250
	Total Part-Time Employees	\$6,250	\$6,250
7118	Medicare-P/T		
	Commissioners	100	100
	Total Medicare-P/T	\$100	\$100
8010	Departmental Expense		
	Commission Meetings	1,600	1,600
	Total Departmental Expense	\$1,600	\$1,600
8012	Uniform Expense		
	Commissioners	2,000	2,000
	Total Uniform Expense	\$2,000	\$2,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Community Svcs Admin
Department:	Community Services		
8018	Conference & Meetings		
	California Parks and Recreation Society	4,000	4,000
	Total Conference & Meetings	\$4,000	\$4,000

General Fund - 101 Budget by Division

Department - Community Services

Division - Arts/Marketing/Youth Svcs

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	1,380,428	1,289,051	1,245,473	1,250,930	1,315,920
OPERATING COSTS	213,239	153,900	263,795	276,450	284,030
CONTRACTURAL SERVICES	278,961	248,427	266,460	328,970	348,860
INTERNAL SERVICES CHARGES	41,600	52,169	70,630	54,220	57,350
Total By Category	1,914,228	1,743,547	1,846,358	1,910,570	2,006,160
Total Budgeted Full-Time Personnel	9.00	5.10	5.10	5.10	5.10
Total Budgeted Part-Time Personnel	20.00	20.00	20.00	19.00	19.00
PERSONNEL SERVICES					
7010 Full-Time Employees	671,995	642,508	464,047	485,810	512,010
7012 Annual Leave Cash Out	20,430	55,784	20,431	19,170	20,770
7015 PERS Retirement-F/T	191,696	173,313	128,932	127,700	133,620
7017 Cafeteria Plan	122,618	118,838	67,140	88,420	86,270
7018 Medicare-F/T	10,097	10,185	6,731	7,040	7,420
7020 Worker's Comp	34,100	22,763	21,062	22,640	23,940
7090 Attrition Factor	-	-	(7,110)	-	-
7111 Part-Time Employees	300,662	243,666	497,170	453,860	484,000
7113 Overtime	14,601	13,515	-	13,600	13,600
7115 PERS Retirement-P/T	9,837	4,945	39,760	25,530	26,690
7118 Medicare-P/T	4,392	3,534	7,310	7,160	7,600
TOTAL PERSONNEL SERVICES	1,380,428	1,289,051	1,245,473	1,250,930	1,315,920

General Fund - 101 Budget by Division (continued)

Department - Community Services

Division - Arts/Marketing/Youth Svcs

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	77,484	63,773	114,220	119,330	120,330
8011	Advertising	31,978	25,559	52,870	42,720	44,700
8013	Equip (Non-Comp) <\$5000	18,243	1,212	2,500	6,500	6,790
8014	Computer Hardwar <\$5000	948	-	-	-	-
8015	Computer Softwar <\$5000	1,298	240	3,690	3,500	3,760
8018	Conference & Meetings	846	595	445	8,060	8,560
8019	Communications	50,989	31,210	31,500	36,000	37,080
8020	Utilities	3,933	3,950	10,560	-	-
8021	Rents	26,916	26,918	44,340	59,100	61,510
8027	Mileage Reimbursement	604	443	3,670	1,240	1,300
TOTAL OPERATING COSTS		213,239	153,900	263,795	276,450	284,030
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	260,948	229,102	236,840	314,070	333,400
8132	Class Instruction	9,670	11,958	15,270	-	-
8133	Security Services	1,983	2,146	4,920	4,100	4,260
8135	Excursions	6,360	5,221	9,430	10,800	11,200
TOTAL CONTRACTURAL SERVICES		278,961	248,427	266,460	328,970	348,860
INTERNAL SERVICES CHARGES						
8220	Risk Liability	41,600	52,169	70,630	54,220	57,350
TOTAL INTERNAL SERVICES CHARGES		41,600	52,169	70,630	54,220	57,350
Total Division Arts/Marketing/Youth Svcs		1,914,228	1,743,547	1,846,358	1,910,570	2,006,160

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Arts/Marketing/Youth Svcs

Department: Community Services

Organization:	10124100 - Community Programs-Admin	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Office Assistants	22,930	24,080
	Total Part-Time Employees	\$22,930	\$24,080
7113	Overtime		
	Overtime	13,600	13,600
	Total Overtime	\$13,600	\$13,600
7115	PERS Retirement-P/T		
	Office Assistants	2,210	2,290
	Total PERS Retirement-P/T	\$2,210	\$2,290
7118	Medicare-P/T		
	Office Assistants	330	350
	Total Medicare-P/T	\$330	\$350
8010	Departmental Expense		
	Programming Supplies/Equipment/Media License	21,790	21,790
	Total Departmental Expense	\$21,790	\$21,790
8027	Mileage Reimbursement		
	Staff Reimbursement	1,000	1,000
	Total Mileage Reimbursement	\$1,000	\$1,000
8130	Other Professional Svcs		
	Marketing & Communications	17,590	17,590
	Total Other Professional Svcs	\$17,590	\$17,590
Organization:	10124110 - Art Depot-General	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants - Facility/Programming/Outreach	89,720	95,050
	Community Services Assistants/Sr. Community Services Assistants - Seasonal	42,980	44,330
	Community Services Assistants - Facility/Classes	7,150	52,990
	Sr. Community Services Assistants- LEAP/AD/Programming	48,910	6,940
	Total Part-Time Employees	\$188,760	\$199,310

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund
Department: Community Services

Division: Arts/Marketing/Youth Svcs

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,390	5,690
	Total PERS Retirement-P/T	\$5,390	\$5,690
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,740	2,890
	Total Medicare-P/T	\$2,740	\$2,890
8010	Departmental Expense		
	Art Depot Showcase Supplies	1,200	1,260
	Art Depot Programming-Paint Night, DIY, Imagination Studio, SNAP	7,320	7,640
	Office Supplies	900	960
	Event Outreach	3,000	3,120
	Camp Supplies/Shirts	8,000	8,460
	Total Departmental Expense	\$20,420	\$21,440
8011	Advertising		
	Fontana Arts Branding	2,000	2,100
	Adobe Creative Cloud	650	730
	Total Advertising	\$2,650	\$2,830
8013	Equip (Non-Comp) <\$5000		
	Gallery Equipment	500	500
	Total Equip (Non-Comp) <\$5000	\$500	\$500
8021	Rents		
	Off-Site Storage	9,900	10,320
	Total Rents	\$9,900	\$10,320
8130	Other Professional Svcs		
	Artist and Instructor Stipends	3,000	3,000
	Total Other Professional Svcs	\$3,000	\$3,000
8135	Excursions		
	Bus Transportation	6,300	6,100
	Admission Cost	4,500	5,100
	Total Excursions	\$10,800	\$11,200

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Arts/Marketing/Youth Svcs

Department: Community Services

Organization:	10124142 - Performing Arts/Auditorium	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	52,110	58,100
	Sr. Community Services Assistants	30,650	33,530
	Total Part-Time Employees	\$82,760	\$91,630
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,870	5,090
	Total PERS Retirement-P/T	\$4,870	\$5,090
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,780	1,910
	Total Medicare-P/T	\$1,780	\$1,910
8010	Departmental Expense		
	Youth Community Theater	8,500	8,870
	Office & Event Supplies	7,150	7,040
	Fontana Arts Festival	2,570	2,680
	Community Theater Shirts	2,640	3,000
	Total Departmental Expense	\$20,860	\$21,590
8011	Advertising		
	Youth Community Theater/Rental Marketing	7,190	7,500
	Fontana Arts Festival	3,600	3,750
	Cultural Event Marketing (Jazz Fest, Hispanic Heritage)	5,190	5,400
	Cultural Event Marketing (Dia De Los Muertos, Cultural Events)	3,100	3,200
	Total Advertising	\$19,080	\$19,850
8013	Equip (Non-Comp) <\$5000		
	Auditorium Equipment Replacement	6,000	6,290
	Total Equip (Non-Comp) <\$5000	\$6,000	\$6,290

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund
Department: Community Services

Division: Arts/Marketing/Youth Svcs

8021	Rents		
	Youth Community Theater Set Rentals	4,000	4,160
	Cultural Event Rentals (Jazz Fest and Hispanic Heritage)	18,000	18,720
	Cultural Event Rentals (Dia De Los Muertos and Cultural Events)	14,000	14,560
	Fontana Arts Festival	13,200	13,750
	Total Rents	\$49,200	\$51,190
8130	Other Professional Svcs		
	Youth Community Theater Director, Choreographer	24,110	25,080
	Cultural Event Entertainment (Jazz Fest and Hispanic Heritage)	20,400	21,300
	Cultural Event Entertainment (Dia De Los Muertos, Cultural Events)	5,100	5,340
	Cultural Event Sound and Lighting (Jazz Fest and Hispanic Heritage)	23,000	24,000
	Fontana Arts Festival	40,500	42,250
	Total Other Professional Svcs	\$113,110	\$117,970
8133	Security Services		
	Fontana Arts Festival Security Services	4,100	4,260
	Total Security Services	\$4,100	\$4,260
Organization:	10124144 - Marketing & Promotions	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	18,130	19,630
	Sr Community Services Assistants - Public Relations	54,010	58,510
	Sr Community Services Assistants - Graphic Design	55,400	58,510
	Total Part-Time Employees	\$127,540	\$136,650
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	10,530	11,120
	Total PERS Retirement-P/T	\$10,530	\$11,120
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,850	1,980
	Total Medicare-P/T	\$1,850	\$1,980

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Arts/Marketing/Youth Svcs

Department: Community Services

8010	Departmental Expense		
	General Office Supplies	600	600
	Outreach Materials (Promo Items and Hardware)	8,500	7,700
	Licensing (Global Music, ASCAP, BMI)	7,160	7,590
	Print Materials for Major Campaigns	17,500	18,120
	Marketing Info Booth Display Hardware	2,000	1,000
	Total Departmental Expense	\$35,760	\$35,010
8011	Advertising		
	Print Advertising	3,890	4,200
	Digital Billboard Advertising	15,600	16,200
	Social Media Advertising	1,500	1,620
	Total Advertising	\$20,990	\$22,020
8015	Computer Softwar <\$5000		
	Adobe Suite	2,100	2,250
	Graphic Design Software	120	140
	Flipping Book & Dropbox	530	570
	Task/Project Management Tool	750	800
	Total Computer Softwar <\$5000	\$3,500	\$3,760
8018	Conference & Meetings		
	First Aid/CPR Training	150	70
	Staff Trainings (Regional and Statewide)	7,080	7,590
	Professional Memberships	830	900
	Total Conference & Meetings	\$8,060	\$8,560
8019	Communications		
	Postage - Brochure Mailing/Permit #59	36,000	37,080
	Total Communications	\$36,000	\$37,080
8027	Mileage Reimbursement		
	Mileage Reimbursement	240	300
	Total Mileage Reimbursement	\$240	\$300

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund
Department: Community Services

Division: Arts/Marketing/Youth Svcs

8130	Other Professional Svcs		
	Photography	4,600	7,000
	Graphic Design Services	75,130	81,840
	Brochure Printing	84,000	89,120
	Total Other Professional Svcs	\$163,730	\$177,960
Organization:	10124146 - SBC Library Partnership	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	5,600	6,060
	Total Part-Time Employees	\$5,600	\$6,060
7118	Medicare-P/T		
	Community Services Assistants	80	90
	Total Medicare-P/T	\$80	\$90
8130	Other Professional Svcs		
	Summer Reading Program	3,040	3,280
	Total Other Professional Svcs	\$3,040	\$3,280
Organization:	10124147 - MYAC	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	26,270	26,270
	Total Part-Time Employees	\$26,270	\$26,270
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,530	2,500
	Total PERS Retirement-P/T	\$2,530	\$2,500
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	380	380
	Total Medicare-P/T	\$380	\$380
8010	Departmental Expense		
	Office/Programming Supplies	20,500	20,500
	Total Departmental Expense	\$20,500	\$20,500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Arts/Marketing/Youth Svcs

Department: Community Services

8130	Other Professional Svcs		
	Guest and Keynote Event Speakers	10,000	10,000
	Friday Night Live Leadership Conference	3,600	3,600
	Total Other Professional Svcs	\$13,600	\$13,600

General Fund - 101 Budget by Division

Department - Community Services

Division - Facility & Senior Svcs

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	3,684,409	3,833,600	4,555,266	4,524,680	4,616,490
OPERATING COSTS	397,055	431,073	560,620	541,460	547,230
CONTRACTURAL SERVICES	378,334	473,571	711,190	656,290	671,290
INTERNAL SERVICES CHARGES	116,600	73,679	184,400	182,280	185,250
Total By Category	4,576,398	4,811,923	6,011,476	5,904,710	6,020,260
Total Budgeted Full-Time Personnel	15.00	15.00	15.00	15.00	15.00
Total Budgeted Part-Time Personnel	104.00	104.00	104.00	121.00	121.00
PERSONNEL SERVICES					
7010 Full-Time Employees	1,095,993	1,087,263	1,241,294	1,273,670	1,346,760
7012 Annual Leave Cash Out	29,857	32,755	50,426	49,630	53,580
7015 PERS Retirement-F/T	310,375	409,940	356,685	344,580	361,420
7017 Cafeteria Plan	222,429	209,271	218,150	231,940	226,280
7018 Medicare-F/T	16,439	16,522	18,002	18,470	19,530
7020 Worker's Comp	47,700	34,974	52,249	54,690	58,040
7090 Attrition Factor	-	-	(13,150)	-	-
7111 Part-Time Employees	1,865,543	1,915,817	2,481,250	2,436,600	2,436,600
7113 Overtime	6,315	11,971	-	12,000	12,000
7115 PERS Retirement-P/T	62,567	87,274	114,340	67,170	66,350
7118 Medicare-P/T	27,191	27,813	36,020	35,930	35,930
TOTAL PERSONNEL SERVICES	3,684,409	3,833,600	4,555,266	4,524,680	4,616,490

General Fund - 101 Budget by Division (continued)

Department - Community Services

Division - Facility & Senior Svcs

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	343,036	381,022	480,210	462,820	468,590
8011	Advertising	5,686	5,641	14,450	20,310	20,310
8012	Uniform Expense	3,079	2,421	9,610	-	-
8013	Equip (Non-Comp) <\$5000	16,089	14,432	31,050	29,100	29,100
8014	Computer Hardwar <\$5000	1,136	2,762	-	-	-
8018	Conference & Meetings	3,121	3,106	310	840	840
8019	Communications	7,853	5,969	-	-	-
8021	Rents	10,342	9,769	13,340	9,790	9,790
8027	Mileage Reimbursement	3,976	2,048	6,350	6,100	6,100
8030	Equipment Maintenance	2,737	3,903	5,300	12,500	12,500
TOTAL OPERATING COSTS		397,055	431,073	560,620	541,460	547,230
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	27,834	57,755	255,330	136,900	151,900
8132	Class Instruction	268,358	336,883	385,170	388,440	388,440
8133	Security Services	33,248	33,127	44,990	54,750	54,750
8135	Excursions	48,894	45,806	25,700	76,200	76,200
TOTAL CONTRACTURAL SERVICES		378,334	473,571	711,190	656,290	671,290
INTERNAL SERVICES CHARGES						
8220	Risk Liability	116,600	73,679	184,400	182,280	185,250
TOTAL INTERNAL SERVICES CHARGES		116,600	73,679	184,400	182,280	185,250
Total Division Facility & Senior Svcs		4,576,398	4,811,923	6,011,476	5,904,710	6,020,260

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Facility & Senior Svcs

Department: Community Services

Organization:	10124200 - Facility Programs-Admin	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	12,000	12,000
	Total Overtime	\$12,000	\$12,000
8010	Departmental Expense		
	Office Supplies	6,000	6,000
	Total Departmental Expense	\$6,000	\$6,000
8013	Equip (Non-Comp) <\$5000		
	Chairs/Tables/Desks	5,000	5,000
	Total Equip (Non-Comp) <\$5000	\$5,000	\$5,000
Organization:	10124210 - Cypress Center-General	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	145,020	145,020
	Senior Community Services Assistant	38,940	38,940
	Office Assistant	28,320	28,320
	Total Part-Time Employees	\$212,280	\$212,280
7115	PERS Retirement-P/T		
	Sr. Community Services Assistant/Community Services Assistant/Office Assistant	10,540	10,410
	Total PERS Retirement-P/T	\$10,540	\$10,410
7118	Medicare-P/T		
	Sr. Community Services Assistant/Community Services Assistant/Office Assistant	3,080	3,080
	Total Medicare-P/T	\$3,080	\$3,080
8010	Departmental Expense		
	General Office Supplies	3,000	3,000
	Event and Activity Supplies	5,000	5,000
	Camp Supplies	4,000	4,000
	Total Departmental Expense	\$12,000	\$12,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs
Department:	Community Services		
8011	Advertising		
	Banners	500	500
	Canopy	1,000	1,000
	Total Advertising	\$1,500	\$1,500
8021	Rents		
	Water Dispenser/Keurig	660	660
	Total Rents	\$660	\$660
8027	Mileage Reimbursement		
	Staff Mileage	500	500
	Total Mileage Reimbursement	\$500	\$500
8130	Other Professional Svcs		
	Facility Events/Entertainment	2,800	2,800
	Total Other Professional Svcs	\$2,800	\$2,800
Organization:	10124211 - Don Day Center-General	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	164,000	164,000
	Senior Community Services Assistant	31,580	31,580
	Office Assistant	25,320	25,320
	Total Part-Time Employees	\$220,900	\$220,900
7115	PERS Retirement-P/T		
	Sr. Community Services Assistant/Community Services Assistant/Office Assistant	4,740	4,680
	Total PERS Retirement-P/T	\$4,740	\$4,680
7118	Medicare-P/T		
	Sr. Community Services Assistant/Community Services Assistant/Office Assistant	3,200	3,200
	Total Medicare-P/T	\$3,200	\$3,200

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs
Department:	Community Services		
8010	Departmental Expense		
	Event Supplies	6,000	6,000
	Camp Supplies	2,000	2,000
	Camp Shirts	1,000	1,000
	General Office Supplies	4,500	4,500
	Total Departmental Expense	\$13,500	\$13,500
8011	Advertising		
	Banners	500	500
	Window Clings	500	500
	Marketing Items	1,250	1,250
	Total Advertising	\$2,250	\$2,250
8021	Rents		
	Storage Unit	3,000	3,000
	Water	240	240
	Total Rents	\$3,240	\$3,240
8027	Mileage Reimbursement		
	Staff Mileage	1,400	1,400
	Total Mileage Reimbursement	\$1,400	\$1,400
8130	Other Professional Svcs		
	Special Event Entertainment	2,800	2,800
	Total Other Professional Svcs	\$2,800	\$2,800
Organization:	10124212 - Jessie Turner Center-General	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	196,630	196,630
	Senior Community Services Assistant	153,100	153,100
	Office Assistant	26,750	26,750
	Total Part-Time Employees	\$376,480	\$376,480

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs
Department:	Community Services		
7115	PERS Retirement-P/T		
	Sr. Community Services Assistant/Community Services Assistant/Office Assistant	7,730	7,630
	Total PERS Retirement-P/T	\$7,730	\$7,630
7118	Medicare-P/T		
	Sr. Community Services Assistant/Community Services Assistant/Office Assistant	5,460	5,460
	Total Medicare-P/T	\$5,460	\$5,460
8010	Departmental Expense		
	Event Supplies	7,000	7,000
	Camp Supplies	7,000	7,000
	Office Supplies	4,000	4,000
	Fitness Room Wristbands	1,500	1,500
	Total Departmental Expense	\$19,500	\$19,500
8011	Advertising		
	Banners	1,000	1,000
	Marketing Items	1,000	1,000
	Total Advertising	\$2,000	\$2,000
8021	Rents		
	Offsite Storage	4,200	4,200
	Water/Keurig	1,080	1,080
	Total Rents	\$5,280	\$5,280
8027	Mileage Reimbursement		
	Staff Mileage	1,000	1,000
	Total Mileage Reimbursement	\$1,000	\$1,000
8030	Equipment Maintenance		
	Fitness Room	5,000	5,000
	Total Equipment Maintenance	\$5,000	\$5,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs
Department:	Community Services		
8130	Other Professional Svcs		
	Event Entertainment/Contractual Services	2,800	2,800
	Total Other Professional Svcs	\$2,800	\$2,800
Organization:	10124213 - Heritage Center-General	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	181,320	181,320
	Senior Community Services Assistant	29,950	29,950
	Office Assistant	29,760	29,760
	Total Part-Time Employees	\$241,030	\$241,030
7115	PERS Retirement-P/T		
	Sr. Community Services Assistant/Community Services Assistant/Office Assistant	5,590	5,520
	Total PERS Retirement-P/T	\$5,590	\$5,520
7118	Medicare-P/T		
	Sr. Community Services Assistant/Community Services Assistant/Office Assistant	3,500	3,500
	Total Medicare-P/T	\$3,500	\$3,500
8010	Departmental Expense		
	Camp Supplies	6,000	6,000
	Office Supplies	2,000	2,000
	Camp Shirts	1,000	1,000
	Event Supplies	1,800	1,800
	Total Departmental Expense	\$10,800	\$10,800
8011	Advertising		
	Banners	500	500
	Marketing Items	360	360
	Total Advertising	\$860	\$860
8021	Rents		
	Water/Keurig	610	610
	Total Rents	\$610	\$610

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs
Department:	Community Services		
8027	Mileage Reimbursement		
	Staff Mileage	1,200	1,200
	Total Mileage Reimbursement	\$1,200	\$1,200
8130	Other Professional Svcs		
	Event Entertainment	1,300	1,300
	Total Other Professional Svcs	\$1,300	\$1,300
Organization:	10124214 - Senior Comm Center-General	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	340,670	340,670
	Senior Community Services Assistant	72,180	72,180
	Total Part-Time Employees	\$412,850	\$412,850
7115	PERS Retirement-P/T		
	Sr. Community Services Assistant and Community Services Assistant	5,610	5,540
	Total PERS Retirement-P/T	\$5,610	\$5,540
7118	Medicare-P/T		
	Sr. Community Services Assistant and Community Services Assistant	5,990	5,990
	Total Medicare-P/T	\$5,990	\$5,990
8010	Departmental Expense		
	Center Supplies	7,500	7,500
	Club/Senior Supplies and Materials	15,000	15,000
	Events/Dances	17,350	17,350
	Senior Advisory Board	8,000	8,000
	Total Departmental Expense	\$47,850	\$47,850
8011	Advertising		
	Promotional Items/Banners/Advertisements	1,200	1,200
	Total Advertising	\$1,200	\$1,200

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs
Department:	Community Services		
8013	Equip (Non-Comp) <\$5000		
	Fitness	1,000	1,000
	Center/Facility	1,500	1,500
	Clubs	1,000	1,000
	Display/Sound	1,000	1,000
	Total Equip (Non-Comp) <\$5000	\$4,500	\$4,500
8030	Equipment Maintenance		
	Billiards Room	3,000	3,000
	Fitness Equipment	4,500	4,500
	Total Equipment Maintenance	\$7,500	\$7,500
8130	Other Professional Svcs		
	DJ	4,950	400
	Bands/Entertainment	4,100	4,100
	Linens	400	4,950
	Total Other Professional Svcs	\$9,450	\$9,450
Organization:	10124220 - Cypress Center-Rentals	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	22,790	22,790
	Total Part-Time Employees	\$22,790	\$22,790
7115	PERS Retirement-P/T		
	Community Services Assistant	1,320	1,300
	Total PERS Retirement-P/T	\$1,320	\$1,300
7118	Medicare-P/T		
	Community Services Assistant	330	330
	Total Medicare-P/T	\$330	\$330
8010	Departmental Expense		
	General Office/Programming Supplies	2,000	2,000
	Total Departmental Expense	\$2,000	\$2,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs
Department:	Community Services		
8011	Advertising		
	Marketing	500	500
	Total Advertising	\$500	\$500
8133	Security Services		
	Security Service	8,500	8,500
	Total Security Services	\$8,500	\$8,500
Organization:	10124221 - Don Day Center-Rentals	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	19,960	19,960
	Total Part-Time Employees	\$19,960	\$19,960
7115	PERS Retirement-P/T		
	Community Services Assistant	1,000	990
	Total PERS Retirement-P/T	\$1,000	\$990
7118	Medicare-P/T		
	Community Services Assistant	290	290
	Total Medicare-P/T	\$290	\$290
8010	Departmental Expense		
	General Office Supplies	400	400
	Total Departmental Expense	\$400	\$400
8011	Advertising		
	Banners	200	200
	Total Advertising	\$200	\$200
8133	Security Services		
	Security Service	4,280	4,280
	Total Security Services	\$4,280	\$4,280

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division:

Facility & Senior Svcs

Department: Community Services

Organization:	10124222 - Jessie Turner Center-Rentals	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	39,680	39,680
	Senior Community Services Assistant	31,870	31,870
	Total Part-Time Employees	\$71,550	\$71,550
7118	Medicare-P/T		
	Sr. Community Services Assistant and Community Services Assistant	1,040	1,040
	Total Medicare-P/T	\$1,040	\$1,040
8010	Departmental Expense		
	General Office Supplies	4,300	4,300
	Total Departmental Expense	\$4,300	\$4,300
8011	Advertising		
	Marketing Items	500	500
	Total Advertising	\$500	\$500
8133	Security Services		
	Security Service	16,970	16,970
	Total Security Services	\$16,970	\$16,970
Organization:	10124223 - Heritage Center-Rentals	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	53,460	53,460
	Total Part-Time Employees	\$53,460	\$53,460
7115	PERS Retirement-P/T		
	Community Services Assistant	1,330	1,320
	Total PERS Retirement-P/T	\$1,330	\$1,320
7118	Medicare-P/T		
	Community Services Assistant	780	780
	Total Medicare-P/T	\$780	\$780

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs
Department:	Community Services		
8010	Departmental Expense		
	General Program Supplies	2,500	2,500
	Total Departmental Expense	\$2,500	\$2,500
8011	Advertising		
	Marketing Items	500	500
	Total Advertising	\$500	\$500
8133	Security Services		
	Security Service	8,500	8,500
	Total Security Services	\$8,500	\$8,500
Organization:	10124224 - Senior Comm Center-Rentals	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	43,390	43,390
	Senior Community Services Assistant	27,220	27,220
	Total Part-Time Employees	\$70,610	\$70,610
7115	PERS Retirement-P/T		
	Sr. Community Services Assistant and Community Services Assistant	2,620	2,590
	Total PERS Retirement-P/T	\$2,620	\$2,590
7118	Medicare-P/T		
	Sr. Community Services Assistant and Community Services Assistant	1,020	1,020
	Total Medicare-P/T	\$1,020	\$1,020
8010	Departmental Expense		
	General Office/Program Supplies	4,000	4,000
	Total Departmental Expense	\$4,000	\$4,000
8011	Advertising		
	Banners/Ads/Flyers/Brochures	500	500
	Total Advertising	\$500	\$500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs	
Department:	Community Services			
8133	Security Services			
	Security Guard Service		16,500	16,500
	Total Security Services		\$16,500	\$16,500
Organization:	10124230 - Cypress Center-Classes	FY 2025/2026	FY 2026/2027	
8013	Equip (Non-Comp) <\$5000			
	Contract Class Equipment		1,800	1,800
	Total Equip (Non-Comp) <\$5000		\$1,800	\$1,800
8132	Class Instruction			
	Class Instruction		54,000	54,000
	Total Class Instruction		\$54,000	\$54,000
Organization:	10124231 - Don Day Center-Classes	FY 2025/2026	FY 2026/2027	
8013	Equip (Non-Comp) <\$5000			
	Class Equipment		2,000	2,000
	Total Equip (Non-Comp) <\$5000		\$2,000	\$2,000
8132	Class Instruction			
	Class Instructors		57,240	57,240
	Total Class Instruction		\$57,240	\$57,240
Organization:	10124232 - Jessie Turner Center-Classes	FY 2025/2026	FY 2026/2027	
8013	Equip (Non-Comp) <\$5000			
	Classroom Equipment		2,000	2,000
	Total Equip (Non-Comp) <\$5000		\$2,000	\$2,000
8132	Class Instruction			
	Class Instructors		177,000	177,000
	Total Class Instruction		\$177,000	\$177,000
Organization:	10124233 - Heritage Center-Classes	FY 2025/2026	FY 2026/2027	
8013	Equip (Non-Comp) <\$5000			
	Class Equipment		1,800	1,800
	Total Equip (Non-Comp) <\$5000		\$1,800	\$1,800

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division:

Facility & Senior Svcs

Department: Community Services

8132	Class Instruction		
	Class Instructors	56,400	56,400
	Total Class Instruction	\$56,400	\$56,400
Organization:	10124234 - Senior Comm Center-Classes	FY 2025/2026	FY 2026/2027
8013	Equip (Non-Comp) <\$5000		
	Class Equipment	2,000	2,000
	Total Equip (Non-Comp) <\$5000	\$2,000	\$2,000
8132	Class Instruction		
	Class Instructors	25,200	25,200
	Total Class Instruction	\$25,200	\$25,200
Organization:	10124235 - Jack Bulik-Classes	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Senior Community Services Assistant	73,080	73,080
	Total Part-Time Employees	\$73,080	\$73,080
7115	PERS Retirement-P/T		
	Senior Community Services Assistant	4,870	4,810
	Total PERS Retirement-P/T	\$4,870	\$4,810
7118	Medicare-P/T		
	Senior Community Services Assistant	1,060	1,060
	Total Medicare-P/T	\$1,060	\$1,060
8010	Departmental Expense		
	General Operating/Program Supplies	5,600	5,600
	Total Departmental Expense	\$5,600	\$5,600
8011	Advertising		
	Marketing Materials	7,800	7,800
	Total Advertising	\$7,800	\$7,800

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs	
Department:	Community Services			
8013	Equip (Non-Comp) <\$5000			
	Miscellaneous Equipment		2,000	2,000
	Total Equip (Non-Comp) <\$5000		\$2,000	\$2,000
8027	Mileage Reimbursement			
	Staff Mileage		2,000	2,000
	Total Mileage Reimbursement		\$2,000	\$2,000
8132	Class Instruction			
	Contract Class Instructors		6,000	6,000
	Total Class Instruction		\$6,000	\$6,000
Organization:	10124236 - Cultural Arts - Classes	FY 2025/2026	FY 2026/2027	
8132	Class Instruction			
	Contract Class Instructors		12,600	12,600
	Total Class Instruction		\$12,600	\$12,600
Organization:	10124240 - Cypress Center-Tiny Tots	FY 2025/2026	FY 2026/2027	
7111	Part-Time Employees			
	Community Services Assistant		14,560	14,560
	Senior Community Services Assistant		15,110	15,110
	Total Part-Time Employees		\$29,670	\$29,670
7115	PERS Retirement-P/T			
	Sr. Community Services Assistant and Community Services Assistant		2,850	2,820
	Total PERS Retirement-P/T		\$2,850	\$2,820
7118	Medicare-P/T			
	Sr. Community Services Assistant and Community Services Assistant		430	430
	Total Medicare-P/T		\$430	\$430
8010	Departmental Expense			
	General Program Supplies and Materials		2,400	2,400
	Total Departmental Expense		\$2,400	\$2,400

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division:

Facility & Senior Svcs

Department: Community Services

Organization: 10124241 - Don Day Center-Tiny Tots		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	29,540	29,540
	Senior Community Services Assistant	21,370	21,370
	Total Part-Time Employees	\$50,910	\$50,910
7115	PERS Retirement-P/T		
	Sr. Community Services Assistant and Community Services Assistant	2,060	2,030
	Total PERS Retirement-P/T	\$2,060	\$2,030
7118	Medicare-P/T		
	Sr. Community Services Assistant and Community Services Assistant	740	740
	Total Medicare-P/T	\$740	\$740
8010	Departmental Expense		
	General Program Supplies	2,100	2,100
	Total Departmental Expense	\$2,100	\$2,100
Organization: 10124242 - Jessie Turner-Tiny Tots		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	86,380	86,380
	Senior Community Services Assistant	64,170	64,170
	Total Part-Time Employees	\$150,550	\$150,550
7115	PERS Retirement-P/T		
	Sr. Community Services Assistant and Community Services Assistant	5,750	5,680
	Total PERS Retirement-P/T	\$5,750	\$5,680
7118	Medicare-P/T		
	Sr. Community Services Assistant and Community Services Assistant	2,180	2,180
	Total Medicare-P/T	\$2,180	\$2,180
8010	Departmental Expense		
	General Operating and Program Supplies	6,000	6,000
	Total Departmental Expense	\$6,000	\$6,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division:

Facility & Senior Svcs

Department: Community Services

Organization: 10124243 - Heritage Center-Tiny Tots		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	28,720	28,720
	Senior Community Services Assistant	22,670	22,670
	Total Part-Time Employees	\$51,390	\$51,390
7115	PERS Retirement-P/T		
	Sr. Community Services Assistant and Community Services Assistant	2,000	1,980
	Total PERS Retirement-P/T	\$2,000	\$1,980
7118	Medicare-P/T		
	Sr. Community Services Assistant and Community Services Assistant	750	750
	Total Medicare-P/T	\$750	\$750
8010	Departmental Expense		
	General Office/Program Supplies	3,400	3,400
	Total Departmental Expense	\$3,400	\$3,400
Organization: 10124251 - Disability Programs		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	18,760	18,760
	Total Part-Time Employees	\$18,760	\$18,760
7118	Medicare-P/T		
	Community Services Assistant	270	270
	Total Medicare-P/T	\$270	\$270
8010	Departmental Expense		
	Event/Activity Supplies	23,400	23,400
	Total Departmental Expense	\$23,400	\$23,400
8011	Advertising		
	Marketing Items	2,500	2,500
	Total Advertising	\$2,500	\$2,500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs
Department:	Community Services		
8130	Other Professional Svcs		
	Event Entertainment	13,000	13,000
	Total Other Professional Svcs	\$13,000	\$13,000
Organization:	10124252 - Senior Comm Center-Nutrition	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	213,760	213,760
	Senior Community Services Assistant	48,000	48,000
	Total Part-Time Employees	\$261,760	\$261,760
7115	PERS Retirement-P/T		
	Sr. Community Services Assistant and Community Services Assistant	6,540	6,460
	Total PERS Retirement-P/T	\$6,540	\$6,460
7118	Medicare-P/T		
	Sr. Community Services Assistant and Community Services Assistant	4,380	4,380
	Total Medicare-P/T	\$4,380	\$4,380
8010	Departmental Expense		
	Office/Programming Supplies/Health Permit	42,170	42,170
	Food & Beverage Supplier	248,400	254,170
	Total Departmental Expense	\$290,570	\$296,340
8013	Equip (Non-Comp) <\$5000		
	Kitchen/Garden/General Supplies	8,000	8,000
	Total Equip (Non-Comp) <\$5000	\$8,000	\$8,000
8018	Conference & Meetings		
	Food Handler's Cards	840	840
	Total Conference & Meetings	\$840	\$840
8130	Other Professional Svcs		
	Linen Services	4,750	4,750
	Total Other Professional Svcs	\$4,750	\$4,750

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division:

Facility & Senior Svcs

Department: Community Services

Organization:	10124253 - Senior Community Ctr-Transport	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	32,400	32,400
	Total Part-Time Employees	\$32,400	\$32,400
7118	Medicare-P/T		
	Community Services Assistant	470	470
	Total Medicare-P/T	\$470	\$470
8010	Departmental Expense		
	General Program/Operating Supplies	1,500	1,500
	Total Departmental Expense	\$1,500	\$1,500
8130	Other Professional Svcs		
	Contracted Transportation Services	100,000	115,000
	Total Other Professional Svcs	\$100,000	\$115,000
8135	Excursions		
	Various Excursions	76,200	76,200
	Total Excursions	\$76,200	\$76,200
Organization:	10124254 - Senior Community Ctr-Resources	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistant	38,950	38,950
	Senior Community Services Assistant	27,220	27,220
	Total Part-Time Employees	\$66,170	\$66,170
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,620	2,590
	Total PERS Retirement-P/T	\$2,620	\$2,590
7118	Medicare-P/T		
	Sr. Community Services Assistant and Community Services Assistant	960	960
	Total Medicare-P/T	\$960	\$960

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Facility & Senior Svcs
Department:	Community Services		
8010	Departmental Expense		
	General Office/Program Supplies	4,000	4,000
	Print Supplies/Media	1,000	1,000
	Total Departmental Expense	\$5,000	\$5,000

General Fund - 101 Budget by Division

Department - Community Services

Division - Events & Athletic Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		3,035,853	3,391,995	3,929,366	4,343,100	4,461,990
OPERATING COSTS		413,286	481,088	511,820	591,880	608,910
CONTRACTURAL SERVICES		870,442	851,944	828,310	880,450	863,630
INTERNAL SERVICES CHARGES		89,430	51,036	143,200	171,130	174,740
CAPITAL EXPENDITURES		-	-	20,000	40,000	40,000
Total By Category		4,409,011	4,776,063	5,432,696	6,026,560	6,149,270
Total Budgeted Full-Time Personnel		9.00	11.00	11.00	12.00	12.00
Total Budgeted Part-Time Personnel		125.00	125.00	125.00	187.00	187.00
PERSONNEL SERVICES						
7010	Full-Time Employees	638,304	767,163	949,760	1,062,980	1,112,670
7012	Annual Leave Cash Out	16,035	23,291	39,806	44,240	47,580
7015	PERS Retirement-F/T	229,805	294,650	262,341	276,780	288,500
7017	Cafeteria Plan	154,771	160,781	182,830	202,820	197,870
7018	Medicare-F/T	9,761	11,548	13,766	15,410	16,130
7020	Worker's Comp	39,415	24,215	43,693	50,330	52,520
7090	Attrition Factor	-	-	(1,480)	-	-
7111	Part-Time Employees	1,834,730	1,976,562	2,248,130	2,507,380	2,562,200
7113	Overtime	21,458	25,993	-	26,000	26,000
7115	PERS Retirement-P/T	64,931	79,121	157,910	119,980	120,550
7118	Medicare-P/T	26,643	28,671	32,610	37,180	37,970
TOTAL PERSONNEL SERVICES		3,035,853	3,391,995	3,929,366	4,343,100	4,461,990

General Fund - 101 Budget by Division (continued)

Department - Community Services

Division - Events & Athletic Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	294,387	344,019	349,230	391,770	408,070
8011	Advertising	12,118	7,013	12,900	23,150	22,150
8012	Uniform Expense	19,736	28,815	23,640	31,260	33,130
8013	Equip (Non-Comp) <\$5000	19,957	23,742	33,500	43,150	42,650
8014	Computer Hardwar <\$5000	219	-	-	-	-
8018	Conference & Meetings	16,213	12,281	9,100	10,160	10,020
8019	Communications	6,653	5,528	6,500	9,200	9,200
8021	Rents	37,975	52,359	62,250	64,490	65,490
8027	Mileage Reimbursement	1,409	1,091	3,100	4,600	4,100
8030	Equipment Maintenance	4,619	6,240	11,600	14,100	14,100
TOTAL OPERATING COSTS		413,286	481,088	511,820	591,880	608,910
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	623,970	663,068	648,830	673,600	654,600
8132	Class Instruction	171,401	91,988	78,000	96,000	96,000
8133	Security Services	12,171	10,938	13,100	19,300	19,300
8134	Officiating Services	60,240	77,435	81,450	83,800	85,330
8135	Excursions	2,660	8,515	6,930	7,750	8,400
TOTAL CONTRACTURAL SERVICES		870,442	851,944	828,310	880,450	863,630
INTERNAL SERVICES CHARGES						
8220	Risk Liability	89,430	51,036	143,200	171,130	174,740
TOTAL INTERNAL SERVICES CHARGES		89,430	51,036	143,200	171,130	174,740
CAPITAL EXPENDITURES						
8318	Office Equip Furn & Fix	-	-	20,000	40,000	40,000
TOTAL CAPITAL EXPENDITURES		-	-	20,000	40,000	40,000
Total Division Events & Athletic Services		4,409,011	4,776,063	5,432,696	6,026,560	6,149,270

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

Organization:	10124300 - Recreation-Admin	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	26,000	26,000
	Total Overtime	\$26,000	\$26,000
8010	Departmental Expense		
	Misc. Supplies and Equipment	6,460	7,000
	Total Departmental Expense	\$6,460	\$7,000
8027	Mileage Reimbursement		
	Staff Mileage	2,500	2,000
	Total Mileage Reimbursement	\$2,500	\$2,000
8030	Equipment Maintenance		
	Equipment Maintenance	3,000	3,000
	Total Equipment Maintenance	\$3,000	\$3,000
8130	Other Professional Svcs		
	Skate Park Management	424,000	400,000
	Inland Empire Strykers Partnership	25,000	30,000
	Total Other Professional Svcs	\$449,000	\$430,000
Organization:	10124301 - Co-Sponsorships	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	4,590	3,820
	Sr Community Services Assistants	28,220	28,910
	Total Part-Time Employees	\$32,810	\$32,730
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,710	2,750
	Total PERS Retirement-P/T	\$2,710	\$2,750
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	480	480
	Total Medicare-P/T	\$480	\$480

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

8010	Departmental Expense		
	Misc. Supplies and Materials	1,500	1,550
	Total Departmental Expense	\$1,500	\$1,550
8318	Office Equip Furn & Fix		
	Furniture and Equipment	20,000	20,000
	Total Office Equip Furn & Fix	\$20,000	\$20,000
Organization:	10124305 - Healthy Fontana	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	60,520	63,800
	Sr Community Services Assistants	66,420	66,420
	Total Part-Time Employees	\$126,940	\$130,220
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	6,870	6,790
	Total PERS Retirement-P/T	\$6,870	\$6,790
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,990	2,030
	Total Medicare-P/T	\$1,990	\$2,030
8010	Departmental Expense		
	Event Supplies/Decor/Promo Items/Misc	12,230	14,500
	Total Departmental Expense	\$12,230	\$14,500
8011	Advertising		
	Marketing Materials	4,000	3,500
	Total Advertising	\$4,000	\$3,500
8013	Equip (Non-Comp) <\$5000		
	Camera	500	-
	Total Equip (Non-Comp) <\$5000	\$500	\$-
8018	Conference & Meetings		
	Food Handlers and CPR/First Aid Certs	360	220
	Total Conference & Meetings	\$360	\$220

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

8021	Rents		
	Event Rentals for Decor/Displays	5,000	6,000
	Total Rents	\$5,000	\$6,000
Organization:	10124309 - Employee Events	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Supplies	23,000	23,000
	Total Departmental Expense	\$23,000	\$23,000
8021	Rents		
	Misc. Rentals	7,000	7,000
	Total Rents	\$7,000	\$7,000
8130	Other Professional Svcs		
	Miscellaneous	10,000	10,000
	Total Other Professional Svcs	\$10,000	\$10,000
Organization:	10124310 - Special Events-General	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	14,640	14,640
	Sr Community Services Assistants	114,040	119,510
	Total Part-Time Employees	\$128,680	\$134,150
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	13,860	14,200
	Total PERS Retirement-P/T	\$13,860	\$14,200
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,300	2,380
	Total Medicare-P/T	\$2,300	\$2,380
8010	Departmental Expense		
	General CSD Events	99,900	99,900
	Total Departmental Expense	\$99,900	\$99,900
8012	Uniform Expense		
	Special Event Uniform	4,030	4,030
	Total Uniform Expense	\$4,030	\$4,030

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

8021	Rents		
	Special Event Rentals	40,750	40,750
	Total Rents	\$40,750	\$40,750
8130	Other Professional Svcs		
	CSD Special Event Services	210,000	210,000
	Total Other Professional Svcs	\$210,000	\$210,000
8133	Security Services		
	Special Event Security	15,800	15,800
	Total Security Services	\$15,800	\$15,800
8318	Office Equip Furn & Fix		
	Furniture and Equipment	20,000	20,000
	Total Office Equip Furn & Fix	\$20,000	\$20,000
Organization:	10124311 - Nature Center-General	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	47,320	47,320
	Sr Community Services Assistants	45,180	45,180
	Total Part-Time Employees	\$92,500	\$92,500
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,840	7,740
	Total PERS Retirement-P/T	\$7,840	\$7,740
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,410	1,410
	Total Medicare-P/T	\$1,410	\$1,410
8010	Departmental Expense		
	Exhibits/School Field Trips/Animal Care Supplies	17,700	21,240
	Total Departmental Expense	\$17,700	\$21,240
8021	Rents		
	Water Service	240	240
	Total Rents	\$240	\$240

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

Organization: 10124312 - Miller Fitness Center-General		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	32,110	32,110
	Sr Community Services Assistants	35,010	35,010
	Total Part-Time Employees	\$67,120	\$67,120
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	6,460	6,380
	Total PERS Retirement-P/T	\$6,460	\$6,380
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	970	970
	Total Medicare-P/T	\$970	\$970
8010	Departmental Expense		
	Office Supplies	5,000	5,000
	Total Departmental Expense	\$5,000	\$5,000
8011	Advertising		
	Marketing Flyers and Promo Items	700	700
	Total Advertising	\$700	\$700
8013	Equip (Non-Comp) <\$5000		
	Gym Equipment Replacement	4,500	4,500
	Total Equip (Non-Comp) <\$5000	\$4,500	\$4,500
8130	Other Professional Svcs		
	Shredder Service	600	600
	Total Other Professional Svcs	\$600	\$600
Organization: 10124318 - Jack Bulik Ctr - General		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	44,030	45,880
	Sr Community Services Assistants	30,010	32,020
	Total Part-Time Employees	\$74,040	\$77,900

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,890	3,040
	Total PERS Retirement-P/T	\$2,890	\$3,040
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,070	1,130
	Total Medicare-P/T	\$1,070	\$1,130
8010	Departmental Expense		
	Equipment	7,000	7,000
	Total Departmental Expense	\$7,000	\$7,000
8011	Advertising		
	Advertising	4,150	4,150
	Total Advertising	\$4,150	\$4,150
8013	Equip (Non-Comp) <\$5000		
	Equipment	4,150	4,150
	Total Equip (Non-Comp) <\$5000	\$4,150	\$4,150
8019	Communications		
	Communications	1,500	1,500
	Total Communications	\$1,500	\$1,500
8027	Mileage Reimbursement		
	Mileage	600	600
	Total Mileage Reimbursement	\$600	\$600
8130	Other Professional Svcs		
	Professional Services	500	500
	Total Other Professional Svcs	\$500	\$500
Organization:	10124328 - Jack Bulik Ctr - Rentals	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	29,350	30,290
	Total Part-Time Employees	\$29,350	\$30,290

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

7118	Medicare-P/T		
	Community Services Assistants	430	440
	Total Medicare-P/T	\$430	\$440
8010	Departmental Expense		
	Equipment	750	750
	Total Departmental Expense	\$750	\$750
8011	Advertising		
	Advertising	1,000	1,000
	Total Advertising	\$1,000	\$1,000
8013	Equip (Non-Comp) <\$5000		
	Equipment	500	500
	Total Equip (Non-Comp) <\$5000	\$500	\$500
8133	Security Services		
	Security	3,500	3,500
	Total Security Services	\$3,500	\$3,500
Organization:	10124350 - Nature Center-Day Camp	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	12,600	16,050
	Sr Community Services Assistants	4,850	5,000
	Total Part-Time Employees	\$17,450	\$21,050
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,680	1,020
	Total PERS Retirement-P/T	\$1,680	\$1,020
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	250	310
	Total Medicare-P/T	\$250	\$310
8010	Departmental Expense		
	Camp Activities/Crafts, Outdoor Equipment, Participant T-shirts	4,570	4,970
	Total Departmental Expense	\$4,570	\$4,970

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

8135	Excursions		
	Field Trip Bus Transportation/Entrance Fees	7,750	8,400
	Total Excursions	\$7,750	\$8,400
Organization:	10124360 - Sports-General	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	32,040	35,800
	Sr Community Services Assistants	31,850	31,850
	Total Part-Time Employees	\$63,890	\$67,650
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	3,060	3,030
	Total PERS Retirement-P/T	\$3,060	\$3,030
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,000	1,050
	Total Medicare-P/T	\$1,000	\$1,050
8010	Departmental Expense		
	Equipment/Supplies/Uniforms/Awards	10,500	11,000
	Total Departmental Expense	\$10,500	\$11,000
8011	Advertising		
	Advertising	3,000	2,500
	Total Advertising	\$3,000	\$2,500
8013	Equip (Non-Comp) <\$5000		
	Equipment	2,000	2,000
	Total Equip (Non-Comp) <\$5000	\$2,000	\$2,000
Organization:	10124361 - Sports-Pee Wee	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	40,220	41,500
	Sr Community Services Assistants	51,950	53,570
	Total Part-Time Employees	\$92,170	\$95,070

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,000	5,090
	Total PERS Retirement-P/T	\$5,000	\$5,090
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,340	1,380
	Total Medicare-P/T	\$1,340	\$1,380
8010	Departmental Expense		
	Equipment	42,000	46,000
	Total Departmental Expense	\$42,000	\$46,000
Organization:	10124362 - Sports-Youth	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	108,200	109,860
	Sr Community Services Assistants	80,410	80,410
	Total Part-Time Employees	\$188,610	\$190,270
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,740	7,640
	Total PERS Retirement-P/T	\$7,740	\$7,640
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,740	2,760
	Total Medicare-P/T	\$2,740	\$2,760
8010	Departmental Expense		
	Equipment/Supplies/Uniforms/Awards	65,180	70,180
	Total Departmental Expense	\$65,180	\$70,180
8134	Officiating Services		
	Youth Sports Officials	83,800	85,330
	Total Officiating Services	\$83,800	\$85,330

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

Organization: 10124365 - Sports-Ball Fields		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	160,840	160,970
	Sr Community Services Assistants	58,350	58,350
	Total Part-Time Employees	\$219,190	\$219,320
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	21,550	21,280
	Total PERS Retirement-P/T	\$21,550	\$21,280
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	3,250	3,250
	Total Medicare-P/T	\$3,250	\$3,250
8010	Departmental Expense		
	Supplies and Field Equipment	25,660	25,660
	Total Departmental Expense	\$25,660	\$25,660
8013	Equip (Non-Comp) <\$5000		
	Field Equipment, Signs and Storage Containers	8,000	8,000
	Total Equip (Non-Comp) <\$5000	\$8,000	\$8,000
8019	Communications		
	Radios	7,000	7,000
	Total Communications	\$7,000	\$7,000
8021	Rents		
	Storage Container	6,500	6,500
	Total Rents	\$6,500	\$6,500
Organization: 10124366 - Sports-Camps		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants	58,740	58,740
	Sr Community Services Assistants	9,240	9,240
	Total Part-Time Employees	\$67,980	\$67,980

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	880	880
	Total PERS Retirement-P/T	\$880	\$880
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	990	990
	Total Medicare-P/T	\$990	\$990
8010	Departmental Expense		
	Equipment	14,000	14,000
	Total Departmental Expense	\$14,000	\$14,000
8130	Other Professional Svcs		
	Shows	3,500	3,500
	Total Other Professional Svcs	\$3,500	\$3,500
Organization:	10124370 - Aquatics-General	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Pool Managers	136,290	140,600
	Total Part-Time Employees	\$136,290	\$140,600
7115	PERS Retirement-P/T		
	Pool Managers	13,110	13,360
	Total PERS Retirement-P/T	\$13,110	\$13,360
7118	Medicare-P/T		
	Pool Managers	1,980	2,040
	Total Medicare-P/T	\$1,980	\$2,040
8010	Departmental Expense		
	Red Cross/Office Solutions/Wristbands/Special Events	32,400	32,400
	Total Departmental Expense	\$32,400	\$32,400
8011	Advertising		
	Banners/Flyers/Window Clings/Posters	4,800	4,800
	Total Advertising	\$4,800	\$4,800

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

8012	Uniform Expense		
	Aquatic Men's and Women's Uniforms	21,830	21,830
	Total Uniform Expense	\$21,830	\$21,830
8013	Equip (Non-Comp) <\$5000		
	Lifeguard/Rescue/Programming	10,000	10,000
	Total Equip (Non-Comp) <\$5000	\$10,000	\$10,000
8018	Conference & Meetings		
	Red Cross/SCPPOA/CPRS	9,800	9,800
	Total Conference & Meetings	\$9,800	\$9,800
8021	Rents		
	Storage Units	5,000	5,000
	Total Rents	\$5,000	\$5,000
8027	Mileage Reimbursement		
	Staff Mileage	1,500	1,500
	Total Mileage Reimbursement	\$1,500	\$1,500
8030	Equipment Maintenance		
	Diving Boards/AED Maintenance/Programming Equipment	5,300	5,300
	Total Equipment Maintenance	\$5,300	\$5,300
Organization:	10124371 - Aquatics-Don Day	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Pool Managers	11,250	12,110
	Assistant Pool Managers	18,720	21,840
	Water Safety Instructors	34,990	34,990
	Lifeguards	55,690	55,690
	Total Part-Time Employees	\$120,650	\$124,630
7115	PERS Retirement-P/T		
	Part-time PERS	2,030	2,240
	Total PERS Retirement-P/T	\$2,030	\$2,240

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

7118	Medicare-P/T		
	Part-time Medicare	1,750	1,810
	Total Medicare-P/T	\$1,750	\$1,810
8010	Departmental Expense		
	Office/Program/First Aid/Cleaning Supplies	800	-
	Office/Program/First Aid/Cleaning Supplies	-	800
	Total Departmental Expense	\$800	\$800
8011	Advertising		
	Poster/Banners/Flyers	1,000	1,000
	Total Advertising	\$1,000	\$1,000
8013	Equip (Non-Comp) <\$5000		
	Canopies/Chairs/Games	1,500	1,500
	Total Equip (Non-Comp) <\$5000	\$1,500	\$1,500
Organization:	10124372 - Aquatics-Fontana Park	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	200,650	202,300
	Lifeguards	190,650	193,110
	Assistant Pool Managers	192,310	198,600
	Water Safety Instructors	144,430	144,390
	Total Part-Time Employees	\$728,040	\$738,400
7115	PERS Retirement-P/T		
	Part-time PERS	20,350	20,850
	Total PERS Retirement-P/T	\$20,350	\$20,850
7118	Medicare-P/T		
	Part-time Medicare	10,560	10,710
	Total Medicare-P/T	\$10,560	\$10,710
8010	Departmental Expense		
	General Operating Supplies/Programming Equipment	11,500	11,500
	Total Departmental Expense	\$11,500	\$11,500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

8011	Advertising		
	Flyers/Banners/Posters	2,500	2,500
	Total Advertising	\$2,500	\$2,500
8012	Uniform Expense		
	Winter Uniforms	5,400	7,270
	Total Uniform Expense	\$5,400	\$7,270
8013	Equip (Non-Comp) <\$5000		
	Rescue Equipment/Programming Equipment/2 Way Radios	5,000	5,000
	Total Equip (Non-Comp) <\$5000	\$5,000	\$5,000
8030	Equipment Maintenance		
	Equipment Maintenance	3,000	3,000
	Total Equipment Maintenance	\$3,000	\$3,000
8132	Class Instruction		
	Fontana Aquatics Club Payments	96,000	96,000
	Total Class Instruction	\$96,000	\$96,000
Organization:	10124373 - Aquatics-Miller Center	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Pool Managers/Assistant Pool Managers	29,970	33,960
	Water Safety Instructors	34,990	34,990
	Lifeguards	55,690	55,690
	Total Part-Time Employees	\$120,650	\$124,640
7115	PERS Retirement-P/T		
	Part-time PERS	2,030	2,240
	Total PERS Retirement-P/T	\$2,030	\$2,240
7118	Medicare-P/T		
	Part-time Medicare	1,750	1,810
	Total Medicare-P/T	\$1,750	\$1,810
8010	Departmental Expense		
	Office/Cleaning/First Aid/Program Supplies	1,000	1,000
	Total Departmental Expense	\$1,000	\$1,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Events & Athletic Services

Department: Community Services

8030	Equipment Maintenance		
	Portable Stair Maintenance	300	300
	Total Equipment Maintenance	\$300	\$300
Organization:	10124374 - Aquatics-Martin Tudor	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Lifeguards	49,980	53,100
	Community Service Assistants	14,560	14,560
	Assistant Pool Managers/Pool Managers	23,740	23,740
	Total Part-Time Employees	\$88,280	\$91,400
7115	PERS Retirement-P/T		
	Part-time PERS	1,140	1,130
	Total PERS Retirement-P/T	\$1,140	\$1,130
7118	Medicare-P/T		
	Part-time Medicare	1,280	1,330
	Total Medicare-P/T	\$1,280	\$1,330
8010	Departmental Expense		
	Office/Cleaning/First Aid/Promotional Items	9,470	9,470
	Total Departmental Expense	\$9,470	\$9,470
8011	Advertising		
	Flyers/Posters/Window Clings	2,000	2,000
	Total Advertising	\$2,000	\$2,000
8013	Equip (Non-Comp) <\$5000		
	First Aid/Rescue Equipment/Patio Furniture/Canopies	6,000	6,000
	Total Equip (Non-Comp) <\$5000	\$6,000	\$6,000
8019	Communications		
	Radios	700	700
	Total Communications	\$700	\$700
8030	Equipment Maintenance		
	General Equipment Maintenance	2,500	2,500
	Total Equipment Maintenance	\$2,500	\$2,500

General Fund - 101 Budget by Department

Total - Innovation and Technology

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		3,920,371	4,336,258	5,052,012	5,119,480	5,335,820
OPERATING COSTS		52,862	65,817	136,091	52,180	61,740
CONTRACTURAL SERVICES		5,121	56,122	10,000	10,000	10,000
INTERNAL SERVICES CHARGES		117,340	198,564	205,760	223,750	236,370
CAPITAL EXPENDITURES		-	79,359	-	-	-
Total By Category		4,095,694	4,736,120	5,403,863	5,405,410	5,643,930
Total Budgeted Full-Time Personnel		27.25	27.25	29.25	29.25	29.25
Total Budgeted Part-Time Personnel		7.00	7.00	7.00	2.00	2.00
PERSONNEL SERVICES						
7010	Full-Time Employees	2,475,821	2,678,066	3,238,229	3,412,390	3,588,780
7012	Annual Leave Cash Out	101,576	127,747	162,762	164,530	177,740
7015	PERS Retirement-F/T	722,132	784,636	940,166	921,400	961,190
7017	Cafeteria Plan	413,583	431,258	476,150	485,480	473,640
7018	Medicare-F/T	37,668	40,343	46,948	49,480	52,030
7020	Worker's Comp	26,865	86,415	31,677	25,600	26,840
7090	Attrition Factor	-	-	(39,010)	-	-
7111	Part-Time Employees	124,232	161,278	167,460	40,600	40,600
7113	Overtime	7,973	11,449	15,000	20,000	15,000
7115	PERS Retirement-P/T	8,712	12,723	11,250	-	-
7118	Medicare-P/T	1,809	2,343	1,380	-	-
TOTAL PERSONNEL SERVICES		3,920,371	4,336,258	5,052,012	5,119,480	5,335,820
OPERATING COSTS						
8010	Departmental Expense	52,488	64,064	89,191	6,000	9,750
8013	Equip (Non-Comp) <\$5000	-	338	5,000	5,000	6,000
8014	Computer Hardwar <\$5000	24	-	5,000	5,000	6,000
8017	Employee Education Reimb	-	-	3,400	3,400	3,610
8018	Conference & Meetings	350	223	18,500	19,380	21,380
8060	Training	-	1,192	15,000	13,400	15,000
TOTAL OPERATING COSTS		52,862	65,817	136,091	52,180	61,740

General Fund - 101 Budget by Department

Total - Innovation and Technology (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	10,000	10,000	10,000
8130	Other Professional Svcs	5,121	56,122	-	-	-
TOTAL CONTRACTURAL SERVICES		5,121	56,122	10,000	10,000	10,000
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	13,570	13,570	13,570	14,100	14,100
8220	Risk Liability	103,770	184,994	192,190	209,650	222,270
TOTAL INTERNAL SERVICES CHARGES		117,340	198,564	205,760	223,750	236,370
CAPITAL EXPENDITURES						
8318	Office Equip Furn & Fix	-	79,359	-	-	-
TOTAL CAPITAL EXPENDITURES		-	79,359	-	-	-
Total Department - Innovation and Technology		4,095,694	4,736,120	5,403,863	5,405,410	5,643,930

General Fund - 101 Budget by Division

Department - Innovation and Technology

Division - IT Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		401,191	438,088	463,572	453,730	456,800
OPERATING COSTS		52,862	64,625	136,091	52,180	61,740
CONTRACTURAL SERVICES		-	-	10,000	10,000	10,000
INTERNAL SERVICES CHARGES		26,600	35,926	33,950	54,960	56,290
CAPITAL EXPENDITURES		-	79,359	-	-	-
Total By Category		480,653	617,998	643,613	570,870	584,830
Total Budgeted Full-Time Personnel		2.00	2.00	2.00	2.00	2.00
PERSONNEL SERVICES						
7010	Full-Time Employees	260,746	282,305	305,998	310,100	312,730
7012	Annual Leave Cash Out	15,962	10,357	19,654	5,660	6,240
7015	PERS Retirement-F/T	79,273	92,808	94,911	90,460	91,230
7017	Cafeteria Plan	37,113	38,518	38,640	39,070	38,110
7018	Medicare-F/T	3,997	4,135	4,434	4,500	4,530
7020	Worker's Comp	3,410	9,219	3,865	3,940	3,960
7090	Attrition Factor	-	-	(3,930)	-	-
7113	Overtime	690	746	-	-	-
TOTAL PERSONNEL SERVICES		401,191	438,088	463,572	453,730	456,800
OPERATING COSTS						
8010	Departmental Expense	52,488	64,064	89,191	6,000	9,750
8013	Equip (Non-Comp) <\$5000	-	338	5,000	5,000	6,000
8014	Computer Hardwar <\$5000	24	-	5,000	5,000	6,000
8017	Employee Education Reimb	-	-	3,400	3,400	3,610
8018	Conference & Meetings	350	223	18,500	19,380	21,380
8060	Training	-	-	15,000	13,400	15,000
TOTAL OPERATING COSTS		52,862	64,625	136,091	52,180	61,740
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	10,000	10,000	10,000
TOTAL CONTRACTURAL SERVICES		-	-	10,000	10,000	10,000

General Fund - 101 Budget by Division (continued)

Department - Innovation and Technology

Division - IT Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	13,570	13,570	13,570	14,100	14,100
8220	Risk Liability	13,030	22,356	20,380	40,860	42,190
TOTAL INTERNAL SERVICES CHARGES		26,600	35,926	33,950	54,960	56,290
CAPITAL EXPENDITURES						
8318	Office Equip Furn & Fix	-	79,359	-	-	-
TOTAL CAPITAL EXPENDITURES		-	79,359	-	-	-
Total Division IT Administration		480,653	617,998	643,613	570,870	584,830

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: IT Administration

Department: Innovation and Technology

Organization: 10126000 - IT Administration		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Departmental Expenses	6,000	9,750
	Total Departmental Expense	\$6,000	\$9,750
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Office Equipment for Staff Use	5,000	6,000
	Total Equip (Non-Comp) <\$5000	\$5,000	\$6,000
8014	Computer Hardwar <\$5000		
	Computer Hardwar <\$5000	5,000	6,000
	Total Computer Hardwar <\$5000	\$5,000	\$6,000
8017	Employee Education Reimb		
	Employee Education Reimbursement	3,400	3,610
	Total Employee Education Reimb	\$3,400	\$3,610
8018	Conference & Meetings		
	SmartCities Conference	3,500	3,500
	MISAC Annual Conference	15,880	17,880
	Total Conference & Meetings	\$19,380	\$21,380
8060	Training		
	Staff Training	13,400	15,000
	Total Training	\$13,400	\$15,000
8110	Legal Services		
	Legal Services	10,000	10,000
	Total Legal Services	\$10,000	\$10,000

General Fund - 101 Budget by Division

Department - Innovation and Technology

Division - Applications

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,649,923	1,975,400	2,334,347	2,502,930	2,600,870
CONTRACTURAL SERVICES		-	12,814	-	-	-
INTERNAL SERVICES CHARGES		44,550	90,093	89,170	81,660	85,950
Total By Category		1,694,473	2,078,307	2,423,517	2,584,590	2,686,820
Total Budgeted Full-Time Personnel		13.25	13.25	13.25	14.25	14.25
PERSONNEL SERVICES						
7010	Full-Time Employees	1,107,281	1,329,442	1,568,697	1,682,260	1,760,040
7012	Annual Leave Cash Out	39,721	38,472	79,202	92,600	98,950
7015	PERS Retirement-F/T	315,151	355,339	440,155	440,620	458,690
7017	Cafeteria Plan	161,852	187,688	229,700	242,130	236,230
7018	Medicare-F/T	16,989	19,897	22,741	24,390	25,520
7020	Worker's Comp	8,530	42,758	10,012	10,930	11,440
7090	Attrition Factor	-	-	(26,160)	-	-
7113	Overtime	399	1,804	10,000	10,000	10,000
TOTAL PERSONNEL SERVICES		1,649,923	1,975,400	2,334,347	2,502,930	2,600,870
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	12,814	-	-	-
TOTAL CONTRACTURAL SERVICES		-	12,814	-	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	44,550	90,093	89,170	81,660	85,950
TOTAL INTERNAL SERVICES CHARGES		44,550	90,093	89,170	81,660	85,950
Total Division Applications		1,694,473	2,078,307	2,423,517	2,584,590	2,686,820

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Applications

Department: Innovation and Technology

Organization: 10126100 - IT Applications

FY 2025/2026

FY 2026/2027

7113

Overtime

Overtime

10,000

10,000

Total Overtime

\$10,000

\$10,000

General Fund - 101 Budget by Division

Department - Innovation and Technology

Division - Infrastructure

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,869,257	1,922,770	2,254,093	1,469,130	1,541,080
OPERATING COSTS		-	1,192	-	-	-
CONTRACTURAL SERVICES		5,121	43,308	-	-	-
INTERNAL SERVICES CHARGES		46,190	72,545	82,640	59,180	64,070
Total By Category		1,920,568	2,039,815	2,336,733	1,528,310	1,605,150
Total Budgeted Full-Time Personnel		12.00	12.00	14.00	8.00	8.00
Total Budgeted Part-Time Personnel		7.00	7.00	7.00	0.00	0.00
PERSONNEL SERVICES						
7010	Full-Time Employees	1,107,794	1,066,319	1,363,534	986,070	1,043,630
7012	Annual Leave Cash Out	45,893	78,918	63,906	48,680	52,850
7015	PERS Retirement-F/T	327,708	336,489	405,100	280,360	292,380
7017	Cafeteria Plan	214,618	205,052	207,810	126,810	123,720
7018	Medicare-F/T	16,682	16,311	19,773	14,300	15,130
7020	Worker's Comp	14,925	34,438	17,800	7,910	8,370
7090	Attrition Factor	-	-	(8,920)	-	-
7111	Part-Time Employees	124,232	161,278	167,460	-	-
7113	Overtime	6,884	8,899	5,000	5,000	5,000
7115	PERS Retirement-P/T	8,712	12,723	11,250	-	-
7118	Medicare-P/T	1,809	2,343	1,380	-	-
TOTAL PERSONNEL SERVICES		1,869,257	1,922,770	2,254,093	1,469,130	1,541,080
OPERATING COSTS						
8060	Training	-	1,192	-	-	-
TOTAL OPERATING COSTS		-	1,192	-	-	-
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	5,121	43,308	-	-	-
TOTAL CONTRACTURAL SERVICES		5,121	43,308	-	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	46,190	72,545	82,640	59,180	64,070
TOTAL INTERNAL SERVICES CHARGES		46,190	72,545	82,640	59,180	64,070

General Fund - 101 Budget by Division (continued)

Department - Innovation and Technology

Division - Infrastructure

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
Total Division Infrastructure	1,920,568	2,039,815	2,336,733	1,528,310	1,605,150

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Infrastructure	
Department:	Innovation and Technology			
Organization:	10126200 - IT Infrastructure		FY 2025/2026	FY 2026/2027
7113	Overtime			
	Infrastructure Division Overtime		5,000	5,000
	Total Overtime		\$5,000	\$5,000

General Fund - 101 Budget by Division

Department - Innovation and Technology

Division - Operations

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	-	-	693,690	737,070
INTERNAL SERVICES CHARGES		-	-	-	27,950	30,060
Total By Category		-	-	-	721,640	767,130
Total Budgeted Full-Time Personnel		0.00	0.00	0.00	5.00	5.00
Total Budgeted Part-Time Personnel		0.00	0.00	0.00	2.00	2.00
PERSONNEL SERVICES						
7010	Full-Time Employees	-	-	-	433,960	472,380
7012	Annual Leave Cash Out	-	-	-	17,590	19,700
7015	PERS Retirement-F/T	-	-	-	109,960	118,890
7017	Cafeteria Plan	-	-	-	77,470	75,580
7018	Medicare-F/T	-	-	-	6,290	6,850
7020	Worker's Comp	-	-	-	2,820	3,070
7111	Part-Time Employees	-	-	-	40,600	40,600
7113	Overtime	-	-	-	5,000	-
TOTAL PERSONNEL SERVICES		-	-	-	693,690	737,070
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	27,950	30,060
TOTAL INTERNAL SERVICES CHARGES		-	-	-	27,950	30,060
Total Division Operations		-	-	-	721,640	767,130

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Operations
Department:	Innovation and Technology		
Organization:	10126300 - IT Operations	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Part-Time Employees	40,600	40,600
	Total Part-Time Employees	\$40,600	\$40,600
7113	Overtime		
	Operations Division Overtime	5,000	-
	Total Overtime	\$5,000	\$-

General Fund - 101 Budget by Department

Total - Finance

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		3,099,298	3,750,482	4,005,476	4,630,270	4,831,960
OPERATING COSTS		156,335	1,137,121	377,715	391,390	147,310
CONTRACTURAL SERVICES		644,253	573,159	1,002,615	844,890	872,410
INTERNAL SERVICES CHARGES		74,220	159,377	148,480	186,530	197,050
OTHER FINANCING USES		(275,787)	(635,166)	(256,863)	-	-
Total By Category		3,698,319	4,984,973	5,277,423	6,053,080	6,048,730
Total Budgeted Full-Time Personnel		24.00	24.00	28.00	28.33	28.33
Total Budgeted Part-Time Personnel		2.00	2.00	4.00	3.60	3.60
PERSONNEL SERVICES						
7010	Full-Time Employees	1,968,481	2,339,323	2,586,780	3,057,240	3,218,750
7012	Annual Leave Cash Out	84,300	168,539	125,336	140,290	151,720
7015	PERS Retirement-F/T	516,789	628,895	727,520	801,860	836,600
7017	Cafeteria Plan	359,764	383,183	397,180	426,590	416,190
7018	Medicare-F/T	30,254	38,597	37,508	44,330	46,670
7020	Worker's Comp	20,510	75,665	23,237	27,060	28,240
7090	Attrition Factor	-	-	(39,650)	-	-
7111	Part-Time Employees	80,996	94,745	121,245	101,820	101,820
7113	Overtime	29,675	12,547	20,770	23,700	24,590
7115	PERS Retirement-P/T	7,380	7,563	5,000	6,410	6,410
7118	Medicare-P/T	1,149	1,425	550	970	970
TOTAL PERSONNEL SERVICES		3,099,298	3,750,482	4,005,476	4,630,270	4,831,960
OPERATING COSTS						
8010	Departmental Expense	139,219	1,076,065	291,890	301,470	53,580
8011	Advertising	924	7,140	3,700	4,170	4,470
8013	Equip (Non-Comp) <\$5000	235	-	-	-	-
8014	Computer Hardwar <\$5000	1,641	-	5,043	-	-
8018	Conference & Meetings	12,558	53,086	77,082	85,750	89,260
8060	Training	1,758	830	-	-	-
TOTAL OPERATING COSTS		156,335	1,137,121	377,715	391,390	147,310

General Fund - 101 Budget by Department

Total - Finance (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	5,814	-	120,000	20,600	21,220
8111	Accounting and Auditing	77,662	79,550	208,000	175,350	181,110
8130	Other Professional Svcs	560,777	493,609	674,615	648,940	670,080
TOTAL CONTRACTURAL SERVICES		644,253	573,159	1,002,615	844,890	872,410
INTERNAL SERVICES CHARGES						
8220	Risk Liability	74,220	159,377	148,480	186,530	197,050
TOTAL INTERNAL SERVICES CHARGES		74,220	159,377	148,480	186,530	197,050
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(275,787)	(635,166)	(256,863)	-	-
TOTAL OTHER FINANCING USES		(275,787)	(635,166)	(256,863)	-	-
Total Department - Finance		3,698,319	4,984,973	5,277,423	6,053,080	6,048,730

General Fund - 101 Budget by Division

Department - Finance

Division - Finance Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		485,806	599,232	643,120	641,010	648,290
OPERATING COSTS		11,957	31,002	40,990	42,310	43,680
CONTRACTURAL SERVICES		129,385	246,240	387,630	296,870	306,370
INTERNAL SERVICES CHARGES		11,740	27,090	23,430	25,820	26,380
OTHER FINANCING USES		(95,482)	(224,548)	(91,871)	-	-
Total By Category		543,406	679,016	1,003,299	1,006,010	1,024,720
Total Budgeted Full-Time Personnel		2.00	2.00	2.00	2.00	2.00
PERSONNEL SERVICES						
7010	Full-Time Employees	337,104	396,776	431,387	441,990	447,940
7012	Annual Leave Cash Out	12,635	32,223	27,880	21,580	22,580
7015	PERS Retirement-F/T	76,443	96,090	115,700	109,560	111,040
7017	Cafeteria Plan	48,533	55,059	58,540	54,620	53,290
7018	Medicare-F/T	5,076	6,208	6,256	6,410	6,500
7020	Worker's Comp	5,950	12,875	6,627	6,850	6,940
7090	Attrition Factor	-	-	(3,270)	-	-
7113	Overtime	65	1	-	-	-
TOTAL PERSONNEL SERVICES		485,806	599,232	643,120	641,010	648,290
OPERATING COSTS						
8010	Departmental Expense	6,157	6,007	4,660	4,810	4,970
8013	Equip (Non-Comp) <\$5000	235	-	-	-	-
8018	Conference & Meetings	5,565	24,995	36,330	37,500	38,710
TOTAL OPERATING COSTS		11,957	31,002	40,990	42,310	43,680
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	120,000	20,600	21,220
8130	Other Professional Svcs	129,385	246,240	267,630	276,270	285,150
TOTAL CONTRACTURAL SERVICES		129,385	246,240	387,630	296,870	306,370
INTERNAL SERVICES CHARGES						
8220	Risk Liability	11,740	27,090	23,430	25,820	26,380
TOTAL INTERNAL SERVICES CHARGES		11,740	27,090	23,430	25,820	26,380

General Fund - 101 Budget by Division (continued)

Department - Finance

Division - Finance Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(95,482)	(224,548)	(91,871)	-	-
TOTAL OTHER FINANCING USES		(95,482)	(224,548)	(91,871)	-	-
Total Division Finance Administration		543,406	679,016	1,003,299	1,006,010	1,024,720

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Finance Administration

Department: Finance

Organization:	10128100 - Mgmt Services Admin	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	1,800	1,850
	Resource Library	520	530
	Water and Filter	1,390	1,440
	Membership Dues	1,100	1,150
	Total Departmental Expense	\$4,810	\$4,970
8018	Conference & Meetings		
	California Society of Municipal Finance Officers (CSMFO)	6,250	6,450
	Continuing Professional Education	2,010	2,080
	GFOA	6,710	6,930
	League of Cities	2,270	2,340
	Tyler Connect	2,580	2,660
	Training Costs	14,170	14,630
	California Municipal Treasurers Assn (CMTA)	3,510	3,620
	Total Conference & Meetings	\$37,500	\$38,710
8110	Legal Services		
	Legal Services	20,600	21,220
	Total Legal Services	\$20,600	\$21,220
8130	Other Professional Svcs		
	Debt Management	8,350	8,620
	Property Tax Analysis	33,780	34,860
	Sales Tax Auditing	133,160	137,450
	Pension & OPEB Modules	28,720	29,640
	HDL Sales Tax	72,260	74,580
	Total Other Professional Svcs	\$276,270	\$285,150

General Fund - 101 Budget by Division

Department - Finance

Division - Accounting

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		808,706	1,440,999	1,528,309	1,846,550	1,953,840
OPERATING COSTS		21,198	39,745	46,155	50,750	52,410
CONTRACTURAL SERVICES		464,468	316,919	593,985	548,020	566,040
INTERNAL SERVICES CHARGES		21,940	63,405	59,630	74,690	85,590
OTHER FINANCING USES		(76,910)	(236,028)	(123,880)	-	-
Total By Category		1,239,402	1,625,040	2,104,199	2,520,010	2,657,880
Total Budgeted Full-Time Personnel		11.00	10.00	13.00	12.00	12.00
Total Budgeted Part-Time Personnel		0.00	0.00	2.00	2.00	2.00
PERSONNEL SERVICES						
7010	Full-Time Employees	537,958	935,608	1,012,667	1,234,020	1,323,050
7012	Annual Leave Cash Out	22,386	87,704	46,804	58,050	60,360
7015	PERS Retirement-F/T	158,028	222,383	279,796	314,010	331,270
7017	Cafeteria Plan	75,446	134,839	140,140	157,510	153,670
7018	Medicare-F/T	8,216	17,364	14,679	17,890	19,180
7020	Worker's Comp	5,970	30,057	7,878	9,660	10,280
7090	Attrition Factor	-	-	(11,670)	-	-
7111	Part-Time Employees	-	-	22,245	36,460	36,460
7113	Overtime	702	13,044	15,770	18,410	19,030
7118	Medicare-P/T	-	-	-	540	540
TOTAL PERSONNEL SERVICES		808,706	1,440,999	1,528,309	1,846,550	1,953,840
OPERATING COSTS						
8010	Departmental Expense	14,385	27,622	19,500	22,810	23,540
8011	Advertising	238	428	1,100	1,290	1,330
8014	Computer Hardwar <\$5000	1,641	-	2,755	-	-
8018	Conference & Meetings	3,176	10,865	22,800	26,650	27,540
8060	Training	1,758	830	-	-	-
TOTAL OPERATING COSTS		21,198	39,745	46,155	50,750	52,410

General Fund - 101 Budget by Division (continued)

Department - Finance

Division - Accounting

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	5,814	-	-	-	-
8111	Accounting and Auditing	77,662	79,550	208,000	175,350	181,110
8130	Other Professional Svcs	380,992	237,369	385,985	372,670	384,930
TOTAL CONTRACTURAL SERVICES		464,468	316,919	593,985	548,020	566,040
INTERNAL SERVICES CHARGES						
8220	Risk Liability	21,940	63,405	59,630	74,690	85,590
TOTAL INTERNAL SERVICES CHARGES		21,940	63,405	59,630	74,690	85,590
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(76,910)	(236,028)	(123,880)	-	-
TOTAL OTHER FINANCING USES		(76,910)	(236,028)	(123,880)	-	-
Total Division Accounting		1,239,402	1,625,040	2,104,199	2,520,010	2,657,880

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Accounting

Department: Finance

Organization:	10128200 - Accounting	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Finance Intern Pilot Program	36,460	36,460
	Total Part-Time Employees	\$36,460	\$36,460
7113	Overtime		
	Overtime for Accounting and Payroll Division	18,410	19,030
	Total Overtime	\$18,410	\$19,030
7118	Medicare-P/T		
	Finance Intern Pilot Program	540	540
	Total Medicare-P/T	\$540	\$540
8010	Departmental Expense		
	Adobe	820	850
	Accounts Payable Checks & 1099 Forms	1,650	1,700
	Professional Publications	700	720
	Envelopes for 1099 and AP	1,380	1,420
	Actuarial	5,660	5,840
	Shredding Services	230	240
	GFOA Award	1,290	1,330
	Actuarial Report	190	190
	Supplies	3,930	4,060
	Memberships	4,560	4,710
	Office Supplies	2,400	2,480
	Total Departmental Expense	\$22,810	\$23,540
8011	Advertising		
	Publishing - CFD, Escheat, etc.	1,290	1,330
	Total Advertising	\$1,290	\$1,330

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Accounting

Department: Finance

8018	Conference & Meetings		
	Tyler Conference - Accounting	4,090	4,230
	Post Issuance Compliance Workshop	940	970
	CalPERS Conference	5,140	5,310
	Continuing Professional Education	5,840	6,040
	CSMFO Conference	6,550	6,760
	GFOA Conference	4,090	4,230
	Total Conference & Meetings	\$26,650	\$27,540
8111	Accounting and Auditing		
	Annual Financial Audit Fees and Services	116,900	120,740
	Internal Audit	58,450	60,370
	Total Accounting and Auditing	\$175,350	\$181,110
8130	Other Professional Svcs		
	Disclosure and Statistical Section	1,640	1,690
	Continuing Disclosures	5,260	5,430
	Trustee Fees and Arbitrage Calcs	154,070	159,130
	Arbitrage Reports	7,830	8,090
	Mandated Cost Consultants	7,010	7,240
	Tax Bill Revision	2,570	2,660
	CFD Administration	63,850	65,950
	SCO Annual Street Report	5,730	5,920
	Debtbook Subscription	19,290	19,930
	CFD Flyers	19,290	19,930
	Tax Levy Services for Community Facilities Districts (CFDs)	79,700	82,320
	Delinquency and Foreclosures	6,430	6,640
	Total Other Professional Svcs	\$372,670	\$384,930

General Fund - 101 Budget by Division

Department - Finance

Division - Purchasing

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		507,555	578,898	602,005	758,320	794,730
OPERATING COSTS		2,344	9,998	7,740	8,660	9,600
INTERNAL SERVICES CHARGES		12,930	22,925	22,540	30,250	26,660
Total By Category		522,829	611,821	632,285	797,230	830,990
Total Budgeted Full-Time Personnel		4.00	4.00	4.00	5.00	5.00
PERSONNEL SERVICES						
7010	Full-Time Employees	322,846	337,772	385,678	488,950	515,500
7012	Annual Leave Cash Out	9,032	12,900	17,210	22,880	28,260
7015	PERS Retirement-F/T	98,966	116,467	121,730	144,030	150,210
7017	Cafeteria Plan	67,650	69,460	73,190	92,190	89,940
7018	Medicare-F/T	4,771	5,014	5,595	7,090	7,470
7020	Worker's Comp	2,160	10,883	2,452	3,180	3,350
7090	Attrition Factor	-	-	(3,850)	-	-
7111	Part-Time Employees	2,100	26,025	-	-	-
7118	Medicare-P/T	30	377	-	-	-
TOTAL PERSONNEL SERVICES		507,555	578,898	602,005	758,320	794,730
OPERATING COSTS						
8010	Departmental Expense	1,714	694	500	560	620
8011	Advertising	490	6,419	2,000	2,240	2,480
8018	Conference & Meetings	140	2,885	5,240	5,860	6,500
TOTAL OPERATING COSTS		2,344	9,998	7,740	8,660	9,600
INTERNAL SERVICES CHARGES						
8220	Risk Liability	12,930	22,925	22,540	30,250	26,660
TOTAL INTERNAL SERVICES CHARGES		12,930	22,925	22,540	30,250	26,660
Total Division Purchasing		522,829	611,821	632,285	797,230	830,990

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Purchasing

Department: Finance

Organization: 10128300 - Purchasing		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Membership Dues	560	620
	Total Departmental Expense	\$560	\$620
8011	Advertising		
	Legal Publications	2,240	2,480
	Total Advertising	\$2,240	\$2,480
8018	Conference & Meetings		
	National Institute of Government Purchasing (NIGP)	560	620
	Continuing Professional Education	560	620
	CAPPO Conference	4,180	4,640
	Calif Assn of Public Purchasing Officers (CAPPO)	560	620
	Total Conference & Meetings	\$5,860	\$6,500

General Fund - 101 Budget by Division

Department - Finance

Division - Budget

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		893,860	641,370	681,392	838,270	874,000
OPERATING COSTS		10,860	15,891	19,830	26,230	27,710
CONTRACTURAL SERVICES		50,400	10,000	21,000	-	-
INTERNAL SERVICES CHARGES		19,640	28,964	26,390	33,770	35,750
OTHER FINANCING USES		(94,712)	(139,475)	(41,112)	-	-
Total By Category		880,048	556,750	707,500	898,270	937,460
Total Budgeted Full-Time Personnel		4.00	4.00	5.00	5.00	5.00
PERSONNEL SERVICES						
7010	Full-Time Employees	576,548	421,675	470,026	582,130	609,480
7012	Annual Leave Cash Out	33,616	29,839	22,226	25,870	27,790
7015	PERS Retirement-F/T	147,664	120,921	135,142	155,640	162,560
7017	Cafeteria Plan	93,518	49,727	54,400	55,550	54,200
7018	Medicare-F/T	9,329	6,553	6,814	8,440	8,840
7020	Worker's Comp	5,120	13,784	4,504	5,350	5,570
7090	Attrition Factor	-	-	(16,720)	-	-
7113	Overtime	28,065	(1,129)	5,000	5,290	5,560
TOTAL PERSONNEL SERVICES		893,860	641,370	681,392	838,270	874,000
OPERATING COSTS						
8010	Departmental Expense	8,212	5,482	9,230	15,020	15,890
8011	Advertising	196	293	600	640	660
8014	Computer Hardwar <\$5000	-	-	2,288	-	-
8018	Conference & Meetings	2,452	10,116	7,712	10,570	11,160
TOTAL OPERATING COSTS		10,860	15,891	19,830	26,230	27,710
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	50,400	10,000	21,000	-	-
TOTAL CONTRACTURAL SERVICES		50,400	10,000	21,000	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	19,640	28,964	26,390	33,770	35,750
TOTAL INTERNAL SERVICES CHARGES		19,640	28,964	26,390	33,770	35,750

General Fund - 101 Budget by Division (continued)

Department - Finance

Division - Budget

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(94,712)	(139,475)	(41,112)	-	-
TOTAL OTHER FINANCING USES		(94,712)	(139,475)	(41,112)	-	-
Total Division Budget		880,048	556,750	707,500	898,270	937,460

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Budget

Department: Finance

Organization: 10128400 - Budget/Payroll		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Various	5,290	5,560
	Total Overtime	\$5,290	\$5,560
8010	Departmental Expense		
	Software Upgrades	1,060	1,110
	Capital Improvement Program (CIP)	530	560
	CIP Negative Declaration	2,360	2,490
	Operating Budget	1,580	1,690
	Membership Dues and Conferences	1,050	1,110
	Office Supplies	8,440	8,930
	Total Departmental Expense	\$15,020	\$15,890
8011	Advertising		
	Capital Improvement Program (CIP)	320	330
	Operating Budget	320	330
	Total Advertising	\$640	\$660
8018	Conference & Meetings		
	Continuing Professional Education	9,510	10,030
	California Society of Municipal Finance Officers (CSMFO)	1,060	1,130
	Total Conference & Meetings	\$10,570	\$11,160

General Fund - 101 Budget by Division

Department - Finance

Division - Revenue Operations Division

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		403,371	489,983	550,650	546,120	561,100
OPERATING COSTS		109,976	1,040,485	263,000	263,440	13,910
INTERNAL SERVICES CHARGES		7,970	16,993	16,490	22,000	22,670
OTHER FINANCING USES		(8,683)	(35,115)	-	-	-
Total By Category		512,634	1,512,346	830,140	831,560	597,680
Total Budgeted Full-Time Personnel		3.00	4.00	4.00	4.33	4.33
Total Budgeted Part-Time Personnel		2.00	2.00	2.00	1.60	1.60
PERSONNEL SERVICES						
7010	Full-Time Employees	194,025	247,492	287,022	310,150	322,780
7012	Annual Leave Cash Out	6,631	5,873	11,216	11,910	12,730
7015	PERS Retirement-F/T	35,688	73,034	75,152	78,620	81,520
7017	Cafeteria Plan	74,617	74,098	70,910	66,720	65,090
7018	Medicare-F/T	2,862	3,458	4,164	4,500	4,680
7020	Worker's Comp	1,310	8,066	1,776	2,020	2,100
7090	Attrition Factor	-	-	(4,140)	-	-
7111	Part-Time Employees	78,896	68,720	99,000	65,360	65,360
7113	Overtime	843	631	-	-	-
7115	PERS Retirement-P/T	7,380	7,563	5,000	6,410	6,410
7118	Medicare-P/T	1,119	1,048	550	430	430
TOTAL PERSONNEL SERVICES		403,371	489,983	550,650	546,120	561,100
OPERATING COSTS						
8010	Departmental Expense	108,751	1,036,260	258,000	258,270	8,560
8018	Conference & Meetings	1,225	4,225	5,000	5,170	5,350
TOTAL OPERATING COSTS		109,976	1,040,485	263,000	263,440	13,910
INTERNAL SERVICES CHARGES						
8220	Risk Liability	7,970	16,993	16,490	22,000	22,670
TOTAL INTERNAL SERVICES CHARGES		7,970	16,993	16,490	22,000	22,670

General Fund - 101 Budget by Division (continued)

Department - Finance

Division - Revenue Operations Division

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(8,683)	(35,115)	-	-	-
TOTAL OTHER FINANCING USES		(8,683)	(35,115)	-	-	-
Total Division Revenue Operations Division		512,634	1,512,346	830,140	831,560	597,680

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Revenue Operations Division

Department: Finance

Organization: 10128500 - Customer Service		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Cashiers (3) Classified	65,360	65,360
	Total Part-Time Employees	\$65,360	\$65,360
7115	PERS Retirement-P/T		
	Cashiers (3) Classified	6,410	6,410
	Total PERS Retirement-P/T	\$6,410	\$6,410
7118	Medicare-P/T		
	Cashiers (3) Classified	430	430
	Total Medicare-P/T	\$430	\$430
8010	Departmental Expense		
	Office Supplies	8,270	8,560
	Ongoing Expense For HdL Compliance Commission (Offset by Revenue)	250,000	-
	Total Departmental Expense	\$258,270	\$8,560
8018	Conference & Meetings		
	Continuing Professional Education	3,100	3,210
	Additional Training/Conference Expenses	2,070	2,140
	Total Conference & Meetings	\$5,170	\$5,350

General Fund - 101 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		692,171	880,461	1,394,787	1,747,480	1,838,990
OPERATING COSTS		134,215	1,177	82,200	162,000	165,670
CONTRACTURAL SERVICES		238,583	1,137,606	2,099,295	4,509,860	4,571,650
INTERNAL SERVICES CHARGES		20,380	71,782	66,530	70,390	75,620
OTHER FINANCING USES		(37,827)	(142,382)	(62,943)	-	-
Total By Category		1,047,522	1,948,644	3,579,869	6,489,730	6,651,930
Total Budgeted Full-Time Personnel		4.00	6.35	8.35	9.35	9.35
PERSONNEL SERVICES						
7010	Full-Time Employees	465,274	596,033	919,209	1,164,660	1,237,890
7012	Annual Leave Cash Out	17,024	27,208	53,381	56,090	61,450
7015	PERS Retirement-F/T	114,152	136,834	256,787	304,080	319,090
7017	Cafeteria Plan	65,184	92,069	131,041	178,470	174,120
7018	Medicare-F/T	7,018	8,902	13,325	16,890	17,950
7020	Worker's Comp	6,780	19,407	11,044	14,290	15,210
7111	Part-Time Employees	15,559	-	-	-	-
7113	Overtime	954	8	10,000	13,000	13,280
7118	Medicare-P/T	226	-	-	-	-
TOTAL PERSONNEL SERVICES		692,171	880,461	1,394,787	1,747,480	1,838,990
OPERATING COSTS						
8010	Departmental Expense	34,966	(8,453)	35,910	28,800	29,540
8011	Advertising	1,282	261	4,700	5,700	5,880
8012	Uniform Expense	-	248	-	-	-
8013	Equip (Non-Comp) <\$5000	83,633	-	-	-	-
8014	Computer Hardwar <\$5000	2,262	-	6,600	2,000	2,000
8015	Computer Softwar <\$5000	-	-	9,400	10,000	10,300
8018	Conference & Meetings	12,072	7,736	19,200	30,000	32,430
8019	Communications	-	1,385	1,390	500	520
8020	Utilities	-	-	5,000	85,000	85,000
TOTAL OPERATING COSTS		134,215	1,177	82,200	162,000	165,670

General Fund - 101 Budget by Department

Total - Development Services Admin (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	334,939	800,015	700,000	719,500
8115	Consultant Services	-	-	-	1,100,000	1,100,000
8118	Environmental Services	2,900	-	-	-	-
8130	Other Professional Svcs	235,683	802,667	1,276,780	2,509,860	2,552,150
8133	Security Services	-	-	22,500	200,000	200,000
TOTAL CONTRACTURAL SERVICES		238,583	1,137,606	2,099,295	4,509,860	4,571,650
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	25,020	25,020	-	-
8220	Risk Liability	20,380	46,762	41,510	70,390	75,620
TOTAL INTERNAL SERVICES CHARGES		20,380	71,782	66,530	70,390	75,620
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(37,827)	(142,382)	(62,943)	-	-
TOTAL OTHER FINANCING USES		(37,827)	(142,382)	(62,943)	-	-
Total Department - Development Services Admin		1,047,522	1,948,644	3,579,869	6,489,730	6,651,930

General Fund - 101 Budget by Division

Department - Development Services Admin

Division - Development Svcs Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		692,171	843,327	799,939	785,780	807,780
OPERATING COSTS		134,215	90,696	28,700	32,500	33,480
CONTRACTURAL SERVICES		214,658	520,060	995,655	2,350,000	2,372,500
INTERNAL SERVICES CHARGES		20,380	39,439	34,280	31,650	32,860
OTHER FINANCING USES		(37,827)	(142,382)	(62,943)	-	-
Total By Category		1,023,597	1,351,140	1,795,631	3,199,930	3,246,620
Total Budgeted Full-Time Personnel		3.00	3.00	5.00	3.00	3.00
PERSONNEL SERVICES						
7010	Full-Time Employees	465,274	574,939	527,872	529,310	547,550
7012	Annual Leave Cash Out	17,024	20,851	34,596	26,040	27,620
7015	PERS Retirement-F/T	114,152	131,955	146,904	137,980	141,500
7017	Cafeteria Plan	65,184	88,330	74,620	76,390	74,530
7018	Medicare-F/T	7,018	8,517	7,649	7,680	7,940
7020	Worker's Comp	6,780	18,727	7,298	7,380	7,640
7111	Part-Time Employees	15,559	-	-	-	-
7113	Overtime	954	8	1,000	1,000	1,000
7118	Medicare-P/T	226	-	-	-	-
TOTAL PERSONNEL SERVICES		692,171	843,327	799,939	785,780	807,780
OPERATING COSTS						
8010	Departmental Expense	34,966	81,066	7,910	16,800	17,300
8011	Advertising	1,282	261	200	200	210
8012	Uniform Expense	-	248	-	-	-
8013	Equip (Non-Comp) <\$5000	83,633	-	-	-	-
8014	Computer Hardwar <\$5000	2,262	-	-	-	-
8018	Conference & Meetings	12,072	7,736	19,200	15,000	15,450
8019	Communications	-	1,385	1,390	500	520
TOTAL OPERATING COSTS		134,215	90,696	28,700	32,500	33,480

General Fund - 101 Budget by Division (continued)

Department - Development Services Admin

Division - Development Svcs Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	257,454	650,015	600,000	618,000
8115	Consultant Services	-	-	-	600,000	600,000
8118	Environmental Services	2,900	-	-	-	-
8130	Other Professional Svcs	211,758	262,606	323,140	1,150,000	1,154,500
8133	Security Services	-	-	22,500	-	-
TOTAL CONTRACTURAL SERVICES		214,658	520,060	995,655	2,350,000	2,372,500
INTERNAL SERVICES CHARGES						
8220	Risk Liability	20,380	39,439	34,280	31,650	32,860
TOTAL INTERNAL SERVICES CHARGES		20,380	39,439	34,280	31,650	32,860
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(37,827)	(142,382)	(62,943)	-	-
TOTAL OTHER FINANCING USES		(37,827)	(142,382)	(62,943)	-	-
Total Division Development Svcs Admin		1,023,597	1,351,140	1,795,631	3,199,930	3,246,620

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Development Svcs Admin

Department: Development Services Admin

Organization: 10130000 - Development Svc Admin		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	1,000	1,000
	Total Overtime	\$1,000	\$1,000
8010	Departmental Expense		
	General Office Supplies, Memberships and Subscriptions	16,800	17,300
	Total Departmental Expense	\$16,800	\$17,300
8011	Advertising		
	Advertising and Public Notes	200	210
	Total Advertising	\$200	\$210
8018	Conference & Meetings		
	Conferences and Training As Needed	15,000	15,450
	Total Conference & Meetings	\$15,000	\$15,450
8019	Communications		
	Communications	500	520
	Total Communications	\$500	\$520
8110	Legal Services		
	Legal Services As Needed	600,000	618,000
	Total Legal Services	\$600,000	\$618,000
8115	Consultant Services		
	City Link Operational Costs	600,000	600,000
	Total Consultant Services	\$600,000	\$600,000
8130	Other Professional Svcs		
	SBC Homeless Partnership City Contribution	1,000,000	1,000,000
	Professional Services	150,000	154,500
	Total Other Professional Svcs	\$1,150,000	\$1,154,500

General Fund - 101 Budget by Division

Department - Development Services Admin

Division - DS Administration/Finance

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	37,134	594,848	961,700	1,031,210
OPERATING COSTS		-	(89,519)	53,500	129,500	132,190
CONTRACTURAL SERVICES		23,925	617,546	1,103,640	2,159,860	2,199,150
INTERNAL SERVICES CHARGES		-	32,343	32,250	38,740	42,760
Total By Category		23,925	597,504	1,784,238	3,289,800	3,405,310
Total Budgeted Full-Time Personnel		1.00	3.35	3.35	6.35	6.35
PERSONNEL SERVICES						
7010	Full-Time Employees	-	21,094	391,337	635,350	690,340
7012	Annual Leave Cash Out	-	6,357	18,785	30,050	33,830
7015	PERS Retirement-F/T	-	4,879	109,883	166,100	177,590
7017	Cafeteria Plan	-	3,739	56,421	102,080	99,590
7018	Medicare-F/T	-	385	5,676	9,210	10,010
7020	Worker's Comp	-	680	3,746	6,910	7,570
7113	Overtime	-	-	9,000	12,000	12,280
TOTAL PERSONNEL SERVICES		-	37,134	594,848	961,700	1,031,210
OPERATING COSTS						
8010	Departmental Expense	-	(89,519)	28,000	12,000	12,240
8011	Advertising	-	-	4,500	5,500	5,670
8014	Computer Hardwar <\$5000	-	-	6,600	2,000	2,000
8015	Computer Softwar <\$5000	-	-	9,400	10,000	10,300
8018	Conference & Meetings	-	-	-	15,000	16,980
8020	Utilities	-	-	5,000	85,000	85,000
TOTAL OPERATING COSTS		-	(89,519)	53,500	129,500	132,190
CONTRACTURAL SERVICES						
8110	Legal Services	-	77,485	150,000	100,000	101,500
8115	Consultant Services	-	-	-	500,000	500,000
8130	Other Professional Svcs	23,925	540,061	953,640	1,359,860	1,397,650
8133	Security Services	-	-	-	200,000	200,000
TOTAL CONTRACTURAL SERVICES		23,925	617,546	1,103,640	2,159,860	2,199,150

General Fund - 101 Budget by Division (continued)

Department - Development Services Admin

Division - DS Administration/Finance

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	25,020	25,020	-	-
8220	Risk Liability	-	7,323	7,230	38,740	42,760
TOTAL INTERNAL SERVICES CHARGES		-	32,343	32,250	38,740	42,760
Total Division DS Administration/Finance		23,925	597,504	1,784,238	3,289,800	3,405,310

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: DS Administration/Finance

Department: Development Services Admin

Organization:	10130100 - DS Adm-Admin & Finance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime as Needed	3,000	3,000
	Total Overtime	\$3,000	\$3,000
8010	Departmental Expense		
	General office supplies, memberships and subscriptions	5,000	5,000
	Total Departmental Expense	\$5,000	\$5,000
8014	Computer Hardwar <\$5000		
	Computers for new positions	2,000	2,000
	Total Computer Hardwar <\$5000	\$2,000	\$2,000
8018	Conference & Meetings		
	Conference & Meetings	-	1,980
	Training as needed	15,000	15,000
	Total Conference & Meetings	\$15,000	\$16,980
Organization:	10130103 - Cannabis Business	FY 2025/2026	FY 2026/2027
8110	Legal Services		
	Legal Services As Needed	50,000	51,500
	Total Legal Services	\$50,000	\$51,500
Organization:	10130105 - HomelessPrevent Res & Care Ctr	FY 2025/2026	FY 2026/2027
8020	Utilities		
	The Path Utilities	85,000	85,000
	Total Utilities	\$85,000	\$85,000
8115	Consultant Services		
	The Path Case Managers	500,000	500,000
	Total Consultant Services	\$500,000	\$500,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: DS Administration/Finance

Department: Development Services Admin

8130	Other Professional Svcs		
	The Path Internet Services	10,800	11,120
	The Path Operations	500,000	512,000
	The Path Professional Food Services	180,000	185,400
	The Path Coordinator Services	60,000	61,800
	The Path IT Support Services	21,900	22,560
	The Path Cable Services	8,600	8,860
	The Path Printer Services	1,300	1,340
	The Path Phone System	3,000	3,090
	Total Other Professional Svcs	\$785,600	\$806,170
8133	Security Services		
	The Path Security	200,000	200,000
	Total Security Services	\$200,000	\$200,000
Organization:	10130110 - DS Adm-Env Compliance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime As Needed	500	520
	Total Overtime	\$500	\$520
8010	Departmental Expense		
	Stormwater Stencils	2,000	2,090
	Total Departmental Expense	\$2,000	\$2,090
8011	Advertising		
	NPDES MS4 Permit Compliance for Education, Outreach, Events, and Advertising	1,500	1,550
	Total Advertising	\$1,500	\$1,550
8015	Computer Softwar <\$5000		
	Software for New Positions	10,000	10,300
	Total Computer Softwar <\$5000	\$10,000	\$10,300
8110	Legal Services		
	Storm Legal Fees	50,000	50,000
	Total Legal Services	\$50,000	\$50,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: DS Administration/Finance

Department: Development Services Admin

8130	Other Professional Svcs		
	SWRCB Annual Fee for NPDES Permit CAS618036	45,000	45,000
	SBCFCD Annual Cost Share (16 Agencies) for NPDES Permit CAS618036	72,680	72,780
	Program Compliance Permits (CA Toxic Main/US EPA Fee, SBC Fire District, and Other Agencies)	23,540	28,000
	SWRCB Annual Fee for Waste Discharge Permit	11,000	11,000
	Total Other Professional Svcs	\$152,220	\$156,780
Organization:	10130111 - DS Adm-HHW Program	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	8,500	8,760
	Total Overtime	\$8,500	\$8,760
8010	Departmental Expense		
	Program Supplies & Equipment	5,000	5,150
	Total Departmental Expense	\$5,000	\$5,150
8011	Advertising		
	HHW Program Compliance for Education, Outreach, Events, and Advertising	4,000	4,120
	Total Advertising	\$4,000	\$4,120
8130	Other Professional Svcs		
	HHW Collection Program	422,040	434,700
	Total Other Professional Svcs	\$422,040	\$434,700

General Fund - 101 Budget by Department

Total - Building and Safety

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	2,386,185	2,355,666	2,936,573	3,567,150	3,716,320
OPERATING COSTS	48,663	22,840	54,500	63,360	72,800
CONTRACTURAL SERVICES	295,153	937,989	891,087	730,000	740,200
INTERNAL SERVICES CHARGES	164,350	224,552	229,550	286,820	294,400
CONTR:TO OTR AGY	-	200,000	220,000	150,950	150,950
OTHER FINANCING USES	(198,445)	(236,165)	(103,440)	-	-
Total By Category	2,695,906	3,504,882	4,228,270	4,798,280	4,974,670
Total Budgeted Full-Time Personnel	19.00	19.00	21.00	24.25	24.25
PERSONNEL SERVICES					
7010 Full-Time Employees	1,556,544	1,516,050	1,933,330	2,354,270	2,474,850
7012 Annual Leave Cash Out	41,264	63,109	81,683	85,750	86,870
7015 PERS Retirement-F/T	399,188	363,252	524,940	610,300	640,440
7017 Cafeteria Plan	340,136	327,022	351,000	437,090	426,430
7018 Medicare-F/T	23,289	23,038	28,028	34,130	35,890
7020 Worker's Comp	17,550	49,068	22,122	36,610	38,420
7090 Attrition Factor	-	-	(12,530)	-	-
7113 Overtime	6,118	13,627	8,000	9,000	13,420
7115 PERS Retirement-P/T	2,096	500	-	-	-
TOTAL PERSONNEL SERVICES	2,386,185	2,355,666	2,936,573	3,567,150	3,716,320
OPERATING COSTS					
8010 Departmental Expense	30,089	13,978	24,750	19,900	24,350
8011 Advertising	-	-	3,000	4,000	5,000
8012 Uniform Expense	2,762	85	3,435	7,100	8,100
8013 Equip (Non-Comp) <\$5000	3,402	-	3,265	3,500	4,100
8014 Computer Hardwar <\$5000	841	-	-	-	-
8018 Conference & Meetings	5,858	6,747	17,250	22,860	25,000
8019 Communications	5,711	2,030	2,800	6,000	6,250
TOTAL OPERATING COSTS	48,663	22,840	54,500	63,360	72,800

General Fund - 101 Budget by Department

Total - Building and Safety (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	40,000	30,000	31,000
8130	Other Professional Svcs	295,153	937,989	851,087	700,000	709,200
TOTAL CONTRACTURAL SERVICES		295,153	937,989	891,087	730,000	740,200
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	100,610	100,610	100,610	115,820	115,820
8220	Risk Liability	63,740	123,942	128,940	171,000	178,580
TOTAL INTERNAL SERVICES CHARGES		164,350	224,552	229,550	286,820	294,400
CONTR:TO OTR AGY						
8745	Contribution To FFD	-	200,000	220,000	150,950	150,950
TOTAL CONTR:TO OTR AGY		-	200,000	220,000	150,950	150,950
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(198,445)	(236,165)	(103,440)	-	-
TOTAL OTHER FINANCING USES		(198,445)	(236,165)	(103,440)	-	-
Total Department - Building and Safety		2,695,906	3,504,882	4,228,270	4,798,280	4,974,670

General Fund - 101 Budget by Division

Department - Building and Safety

Division - Building and Safety Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		573,078	636,027	683,022	702,230	732,030
OPERATING COSTS		23,239	16,948	23,190	24,760	27,250
CONTRACTURAL SERVICES		17,630	28,476	65,000	65,000	68,000
INTERNAL SERVICES CHARGES		8,460	30,565	27,980	48,290	49,900
OTHER FINANCING USES		(12,297)	-	-	-	-
Total By Category		610,110	712,016	799,192	840,280	877,180
Total Budgeted Full-Time Personnel		3.00	3.00	3.00	3.00	3.00
PERSONNEL SERVICES						
7010	Full-Time Employees	383,303	402,773	438,715	460,780	483,890
7012	Annual Leave Cash Out	14,956	37,541	27,558	23,120	25,020
7015	PERS Retirement-F/T	101,860	102,684	122,971	120,760	127,160
7017	Cafeteria Plan	63,834	73,471	86,760	86,110	84,010
7018	Medicare-F/T	5,915	6,427	6,360	6,680	7,020
7020	Worker's Comp	3,210	13,116	4,558	4,780	4,930
7090	Attrition Factor	-	-	(3,900)	-	-
7113	Overtime	-	15	-	-	-
TOTAL PERSONNEL SERVICES		573,078	636,027	683,022	702,230	732,030
OPERATING COSTS						
8010	Departmental Expense	19,733	13,465	11,870	9,900	11,450
8012	Uniform Expense	1,123	(44)	500	1,500	1,750
8013	Equip (Non-Comp) <\$5000	1,535	-	-	-	-
8018	Conference & Meetings	848	3,527	10,820	13,360	14,050
TOTAL OPERATING COSTS		23,239	16,948	23,190	24,760	27,250
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	40,000	30,000	31,000
8130	Other Professional Svcs	17,630	28,476	25,000	35,000	37,000
TOTAL CONTRACTURAL SERVICES		17,630	28,476	65,000	65,000	68,000

General Fund - 101 Budget by Division (continued)

Department - Building and Safety

Division - Building and Safety Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	-	-	16,590	16,590
8220	Risk Liability	8,460	30,565	27,980	31,700	33,310
TOTAL INTERNAL SERVICES CHARGES		8,460	30,565	27,980	48,290	49,900
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(12,297)	-	-	-	-
TOTAL OTHER FINANCING USES		(12,297)	-	-	-	-
Total Division Building and Safety Admin		610,110	712,016	799,192	840,280	877,180

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Building and Safety Admin

Department: Building and Safety

Organization: 10132000 - Building & Safety Admin		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Various Event Promos	1,000	1,000
	General Office Supplies, Memberships and Subscriptions	6,500	8,000
	Quarterly Sales & Use Tax	1,000	1,000
	Total Departmental Expense	\$8,500	\$10,000
8012	Uniform Expense		
	Department Uniforms	1,500	1,750
	Total Uniform Expense	\$1,500	\$1,750
8018	Conference & Meetings		
	California Building Official, ICC Training	7,000	7,500
	Total Conference & Meetings	\$7,000	\$7,500
8110	Legal Services		
	Legal Services	30,000	31,000
	Total Legal Services	\$30,000	\$31,000
8130	Other Professional Svcs		
	Scanning Services	20,000	22,000
	Contract Scanning and Imaging Paper Plans to Laserfiche	15,000	15,000
	Total Other Professional Svcs	\$35,000	\$37,000
Organization: 10132010 - CASP Operating		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Departmental Expense	1,400	1,450
	Total Departmental Expense	\$1,400	\$1,450
8018	Conference & Meetings		
	Conference & Meetings	6,360	6,550
	Total Conference & Meetings	\$6,360	\$6,550

General Fund - 101 Budget by Division

Department - Building and Safety

Division - Inspection Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		745,247	748,559	956,162	1,017,990	1,053,030
OPERATING COSTS		15,310	4,165	16,710	17,100	19,250
CONTRACTURAL SERVICES		208,505	193,038	140,000	140,000	144,200
INTERNAL SERVICES CHARGES		135,330	150,796	154,340	164,120	166,500
OTHER FINANCING USES		(100,189)	(129,852)	(55,898)	-	-
Total By Category		1,004,203	966,706	1,211,314	1,339,210	1,382,980
Total Budgeted Full-Time Personnel		6.00	6.00	7.00	7.00	7.00
PERSONNEL SERVICES						
7010	Full-Time Employees	472,782	477,308	628,000	671,020	696,700
7012	Annual Leave Cash Out	13,167	15,408	22,557	22,110	23,600
7015	PERS Retirement-F/T	116,575	113,154	166,695	171,620	177,850
7017	Cafeteria Plan	119,630	106,367	114,870	125,110	122,060
7018	Medicare-F/T	7,150	7,199	9,103	9,730	10,100
7020	Worker's Comp	7,890	15,446	9,517	10,400	10,800
7090	Attrition Factor	-	-	(2,080)	-	-
7113	Overtime	5,957	13,177	7,500	8,000	11,920
7115	PERS Retirement-P/T	2,096	500	-	-	-
TOTAL PERSONNEL SERVICES		745,247	748,559	956,162	1,017,990	1,053,030
OPERATING COSTS						
8010	Departmental Expense	4,439	346	8,480	3,500	4,000
8012	Uniform Expense	1,603	129	1,900	2,100	2,500
8013	Equip (Non-Comp) <\$5000	1,026	-	1,800	2,000	2,500
8014	Computer Hardwar <\$5000	841	-	-	-	-
8018	Conference & Meetings	1,690	1,660	1,730	3,500	4,000
8019	Communications	5,711	2,030	2,800	6,000	6,250
TOTAL OPERATING COSTS		15,310	4,165	16,710	17,100	19,250
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	208,505	193,038	140,000	140,000	144,200
TOTAL CONTRACTURAL SERVICES		208,505	193,038	140,000	140,000	144,200

General Fund - 101 Budget by Division (continued)

Department - Building and Safety

Division - Inspection Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	100,610	100,610	100,610	99,230	99,230
8220	Risk Liability	34,720	50,186	53,730	64,890	67,270
TOTAL INTERNAL SERVICES CHARGES		135,330	150,796	154,340	164,120	166,500
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(100,189)	(129,852)	(55,898)	-	-
TOTAL OTHER FINANCING USES		(100,189)	(129,852)	(55,898)	-	-
Total Division Inspection Services		1,004,203	966,706	1,211,314	1,339,210	1,382,980

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Inspection Services

Department: Building and Safety

Organization: 10132100 - Inspection Services		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	8,000	11,920
	Total Overtime	\$8,000	\$11,920
8010	Departmental Expense		
	Annual Subscription Service For Online Codes & Commentaries	3,000	3,500
	General Office Supplies, Memberships & Subscriptions	500	500
	Total Departmental Expense	\$3,500	\$4,000
8012	Uniform Expense		
	Boot Reimbursement - Building Inspectors	1,400	1,800
	Department Uniforms	700	700
	Total Uniform Expense	\$2,100	\$2,500
8013	Equip (Non-Comp) <\$5000		
	Equip (Non-Comp) <\$5000	2,000	2,500
	Total Equip (Non-Comp) <\$5000	\$2,000	\$2,500
8018	Conference & Meetings		
	Training for Inspectors As Required by AB717	3,500	4,000
	Total Conference & Meetings	\$3,500	\$4,000
8019	Communications		
	800 MHz Radios for Building Inspectors	6,000	6,250
	Total Communications	\$6,000	\$6,250
8130	Other Professional Svcs		
	Building and Safety Contract Inspections	140,000	144,200
	Total Other Professional Svcs	\$140,000	\$144,200

General Fund - 101 Budget by Division

Department - Building and Safety

Division - Plan Check Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		479,028	383,011	465,213	502,670	523,240
OPERATING COSTS		1,991	567	3,200	5,500	6,300
CONTRACTURAL SERVICES		69,018	142,522	75,000	75,000	78,000
INTERNAL SERVICES CHARGES		14,210	16,496	19,450	20,250	21,140
OTHER FINANCING USES		(5,290)	(50,922)	(47,542)	-	-
Total By Category		558,957	491,674	515,321	603,420	628,680
Total Budgeted Full-Time Personnel		3.00	3.00	3.00	3.00	3.00
PERSONNEL SERVICES						
7010	Full-Time Employees	301,303	242,954	306,205	333,370	349,620
7012	Annual Leave Cash Out	11,439	9,414	11,374	11,200	12,050
7015	PERS Retirement-F/T	78,718	56,381	83,638	84,890	89,050
7017	Cafeteria Plan	79,514	62,838	61,560	64,060	62,500
7018	Medicare-F/T	4,484	3,592	4,443	4,830	5,070
7020	Worker's Comp	3,570	7,832	2,963	3,320	3,450
7090	Attrition Factor	-	-	(5,470)	-	-
7113	Overtime	-	-	500	1,000	1,500
TOTAL PERSONNEL SERVICES		479,028	383,011	465,213	502,670	523,240
OPERATING COSTS						
8010	Departmental Expense	881	167	900	1,500	1,800
8012	Uniform Expense	-	-	500	1,500	1,750
8018	Conference & Meetings	1,110	400	1,800	2,500	2,750
TOTAL OPERATING COSTS		1,991	567	3,200	5,500	6,300
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	69,018	142,522	75,000	75,000	78,000
TOTAL CONTRACTURAL SERVICES		69,018	142,522	75,000	75,000	78,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	14,210	16,496	19,450	20,250	21,140
TOTAL INTERNAL SERVICES CHARGES		14,210	16,496	19,450	20,250	21,140

General Fund - 101 Budget by Division (continued)

Department - Building and Safety

Division - Plan Check Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(5,290)	(50,922)	(47,542)	-	-
TOTAL OTHER FINANCING USES		(5,290)	(50,922)	(47,542)	-	-
Total Division Plan Check Services		558,957	491,674	515,321	603,420	628,680

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Plan Check Services

Department: Building and Safety

Organization:	10132200 - Plan Check Services	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime As Needed	1,000	1,500
	Total Overtime	\$1,000	\$1,500
8010	Departmental Expense		
	Office Supplies, UPS/FedEx Mailings, Code Updates	1,500	1,800
	Total Departmental Expense	\$1,500	\$1,800
8012	Uniform Expense		
	Department Uniforms	1,500	1,750
	Total Uniform Expense	\$1,500	\$1,750
8018	Conference & Meetings		
	Conference & Meetings	2,500	2,750
	Total Conference & Meetings	\$2,500	\$2,750
8130	Other Professional Svcs		
	Professional Plan Check Contractual Services As Required	75,000	78,000
	Total Other Professional Svcs	\$75,000	\$78,000

General Fund - 101 Budget by Division

Department - Building and Safety

Division - Permit Processing

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		588,832	588,069	707,228	746,860	789,420
OPERATING COSTS		8,123	1,160	5,400	9,000	10,000
INTERNAL SERVICES CHARGES		6,350	26,695	27,780	30,090	31,890
OTHER FINANCING USES		(80,669)	(55,391)	-	-	-
Total By Category		522,636	560,533	740,408	785,950	831,310
Total Budgeted Full-Time Personnel		7.00	7.00	7.00	7.00	7.00
PERSONNEL SERVICES						
7010	Full-Time Employees	399,156	393,015	472,564	498,460	533,010
7012	Annual Leave Cash Out	1,702	746	16,915	16,560	18,160
7015	PERS Retirement-F/T	102,035	91,033	127,349	127,640	135,570
7017	Cafeteria Plan	77,158	84,346	80,910	92,950	90,680
7018	Medicare-F/T	5,740	5,820	6,850	7,230	7,730
7020	Worker's Comp	2,880	12,674	3,720	4,020	4,270
7090	Attrition Factor	-	-	(1,080)	-	-
7113	Overtime	161	435	-	-	-
TOTAL PERSONNEL SERVICES		588,832	588,069	707,228	746,860	789,420
OPERATING COSTS						
8010	Departmental Expense	5,036	-	500	2,000	2,100
8012	Uniform Expense	36	-	535	2,000	2,100
8013	Equip (Non-Comp) <\$5000	841	-	1,465	1,500	1,600
8018	Conference & Meetings	2,210	1,160	2,900	3,500	4,200
TOTAL OPERATING COSTS		8,123	1,160	5,400	9,000	10,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	6,350	26,695	27,780	30,090	31,890
TOTAL INTERNAL SERVICES CHARGES		6,350	26,695	27,780	30,090	31,890
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(80,669)	(55,391)	-	-	-
TOTAL OTHER FINANCING USES		(80,669)	(55,391)	-	-	-
Total Division Permit Processing		522,636	560,533	740,408	785,950	831,310

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Permit Processing

Department: Building and Safety

Organization:	10132300 - Permit Processing	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	General Office Supplies, Memberships & Subscriptions	2,000	2,100
	Total Departmental Expense	\$2,000	\$2,100
8012	Uniform Expense		
	Department Uniforms	2,000	2,100
	Total Uniform Expense	\$2,000	\$2,100
8013	Equip (Non-Comp) <\$5000		
	Equip (Non-Comp)	1,500	1,600
	Total Equip (Non-Comp) <\$5000	\$1,500	\$1,600
8018	Conference & Meetings		
	CALBO Building Permit Aide Training	3,500	4,200
	Total Conference & Meetings	\$3,500	\$4,200

General Fund - 101 Budget by Division

Department - Building and Safety

Division - Code Compliance

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	-	124,948	597,400	618,600
OPERATING COSTS	-	-	6,000	7,000	10,000
CONTRACTURAL SERVICES	-	573,953	611,087	450,000	450,000
INTERNAL SERVICES CHARGES	-	-	-	24,070	24,970
CONTR:TO OTR AGY	-	200,000	220,000	150,950	150,950
Total By Category	-	773,953	962,035	1,229,420	1,254,520
Total Budgeted Full-Time Personnel	0.00	0.00	1.00	4.25	4.25
PERSONNEL SERVICES					
7010 Full-Time Employees	-	-	87,846	390,640	411,630
7012 Annual Leave Cash Out	-	-	3,279	12,760	8,040
7015 PERS Retirement-F/T	-	-	24,287	105,390	110,810
7017 Cafeteria Plan	-	-	6,900	68,860	67,180
7018 Medicare-F/T	-	-	1,272	5,660	5,970
7020 Worker's Comp	-	-	1,364	14,090	14,970
TOTAL PERSONNEL SERVICES	-	-	124,948	597,400	618,600
OPERATING COSTS					
8010 Departmental Expense	-	-	3,000	3,000	5,000
8011 Advertising	-	-	3,000	4,000	5,000
TOTAL OPERATING COSTS	-	-	6,000	7,000	10,000
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	573,953	611,087	450,000	450,000
TOTAL CONTRACTURAL SERVICES	-	573,953	611,087	450,000	450,000
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	-	-	24,070	24,970
TOTAL INTERNAL SERVICES CHARGES	-	-	-	24,070	24,970
CONTR: TO OTR AGY					
8745 Contribution To FFD	-	200,000	220,000	150,950	150,950
TOTAL CONTR:TO OTR AGY	-	200,000	220,000	150,950	150,950
Total Division Code Compliance	-	773,953	962,035	1,229,420	1,254,520

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Code Compliance

Department: Building and Safety

Organization:	10132400 - Code Compliance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Departmental Expense	3,000	5,000
	Total Departmental Expense	\$3,000	\$5,000
8011	Advertising		
	Advertising	4,000	5,000
	Total Advertising	\$4,000	\$5,000
8130	Other Professional Svcs		
	4Leaf Inspection Services	450,000	450,000
	Total Other Professional Svcs	\$450,000	\$450,000
8745	Contribution To FFD		
	Contribution to Fire - Code Compliance	150,950	150,950
	Total Contribution To FFD	\$150,950	\$150,950

General Fund - 101 Budget by Department

Total - Planning

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		2,256,612	2,629,355	2,912,127	3,003,760	3,099,450
OPERATING COSTS		60,363	61,116	103,100	96,500	99,350
CONTRACTURAL SERVICES		386,091	209,796	541,571	440,800	455,430
INTERNAL SERVICES CHARGES		89,420	144,321	136,200	168,400	173,170
Total By Category		2,792,486	3,044,588	3,692,998	3,709,460	3,827,400
Total Budgeted Full-Time Personnel		18.00	18.00	18.00	18.00	18.00
Total Budgeted Part-Time Personnel		1.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	1,517,461	1,745,295	1,935,086	2,012,030	2,083,190
7012	Annual Leave Cash Out	34,882	48,521	88,458	82,620	93,670
7015	PERS Retirement-F/T	426,578	478,335	553,667	540,930	558,700
7017	Cafeteria Plan	224,022	257,229	274,490	278,310	271,520
7018	Medicare-F/T	22,617	25,807	28,062	29,170	30,210
7020	Worker's Comp	15,970	56,474	18,824	19,850	20,450
7090	Attrition Factor	-	-	(14,310)	-	-
7111	Part-Time Employees	10,043	12,068	18,040	31,040	31,590
7113	Overtime	4,005	4,450	9,200	9,200	9,490
7115	PERS Retirement-P/T	888	1,001	-	-	-
7118	Medicare-P/T	146	175	610	610	630
TOTAL PERSONNEL SERVICES		2,256,612	2,629,355	2,912,127	3,003,760	3,099,450
OPERATING COSTS						
8010	Departmental Expense	17,562	16,114	18,700	17,100	17,550
8011	Advertising	22,899	32,802	38,000	38,000	39,140
8012	Uniform Expense	-	196	400	400	420
8013	Equip (Non-Comp) <\$5000	3,797	-	6,500	1,500	1,550
8014	Computer Hardwar <\$5000	300	-	-	-	-
8018	Conference & Meetings	15,736	12,004	39,500	39,500	40,690
8053	Cloud/Hosted	69	-	-	-	-
TOTAL OPERATING COSTS		60,363	61,116	103,100	96,500	99,350

General Fund - 101 Budget by Department

Total - Planning (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	321,043	548	90,000	200,820	204,150
8125	Legal Services - One-time	-	-	150,000	-	-
8130	Other Professional Svcs	65,048	209,248	301,571	239,980	251,280
TOTAL CONTRACTURAL SERVICES		386,091	209,796	541,571	440,800	455,430
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	19,470	19,470	19,470	40,570	40,570
8220	Risk Liability	69,950	124,851	116,730	127,830	132,600
TOTAL INTERNAL SERVICES CHARGES		89,420	144,321	136,200	168,400	173,170
Total Department - Planning		2,792,486	3,044,588	3,692,998	3,709,460	3,827,400

General Fund - 101 Budget by Division

Department - Planning

Division - Planning Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		396,641	437,659	484,293	493,720	502,700
OPERATING COSTS		7,463	6,895	11,700	10,100	10,410
INTERNAL SERVICES CHARGES		10,700	19,189	17,430	19,890	20,290
Total By Category		414,804	463,743	513,423	523,710	533,400
Total Budgeted Full-Time Personnel		2.00	2.00	2.00	2.00	2.00
PERSONNEL SERVICES						
7010	Full-Time Employees	259,919	279,589	304,308	308,500	311,620
7012	Annual Leave Cash Out	4,133	11,516	19,864	14,070	20,500
7015	PERS Retirement-F/T	68,405	71,565	84,911	79,870	80,790
7017	Cafeteria Plan	56,316	60,562	64,450	67,420	65,780
7018	Medicare-F/T	3,826	4,168	4,415	4,470	4,520
7020	Worker's Comp	3,230	9,109	3,845	3,890	3,910
7111	Part-Time Employees	-	-	-	13,000	13,000
7113	Overtime	812	1,150	2,500	2,500	2,580
TOTAL PERSONNEL SERVICES		396,641	437,659	484,293	493,720	502,700
OPERATING COSTS						
8010	Departmental Expense	2,623	3,925	5,700	4,100	4,230
8018	Conference & Meetings	4,840	2,970	6,000	6,000	6,180
TOTAL OPERATING COSTS		7,463	6,895	11,700	10,100	10,410
INTERNAL SERVICES CHARGES						
8220	Risk Liability	10,700	19,189	17,430	19,890	20,290
TOTAL INTERNAL SERVICES CHARGES		10,700	19,189	17,430	19,890	20,290
Total Division Planning Administration		414,804	463,743	513,423	523,710	533,400

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Planning Administration

Department: Planning

Organization: 10134000 - Planning Administration		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Planning Commissioners' Stipend	13,000	13,000
	Total Part-Time Employees	\$13,000	\$13,000
7113	Overtime		
	Overtime As Needed	2,500	2,580
	Total Overtime	\$2,500	\$2,580
8010	Departmental Expense		
	Office Supplies	4,100	4,230
	Total Departmental Expense	\$4,100	\$4,230
8018	Conference & Meetings		
	APA Annual Conference	2,000	2,180
	International Council of Shopping Centers (ICSC)	4,000	4,000
	Total Conference & Meetings	\$6,000	\$6,180

General Fund - 101 Budget by Division

Department - Planning

Division - Planning

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,859,752	2,191,189	2,427,834	2,510,040	2,596,750
OPERATING COSTS		52,830	54,221	91,400	86,400	88,940
CONTRACTURAL SERVICES		386,091	209,796	541,571	440,800	455,430
INTERNAL SERVICES CHARGES		78,720	125,132	118,770	148,510	152,880
Total By Category		2,377,393	2,580,338	3,179,575	3,185,750	3,294,000
Total Budgeted Full-Time Personnel		16.00	16.00	16.00	16.00	16.00
Total Budgeted Part-Time Personnel		1.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	1,257,542	1,465,706	1,630,778	1,703,530	1,771,570
7012	Annual Leave Cash Out	30,749	37,005	68,594	68,550	73,170
7015	PERS Retirement-F/T	358,173	406,770	468,756	461,060	477,910
7017	Cafeteria Plan	167,706	196,667	210,040	210,890	205,740
7018	Medicare-F/T	18,788	21,632	23,647	24,700	25,690
7020	Worker's Comp	12,740	47,365	14,979	15,960	16,540
7090	Attrition Factor	-	-	(14,310)	-	-
7111	Part-Time Employees	10,043	12,068	18,040	18,040	18,590
7113	Overtime	2,977	2,800	6,700	6,700	6,910
7115	PERS Retirement-P/T	888	1,001	-	-	-
7118	Medicare-P/T	146	175	610	610	630
TOTAL PERSONNEL SERVICES		1,859,752	2,191,189	2,427,834	2,510,040	2,596,750
OPERATING COSTS						
8010	Departmental Expense	14,939	12,189	13,000	13,000	13,320
8011	Advertising	22,899	32,802	38,000	38,000	39,140
8012	Uniform Expense	-	196	400	400	420
8013	Equip (Non-Comp) <\$5000	3,797	-	6,500	1,500	1,550
8014	Computer Hardwar <\$5000	300	-	-	-	-
8018	Conference & Meetings	10,826	9,034	33,500	33,500	34,510
8053	Cloud/Hosted	69	-	-	-	-
TOTAL OPERATING COSTS		52,830	54,221	91,400	86,400	88,940

General Fund - 101 Budget by Division (continued)

Department - Planning

Division - Planning

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	321,043	548	90,000	200,820	204,150
8125	Legal Services - One-time	-	-	150,000	-	-
8130	Other Professional Svcs	65,048	209,248	301,571	239,980	251,280
TOTAL CONTRACTURAL SERVICES		386,091	209,796	541,571	440,800	455,430
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	19,470	19,470	19,470	40,570	40,570
8220	Risk Liability	59,250	105,662	99,300	107,940	112,310
TOTAL INTERNAL SERVICES CHARGES		78,720	125,132	118,770	148,510	152,880
Total Division Planning		2,377,393	2,580,338	3,179,575	3,185,750	3,294,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Planning

Department: Planning

Organization: 10134100 - Planning		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Intern for Planning	18,040	18,590
	Total Part-Time Employees	\$18,040	\$18,590
7113	Overtime		
	Overtime	6,700	6,910
	Total Overtime	\$6,700	\$6,910
7118	Medicare-P/T		
	Intern for Planning	610	630
	Total Medicare-P/T	\$610	\$630
8010	Departmental Expense		
	APA Memberships	2,500	2,500
	Various Event Promos	1,500	1,500
	Maps & Publications	2,500	2,500
	CEQA Reference Materials	1,200	1,200
	General Office Supplies, Memberships and Subscriptions	5,300	5,620
	Total Departmental Expense	\$13,000	\$13,320
8011	Advertising		
	Public Hearings and Legal Notices for Planning Projects	38,000	39,140
	Total Advertising	\$38,000	\$39,140
8012	Uniform Expense		
	Boot Reimbursement - Planning Inspector	400	420
	Total Uniform Expense	\$400	\$420
8013	Equip (Non-Comp) <\$5000		
	Equipment As Needed	1,500	1,550
	Total Equip (Non-Comp) <\$5000	\$1,500	\$1,550

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Planning

Department: Planning

8018	Conference & Meetings		
	CEQA Training, AICP Courses	4,500	5,510
	Planning Manager ICSC, Various Training As Available	19,500	19,500
	Cal APA Conference and Subdivision Map Training	9,500	9,500
	Total Conference & Meetings	\$33,500	\$34,510
8110	Legal Services		
	Legal Services	200,820	204,150
	Total Legal Services	\$200,820	\$204,150
8130	Other Professional Svcs		
	CEQA Services As Needed	3,000	3,000
	Consultant Services As Needed	236,980	248,280
	Total Other Professional Svcs	\$239,980	\$251,280

General Fund - 101 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	5,589,652	6,134,920	7,268,380	7,589,010
OPERATING COSTS	-	2,259,159	2,632,773	2,667,660	2,814,150
CONTRACTURAL SERVICES	-	5,227,347	6,700,307	5,612,910	5,720,680
INTERNAL SERVICES CHARGES	-	1,197,672	1,229,410	1,306,170	1,330,110
CAPITAL EXPENDITURES	-	117,359	265,676	162,930	167,820
OTHER FINANCING USES	-	(85,082)	(36,163)	-	-
Total By Category	-	14,306,107	16,926,923	17,018,050	17,621,770
Total Budgeted Full-Time Personnel	0.00	36.92	39.87	44.77	44.77
Total Budgeted Part-Time Personnel	0.00	2.00	2.00	2.00	2.00
PERSONNEL SERVICES					
7010 Full-Time Employees	-	3,545,562	3,770,860	4,566,770	4,807,770
7012 Annual Leave Cash Out	-	127,666	158,165	178,430	194,500
7015 PERS Retirement-F/T	-	927,484	1,080,662	1,216,440	1,275,020
7017 Cafeteria Plan	-	543,731	671,621	704,930	687,740
7018 Medicare-F/T	-	54,207	53,927	65,470	68,920
7020 Worker's Comp	-	115,662	107,875	131,140	137,670
7090 Attrition Factor	-	-	(30,470)	-	-
7111 Part-Time Employees	-	11,333	16,500	98,220	101,170
7113 Overtime	-	263,826	305,540	305,540	314,730
7118 Medicare-P/T	-	181	240	1,440	1,490
TOTAL PERSONNEL SERVICES	-	5,589,652	6,134,920	7,268,380	7,589,010

General Fund - 101 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	-	881,024	880,077	828,500	850,380
8012	Uniform Expense	-	4,136	5,700	5,300	5,480
8013	Equip (Non-Comp) <\$5000	-	16,119	-	-	-
8014	Computer Hardwar <\$5000	-	4,655	16,000	16,000	16,480
8015	Computer Softwar <\$5000	-	81	-	-	-
8018	Conference & Meetings	-	20,673	30,835	105,460	107,430
8019	Communications	-	-	6,300	6,300	6,490
8020	Utilities	-	1,166,734	1,575,430	1,585,500	1,703,740
8021	Rents	-	149,917	118,431	120,600	124,150
8030	Equipment Maintenance	-	15,820	-	-	-
TOTAL OPERATING COSTS		-	2,259,159	2,632,773	2,667,660	2,814,150
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	72,845	174,990	108,320
8116	Plan Check	-	171,997	96,000	270,000	277,600
8118	Environmental Services	-	17,133	-	-	-
8125	Legal Services - One-time	-	-	150,000	-	-
8130	Other Professional Svcs	-	5,038,217	6,381,462	5,167,920	5,334,760
TOTAL CONTRACTURAL SERVICES		-	5,227,347	6,700,307	5,612,910	5,720,680
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	770,100	781,400	790,600	790,600
8220	Risk Liability	-	427,572	448,010	515,570	539,510
TOTAL INTERNAL SERVICES CHARGES		-	1,197,672	1,229,410	1,306,170	1,330,110
CAPITAL EXPENDITURES						
8316	Computer Software >\$5000	-	-	18,076	8,000	8,240
8320	Capital Acquisition	-	117,359	247,600	154,930	159,580
TOTAL CAPITAL EXPENDITURES		-	117,359	265,676	162,930	167,820
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	-	(85,082)	(36,163)	-	-
TOTAL OTHER FINANCING USES		-	(85,082)	(36,163)	-	-

General Fund - 101 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
Total Department - Public Works & Engineering	-	14,306,107	16,926,923	17,018,050	17,621,770

General Fund - 101 Budget by Division

Department - Public Works & Engineering

Division - PW Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	464,111	453,217	837,150	882,320
OPERATING COSTS		-	15,329	21,370	13,100	13,500
CONTRACTURAL SERVICES		-	10,679	202,000	60,000	61,430
INTERNAL SERVICES CHARGES		-	57,988	52,050	77,050	80,310
OTHER FINANCING USES		-	(66,051)	(36,025)	-	-
Total By Category		-	482,056	692,612	987,300	1,037,560
Total Budgeted Full-Time Personnel		0.00	2.00	2.50	3.95	3.95
Total Budgeted Part-Time Personnel		0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	-	317,269	302,922	575,790	610,940
7012	Annual Leave Cash Out	-	-	20,744	27,590	30,630
7015	PERS Retirement-F/T	-	76,410	81,936	145,570	152,620
7017	Cafeteria Plan	-	43,987	41,480	58,970	57,540
7018	Medicare-F/T	-	4,716	4,391	8,350	8,860
7020	Worker's Comp	-	10,040	3,974	7,870	8,320
7090	Attrition Factor	-	-	(3,230)	-	-
7111	Part-Time Employees	-	11,333	-	11,820	12,180
7113	Overtime	-	175	1,000	1,000	1,030
7118	Medicare-P/T	-	181	-	190	200
TOTAL PERSONNEL SERVICES		-	464,111	453,217	837,150	882,320
OPERATING COSTS						
8010	Departmental Expense	-	9,419	5,220	4,500	4,640
8014	Computer Hardwar <\$5000	-	-	11,000	-	-
8015	Computer Softwar <\$5000	-	81	-	-	-
8018	Conference & Meetings	-	5,829	5,150	8,600	8,860
TOTAL OPERATING COSTS		-	15,329	21,370	13,100	13,500

General Fund - 101 Budget by Division (continued)

Department - Public Works & Engineering

Division - PW Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	52,000	60,000	61,430
8125	Legal Services - One-time	-	-	150,000	-	-
8130	Other Professional Svcs	-	10,679	-	-	-
TOTAL CONTRACTURAL SERVICES		-	10,679	202,000	60,000	61,430
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	30,930	30,930	36,500	36,500
8220	Risk Liability	-	27,058	21,120	40,550	43,810
TOTAL INTERNAL SERVICES CHARGES		-	57,988	52,050	77,050	80,310
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	-	(66,051)	(36,025)	-	-
TOTAL OTHER FINANCING USES		-	(66,051)	(36,025)	-	-
Total Division PW Admin		-	482,056	692,612	987,300	1,037,560

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: PW Admin

Department: Public Works & Engineering

Organization: 10137000 - Engineering Administration

		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Department Intern	11,820	12,180
	Total Part-Time Employees	\$11,820	\$12,180
7113	Overtime		
	Overtime As Needed	1,000	1,030
	Total Overtime	\$1,000	\$1,030
7118	Medicare-P/T		
	Department Intern	190	200
	Total Medicare-P/T	\$190	\$200
8010	Departmental Expense		
	Departmental Expense	4,500	4,640
	Total Departmental Expense	\$4,500	\$4,640
8018	Conference & Meetings		
	Conference & Meetings	8,600	8,860
	Total Conference & Meetings	\$8,600	\$8,860
8110	Legal Services		
	Legal Services	60,000	61,430
	Total Legal Services	\$60,000	\$61,430

General Fund - 101 Budget by Division

Department - Public Works & Engineering

Division - Utilities & Streets

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	1,199,313	1,132,243	1,307,740	1,358,060
OPERATING COSTS		-	135,642	164,000	170,000	175,130
CONTRACTURAL SERVICES		-	222,107	545,694	645,140	657,000
INTERNAL SERVICES CHARGES		-	236,445	234,020	270,520	274,450
Total By Category		-	1,793,507	2,075,957	2,393,400	2,464,640
Total Budgeted Full-Time Personnel		0.00	6.87	6.87	7.87	7.87
PERSONNEL SERVICES						
7010	Full-Time Employees	-	734,186	651,529	774,290	811,850
7012	Annual Leave Cash Out	-	18,076	25,071	28,090	30,210
7015	PERS Retirement-F/T	-	195,019	193,958	217,520	226,300
7017	Cafeteria Plan	-	100,191	126,300	139,130	135,740
7018	Medicare-F/T	-	12,280	9,444	11,240	11,780
7020	Worker's Comp	-	23,872	28,671	35,470	37,110
7090	Attrition Factor	-	-	(4,730)	-	-
7113	Overtime	-	115,689	102,000	102,000	105,070
TOTAL PERSONNEL SERVICES		-	1,199,313	1,132,243	1,307,740	1,358,060
OPERATING COSTS						
8010	Departmental Expense	-	128,650	145,035	146,700	151,120
8012	Uniform Expense	-	2,396	2,900	2,900	2,990
8014	Computer Hardwar <\$5000	-	726	-	6,000	6,180
8018	Conference & Meetings	-	2,214	3,665	2,000	2,060
8019	Communications	-	-	6,300	6,300	6,490
8021	Rents	-	1,656	6,100	6,100	6,290
TOTAL OPERATING COSTS		-	135,642	164,000	170,000	175,130
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	220	-	-
8130	Other Professional Svcs	-	222,107	545,474	645,140	657,000
TOTAL CONTRACTURAL SERVICES		-	222,107	545,694	645,140	657,000

General Fund - 101 Budget by Division (continued)

Department - Public Works & Engineering

Division - Utilities & Streets

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	157,920	157,920	175,710	175,710
8220	Risk Liability	-	78,525	76,100	94,810	98,740
TOTAL INTERNAL SERVICES CHARGES		-	236,445	234,020	270,520	274,450
Total Division Utilities & Streets		-	1,793,507	2,075,957	2,393,400	2,464,640

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Utilities & Streets

Department: Public Works & Engineering

Organization:	10137101 - Storm Drain Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	5,000	5,150
	Total Overtime	\$5,000	\$5,150
8010	Departmental Expense		
	Materials & Hardware Construction & Fabrication	1,000	1,120
	Sandbags	500	500
	Hand and Small Power Tools	1,500	1,500
	Barricades/Delineators/Cones	1,000	1,000
	Total Departmental Expense	\$4,000	\$4,120
8012	Uniform Expense		
	Uniform Shirts	500	510
	Hats	250	260
	Safety Jackets	450	470
	Uniform Service	500	510
	Total Uniform Expense	\$1,700	\$1,750
8021	Rents		
	Equipment Rental	1,550	1,600
	800 MHz Radio Charge	1,550	1,600
	Total Rents	\$3,100	\$3,200
Organization:	10137102 - Sign Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Sign Fabrication	52,500	53,500
	Hand and Small Power Tools	5,000	5,000
	Sign Materials & Vinyls	5,000	5,880
	Total Departmental Expense	\$62,500	\$64,380
Organization:	10137103 - Street Paint & Striping	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Pavement Marking Materials - Paint	15,000	15,450
	Total Departmental Expense	\$15,000	\$15,450

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Utilities & Streets

Department: Public Works & Engineering

8014	Computer Hardwar <\$5000		
	Tablets	6,000	6,180
	Total Computer Hardwar <\$5000	\$6,000	\$6,180
8130	Other Professional Svcs		
	Pavement Marking Services	280,000	280,900
	Total Other Professional Svcs	\$280,000	\$280,900
Organization:	10137104 - Street Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	2,500	2,580
	Total Overtime	\$2,500	\$2,580
8010	Departmental Expense		
	Hand and Small Power Tools	2,000	2,000
	Barricades/Delineators/Cones	500	500
	Pavement Usage	15,000	15,570
	Sand	1,500	1,500
	Total Departmental Expense	\$19,000	\$19,570
8021	Rents		
	800 MHz Radio Charge	3,000	3,090
	Total Rents	\$3,000	\$3,090
8130	Other Professional Svcs		
	Asphalt Restoration	20,000	20,600
	Total Other Professional Svcs	\$20,000	\$20,600
Organization:	10137106 - Concrete	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Safety Equipment	1,000	1,000
	Concrete	14,500	14,970
	Total Departmental Expense	\$15,500	\$15,970

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Utilities & Streets

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Concrete Sidewalk Maintenance/Cutting	90,000	94,000
	Concrete Removal & Small Replacement	55,000	55,350
	Total Other Professional Svcs	\$145,000	\$149,350
Organization:	10137107 - Roadside Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Safety Equipment	1,500	1,500
	Sandbags	1,500	1,500
	Barricades/Delineators/Cones	2,000	2,000
	Herbicides	10,000	10,530
	Road Base Material	2,500	2,500
	Total Departmental Expense	\$17,500	\$18,030
8130	Other Professional Svcs		
	Weed Abatement	190,140	195,850
	Total Other Professional Svcs	\$190,140	\$195,850
Organization:	10137119 - Construction Inspection	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	94,500	97,340
	Total Overtime	\$94,500	\$97,340
8010	Departmental Expense		
	Departmental Expense	13,200	13,600
	Total Departmental Expense	\$13,200	\$13,600
8012	Uniform Expense		
	Boot Reimbursement - Public Works Inspectors	1,200	1,240
	Total Uniform Expense	\$1,200	\$1,240
8018	Conference & Meetings		
	Training and Certifications As Needed	2,000	2,060
	Total Conference & Meetings	\$2,000	\$2,060

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	101 - General Fund	Division:	Utilities & Streets
Department:	Public Works & Engineering		
8019	Communications		
	800 MHz Radio Charge	6,300	6,490
	Total Communications	\$6,300	\$6,490
8130	Other Professional Svcs		
	Other Professional Services	10,000	10,300
	Total Other Professional Svcs	\$10,000	\$10,300

General Fund - 101 Budget by Division

Department - Public Works & Engineering

Division - Parks & Landscape

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	1,484,900	1,808,528	2,003,770	2,085,660
OPERATING COSTS	-	2,033,949	2,408,093	2,391,450	2,530,020
CONTRACTURAL SERVICES	-	4,415,336	5,094,647	4,201,780	4,350,100
INTERNAL SERVICES CHARGES	-	779,191	818,730	811,260	821,100
Total By Category	-	8,713,376	10,129,998	9,408,260	9,786,880
Total Budgeted Full-Time Personnel	0.00	13.05	14.75	15.65	15.65
Total Budgeted Part-Time Personnel	0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES					
7010 Full-Time Employees	-	904,886	1,005,152	1,132,990	1,189,740
7012 Annual Leave Cash Out	-	16,217	35,474	37,170	40,620
7015 PERS Retirement-F/T	-	243,505	291,718	300,470	315,410
7017 Cafeteria Plan	-	159,202	228,551	197,740	192,920
7018 Medicare-F/T	-	13,126	13,828	15,670	16,450
7020 Worker's Comp	-	30,403	49,965	58,280	61,220
7090 Attrition Factor	-	-	(6,700)	-	-
7111 Part-Time Employees	-	-	16,500	86,400	88,990
7113 Overtime	-	117,561	173,800	173,800	179,020
7118 Medicare-P/T	-	-	240	1,250	1,290
TOTAL PERSONNEL SERVICES	-	1,484,900	1,808,528	2,003,770	2,085,660
OPERATING COSTS					
8010 Departmental Expense	-	718,624	721,132	665,650	682,640
8012 Uniform Expense	-	1,740	2,800	2,400	2,490
8014 Computer Hardwar <\$5000	-	970	-	-	-
8018 Conference & Meetings	-	20	-	27,000	27,000
8020 Utilities	-	1,166,734	1,575,430	1,585,500	1,703,740
8021 Rents	-	145,861	108,731	110,900	114,150
TOTAL OPERATING COSTS	-	2,033,949	2,408,093	2,391,450	2,530,020

General Fund - 101 Budget by Division (continued)

Department - Public Works & Engineering

Division - Parks & Landscape

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	55	-	-
8130	Other Professional Svcs	-	4,415,336	5,094,592	4,201,780	4,350,100
TOTAL CONTRACTURAL SERVICES		-	4,415,336	5,094,647	4,201,780	4,350,100
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	568,320	579,620	560,140	560,140
8220	Risk Liability	-	210,871	239,110	251,120	260,960
TOTAL INTERNAL SERVICES CHARGES		-	779,191	818,730	811,260	821,100
Total Division Parks & Landscape		-	8,713,376	10,129,998	9,408,260	9,786,880

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	10137201 - Graffiti	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	10,000	10,300
	Total Overtime	\$10,000	\$10,300
8010	Departmental Expense		
	Cleaning Supplies	12,600	12,980
	Paint and Paint Supplies	44,000	45,320
	Sand	13,000	13,390
	Total Departmental Expense	\$69,600	\$71,690
8012	Uniform Expense		
	Uniform Shirts	200	200
	Uniform Service	200	200
	Safety Jackets	170	190
	Total Uniform Expense	\$570	\$590
8021	Rents		
	800 MHz Radio Charge	150	160
	Total Rents	\$150	\$160
Organization:	10137202 - Parks	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Part Time	86,400	88,990
	Total Part-Time Employees	\$86,400	\$88,990
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	45,000	46,350
	Total Overtime	\$45,000	\$46,350
7118	Medicare-P/T		
	Part-Time Medicare	1,250	1,290
	Total Medicare-P/T	\$1,250	\$1,290

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Parks & Landscape

Department: Public Works & Engineering

8010	Departmental Expense		
	Ballfield Bases, Plates and Soil	3,930	4,560
	Concrete, Mulch and Soil	8,000	8,000
	Drinking Fountain Parts	3,930	4,560
	Fencing Supplies	3,930	4,560
	Hardware, Hand Tools and Materials	3,930	4,560
	Irrigation Upgrades	50,000	50,000
	Office, Paint and Painting Supplies	5,490	5,510
	Playground Parts and Surface Repair	53,000	53,000
	Park Signs and Wood Chips	3,930	4,560
	Playground Certification and Training	2,500	2,500
	Plumbing Supplies	3,930	4,560
	Rain Gear and Safety Jackets	1,000	1,000
	Restroom Parts and Trash Cans	3,930	4,560
	Cost Increase For Materials & Supplies	100,380	100,380
	Total Departmental Expense	\$247,880	\$252,310
8012	Uniform Expense		
	Uniform Shirts	200	200
	Uniform Service	200	200
	Safety Jackets	130	150
	Total Uniform Expense	\$530	\$550
8018	Conference & Meetings		
	Annual Trainings	24,000	24,000
	Total Conference & Meetings	\$24,000	\$24,000
8020	Utilities		
	Electricity	1,007,010	1,109,330
	Utilities	32,320	32,320
	Total Utilities	\$1,039,330	\$1,141,650

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Parks & Landscape

Department: Public Works & Engineering

8021	Rents		
	800 MHz Radio Charge	700	720
	Copier Lease Agreement	4,000	8,990
	Fontana Park MWD 2706 Agreement	6,300	8,990
	Jurupa Park Edison Agreement	6,300	8,990
	Manlift Rental	6,000	8,990
	Portable Restrooms	65,000	29,490
	Storage Unit	1,000	8,990
	Tower Lights (Special Events)	12,300	29,490
	Total Rents	\$101,600	\$104,650
8130	Other Professional Svcs		
	Annual Landscape Maintenance	1,381,500	1,436,770
	Artificial Turf Maintenance	84,800	84,800
	Asset Management Support and Reports	2,500	2,500
	Basketball Court Repairs and Renovation	2,000	2,000
	Backflow Inspection and Reports	4,000	4,000
	Chain Link Fence Repairs	1,500	1,500
	Christmas Tree and Holiday Lighting	53,000	53,000
	City / FUSD Cooperative Agreements	140,000	140,000
	Control Link Fees	4,500	4,500
	Concrete Repairs	41,610	41,610
	GIS Development and Data Maintenance Services	51,380	51,380
	Landscape Renovations	5,800	5,800
	Locksmith	17,000	17,000
	Monument Letter Replacements	1,960	1,960
	Rubberized Playground Surfacing Repairs	5,500	5,500
	Turf Renovation	45,000	45,000
	Contractor Cost Increases	191,100	191,000
	Total Other Professional Svcs	\$2,033,150	\$2,088,320

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	10137203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Pesticide Training	1,000	1,000
	Total Departmental Expense	\$1,000	\$1,000
8130	Other Professional Svcs		
	Contract Weed Abatement Services	64,750	103,650
	Weed Abatement Parcels Added	850	850
	Total Other Professional Svcs	\$65,600	\$104,500
Organization:	10137204 - Trees	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	5,000	5,150
	Total Overtime	\$5,000	\$5,150
8010	Departmental Expense		
	Arbor Day Supplies and Materials	3,500	3,500
	Office Supplies	200	480
	Safety Equipment	500	500
	Tree Trimming Supplies	5,000	5,000
	Total Departmental Expense	\$9,200	\$9,480
8130	Other Professional Svcs		
	5 Year Tree Trimming	285,940	324,230
	Annual Tree Trimming (Palm's & Others)	268,500	268,500
	Service Request Tree Trimming	238,100	238,100
	Tree Planting	40,300	27,000
	Increased Grid Trimming	249,560	249,560
	Total Other Professional Svcs	\$1,082,400	\$1,107,390
Organization:	10137205 - Pools	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	3,500	3,610
	Total Overtime	\$3,500	\$3,610

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Parks & Landscape

Department: Public Works & Engineering

8010	Departmental Expense		
	Certifications	4,750	36,370
	Hand Tools	3,400	34,980
	Office Supplies	200	210
	Pool Chemicals	80,740	72,670
	Pool Equipment	90,740	82,970
	Pool Operators Association	200	210
	Safety Equipment	500	520
	CUPA Permits	500	2,060
	Pools Miscellaneous Supplies	42,740	520
	Total Departmental Expense	\$223,770	\$230,510
8012	Uniform Expense		
	Uniform Shirts	200	230
	Uniform Service	200	200
	Uniform Hats	200	200
	Safety Jackets	300	300
	Total Uniform Expense	\$900	\$930
8020	Utilities		
	Natural Gas	6,180	6,370
	Utilities	190	190
	Total Utilities	\$6,370	\$6,560
8021	Rents		
	800 MHz Radio Charge	250	260
	Total Rents	\$250	\$260

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Contracted Pool Work	349,700	360,190
	Lab Work	500	520
	Bi-Annual Inspection / Waterslides	8,000	8,240
	Nature Center Pond Maintenance	35,100	36,150
	Total Other Professional Svcs	\$393,300	\$405,100
Organization:	10137206 - Special Events	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	100,000	103,000
	Total Overtime	\$100,000	\$103,000
Organization:	10137208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	115,360	118,830
	Utilities	3,470	3,470
	Total Utilities	\$118,830	\$122,300
Organization:	10137209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	300	310
	Total Overtime	\$300	\$310
8010	Departmental Expense		
	Irrigation Upgrades	5,500	5,500
	Office Supplies	1,000	1,000
	Pump Repairs	1,500	1,500
	Mulch and Wood Chips	4,700	5,180
	Pesticide Training	3,000	3,000
	Total Departmental Expense	\$15,700	\$16,180
8018	Conference & Meetings		
	Pesticide Applicator License Seminar	3,000	3,000
	Total Conference & Meetings	\$3,000	\$3,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Parks & Landscape

Department: Public Works & Engineering

8020	Utilities		
	Electricity	408,700	420,960
	Utilities	12,270	12,270
	Total Utilities	\$420,970	\$433,230
8021	Rents		
	800 MHz Radio Charge	300	310
	Total Rents	\$300	\$310
8130	Other Professional Svcs		
	Annual Landscape Maintenance	483,030	500,340
	Backflow Inspection and Repairs	20,000	20,000
	GIS Development and Data Maintenance Service	67,220	67,220
	Plant / Color Replacement	6,500	6,500
	Increase In Landscape Contract Costs	45,580	45,580
	Total Other Professional Svcs	\$622,330	\$639,640
Organization:	10137210 - Technical Services	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	10,000	10,300
	Total Overtime	\$10,000	\$10,300
8010	Departmental Expense		
	Electrical Supplies	35,500	33,740
	Irrigation Supplies	40,000	44,040
	Musco Lighting Parts	6,000	6,180
	Tech Misc Supplies (Grainger)	2,000	2,060
	Welding Supplies	15,000	15,450
	Total Departmental Expense	\$98,500	\$101,470
8012	Uniform Expense		
	Uniform Shirts	200	210
	Uniform Service	200	210
	Total Uniform Expense	\$400	\$420

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Parks & Landscape

Department: Public Works & Engineering

8021	Rents		
	800 MHz Radio Charge	400	400
	Manlift Rental	5,200	5,370
	Material Cost Increase	3,000	3,000
	Total Rents	\$8,600	\$8,770
8130	Other Professional Svcs		
	Crane Services	1,500	1,650
	Electrical Services	3,500	3,500
	Total Other Professional Svcs	\$5,000	\$5,150

General Fund - 101 Budget by Division

Department - Public Works & Engineering

Division - Land Development

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	1,850,038	2,143,782	2,311,840	2,428,680
OPERATING COSTS	-	7,303	4,710	4,710	4,860
CONTRACTURAL SERVICES	-	522,525	339,000	490,000	503,340
INTERNAL SERVICES CHARGES	-	82,366	82,890	93,130	98,500
CAPITAL EXPENDITURES	-	-	8,000	8,000	8,240
OTHER FINANCING USES	-	(19,031)	(138)	-	-
Total By Category	-	2,443,201	2,578,244	2,907,680	3,043,620
Total Budgeted Full-Time Personnel	0.00	12.30	12.30	12.90	12.90
PERSONNEL SERVICES					
7010 Full-Time Employees	-	1,211,524	1,446,215	1,574,500	1,665,260
7012 Annual Leave Cash Out	-	79,344	61,197	65,660	71,690
7015 PERS Retirement-F/T	-	309,209	403,801	409,850	432,480
7017 Cafeteria Plan	-	174,042	201,340	213,880	208,660
7018 Medicare-F/T	-	18,584	20,974	22,830	24,150
7020 Worker's Comp	-	39,098	21,695	24,380	25,670
7090 Attrition Factor	-	-	(12,180)	-	-
7113 Overtime	-	18,237	740	740	770
TOTAL PERSONNEL SERVICES	-	1,850,038	2,143,782	2,311,840	2,428,680
OPERATING COSTS					
8010 Departmental Expense	-	1,541	2,450	1,450	1,500
8014 Computer Hardwar <\$5000	-	2,958	-	-	-
8018 Conference & Meetings	-	2,804	2,260	3,260	3,360
TOTAL OPERATING COSTS	-	7,303	4,710	4,710	4,860
CONTRACTURAL SERVICES					
8110 Legal Services	-	-	20,000	20,000	20,600
8116 Plan Check	-	171,997	96,000	270,000	277,600
8118 Environmental Services	-	17,133	-	-	-
8130 Other Professional Svcs	-	333,395	223,000	200,000	205,140
TOTAL CONTRACTURAL SERVICES	-	522,525	339,000	490,000	503,340

General Fund - 101 Budget by Division (continued)

Department - Public Works & Engineering

Division - Land Development

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	82,366	82,890	93,130	98,500
TOTAL INTERNAL SERVICES CHARGES		-	82,366	82,890	93,130	98,500
CAPITAL EXPENDITURES						
8316	Computer Software >\$5000	-	-	8,000	8,000	8,240
TOTAL CAPITAL EXPENDITURES		-	-	8,000	8,000	8,240
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	-	(19,031)	(138)	-	-
TOTAL OTHER FINANCING USES		-	(19,031)	(138)	-	-
Total Division Land Development		-	2,443,201	2,578,244	2,907,680	3,043,620

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Land Development

Department: Public Works & Engineering

Organization:	10137402 - Plan Check - Grading	FY 2025/2026	FY 2026/2027
8116	Plan Check		
	New Plan Check Grading Review	150,000	154,000
	Total Plan Check	\$150,000	\$154,000
Organization:	10137404 - Land Development	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	740	770
	Total Overtime	\$740	\$770
8010	Departmental Expense		
	Departmental Expense	1,450	1,500
	Total Departmental Expense	\$1,450	\$1,500
8018	Conference & Meetings		
	Conference & Meetings	3,260	3,360
	Total Conference & Meetings	\$3,260	\$3,360
8110	Legal Services		
	Legal Services	20,000	20,600
	Total Legal Services	\$20,000	\$20,600
8116	Plan Check		
	Plan Check	120,000	123,600
	Total Plan Check	\$120,000	\$123,600
8130	Other Professional Svcs		
	Grant Funding Environmental Documents	162,000	166,000
	Other Professional Services	38,000	39,140
	Total Other Professional Svcs	\$200,000	\$205,140
8316	Computer Software >\$5000		
	Computer Software	8,000	8,240
	Total Computer Software >\$5000	\$8,000	\$8,240

General Fund - 101 Budget by Division

Department - Public Works & Engineering

Division - Traffic Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	591,290	597,150	807,880	834,290
OPERATING COSTS	-	66,936	34,600	30,800	31,300
CONTRACTURAL SERVICES	-	56,700	518,966	120,000	121,500
INTERNAL SERVICES CHARGES	-	41,682	41,720	54,210	55,750
CAPITAL EXPENDITURES	-	117,359	257,676	154,930	159,580
Total By Category	-	873,967	1,450,112	1,167,820	1,202,420
Total Budgeted Full-Time Personnel	0.00	2.70	3.45	4.40	4.40
PERSONNEL SERVICES					
7010 Full-Time Employees	-	377,697	365,042	509,200	529,980
7012 Annual Leave Cash Out	-	14,029	15,679	19,920	21,350
7015 PERS Retirement-F/T	-	103,341	109,249	143,030	148,210
7017 Cafeteria Plan	-	66,309	73,950	95,210	92,880
7018 Medicare-F/T	-	5,501	5,290	7,380	7,680
7020 Worker's Comp	-	12,249	3,570	5,140	5,350
7090 Attrition Factor	-	-	(3,630)	-	-
7113 Overtime	-	12,164	28,000	28,000	28,840
TOTAL PERSONNEL SERVICES	-	591,290	597,150	807,880	834,290
OPERATING COSTS					
8010 Departmental Expense	-	22,790	6,240	2,600	2,640
8013 Equip (Non-Comp) <\$5000	-	16,119	-	-	-
8014 Computer Hardwar <\$5000	-	1	5,000	-	-
8018 Conference & Meetings	-	9,806	19,760	24,600	24,950
8021 Rents	-	2,400	3,600	3,600	3,710
8030 Equipment Maintenance	-	15,820	-	-	-
TOTAL OPERATING COSTS	-	66,936	34,600	30,800	31,300
CONTRACTURAL SERVICES					
8110 Legal Services	-	-	570	-	-
8130 Other Professional Svcs	-	56,700	518,396	120,000	121,500
TOTAL CONTRACTURAL SERVICES	-	56,700	518,966	120,000	121,500

General Fund - 101 Budget by Division (continued)

Department - Public Works & Engineering

Division - Traffic Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	12,930	12,930	18,250	18,250
8220	Risk Liability	-	28,752	28,790	35,960	37,500
TOTAL INTERNAL SERVICES CHARGES		-	41,682	41,720	54,210	55,750
CAPITAL EXPENDITURES						
8316	Computer Software >\$5000	-	-	10,076	-	-
8320	Capital Acquisition	-	117,359	247,600	154,930	159,580
TOTAL CAPITAL EXPENDITURES		-	117,359	257,676	154,930	159,580
Total Division Traffic Engineering		-	873,967	1,450,112	1,167,820	1,202,420

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Traffic Engineering

Department: Public Works & Engineering

Organization: 10137505 - Traffic/Streets

		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Risk Liability	28,000	28,840
	Total Overtime	\$28,000	\$28,840
8010	Departmental Expense		
	Departmental Expense	2,600	2,640
	Total Departmental Expense	\$2,600	\$2,640
8018	Conference & Meetings		
	Conference & Trainings	13,200	13,200
	Conference & Meetings	11,400	11,750
	Total Conference & Meetings	\$24,600	\$24,950
8021	Rents		
	Rents & Leases	3,600	3,710
	Total Rents	\$3,600	\$3,710
8130	Other Professional Svcs		
	Traffic Consultant Support Services	70,000	70,000
	Professional Services	50,000	51,500
	Total Other Professional Svcs	\$120,000	\$121,500
8320	Capital Acquisition		
	Traffic Signal Cabinets	154,930	159,580
	Total Capital Acquisition	\$154,930	\$159,580

General Fund - 101 Budget by Division

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	57,600	59,340
CONTRACTURAL SERVICES		-	-	-	95,990	27,310
Total By Category		-	-	-	153,590	86,650
OPERATING COSTS						
8010	Departmental Expense	-	-	-	7,600	7,840
8014	Computer Hardwar <\$5000	-	-	-	10,000	10,300
8018	Conference & Meetings	-	-	-	40,000	41,200
TOTAL OPERATING COSTS		-	-	-	57,600	59,340
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	-	94,990	26,290
8130	Other Professional Svcs	-	-	-	1,000	1,020
TOTAL CONTRACTURAL SERVICES		-	-	-	95,990	27,310
Total Division Capital Projects		-	-	-	153,590	86,650

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Capital Projects

Department: Public Works & Engineering

Organization:	10137601 - Transportation Projects	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Departmental Expense	2,500	2,580
	Annual Licensing Renewal	2,500	2,580
	Total Departmental Expense	\$5,000	\$5,160
8110	Legal Services		
	Legal Services	94,990	26,290
	Total Legal Services	\$94,990	\$26,290
Organization:	10137604 - Project Management & Eng	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Greenbook	1,600	1,650
	Ergonomics	1,000	1,030
	Total Departmental Expense	\$2,600	\$2,680
8014	Computer Hardwar <\$5000		
	Computer Hardware	5,000	5,150
	Tablets For Fieldwork	5,000	5,150
	Total Computer Hardwar <\$5000	\$10,000	\$10,300
8018	Conference & Meetings		
	Conference & Meetings	20,000	20,600
	Annual Training & Seminars	20,000	20,600
	Total Conference & Meetings	\$40,000	\$41,200
8130	Other Professional Svcs		
	Professional Services	1,000	1,020
	Total Other Professional Svcs	\$1,000	\$1,020

General Fund - 101 Budget by Department

Total - Police

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	60,697,300	63,492,645	66,780,226	69,527,900	72,743,030
OPERATING COSTS	1,420,160	1,417,625	2,243,024	1,949,220	2,192,930
CONTRACTURAL SERVICES	3,862,622	3,791,182	5,135,912	5,203,170	5,470,530
INTERNAL SERVICES CHARGES	6,416,760	7,176,768	7,948,710	8,587,370	8,754,300
CAPITAL EXPENDITURES	552,151	215,401	67,632	-	-
DEBT SERVICE	-	21,594	20,000	-	-
CONTR:TO OTR AGY	289,000	-	-	-	-
OTHER FINANCING USES	(2,198,524)	(3,288,613)	(1,433,442)	-	-
Total By Category	71,039,469	72,826,602	80,762,062	85,267,660	89,160,790
Total Budgeted Full-Time Personnel	306.50	301.50	307.50	312.50	317.50
Total Budgeted Part-Time Personnel	9.00	9.00	9.00	11.00	11.00
PERSONNEL SERVICES					
7010 Full-Time Employees	33,133,779	33,791,565	38,386,557	39,738,650	41,306,380
7012 Annual Leave Cash Out	1,469,914	1,581,963	1,656,095	1,055,510	1,133,390
7015 PERS Retirement-F/T	16,915,278	17,780,163	19,313,265	20,234,560	21,798,220
7017 Cafeteria Plan	4,988,524	5,051,380	5,458,820	5,743,850	5,677,970
7018 Medicare-F/T	547,204	568,593	556,605	576,220	598,950
7020 Worker's Comp	1,306,870	1,097,688	1,553,314	1,404,330	1,453,340
7090 Attrition Factor	-	-	(2,265,160)	(1,350,000)	(1,350,000)
7111 Part-Time Employees	16,532	56,627	165,480	169,400	169,400
7113 Overtime	2,317,447	3,563,318	1,952,830	1,952,830	1,952,830
7115 PERS Retirement-P/T	482	523	-	-	-
7118 Medicare-P/T	1,270	825	2,420	2,550	2,550
TOTAL PERSONNEL SERVICES	60,697,300	63,492,645	66,780,226	69,527,900	72,743,030

General Fund - 101 Budget by Department

Total - Police (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	327,035	302,740	539,379	591,500	635,970
8011	Advertising	9,786	2,451	2,500	24,500	29,500
8012	Uniform Expense	55,279	70,061	117,760	136,050	207,500
8013	Equip (Non-Comp) <\$5000	111,597	85,556	163,413	85,510	88,510
8014	Computer Hardwar <\$5000	-	-	51,400	-	-
8015	Computer Softwar <\$5000	264	264	6,600	1,600	1,600
8018	Conference & Meetings	236,078	264,018	357,200	422,300	462,900
8019	Communications	412,225	432,774	566,912	477,280	523,640
8021	Rents	33,450	37,520	38,000	38,000	38,000
8027	Mileage Reimbursement	413	-	-	-	-
8028	City Programs	37,470	20,780	30,000	30,000	50,000
8030	Equipment Maintenance	156,684	34,216	223,780	66,090	69,640
8032	Outsourced Svcs (HW/SW)	11,203	69,939	61,580	41,230	48,880
8035	Software Maint	-	-	51,100	-	-
8039	Software Maint-PD	28,676	97,306	33,400	35,160	36,790
TOTAL OPERATING COSTS		1,420,160	1,417,625	2,243,024	1,949,220	2,192,930
CONTRACTURAL SERVICES						
8110	Legal Services	21,475	10,522	253,050	230,000	247,500
8130	Other Professional Svcs	3,644,398	3,419,772	4,320,612	4,569,770	4,798,560
8133	Security Services	196,749	360,888	562,250	403,400	424,470
TOTAL CONTRACTURAL SERVICES		3,862,622	3,791,182	5,135,912	5,203,170	5,470,530
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	4,430,040	4,280,120	4,530,120	4,967,960	4,967,960
8220	Risk Liability	1,986,720	2,896,648	3,418,590	3,619,410	3,786,340
TOTAL INTERNAL SERVICES CHARGES		6,416,760	7,176,768	7,948,710	8,587,370	8,754,300

General Fund - 101 Budget by Department

Total - Police (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8314	Land & Bldg Improvements	227,984	-	-	-	-
8315	Computer Hardware >\$5000	101	-	-	-	-
8317	Maintenance Equipment	276,068	88,789	7,570	-	-
8318	Office Equip Furn & Fix	23,597	22,153	-	-	-
8319	Vehicles	-	106,100	60,062	-	-
8329	Other Construction	24,401	(1,641)	-	-	-
TOTAL CAPITAL EXPENDITURES		552,151	215,401	67,632	-	-
DEBT SERVICE						
8420	Lease Expense - Principal	-	19,434	20,000	-	-
8421	Lease Expense - Interest	-	2,160	-	-	-
TOTAL DEBT SERVICE		-	21,594	20,000	-	-
CONTR:TO OTR AGY						
8745	Contribution To FFD	289,000	-	-	-	-
TOTAL CONTR:TO OTR AGY		289,000	-	-	-	-
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(2,198,524)	(3,288,613)	(1,433,442)	-	-
TOTAL OTHER FINANCING USES		(2,198,524)	(3,288,613)	(1,433,442)	-	-
Total Department - Police		71,039,469	72,826,602	80,762,062	85,267,660	89,160,790

General Fund - 101 Budget by Division

Department - Police

Division - Police Chief Admin

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	987,883	682,100	658,819	708,390	720,540
OPERATING COSTS	60,953	40,397	64,110	59,950	80,100
CONTRACTURAL SERVICES	-	-	7,500	7,500	7,500
INTERNAL SERVICES CHARGES	38,890	49,864	49,860	46,630	47,410
CONTR:TO OTR AGY	289,000	-	-	-	-
Total By Category	1,376,726	772,361	780,289	822,470	855,550
Total Budgeted Full-Time Personnel	2.00	2.00	2.00	2.00	2.00
PERSONNEL SERVICES					
7010 Full-Time Employees	549,381	367,878	374,702	394,410	396,900
7012 Annual Leave Cash Out	170,591	24,194	28,569	20,100	20,860
7015 PERS Retirement-F/T	205,061	232,042	215,962	233,760	243,620
7017 Cafeteria Plan	40,877	40,171	41,980	41,830	40,810
7018 Medicare-F/T	8,523	5,567	5,438	5,720	5,760
7020 Worker's Comp	13,450	12,248	11,778	12,570	12,590
7090 Attrition Factor	-	-	(19,610)	-	-
TOTAL PERSONNEL SERVICES	987,883	682,100	658,819	708,390	720,540
OPERATING COSTS					
8010 Departmental Expense	7,123	6,650	20,200	11,000	11,000
8012 Uniform Expense	-	1,745	1,000	1,000	1,000
8018 Conference & Meetings	15,015	9,732	11,600	16,600	16,600
8019 Communications	1,225	1,370	1,190	1,220	1,350
8028 City Programs	37,470	20,780	30,000	30,000	50,000
8030 Equipment Maintenance	120	120	120	130	150
TOTAL OPERATING COSTS	60,953	40,397	64,110	59,950	80,100
CONTRACTURAL SERVICES					
8110 Legal Services	-	-	5,000	5,000	5,000
8130 Other Professional Svcs	-	-	2,500	2,500	2,500
TOTAL CONTRACTURAL SERVICES	-	-	7,500	7,500	7,500

General Fund - 101 Budget by Division (continued)

Department - Police

Division - Police Chief Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	21,140	21,140	21,140	14,680	14,680
8220	Risk Liability	17,750	28,724	28,720	31,950	32,730
TOTAL INTERNAL SERVICES CHARGES		38,890	49,864	49,860	46,630	47,410
CONTR: TO OTR AGY						
8745	Contribution To FFD	289,000	-	-	-	-
TOTAL CONTR:TO OTR AGY		289,000	-	-	-	-
Total Division Police Chief Admin		1,376,726	772,361	780,289	822,470	855,550

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Police Chief Admin

Department: Police

Organization:	10140000 - Police Chief/Admin	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Dues & Membership	3,500	3,500
	Chaplain Appreciation	1,000	1,000
	Supplies	6,500	6,500
	Total Departmental Expense	\$11,000	\$11,000
8012	Uniform Expense		
	Uniform Expense - Chaplains	1,000	1,000
	Total Uniform Expense	\$1,000	\$1,000
8018	Conference & Meetings		
	San Bernardino County Police Chief Annual Meeting	500	500
	Chaplain Training	10,000	10,000
	Legislative Day	600	600
	Conference & Meetings	4,000	4,000
	CA Police Chief Assoc Conference	1,500	1,500
	Total Conference & Meetings	\$16,600	\$16,600
8019	Communications		
	800 MHZ Radio Service	1,220	1,350
	Total Communications	\$1,220	\$1,350
8028	City Programs		
	City Programs	30,000	50,000
	Total City Programs	\$30,000	\$50,000
8030	Equipment Maintenance		
	800 MHZ Radio Maintenance	130	150
	Total Equipment Maintenance	\$130	\$150
8110	Legal Services		
	Legal Services	5,000	5,000
	Total Legal Services	\$5,000	\$5,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Police Chief Admin

Department: Police

8130	Other Professional Svcs		
	Other Professional Svcs	2,500	2,500
	Total Other Professional Svcs	\$2,500	\$2,500

General Fund - 101 Budget by Division

Department - Police

Division - PD Administration

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	9,878,138	5,692,756	4,897,249	5,133,620	5,222,320
OPERATING COSTS	352,108	243,950	399,989	397,430	475,700
CONTRACTURAL SERVICES	1,446,183	2,020,198	2,594,469	2,653,680	2,749,490
INTERNAL SERVICES CHARGES	551,790	680,707	721,460	870,380	877,260
CAPITAL EXPENDITURES	227,984	5,218	-	-	-
OTHER FINANCING USES	-	(307,567)	(134,316)	-	-
Total By Category	12,456,203	8,335,262	8,478,851	9,055,110	9,324,770
Total Budgeted Full-Time Personnel	20.00	18.00	18.00	19.00	19.00
Total Budgeted Part-Time Personnel	9.00	9.00	9.00	7.00	7.00
PERSONNEL SERVICES					
7010 Full-Time Employees	5,803,832	2,854,327	2,693,589	2,684,340	2,709,710
7012 Annual Leave Cash Out	257,668	148,713	111,917	72,780	75,950
7015 PERS Retirement-F/T	2,256,696	1,711,906	1,343,555	1,492,600	1,561,340
7017 Cafeteria Plan	1,043,877	422,248	367,610	393,260	383,660
7018 Medicare-F/T	92,250	48,444	35,364	38,930	39,300
7020 Worker's Comp	148,440	91,354	93,124	103,280	103,930
7090 Attrition Factor	-	-	(92,140)	-	-
7111 Part-Time Employees	16,532	38,787	155,630	159,700	159,700
7113 Overtime	258,252	376,410	186,330	186,330	186,330
7115 PERS Retirement-P/T	482	-	-	-	-
7118 Medicare-P/T	109	567	2,270	2,400	2,400
TOTAL PERSONNEL SERVICES	9,878,138	5,692,756	4,897,249	5,133,620	5,222,320

General Fund - 101 Budget by Division (continued)

Department - Police

Division - PD Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	78,877	55,021	67,019	91,600	92,200
8011	Advertising	7,005	2,451	2,500	24,500	29,500
8012	Uniform Expense	26,707	23,810	52,810	65,750	101,200
8013	Equip (Non-Comp) <\$5000	5,468	25,583	88,950	36,700	36,700
8014	Computer Hardwar <\$5000	-	-	5,000	-	-
8015	Computer Softwar <\$5000	264	264	1,500	1,500	1,500
8018	Conference & Meetings	67,249	60,185	99,850	123,200	152,200
8019	Communications	141,453	44,465	48,660	49,360	57,210
8027	Mileage Reimbursement	413	-	-	-	-
8030	Equipment Maintenance	3,872	3,400	3,400	3,420	3,790
8032	Outsourced Svcs (HW/SW)	20,800	27,971	20,400	400	400
8035	Software Maint	-	-	9,100	-	-
8039	Software Maint-PD	-	800	800	1,000	1,000
TOTAL OPERATING COSTS		352,108	243,950	399,989	397,430	475,700
CONTRACTURAL SERVICES						
8110	Legal Services	21,475	10,522	198,050	175,000	187,500
8130	Other Professional Svcs	1,227,959	1,648,788	1,838,169	2,077,280	2,141,520
8133	Security Services	196,749	360,888	558,250	401,400	420,470
TOTAL CONTRACTURAL SERVICES		1,446,183	2,020,198	2,594,469	2,653,680	2,749,490
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	262,410	400,090	400,090	554,410	554,410
8220	Risk Liability	289,380	280,617	321,370	315,970	322,850
TOTAL INTERNAL SERVICES CHARGES		551,790	680,707	721,460	870,380	877,260
CAPITAL EXPENDITURES						
8314	Land & Bldg Improvements	227,984	-	-	-	-
8318	Office Equip Furn & Fix	-	5,218	-	-	-
TOTAL CAPITAL EXPENDITURES		227,984	5,218	-	-	-

General Fund - 101 Budget by Division (continued)

Department - Police

Division - PD Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	-	(307,567)	(134,316)	-	-
TOTAL OTHER FINANCING USES		-	(307,567)	(134,316)	-	-
Total Division PD Administration		12,456,203	8,335,262	8,478,851	9,055,110	9,324,770

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: PD Administration

Department: Police

Organization:	10140100 - Administrative Services	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	26,000	26,000
	Total Overtime	\$26,000	\$26,000
8010	Departmental Expense		
	Office Supplies	12,500	12,500
	Peace Officer and Fire Award	8,000	8,000
	Dues & Membership	5,000	5,000
	Recruitment and Retirement Gifts	7,500	7,500
	Monthly/Annual Award Recognition	1,200	1,200
	Total Departmental Expense	\$34,200	\$34,200
8012	Uniform Expense		
	Badge Repair - Administrative Services	4,000	5,000
	Bulletproof Vest	19,250	32,250
	Total Uniform Expense	\$23,250	\$37,250
8018	Conference & Meetings		
	Annual Officer Memorial	3,000	3,000
	Supervisory Course	3,000	3,000
	Conference and Meetings	6,000	6,000
	Total Conference & Meetings	\$12,000	\$12,000
8019	Communications		
	Satellite Phone Services	12,700	15,000
	800 MHZ Radio Service	35,210	40,760
	Mailing Expenses	500	500
	Total Communications	\$48,410	\$56,260
8030	Equipment Maintenance		
	800 MHZ Radio Maintenance	3,420	3,790
	Total Equipment Maintenance	\$3,420	\$3,790
8110	Legal Services		
	Legal Services	125,000	137,500
	Total Legal Services	\$125,000	\$137,500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: PD Administration

Department: Police

8130	Other Professional Svcs		
	Document Shredding Service	30,000	30,000
	Administrative Contractual Services	3,300	3,300
	Water Service	11,500	11,500
	Other Professional Services	5,000	5,000
	PD Employee Wellness Program	200,000	200,000
	Total Other Professional Svcs	\$249,800	\$249,800
8133	Security Services		
	Security Services - Library & Metro Link	401,400	420,470
	Total Security Services	\$401,400	\$420,470
Organization:	10140101 - Internal Affairs	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	51,500	51,500
	Total Overtime	\$51,500	\$51,500
8010	Departmental Expense		
	Office Supplies	500	500
	Membership & Dues	200	200
	Total Departmental Expense	\$700	\$700
8015	Computer Softwar <\$5000		
	Redaction/Editing Software	1,500	1,500
	Total Computer Softwar <\$5000	\$1,500	\$1,500
8018	Conference & Meetings		
	Internal Affairs Investigation	1,300	1,300
	Public Records Act Training	900	900
	Legal Update	500	500
	POBAR Training	500	500
	Total Conference & Meetings	\$3,200	\$3,200
8019	Communications		
	Mailing Services	450	450
	Total Communications	\$450	\$450

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: PD Administration

Department: Police

8110	Legal Services		
	Legal Fees	50,000	50,000
	Total Legal Services	\$50,000	\$50,000
Organization:	10140102 - Background Unit	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Part-Time Employees	73,100	73,100
	Total Part-Time Employees	\$73,100	\$73,100
7113	Overtime		
	Overtime	55,000	55,000
	Total Overtime	\$55,000	\$55,000
7118	Medicare-P/T		
	Medicare-P/T	1,100	1,100
	Total Medicare-P/T	\$1,100	\$1,100
8010	Departmental Expense		
	Office Supplies	1,500	1,500
	Membership and Dues	300	300
	PO BOX Rental for Background Unit	500	500
	Publications & Training Manuals	500	500
	Promotional Merchandise	2,500	2,500
	Cadet Program Supplies	5,500	5,500
	Total Departmental Expense	\$10,800	\$10,800
8011	Advertising		
	Recruitment Advertising Supplies	20,000	25,000
	Total Advertising	\$20,000	\$25,000
8012	Uniform Expense		
	Trainee Uniform Expense	21,000	35,000
	Cadet Uniform Expense	10,000	10,000
	Bullet Proof Vest	10,500	17,950
	Total Uniform Expense	\$41,500	\$62,950

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: PD Administration

Department: Police

8013	Equip (Non-Comp) <\$5000		
	Testing Equipment/Props	1,000	1,000
	Trainee Start Up Equipments	11,000	11,000
	Total Equip (Non-Comp) <\$5000	\$12,000	\$12,000
8018	Conference & Meetings		
	Academy Tuition	27,000	42,000
	Conference & Meetings	400	400
	Background Training Course	3,000	5,000
	Academy Ammo	12,000	24,000
	Recruitment Fairs	3,500	3,500
	Total Conference & Meetings	\$45,900	\$74,900
8019	Communications		
	Mailing Services	500	500
	Total Communications	\$500	\$500
8130	Other Professional Svcs		
	Department Counseling	11,000	11,000
	Credit Check Service	1,500	1,500
	Polygraph	13,500	13,500
	Medical/Physical	13,500	13,500
	Other Professional Services	20,630	20,630
	Total Other Professional Svcs	\$60,130	\$60,130
Organization:	10140103 - Dept Training-Admin	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Part-Time Employees	86,600	86,600
	Total Part-Time Employees	\$86,600	\$86,600
7113	Overtime		
	Overtime	7,730	7,730
	Total Overtime	\$7,730	\$7,730

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: PD Administration

Department: Police

7118	Medicare-P/T		
	Cadets (5) P/T Medicare	1,300	1,300
	Total Medicare-P/T	\$1,300	\$1,300
8010	Departmental Expense		
	Office Supplies	500	500
	Academy Supplies	1,000	1,000
	Memberships and Dues	500	500
	Total Departmental Expense	\$2,000	\$2,000
8013	Equip (Non-Comp) <\$5000		
	Tasers	10,500	10,500
	Taser Cartridges	2,000	2,000
	Misc Equipment	3,000	3,000
	Total Equip (Non-Comp) <\$5000	\$15,500	\$15,500
8018	Conference & Meetings		
	Host Departmental Training	1,500	1,500
	POST Mandated Training	22,500	22,500
	Conference & Meetings	2,500	2,500
	Women Leadership Training	10,800	10,800
	Leadership Institute	11,300	11,300
	Total Conference & Meetings	\$48,600	\$48,600
8039	Software Maint-PD		
	Training Innovations	1,000	1,000
	Total Software Maint-PD	\$1,000	\$1,000
Organization:	10140107 - Police Facilities	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Miscellaneous Parts/Supplies for Building	10,000	10,000
	Total Departmental Expense	\$10,000	\$10,000
8013	Equip (Non-Comp) <\$5000		
	Police Department Miscellaneous Equipment	2,500	2,500
	Total Equip (Non-Comp) <\$5000	\$2,500	\$2,500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: PD Administration

Department: Police

8130	Other Professional Svcs		
	Lobby Maintenance	2,000	2,000
	Total Other Professional Svcs	\$2,000	\$2,000
Organization:	10140108 - Jail Services	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	1,000	1,000
	PPE - Gloves, Wipes, and Sanitizers	2,000	2,000
	Total Departmental Expense	\$3,000	\$3,000
8130	Other Professional Svcs		
	Outside Professional Services	687,000	721,350
	Jail Hazmat Cleaning Service	5,500	5,780
	Jail Phone Service	3,600	3,780
	Total Other Professional Svcs	\$696,100	\$730,910
Organization:	10140109 - Live Scan	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Supplies	500	500
	Total Departmental Expense	\$500	\$500
8130	Other Professional Svcs		
	California Identification	255,530	255,530
	County ID Services	24,500	27,000
	Total Other Professional Svcs	\$280,030	\$282,530
Organization:	10140114 - Community Program	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	45,000	45,000
	Total Overtime	\$45,000	\$45,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: PD Administration

Department: Police

8010	Departmental Expense		
	Office Supplies	12,500	12,500
	Membership & Dues	1,000	1,000
	Volunteer Recognition Awards	5,900	6,500
	Community Outreach Supplies	3,000	3,000
	Citizens Academy Supplies	500	500
	National Night Out	5,000	5,000
	Area Commander Meetings	2,500	2,500
	Total Departmental Expense	\$30,400	\$31,000
8011	Advertising		
	Advertising Expense - Annual Open House	4,500	4,500
	Total Advertising	\$4,500	\$4,500
8012	Uniform Expense		
	Volunteer Uniform / Jackets	1,000	1,000
	Total Uniform Expense	\$1,000	\$1,000
8013	Equip (Non-Comp) <\$5000		
	Car Seat Supplies	6,700	6,700
	Total Equip (Non-Comp) <\$5000	\$6,700	\$6,700
8018	Conference & Meetings		
	Public Information Officer Training	11,000	11,000
	Conference & Meetings	2,500	2,500
	Total Conference & Meetings	\$13,500	\$13,500
8032	Outsourced Svcs (HW/SW)		
	Community Outreach Subscription	400	400
	Total Outsourced Svcs (HW/SW)	\$400	\$400
8130	Other Professional Svcs		
	Community Assistance Program	26,500	29,150
	School Crossing Guard Contracts	759,220	782,000
	Total Other Professional Svcs	\$785,720	\$811,150

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: PD Administration

Department: Police

Organization: 10140115 - F.L.I.P.		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	1,100	1,100
	Total Overtime	\$1,100	\$1,100
8130	Other Professional Svcs		
	Charter Services	3,500	5,000
	Total Other Professional Svcs	\$3,500	\$5,000

General Fund - 101 Budget by Division

Department - Police

Division - Field Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		35,421,524	31,703,561	35,527,276	36,178,330	38,073,900
OPERATING COSTS		766,108	507,438	838,150	746,410	825,250
CONTRACTURAL SERVICES		1,111,393	1,648,519	2,213,572	2,244,490	2,415,040
INTERNAL SERVICES CHARGES		3,555,930	3,989,264	4,584,220	4,403,980	4,502,270
CAPITAL EXPENDITURES		300,570	98,397	-	-	-
OTHER FINANCING USES		(2,066,986)	(2,962,472)	(1,298,422)	-	-
Total By Category		39,088,539	34,984,707	41,864,796	43,573,210	45,816,460
Total Budgeted Full-Time Personnel		157.00	159.00	158.00	157.00	160.00
PERSONNEL SERVICES						
7010	Full-Time Employees	18,773,347	17,023,718	20,084,370	20,909,450	21,787,640
7012	Annual Leave Cash Out	698,470	551,747	860,905	502,930	541,510
7015	PERS Retirement-F/T	10,344,787	9,160,642	11,116,475	11,057,550	12,015,260
7017	Cafeteria Plan	2,696,109	2,312,094	2,599,700	2,723,850	2,697,580
7018	Medicare-F/T	309,906	277,322	308,250	303,190	315,930
7020	Worker's Comp	846,100	550,668	1,035,756	826,810	861,430
7090	Attrition Factor	-	-	(1,682,730)	(1,350,000)	(1,350,000)
7111	Part-Time Employees	-	12,718	-	-	-
7113	Overtime	1,751,644	1,814,468	1,204,550	1,204,550	1,204,550
7118	Medicare-P/T	1,161	184	-	-	-
TOTAL PERSONNEL SERVICES		35,421,524	31,703,561	35,527,276	36,178,330	38,073,900

General Fund - 101 Budget by Division (continued)

Department - Police

Division - Field Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	192,383	121,013	229,010	215,500	240,970
8012	Uniform Expense	13,638	24,641	33,750	41,250	63,250
8013	Equip (Non-Comp) <\$5000	85,382	16,266	19,040	32,810	35,810
8014	Computer Hardwar <\$5000	-	-	40,000	-	-
8018	Conference & Meetings	120,009	110,455	116,200	163,500	167,500
8019	Communications	173,267	173,132	302,580	205,340	227,670
8021	Rents	33,450	36,000	38,000	38,000	38,000
8030	Equipment Maintenance	142,004	16,810	59,570	50,010	52,050
8032	Outsourced Svcs (HW/SW)	(22,701)	9,121	-	-	-
8039	Software Maint-PD	28,676	-	-	-	-
TOTAL OPERATING COSTS		766,108	507,438	838,150	746,410	825,250
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	50,000	50,000	55,000
8130	Other Professional Svcs	1,111,393	1,648,519	2,159,572	2,192,490	2,356,040
8133	Security Services	-	-	4,000	2,000	4,000
TOTAL CONTRACTURAL SERVICES		1,111,393	1,648,519	2,213,572	2,244,490	2,415,040
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	2,425,820	2,559,250	2,809,250	2,557,850	2,557,850
8220	Risk Liability	1,130,110	1,430,014	1,774,970	1,846,130	1,944,420
TOTAL INTERNAL SERVICES CHARGES		3,555,930	3,989,264	4,584,220	4,403,980	4,502,270
CAPITAL EXPENDITURES						
8315	Computer Hardware >\$5000	101	-	-	-	-
8317	Maintenance Equipment	276,068	88,789	-	-	-
8318	Office Equip Furn & Fix	-	11,249	-	-	-
8329	Other Construction	24,401	(1,641)	-	-	-
TOTAL CAPITAL EXPENDITURES		300,570	98,397	-	-	-
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(2,066,986)	(2,962,472)	(1,298,422)	-	-
TOTAL OTHER FINANCING USES		(2,066,986)	(2,962,472)	(1,298,422)	-	-

General Fund - 101 Budget by Division (continued)

Department - Police

Division - Field Services

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
Total Division Field Services	39,088,539	34,984,707	41,864,796	43,573,210	45,816,460

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Field Services

Department: Police

Organization:	10140200 - Field Services-Admin	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	1,050	1,050
	Total Overtime	\$1,050	\$1,050
8010	Departmental Expense		
	Dues & Subscriptions	500	500
	Office Supplies	1,000	1,000
	Total Departmental Expense	\$1,500	\$1,500
8012	Uniform Expense		
	Bulletproof Vest	19,250	32,250
	Badge Repair	4,000	5,000
	Uniform Replacement	500	500
	Total Uniform Expense	\$23,750	\$37,750
8018	Conference & Meetings		
	Role of the Police Chief	1,000	1,000
	Executive Assistant Training	500	500
	Conference and Training	1,100	1,100
	Total Conference & Meetings	\$2,600	\$2,600
8019	Communications		
	800 MHZ Radio Service	202,840	223,170
	Total Communications	\$202,840	\$223,170
8030	Equipment Maintenance		
	800 MHZ Radio Maintenance	20,010	22,050
	Total Equipment Maintenance	\$20,010	\$22,050
8133	Security Services		
	Security Contract	2,000	4,000
	Total Security Services	\$2,000	\$4,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Field Services

Department: Police

Organization: 10140221 - F.A.S.T.		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	28,000	28,000
	Total Overtime	\$28,000	\$28,000
8010	Departmental Expense		
	Office Supplies	500	500
	Protective Equipment	1,000	1,000
	Animal Care Supplies	6,500	9,500
	Membership & Dues	500	500
	Total Departmental Expense	\$8,500	\$11,500
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Equipment	3,000	5,000
	Total Equip (Non-Comp) <\$5000	\$3,000	\$5,000
8018	Conference & Meetings		
	Animal Service Trainings	2,500	2,500
	Total Conference & Meetings	\$2,500	\$2,500
8110	Legal Services		
	Legal Services	50,000	55,000
	Total Legal Services	\$50,000	\$55,000
8130	Other Professional Svcs		
	Animal Shelter Services	744,110	744,110
	Disposal Fee	14,460	14,460
	Storage Cleaning	4,500	4,500
	Temporary Kennel Services	6,000	6,000
	Veterinary Services	20,000	20,000
	Shelter Buildout	291,290	291,290
	Total Other Professional Svcs	\$1,080,360	\$1,080,360

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Field Services

Department: Police

Organization:	10140222 - Traffic	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	37,700	37,700
	Total Overtime	\$37,700	\$37,700
8010	Departmental Expense		
	Office Supplies	650	650
	Batteries	1,000	1,000
	Total Departmental Expense	\$1,650	\$1,650
8018	Conference & Meetings		
	Basic Traffic Collision	1,200	1,200
	Conference & Meetings	1,200	1,200
	Total Conference & Meetings	\$2,400	\$2,400
Organization:	10140223 - Motorcycles	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	27,000	27,000
	Total Overtime	\$27,000	\$27,000
8010	Departmental Expense		
	Office Supplies	200	200
	Small Tools	200	500
	Supplies for Special Enforcement Program (DUI)	200	200
	Total Departmental Expense	\$600	\$900
8012	Uniform Expense		
	Safety Glasses	500	1,000
	Gloves	500	1,000
	Kevlar Pants	6,000	10,000
	Motor Helmet	2,000	5,000
	Total Uniform Expense	\$9,000	\$17,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Field Services

Department: Police

8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Equipment	5,500	5,500
	Total Equip (Non-Comp) <\$5000	\$5,500	\$5,500
8018	Conference & Meetings		
	Motor Instructor Course	1,000	3,000
	Basic Motor Course	1,000	3,000
	Total Conference & Meetings	\$2,000	\$6,000
Organization:	10140224 - MAIT	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	16,300	16,300
	Total Overtime	\$16,300	\$16,300
8010	Departmental Expense		
	Membership	500	500
	Reconstruction Materials	250	250
	Office Supplies	250	250
	Total Departmental Expense	\$1,000	\$1,000
8013	Equip (Non-Comp) <\$5000		
	MAIT Equipment	3,000	3,000
	Total Equip (Non-Comp) <\$5000	\$3,000	\$3,000
8018	Conference & Meetings		
	Conference & Meetings	1,500	1,500
	Total Conference & Meetings	\$1,500	\$1,500
8130	Other Professional Svcs		
	Other Professional Services	1,000	1,000
	Total Other Professional Svcs	\$1,000	\$1,000
Organization:	10140231 - Patrol Units	FY 2025/2026	FY 2026/2027
7090	Attrition Factor		
	Attrition Factor	(1,350,000)	(1,350,000)
	Total Attrition Factor	\$(1,350,000)	\$(1,350,000)

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Field Services

Department: Police

7113	Overtime		
	Overtime	1,061,200	1,061,200
	Total Overtime	\$1,061,200	\$1,061,200
8010	Departmental Expense		
	Office Supplies	21,270	21,270
	Membership & Dues	420	420
	PPE - Gloves, Wipes, and Sanitizers	5,000	8,670
	Miscellaneous Expense	5,000	5,000
	Total Departmental Expense	\$31,690	\$35,360
8012	Uniform Expense		
	Uniform Replacement	2,500	2,500
	Total Uniform Expense	\$2,500	\$2,500
8013	Equip (Non-Comp) <\$5000		
	Equipment Expense	6,310	6,310
	Total Equip (Non-Comp) <\$5000	\$6,310	\$6,310
8018	Conference & Meetings		
	Training Related to Patrol Duties	80,000	80,000
	FTO Training and Updates	15,000	15,000
	Total Conference & Meetings	\$95,000	\$95,000
8019	Communications		
	Mailing Services	500	1,500
	Satellite Service	2,000	3,000
	Total Communications	\$2,500	\$4,500
8030	Equipment Maintenance		
	Radio Maintenance	25,000	25,000
	Drone Maintenance	5,000	5,000
	Total Equipment Maintenance	\$30,000	\$30,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Field Services

Department: Police

8130	Other Professional Svcs		
	Crime Scene Clean up	25,000	30,000
	Towel Service	20,000	20,000
	Biotox	55,000	55,000
	Board Up Service	15,000	20,000
	Total Other Professional Svcs	\$115,000	\$125,000
Organization:	10140232 - K-9 Unit	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	31,000	31,000
	Total Overtime	\$31,000	\$31,000
8010	Departmental Expense		
	Supplies for K-9	14,000	14,000
	Memberships and Dues	500	500
	Total Departmental Expense	\$14,500	\$14,500
8013	Equip (Non-Comp) <\$5000		
	K-9 Training Equipment	1,500	1,500
	K-9 Accessories	5,000	6,000
	Total Equip (Non-Comp) <\$5000	\$6,500	\$7,500
8018	Conference & Meetings		
	K-9 Monthly Training	18,000	18,000
	K9 Courses	27,000	27,000
	Conference & Meetings	2,000	2,000
	Total Conference & Meetings	\$47,000	\$47,000
8130	Other Professional Svcs		
	Veterinarian Care	8,000	10,000
	Other Professional Services	5,000	5,000
	Total Other Professional Svcs	\$13,000	\$15,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Field Services

Department: Police

Organization:	10140233 - Air Support	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	2,300	2,300
	Total Overtime	\$2,300	\$2,300
8010	Departmental Expense		
	Supplies	1,500	1,500
	Total Departmental Expense	\$1,500	\$1,500
8012	Uniform Expense		
	Uniform Replacement	1,000	1,000
	Total Uniform Expense	\$1,000	\$1,000
8018	Conference & Meetings		
	Tactical Flight Officer Training	2,000	2,000
	Air Support Conference and Meetings	2,000	2,000
	Total Conference & Meetings	\$4,000	\$4,000
8021	Rents		
	Helicopter Facility Rental - Per Contract	38,000	38,000
	Total Rents	\$38,000	\$38,000
8130	Other Professional Svcs		
	Helicopter Contract Services	813,420	950,000
	Liability Insurance For Helicopters	139,710	153,680
	Helicopter Communication System	22,500	23,500
	Total Other Professional Svcs	\$975,630	\$1,127,180
Organization:	10140234 - Mobile Field Forces Unit	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	500	500
	Total Departmental Expense	\$500	\$500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Field Services

Department: Police

8012	Uniform Expense		
	Uniform Expense	5,000	5,000
	Total Uniform Expense	\$5,000	\$5,000
8013	Equip (Non-Comp) <\$5000		
	Equipment Expense	7,500	7,500
	Total Equip (Non-Comp) <\$5000	\$7,500	\$7,500
8018	Conference & Meetings		
	Conference & Meetings	2,500	2,500
	Total Conference & Meetings	\$2,500	\$2,500
Organization:	10140235 - Shooting Range	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Ammunition	122,560	141,060
	Office Supplies	1,000	1,000
	Range Supplies	1,000	1,000
	Batteries	2,000	2,000
	SEMS Munition	5,000	5,000
	Optics Ammo & Supplies	22,500	22,500
	Total Departmental Expense	\$154,060	\$172,560
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Equipment	1,000	1,000
	Total Equip (Non-Comp) <\$5000	\$1,000	\$1,000
8018	Conference & Meetings		
	Conference & Meetings	1,000	1,000
	Firearm Instructor	3,000	3,000
	Total Conference & Meetings	\$4,000	\$4,000
8130	Other Professional Svcs		
	Other Professional Services	7,500	7,500
	Total Other Professional Svcs	\$7,500	\$7,500

General Fund - 101 Budget by Division

Department - Police

Division - Special Operations

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		14,409,755	19,402,166	18,117,533	19,645,310	20,398,760
OPERATING COSTS		240,991	433,051	506,115	524,840	572,710
CONTRACTURAL SERVICES		1,305,046	47,091	158,671	154,300	155,300
INTERNAL SERVICES CHARGES		2,270,150	2,171,836	2,289,780	2,929,290	2,968,270
CAPITAL EXPENDITURES		23,597	111,786	67,632	-	-
DEBT SERVICE		-	21,594	20,000	-	-
OTHER FINANCING USES		(131,538)	(18,574)	-	-	-
Total By Category		18,118,001	22,168,950	21,159,731	23,253,740	24,095,040
Total Budgeted Full-Time Personnel		72.50	64.50	65.50	71.50	73.50
PERSONNEL SERVICES						
7010	Full-Time Employees	8,007,219	9,888,780	10,303,654	10,643,430	10,926,760
7012	Annual Leave Cash Out	343,185	773,930	412,917	275,450	292,340
7015	PERS Retirement-F/T	4,108,734	5,648,289	5,258,518	6,061,980	6,506,940
7017	Cafeteria Plan	1,207,661	1,457,032	1,516,340	1,662,000	1,655,530
7018	Medicare-F/T	136,525	179,575	137,732	154,330	158,430
7020	Worker's Comp	298,880	322,636	369,102	414,720	425,360
7090	Attrition Factor	-	-	(314,130)	-	-
7113	Overtime	307,551	1,131,924	433,400	433,400	433,400
TOTAL PERSONNEL SERVICES		14,409,755	19,402,166	18,117,533	19,645,310	20,398,760
OPERATING COSTS						
8010	Departmental Expense	48,652	80,790	170,150	220,400	232,300
8011	Advertising	2,781	-	-	-	-
8012	Uniform Expense	14,934	19,865	30,200	28,050	42,050
8013	Equip (Non-Comp) <\$5000	20,747	40,649	45,365	15,500	15,500
8015	Computer Softwar <\$5000	-	-	5,100	100	100
8018	Conference & Meetings	33,805	52,812	80,200	77,400	78,900
8019	Communications	96,280	97,565	96,960	103,480	113,770
8021	Rents	-	1,520	-	-	-
8030	Equipment Maintenance	10,688	10,497	9,860	10,590	11,660

General Fund - 101 Budget by Division (continued)

Department - Police

Division - Special Operations

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
8032	Outsourced Svcs (HW/SW)	13,104	32,847	35,680	35,160	42,640
8039	Software Maint-PD	-	96,506	32,600	34,160	35,790
TOTAL OPERATING COSTS		240,991	433,051	506,115	524,840	572,710
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	1,305,046	47,091	158,671	154,300	155,300
TOTAL CONTRACTURAL SERVICES		1,305,046	47,091	158,671	154,300	155,300
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	1,720,670	1,271,880	1,271,880	1,824,060	1,824,060
8220	Risk Liability	549,480	899,956	1,017,900	1,105,230	1,144,210
TOTAL INTERNAL SERVICES CHARGES		2,270,150	2,171,836	2,289,780	2,929,290	2,968,270
CAPITAL EXPENDITURES						
8317	Maintenance Equipment	-	-	7,570	-	-
8318	Office Equip Furn & Fix	23,597	5,686	-	-	-
8319	Vehicles	-	106,100	60,062	-	-
TOTAL CAPITAL EXPENDITURES		23,597	111,786	67,632	-	-
DEBT SERVICE						
8420	Lease Expense - Principal	-	19,434	20,000	-	-
8421	Lease Expense - Interest	-	2,160	-	-	-
TOTAL DEBT SERVICE		-	21,594	20,000	-	-
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	(131,538)	(18,574)	-	-	-
TOTAL OTHER FINANCING USES		(131,538)	(18,574)	-	-	-
Total Division Special Operations		18,118,001	22,168,950	21,159,731	23,253,740	24,095,040

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Special Operations

Department: Police

Organization:	10140300 - Special Operations-Admin	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	20,000	20,000
	Total Overtime	\$20,000	\$20,000
8010	Departmental Expense		
	Office Supplies	650	650
	Membership & Dues	500	500
	PPE - Gloves, Wipes, and Sanitizers	3,500	3,500
	Total Departmental Expense	\$4,650	\$4,650
8012	Uniform Expense		
	Bullet Proof Vest	19,250	32,250
	Badge Repair	4,000	5,000
	Total Uniform Expense	\$23,250	\$37,250
8018	Conference & Meetings		
	Executive Assistant Training	500	500
	Role of the Police Chief	2,000	2,000
	Conference and Meetings	2,500	2,500
	Total Conference & Meetings	\$5,000	\$5,000
8019	Communications		
	800 MHZ Radio Service	102,230	112,520
	Total Communications	\$102,230	\$112,520
8030	Equipment Maintenance		
	800 MHZ Radio Maintenance	10,090	11,160
	Total Equipment Maintenance	\$10,090	\$11,160
Organization:	10140351 - Support Services-PD	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Membership & Dues	1,200	1,200
	Total Departmental Expense	\$1,200	\$1,200

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Special Operations

Department: Police

8012	Uniform Expense		
	Reserves, and Medics Uniform Expense	1,000	1,000
	Total Uniform Expense	\$1,000	\$1,000
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Equipment	500	500
	Total Equip (Non-Comp) <\$5000	\$500	\$500
Organization:	10140366 - Gangs Unit	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	500	500
	Total Departmental Expense	\$500	\$500
8012	Uniform Expense		
	Uniform Expense - Tactical Vest	600	600
	Total Uniform Expense	\$600	\$600
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Equipment	500	500
	Equipment Expense	1,000	1,000
	Total Equip (Non-Comp) <\$5000	\$1,500	\$1,500
8018	Conference & Meetings		
	Conference & Meetings	5,000	5,000
	Total Conference & Meetings	\$5,000	\$5,000
8032	Outsourced Svcs (HW/SW)		
	Outsourced HW/SW	3,740	4,120
	Total Outsourced Svcs (HW/SW)	\$3,740	\$4,120

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Special Operations

Department: Police

Organization: 10140367 - Bike Patrol		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	500	500
	Miscellaneous Supplies	1,700	1,700
	HOST	1,000	1,000
	Total Departmental Expense	\$3,200	\$3,200
8012	Uniform Expense		
	Uniform Replacement	200	200
	Tactical Vest	600	600
	Total Uniform Expense	\$800	\$800
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Equipment	500	500
	Total Equip (Non-Comp) <\$5000	\$500	\$500
8018	Conference & Meetings		
	Conference & Meetings	1,500	1,500
	Total Conference & Meetings	\$1,500	\$1,500
Organization: 10140368 - Narcotics Unit		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	500	500
	Investigation Support Fund	160,000	160,000
	Total Departmental Expense	\$160,500	\$160,500
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Equipment	500	500
	Total Equip (Non-Comp) <\$5000	\$500	\$500
8019	Communications		
	Mailing Service	150	150
	Total Communications	\$150	\$150

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Special Operations

Department: Police

8032	Outsourced Svcs (HW/SW)		
	Outsourced HW/SW	10,450	11,500
	Total Outsourced Svcs (HW/SW)	\$10,450	\$11,500
Organization:	10140369 - RRT-Rapid Response Team	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	500	500
	Total Departmental Expense	\$500	\$500
8012	Uniform Expense		
	Uniform Expense	600	600
	Total Uniform Expense	\$600	\$600
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Equipment	500	500
	Total Equip (Non-Comp) <\$5000	\$500	\$500
8018	Conference & Meetings		
	Conference & Meetings	1,000	1,000
	Breaching Training	7,000	7,000
	Specialized Unit Investigator Course	4,000	4,000
	Total Conference & Meetings	\$12,000	\$12,000
8032	Outsourced Svcs (HW/SW)		
	Outsourced HW/SW	2,450	2,700
	Ring Subscription	100	100
	Total Outsourced Svcs (HW/SW)	\$2,550	\$2,800
Organization:	10140370 - SWAT	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	90,150	90,150
	Total Overtime	\$90,150	\$90,150

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Special Operations

Department: Police

8010	Departmental Expense		
	Membership & Dues	650	650
	Miscellaneous Supplies	1,000	1,000
	Total Departmental Expense	\$1,650	\$1,650
8012	Uniform Expense		
	Uniform Expense	800	800
	Total Uniform Expense	\$800	\$800
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Equipment and Repairs	1,000	1,000
	Total Equip (Non-Comp) <\$5000	\$1,000	\$1,000
8018	Conference & Meetings		
	Basic SWAT Training	3,200	3,200
	SWAT Commander School	2,200	2,200
	CAHN	2,000	2,000
	Conference & Meetings	10,000	10,000
	Total Conference & Meetings	\$17,400	\$17,400
8019	Communications		
	SWAT Paging System	900	900
	Total Communications	\$900	\$900
8130	Other Professional Svcs		
	Portable Restroom	1,000	2,000
	Total Other Professional Svcs	\$1,000	\$2,000
Organization:	10140377 - Investigations	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	210,000	210,000
	Total Overtime	\$210,000	\$210,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Special Operations

Department: Police

8010	Departmental Expense		
	Office Supplies	1,000	1,000
	Membership & Dues	12,100	22,000
	Miscellaneous Supplies	500	500
	Cold Case Interview	3,000	5,000
	Extraditions & Interviews	20,000	20,000
	Total Departmental Expense	\$36,600	\$48,500
8012	Uniform Expense		
	Uniform Replacement	500	500
	Total Uniform Expense	\$500	\$500
8018	Conference & Meetings		
	Interview & Interrogation	500	500
	Investigative Trainings	2,000	2,000
	Child Abuse Investigations	1,000	1,000
	Conference & Meetings	5,000	5,000
	Total Conference & Meetings	\$8,500	\$8,500
8019	Communications		
	Mailing Services	200	200
	Total Communications	\$200	\$200
8032	Outsourced Svcs (HW/SW)		
	Investigative Tool - Search Engine	10,000	15,000
	Total Outsourced Svcs (HW/SW)	\$10,000	\$15,000
8039	Software Maint-PD		
	Investigative Tool Equipment	32,660	34,290
	Total Software Maint-PD	\$32,660	\$34,290

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Special Operations

Department: Police

8130	Other Professional Svcs		
	Search Warrant Services	25,650	25,650
	Blood Draws for Investigations	37,000	37,000
	Medical Test Kits	21,400	21,400
	DNA Testing	50,000	50,000
	Total Other Professional Svcs	\$134,050	\$134,050
Organization:	10140378 - Fugitive Apprehension Team	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	30,000	30,000
	Total Overtime	\$30,000	\$30,000
8010	Departmental Expense		
	Departmental Expense	500	500
	Total Departmental Expense	\$500	\$500
8012	Uniform Expense		
	Uniform Expense	500	500
	Total Uniform Expense	\$500	\$500
8013	Equip (Non-Comp) <\$5000		
	Equip (Non-Comp) <\$5000	3,000	3,000
	Total Equip (Non-Comp) <\$5000	\$3,000	\$3,000
8018	Conference & Meetings		
	High Risk Operations Training	500	500
	Conference & Meetings	1,000	1,000
	Breaching Training	7,000	7,000
	Specialized Unit Investigator Course	4,000	4,000
	Total Conference & Meetings	\$12,500	\$12,500
8032	Outsourced Svcs (HW/SW)		
	Outsourced Svcs (HW/SW)	7,920	8,720
	Total Outsourced Svcs (HW/SW)	\$7,920	\$8,720

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Special Operations

Department: Police

Organization:	10140379 - COAST	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	1,000	1,000
	Community Event Awareness Supplies	1,000	1,000
	Total Departmental Expense	\$2,000	\$2,000
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Equipment	3,000	3,000
	Total Equip (Non-Comp) <\$5000	\$3,000	\$3,000
8018	Conference & Meetings		
	Conference & Meetings	2,000	2,000
	Total Conference & Meetings	\$2,000	\$2,000
Organization:	10140380 - I.C.A.C.	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	67,000	67,000
	Total Overtime	\$67,000	\$67,000
8010	Departmental Expense		
	Office Supplies	500	500
	Membership & Dues	400	400
	Total Departmental Expense	\$900	\$900
8013	Equip (Non-Comp) <\$5000		
	Hardware	500	500
	Disk Storage	2,000	2,000
	Total Equip (Non-Comp) <\$5000	\$2,500	\$2,500
8018	Conference & Meetings		
	ICAC Conference	1,500	1,500
	Conference & Meetings	1,000	1,000
	Total Conference & Meetings	\$2,500	\$2,500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Special Operations

Department: Police

8032	Outsourced Svcs (HW/SW)		
	Software Maintenance	500	500
	Total Outsourced Svcs (HW/SW)	\$500	\$500
8130	Other Professional Svcs		
	Search Warrant Services	18,750	18,750
	Total Other Professional Svcs	\$18,750	\$18,750
Organization:	10140381 - Field Evidence Unit	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	11,000	11,000
	Total Overtime	\$11,000	\$11,000
8010	Departmental Expense		
	Office Supplies	1,000	1,000
	Membership & Dues	1,000	1,000
	Crime Scene Safety Supplies	4,000	4,000
	Total Departmental Expense	\$6,000	\$6,000
8013	Equip (Non-Comp) <\$5000		
	Lab Equipment	1,000	1,000
	Total Equip (Non-Comp) <\$5000	\$1,000	\$1,000
8018	Conference & Meetings		
	IAI Certification	2,500	2,500
	Conference & Workshops	1,500	1,500
	Total Conference & Meetings	\$4,000	\$4,000
8030	Equipment Maintenance		
	Equipment Maintenance	500	500
	Total Equipment Maintenance	\$500	\$500
8130	Other Professional Svcs		
	Other Professional Svcs	500	500
	Total Other Professional Svcs	\$500	\$500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Special Operations

Department: Police

Organization:	10140382 - Crime/Forensic Analysts	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	5,250	5,250
	Total Overtime	\$5,250	\$5,250
8010	Departmental Expense		
	Office Supplies	500	500
	Membership & Dues	200	200
	Total Departmental Expense	\$700	\$700
8015	Computer Softwar <\$5000		
	Software Updates	100	100
	Total Computer Softwar <\$5000	\$100	\$100
8018	Conference & Meetings		
	Software Training / Conference Updates	3,000	4,500
	Conference & Meetings	2,000	2,000
	Total Conference & Meetings	\$5,000	\$6,500
8039	Software Maint-PD		
	Software Maintenance	1,000	1,000
	Redaction / Editing Software	500	500
	Total Software Maint-PD	\$1,500	\$1,500
Organization:	10140384 - Forge Unit	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Supplies	1,500	1,500
	Total Departmental Expense	\$1,500	\$1,500
8013	Equip (Non-Comp) <\$5000		
	Equipment	1,500	1,500
	Total Equip (Non-Comp) <\$5000	\$1,500	\$1,500
8018	Conference & Meetings		
	Training & Conference	2,000	2,000
	Total Conference & Meetings	\$2,000	\$2,000

General Fund - 101 Budget by Division

Department - Police

Division - Civilian Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	6,012,062	7,579,349	7,862,250	8,327,510
OPERATING COSTS		-	192,789	434,660	220,590	239,170
CONTRACTURAL SERVICES		-	75,374	161,700	143,200	143,200
INTERNAL SERVICES CHARGES		-	285,097	303,390	337,090	359,090
OTHER FINANCING USES		-	-	(704)	-	-
Total By Category		-	6,565,322	8,478,395	8,563,130	9,068,970
Total Budgeted Full-Time Personnel		55.00	58.00	64.00	63.00	63.00
Total Budgeted Part-Time Personnel		0.00	0.00	0.00	4.00	4.00
PERSONNEL SERVICES						
7010	Full-Time Employees	-	3,656,862	4,930,242	5,107,020	5,485,370
7012	Annual Leave Cash Out	-	83,379	241,787	184,250	202,730
7015	PERS Retirement-F/T	-	1,027,284	1,378,755	1,388,670	1,471,060
7017	Cafeteria Plan	-	819,835	933,190	922,910	900,390
7018	Medicare-F/T	-	57,685	69,821	74,050	79,530
7020	Worker's Comp	-	120,782	43,554	46,950	50,030
7090	Attrition Factor	-	-	(156,550)	-	-
7111	Part-Time Employees	-	5,122	9,850	9,700	9,700
7113	Overtime	-	240,516	128,550	128,550	128,550
7115	PERS Retirement-P/T	-	523	-	-	-
7118	Medicare-P/T	-	74	150	150	150
TOTAL PERSONNEL SERVICES		-	6,012,062	7,579,349	7,862,250	8,327,510
OPERATING COSTS						
8010	Departmental Expense	-	39,266	53,000	53,000	59,500
8013	Equip (Non-Comp) <\$5000	-	3,058	10,058	500	500
8014	Computer Hardwar <\$5000	-	-	6,400	-	-
8018	Conference & Meetings	-	30,834	49,350	41,600	47,700
8019	Communications	-	116,242	117,522	117,880	123,640
8030	Equipment Maintenance	-	3,389	150,830	1,940	1,990
8032	Outsourced Svcs (HW/SW)	-	-	5,500	5,670	5,840

General Fund - 101 Budget by Division (continued)

Department - Police

Division - Civilian Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
8035	Software Maint	-	-	42,000	-	-
TOTAL OPERATING COSTS		-	192,789	434,660	220,590	239,170
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	75,374	161,700	143,200	143,200
TOTAL CONTRACTURAL SERVICES		-	75,374	161,700	143,200	143,200
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	27,760	27,760	16,960	16,960
8220	Risk Liability	-	257,337	275,630	320,130	342,130
TOTAL INTERNAL SERVICES CHARGES		-	285,097	303,390	337,090	359,090
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	-	-	(704)	-	-
TOTAL OTHER FINANCING USES		-	-	(704)	-	-
Total Division Civilian Administration		-	6,565,322	8,478,395	8,563,130	9,068,970

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Civilian Administration

Department: Police

Organization: 10140490 - Finance		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	10,000	10,000
	Total Overtime	\$10,000	\$10,000
8010	Departmental Expense		
	Office Supplies	500	500
	Total Departmental Expense	\$500	\$500
8018	Conference & Meetings		
	Conference & Meetings	3,000	3,000
	Civilian Leadership Training	5,900	12,000
	Total Conference & Meetings	\$8,900	\$15,000
Organization: 10140491 - Records		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	36,050	36,050
	Total Overtime	\$36,050	\$36,050
8010	Departmental Expense		
	Department Forms, Cites, Receipts, Business Cards	20,500	25,500
	Office Supplies	15,000	15,000
	Membership & Dues	500	500
	Total Departmental Expense	\$36,000	\$41,000
8018	Conference & Meetings		
	Records Clerk Course	4,000	4,000
	California Privacy Rights Act (CPRA)	600	600
	NIBRS Training	2,500	2,500
	CLEARs Monthly Meetings	1,000	1,000
	California Law Enforcement Assoc of Records	4,500	4,500
	Computerized CLETS Users Group Annual Training	2,000	2,000
	Total Conference & Meetings	\$14,600	\$14,600

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Civilian Administration

Department: Police

8130	Other Professional Svcs		
	Outside Professional Services	10,000	10,000
	Parking Violation Service	95,000	95,000
	Total Other Professional Svcs	\$105,000	\$105,000
Organization:	10140492 - Dispatch	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Part-Time Employees	9,700	9,700
	Total Part-Time Employees	\$9,700	\$9,700
7113	Overtime		
	Overtime	67,000	67,000
	Total Overtime	\$67,000	\$67,000
7118	Medicare-P/T		
	Medicare-P/T	150	150
	Total Medicare-P/T	\$150	\$150
8010	Departmental Expense		
	Membership & Dues	1,000	1,000
	Dispatch Recruitment Incentive	5,000	5,000
	Office Supplies	1,200	1,200
	Total Departmental Expense	\$7,200	\$7,200
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Equipment	500	500
	Total Equip (Non-Comp) <\$5000	\$500	\$500
8018	Conference & Meetings		
	Public Safety Dispatch Supervisor Course	2,500	2,500
	Civilian Conference & Meetings	3,000	3,000
	Public Safety Dispatcher Course	4,000	4,000
	Total Conference & Meetings	\$9,500	\$9,500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Civilian Administration

Department: Police

8019	Communications		
	800 MHZ Radio Service	57,490	63,250
	CLETS (CA Law Enforcement Telecommunication System)	58,190	58,190
	Total Communications	\$115,680	\$121,440
8030	Equipment Maintenance		
	800 MHZ Radio Maintenance	440	490
	Total Equipment Maintenance	\$440	\$490
8032	Outsourced Svcs (HW/SW)		
	Outsourced Svcs (HW/SW)	5,670	5,840
	Total Outsourced Svcs (HW/SW)	\$5,670	\$5,840
8130	Other Professional Svcs		
	Other Miscellaneous Service	1,000	1,000
	Dispatch Skill Testing Software	5,500	5,500
	Translation/Interpreter Service	12,000	12,000
	Data Clean Corp	1,200	1,200
	Child Is Missing	500	500
	Total Other Professional Svcs	\$20,200	\$20,200
Organization:	10140493 - Property	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	15,500	15,500
	Total Overtime	\$15,500	\$15,500
8010	Departmental Expense		
	Office Supplies	1,500	1,500
	Membership & Dues	300	300
	Evidence/Property Packaging Supplies	7,500	9,000
	Total Departmental Expense	\$9,300	\$10,800

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 101 - General Fund

Division: Civilian Administration

Department: Police

8018	Conference & Meetings		
	Conference & Meetings	3,500	3,500
	California Assoc of Property and Evidence (CAPE)	4,500	4,500
	California Public Records Act (CPRA)	600	600
	Total Conference & Meetings	\$8,600	\$8,600
8019	Communications		
	CLETS/PETS	1,200	1,200
	Mailing Services	1,000	1,000
	Total Communications	\$2,200	\$2,200
8030	Equipment Maintenance		
	Equipment Maintenance	1,500	1,500
	Total Equipment Maintenance	\$1,500	\$1,500
8130	Other Professional Svcs		
	Biowaste Evidence Removal	18,000	18,000
	Total Other Professional Svcs	\$18,000	\$18,000

Other Funds

- Other General Funds
- Special Revenue Funds
- Special Revenue Funds
- Debt Service Funds
- Capital Project Funds
- Capital Project - TUT
- Enterprise Funds
- Internal Service Funds

Budget by Fund

Total Other Funds

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	23,825,683	29,554,212	32,448,055	34,737,410	34,552,810
OPERATING COSTS	31,606,583	39,983,532	46,618,218	37,479,880	37,376,860
CONTRACTURAL SERVICES	47,413,077	49,720,302	104,189,071	59,191,540	61,287,920
INTERNAL SERVICES CHARGES	3,528,454	3,972,792	4,404,197	4,049,010	4,051,990
CAPITAL EXPENDITURES	35,983,891	68,999,752	276,146,163	27,262,730	25,029,930
DEBT SERVICE	4,170,802	5,057,398	5,604,481	4,147,600	4,145,330
CONTR:TO OTR AGY	1,006,100	1,968,270	1,092,319	251,530	251,530
OTHER FINANCING USES	2,674,320	4,959,956	3,458,574	-	-
Total By Category	150,208,910	204,216,214	473,961,078	167,119,700	166,696,370
Total Budgeted Full-Time Personnel	122.15	133.69	134.44	138.46	131.71
Total Budgeted Part-Time Personnel	120.00	120.00	120.00	202.40	202.40
PERSONNEL SERVICES					
7010 Full-Time Employees	9,816,881	10,588,513	12,165,543	13,157,520	12,900,040
7012 Annual Leave Cash Out	729,105	168,050	488,852	765,830	773,410
7015 PERS Retirement-F/T	2,997,917	7,882,981	4,686,382	3,973,470	3,736,100
7017 Cafeteria Plan	4,379,401	4,163,802	4,823,737	4,949,690	4,800,100
7018 Medicare-F/T	154,255	154,219	174,148	188,440	184,620
7020 Worker's Comp	323,509	342,332	392,939	413,770	401,750
7021 Unemployment Insurance	32,076	52,962	50,000	55,000	60,000
7022 Supplemental Retirement	33,886	34,508	35,000	35,000	35,000
7111 Part-Time Employees	2,814,764	3,639,652	6,571,154	8,301,410	8,728,170
7113 Overtime	2,381,976	2,265,536	2,692,167	2,376,400	2,377,610
7115 PERS Retirement-P/T	121,918	208,782	273,714	402,440	429,570
7118 Medicare-P/T	39,995	52,875	94,419	118,440	126,440
TOTAL PERSONNEL SERVICES	23,825,683	29,554,212	32,448,055	34,737,410	34,552,810

Budget by Fund

Total Other Funds (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	2,688,260	3,134,003	3,910,495	5,714,990	5,051,920
8011	Advertising	48,296	88,537	458,973	91,200	91,200
8012	Uniform Expense	73,339	81,099	195,247	152,760	153,020
8013	Equip (Non-Comp) <\$5000	2,872,914	2,103,438	1,749,861	901,500	838,900
8014	Computer Hardwar <\$5000	427,238	589,270	3,522,153	2,286,990	2,284,760
8015	Computer Softwar <\$5000	2,993	2,346	38,175	28,000	28,000
8018	Conference & Meetings	278,127	278,271	817,588	725,260	710,810
8019	Communications	750,169	847,080	888,249	904,180	927,560
8020	Utilities	9,805,209	11,472,836	14,729,767	15,223,810	15,682,470
8021	Rents	148,118	151,245	465,735	221,250	221,720
8023	Automotive Parts	255,916	302,863	469,919	318,150	318,150
8024	Fuel & Oil	1,354,714	1,474,130	1,529,000	1,510,000	1,510,000
8025	Tires & Tubes	84,519	115,674	142,000	95,000	95,000
8026	Settlement Claim	3,209,083	8,930,912	4,575,999	2,850,000	2,850,000
8027	Mileage Reimbursement	-	-	2,000	2,500	2,500
8028	City Programs	536,027	828,822	3,798,308	70,000	70,000
8030	Equipment Maintenance	234,566	628,549	1,818,276	1,112,360	1,112,720
8031	Computer Hardware Maint	317,883	65,064	110,300	55,950	57,000
8032	Outsourced Svcs (HW/SW)	149,955	302,216	342,896	236,750	237,500
8035	Software Maint	2,451,149	1,852,622	1,425,490	1,636,240	1,684,350
8039	Software Maint-PD	421,726	23,347	-	-	-
8041	Operation Of Acq Prop	139,402	592,663	318,437	-	-
8042	Relocation Costs	57,247	-	-	-	-
8047	Subrecipients	-	162,190	160,886	157,250	157,250
8053	Cloud/Hosted	81,692	3,954,812	3,020,945	3,080,560	3,185,360
8060	Training	3,279	3,350	62,600	105,180	106,670
8092	Expenses - ASM	-	190,808	1,000,000	-	-

Budget by Fund

Total Other Funds (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
8096	Bad Debts/Loans	-	99,757	-	-	-
8097	Reimbursements-Developers	5,214,762	1,827,247	1,000,000	-	-
8099	Expenditure Transfers	-	-	64,919	-	-
8360	Initial Impl Outlay - SBITA	-	(119,619)	-	-	-
TOTAL OPERATING COSTS		31,606,583	39,983,532	46,618,218	37,479,880	37,376,860
CONTRACTURAL SERVICES						
8110	Legal Services	1,752,060	1,961,610	2,340,744	1,507,000	1,507,000
8112	Engineering Services	256,438	512,538	2,698,591	150,000	150,000
8113	Design/Architect Service	1,152,690	1,407,577	10,347,394	440,530	250,000
8114	Appraisal	-	3,800	25	-	-
8115	Consultant Services	1,198,577	1,722,418	1,796,897	60,700	60,700
8116	Plan Check	5,300	1,072	48,928	-	-
8117	Inspection	114,414	4,115	68,716	-	-
8118	Environmental Services	115,394	87,757	1,098,782	-	-
8119	Construction-Non-Capital	1,815,384	745,785	3,755,148	102,000	102,000
8130	Other Professional Svcs	40,884,283	42,904,974	76,675,952	56,091,310	58,378,220
8133	Security Services	-	84,398	30,948	-	-
8135	Excursions	118,537	284,258	5,326,946	840,000	840,000
TOTAL CONTRACTURAL SERVICES		47,413,077	49,720,302	104,189,071	59,191,540	61,287,920
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	2,465,695	2,181,226	2,217,110	2,015,380	2,015,380
8220	Risk Liability	1,062,759	1,791,566	2,187,087	2,033,630	2,036,610
TOTAL INTERNAL SERVICES CHARGES		3,528,454	3,972,792	4,404,197	4,049,010	4,051,990
CAPITAL EXPENDITURES						
8310	Land	6,118,057	18,507,074	28,314,156	1,235,000	1,235,000
8312	Land Acquisition Exp	8,216,424	56,658	1,426,461	-	-
8313	Structures	236,659	3,534,782	2,823,323	-	-
8314	Land & Bldg Improvements	85,199	90,301	67,038	26,960	26,960
8315	Computer Hardware >\$5000	207,856	370,958	112,006	-	-
8316	Computer Software >\$5000	-	-	55,132	-	-
8317	Maintenance Equipment	37,991	131,500	2,984,635	72,000	72,000

Budget by Fund

Total Other Funds (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
8318	Office Equip Furn & Fix	52,923	1,031,835	303,390	40,000	40,000
8319	Vehicles	68,641	672,306	8,575,461	6,964,890	5,821,300
8320	Capital Acquisition	3,804,387	505,587	1,475,145	152,200	152,200
8329	Other Construction	852,281	17,200,111	86,041,009	2,373,910	2,200,000
8330	Construction Contracts	15,958,260	26,498,084	131,633,922	16,750,000	16,100,000
8331	Construction Contingency	51,246	99,034	10,009,110	1,685,000	1,420,000
8335	Utility Connections	293,967	91,001	139,125	-	-
8359	Lease - Vehicles	-	210,521	164,300	-	-
8399	Project Personnel Offset	-	-	2,021,950	(2,037,230)	(2,037,530)
TOTAL CAPITAL EXPENDITURES		35,983,891	68,999,752	276,146,163	27,262,730	25,029,930
DEBT SERVICE						
8410	Principal	1,760,000	1,830,000	1,915,000	2,005,000	2,100,000
8411	Interest	2,350,413	2,249,609	3,607,396	2,072,860	1,975,590
8420	Lease Expense - Principal	58,822	932,472	82,066	69,740	69,740
8421	Lease Expense - Interest	1,567	45,317	19	-	-
TOTAL DEBT SERVICE		4,170,802	5,057,398	5,604,481	4,147,600	4,145,330
CONTR:TO OTR AGY						
8743	Contribution To FHA	-	962,170	-	-	-
8745	Contribution To FFD	1,006,100	1,006,100	1,092,319	251,530	251,530
TOTAL CONTR: TO OTR AGY		1,006,100	1,968,270	1,092,319	251,530	251,530
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	3,019,285	4,618,696	1,992,487	-	-
7902	Pension Expense	(73,577)	(304,180)	-	-	-
7903	OPEB Expense	(1,015,001)	-	-	-	-
7904	Comp Abs Exp	(4,586)	(15,840)	-	-	-
8721	Costs Of Issuance	748,199	661,280	1,466,087	-	-
TOTAL OTHER FINANCING USES		2,674,320	4,959,956	3,458,574	-	-
Total		150,208,910	204,216,214	473,961,078	167,119,700	166,696,370

Budget by Fund

Total City Technology - 102

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		228	-	-	-	-
OPERATING COSTS		3,800,311	6,615,160	8,599,165	8,264,520	8,448,800
CONTRACTURAL SERVICES		243,614	989,412	2,079,739	456,800	465,890
CAPITAL EXPENDITURES		84,007	310,823	-	-	-
DEBT SERVICE		-	917,985	-	-	-
Total By Category		4,128,160	8,833,380	10,678,904	8,721,320	8,914,690
PERSONNEL SERVICES						
7111	Part-Time Employees	225	-	-	-	-
7118	Medicare-P/T	3	-	-	-	-
TOTAL PERSONNEL SERVICES		228	-	-	-	-
OPERATING COSTS						
8010	Departmental Expense	33,779	37,174	31,885	16,930	16,960
8013	Equip (Non-Comp) <\$5000	9,894	31,189	24,500	48,400	48,500
8014	Computer Hardwar <\$5000	406,794	555,014	2,911,468	2,222,990	2,224,860
8015	Computer Softwar <\$5000	2,431	321	12,000	12,000	12,000
8018	Conference & Meetings	62,068	61,789	92,500	98,700	104,500
8019	Communications	850	-	711,000	774,820	795,100
8030	Equipment Maintenance	-	-	1,000	1,000	1,000
8031	Computer Hardware Maint	315,420	65,064	110,300	55,950	57,000
8032	Outsourced Svcs (HW/SW)	69,282	250,766	220,977	211,750	212,500
8035	Software Maint	2,429,312	1,805,911	1,399,990	1,636,240	1,684,350
8039	Software Maint-PD	395,248	323	-	-	-
8053	Cloud/Hosted	71,954	3,923,878	3,020,945	3,080,560	3,185,360
8060	Training	3,279	3,350	62,600	105,180	106,670
8360	Initial Impl Outlay - SBITA	-	(119,619)	-	-	-
TOTAL OPERATING COSTS		3,800,311	6,615,160	8,599,165	8,264,520	8,448,800
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	243,614	989,412	2,079,739	456,800	465,890
TOTAL CONTRACTURAL SERVICES		243,614	989,412	2,079,739	456,800	465,890

Budget by Fund

Total City Technology - 102 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8315	Computer Hardware >\$5000	51,842	310,823	-	-	-
8318	Office Equip Furn & Fix	32,165	-	-	-	-
TOTAL CAPITAL EXPENDITURES		84,007	310,823	-	-	-
DEBT SERVICE						
8420	Lease Expense - Principal	-	877,479	-	-	-
8421	Lease Expense - Interest	-	40,506	-	-	-
TOTAL DEBT SERVICE		-	917,985	-	-	-
Total Fund - City Technology		4,128,160	8,833,380	10,678,904	8,721,320	8,914,690

City Technology - 102 Budget by Department

Total - Innovation and Technology

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		228	-	-	-	-
OPERATING COSTS		3,771,838	6,562,751	8,550,165	8,213,930	8,396,610
CONTRACTURAL SERVICES		242,892	989,412	1,938,071	454,300	463,390
CAPITAL EXPENDITURES		84,007	310,823	-	-	-
DEBT SERVICE		-	917,985	-	-	-
Total By Category		4,098,965	8,780,971	10,488,236	8,668,230	8,860,000
PERSONNEL SERVICES						
7111	Part-Time Employees	225	-	-	-	-
7118	Medicare-P/T	3	-	-	-	-
TOTAL PERSONNEL SERVICES		228	-	-	-	-
OPERATING COSTS						
8010	Departmental Expense	31,541	34,813	24,885	9,930	9,960
8013	Equip (Non-Comp) <\$5000	1,075	16,461	17,000	40,900	41,000
8014	Computer Hardwar <\$5000	397,630	532,604	2,897,968	2,207,900	2,208,170
8015	Computer Softwar <\$5000	2,431	321	-	-	-
8018	Conference & Meetings	62,068	61,789	92,500	98,700	104,500
8019	Communications	850	-	711,000	774,820	795,100
8031	Computer Hardware Maint	315,420	65,064	110,300	55,950	57,000
8032	Outsourced Svcs (HW/SW)	61,030	237,856	212,977	203,750	204,500
8035	Software Maint	2,429,312	1,805,911	1,399,990	1,636,240	1,684,350
8039	Software Maint-PD	395,248	323	-	-	-
8053	Cloud/Hosted	71,954	3,923,878	3,020,945	3,080,560	3,185,360
8060	Training	3,279	3,350	62,600	105,180	106,670
8360	Initial Impl Outlay - SBITA	-	(119,619)	-	-	-
TOTAL OPERATING COSTS		3,771,838	6,562,751	8,550,165	8,213,930	8,396,610
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	242,892	989,412	1,938,071	454,300	463,390
TOTAL CONTRACTURAL SERVICES		242,892	989,412	1,938,071	454,300	463,390

City Technology - 102 Budget by Department

Total - Innovation and Technology (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8315	Computer Hardware >\$5000	51,842	310,823	-	-	-
8318	Office Equip Furn & Fix	32,165	-	-	-	-
TOTAL CAPITAL EXPENDITURES		84,007	310,823	-	-	-
DEBT SERVICE						
8420	Lease Expense - Principal	-	877,479	-	-	-
8421	Lease Expense - Interest	-	40,506	-	-	-
TOTAL DEBT SERVICE		-	917,985	-	-	-
Total Department - Innovation and Technology		4,098,965	8,780,971	10,488,236	8,668,230	8,860,000

City Technology - 102 Budget by Division

Department - Innovation and Technology

Division - Applications

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		228	-	-	-	-
OPERATING COSTS		3,388,558	3,809,785	3,113,235	3,161,570	3,269,660
CONTRACTURAL SERVICES		173,816	543,043	268,328	91,000	91,000
CAPITAL EXPENDITURES		32,165	-	-	-	-
DEBT SERVICE		-	760,058	-	-	-
Total By Category		3,594,767	5,112,886	3,381,563	3,252,570	3,360,660
PERSONNEL SERVICES						
7111	Part-Time Employees	225	-	-	-	-
7118	Medicare-P/T	3	-	-	-	-
TOTAL PERSONNEL SERVICES		228	-	-	-	-
OPERATING COSTS						
8010	Departmental Expense	29,808	6,165	2,000	4,000	4,000
8014	Computer Hardwar <\$5000	64,793	3,223	-	-	-
8015	Computer Softwar <\$5000	2,431	321	-	-	-
8018	Conference & Meetings	62,068	30,262	57,200	65,500	71,000
8019	Communications	850	-	-	-	-
8031	Computer Hardware Maint	314,416	(6,699)	-	-	-
8032	Outsourced Svcs (HW/SW)	30,149	13,349	-	-	-
8035	Software Maint	2,429,312	1,111,095	888,190	869,340	894,250
8039	Software Maint-PD	395,248	323	-	-	-
8053	Cloud/Hosted	56,204	2,768,015	2,147,845	2,179,730	2,257,410
8060	Training	3,279	3,350	18,000	43,000	43,000
8360	Initial Impl Outlay - SBITA	-	(119,619)	-	-	-
TOTAL OPERATING COSTS		3,388,558	3,809,785	3,113,235	3,161,570	3,269,660
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	173,816	543,043	268,328	91,000	91,000
TOTAL CONTRACTURAL SERVICES		173,816	543,043	268,328	91,000	91,000
CAPITAL EXPENDITURES						
8318	Office Equip Furn & Fix	32,165	-	-	-	-
TOTAL CAPITAL EXPENDITURES		32,165	-	-	-	-

City Technology - 102 Budget by Division (continued)

Department - Innovation and Technology

Division - Applications

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
DEBT SERVICE						
8420	Lease Expense - Principal	-	726,219	-	-	-
8421	Lease Expense - Interest	-	33,839	-	-	-
TOTAL DEBT SERVICE		-	760,058	-	-	-
Total Division Applications		3,594,767	5,112,886	3,381,563	3,252,570	3,360,660

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 102 - City Technology

Division: Applications

Department: Innovation and Technology

Organization:	10226101 - Aps Business Systems	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Misc Supplies, Shipping, etc.	4,000	4,000
	Total Departmental Expense	\$4,000	\$4,000
8018	Conference & Meetings		
	Application Development Conference	4,400	4,400
	DreamForce Salesforce Conference - 2 staff	8,000	8,000
	LucityEAM/CentralSquare/PD-RMS - 2 staff	8,000	8,000
	Laserfiche Conference - 3 staff	6,000	6,000
	Tyler User Conference - 2 staff	7,000	7,000
	Power Apps Dev Conference - 1 staff	5,000	10,000
	ESRI Dev Conference - 2 staff	7,000	7,000
	ESRI User Conference - 5 staff	8,100	8,100
	Microsoft Fabric Conference	12,000	12,500
	Total Conference & Meetings	\$65,500	\$71,000
8035	Software Maint		
	Accident/Crime Scene Diagram Software	31,000	32,550
	Bluebeam Markup Software Product	11,350	11,700
	Business License Maint & Support	11,350	11,700
	Call Detail Record Analysis	5,500	5,500
	Cellular Forensics Maint & Support	12,400	12,800
	CMMS Maint & Support	95,000	95,000
	Crash Data Retrieval Maint & Support	1,500	1,500
	Document Management Maintenance	108,000	108,000
	Fleet Fuel Tracking Software Maint & Support	300	300
	Intranet Maint & Support	5,000	5,000
	IP Video Integration	3,400	3,400
	License Plate Reader Maint & Support	20,000	20,800
	Linko CTS Maint & Support	10,600	10,650
	LPR Camera Licensing	45,000	47,250
	PD Downlink CNC Live Aircraft Video	43,800	43,800
	Pentamation Maint & Support	28,950	30,400

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	102 - City Technology	Division:	Applications		
Department:	Innovation and Technology				
	Public Safety 911/CAD/RMS Software Maint & Support			257,000	270,000
	Real Time Monitoring of 911 Calls			19,500	19,500
	Resident Notification System			41,000	43,000
	Scheduling Software Maint & Support			18,500	19,000
	Traffic Light Management			24,000	24,000
	Voice Logging Recorder - PD Operations			6,290	6,500
	Aerial Imagery Service Provider			30,000	30,000
	Javascript FrontEnd IDE			200	200
	Broadcast Calling			27,000	28,500
	PD Vehicle Data Collection Software			3,250	3,250
	PD Redaction Software			9,450	9,950
	Total Software Maint			\$869,340	\$894,250
8053	Cloud/Hosted				
	Accela Civic Platform			400,000	412,000
	Body Worn Cameras Software System			187,000	193,500
	Broadcast Media Monitoring Subscription			2,400	2,400
	Call Detail Record Mapping			13,200	13,860
	CalOPPS Applicant Tracking			4,400	4,400
	Cell Data Extraction Tool			34,500	36,250
	Crime Analyst Data Analysis			2,100	2,100
	Digital Forensics Tool			7,000	7,500
	Drivers License Guide Subscription			700	700
	E-signature			73,500	77,200
	ERP Maintenance & Support			829,000	870,500
	Facial Recognition			2,700	2,700
	Finance Budgeting Software			34,500	36,000
	Form 700 Handling			9,900	9,900
	FTO and Training Tracker (TT)			4,500	4,500
	FTS Intellihub (Fleet GPS Tracking)			40,000	40,000
	General Orders Online			8,800	8,800
	Local Hospital Notifications			800	800

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	102 - City Technology	Division:	Applications
Department:	Innovation and Technology		
	Online CPOLS & State Code Subscription	4,750	4,900
	Personnel Management Product	8,000	8,000
	Procurement Bid Management Subscription	21,000	21,000
	Project Management Software Subscription	18,000	18,000
	Public Meeting Agenda/Voting Mgmt Maint & Support	59,000	59,000
	Real Time Crime Investigation System	24,150	25,500
	Recreation Mgmt System Maint & Support	64,000	67,200
	Recruitment/Applicant Management	43,000	44,500
	Social Media Mgmt Software	30,000	31,000
	Social Media Mgmt Software (Marketing Cloud)	85,000	85,000
	Social Media Rec Retention Software	10,100	10,500
	Social Media Sentiment Analysis	25,000	25,000
	Volunteer Integrated Mgmt System	1,500	1,500
	Web Hosting & Maintenance	38,000	39,500
	Github CoPilot Subscription	1,000	1,000
	Hosted IVR Phone Services	1,500	1,500
	PD Flock LPR Annual Subscription	45,000	45,000
	Velosimo Accela Bluebeam Integration	9,300	9,600
	Web Survey Questionnaire Subscription	900	900
	311 Salesforce Backup Software	2,500	2,500
	PD RIPA Software	20,000	20,000
	PD Forensic Enhancement Software	1,600	1,600
	PD Multimedia Communications Software	3,430	3,600
	PD Geotime Subscription	8,000	8,000
	Total Cloud/Hosted	\$2,179,730	\$2,257,410
8060	Training		
	Project Management Coursework	18,000	18,000
	GIS Staff Training	17,000	17,000
	Development Staff Training	8,000	8,000
	Total Training	\$43,000	\$43,000
8130	Other Professional Svcs		

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	102 - City Technology	Division:	Applications		
Department:	Innovation and Technology				
	Cybot Annual Support			5,000	5,000
	Website ADA tools			11,000	11,000
	Application Enhancements Improvements Contract Services			75,000	75,000
	Total Other Professional Svcs			\$91,000	\$91,000

City Technology - 102 Budget by Division

Department - Innovation and Technology

Division - Infrastructure

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		383,280	2,752,966	4,202,953	3,586,080	3,656,210
CONTRACTURAL SERVICES		69,076	446,369	598,590	362,900	372,390
CAPITAL EXPENDITURES		51,842	310,823	-	-	-
DEBT SERVICE		-	157,927	-	-	-
Total By Category		504,198	3,668,085	4,801,543	3,948,980	4,028,600
OPERATING COSTS						
8010	Departmental Expense	1,733	28,648	19,985	1,000	1,000
8013	Equip (Non-Comp) <\$5000	1,075	16,461	17,000	40,900	41,000
8014	Computer Hardwar <\$5000	332,837	529,381	1,949,461	1,066,950	1,066,950
8018	Conference & Meetings	-	31,527	12,200	21,200	21,500
8019	Communications	-	-	677,150	739,920	759,040
8031	Computer Hardware Maint	1,004	71,763	75,200	40,500	41,000
8032	Outsourced Svcs (HW/SW)	30,881	224,507	72,977	13,000	13,000
8035	Software Maint	-	694,816	466,980	712,600	734,100
8053	Cloud/Hosted	15,750	1,155,863	873,100	900,830	927,950
8060	Training	-	-	38,900	49,180	50,670
TOTAL OPERATING COSTS		383,280	2,752,966	4,202,953	3,586,080	3,656,210
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	69,076	446,369	598,590	362,900	372,390
TOTAL CONTRACTURAL SERVICES		69,076	446,369	598,590	362,900	372,390
CAPITAL EXPENDITURES						
8315	Computer Hardware >\$5000	51,842	310,823	-	-	-
TOTAL CAPITAL EXPENDITURES		51,842	310,823	-	-	-
DEBT SERVICE						
8420	Lease Expense - Principal	-	151,260	-	-	-
8421	Lease Expense - Interest	-	6,667	-	-	-
TOTAL DEBT SERVICE		-	157,927	-	-	-
Total Division Infrastructure		504,198	3,668,085	4,801,543	3,948,980	4,028,600

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 102 - City Technology

Division: Infrastructure

Department: Innovation and Technology

Organization:	10226201 - Inf Business System	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Misc Supplies, Shipping, etc	1,000	1,000
	Total Departmental Expense	\$1,000	\$1,000
8018	Conference & Meetings		
	SQL Pass Conference (1 DBA, 1 Developer)	10,200	10,200
	ServiceNow Knowledge Annual Conference	3,000	3,000
	Total Conference & Meetings	\$13,200	\$13,200
8035	Software Maint		
	Account Mgmt Software Maint & Support	15,000	15,500
	Endpoint Systems Mgmt Maint & Support	29,000	30,000
	Logging Software Maint & Support	53,000	54,600
	Total Software Maint	\$97,000	\$100,100
8053	Cloud/Hosted		
	Email Signature Service Subscription	2,480	2,600
	Enterprise Software	554,000	571,000
	ITSM Support Software Maint & Support	67,000	69,000
	Mobile Device Management Subscription	20,000	21,000
	Password Management Software Subscription	6,400	6,600
	Salesforce Backup Solution	2,600	2,600
	Secure File Sharing Subscription	3,800	4,000
	ServiceNow Now Assist	28,100	28,100
	Total Cloud/Hosted	\$684,380	\$704,900
8060	Training		
	Online Technical Training Library	6,180	6,370
	Total Training	\$6,180	\$6,370
8130	Other Professional Svcs		
	Cleaning Services - Data Centers & Dispatch	16,100	16,500
	Total Other Professional Svcs	\$16,100	\$16,500

Budget Unit - Supplemental Notes for Expenditures - continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 102 - City Technology

Division: Infrastructure

Department: Innovation and Technology

Organization:	10226202 - Inf Communications	FY 2025/2026	FY 2026/2027
8019	Communications		
	Distributed Antenna System - Police Department	3,820	3,940
	DOJ Data Circuit	4,800	4,800
	Internet Circuit - Backup	24,500	24,500
	Internet Circuit - Primary	24,000	24,000
	Internet Circuits - Remote Sites	72,800	72,800
	Voice Lines & Service	160,000	164,000
	Wireless Communications	450,000	465,000
	Total Communications	\$739,920	\$759,040
8035	Software Maint		
	Broadcast Calling	25,800	26,600
	Call Accounting Software Maint & Support	2,100	2,200
	Hosted IVR Phone Services	1,500	1,500
	Total Software Maint	\$29,400	\$30,300
8060	Training		
	Telecommunications Training	2,000	2,000
	Total Training	\$2,000	\$2,000
8130	Other Professional Svcs		
	Phone System Maint & Support	24,800	25,600
	Total Other Professional Svcs	\$24,800	\$25,600
Organization:	10226204 - Inf Network	FY 2025/2026	FY 2026/2027
8014	Computer Hardwar <\$5000		
	Misc Network Hardware	10,000	10,000
	Total Computer Hardwar <\$5000	\$10,000	\$10,000
8031	Computer Hardware Maint		
	Systems & Network Hardware Maint	25,000	25,000
	UPS Maint & Support - Library Data Center	6,500	6,700
	UPS Maint & Support - Police Data Center	5,300	5,500
	UPS Replacement Parts	3,700	3,800
	Total Computer Hardware Maint	\$40,500	\$41,000

Budget Unit - Supplemental Notes for Expenditures - continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 102 - City Technology

Division: Infrastructure

Department: Innovation and Technology

8035	Software Maint		
	Backup/Disaster Recovery Platform Maint & Support	144,000	148,400
	Infrastructure Monitoring Software Maint & Support	3,900	4,100
	Infrastructure Virtualization Software Maint & Support	60,000	61,800
	Mobile VPN & Diagnostic Maint & Support	36,000	37,100
	Total Software Maint	\$243,900	\$251,400
8053	Cloud/Hosted		
	Amazon Web Services Hosting	22,300	22,300
	Domain Name Registration and Hosting	2,300	2,300
	IP Address Block Registration	250	250
	Microsoft 365 Backup Solution Maint & Support	23,100	23,800
	Microsoft Azure Hosting	15,000	15,500
	Offsite Archive Backup Storage	40,000	42,000
	Total Cloud/Hosted	\$102,950	\$106,150
8060	Training		
	Network and Systems Training	11,000	11,400
	Total Training	\$11,000	\$11,400
Organization:	10226205 - AV Equipment	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Managed Detection and Response	17,000	17,000
	Total Other Professional Svcs	\$17,000	\$17,000
Organization:	10226206 - Inf Security	FY 2025/2026	FY 2026/2027
8013	Equip (Non-Comp) <\$5000		
	CCTV Replacement Parts	10,900	11,000
	Security System Replacement Parts	30,000	30,000
	Total Equip (Non-Comp) <\$5000	\$40,900	\$41,000
8018	Conference & Meetings		
	Security Conference	8,000	8,300
	Total Conference & Meetings	\$8,000	\$8,300

Budget Unit - Supplemental Notes for Expenditures - continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 102 - City Technology

Division: Infrastructure

Department: Innovation and Technology

8032	Outsourced Svcs (HW/SW)		
	CCTV Maint & Support	13,000	13,000
	Total Outsourced Svcs (HW/SW)	\$13,000	\$13,000
8035	Software Maint		
	Data Security and Threat Detection - Microsoft	160,000	165,000
	Data Security and Threat Detection - Salesforce	44,000	45,400
	Facility Access Control & Badging Software Maint & Support	2,600	2,700
	Firewall Maint & Support	100,000	103,000
	Video Management System Maint & Support	12,400	12,800
	Web Service Security Certificates	2,300	2,400
	MFA Solution	21,000	21,000
	Total Software Maint	\$342,300	\$352,300
8053	Cloud/Hosted		
	Email Security Maint & Support	100,500	103,500
	Endpoint Protection Maint & Support	13,000	13,400
	Total Cloud/Hosted	\$113,500	\$116,900
8060	Training		
	All Staff Security Training	30,000	30,900
	Total Training	\$30,000	\$30,900
8130	Other Professional Svcs		
	Alarm Monitoring Contract	28,800	29,700
	Managed Detection and Response	194,000	200,000
	MS-ISAC Services	17,200	17,800
	Security Camera Expansion	20,000	20,600
	Security System Adds and Repairs	20,000	20,000
	Third Party Security Assessment	25,000	25,190
	Total Other Professional Svcs	\$305,000	\$313,290

Budget Unit - Supplemental Notes for Expenditures - continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 102 - City Technology

Division: Infrastructure

Department: Innovation and Technology

Organization: 10226299 - Inf Projects		FY 2025/2026	FY 2026/2027
8014	Computer Hardwar <\$5000		
	1003-A HRP Project Networking	528,480	528,480
	1003-B HRP Project Security	528,470	528,470
	Total Computer Hardwar <\$5000	\$1,056,950	\$1,056,950

City Technology - 102 Budget by Division

Department - Innovation and Technology

Division - Operations

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	1,233,977	1,466,280	1,470,740
CONTRACTURAL SERVICES		-	-	1,071,153	400	-
Total By Category		-	-	2,305,130	1,466,680	1,470,740
OPERATING COSTS						
8010	Departmental Expense	-	-	2,900	4,930	4,960
8014	Computer Hardwar <\$5000	-	-	948,507	1,140,950	1,141,220
8018	Conference & Meetings	-	-	23,100	12,000	12,000
8019	Communications	-	-	33,850	34,900	36,060
8031	Computer Hardware Maint	-	-	35,100	15,450	16,000
8032	Outsourced Svcs (HW/SW)	-	-	140,000	190,750	191,500
8035	Software Maint	-	-	44,820	54,300	56,000
8060	Training	-	-	5,700	13,000	13,000
TOTAL OPERATING COSTS		-	-	1,233,977	1,466,280	1,470,740
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	1,071,153	400	-
TOTAL CONTRACTURAL SERVICES		-	-	1,071,153	400	-
Total Division Operations		-	-	2,305,130	1,466,680	1,470,740

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 102 - City Technology

Division: Operations

Department: Innovation and Technology

Organization:	10226303 - Ops Endpoint Systems	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Misc Supplies, Shipping, and Office Expenses for Ops	2,000	2,000
	Total Departmental Expense	\$2,000	\$2,000
8014	Computer Hardwar <\$5000		
	Miscellaneous Computer Hardware	75,000	75,000
	Multi-factor Authentication Tokens	9,000	9,270
	Total Computer Hardwar <\$5000	\$84,000	\$84,270
8018	Conference & Meetings		
	HDI Conference - 2qty Staff	8,000	8,000
	Total Conference & Meetings	\$8,000	\$8,000
8019	Communications		
	Remote Access Subscription	1,250	1,280
	Remote Control Subscription	2,650	2,780
	Total Communications	\$3,900	\$4,060
8032	Outsourced Svcs (HW/SW)		
	Scanners - Service and Maintenance	5,300	5,500
	Printer Maintenance - Service and Supplies	140,000	140,000
	Plotter Maintenance - Service and Supplies	15,450	16,000
	Total Outsourced Svcs (HW/SW)	\$160,750	\$161,500
8035	Software Maint		
	Autodesk Maintenance Renewal	14,300	14,800
	Adobe Desktop Application Subscriptions	40,000	41,200
	Total Software Maint	\$54,300	\$56,000
8060	Training		
	IT Technician Training	8,000	8,000
	Total Training	\$8,000	\$8,000
8130	Other Professional Svcs		
	Contract Services for Service Desk	400	-
	Total Other Professional Svcs	\$400	\$-

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 102 - City Technology

Division: Operations

Department: Innovation and Technology

Organization:	10226305 - Ops Audio Visual	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Audio/Video Membership	930	960
	Misc. Supplies and Shipping	2,000	2,000
	Total Departmental Expense	\$2,930	\$2,960
8018	Conference & Meetings		
	AV Conference (Infocom)	4,000	4,000
	Total Conference & Meetings	\$4,000	\$4,000
8019	Communications		
	Cable Services (Spectrum)	31,000	32,000
	Total Communications	\$31,000	\$32,000
8031	Computer Hardware Maint		
	Audio Visual Parts (T&M)	15,450	16,000
	Total Computer Hardware Maint	\$15,450	\$16,000
8032	Outsourced Svcs (HW/SW)		
	AV Professional Services	30,000	30,000
	Total Outsourced Svcs (HW/SW)	\$30,000	\$30,000
8060	Training		
	AV Technician Training	5,000	5,000
	Total Training	\$5,000	\$5,000
Organization:	10226399 - Ops Projects	FY 2025/2026	FY 2026/2027
8014	Computer Hardwar <\$5000		
	1003-A HRP Project Equipment	774,950	774,950
	1003-B HRP Project Audio Visual Equipment	200,000	200,000
	1003-A HRP Project Plotter Equipment	82,000	82,000
	Total Computer Hardwar <\$5000	\$1,056,950	\$1,056,950

City Technology - 102 Budget by Department

Total - Police

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		28,473	52,409	49,000	50,590	52,190
CONTRACTURAL SERVICES		722	-	2,500	2,500	2,500
Total By Category		29,195	52,409	51,500	53,090	54,690
OPERATING COSTS						
8010	Departmental Expense	2,238	2,361	7,000	7,000	7,000
8013	Equip (Non-Comp) <\$5000	8,819	14,728	7,500	7,500	7,500
8014	Computer Hardwar <\$5000	9,164	22,410	13,500	15,090	16,690
8015	Computer Softwar <\$5000	-	-	12,000	12,000	12,000
8030	Equipment Maintenance	-	-	1,000	1,000	1,000
8032	Outsourced Svcs (HW/SW)	8,252	12,910	8,000	8,000	8,000
TOTAL OPERATING COSTS		28,473	52,409	49,000	50,590	52,190
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	722	-	2,500	2,500	2,500
TOTAL CONTRACTURAL SERVICES		722	-	2,500	2,500	2,500
Total Department - Police		29,195	52,409	51,500	53,090	54,690

City Technology - 102 Budget by Division

Department - Police

Division - PD Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		9,070	36,359	22,000	23,590	25,190
CONTRACTURAL SERVICES		722	-	2,500	2,500	2,500
Total By Category		9,792	36,359	24,500	26,090	27,690
OPERATING COSTS						
8010	Departmental Expense	1,381	1,537	3,000	3,000	3,000
8013	Equip (Non-Comp) <\$5000	(233)	6,484	3,000	3,000	3,000
8014	Computer Hardwar <\$5000	2,922	18,563	5,500	7,090	8,690
8015	Computer Softwar <\$5000	-	-	2,500	2,500	2,500
8032	Outsourced Svcs (HW/SW)	5,000	9,775	8,000	8,000	8,000
TOTAL OPERATING COSTS		9,070	36,359	22,000	23,590	25,190
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	722	-	2,500	2,500	2,500
TOTAL CONTRACTURAL SERVICES		722	-	2,500	2,500	2,500
Total Division PD Administration		9,792	36,359	24,500	26,090	27,690

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 102 - City Technology

Division: PD Administration

Department: Police

Organization:	10240103 - Dept Training - PA Admin	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Miscellaneous Supplies	1,500	1,500
	Total Departmental Expense	\$1,500	\$1,500
8014	Computer Hardwar <\$5000		
	Computer Hardwar <\$5000	1,590	3,190
	Total Computer Hardwar <\$5000	\$1,590	\$3,190
8032	Outsourced Svcs (HW/SW)		
	Software Maintenance and Updates	8,000	8,000
	Total Outsourced Svcs (HW/SW)	\$8,000	\$8,000
Organization:	10240110 - Police Equip Replace	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Miscellaneous Equipment Related to Police Operations	1,500	1,500
	Total Departmental Expense	\$1,500	\$1,500
8013	Equip (Non-Comp) <\$5000		
	Equip (Non-Comp) <\$5000	3,000	3,000
	Total Equip (Non-Comp) <\$5000	\$3,000	\$3,000
8014	Computer Hardwar <\$5000		
	Computer Hardware	5,500	5,500
	Total Computer Hardwar <\$5000	\$5,500	\$5,500
8015	Computer Softwar <\$5000		
	Computer Softwar <\$5000	2,500	2,500
	Total Computer Softwar <\$5000	\$2,500	\$2,500
8130	Other Professional Svcs		
	Technology Related Services	2,500	2,500
	Total Other Professional Svcs	\$2,500	\$2,500

City Technology - 102 Budget by Division

Department - Police

Division - Field Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		19,403	5,354	11,000	11,000	11,000
Total By Category		19,403	5,354	11,000	11,000	11,000
OPERATING COSTS						
8010	Departmental Expense	857	-	2,500	2,500	2,500
8013	Equip (Non-Comp) <\$5000	9,052	4,180	2,500	2,500	2,500
8014	Computer Hardwar <\$5000	6,242	1,174	5,000	5,000	5,000
8030	Equipment Maintenance	-	-	1,000	1,000	1,000
8032	Outsourced Svcs (HW/SW)	3,252	-	-	-	-
TOTAL OPERATING COSTS		19,403	5,354	11,000	11,000	11,000
Total Division Field Services		19,403	5,354	11,000	11,000	11,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 102 - City Technology

Division: Field Services

Department: Police

Organization:	10240231 - Patrol Units	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Miscellaneous Technology/Accessories	2,500	2,500
	Total Departmental Expense	\$2,500	\$2,500
8013	Equip (Non-Comp) <\$5000		
	Miscellaneous Technology Related Equipment for Patrol	2,500	2,500
	Total Equip (Non-Comp) <\$5000	\$2,500	\$2,500
8014	Computer Hardwar <\$5000		
	Computer Hardware	5,000	5,000
	Total Computer Hardwar <\$5000	\$5,000	\$5,000
8030	Equipment Maintenance		
	Technology Equipment Maintenance	1,000	1,000
	Total Equipment Maintenance	\$1,000	\$1,000

City Technology - 102 Budget by Division

Department - Police

Division - Special Operations

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	10,696	16,000	16,000	16,000
Total By Category		-	10,696	16,000	16,000	16,000
OPERATING COSTS						
8010	Departmental Expense	-	824	1,500	1,500	1,500
8013	Equip (Non-Comp) <\$5000	-	4,064	2,000	2,000	2,000
8014	Computer Hardwar <\$5000	-	2,673	3,000	3,000	3,000
8015	Computer Softwar <\$5000	-	-	9,500	9,500	9,500
8032	Outsourced Svcs (HW/SW)	-	3,135	-	-	-
TOTAL OPERATING COSTS		-	10,696	16,000	16,000	16,000
Total Division Special Operations		-	10,696	16,000	16,000	16,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 102 - City Technology

Division: Special Operations

Department: Police

Organization:	10240377 - Investigations	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Miscellaneous Equipment Related to Investigations	1,500	1,500
	Total Departmental Expense	\$1,500	\$1,500
8013	Equip (Non-Comp) <\$5000		
	Equip (Non-Comp) <\$5000	2,000	2,000
	Total Equip (Non-Comp) <\$5000	\$2,000	\$2,000
8014	Computer Hardwar <\$5000		
	Computer Hardwar <\$5000	3,000	3,000
	Total Computer Hardwar <\$5000	\$3,000	\$3,000
8015	Computer Softwar <\$5000		
	Software and Technology Upgrades Related to Investigations	9,500	9,500
	Total Computer Softwar <\$5000	\$9,500	\$9,500

Budget by Fund

Total Facility Maintenance - 103

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,456,377	1,514,206	1,677,947	1,789,030	1,851,140
OPERATING COSTS		3,779,366	4,403,084	4,234,100	4,377,440	4,508,780
CONTRACTURAL SERVICES		2,192,818	2,867,747	3,063,539	2,999,150	3,089,540
INTERNAL SERVICES CHARGES		368,120	236,693	240,590	440,410	446,490
CAPITAL EXPENDITURES		-	12,576	560,944	-	-
Total By Category		7,796,681	9,034,306	9,777,120	9,606,030	9,895,950
Total Budgeted Full-Time Personnel		11.60	12.50	12.20	13.20	13.20
PERSONNEL SERVICES						
7010	Full-Time Employees	883,493	938,376	972,762	1,082,030	1,130,560
7012	Annual Leave Cash Out	14,246	13,752	36,083	39,350	42,610
7015	PERS Retirement-F/T	264,384	256,237	282,019	293,920	306,930
7017	Cafeteria Plan	215,226	217,462	229,626	261,440	255,070
7018	Medicare-F/T	13,361	14,341	14,104	15,690	16,390
7020	Worker's Comp	39,370	31,219	38,353	41,600	43,380
7111	Part-Time Employees	-	-	15,000	15,000	15,000
7113	Overtime	26,297	42,819	90,000	40,000	41,200
TOTAL PERSONNEL SERVICES		1,456,377	1,514,206	1,677,947	1,789,030	1,851,140
OPERATING COSTS						
8010	Departmental Expense	251,670	263,835	299,600	300,660	309,670
8012	Uniform Expense	3,982	3,956	8,400	8,400	8,660
8013	Equip (Non-Comp) <\$5000	4,636	16,305	-	-	-
8014	Computer Hardwar <\$5000	1,123	259	1,862	-	-
8015	Computer Softwar <\$5000	344	-	-	-	-
8018	Conference & Meetings	70	5,089	21,500	21,500	22,150
8019	Communications	736,388	837,011	100,000	103,000	106,100
8020	Utilities	2,712,599	3,053,330	3,777,500	3,916,620	4,034,110
8021	Rents	7,139	1,385	15,400	15,400	15,870
8030	Equipment Maintenance	3,195	156,490	9,838	11,860	12,220
8031	Computer Hardware Maint	2,463	-	-	-	-
8035	Software Maint	21,837	42,364	-	-	-

Budget by Fund

Total Facility Maintenance - 103 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
8039	Software Maint-PD	26,478	23,024	-	-	-
8053	Cloud/Hosted	7,442	36	-	-	-
TOTAL OPERATING COSTS		3,779,366	4,403,084	4,234,100	4,377,440	4,508,780
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	2,192,818	2,867,747	3,063,539	2,999,150	3,089,540
TOTAL CONTRACTURAL SERVICES		2,192,818	2,867,747	3,063,539	2,999,150	3,089,540
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	254,060	45,750	57,050	284,760	284,760
8220	Risk Liability	114,060	190,943	183,540	155,650	161,730
TOTAL INTERNAL SERVICES CHARGES		368,120	236,693	240,590	440,410	446,490
CAPITAL EXPENDITURES						
8314	Land & Bldg Improvements	-	-	40,000	-	-
8318	Office Equip Furn & Fix	-	12,576	-	-	-
8320	Capital Acquisition	-	-	375,500	-	-
8329	Other Construction	-	-	145,444	-	-
TOTAL CAPITAL EXPENDITURES		-	12,576	560,944	-	-
Total Fund - Facility Maintenance		7,796,681	9,034,306	9,777,120	9,606,030	9,895,950

Facility Maintenance - 103 Budget by Department

Total - Finance

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		106,540	124,112	140,500	144,720	149,060
Total By Category		106,540	124,112	140,500	144,720	149,060
OPERATING COSTS						
8010	Departmental Expense	37,742	33,442	35,000	36,060	37,130
8014	Computer Hardwar <\$5000	-	-	1,862	-	-
8019	Communications	65,603	89,527	100,000	103,000	106,100
8030	Equipment Maintenance	3,195	1,143	3,638	5,660	5,830
TOTAL OPERATING COSTS		106,540	124,112	140,500	144,720	149,060
Total Department - Management Services		106,540	124,112	140,500	144,720	149,060

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 103 - Facility Maintenance

Division: Purchasing

Department: Finance

Organization:	10328300 - General Office Services	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Photocopier Supplies	36,060	37,130
	Total Departmental Expense	\$36,060	\$37,130
8019	Communications		
	City-wide Postage	103,000	106,100
	Total Communications	\$103,000	\$106,100
8030	Equipment Maintenance		
	Mail Machine	3,600	3,710
	Postage Scale	1,030	1,060
	Letter Opener	1,030	1,060
	Total Equipment Maintenance	\$5,660	\$5,830

Facility Maintenance - 103 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	4,053	117,900	130,520	137,100
INTERNAL SERVICES CHARGES		-	-	-	5,260	5,550
Total By Category		-	4,053	117,900	135,780	142,650
Total Budgeted Full-Time Personnel		0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	-	2,592	78,932	80,680	86,220
7012	Annual Leave Cash Out	-	303	3,247	3,370	3,690
7015	PERS Retirement-F/T	-	296	21,411	20,520	21,710
7017	Cafeteria Plan	-	757	12,680	24,260	23,670
7018	Medicare-F/T	-	42	1,141	1,170	1,250
7020	Worker's Comp	-	-	489	520	560
7113	Overtime	-	63	-	-	-
TOTAL PERSONNEL SERVICES		-	4,053	117,900	130,520	137,100
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	5,260	5,550
TOTAL INTERNAL SERVICES CHARGES		-	-	-	5,260	5,550
Total Department - Management Services		-	4,053	117,900	135,780	142,650

Facility Maintenance - 103 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	1,510,153	1,560,047	1,658,510	1,714,040
OPERATING COSTS	-	3,449,500	4,093,600	4,232,720	4,359,720
CONTRACTURAL SERVICES	-	2,815,097	3,063,539	2,999,150	3,089,540
INTERNAL SERVICES CHARGES	-	236,693	240,590	435,150	440,940
CAPITAL EXPENDITURES	-	12,576	556,360	-	-
Total By Category	-	8,024,019	9,514,136	9,325,530	9,604,240
Total Budgeted Full-Time Personnel	0.00	11.50	11.20	12.20	12.20
PERSONNEL SERVICES					
7010 Full-Time Employees	-	935,784	893,830	1,001,350	1,044,340
7012 Annual Leave Cash Out	-	13,449	32,836	35,980	38,920
7015 PERS Retirement-F/T	-	255,941	260,608	273,400	285,220
7017 Cafeteria Plan	-	216,705	216,946	237,180	231,400
7018 Medicare-F/T	-	14,299	12,963	14,520	15,140
7020 Worker's Comp	-	31,219	37,864	41,080	42,820
7111 Part-Time Employees	-	-	15,000	15,000	15,000
7113 Overtime	-	42,756	90,000	40,000	41,200
TOTAL PERSONNEL SERVICES	-	1,510,153	1,560,047	1,658,510	1,714,040
OPERATING COSTS					
8010 Departmental Expense	-	230,393	264,600	264,600	272,540
8012 Uniform Expense	-	3,956	8,400	8,400	8,660
8018 Conference & Meetings	-	5,089	21,500	21,500	22,150
8020 Utilities	-	3,053,330	3,777,500	3,916,620	4,034,110
8021 Rents	-	1,385	15,400	15,400	15,870
8030 Equipment Maintenance	-	155,347	6,200	6,200	6,390
TOTAL OPERATING COSTS	-	3,449,500	4,093,600	4,232,720	4,359,720
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	2,815,097	3,063,539	2,999,150	3,089,540
TOTAL CONTRACTURAL SERVICES	-	2,815,097	3,063,539	2,999,150	3,089,540

Facility Maintenance - 103 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	45,750	57,050	284,760	284,760
8220	Risk Liability	-	190,943	183,540	150,390	156,180
TOTAL INTERNAL SERVICES CHARGES		-	236,693	240,590	435,150	440,940
CAPITAL EXPENDITURES						
8314	Land & Bldg Improvements	-	-	40,000	-	-
8318	Office Equip Furn & Fix	-	12,576	-	-	-
8320	Capital Acquisition	-	-	375,500	-	-
8329	Other Construction	-	-	140,860	-	-
TOTAL CAPITAL EXPENDITURES		-	12,576	556,360	-	-
Total Department - Public Works & Engineering		-	8,024,019	9,514,136	9,325,530	9,604,240

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 103 - Facility Maintenance

Division: Support Services

Department: Public Works & Engineering

Organization:	10337303 - City Parks Utilities GF	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Utilities	757,900	780,630
	Total Utilities	\$757,900	\$780,630
Organization:	10337317 - Facilities Maintenance	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	PW Yard Front Office PT Clerical Aide	15,000	15,000
	Total Part-Time Employees	\$15,000	\$15,000
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	40,000	41,200
	Total Overtime	\$40,000	\$41,200
8010	Departmental Expense		
	Electrical and Lighting Supplies	75,080	78,010
	Hardware and Materials	32,000	32,000
	Office Supplies	5,000	5,000
	Plumbing Supplies	46,460	46,460
	Safety Equipment	7,500	7,500
	Tools	8,060	8,060
	Building and Construction Materials	90,000	95,000
	Total Departmental Expense	\$264,100	\$272,030
8012	Uniform Expense		
	Uniform shirts	2,100	2,150
	Hats	150	150
	Boot allowance	2,000	2,000
	Safety jackets	1,200	1,200
	Uniform service	2,750	2,950
	Total Uniform Expense	\$8,200	\$8,450
8018	Conference & Meetings		
	CDL Training	19,500	20,150
	Other Training as Needed	2,000	2,000
	Total Conference & Meetings	\$21,500	\$22,150

Budget Unit - Supplemental Notes for Expenditures - continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 103 - Facility Maintenance

Division: Support Services

Department: Public Works & Engineering

8020	Utilities		
	Utilities	3,158,720	3,253,480
	Total Utilities	\$3,158,720	\$3,253,480
8021	Rents		
	800 MHz Radio Charge	10,400	10,870
	Rental of Equipment for Facility Repairs	5,000	5,000
	Total Rents	\$15,400	\$15,870
8030	Equipment Maintenance		
	Maintenance of Motors and Power Tools	6,200	6,390
	Total Equipment Maintenance	\$6,200	\$6,390
8130	Other Professional Svcs		
	Fire Extinguisher Recharging	23,800	23,800
	Emergency Repairs/Replacement of Equipment and Facilities	300,000	300,000
	Electrical Services	31,550	31,550
	Asset Management Support/Reports	2,500	2,500
	HVAC Maintenance Services	463,230	463,230
	Window Replacement, Tinting & Anti-Graffiti Film	40,210	40,210
	Transient-related Cleanup/Repair Work	20,000	20,000
	Janitorial Services	1,711,800	1,754,840
	GIS Data Maintenance	10,000	10,000
	Pest Control	17,900	17,900
	Elevator Maintenance, Repair & Service	66,200	66,200
	Downtown Parking Structure O&M	34,000	34,000
	Flooring Maintenance and Repair	33,100	33,100
	Facility Maintenance and Repair	157,310	204,530
	Locksmith/Hardware Maintenance and Repair	23,100	23,100
	Janitorial Extra Services	21,550	21,550
	Door Repair and Maintenance	34,650	34,650
	Electric Vehicle Charging Station Maintenance	4,050	4,050
	Total Other Professional Svcs	\$2,994,950	\$3,085,210

Budget Unit - Supplemental Notes for Expenditures - continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 103 - Facility Maintenance

Division: Support Services

Department: Public Works & Engineering

Organization: 10337350 - Facilities Project - Non-CIP

		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office supplies	500	510
	Total Departmental Expense	\$500	\$510
8012	Uniform Expense		
	Uniform Shirts	200	210
	Total Uniform Expense	\$200	\$210
8130	Other Professional Svcs		
	Energy services	4,200	4,330
	Total Other Professional Svcs	\$4,200	\$4,330

Budget by Fund

Total Office of Emergency Svcs - 104

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,174	35,718	123,666	60,410	-
OPERATING COSTS		-	-	38,372	-	-
CONTRACTURAL SERVICES		-	-	10,192	-	-
INTERNAL SERVICES CHARGES		37,430	42,559	47,647	62,930	60,880
Total By Category		38,604	78,277	219,877	123,340	60,880
Total Budgeted Full-Time Personnel		0.00	0.20	0.20	0.45	0.00
PERSONNEL SERVICES						
7010	Full-Time Employees	788	23,554	71,666	41,190	-
7012	Annual Leave Cash Out	-	-	779	1,530	-
7015	PERS Retirement-F/T	220	6,546	22,542	10,830	-
7017	Cafeteria Plan	144	4,636	9,776	5,920	-
7018	Medicare-F/T	12	351	1,129	600	-
7020	Worker's Comp	10	631	915	340	-
7111	Part-Time Employees	-	-	4,634	-	-
7113	Overtime	-	-	11,942	-	-
7115	PERS Retirement-P/T	-	-	214	-	-
7118	Medicare-P/T	-	-	69	-	-
TOTAL PERSONNEL SERVICES		1,174	35,718	123,666	60,410	-
OPERATING COSTS						
8010	Departmental Expense	-	-	38,172	-	-
8014	Computer Hardwar <\$5000	-	-	200	-	-
TOTAL OPERATING COSTS		-	-	38,372	-	-
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	10,192	-	-
TOTAL CONTRACTURAL SERVICES		-	-	10,192	-	-
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	30,050	30,050	30,050	50,270	50,270
8220	Risk Liability	7,380	12,509	17,597	12,660	10,610
TOTAL INTERNAL SERVICES CHARGES		37,430	42,559	47,647	62,930	60,880
Total Fund - Office of Emergency Svcs		38,604	78,277	219,877	123,340	60,880

Office of Emergency Svcs - 104 Budget by Department

Total - Development Services Admin

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	-	76,313	60,410	-
OPERATING COSTS	-	-	36,631	-	-
INTERNAL SERVICES CHARGES	-	-	-	2,430	-
Total By Category	-	-	112,944	62,840	-
Total Budgeted Full-Time Personnel	0.00	0.20	0.20	0.45	0.00
PERSONNEL SERVICES					
7010 Full-Time Employees	-	-	52,195	41,190	-
7012 Annual Leave Cash Out	-	-	779	1,530	-
7015 PERS Retirement-F/T	-	-	16,218	10,830	-
7017 Cafeteria Plan	-	-	6,190	5,920	-
7018 Medicare-F/T	-	-	752	600	-
7020 Worker's Comp	-	-	179	340	-
TOTAL PERSONNEL SERVICES	-	-	76,313	60,410	-
OPERATING COSTS					
8010 Departmental Expense	-	-	36,431	-	-
8014 Computer Hardware <\$5000	-	-	200	-	-
TOTAL OPERATING COSTS	-	-	36,631	-	-
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	-	-	2,430	-
TOTAL INTERNAL SERVICES CHARGES	-	-	-	2,430	-
Total Department - Development Services Admin	-	-	112,944	62,840	-

Office of Emergency Svcs - 104 Budget by Department

Total - Police

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES		37,390	39,908	41,570	60,500	60,880
Total By Category		37,390	39,908	41,570	60,500	60,880
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	30,050	30,050	30,050	50,270	50,270
8220	Risk Liability	7,340	9,858	11,520	10,230	10,610
TOTAL INTERNAL SERVICES CHARGES		37,390	39,908	41,570	60,500	60,880
Total Department - Police		37,390	39,908	41,570	60,500	60,880

Budget by Fund

Total KFON - 105

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	66,739	114,315	117,200	123,820	127,100
CONTRACTURAL SERVICES	-	1,267	127,040	127,750	132,020
INTERNAL SERVICES CHARGES	35,640	4,929	5,760	42,220	42,470
CAPITAL EXPENDITURES	22,502	-	-	-	-
Total By Category	124,881	120,511	250,000	293,790	301,590
OPERATING COSTS					
8010 Departmental Expense	20,325	8,867	10,200	11,820	14,200
8013 Equip (Non-Comp) <\$5000	26,190	57,440	70,000	70,000	70,000
8014 Computer Hardwar <\$5000	8,486	13,338	25,000	30,000	30,900
8018 Conference & Meetings	618	-	-	-	-
8019 Communications	11,018	6,017	12,000	12,000	12,000
8021 Rents	102	-	-	-	-
8053 Cloud/Hosted	-	28,653	-	-	-
TOTAL OPERATING COSTS	66,739	114,315	117,200	123,820	127,100
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	1,267	127,040	127,750	132,020
TOTAL CONTRACTURAL SERVICES	-	1,267	127,040	127,750	132,020
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	32,700	-	-	35,400	35,400
8220 Risk Liability	2,940	4,929	5,760	6,820	7,070
TOTAL INTERNAL SERVICES CHARGES	35,640	4,929	5,760	42,220	42,470
CAPITAL EXPENDITURES					
8318 Office Equip Furn & Fix	22,502	-	-	-	-
TOTAL CAPITAL EXPENDITURES	22,502	-	-	-	-
Total Fund - KFON	124,881	120,511	250,000	293,790	301,590

KFON - 105 Budget by Department

Total - City Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	123,820	127,100
CONTRACTURAL SERVICES		-	-	-	127,750	132,020
INTERNAL SERVICES CHARGES		-	-	-	42,220	42,470
Total By Category		-	-	-	293,790	301,590
OPERATING COSTS						
8010	Departmental Expense	-	-	-	11,820	14,200
8013	Equip (Non-Comp) <\$5000	-	-	-	70,000	70,000
8014	Computer Hardwar <\$5000	-	-	-	30,000	30,900
8019	Communications	-	-	-	12,000	12,000
TOTAL OPERATING COSTS		-	-	-	123,820	127,100
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	-	127,750	132,020
TOTAL CONTRACTURAL SERVICES		-	-	-	127,750	132,020
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	-	-	35,400	35,400
8220	Risk Liability	-	-	-	6,820	7,070
TOTAL INTERNAL SERVICES CHARGES		-	-	-	42,220	42,470
Total Department - City Administration		-	-	-	293,790	301,590

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 105 - KFON

Division: Mktg and Communications

Department: City Administration

Organization:	10510401 - Media Support Services	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	California PEG Operations Membership	200	200
	Video and Audio Accessories, Cords, Tape, and Other Miscellaneous Items	11,620	14,000
	Total Departmental Expense	\$11,820	\$14,200
8013	Equip (Non-Comp) <\$5000		
	Video Productions Equipment - Props, Lighting Grid, Lights and Misc Items	70,000	70,000
	Total Equip (Non-Comp) <\$5000	\$70,000	\$70,000
8014	Computer Hardwar <\$5000		
	MAC Video Editing Workstations for KFON Productions	30,000	30,900
	Total Computer Hardwar <\$5000	\$30,000	\$30,900
8019	Communications		
	KFON High-Definition Channel Service Charge	12,000	12,000
	Total Communications	\$12,000	\$12,000
8130	Other Professional Svcs		
	Animation Creation Software	600	600
	Digital Asset Management Service	30,000	30,000
	Channel VOD Service - Tightrope	3,450	3,450
	Cloud File Storage	1,500	1,500
	Graphics Templates, Video Backgrounds	360	360
	Closed Captioning For City Council Meetings	40,000	40,000
	Commercial Free Music Streaming	140	140
	Video Templates, LUTS and Music	500	500
	Offsite Storage - Audio Visual Equipment	3,400	3,400
	Playback System Software Assurance	800	800
	Contract Services in Support of Video Productions for KFON Programming	47,000	51,270
	Total Other Professional Svcs	\$127,750	\$132,020

Budget by Fund

Total Self-Insurance - 106

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		413,903	1,029,859	741,112	758,530	803,200
OPERATING COSTS		3,171,077	8,927,035	4,484,229	2,893,500	2,893,500
CONTRACTURAL SERVICES		4,159,697	5,419,257	6,464,240	6,740,860	7,029,900
INTERNAL SERVICES CHARGES		6,750	86,576	31,140	-	-
Total By Category		7,751,427	15,462,727	11,720,721	10,392,890	10,726,600
Total Budgeted Full-Time Personnel		3.50	3.50	3.50	3.50	3.50
PERSONNEL SERVICES						
7010	Full-Time Employees	270,576	792,229	470,305	489,680	522,020
7012	Annual Leave Cash Out	5,080	11,266	27,583	26,170	28,300
7015	PERS Retirement-F/T	72,187	88,908	125,661	123,130	128,940
7017	Cafeteria Plan	26,318	50,741	56,740	53,330	52,040
7018	Medicare-F/T	4,034	11,638	6,822	7,100	7,570
7020	Worker's Comp	3,630	22,115	4,001	4,120	4,330
7021	Unemployment Insurance	32,076	52,962	50,000	55,000	60,000
7113	Overtime	2	-	-	-	-
TOTAL PERSONNEL SERVICES		413,903	1,029,859	741,112	758,530	803,200
OPERATING COSTS						
8010	Departmental Expense	6,544	8,443	26,000	26,000	26,000
8013	Equip (Non-Comp) <\$5000	-	-	1,000	5,000	5,000
8018	Conference & Meetings	5,450	4,294	12,500	12,500	12,500
8026	Settlement Claim	3,159,083	8,914,298	4,444,729	2,850,000	2,850,000
TOTAL OPERATING COSTS		3,171,077	8,927,035	4,484,229	2,893,500	2,893,500
CONTRACTURAL SERVICES						
8110	Legal Services	1,724,292	1,908,141	1,510,000	1,460,000	1,460,000
8130	Other Professional Svcs	2,435,405	3,511,116	4,954,240	5,280,860	5,569,900
TOTAL CONTRACTURAL SERVICES		4,159,697	5,419,257	6,464,240	6,740,860	7,029,900
INTERNAL SERVICES CHARGES						
8220	Risk Liability	6,750	86,576	31,140	-	-
TOTAL INTERNAL SERVICES CHARGES		6,750	86,576	31,140	-	-
Total Fund - Self-Insurance		7,751,427	15,462,727	11,720,721	10,392,890	10,726,600

Self-Insurance - 106 Budget by Department

Total - Human Resources

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		413,903	1,029,859	741,112	758,530	803,200
OPERATING COSTS		3,171,077	8,927,035	4,484,229	2,893,500	2,893,500
CONTRACTURAL SERVICES		4,159,697	5,419,257	6,464,240	6,740,860	7,029,900
INTERNAL SERVICES CHARGES		6,750	86,576	31,140	-	-
Total By Category		7,751,427	15,462,727	11,720,721	10,392,890	10,726,600
Total Budgeted Full-Time Personnel		3.50	3.50	3.50	3.50	3.50
PERSONNEL SERVICES						
7010	Full-Time Employees	270,576	792,229	470,305	489,680	522,020
7012	Annual Leave Cash Out	5,080	11,266	27,583	26,170	28,300
7015	PERS Retirement-F/T	72,187	88,908	125,661	123,130	128,940
7017	Cafeteria Plan	26,318	50,741	56,740	53,330	52,040
7018	Medicare-F/T	4,034	11,638	6,822	7,100	7,570
7020	Worker's Comp	3,630	22,115	4,001	4,120	4,330
7021	Unemployment Insurance	32,076	52,962	50,000	55,000	60,000
7113	Overtime	2	-	-	-	-
TOTAL PERSONNEL SERVICES		413,903	1,029,859	741,112	758,530	803,200
OPERATING COSTS						
8010	Departmental Expense	6,544	8,443	26,000	26,000	26,000
8013	Equip (Non-Comp) <\$5000	-	-	1,000	5,000	5,000
8018	Conference & Meetings	5,450	4,294	12,500	12,500	12,500
8026	Settlement Claim	3,159,083	8,914,298	4,444,729	2,850,000	2,850,000
TOTAL OPERATING COSTS		3,171,077	8,927,035	4,484,229	2,893,500	2,893,500
CONTRACTURAL SERVICES						
8110	Legal Services	1,724,292	1,908,141	1,510,000	1,460,000	1,460,000
8130	Other Professional Svcs	2,435,405	3,511,116	4,954,240	5,280,860	5,569,900
TOTAL CONTRACTURAL SERVICES		4,159,697	5,419,257	6,464,240	6,740,860	7,029,900
INTERNAL SERVICES CHARGES						
8220	Risk Liability	6,750	86,576	31,140	-	-
TOTAL INTERNAL SERVICES CHARGES		6,750	86,576	31,140	-	-
Total Department - Human Resources		7,751,427	15,462,727	11,720,721	10,392,890	10,726,600

Self-Insurance - 106 Budget by Division

Department - Human Resources

Division - HR Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		250,004	348,736	416,077	427,460	452,810
OPERATING COSTS		1,331,154	1,333,072	867,500	867,500	867,500
CONTRACTURAL SERVICES		795,024	984,117	1,194,000	1,168,140	1,181,360
INTERNAL SERVICES CHARGES		6,750	33,116	31,140	-	-
Total By Category		2,382,932	2,699,041	2,508,717	2,463,100	2,501,670
Total Budgeted Full-Time Personnel		2.25	2.25	2.25	2.25	2.25
PERSONNEL SERVICES						
7010	Full-Time Employees	177,098	250,726	284,372	298,550	318,870
7012	Annual Leave Cash Out	2,540	6,775	16,415	16,000	17,400
7015	PERS Retirement-F/T	47,924	50,934	75,681	74,730	78,700
7017	Cafeteria Plan	17,625	28,671	33,170	31,440	30,680
7018	Medicare-F/T	2,671	3,745	4,125	4,330	4,620
7020	Worker's Comp	2,145	7,885	2,314	2,410	2,540
7113	Overtime	1	-	-	-	-
TOTAL PERSONNEL SERVICES		250,004	348,736	416,077	427,460	452,810
OPERATING COSTS						
8010	Departmental Expense	1,445	3,783	15,000	15,000	15,000
8018	Conference & Meetings	1,967	854	2,500	2,500	2,500
8026	Settlement Claim	1,327,742	1,328,435	850,000	850,000	850,000
TOTAL OPERATING COSTS		1,331,154	1,333,072	867,500	867,500	867,500
CONTRACTURAL SERVICES						
8110	Legal Services	210,676	205,285	210,000	160,000	160,000
8130	Other Professional Svcs	584,348	778,832	984,000	1,008,140	1,021,360
TOTAL CONTRACTURAL SERVICES		795,024	984,117	1,194,000	1,168,140	1,181,360
INTERNAL SERVICES CHARGES						
8220	Risk Liability	6,750	33,116	31,140	-	-
TOTAL INTERNAL SERVICES CHARGES		6,750	33,116	31,140	-	-
Total Division HR Admin		2,382,932	2,699,041	2,508,717	2,463,100	2,501,670

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 106 - Self-Insurance

Division: HR Admin

Department: Human Resources

Organization:	10615001 - Workers' Compensation	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Ergonomic Equipment	6,500	6,500
	Publications/Subscriptions/Memberships	3,500	3,500
	Safety Committee	5,000	5,000
	Total Departmental Expense	\$15,000	\$15,000
8018	Conference & Meetings		
	Local Training Seminars and Professional Development	2,500	2,500
	Total Conference & Meetings	\$2,500	\$2,500
8026	Settlement Claim		
	W/C Claims/Medical Costs/First Aid	850,000	850,000
	Total Settlement Claim	\$850,000	\$850,000
8110	Legal Services		
	Attorney Fees	160,000	160,000
	Total Legal Services	\$160,000	\$160,000
8130	Other Professional Svcs		
	Miscellaneous Training Programs	5,000	5,000
	Workers' Comp Assessment Fee	150,000	150,000
	Bloodborne Pathogens	1,000	1,000
	Counseling Team	36,000	36,000
	Excess Workers' Compensation Insurance	429,140	442,360
	W/C Administrative Fees	214,000	214,000
	Miscellaneous Professional Services	173,000	173,000
	Total Other Professional Svcs	\$1,008,140	\$1,021,360

Self-Insurance - 106 Budget by Division

Department - Human Resources

Division - Benefits

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		32,076	52,962	50,000	55,000	60,000
Total By Category		32,076	52,962	50,000	55,000	60,000
PERSONNEL SERVICES						
7021	Unemployment Insurance	32,076	52,962	50,000	55,000	60,000
TOTAL PERSONNEL SERVICES		32,076	52,962	50,000	55,000	60,000
Total Division Benefits		32,076	52,962	50,000	55,000	60,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:106 - Self-Insurance

Department:Human Resources

Division:Benefits

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:106 - Self-Insurance

Department:Human Resources

Division:Benefits

Organization:	10615101 - Benefits-Unemployment	FY 2025/2026	FY 2026/2027
7021	Unemployment Insurance		
	Unemployment Insurance	55,000	60,000
	Total Unemployment Insurance	\$55,000	\$60,000

Self-Insurance - 106 Budget by Division

Department - Human Resources

Division - Risk Management

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		131,823	628,161	275,035	276,070	290,390
OPERATING COSTS		1,839,923	7,593,963	3,616,729	2,026,000	2,026,000
CONTRACTURAL SERVICES		3,364,673	4,435,140	5,270,240	5,572,720	5,848,540
INTERNAL SERVICES CHARGES		-	53,460	-	-	-
Total By Category		5,336,419	12,710,724	9,162,004	7,874,790	8,164,930
Total Budgeted Full-Time Personnel		1.25	1.25	1.25	1.25	1.25
PERSONNEL SERVICES						
7010	Full-Time Employees	93,478	541,503	185,933	191,130	203,150
7012	Annual Leave Cash Out	2,540	4,491	11,168	10,170	10,900
7015	PERS Retirement-F/T	24,263	37,974	49,980	48,400	50,240
7017	Cafeteria Plan	8,693	22,070	23,570	21,890	21,360
7018	Medicare-F/T	1,363	7,893	2,697	2,770	2,950
7020	Worker's Comp	1,485	14,230	1,687	1,710	1,790
7113	Overtime	1	-	-	-	-
TOTAL PERSONNEL SERVICES		131,823	628,161	275,035	276,070	290,390
OPERATING COSTS						
8010	Departmental Expense	5,099	4,660	11,000	11,000	11,000
8013	Equip (Non-Comp) <\$5000	-	-	1,000	5,000	5,000
8018	Conference & Meetings	3,483	3,440	10,000	10,000	10,000
8026	Settlement Claim	1,831,341	7,585,863	3,594,729	2,000,000	2,000,000
TOTAL OPERATING COSTS		1,839,923	7,593,963	3,616,729	2,026,000	2,026,000
CONTRACTURAL SERVICES						
8110	Legal Services	1,513,616	1,702,856	1,300,000	1,300,000	1,300,000
8130	Other Professional Svcs	1,851,057	2,732,284	3,970,240	4,272,720	4,548,540
TOTAL CONTRACTURAL SERVICES		3,364,673	4,435,140	5,270,240	5,572,720	5,848,540
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	53,460	-	-	-
TOTAL INTERNAL SERVICES CHARGES		-	53,460	-	-	-
Total Division Risk Management		5,336,419	12,710,724	9,162,004	7,874,790	8,164,930

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 106 - Self-Insurance

Division: Risk Management

Department: Human Resources

Organization:	10615200 - Risk Liability	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Publications/Subscriptions/Memberships	1,800	1,800
	Training Related Materials	1,200	1,200
	Office Supplies	8,000	8,000
	Total Departmental Expense	\$11,000	\$11,000
8013	Equip (Non-Comp) <\$5000		
	Furniture	5,000	5,000
	Total Equip (Non-Comp) <\$5000	\$5,000	\$5,000
8018	Conference & Meetings		
	Training Seminars and Professional Development	10,000	10,000
	Total Conference & Meetings	\$10,000	\$10,000
8026	Settlement Claim		
	Liability Issues/Claims	2,000,000	2,000,000
	Total Settlement Claim	\$2,000,000	\$2,000,000
8110	Legal Services		
	Litigation/Attorney Fees	1,300,000	1,300,000
	Total Legal Services	\$1,300,000	\$1,300,000
8130	Other Professional Svcs		
	Department of Transportation/Physicals	7,300	7,300
	East Inland Empire Employment Relations Consortium	5,000	5,000
	Miscellaneous Professional Services	393,050	393,050
	Excess Liability Insurance	2,685,000	2,950,000
	Misc Insurance-Exec Travel, Crime, Helicopter, Etc.	136,000	136,000
	Property Insurance	971,370	982,190
	Administration Fees	60,000	60,000
	Department of Justice/Postal Annex (Fingerprints)	15,000	15,000
	Total Other Professional Svcs	\$4,272,720	\$4,548,540

Budget by Fund

Total Retiree Medical Benefits - 107

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		2,605,301	2,614,979	2,648,850	2,704,990	2,705,800
INTERNAL SERVICES CHARGES		-	-	214,530	108,970	107,820
Total By Category		2,605,301	2,614,979	2,863,380	2,813,960	2,813,620
PERSONNEL SERVICES						
7015	PERS Retirement-F/T	26,204	24,089	48,850	26,990	27,800
7017	Cafeteria Plan	2,579,097	2,590,890	2,600,000	2,678,000	2,678,000
TOTAL PERSONNEL SERVICES		2,605,301	2,614,979	2,648,850	2,704,990	2,705,800
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	214,530	108,970	107,820
TOTAL INTERNAL SERVICES CHARGES		-	-	214,530	108,970	107,820
Total Fund - Retiree Medical Benefits		2,605,301	2,614,979	2,863,380	2,813,960	2,813,620

Retiree Medical Benefits - 107 Budget by Department

Total - Human Resources

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		2,605,301	2,614,979	2,648,850	2,704,990	2,705,800
INTERNAL SERVICES CHARGES		-	-	214,530	108,970	107,820
Total By Category		2,605,301	2,614,979	2,863,380	2,813,960	2,813,620
PERSONNEL SERVICES						
7015	PERS Retirement-F/T	26,204	24,089	48,850	26,990	27,800
7017	Cafeteria Plan	2,579,097	2,590,890	2,600,000	2,678,000	2,678,000
TOTAL PERSONNEL SERVICES		2,605,301	2,614,979	2,648,850	2,704,990	2,705,800
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	214,530	108,970	107,820
TOTAL INTERNAL SERVICES CHARGES		-	-	214,530	108,970	107,820
Total Department - Human Resources		2,605,301	2,614,979	2,863,380	2,813,960	2,813,620

Budget by Fund

Total Supplemental Retirement - 108

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		33,886	4,722,051	840,620	35,000	35,000
INTERNAL SERVICES CHARGES		-	-	-	1,410	1,390
Total By Category		33,886	4,722,051	840,620	36,410	36,390
PERSONNEL SERVICES						
7015	PERS Retirement-F/T	-	4,687,543	805,620	-	-
7022	Supplemental Retirement	33,886	34,508	35,000	35,000	35,000
TOTAL PERSONNEL SERVICES		33,886	4,722,051	840,620	35,000	35,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	1,410	1,390
TOTAL INTERNAL SERVICES CHARGES		-	-	-	1,410	1,390
Total Fund - Supplemental Retirement		33,886	4,722,051	840,620	36,410	36,390

Supplemental Retirement - 108 Budget by Department

Total - Human Resources

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		33,886	4,722,051	840,620	35,000	35,000
INTERNAL SERVICES CHARGES		-	-	-	1,410	1,390
Total By Category		33,886	4,722,051	840,620	36,410	36,390
PERSONNEL SERVICES						
7015	PERS Retirement-F/T	-	4,687,543	805,620	-	-
7022	Supplemental Retirement	33,886	34,508	35,000	35,000	35,000
TOTAL PERSONNEL SERVICES		33,886	4,722,051	840,620	35,000	35,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	1,410	1,390
TOTAL INTERNAL SERVICES CHARGES		-	-	-	1,410	1,390
Total Department - Human Resources		33,886	4,722,051	840,620	36,410	36,390

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 108 - Supplemental Retirement

Division: Benefits

Department: Human Resources

Organization:	10815103 - Supplemental Retirement	FY 2025/2026	FY 2026/2027
7022	Supplemental Retirement		
	Supplemental Retirement	35,000	35,000
	Total Supplemental Retirement	\$35,000	\$35,000

Budget by Fund

Total GF Operating Projects - 110

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	1,220,062	1,708,356	1,990,983	2,209,980	1,103,880
OPERATING COSTS	21,562	33,873	512,721	-	-
CONTRACTURAL SERVICES	-	558	30,042	-	-
INTERNAL SERVICES CHARGES	73,155	166,222	154,420	110,230	65,440
CAPITAL EXPENDITURES	35,155	232,523	244,145	32,000	32,000
DEBT SERVICE	60,389	59,804	82,085	69,740	69,740
Total By Category	1,410,323	2,201,336	3,014,396	2,421,950	1,271,060
Total Budgeted Full-Time Personnel	8.78	8.75	8.75	9.25	4.25
PERSONNEL SERVICES					
7010 Full-Time Employees	708,402	1,016,456	1,139,754	1,262,030	615,900
7012 Annual Leave Cash Out	313	501	51,854	31,540	16,260
7015 PERS Retirement-F/T	410,031	550,452	621,922	709,790	377,660
7017 Cafeteria Plan	61,505	87,100	117,280	138,340	60,740
7018 Medicare-F/T	11,014	16,154	16,420	18,300	8,930
7020 Worker's Comp	30,376	37,693	43,753	49,980	24,390
7113 Overtime	(1,579)	-	-	-	-
TOTAL PERSONNEL SERVICES	1,220,062	1,708,356	1,990,983	2,209,980	1,103,880
OPERATING COSTS					
8013 Equip (Non-Comp) <\$5000	-	-	7,940	-	-
8028 City Programs	-	15,000	485,000	-	-
8030 Equipment Maintenance	21,562	18,873	19,781	-	-
TOTAL OPERATING COSTS	21,562	33,873	512,721	-	-
CONTRACTURAL SERVICES					
8115 Consultant Services	-	-	30,000	-	-
8130 Other Professional Svcs	-	558	42	-	-
TOTAL CONTRACTURAL SERVICES	-	558	30,042	-	-

Budget by Fund

Total GF Operating Projects - 110 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	3,545	8,895	-	26,400	26,400
8220	Risk Liability	69,610	157,327	154,420	83,830	39,040
TOTAL INTERNAL SERVICES CHARGES		73,155	166,222	154,420	110,230	65,440
CAPITAL EXPENDITURES						
8317	Maintenance Equipment	35,155	71,500	79,845	32,000	32,000
8359	Lease - Vehicles	-	161,023	164,300	-	-
TOTAL CAPITAL EXPENDITURES		35,155	232,523	244,145	32,000	32,000
DEBT SERVICE						
8420	Lease Expense - Principal	58,822	54,993	82,066	69,740	69,740
8421	Lease Expense - Interest	1,567	4,811	19	-	-
TOTAL DEBT SERVICE		60,389	59,804	82,085	69,740	69,740
Total Fund - GF Operating Projects		1,410,323	2,201,336	3,014,396	2,421,950	1,271,060

GF Operating Projects - 110 Budget by Department

Total - Police

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,220,062	1,708,356	1,990,983	2,209,980	1,103,880
OPERATING COSTS		21,562	18,873	27,721	-	-
CONTRACTURAL SERVICES		-	558	42	-	-
INTERNAL SERVICES CHARGES		73,155	166,222	154,420	110,230	65,440
CAPITAL EXPENDITURES		35,155	71,500	244,145	32,000	32,000
DEBT SERVICE		60,389	59,804	82,085	69,740	69,740
Total By Category		1,410,323	2,025,313	2,499,396	2,421,950	1,271,060
Total Budgeted Full-Time Personnel		8.78	8.75	8.75	9.25	4.25
PERSONNEL SERVICES						
7010	Full-Time Employees	708,402	1,016,456	1,139,754	1,262,030	615,900
7012	Annual Leave Cash Out	313	501	51,854	31,540	16,260
7015	PERS Retirement-F/T	410,031	550,452	621,922	709,790	377,660
7017	Cafeteria Plan	61,505	87,100	117,280	138,340	60,740
7018	Medicare-F/T	11,014	16,154	16,420	18,300	8,930
7020	Worker's Comp	30,376	37,693	43,753	49,980	24,390
7113	Overtime	(1,579)	-	-	-	-
TOTAL PERSONNEL SERVICES		1,220,062	1,708,356	1,990,983	2,209,980	1,103,880
OPERATING COSTS						
8013	Equip (Non-Comp) <\$5000	-	-	7,940	-	-
8030	Equipment Maintenance	21,562	18,873	19,781	-	-
TOTAL OPERATING COSTS		21,562	18,873	27,721	-	-
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	558	42	-	-
TOTAL CONTRACTURAL SERVICES		-	558	42	-	-
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	3,545	8,895	-	26,400	26,400
8220	Risk Liability	69,610	157,327	154,420	83,830	39,040
TOTAL INTERNAL SERVICES CHARGES		73,155	166,222	154,420	110,230	65,440

GF Operating Projects - 110 Budget by Department

Total - Police (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8317	Maintenance Equipment	35,155	71,500	79,845	32,000	32,000
8359	Lease - Vehicles	-	-	164,300	-	-
TOTAL CAPITAL EXPENDITURES		35,155	71,500	244,145	32,000	32,000
DEBT SERVICE						
8420	Lease Expense - Principal	58,822	54,993	82,066	69,740	69,740
8421	Lease Expense - Interest	1,567	4,811	19	-	-
TOTAL DEBT SERVICE		60,389	59,804	82,085	69,740	69,740
Total Department - Police		1,410,323	2,025,313	2,499,396	2,421,950	1,271,060

GF Operating Projects - 110 Budget by Division

Department - Police

Division - PD Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		21,562	18,873	19,781	-	-
CONTRACTURAL SERVICES		-	558	42	-	-
INTERNAL SERVICES CHARGES		3,545	8,895	-	26,400	26,400
CAPITAL EXPENDITURES		-	-	164,300	-	-
DEBT SERVICE		60,389	59,804	82,085	69,740	69,740
Total By Category		85,496	88,130	266,208	96,140	96,140
OPERATING COSTS						
8030	Equipment Maintenance	21,562	18,873	19,781	-	-
TOTAL OPERATING COSTS		21,562	18,873	19,781	-	-
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	558	42	-	-
TOTAL CONTRACTURAL SERVICES		-	558	42	-	-
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	3,545	8,895	-	26,400	26,400
TOTAL INTERNAL SERVICES CHARGES		3,545	8,895	-	26,400	26,400
CAPITAL EXPENDITURES						
8359	Lease - Vehicles	-	-	164,300	-	-
TOTAL CAPITAL EXPENDITURES		-	-	164,300	-	-
DEBT SERVICE						
8420	Lease Expense - Principal	58,822	54,993	82,066	69,740	69,740
8421	Lease Expense - Interest	1,567	4,811	19	-	-
TOTAL DEBT SERVICE		60,389	59,804	82,085	69,740	69,740
Total Division PD Administration		85,496	88,130	266,208	96,140	96,140

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 110 - GF Operating Projects

Division: PD Administration

Department: Police

Organization:	11040199 - Special Operations Project	FY 2025/2026	FY 2026/2027
8420	Lease Expense - Principal		
	0004-A Lease Expense	69,740	69,740
	Total Lease Expense - Principal	\$69,740	\$69,740

GF Operating Projects - 110 Budget by Division

Department - Police

Division - Field Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		498,613	914,248	1,005,381	1,121,710	-
OPERATING COSTS		-	-	7,940	-	-
INTERNAL SERVICES CHARGES		30,110	84,610	78,690	45,190	-
CAPITAL EXPENDITURES		35,155	71,500	79,845	32,000	32,000
Total By Category		563,878	1,070,358	1,171,856	1,198,900	32,000
Total Budgeted Full-Time Personnel		4.86	5.00	5.00	5.00	0.00
PERSONNEL SERVICES						
7010	Full-Time Employees	287,871	566,811	594,243	646,130	-
7012	Annual Leave Cash Out	313	501	24,507	15,670	-
7015	PERS Retirement-F/T	170,494	278,331	312,286	348,870	-
7017	Cafeteria Plan	23,351	38,929	42,190	76,080	-
7018	Medicare-F/T	4,646	9,382	8,620	9,370	-
7020	Worker's Comp	13,596	20,294	23,535	25,590	-
7113	Overtime	(1,658)	-	-	-	-
TOTAL PERSONNEL SERVICES		498,613	914,248	1,005,381	1,121,710	-
OPERATING COSTS						
8013	Equip (Non-Comp) <\$5000	-	-	7,940	-	-
TOTAL OPERATING COSTS		-	-	7,940	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	30,110	84,610	78,690	45,190	-
TOTAL INTERNAL SERVICES CHARGES		30,110	84,610	78,690	45,190	-
CAPITAL EXPENDITURES						
8317	Maintenance Equipment	35,155	71,500	79,845	32,000	32,000
TOTAL CAPITAL EXPENDITURES		35,155	71,500	79,845	32,000	32,000
Total Division Field Services		563,878	1,070,358	1,171,856	1,198,900	32,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 110 - GF Operating Projects

Division: Field Services

Department: Police

Organization:	11040299 - Special Operations Project	FY 2025/2026	FY 2026/2027
8317	Maintenance Equipment		
	0002-A Police Range Mitigation Project	32,000	32,000
	Total Maintenance Equipment	\$32,000	\$32,000

GF Operating Projects - 110 Budget by Division

Department - Police

Division - Special Operations

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		721,449	794,108	985,602	1,088,270	1,103,880
INTERNAL SERVICES CHARGES		39,500	72,717	75,730	38,640	39,040
Total By Category		760,949	866,825	1,061,332	1,126,910	1,142,920
Total Budgeted Full-Time Personnel		3.92	3.75	3.75	4.25	4.25
PERSONNEL SERVICES						
7010	Full-Time Employees	420,531	449,645	545,511	615,900	615,900
7012	Annual Leave Cash Out	-	-	27,347	15,870	16,260
7015	PERS Retirement-F/T	239,537	272,121	309,636	360,920	377,660
7017	Cafeteria Plan	38,154	48,171	75,090	62,260	60,740
7018	Medicare-F/T	6,368	6,772	7,800	8,930	8,930
7020	Worker's Comp	16,780	17,399	20,218	24,390	24,390
7113	Overtime	79	-	-	-	-
TOTAL PERSONNEL SERVICES		721,449	794,108	985,602	1,088,270	1,103,880
INTERNAL SERVICES CHARGES						
8220	Risk Liability	39,500	72,717	75,730	38,640	39,040
TOTAL INTERNAL SERVICES CHARGES		39,500	72,717	75,730	38,640	39,040
Total Division Special Operations		760,949	866,825	1,061,332	1,126,910	1,142,920

Budget by Fund

Total Storm Water Compliance - 125

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		53,371	126,105	214,294	256,120	261,690
OPERATING COSTS		307	-	5,500	2,500	2,580
CONTRACTURAL SERVICES		47,308	75,383	126,000	122,340	127,660
INTERNAL SERVICES CHARGES		4,280	11,941	4,050	10,320	10,570
Total By Category		105,266	213,429	349,844	391,280	402,500
Total Budgeted Full-Time Personnel		0.30	1.60	1.60	1.60	1.60
PERSONNEL SERVICES						
7010	Full-Time Employees	29,471	89,736	143,598	160,140	164,940
7012	Annual Leave Cash Out	1,491	-	5,333	5,410	5,740
7015	PERS Retirement-F/T	13,545	18,550	39,203	41,150	42,360
7017	Cafeteria Plan	5,200	10,387	19,160	41,350	40,340
7018	Medicare-F/T	471	1,227	2,087	2,320	2,390
7020	Worker's Comp	1,720	2,859	4,663	5,500	5,660
7113	Overtime	1,473	3,346	250	250	260
TOTAL PERSONNEL SERVICES		53,371	126,105	214,294	256,120	261,690
OPERATING COSTS						
8010	Departmental Expense	307	-	2,500	2,500	2,580
8018	Conference & Meetings	-	-	3,000	-	-
TOTAL OPERATING COSTS		307	-	5,500	2,500	2,580
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	47,308	75,383	126,000	122,340	127,660
TOTAL CONTRACTURAL SERVICES		47,308	75,383	126,000	122,340	127,660
INTERNAL SERVICES CHARGES						
8220	Risk Liability	4,280	11,941	4,050	10,320	10,570
TOTAL INTERNAL SERVICES CHARGES		4,280	11,941	4,050	10,320	10,570
Total Fund - Storm Water Compliance		105,266	213,429	349,844	391,280	402,500

Storm Water Compliance - 125 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	126,105	214,294	256,120	261,690
OPERATING COSTS	-	-	5,500	2,500	2,580
CONTRACTURAL SERVICES	-	75,383	126,000	122,340	127,660
INTERNAL SERVICES CHARGES	-	11,941	4,050	10,320	10,570
Total By Category	-	213,429	349,844	391,280	402,500
Total Budgeted Full-Time Personnel	0.00	1.60	1.60	1.60	1.60
PERSONNEL SERVICES					
7010 Full-Time Employees	-	89,736	143,598	160,140	164,940
7012 Annual Leave Cash Out	-	-	5,333	5,410	5,740
7015 PERS Retirement-F/T	-	18,550	39,203	41,150	42,360
7017 Cafeteria Plan	-	10,387	19,160	41,350	40,340
7018 Medicare-F/T	-	1,227	2,087	2,320	2,390
7020 Worker's Comp	-	2,859	4,663	5,500	5,660
7113 Overtime	-	3,346	250	250	260
TOTAL PERSONNEL SERVICES	-	126,105	214,294	256,120	261,690
OPERATING COSTS					
8010 Departmental Expense	-	-	2,500	2,500	2,580
8018 Conference & Meetings	-	-	3,000	-	-
TOTAL OPERATING COSTS	-	-	5,500	2,500	2,580
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	75,383	126,000	122,340	127,660
TOTAL CONTRACTURAL SERVICES	-	75,383	126,000	122,340	127,660
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	11,941	4,050	10,320	10,570
TOTAL INTERNAL SERVICES CHARGES	-	11,941	4,050	10,320	10,570
Total Department - Public Works & Engineering	-	213,429	349,844	391,280	402,500

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 125 - Storm Water Compliance

Division: Land Development

Department: Public Works & Engineering

Organization: 12537401 - Plan Check Engineering

FY 2025/2026

FY 2026/2027

7113	Overtime		
	Overtime	250	260
	Total Overtime	\$250	\$260
8010	Departmental Expense		
	Departmental Expense	2,500	2,580
	Total Departmental Expense	\$2,500	\$2,580
8130	Other Professional Svcs		
	WQMP Review	45,000	48,000
	Other Professional Svcs	77,340	79,660
	Total Other Professional Svcs	\$122,340	\$127,660

Budget by Fund

Total Federal Seizure Treasury - 221

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	47,900	50,000	50,000	50,000
CONTRACTURAL SERVICES		-	-	25,000	25,000	25,000
Total By Category		-	47,900	75,000	75,000	75,000
OPERATING COSTS						
8013	Equip (Non-Comp) <\$5000	-	47,900	25,000	25,000	25,000
8018	Conference & Meetings	-	-	25,000	25,000	25,000
TOTAL OPERATING COSTS		-	47,900	50,000	50,000	50,000
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	25,000	25,000	25,000
TOTAL CONTRACTURAL SERVICES		-	-	25,000	25,000	25,000
Total Fund - Federal Seizure Treasury		-	47,900	75,000	75,000	75,000

Federal Seizure Treasury - 221 Budget by Department

Total - Police

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	47,900	50,000	50,000	50,000
CONTRACTURAL SERVICES		-	-	25,000	25,000	25,000
Total By Category		-	47,900	75,000	75,000	75,000
OPERATING COSTS						
8013	Equip (Non-Comp) <\$5000	-	47,900	25,000	25,000	25,000
8018	Conference & Meetings	-	-	25,000	25,000	25,000
TOTAL OPERATING COSTS		-	47,900	50,000	50,000	50,000
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	25,000	25,000	25,000
TOTAL CONTRACTURAL SERVICES		-	-	25,000	25,000	25,000
Total Department - Police		-	47,900	75,000	75,000	75,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 221 - Federal Seizure Treasury

Division: Special Operations

Department: Police

Organization: 22140383 - Fed Asset Sez Treasury		FY 2025/2026	FY 2026/2027
8013	Equip (Non-Comp) <\$5000		
	Equip (Non-Comp) <\$5000	25,000	25,000
	Total Equip (Non-Comp) <\$5000	\$25,000	\$25,000
8018	Conference & Meetings		
	Conference & Meetings	25,000	25,000
	Total Conference & Meetings	\$25,000	\$25,000
8130	Other Professional Svcs		
	Other Professional Services	25,000	25,000
	Total Other Professional Svcs	\$25,000	\$25,000

Budget by Fund

Total Crime Prev Asset Seizure - 222

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		18,631	18,916	30,300	16,000	16,000
CONTRACTURAL SERVICES		4,365	105	3,000	2,000	2,000
Total By Category		22,996	19,021	33,300	18,000	18,000
OPERATING COSTS						
8010	Departmental Expense	9,465	9,892	15,900	5,200	5,200
8011	Advertising	-	2,001	2,200	-	-
8012	Uniform Expense	-	325	-	-	-
8013	Equip (Non-Comp) <\$5000	-	-	1,000	200	200
8018	Conference & Meetings	8,828	6,529	10,500	10,100	10,100
8021	Rents	338	169	700	500	500
TOTAL OPERATING COSTS		18,631	18,916	30,300	16,000	16,000
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	4,365	105	3,000	2,000	2,000
TOTAL CONTRACTURAL SERVICES		4,365	105	3,000	2,000	2,000
Total Fund - Crime Prev Asset Seizure		22,996	19,021	33,300	18,000	18,000

Crime Prev Asset Seizure - 222 Budget by Department

Total - Police

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		18,631	18,916	30,300	16,000	16,000
CONTRACTURAL SERVICES		4,365	105	3,000	2,000	2,000
Total By Category		22,996	19,021	33,300	18,000	18,000
OPERATING COSTS						
8010	Departmental Expense	9,465	9,892	15,900	5,200	5,200
8011	Advertising	-	2,001	2,200	-	-
8012	Uniform Expense	-	325	-	-	-
8013	Equip (Non-Comp) <\$5000	-	-	1,000	200	200
8018	Conference & Meetings	8,828	6,529	10,500	10,100	10,100
8021	Rents	338	169	700	500	500
TOTAL OPERATING COSTS		18,631	18,916	30,300	16,000	16,000
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	4,365	105	3,000	2,000	2,000
TOTAL CONTRACTURAL SERVICES		4,365	105	3,000	2,000	2,000
Total Department - Police		22,996	19,021	33,300	18,000	18,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 222 - Crime Prev Asset Seizure

Division: PD Administration

Department: Police

Organization: 22240116 - Crime Prevention 15%		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Crime Free Multi Housing Signs / Supplies	2,000	2,000
	Neighborhood Watch Signs / Supplies	2,000	2,000
	Crime Free Multi Housing Annual Dues	1,000	1,000
	Total Departmental Expense	\$5,000	\$5,000
8018	Conference & Meetings		
	Crime Free Multi Housing Qtrly Meetings	3,500	3,500
	Total Conference & Meetings	\$3,500	\$3,500
8021	Rents		
	Facility Rental	500	500
	Total Rents	\$500	\$500
Organization: 22240117 - Explorer Program		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	200	200
	Total Departmental Expense	\$200	\$200
8013	Equip (Non-Comp) <\$5000		
	Equipment - Gear	200	200
	Total Equip (Non-Comp) <\$5000	\$200	\$200
8018	Conference & Meetings		
	Explorer Competitions	6,600	6,600
	Total Conference & Meetings	\$6,600	\$6,600
8130	Other Professional Svcs		
	Transportation Services	1,800	1,800
	Towel Service - Academy	200	200
	Total Other Professional Svcs	\$2,000	\$2,000

Budget by Fund

Total Federal Asset Seizure - 223

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,776,120	1,726,338	1,905,000	2,130,250	2,130,250
OPERATING COSTS		191,688	1,554,608	986,984	235,700	235,700
CONTRACTURAL SERVICES		216,490	168,731	393,717	213,000	213,000
INTERNAL SERVICES CHARGES		93,680	-	154,290	104,420	102,850
CAPITAL EXPENDITURES		73,221	1,309,313	3,134,526	-	-
Total By Category		2,351,199	4,758,990	6,574,517	2,683,370	2,681,800
PERSONNEL SERVICES						
7113	Overtime	1,776,120	1,726,338	1,905,000	2,130,250	2,130,250
TOTAL PERSONNEL SERVICES		1,776,120	1,726,338	1,905,000	2,130,250	2,130,250
OPERATING COSTS						
8010	Departmental Expense	77,354	112,415	60,000	32,500	32,500
8011	Advertising	-	-	85,500	50,000	50,000
8012	Uniform Expense	15,569	5,156	14,800	20,000	20,000
8013	Equip (Non-Comp) <\$5000	13,551	1,353,406	111,200	35,700	35,700
8014	Computer Hardwar <\$5000	-	-	474,090	-	-
8018	Conference & Meetings	55,534	41,323	149,000	77,500	77,500
8019	Communications	-	1,408	16,226	-	-
8021	Rents	-	-	10,000	10,000	10,000
8030	Equipment Maintenance	-	-	10,000	10,000	10,000
8032	Outsourced Svcs (HW/SW)	29,680	40,900	30,668	-	-
8035	Software Maint	-	-	25,500	-	-
TOTAL OPERATING COSTS		191,688	1,554,608	986,984	235,700	235,700
CONTRACTURAL SERVICES						
8117	Inspection	-	-	3,000	-	-
8130	Other Professional Svcs	216,490	168,731	390,717	213,000	213,000
TOTAL CONTRACTURAL SERVICES		216,490	168,731	393,717	213,000	213,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	93,680	-	154,290	104,420	102,850
TOTAL INTERNAL SERVICES CHARGES		93,680	-	154,290	104,420	102,850

Budget by Fund

Total Federal Asset Seizure - 223 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8315	Computer Hardware >\$5000	-	8,900	40,000	-	-
8316	Computer Software >\$5000	-	-	5,132	-	-
8317	Maintenance Equipment	2,836	-	2,835,435	-	-
8318	Office Equip Furn & Fix	(1,744)	910,617	122,411	-	-
8319	Vehicles	68,650	336,123	130,000	-	-
8320	Capital Acquisition	3,479	4,175	1,548	-	-
8359	Lease - Vehicles	-	49,498	-	-	-
TOTAL CAPITAL EXPENDITURES		73,221	1,309,313	3,134,526	-	-
Total Fund - Federal Asset Seizure		2,351,199	4,758,990	6,574,517	2,683,370	2,681,800

Federal Asset Seizure - 223 Budget by Department

Total - Police

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,776,120	1,726,338	1,905,000	2,130,250	2,130,250
OPERATING COSTS		191,688	1,554,608	553,373	235,700	235,700
CONTRACTURAL SERVICES		216,490	168,731	393,717	213,000	213,000
INTERNAL SERVICES CHARGES		93,680	-	154,290	104,420	102,850
CAPITAL EXPENDITURES		73,221	1,309,313	3,134,526	-	-
Total By Category		2,351,199	4,758,990	6,140,906	2,683,370	2,681,800
PERSONNEL SERVICES						
7113	Overtime	1,776,120	1,726,338	1,905,000	2,130,250	2,130,250
TOTAL PERSONNEL SERVICES		1,776,120	1,726,338	1,905,000	2,130,250	2,130,250
OPERATING COSTS						
8010	Departmental Expense	77,354	112,415	60,000	32,500	32,500
8011	Advertising	-	-	85,500	50,000	50,000
8012	Uniform Expense	15,569	5,156	14,800	20,000	20,000
8013	Equip (Non-Comp) <\$5000	13,551	1,353,406	111,200	35,700	35,700
8014	Computer Hardwar <\$5000	-	-	40,479	-	-
8018	Conference & Meetings	55,534	41,323	149,000	77,500	77,500
8019	Communications	-	1,408	16,226	-	-
8021	Rents	-	-	10,000	10,000	10,000
8030	Equipment Maintenance	-	-	10,000	10,000	10,000
8032	Outsourced Svcs (HW/SW)	29,680	40,900	30,668	-	-
8035	Software Maint	-	-	25,500	-	-
TOTAL OPERATING COSTS		191,688	1,554,608	553,373	235,700	235,700
CONTRACTURAL SERVICES						
8117	Inspection	-	-	3,000	-	-
8130	Other Professional Svcs	216,490	168,731	390,717	213,000	213,000
TOTAL CONTRACTURAL SERVICES		216,490	168,731	393,717	213,000	213,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	93,680	-	154,290	104,420	102,850
TOTAL INTERNAL SERVICES CHARGES		93,680	-	154,290	104,420	102,850

Federal Asset Seizure - 223 Budget by Department

Total - Police (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8315	Computer Hardware >\$5000	-	8,900	40,000	-	-
8316	Computer Software >\$5000	-	-	5,132	-	-
8317	Maintenance Equipment	2,836	-	2,835,435	-	-
8318	Office Equip Furn & Fix	(1,744)	910,617	122,411	-	-
8319	Vehicles	68,650	336,123	130,000	-	-
8320	Capital Acquisition	3,479	4,175	1,548	-	-
8359	Lease - Vehicles	-	49,498	-	-	-
TOTAL CAPITAL EXPENDITURES		73,221	1,309,313	3,134,526	-	-
Total Department - Police		2,351,199	4,758,990	6,140,906	2,683,370	2,681,800

Federal Asset Seizure - 223 Budget by Division

Department - Police

Division - Special Operations

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,477,186	1,726,338	1,905,000	2,130,250	2,130,250
OPERATING COSTS		189,813	1,554,608	552,894	235,700	235,700
CONTRACTURAL SERVICES		160,649	168,731	321,462	213,000	213,000
INTERNAL SERVICES CHARGES		87,380	-	154,290	104,420	102,850
CAPITAL EXPENDITURES		73,221	1,309,313	3,129,394	-	-
Total By Category		1,988,249	4,758,990	6,063,040	2,683,370	2,681,800
PERSONNEL SERVICES						
7113	Overtime	1,477,186	1,726,338	1,905,000	2,130,250	2,130,250
TOTAL PERSONNEL SERVICES		1,477,186	1,726,338	1,905,000	2,130,250	2,130,250
OPERATING COSTS						
8010	Departmental Expense	77,354	112,415	60,000	32,500	32,500
8011	Advertising	-	-	85,500	50,000	50,000
8012	Uniform Expense	15,569	5,156	14,800	20,000	20,000
8013	Equip (Non-Comp) <\$5000	11,676	1,353,406	111,200	35,700	35,700
8014	Computer Hardwar <\$5000	-	-	40,000	-	-
8018	Conference & Meetings	55,534	41,323	149,000	77,500	77,500
8019	Communications	-	1,408	16,226	-	-
8021	Rents	-	-	10,000	10,000	10,000
8030	Equipment Maintenance	-	-	10,000	10,000	10,000
8032	Outsourced Svcs (HW/SW)	29,680	40,900	30,668	-	-
8035	Software Maint	-	-	25,500	-	-
TOTAL OPERATING COSTS		189,813	1,554,608	552,894	235,700	235,700
CONTRACTURAL SERVICES						
8117	Inspection	-	-	3,000	-	-
8130	Other Professional Svcs	160,649	168,731	318,462	213,000	213,000
TOTAL CONTRACTURAL SERVICES		160,649	168,731	321,462	213,000	213,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	87,380	-	154,290	104,420	102,850
TOTAL INTERNAL SERVICES CHARGES		87,380	-	154,290	104,420	102,850

Federal Asset Seizure - 223 Budget by Division (continued)

Department - Police

Division - Special Operations

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8315	Computer Hardware >\$5000	-	8,900	40,000	-	-
8317	Maintenance Equipment	2,836	-	2,835,435	-	-
8318	Office Equip Furn & Fix	(1,744)	910,617	122,411	-	-
8319	Vehicles	68,650	336,123	130,000	-	-
8320	Capital Acquisition	3,479	4,175	1,548	-	-
8359	Lease - Vehicles	-	49,498	-	-	-
TOTAL CAPITAL EXPENDITURES		73,221	1,309,313	3,129,394	-	-
Total Division Special Operations		1,988,249	4,758,990	6,063,040	2,683,370	2,681,800

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 223 - Federal Asset Seizure

Division: Special Operations

Department: Police

Organization:	22340366 - Gang Unit	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	89,250	89,250
	Total Overtime	\$89,250	\$89,250
8010	Departmental Expense		
	Supplies	2,500	2,500
	Total Departmental Expense	\$2,500	\$2,500
8018	Conference & Meetings		
	Specialized Supervisor Course	3,000	3,000
	Conference & Meetings	8,000	8,000
	Total Conference & Meetings	\$11,000	\$11,000
Organization:	22340368 - NARC - Federal Seizure	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	1,155,000	1,155,000
	Total Overtime	\$1,155,000	\$1,155,000
8010	Departmental Expense		
	Supplies	5,000	5,000
	Total Departmental Expense	\$5,000	\$5,000
8012	Uniform Expense		
	Tactical Vest	5,000	5,000
	Total Uniform Expense	\$5,000	\$5,000
8013	Equip (Non-Comp) <\$5000		
	GPS Devices - Replace/Lost/Stolen	5,000	5,000
	Miscellaneous Equipment	1,200	1,200
	Equipment Related to Narcotic Investigation	12,500	12,500
	Entry Tools	500	500
	Total Equip (Non-Comp) <\$5000	\$19,200	\$19,200
8018	Conference & Meetings		
	Training Related to Narcotic Enforcement	20,000	20,000
	Basic Narcotics	10,000	10,000
	Total Conference & Meetings	\$30,000	\$30,000

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 223 - Federal Asset Seizure

Division:

Special Operations

Department: Police

Organization: 22340369 - RRT-Rapid Response Team		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	99,750	99,750
	Total Overtime	\$99,750	\$99,750
8012	Uniform Expense		
	Tactical Vest	5,000	5,000
	Total Uniform Expense	\$5,000	\$5,000
8013	Equip (Non-Comp) <\$5000		
	GPS Devices - Replace/Lost/Stolen	5,000	5,000
	Equipment Expense	4,000	4,000
	Total Equip (Non-Comp) <\$5000	\$9,000	\$9,000
8018	Conference & Meetings		
	Specialized Supervisor Course	5,000	5,000
	Conferences & Meetings	10,000	10,000
	Total Conference & Meetings	\$15,000	\$15,000
Organization: 22340373 - Federal Seizures		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	634,000	634,000
	Total Overtime	\$634,000	\$634,000
8010	Departmental Expense		
	Office Supplies	25,000	25,000
	Total Departmental Expense	\$25,000	\$25,000
8011	Advertising		
	Advertising	50,000	50,000
	Total Advertising	\$50,000	\$50,000
8012	Uniform Expense		
	Tactical Vest	10,000	10,000
	Total Uniform Expense	\$10,000	\$10,000

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 223 - Federal Asset Seizure

Division:

Special Operations

Department: Police

8013	Equip (Non-Comp) <\$5000		
	Equipment Expense	5,000	5,000
	Total Equip (Non-Comp) <\$5000	\$5,000	\$5,000
8018	Conference & Meetings		
	Training Related to Special Enforcement Details	16,500	16,500
	Total Conference & Meetings	\$16,500	\$16,500
8021	Rents		
	Rents & Leases	10,000	10,000
	Total Rents	\$10,000	\$10,000
8030	Equipment Maintenance		
	Equipment Maintenance	10,000	10,000
	Total Equipment Maintenance	\$10,000	\$10,000
8130	Other Professional Svcs		
	Other Professional Svcs	120,000	120,000
	Training Center Fee	78,000	78,000
	Total Other Professional Svcs	\$198,000	\$198,000
Organization:	22340377 - Investigations	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	115,500	115,500
	Total Overtime	\$115,500	\$115,500
Organization:	22340378 - Fugitive Apprehension Team	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	36,750	36,750
	Total Overtime	\$36,750	\$36,750
8013	Equip (Non-Comp) <\$5000		
	GPS Devices - Replace/Lost/Stolen	2,500	2,500
	Total Equip (Non-Comp) <\$5000	\$2,500	\$2,500

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 223 - Federal Asset Seizure

Division:

Special Operations

Department: Police

8018	Conference & Meetings		
	Conference and Meetings	5,000	5,000
	Total Conference & Meetings	\$5,000	\$5,000
8130	Other Professional Svcs		
	Other Professional Svcs	15,000	15,000
	Total Other Professional Svcs	\$15,000	\$15,000

Budget by Fund

Total State Asset Seizure - 224

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	48,143	58,604	61,916	64,650	65,810
OPERATING COSTS	-	-	5,000	-	-
INTERNAL SERVICES CHARGES	2,600	4,417	4,710	3,170	3,180
Total By Category	50,743	63,021	71,626	67,820	68,990
Total Budgeted Full-Time Personnel	0.50	0.50	0.50	0.50	0.50
PERSONNEL SERVICES					
7010 Full-Time Employees	31,040	32,805	34,566	36,510	37,620
7012 Annual Leave Cash Out	-	-	1,727	1,900	1,960
7015 PERS Retirement-F/T	9,634	11,034	10,778	10,900	11,230
7017 Cafeteria Plan	6,877	13,242	14,120	14,570	14,210
7018 Medicare-F/T	382	466	502	530	550
7020 Worker's Comp	210	1,057	223	240	240
TOTAL PERSONNEL SERVICES	48,143	58,604	61,916	64,650	65,810
OPERATING COSTS					
8010 Departmental Expense	-	-	5,000	-	-
TOTAL OPERATING COSTS	-	-	5,000	-	-
INTERNAL SERVICES CHARGES					
8220 Risk Liability	2,600	4,417	4,710	3,170	3,180
TOTAL INTERNAL SERVICES CHARGES	2,600	4,417	4,710	3,170	3,180
Total Fund - State Asset Seizure	50,743	63,021	71,626	67,820	68,990

State Asset Seizure - 224 Budget by Department

Total - Police

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		48,143	58,604	61,916	64,650	65,810
OPERATING COSTS		-	-	5,000	-	-
INTERNAL SERVICES CHARGES		2,600	4,417	4,710	3,170	3,180
Total By Category		50,743	63,021	71,626	67,820	68,990
Total Budgeted Full-Time Personnel		0.50	0.50	0.50	0.50	0.50
PERSONNEL SERVICES						
7010	Full-Time Employees	31,040	32,805	34,566	36,510	37,620
7012	Annual Leave Cash Out	-	-	1,727	1,900	1,960
7015	PERS Retirement-F/T	9,634	11,034	10,778	10,900	11,230
7017	Cafeteria Plan	6,877	13,242	14,120	14,570	14,210
7018	Medicare-F/T	382	466	502	530	550
7020	Worker's Comp	210	1,057	223	240	240
TOTAL PERSONNEL SERVICES		48,143	58,604	61,916	64,650	65,810
OPERATING COSTS						
8010	Departmental Expense	-	-	5,000	-	-
TOTAL OPERATING COSTS		-	-	5,000	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	2,600	4,417	4,710	3,170	3,180
TOTAL INTERNAL SERVICES CHARGES		2,600	4,417	4,710	3,170	3,180
Total Department - Police		50,743	63,021	71,626	67,820	68,990

Budget by Fund

Total PD Traffic Safety - 225

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	-	30,000	40,000	40,000
OPERATING COSTS		68,865	162,312	253,251	192,000	192,000
CONTRACTURAL SERVICES		25,960	26,300	60,000	70,000	70,000
INTERNAL SERVICES CHARGES		-	-	-	1,960	1,930
CAPITAL EXPENDITURES		-	66,300	-	-	-
Total By Category		94,825	254,912	343,251	303,960	303,930
PERSONNEL SERVICES						
7113	Overtime	-	-	30,000	40,000	40,000
TOTAL PERSONNEL SERVICES		-	-	30,000	40,000	40,000
OPERATING COSTS						
8010	Departmental Expense	12,580	15,748	18,500	23,500	23,500
8012	Uniform Expense	1,641	11,629	27,000	27,000	27,000
8013	Equip (Non-Comp) <\$5000	27,792	91,332	27,000	27,000	27,000
8014	Computer Hardwar <\$5000	-	-	15,000	15,000	15,000
8015	Computer Softwar <\$5000	-	-	15,000	15,000	15,000
8018	Conference & Meetings	5,045	32,797	36,500	36,500	36,500
8019	Communications	-	86	3,000	3,000	3,000
8030	Equipment Maintenance	2,126	170	20,000	20,000	20,000
8032	Outsourced Svcs (HW/SW)	19,681	10,550	91,251	25,000	25,000
TOTAL OPERATING COSTS		68,865	162,312	253,251	192,000	192,000
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	25,960	26,300	60,000	70,000	70,000
TOTAL CONTRACTURAL SERVICES		25,960	26,300	60,000	70,000	70,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	1,960	1,930
TOTAL INTERNAL SERVICES CHARGES		-	-	-	1,960	1,930
CAPITAL EXPENDITURES						
8319	Vehicles	-	66,300	-	-	-
TOTAL CAPITAL EXPENDITURES		-	66,300	-	-	-

Budget by Fund

Total PD Traffic Safety - 225 (continued)

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
Total Fund - PD Traffic Safety	94,825	254,912	343,251	303,960	303,930

PD Traffic Safety - 225 Budget by Department

Total - Police

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	-	30,000	40,000	40,000
OPERATING COSTS	68,865	162,312	253,251	192,000	192,000
CONTRACTURAL SERVICES	25,960	26,300	60,000	70,000	70,000
INTERNAL SERVICES CHARGES	-	-	-	1,960	1,930
CAPITAL EXPENDITURES	-	66,300	-	-	-
Total By Category	94,825	254,912	343,251	303,960	303,930

PD Traffic Safety - 225 Budget by Department

Total - Police (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES						
7113	Overtime	-	-	30,000	40,000	40,000
TOTAL PERSONNEL SERVICES		-	-	30,000	40,000	40,000
OPERATING COSTS						
8010	Departmental Expense	12,580	15,748	18,500	23,500	23,500
8012	Uniform Expense	1,641	11,629	27,000	27,000	27,000
8013	Equip (Non-Comp) <\$5000	27,792	91,332	27,000	27,000	27,000
8014	Computer Hardwar <\$5000	-	-	15,000	15,000	15,000
8015	Computer Softwar <\$5000	-	-	15,000	15,000	15,000
8018	Conference & Meetings	5,045	32,797	36,500	36,500	36,500
8019	Communications	-	86	3,000	3,000	3,000
8030	Equipment Maintenance	2,126	170	20,000	20,000	20,000
8032	Outsourced Svcs (HW/SW)	19,681	10,550	91,251	25,000	25,000
TOTAL OPERATING COSTS		68,865	162,312	253,251	192,000	192,000
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	25,960	26,300	60,000	70,000	70,000
TOTAL CONTRACTURAL SERVICES		25,960	26,300	60,000	70,000	70,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	1,960	1,930
TOTAL INTERNAL SERVICES CHARGES		-	-	-	1,960	1,930
CAPITAL EXPENDITURES						
8319	Vehicles	-	66,300	-	-	-
TOTAL CAPITAL EXPENDITURES		-	66,300	-	-	-
Total Department - Police		94,825	254,912	343,251	303,960	303,930

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 225 - PD Traffic Safety

Division: Field Services

Department: Police

Organization: 22540222 - Traffic		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	40,000	40,000
	Total Overtime	\$40,000	\$40,000
8010	Departmental Expense		
	Special Enforcement Detail	2,000	2,000
	Vehicle Code Supplies	2,000	2,000
	Federal Regs/Commercial Truck	2,000	2,000
	Printing Express	10,000	10,000
	Miscellaneous Supplies	7,500	7,500
	Total Departmental Expense	\$23,500	\$23,500
8012	Uniform Expense		
	Safety Lenses	2,000	2,000
	Safety Uniform	20,000	20,000
	Motor Boots	5,000	5,000
	Total Uniform Expense	\$27,000	\$27,000
8013	Equip (Non-Comp) <\$5000		
	Checkpoint Lighting System	5,000	5,000
	Checkpoint Safety Equipment	15,000	15,000
	Miscellaneous Equipment	7,000	7,000
	Total Equip (Non-Comp) <\$5000	\$27,000	\$27,000
8014	Computer Hardwar <\$5000		
	Computer Hardwar <\$5000	15,000	15,000
	Total Computer Hardwar <\$5000	\$15,000	\$15,000
8015	Computer Softwar <\$5000		
	Computer Softwar <\$5000	15,000	15,000
	Total Computer Softwar <\$5000	\$15,000	\$15,000

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 225 - PD Traffic Safety

Division:

Field Services

Department: Police

8018	Conference & Meetings		
	Miscellaneous Meetings and Conferences	10,000	10,000
	Miscellaneous Workshops	10,000	10,000
	Drug and Alcohol Recognition	3,000	3,000
	Hazardous Material Incident	2,000	2,000
	Traffic Management	3,000	3,000
	Traffic Collision Training	3,500	3,500
	DUI Seminar	5,000	5,000
	Total Conference & Meetings	\$36,500	\$36,500
8019	Communications		
	Mailing Service	3,000	3,000
	Total Communications	\$3,000	\$3,000
8030	Equipment Maintenance		
	Equipment Maintenance	20,000	20,000
	Total Equipment Maintenance	\$20,000	\$20,000
8032	Outsourced Svcs (HW/SW)		
	Outsourced Svcs (HW/SW)	25,000	25,000
	Total Outsourced Svcs (HW/SW)	\$25,000	\$25,000
8130	Other Professional Svcs		
	Medical Services (Testing)	60,000	60,000
	Other Professional Svcs	10,000	10,000
	Total Other Professional Svcs	\$70,000	\$70,000

Budget by Fund

Total Opioid Settlement - 226

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	-	-	24,360	37,840
CONTRACTURAL SERVICES	-	-	898,088	(25,550)	(39,670)
INTERNAL SERVICES CHARGES	-	-	-	1,190	1,830
Total By Category	-	-	898,088	-	-
Total Budgeted Full-Time Personnel	0.00	0.00	0.00	0.15	0.20
PERSONNEL SERVICES					
7010 Full-Time Employees	-	-	-	16,900	26,130
7012 Annual Leave Cash Out	-	-	-	1,230	2,050
7015 PERS Retirement-F/T	-	-	-	4,640	7,360
7017 Cafeteria Plan	-	-	-	1,160	1,600
7018 Medicare-F/T	-	-	-	250	380
7020 Worker's Comp	-	-	-	180	320
TOTAL PERSONNEL SERVICES	-	-	-	24,360	37,840
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	-	898,088	(25,550)	(39,670)
TOTAL CONTRACTURAL SERVICES	-	-	898,088	(25,550)	(39,670)
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	-	-	1,190	1,830
TOTAL INTERNAL SERVICES CHARGES	-	-	-	1,190	1,830
Total Fund - Opioid Settlement	-	-	898,088	-	-

Opioid Settlement - 226 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	-	-	24,360	37,840
CONTRACTURAL SERVICES		-	-	898,088	(25,550)	(39,670)
INTERNAL SERVICES CHARGES		-	-	-	1,190	1,830
Total By Category		-	-	898,088	-	-
Total Budgeted Full-Time Personnel		0.00	0.00	0.00	0.15	0.20
PERSONNEL SERVICES						
7010	Full-Time Employees	-	-	-	16,900	26,130
7012	Annual Leave Cash Out	-	-	-	1,230	2,050
7015	PERS Retirement-F/T	-	-	-	4,640	7,360
7017	Cafeteria Plan	-	-	-	1,160	1,600
7018	Medicare-F/T	-	-	-	250	380
7020	Worker's Comp	-	-	-	180	320
TOTAL PERSONNEL SERVICES		-	-	-	24,360	37,840
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	898,088	(25,550)	(39,670)
TOTAL CONTRACTURAL SERVICES		-	-	898,088	(25,550)	(39,670)
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	1,190	1,830
TOTAL INTERNAL SERVICES CHARGES		-	-	-	1,190	1,830
Total Department - Development Services Admin		-	-	898,088	-	-

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	226 - Opioid Settlement	Division:	Housing Development	
Department:	Development Services Admin			
Organization:	22630299 - Opioid Program		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs			
	0025-A Opioid Program Payroll Offset		(25,550)	(39,670)
	Total Other Professional Svcs		\$(25,550)	\$(39,670)

Budget by Fund

Total Traffic Safety - 243

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		58	-	-	-	-
OPERATING COSTS		27,814	29,834	8,500	10,450	10,940
CONTRACTURAL SERVICES		455	455	600	600	600
INTERNAL SERVICES CHARGES		39,920	35,089	35,920	41,710	41,890
Total By Category		68,247	65,378	45,020	52,760	53,430
PERSONNEL SERVICES						
7010	Full-Time Employees	41	-	-	-	-
7018	Medicare-F/T	17	-	-	-	-
TOTAL PERSONNEL SERVICES		58	-	-	-	-
OPERATING COSTS						
8010	Departmental Expense	-	19,829	-	-	-
8013	Equip (Non-Comp) <\$5000	16,618	-	-	-	-
8020	Utilities	6,396	6,405	6,000	6,850	7,340
8021	Rents	4,800	3,600	2,500	3,600	3,600
TOTAL OPERATING COSTS		27,814	29,834	8,500	10,450	10,940
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	455	455	600	600	600
TOTAL CONTRACTURAL SERVICES		455	455	600	600	600
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	36,250	30,160	30,160	36,500	36,500
8220	Risk Liability	3,670	4,929	5,760	5,210	5,390
TOTAL INTERNAL SERVICES CHARGES		39,920	35,089	35,920	41,710	41,890
Total Fund - Traffic Safety		68,247	65,378	45,020	52,760	53,430

Traffic Safety - 243 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	29,834	8,500	10,450	10,940
CONTRACTURAL SERVICES		-	455	600	600	600
INTERNAL SERVICES CHARGES		-	35,089	35,920	41,710	41,890
Total By Category		-	65,378	45,020	52,760	53,430
OPERATING COSTS						
8010	Departmental Expense	-	19,829	-	-	-
8020	Utilities	-	6,405	6,000	6,850	7,340
8021	Rents	-	3,600	2,500	3,600	3,600
TOTAL OPERATING COSTS		-	29,834	8,500	10,450	10,940
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	455	600	600	600
TOTAL CONTRACTURAL SERVICES		-	455	600	600	600
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	30,160	30,160	36,500	36,500
8220	Risk Liability	-	4,929	5,760	5,210	5,390
TOTAL INTERNAL SERVICES CHARGES		-	35,089	35,920	41,710	41,890
Total Department - Public Works & Engineering		-	65,378	45,020	52,760	53,430

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 243 - Traffic Safety

Division: Traffic Engineering

Department: Public Works & Engineering

Organization: 24337518 - Signal Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Utilities	6,850	7,340
	Total Utilities	\$6,850	\$7,340
8021	Rents		
	Rents & Leases	2,500	2,500
	SBCTA Fees	1,100	1,100
	Total Rents	\$3,600	\$3,600
8130	Other Professional Svcs		
	Other Professional Svcs	600	600
	Total Other Professional Svcs	\$600	\$600

Budget by Fund

Total Measure I 2010-2040 Reimb - 245

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		40,432	92,876	219,550	197,010	155,120
OPERATING COSTS		4,037	197,709	207,816	-	-
CONTRACTURAL SERVICES		1,046,173	686,658	2,288,312	-	-
INTERNAL SERVICES CHARGES		8,238	9,156	7,910	9,660	7,480
CAPITAL EXPENDITURES		5,186,455	2,858,055	11,038,117	(206,670)	(162,600)
Total By Category		6,285,335	3,844,454	13,761,705	-	-
Total Budgeted Full-Time Personnel		0.47	1.22	1.22	1.02	0.82
PERSONNEL SERVICES						
7010	Full-Time Employees	27,192	64,741	145,030	132,830	105,900
7012	Annual Leave Cash Out	-	-	6,670	9,620	7,000
7015	PERS Retirement-F/T	7,358	14,955	40,400	34,070	27,390
7017	Cafeteria Plan	4,202	10,045	22,710	16,060	11,190
7018	Medicare-F/T	394	928	2,100	1,930	1,540
7020	Worker's Comp	533	2,207	2,640	2,500	2,100
7113	Overtime	753	-	-	-	-
TOTAL PERSONNEL SERVICES		40,432	92,876	219,550	197,010	155,120
OPERATING COSTS						
8011	Advertising	-	1,208	-	-	-
8020	Utilities	4,037	196,501	207,816	-	-
TOTAL OPERATING COSTS		4,037	197,709	207,816	-	-
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	702,072	-	-
8112	Engineering Services	42,711	17,931	112,358	-	-
8113	Design/Architect Service	19,011	64,376	386,877	-	-
8115	Consultant Services	344,118	270,798	153,214	-	-
8116	Plan Check	-	728	33,222	-	-
8118	Environmental Services	20,220	-	3,595	-	-
8130	Other Professional Svcs	620,113	332,825	896,974	-	-
TOTAL CONTRACTURAL SERVICES		1,046,173	686,658	2,288,312	-	-

Budget by Fund

Total Measure I 2010-2040 Reimb - 245 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8220	Risk Liability	8,238	9,156	7,910	9,660	7,480
TOTAL INTERNAL SERVICES CHARGES		8,238	9,156	7,910	9,660	7,480
CAPITAL EXPENDITURES						
8310	Land	(1,858)	-	952,541	-	-
8312	Land Acquisition Exp	782,134	4,324	796,212	-	-
8320	Capital Acquisition	82,522	-	-	-	-
8329	Other Construction	-	-	6,542,523	-	-
8330	Construction Contracts	4,249,416	2,811,354	1,627,505	-	-
8331	Construction Contingency	-	-	911,723	-	-
8335	Utility Connections	74,241	42,377	943	-	-
8399	Project Personnel Offset	-	-	206,670	(206,670)	(162,600)
TOTAL CAPITAL EXPENDITURES		5,186,455	2,858,055	11,038,117	(206,670)	(162,600)
Total Fund - Measure I 2010-2040 Reimb		6,285,335	3,844,454	13,761,705	-	-

Measure I 2010-2040 Reimb - 245 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	92,876	219,550	197,010	155,120
OPERATING COSTS	-	197,709	207,816	-	-
CONTRACTURAL SERVICES	-	686,658	2,288,312	-	-
INTERNAL SERVICES CHARGES	-	9,156	7,910	9,660	7,480
CAPITAL EXPENDITURES	-	2,858,055	11,038,117	(206,670)	(162,600)
Total By Category	-	3,844,454	13,761,705	-	-
Total Budgeted Full-Time Personnel	0.00	1.22	1.22	1.02	0.82
PERSONNEL SERVICES					
7010 Full-Time Employees	-	64,741	145,030	132,830	105,900
7012 Annual Leave Cash Out	-	-	6,670	9,620	7,000
7015 PERS Retirement-F/T	-	14,955	40,400	34,070	27,390
7017 Cafeteria Plan	-	10,045	22,710	16,060	11,190
7018 Medicare-F/T	-	928	2,100	1,930	1,540
7020 Worker's Comp	-	2,207	2,640	2,500	2,100
TOTAL PERSONNEL SERVICES	-	92,876	219,550	197,010	155,120
OPERATING COSTS					
8011 Advertising	-	1,208	-	-	-
8020 Utilities	-	196,501	207,816	-	-
TOTAL OPERATING COSTS	-	197,709	207,816	-	-
CONTRACTURAL SERVICES					
8110 Legal Services	-	-	702,072	-	-
8112 Engineering Services	-	17,931	112,358	-	-
8113 Design/Architect Service	-	64,376	386,877	-	-
8115 Consultant Services	-	270,798	153,214	-	-
8116 Plan Check	-	728	33,222	-	-
8118 Environmental Services	-	-	3,595	-	-
8130 Other Professional Svcs	-	332,825	896,974	-	-
TOTAL CONTRACTURAL SERVICES	-	686,658	2,288,312	-	-
INTERNAL SERVICES CHARGES					

Measure I 2010-2040 Reimb - 245 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
8220	Risk Liability	-	9,156	7,910	9,660	7,480
TOTAL INTERNAL SERVICES CHARGES		-	9,156	7,910	9,660	7,480
CAPITAL EXPENDITURES						
8310	Land	-	-	952,541	-	-
8312	Land Acquisition Exp	-	4,324	796,212	-	-
8329	Other Construction	-	-	6,542,523	-	-
8330	Construction Contracts	-	2,811,354	1,627,505	-	-
8331	Construction Contingency	-	-	911,723	-	-
8335	Utility Connections	-	42,377	943	-	-
8399	Project Personnel Offset	-	-	206,670	(206,670)	(162,600)
TOTAL CAPITAL EXPENDITURES		-	2,858,055	11,038,117	(206,670)	(162,600)
Total Department - Public Works & Engineering		-	3,844,454	13,761,705	-	-

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 245 - Measure I 2010-2040 Reimb

Division: Capital Projects

Department: Public Works & Engineering

Organization: 24537699 - Capital Projects

FY 2025/2026

FY 2026/2027

8399	Project Personnel Offset		
	0039-A Citrus Ave Widening at SR-210	(39,540)	(40,560)
	0054-A Santa Ana & Juniper Ave TS	(56,060)	(59,740)
	3333-A Foothill: Hemlock-Almeria Arterial	(49,940)	(51,000)
	3350-A Etiwanda/Slover Arterial	(11,040)	(11,300)
	0042-A Westgate at Cherry and Victoria Ave	(50,090)	-
	Total Project Personnel Offset	\$(206,670)	\$(162,600)

Budget by Fund

Total Measure I 2010-2040 Local - 246

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	1,241,464	1,472,949	1,537,697	1,535,830	1,576,740
OPERATING COSTS	409,824	234,506	1,781,014	1,494,000	1,442,000
CONTRACTURAL SERVICES	944,788	671,955	1,827,540	320,000	320,000
INTERNAL SERVICES CHARGES	134,357	195,568	166,291	147,710	150,020
CAPITAL EXPENDITURES	2,858,187	7,196,165	15,978,990	378,720	(107,110)
Total By Category	5,588,620	9,771,143	21,291,532	3,876,260	3,381,650
Total Budgeted Full-Time Personnel	10.17	8.96	10.21	8.81	8.61
PERSONNEL SERVICES					
7010 Full-Time Employees	792,524	1,021,502	999,021	1,015,150	1,045,770
7012 Annual Leave Cash Out	11,345	10,212	41,058	66,740	70,490
7015 PERS Retirement-F/T	228,082	264,140	296,422	279,800	287,090
7017 Cafeteria Plan	147,721	114,109	168,317	145,990	144,450
7018 Medicare-F/T	12,163	14,181	14,477	14,730	15,150
7020 Worker's Comp	9,163	33,849	13,772	13,420	13,790
7113 Overtime	40,466	14,956	4,630	-	-
TOTAL PERSONNEL SERVICES	1,241,464	1,472,949	1,537,697	1,535,830	1,576,740
OPERATING COSTS					
8011 Advertising	7,976	16,648	3,780	-	-
8013 Equip (Non-Comp) <\$5000	291,727	68,208	684,740	610,000	558,000
8020 Utilities	3,379	-	71,837	-	-
8030 Equipment Maintenance	106,742	149,650	1,020,657	884,000	884,000
TOTAL OPERATING COSTS	409,824	234,506	1,781,014	1,494,000	1,442,000

Budget by Fund

Total Measure I 2010-2040 Local - 246 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	386	-	-
8112	Engineering Services	34,837	147,062	555,298	-	-
8113	Design/Architect Service	591,373	219,203	241,266	-	-
8115	Consultant Services	105,591	103,182	177,538	-	-
8116	Plan Check	700	-	-	-	-
8118	Environmental Services	100	325	2,500	-	-
8130	Other Professional Svcs	212,187	202,183	850,552	320,000	320,000
TOTAL CONTRACTURAL SERVICES		944,788	671,955	1,827,540	320,000	320,000
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	70,670	46,590	46,590	64,610	64,610
8220	Risk Liability	63,687	148,978	119,701	83,100	85,410
TOTAL INTERNAL SERVICES CHARGES		134,357	195,568	166,291	147,710	150,020
CAPITAL EXPENDITURES						
8310	Land	-	-	7,600	-	-
8312	Land Acquisition Exp	314,534	(1,772)	67,878	-	-
8320	Capital Acquisition	636,028	353,453	286,765	152,200	152,200
8329	Other Construction	8,238	-	5,896,200	115,000	-
8330	Construction Contracts	1,856,489	6,803,244	8,580,478	350,000	-
8331	Construction Contingency	-	11,844	858,276	35,000	-
8335	Utility Connections	42,898	29,396	8,313	-	-
8399	Project Personnel Offset	-	-	273,480	(273,480)	(259,310)
TOTAL CAPITAL EXPENDITURES		2,858,187	7,196,165	15,978,990	378,720	(107,110)
Total Fund - Measure I 2010-2040 Local		5,588,620	9,771,143	21,291,532	3,876,260	3,381,650

Measure I 2010-2040 Local - 246 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	1,472,949	1,537,697	1,535,830	1,576,740
OPERATING COSTS		-	234,506	1,781,014	1,494,000	1,442,000
CONTRACTURAL SERVICES		-	671,955	1,827,540	320,000	320,000
INTERNAL SERVICES CHARGES		-	195,568	166,291	147,710	150,020
CAPITAL EXPENDITURES		-	7,196,165	15,978,990	378,720	(107,110)
Total By Category		-	9,771,143	21,291,532	3,876,260	3,381,650
Total Budgeted Full-Time Personnel		0.00	8.96	10.21	8.81	8.61
PERSONNEL SERVICES						
7010	Full-Time Employees	-	1,021,502	999,021	1,015,150	1,045,770
7012	Annual Leave Cash Out	-	10,212	41,058	66,740	70,490
7015	PERS Retirement-F/T	-	264,140	296,422	279,800	287,090
7017	Cafeteria Plan	-	114,109	168,317	145,990	144,450
7018	Medicare-F/T	-	14,181	14,477	14,730	15,150
7020	Worker's Comp	-	33,849	13,772	13,420	13,790
7113	Overtime	-	14,956	4,630	-	-
TOTAL PERSONNEL SERVICES		-	1,472,949	1,537,697	1,535,830	1,576,740
OPERATING COSTS						
8011	Advertising	-	16,648	3,780	-	-
8013	Equip (Non-Comp) <\$5000	-	68,208	684,740	610,000	558,000
8020	Utilities	-	-	71,837	-	-
8030	Equipment Maintenance	-	149,650	1,020,657	884,000	884,000
TOTAL OPERATING COSTS		-	234,506	1,781,014	1,494,000	1,442,000
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	386	-	-
8112	Engineering Services	-	147,062	555,298	-	-
8113	Design/Architect Service	-	219,203	241,266	-	-
8115	Consultant Services	-	103,182	177,538	-	-
8118	Environmental Services	-	325	2,500	-	-
8130	Other Professional Svcs	-	202,183	850,552	320,000	320,000
TOTAL CONTRACTURAL SERVICES		-	671,955	1,827,540	320,000	320,000

Measure I 2010-2040 Local - 246 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	46,590	46,590	64,610	64,610
8220	Risk Liability	-	148,978	119,701	83,100	85,410
TOTAL INTERNAL SERVICES CHARGES		-	195,568	166,291	147,710	150,020
CAPITAL EXPENDITURES						
8310	Land	-	-	7,600	-	-
8312	Land Acquisition Exp	-	(1,772)	67,878	-	-
8320	Capital Acquisition	-	353,453	286,765	152,200	152,200
8329	Other Construction	-	-	5,896,200	115,000	-
8330	Construction Contracts	-	6,803,244	8,580,478	350,000	-
8331	Construction Contingency	-	11,844	858,276	35,000	-
8335	Utility Connections	-	29,396	8,313	-	-
8399	Project Personnel Offset	-	-	273,480	(273,480)	(259,310)
TOTAL CAPITAL EXPENDITURES		-	7,196,165	15,978,990	378,720	(107,110)
Total Department - Public Works & Engineering		-	9,771,143	21,291,532	3,876,260	3,381,650

Measure I 2010-2040 Local - 246 Budget by Division

Department - Public Works & Engineering

Division - Traffic Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	687,755	1,146,491	1,251,260	1,304,930
OPERATING COSTS		-	217,858	1,713,257	1,494,000	1,442,000
CONTRACTURAL SERVICES		-	180,448	800,172	320,000	320,000
INTERNAL SERVICES CHARGES		-	116,927	104,700	133,760	136,900
CAPITAL EXPENDITURES		-	215,230	1,012,003	152,200	152,200
Total By Category		-	1,418,218	4,776,623	3,351,220	3,356,030
Total Budgeted Full-Time Personnel		0.00	5.80	7.05	7.15	7.15
PERSONNEL SERVICES						
7010	Full-Time Employees	-	468,650	733,466	818,700	861,330
7012	Annual Leave Cash Out	-	10,212	31,047	55,280	57,890
7015	PERS Retirement-F/T	-	122,755	220,919	227,710	238,250
7017	Cafeteria Plan	-	54,665	143,430	129,550	126,390
7018	Medicare-F/T	-	6,394	10,640	11,880	12,480
7020	Worker's Comp	-	15,047	6,989	8,140	8,590
7113	Overtime	-	10,032	-	-	-
TOTAL PERSONNEL SERVICES		-	687,755	1,146,491	1,251,260	1,304,930
OPERATING COSTS						
8013	Equip (Non-Comp) <\$5000	-	68,208	684,740	610,000	558,000
8020	Utilities	-	-	7,860	-	-
8030	Equipment Maintenance	-	149,650	1,020,657	884,000	884,000
TOTAL OPERATING COSTS		-	217,858	1,713,257	1,494,000	1,442,000
CONTRACTURAL SERVICES						
8112	Engineering Services	-	-	20,000	-	-
8113	Design/Architect Service	-	-	717	-	-
8115	Consultant Services	-	-	760	-	-
8118	Environmental Services	-	-	50	-	-
8130	Other Professional Svcs	-	180,448	778,645	320,000	320,000
TOTAL CONTRACTURAL SERVICES		-	180,448	800,172	320,000	320,000

Measure I 2010-2040 Local - 246 Budget by Division (continued)

Department - Public Works & Engineering

Division - Traffic Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	46,590	46,590	64,610	64,610
8220	Risk Liability	-	70,337	58,110	69,150	72,290
TOTAL INTERNAL SERVICES CHARGES		-	116,927	104,700	133,760	136,900
CAPITAL EXPENDITURES						
8320	Capital Acquisition	-	215,230	196,351	152,200	152,200
8329	Other Construction	-	-	815,652	-	-
TOTAL CAPITAL EXPENDITURES		-	215,230	1,012,003	152,200	152,200
Total Division Traffic Engineering		-	1,418,218	4,776,623	3,351,220	3,356,030

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 246 - Measure I 2010-2040 Local

Division: Traffic Engineering

Department: Public Works & Engineering

Organization:	24637507 - MI Traffic Engineering Study	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Other Professional Svcs	20,000	20,000
	Total Other Professional Svcs	\$20,000	\$20,000
Organization:	24637509 - MI Street Lighting Related	FY 2025/2026	FY 2026/2027
8013	Equip (Non-Comp) <\$5000		
	Upgrade to LED from High Pressure Sodium Lights	52,000	52,000
	LED Upgrade	52,000	-
	Total Equip (Non-Comp) <\$5000	\$104,000	\$52,000
Organization:	24637510 - Street Striping Related	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Other Professional Svcs	28,000	28,000
	Annual Striping	17,000	17,000
	Total Other Professional Svcs	\$45,000	\$45,000
Organization:	24637513 - MI Street Related Activities	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Other Professional Svcs	130,000	130,000
	Total Other Professional Svcs	\$130,000	\$130,000
Organization:	24637514 - System Traffic Controller Cabs	FY 2025/2026	FY 2026/2027
8030	Equipment Maintenance		
	Equipment Maintenance	18,000	18,000
	Replacement of Damaged Signal Cabinets	180,000	180,000
	Total Equipment Maintenance	\$198,000	\$198,000
8320	Capital Acquisition		
	Capital Acquisition	88,000	88,000
	Total Capital Acquisition	\$88,000	\$88,000
Organization:	24637516 - System Traffic Signal Equipmen	FY 2025/2026	FY 2026/2027
8013	Equip (Non-Comp) <\$5000		
	Equip (Non-Comp) <\$5000	155,000	155,000
	Signal Maintenance Stock/LEDs/Push Buttons/Controllers	246,000	246,000
	Total Equip (Non-Comp) <\$5000	\$401,000	\$401,000

8320	Capital Acquisition		
	Annual Traffic Signal Pole Restocking	12,000	12,000
	Traffic Signal Pole Restocking	1,200	1,200
	Annual Battery Backup System Maintenance Material	51,000	51,000
	Total Capital Acquisition	\$64,200	\$64,200
Organization:	24637517 - Preventative Signal Maintenanc	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Contracted Signal Maintenance	-	33,000
	Other Professional Svcs	67,000	67,000
	Contracted Signal Maintenance	33,000	-
	Total Other Professional Svcs	\$100,000	\$100,000
Organization:	24637518 - MI Traffic Signal Maint	FY 2025/2026	FY 2026/2027
8030	Equipment Maintenance		
	Equipment Maintenance	80,000	80,000
	Replacement Video Detection Equipment	62,000	62,000
	Replacement Video Detection System Cable Pulls	532,000	532,000
	Annual Emergency Vehicle Preemption Repairs	12,000	12,000
	Total Equipment Maintenance	\$686,000	\$686,000
8130	Other Professional Svcs		
	Repairs for loop detection equipment	5,000	5,000
	Total Other Professional Svcs	\$5,000	\$5,000
Organization:	24637519 - Traffic Related Signage	FY 2025/2026	FY 2026/2027
8013	Equip (Non-Comp) <\$5000		
	Equip (Non-Comp) <\$5000	10,000	10,000
	Total Equip (Non-Comp) <\$5000	\$10,000	\$10,000
8130	Other Professional Svcs		
	Other Professional Svcs	20,000	20,000
	Total Other Professional Svcs	\$20,000	\$20,000
Organization:	24637520 - Emergency Reserve Equip	FY 2025/2026	FY 2026/2027
8013	Equip (Non-Comp) <\$5000		
	Equip (Non-Comp) <\$5000	95,000	95,000
	Total Equip (Non-Comp) <\$5000	\$95,000	\$95,000

Measure I 2010-2040 Local - 246 Budget by Division

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	498,801	379,851	260,700	247,370
OPERATING COSTS		-	16,648	67,757	-	-
CONTRACTURAL SERVICES		-	491,507	1,027,368	-	-
INTERNAL SERVICES CHARGES		-	50,963	33,121	12,780	11,940
CAPITAL EXPENDITURES		-	6,980,935	14,966,987	226,520	(259,310)
Total By Category		-	8,038,854	16,475,084	500,000	-
Total Budgeted Full-Time Personnel		0.00	3.11	3.11	1.56	1.36
PERSONNEL SERVICES						
7010	Full-Time Employees	-	356,377	258,041	180,730	168,260
7012	Annual Leave Cash Out	-	-	9,597	10,000	11,100
7015	PERS Retirement-F/T	-	83,971	73,454	48,170	44,800
7017	Cafeteria Plan	-	38,832	23,737	14,140	15,820
7018	Medicare-F/T	-	5,125	3,723	2,620	2,440
7020	Worker's Comp	-	12,189	6,669	5,040	4,950
7113	Overtime	-	2,307	4,630	-	-
TOTAL PERSONNEL SERVICES		-	498,801	379,851	260,700	247,370
OPERATING COSTS						
8011	Advertising	-	16,648	3,780	-	-
8020	Utilities	-	-	63,977	-	-
TOTAL OPERATING COSTS		-	16,648	67,757	-	-
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	386	-	-
8112	Engineering Services	-	147,062	535,298	-	-
8113	Design/Architect Service	-	219,203	240,549	-	-
8115	Consultant Services	-	103,182	176,778	-	-
8118	Environmental Services	-	325	2,450	-	-
8130	Other Professional Svcs	-	21,735	71,907	-	-
TOTAL CONTRACTURAL SERVICES		-	491,507	1,027,368	-	-

Measure I 2010-2040 Local - 246 Budget by Division (continued)

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	50,963	33,121	12,780	11,940
TOTAL INTERNAL SERVICES CHARGES		-	50,963	33,121	12,780	11,940
Total Division Capital Projects		-	1,057,919	1,508,097	273,480	259,310

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 246 - Measure I 2010-2040 Local

Division: Capital Projects

Department: Public Works & Engineering

Organization: 24637699 - Capital Projects

FY 2025/2026

FY 2026/2027

8329 Other Construction

PN0087-A ADA Ramps Reconstruction

115,000

-

Total Other Construction

\$115,000

\$-

Budget by Fund

Total Gas Tax (State) - 281

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	1,103,093	1,231,236	1,706,882	1,822,960	1,881,850
OPERATING COSTS	1,969,623	2,509,435	2,050,285	2,792,410	2,868,360
CONTRACTURAL SERVICES	314,385	365,977	573,386	411,280	411,280
INTERNAL SERVICES CHARGES	853,820	987,568	1,013,220	731,050	737,020
CAPITAL EXPENDITURES	5,117	-	1,908,749	(23,600)	(24,600)
Total By Category	4,246,038	5,094,216	7,252,522	5,734,100	5,873,910
Total Budgeted Full-Time Personnel	11.12	13.76	13.76	13.91	13.91
PERSONNEL SERVICES					
7010 Full-Time Employees	660,963	805,831	1,011,600	1,079,850	1,126,580
7012 Annual Leave Cash Out	8,506	8,314	39,593	68,420	71,310
7015 PERS Retirement-F/T	209,436	206,311	291,923	296,400	308,730
7017 Cafeteria Plan	149,636	129,680	230,830	240,020	234,170
7018 Medicare-F/T	10,639	11,988	14,666	15,660	16,330
7020 Worker's Comp	31,970	26,406	43,270	47,610	49,730
7111 Part-Time Employees	-	-	25,000	25,000	25,000
7113 Overtime	31,943	42,706	50,000	50,000	50,000
TOTAL PERSONNEL SERVICES	1,103,093	1,231,236	1,706,882	1,822,960	1,881,850
OPERATING COSTS					
8010 Departmental Expense	86,490	166,599	204,325	200,050	200,050
8012 Uniform Expense	7,026	6,145	10,900	11,300	11,300
8013 Equip (Non-Comp) <\$5000	296	-	-	-	-
8018 Conference & Meetings	2,402	6,708	17,000	17,000	17,000
8020 Utilities	1,855,176	2,314,738	1,799,030	2,531,760	2,607,710
8021 Rents	18,233	15,245	19,030	32,300	32,300
TOTAL OPERATING COSTS	1,969,623	2,509,435	2,050,285	2,792,410	2,868,360
CONTRACTURAL SERVICES					
8119 Construction-Non-Capital	-	-	100,000	100,000	100,000
8130 Other Professional Svcs	314,385	365,977	473,386	311,280	311,280
TOTAL CONTRACTURAL SERVICES	314,385	365,977	573,386	411,280	411,280

Budget by Fund

Total Gas Tax (State) - 281 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	721,150	751,320	751,320	518,440	518,440
8220	Risk Liability	132,670	236,248	261,900	212,610	218,580
TOTAL INTERNAL SERVICES CHARGES		853,820	987,568	1,013,220	731,050	737,020
CAPITAL EXPENDITURES						
8329	Other Construction	5,117	-	1,181,622	-	-
8330	Construction Contracts	-	-	703,527	-	-
8399	Project Personnel Offset	-	-	23,600	(23,600)	(24,600)
TOTAL CAPITAL EXPENDITURES		5,117	-	1,908,749	(23,600)	(24,600)
Total Fund - Gas Tax (State)		4,246,038	5,094,216	7,252,522	5,734,100	5,873,910

Gas Tax (State) - 281 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	-	99,479	104,910	107,930
INTERNAL SERVICES CHARGES		-	-	810	5,140	5,200
Total By Category		-	-	100,289	110,050	113,130
Total Budgeted Full-Time Personnel		0.00	0.40	0.40	0.40	0.40
PERSONNEL SERVICES						
7010	Full-Time Employees	-	-	59,596	62,190	64,550
7012	Annual Leave Cash Out	-	-	3,193	5,760	6,000
7015	PERS Retirement-F/T	-	-	15,646	15,500	16,100
7017	Cafeteria Plan	-	-	9,380	9,700	9,460
7018	Medicare-F/T	-	-	867	900	930
7020	Worker's Comp	-	-	797	860	890
7111	Part-Time Employees	-	-	10,000	10,000	10,000
TOTAL PERSONNEL SERVICES		-	-	99,479	104,910	107,930
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	810	5,140	5,200
TOTAL INTERNAL SERVICES CHARGES		-	-	810	5,140	5,200
Total Department - Development Services Admin		-	-	100,289	110,050	113,130

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 281 - Gas Tax (State)

Division: DS Administration/Finance

Department: Development Services Admin

Organization: 28130101 - DS Adm-Technology

FY 2025/2026

FY 2026/2027

7111 Part-Time Employees

DSO GIS Intern

10,000

10,000

Total Part-Time Employees

\$10,000

\$10,000

Gas Tax (State) - 281 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	1,231,236	1,607,403	1,718,050	1,773,920
OPERATING COSTS	-	2,509,435	2,050,285	2,792,410	2,868,360
CONTRACTURAL SERVICES	-	365,977	573,386	411,280	411,280
INTERNAL SERVICES CHARGES	-	987,568	1,012,410	725,910	731,820
CAPITAL EXPENDITURES	-	-	1,908,749	(23,600)	(24,600)
Total By Category	-	5,094,216	7,152,233	5,624,050	5,760,780
Total Budgeted Full-Time Personnel	0.00	13.36	13.36	13.51	13.51
PERSONNEL SERVICES					
7010 Full-Time Employees	-	805,831	952,004	1,017,660	1,062,030
7012 Annual Leave Cash Out	-	8,314	36,400	62,660	65,310
7015 PERS Retirement-F/T	-	206,311	276,277	280,900	292,630
7017 Cafeteria Plan	-	129,680	221,450	230,320	224,710
7018 Medicare-F/T	-	11,988	13,799	14,760	15,400
7020 Worker's Comp	-	26,406	42,473	46,750	48,840
7111 Part-Time Employees	-	-	15,000	15,000	15,000
7113 Overtime	-	42,706	50,000	50,000	50,000
TOTAL PERSONNEL SERVICES	-	1,231,236	1,607,403	1,718,050	1,773,920
OPERATING COSTS					
8010 Departmental Expense	-	166,599	204,325	200,050	200,050
8012 Uniform Expense	-	6,145	10,900	11,300	11,300
8018 Conference & Meetings	-	6,708	17,000	17,000	17,000
8020 Utilities	-	2,314,738	1,799,030	2,531,760	2,607,710
8021 Rents	-	15,245	19,030	32,300	32,300
TOTAL OPERATING COSTS	-	2,509,435	2,050,285	2,792,410	2,868,360
CONTRACTURAL SERVICES					
8119 Construction-Non-Capital	-	-	100,000	100,000	100,000
8130 Other Professional Svcs	-	365,977	473,386	311,280	311,280
TOTAL CONTRACTURAL SERVICES	-	365,977	573,386	411,280	411,280

Gas Tax (State) - 281 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	751,320	751,320	518,440	518,440
8220	Risk Liability	-	236,248	261,090	207,470	213,380
TOTAL INTERNAL SERVICES CHARGES		-	987,568	1,012,410	725,910	731,820
CAPITAL EXPENDITURES						
8329	Other Construction	-	-	1,181,622	-	-
8330	Construction Contracts	-	-	703,527	-	-
8399	Project Personnel Offset	-	-	23,600	(23,600)	(24,600)
TOTAL CAPITAL EXPENDITURES		-	-	1,908,749	(23,600)	(24,600)
Total Department - Public Works & Engineering		-	5,094,216	7,152,233	5,624,050	5,760,780

Gas Tax (State) - 281 Budget by Division

Department - Public Works & Engineering

Division - Utilities & Streets

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	1,207,835	1,587,223	1,695,550	1,750,450
OPERATING COSTS		-	194,697	251,255	260,650	260,650
CONTRACTURAL SERVICES		-	365,977	573,386	411,280	411,280
INTERNAL SERVICES CHARGES		-	985,153	1,007,870	724,810	730,690
Total By Category		-	2,753,662	3,419,734	3,092,290	3,153,070
Total Budgeted Full-Time Personnel		0.00	13.20	13.20	13.35	13.35
PERSONNEL SERVICES						
7010	Full-Time Employees	-	789,448	938,184	1,002,120	1,045,750
7012	Annual Leave Cash Out	-	8,314	35,880	61,780	64,410
7015	PERS Retirement-F/T	-	202,580	272,457	276,960	288,500
7017	Cafeteria Plan	-	127,210	220,350	229,220	223,640
7018	Medicare-F/T	-	11,755	13,599	14,530	15,160
7020	Worker's Comp	-	25,822	41,753	45,940	47,990
7111	Part-Time Employees	-	-	15,000	15,000	15,000
7113	Overtime	-	42,706	50,000	50,000	50,000
TOTAL PERSONNEL SERVICES		-	1,207,835	1,587,223	1,695,550	1,750,450
OPERATING COSTS						
8010	Departmental Expense	-	166,599	204,325	200,050	200,050
8012	Uniform Expense	-	6,145	10,900	11,300	11,300
8018	Conference & Meetings	-	6,708	17,000	17,000	17,000
8021	Rents	-	15,245	19,030	32,300	32,300
TOTAL OPERATING COSTS		-	194,697	251,255	260,650	260,650
CONTRACTURAL SERVICES						
8119	Construction-Non-Capital	-	-	100,000	100,000	100,000
8130	Other Professional Svcs	-	365,977	473,386	311,280	311,280
TOTAL CONTRACTURAL SERVICES		-	365,977	573,386	411,280	411,280
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	751,320	751,320	518,440	518,440
8220	Risk Liability	-	233,833	256,550	206,370	212,250

Gas Tax (State) - 281 Budget by Division (continued)

Department - Public Works & Engineering

Division - Utilities & Streets

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
TOTAL INTERNAL SERVICES CHARGES	-	985,153	1,007,870	724,810	730,690
Total Division Utilities & Streets	-	2,753,662	3,419,734	3,092,290	3,153,070

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 281 - Gas Tax (State)

Division: Utilities & Streets

Department: Public Works & Engineering

Organization: 28137102 - Sign Maintenance

		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	PW Yard Front Office PT Clerical Aide	15,000	15,000
	Total Part-Time Employees	\$15,000	\$15,000
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	5,000	5,000
	Total Overtime	\$5,000	\$5,000
8010	Departmental Expense		
	Barricades/Delineators/Cones	1,000	1,000
	Maintenance Superintendent Association Membership	200	200
	Post Anchors & Sign Hardware	10,750	10,750
	Sign Materials & Vinyl Custom	10,000	10,000
	Sign Fabrication Services	45,200	45,200
	Traffic Control Signs	1,000	1,000
	Total Departmental Expense	\$68,150	\$68,150
8012	Uniform Expense		
	Hats	300	300
	Safety Jackets	300	300
	Uniform Service	1,200	1,200
	Uniform Shirts	600	600
	Boot Allowance	600	600
	Total Uniform Expense	\$3,000	\$3,000
8018	Conference & Meetings		
	Construction Management Training	500	500
	Traffic and Safety Training	1,200	1,200
	CMMS (Computer Maintenance Management Systems)	500	500
	Total Conference & Meetings	\$2,200	\$2,200
8021	Rents		
	800 MHz Radio Charge	3,000	3,000
	Total Rents	\$3,000	\$3,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 281 - Gas Tax (State)

Division: Utilities & Streets

Department: Public Works & Engineering

Organization: 28137103 - Street Paint & Striping		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	5,000	5,000
	Total Overtime	\$5,000	\$5,000
8010	Departmental Expense		
	Barricades/Delineators/Cones	1,000	1,000
	Maintenance Superintendent Association Membership	200	200
	Safety Equipment	200	200
	Pavement Marking Materials - Paint	10,000	10,000
	Hand and Small Power Tools	5,000	5,000
	Traffic Control Signs	1,000	1,000
	Total Departmental Expense	\$17,400	\$17,400
8012	Uniform Expense		
	Hats	300	300
	Safety Jackets	300	300
	Uniform Service	1,200	1,200
	Uniform Shirts	1,000	1,000
	Boot Allowance - 2 Staff	400	400
	Total Uniform Expense	\$3,200	\$3,200
8018	Conference & Meetings		
	Construction Management Training	500	500
	Traffic and Safety Training	1,300	1,300
	CMMS (Computer Maintenance Management Systems)	500	500
	Total Conference & Meetings	\$2,300	\$2,300
8130	Other Professional Svcs		
	Pavement Marking Services	125,000	125,000
	Total Other Professional Svcs	\$125,000	\$125,000
Organization: 28137104 - Street Maintenance		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	40,000	40,000
	Total Overtime	\$40,000	\$40,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 281 - Gas Tax (State)

Division: Utilities & Streets

Department: Public Works & Engineering

8010	Departmental Expense		
	Asphalt Restoration Products	9,000	9,000
	Barricades/Delineators/Cones	1,000	1,000
	Maintenance Superintendent Association Membership	200	200
	Office Supplies	2,000	2,000
	Safety Equipment	1,000	1,000
	Sand Bags	200	200
	Hand and Small Power Tools	4,000	4,000
	Crack Sealant	10,000	10,000
	Traffic Control Signs	2,000	2,000
	Total Departmental Expense	\$29,400	\$29,400
8012	Uniform Expense		
	Hats	300	300
	Safety Jackets	1,000	1,000
	Uniform Service	2,000	2,000
	Uniform Shirts	1,000	1,000
	Boot Allowance - 6 Staff	200	200
	Total Uniform Expense	\$4,500	\$4,500
8018	Conference & Meetings		
	Construction Management Training	1,000	1,000
	Traffic and Safety Training	1,500	1,500
	CMMS (Computer Maintenance Management Systems)	2,500	2,500
	CDL Training	6,500	6,500
	Total Conference & Meetings	\$11,500	\$11,500
8021	Rents		
	800 MHz Radio Charge	10,800	10,800
	Equipment Rental	13,000	13,000
	Orange Way Properties	5,000	5,000
	Total Rents	\$28,800	\$28,800

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 281 - Gas Tax (State)

Division: Utilities & Streets

Department: Public Works & Engineering

8119	Construction-Non-Capital		
	SBCPWD Co-op County Agreement	100,000	100,000
	Total Construction-Non-Capital	\$100,000	\$100,000
8130	Other Professional Svcs		
	Asphalt Restoration	40,000	40,000
	Total Other Professional Svcs	\$40,000	\$40,000
Organization:	28137106 - Concrete	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Barricades/Delineators/Cones	1,000	1,000
	Concrete	30,000	30,000
	Maintenance Superintendent Association Membership	400	400
	Materials Hardware Construction & Fabrication	4,000	4,000
	Office Supplies	750	750
	Traffic Control Signs	2,000	2,000
	Total Departmental Expense	\$38,150	\$38,150
8012	Uniform Expense		
	Boot Allowance - 5 Staff	600	600
	Total Uniform Expense	\$600	\$600
8018	Conference & Meetings		
	Construction Management Training	500	500
	Total Conference & Meetings	\$500	\$500
8021	Rents		
	800 MHz Radio Charge	500	500
	Total Rents	\$500	\$500
8130	Other Professional Svcs		
	Concrete Removal & Replacement Small	83,000	83,000
	Total Other Professional Svcs	\$83,000	\$83,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 281 - Gas Tax (State)

Division: Utilities & Streets

Department: Public Works & Engineering

Organization: 28137107 - Roadside Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Barricades/Delineators/Cones	3,000	3,000
	Fill Dirt	1,500	1,500
	Herbicides	30,000	30,000
	Maintenance Superintendent Association Membership	200	200
	Materials, Hardware Construction & Fabrication	3,750	3,750
	Road Base Material	2,500	2,500
	Safety Equipment	1,500	1,500
	Sand	1,500	1,500
	Sand Bags	1,000	1,000
	Hand & Small Power Tools	1,000	1,000
	Traffic Control Signs	1,000	1,000
	Total Departmental Expense	\$46,950	\$46,950
8018	Conference & Meetings		
	Construction Management Training	500	500
	Total Conference & Meetings	\$500	\$500
8130	Other Professional Svcs		
	Weed Abatement	63,280	63,280
	Total Other Professional Svcs	\$63,280	\$63,280

Gas Tax (State) - 281 Budget by Division

Department - Public Works & Engineering

Division - Parks & Landscape

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	-	2,314,738	1,799,030	2,531,760	2,607,710
Total By Category	-	2,314,738	1,799,030	2,531,760	2,607,710
OPERATING COSTS					
8020 Utilities	-	2,314,738	1,799,030	2,531,760	2,607,710
TOTAL OPERATING COSTS	-	2,314,738	1,799,030	2,531,760	2,607,710
Total Division Parks & Landscape	-	2,314,738	1,799,030	2,531,760	2,607,710

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	281 - Gas Tax (State)	Division:	Parks & Landscape
Department:	Public Works & Engineering		
Organization:	28137208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	2,531,760	2,607,710
	Total Utilities	\$2,531,760	\$2,607,710

Gas Tax (State) - 281 Budget by Division

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	23,401	20,180	22,500	23,470
INTERNAL SERVICES CHARGES		-	2,415	4,540	1,100	1,130
CAPITAL EXPENDITURES		-	-	1,908,749	(23,600)	(24,600)
Total By Category		-	25,816	1,933,469	-	-
Total Budgeted Full-Time Personnel		0.00	0.16	0.16	0.16	0.16
PERSONNEL SERVICES						
7010	Full-Time Employees	-	16,383	13,820	15,540	16,280
7012	Annual Leave Cash Out	-	-	520	880	900
7015	PERS Retirement-F/T	-	3,731	3,820	3,940	4,130
7017	Cafeteria Plan	-	2,470	1,100	1,100	1,070
7018	Medicare-F/T	-	233	200	230	240
7020	Worker's Comp	-	584	720	810	850
TOTAL PERSONNEL SERVICES		-	23,401	20,180	22,500	23,470
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	2,415	4,540	1,100	1,130
TOTAL INTERNAL SERVICES CHARGES		-	2,415	4,540	1,100	1,130
CAPITAL EXPENDITURES						
8329	Other Construction	-	-	1,181,622	-	-
8330	Construction Contracts	-	-	703,527	-	-
8399	Project Personnel Offset	-	-	23,600	(23,600)	(24,600)
TOTAL CAPITAL EXPENDITURES		-	-	1,908,749	(23,600)	(24,600)
Total Division Capital Projects		-	25,816	1,933,469	-	-

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	281 - Gas Tax (State)	Division:	Capital Projects		
Department:	Public Works & Engineering				
Organization:	28137699 - Capital Projects			FY 2025/2026	FY 2026/2027
8399	Project Personnel Offset				
	0018-A Pave Rehab (Grid 47 Resed)			(7,420)	(7,710)
	0027-A Pave Rehab (Merrill- Alder-Maple)			(16,180)	(16,890)
	Total Project Personnel Offset			\$(23,600)	\$(24,600)

Budget by Fund

Total Solid Waste Mitigation - 282

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		754,615	563,469	749,411	819,430	863,540
OPERATING COSTS		79,358	95,344	117,450	121,250	121,600
CONTRACTURAL SERVICES		1,106,756	1,323,862	2,014,976	2,089,320	2,127,120
INTERNAL SERVICES CHARGES		75,740	67,963	84,372	40,170	42,000
CAPITAL EXPENDITURES		284,293	1,179,082	2,437,116	(28,300)	(29,020)
Total By Category		2,300,762	3,229,720	5,403,325	3,041,870	3,125,240
Total Budgeted Full-Time Personnel		5.60	5.28	5.28	5.83	5.83
Total Budgeted Part-Time Personnel		4.00	4.00	4.00	4.00	4.00
PERSONNEL SERVICES						
7010	Full-Time Employees	416,041	339,415	422,936	457,050	487,180
7012	Annual Leave Cash Out	10,685	5,865	16,577	29,880	31,650
7015	PERS Retirement-F/T	142,012	86,111	121,678	123,440	130,150
7017	Cafeteria Plan	89,818	44,588	83,098	89,340	87,170
7018	Medicare-F/T	6,326	4,675	6,131	6,620	7,070
7020	Worker's Comp	16,415	11,630	16,341	16,800	17,670
7111	Part-Time Employees	60,072	61,774	64,490	79,990	85,770
7113	Overtime	9,632	6,640	11,000	11,000	11,000
7115	PERS Retirement-P/T	2,743	1,875	6,580	4,350	4,840
7118	Medicare-P/T	871	896	580	960	1,040
TOTAL PERSONNEL SERVICES		754,615	563,469	749,411	819,430	863,540
OPERATING COSTS						
8010	Departmental Expense	54,441	74,457	79,900	83,650	84,000
8011	Advertising	19,482	11,616	20,000	20,000	20,000
8012	Uniform Expense	3,423	3,501	6,100	6,100	6,100
8015	Computer Softwar <\$5000	218	-	-	-	-
8018	Conference & Meetings	1,437	5,770	10,950	11,000	11,000
8021	Rents	357	-	500	500	500
TOTAL OPERATING COSTS		79,358	95,344	117,450	121,250	121,600

Budget by Fund

Total Solid Waste Mitigation - 282 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	3,000	25,000	25,000
8112	Engineering Services	-	-	20,780	-	-
8113	Design/Architect Service	-	-	35,770	40,000	40,000
8115	Consultant Services	-	9,400	20,600	-	-
8117	Inspection	16,000	-	14,181	-	-
8118	Environmental Services	-	-	50	-	-
8130	Other Professional Svcs	1,090,756	1,314,462	1,920,595	2,024,320	2,062,120
TOTAL CONTRACTURAL SERVICES		1,106,756	1,323,862	2,014,976	2,089,320	2,127,120
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	32,740	19,390	19,390	-	-
8220	Risk Liability	43,000	48,573	64,982	40,170	42,000
TOTAL INTERNAL SERVICES CHARGES		75,740	67,963	84,372	40,170	42,000
CAPITAL EXPENDITURES						
8329	Other Construction	284,293	1,179,082	1,348,714	-	-
8330	Construction Contracts	-	-	1,060,102	-	-
8399	Project Personnel Offset	-	-	28,300	(28,300)	(29,020)
TOTAL CAPITAL EXPENDITURES		284,293	1,179,082	2,437,116	(28,300)	(29,020)
Total Fund - Solid Waste Mitigation		2,300,762	3,229,720	5,403,325	3,041,870	3,125,240

Solid Waste Mitigation - 282 Budget by Department

Total - Community Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		44,930	49,440	46,870	50,220	56,570
OPERATING COSTS		2,768	285	3,350	3,650	4,000
INTERNAL SERVICES CHARGES		2,000	-	3,800	2,460	2,730
Total By Category		49,698	49,725	54,020	56,330	63,300
Total Budgeted Part-Time Personnel		3.00	3.00	3.00	3.00	3.00
PERSONNEL SERVICES						
7015	PERS Retirement-F/T	-	2,428	-	-	-
7111	Part-Time Employees	41,584	44,492	39,710	45,210	50,990
7115	PERS Retirement-P/T	2,743	1,875	6,580	4,350	4,840
7118	Medicare-P/T	603	645	580	660	740
TOTAL PERSONNEL SERVICES		44,930	49,440	46,870	50,220	56,570
OPERATING COSTS						
8010	Departmental Expense	2,768	285	3,200	3,650	4,000
8018	Conference & Meetings	-	-	150	-	-
TOTAL OPERATING COSTS		2,768	285	3,350	3,650	4,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	2,000	-	3,800	2,460	2,730
TOTAL INTERNAL SERVICES CHARGES		2,000	-	3,800	2,460	2,730
Total Department - Community Services		49,698	49,725	54,020	56,330	63,300

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 282 - Solid Waste Mitigation

Division: Events & Athletic Services

Department: Community Services

Organization: 28224341 - Solid Waste Mit/Rec & CS		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	45,210	50,990
	Total Part-Time Employees	\$45,210	\$50,990
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,350	4,840
	Total PERS Retirement-P/T	\$4,350	\$4,840
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	660	740
	Total Medicare-P/T	\$660	\$740
8010	Departmental Expense		
	Taxidermy/Exhibit Maintenance/Educational Displays	3,650	4,000
	Total Departmental Expense	\$3,650	\$4,000

Solid Waste Mitigation - 282 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	167,765	263,094	240,620	257,410
OPERATING COSTS		120	33,627	49,000	52,500	52,500
CONTRACTURAL SERVICES		-	1,231,979	1,675,140	1,805,090	1,842,890
INTERNAL SERVICES CHARGES		-	35,830	40,840	11,800	12,520
Total By Category		120	1,469,201	2,028,074	2,110,010	2,165,320
Total Budgeted Full-Time Personnel		1.50	1.75	1.75	1.35	1.35
Total Budgeted Part-Time Personnel		1.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	-	106,011	153,306	131,950	145,170
7012	Annual Leave Cash Out	-	3,501	6,564	9,920	10,730
7015	PERS Retirement-F/T	-	24,240	42,300	33,740	36,440
7017	Cafeteria Plan	-	10,860	23,920	19,260	18,790
7018	Medicare-F/T	-	1,442	2,223	1,910	2,110
7020	Worker's Comp	-	3,947	5,001	3,760	4,090
7111	Part-Time Employees	-	17,282	24,780	34,780	34,780
7113	Overtime	-	231	5,000	5,000	5,000
7118	Medicare-P/T	-	251	-	300	300
TOTAL PERSONNEL SERVICES		-	167,765	263,094	240,620	257,410
OPERATING COSTS						
8010	Departmental Expense	120	23,528	24,000	27,500	27,500
8011	Advertising	-	9,515	20,000	20,000	20,000
8012	Uniform Expense	-	584	2,000	2,000	2,000
8018	Conference & Meetings	-	-	3,000	3,000	3,000
TOTAL OPERATING COSTS		120	33,627	49,000	52,500	52,500
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	3,000	25,000	25,000
8113	Design/Architect Service	-	-	35,770	40,000	40,000
8130	Other Professional Svcs	-	1,231,979	1,636,370	1,740,090	1,777,890
TOTAL CONTRACTURAL SERVICES		-	1,231,979	1,675,140	1,805,090	1,842,890

Solid Waste Mitigation - 282 Budget by Department

Total - Development Services Admin (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	19,390	19,390	-	-
8220	Risk Liability	-	16,440	21,450	11,800	12,520
TOTAL INTERNAL SERVICES CHARGES		-	35,830	40,840	11,800	12,520
Total Department - Development Services Admin		120	1,469,201	2,028,074	2,110,010	2,165,320

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 282 - Solid Waste Mitigation

Division: DS Administration/Finance

Department: Development Services Admin

Organization:	28230101 - DS Adm-Technology	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	DSO GIS Intern	10,000	10,000
	Total Part-Time Employees	\$10,000	\$10,000
Organization:	28230113 - DS Adm-Solid Waste Program	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	GIS Intern	24,780	24,780
	Total Part-Time Employees	\$24,780	\$24,780
7113	Overtime		
	Overtime	5,000	5,000
	Total Overtime	\$5,000	\$5,000
7118	Medicare-P/T		
	PT Medicare	300	300
	Total Medicare-P/T	\$300	\$300
8010	Departmental Expense		
	Event Supplies/Promotional Items	20,000	20,000
	Used Tire Recycling	7,500	7,500
	Total Departmental Expense	\$27,500	\$27,500
8011	Advertising		
	Solid Waste and Recycling Programs Education, Outreach, and Advertising	20,000	20,000
	Total Advertising	\$20,000	\$20,000
8012	Uniform Expense		
	Uniform, Safety Jacket, and Boot Allowance.	2,000	2,000
	Total Uniform Expense	\$2,000	\$2,000
8018	Conference & Meetings		
	Solid Waste & Recycling Conference/Training	3,000	3,000
	Total Conference & Meetings	\$3,000	\$3,000
8110	Legal Services		
	Legal Services	25,000	25,000
	Total Legal Services	\$25,000	\$25,000

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 282 - Solid Waste Mitigation

Division: DS Administration/Finance

Department: Development Services Admin

8113	Design/Architect Service		
	HHW Facility Safety and Compliance Upgrades, Improvements, and Design Services at PW North Yard	40,000	40,000
	Total Design/Architect Service	\$40,000	\$40,000
8130	Other Professional Svcs		
	SBCFCD Annual Cost Share (16 Agencies) for NPDES Permit CAS618036	290,710	290,710
	SB1383 Compliance (Including Education, Outreach, Record Keeping Systems/Applications, Violation Monitoring)	30,500	30,500
	SWRCB Annual Fee for NPDES Permit CAS618036. New Permit Coming Soon.	45,000	45,000
	Safety Data Sheet Database	3,500	3,500
	Citywide Hazardous Waste Emergency Spill Response & Disposal	40,000	40,000
	Citywide Hazardous Waste Emergency Spill Response and Disposal	80,600	80,600
	Asset Management Support/Reports	2,500	2,500
	SWRCB Annual Fee for Waste Discharge Permit	11,000	11,000
	Total Other Professional Svcs	\$503,810	\$503,810
Organization:	28230115 - DS Adm-Street Sweep Program	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Contractual Street Sweeping. Contract Renewal/New RFP	1,101,280	1,101,280
	Contractual Street Sweeping	135,000	172,800
	Total Other Professional Svcs	\$1,236,280	\$1,274,080

Solid Waste Mitigation - 282 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	346,264	439,447	528,590	549,560
OPERATING COSTS		-	61,432	65,100	65,100	65,100
CONTRACTURAL SERVICES		-	91,883	339,836	284,230	284,230
INTERNAL SERVICES CHARGES		-	32,133	39,732	25,910	26,750
CAPITAL EXPENDITURES		-	1,179,082	2,437,116	(28,300)	(29,020)
Total By Category		-	1,710,794	3,321,231	875,530	896,620
Total Budgeted Full-Time Personnel		0.00	3.53	3.53	4.48	4.48
PERSONNEL SERVICES						
7010	Full-Time Employees	-	233,404	269,630	325,100	342,010
7012	Annual Leave Cash Out	-	2,364	10,013	19,960	20,920
7015	PERS Retirement-F/T	-	59,443	79,378	89,700	93,710
7017	Cafeteria Plan	-	33,728	59,178	70,080	68,380
7018	Medicare-F/T	-	3,233	3,908	4,710	4,960
7020	Worker's Comp	-	7,683	11,340	13,040	13,580
7113	Overtime	-	6,409	6,000	6,000	6,000
TOTAL PERSONNEL SERVICES		-	346,264	439,447	528,590	549,560
OPERATING COSTS						
8010	Departmental Expense	-	50,644	52,700	52,500	52,500
8011	Advertising	-	2,101	-	-	-
8012	Uniform Expense	-	2,917	4,100	4,100	4,100
8018	Conference & Meetings	-	5,770	7,800	8,000	8,000
8021	Rents	-	-	500	500	500
TOTAL OPERATING COSTS		-	61,432	65,100	65,100	65,100
CONTRACTURAL SERVICES						
8112	Engineering Services	-	-	20,780	-	-
8115	Consultant Services	-	9,400	20,600	-	-
8117	Inspection	-	-	14,181	-	-
8118	Environmental Services	-	-	50	-	-
8130	Other Professional Svcs	-	82,483	284,225	284,230	284,230
TOTAL CONTRACTURAL SERVICES		-	91,883	339,836	284,230	284,230

Solid Waste Mitigation - 282 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	32,133	39,732	25,910	26,750
TOTAL INTERNAL SERVICES CHARGES		-	32,133	39,732	25,910	26,750
CAPITAL EXPENDITURES						
8329	Other Construction	-	1,179,082	1,348,714	-	-
8330	Construction Contracts	-	-	1,060,102	-	-
8399	Project Personnel Offset	-	-	28,300	(28,300)	(29,020)
TOTAL CAPITAL EXPENDITURES		-	1,179,082	2,437,116	(28,300)	(29,020)
Total Department - Public Works & Engineering		-	1,710,794	3,321,231	875,530	896,620

Solid Waste Mitigation - 282 Budget by Division

Department - Public Works & Engineering

Division - Utilities & Streets

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	338,051	386,409	501,610	521,880
OPERATING COSTS		-	59,331	65,100	65,100	65,100
CONTRACTURAL SERVICES		-	82,483	284,225	284,230	284,230
INTERNAL SERVICES CHARGES		-	31,312	36,390	24,590	25,410
Total By Category		-	511,177	772,124	875,530	896,620
Total Budgeted Full-Time Personnel		0.00	3.15	3.15	4.30	4.30
PERSONNEL SERVICES						
7010	Full-Time Employees	-	227,785	233,021	307,030	323,420
7012	Annual Leave Cash Out	-	2,364	8,853	18,970	19,900
7015	PERS Retirement-F/T	-	58,153	69,423	84,230	88,090
7017	Cafeteria Plan	-	32,706	54,870	68,840	67,170
7018	Medicare-F/T	-	3,154	3,377	4,450	4,690
7020	Worker's Comp	-	7,480	10,865	12,090	12,610
7113	Overtime	-	6,409	6,000	6,000	6,000
TOTAL PERSONNEL SERVICES		-	338,051	386,409	501,610	521,880
OPERATING COSTS						
8010	Departmental Expense	-	50,644	52,700	52,500	52,500
8012	Uniform Expense	-	2,917	4,100	4,100	4,100
8018	Conference & Meetings	-	5,770	7,800	8,000	8,000
8021	Rents	-	-	500	500	500
TOTAL OPERATING COSTS		-	59,331	65,100	65,100	65,100
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	82,483	284,225	284,230	284,230
TOTAL CONTRACTURAL SERVICES		-	82,483	284,225	284,230	284,230
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	31,312	36,390	24,590	25,410
TOTAL INTERNAL SERVICES CHARGES		-	31,312	36,390	24,590	25,410
Total Division Utilities & Streets		-	511,177	772,124	875,530	896,620

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 282 - Solid Waste Mitigation

Division: Utilities & Streets

Department: Public Works & Engineering

Organization:	28237101 - Storm Drain Maintenance	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Drain System Evaluation and Repairs	266,110	266,110
	Total Other Professional Svcs	\$266,110	\$266,110
Organization:	28237105 - Asphalt	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Asphalt Restoration Products	46,500	46,500
	Total Departmental Expense	\$46,500	\$46,500
8012	Uniform Expense		
	Uniform Shirts	500	500
	Boot Allowance - 6 Staff	1,000	1,000
	Hats	500	500
	Safety Jackets	500	500
	Uniform Service	1,200	1,200
	Total Uniform Expense	\$3,700	\$3,700
8018	Conference & Meetings		
	Staff Training	500	500
	Total Conference & Meetings	\$500	\$500
Organization:	28237106 - Concrete	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hand and Small Power Tools	2,000	2,000
	Materials & Hardware Construction & Fabrication	1,500	1,500
	Total Departmental Expense	\$3,500	\$3,500
8012	Uniform Expense		
	Boot Allowance - 5 Staff	400	400
	Total Uniform Expense	\$400	\$400
8018	Conference & Meetings		
	Staff Training	500	500
	CDL Training	6,500	6,500
	Total Conference & Meetings	\$7,000	\$7,000

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 282 - Solid Waste Mitigation

Division: Utilities & Streets

Department: Public Works & Engineering

8021	Rents		
	800 MHz radio charge	500	500
	Total Rents	\$500	\$500
Organization:	28237107 - Roadside Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	6,000	6,000
	Total Overtime	\$6,000	\$6,000
8010	Departmental Expense		
	Materials Hardware Construction & Fabrication	1,500	1,500
	Hand and Small Power Tools	1,000	1,000
	Total Departmental Expense	\$2,500	\$2,500
8018	Conference & Meetings		
	Staff Training	500	500
	Total Conference & Meetings	\$500	\$500
8130	Other Professional Svcs		
	Weed Abatement	15,620	15,620
	Lucity Support/Reports	2,500	2,500
	Total Other Professional Svcs	\$18,120	\$18,120

Solid Waste Mitigation - 282 Budget by Division

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	8,213	53,038	26,980	27,680
OPERATING COSTS		-	2,101	-	-	-
CONTRACTURAL SERVICES		-	9,400	55,611	-	-
INTERNAL SERVICES CHARGES		-	821	3,342	1,320	1,340
CAPITAL EXPENDITURES		-	1,179,082	2,437,116	(28,300)	(29,020)
Total By Category		-	1,199,617	2,549,107	-	-
Total Budgeted Full-Time Personnel		0.00	0.38	0.38	0.18	0.18
PERSONNEL SERVICES						
7010	Full-Time Employees	-	5,619	36,609	18,070	18,590
7012	Annual Leave Cash Out	-	-	1,160	990	1,020
7015	PERS Retirement-F/T	-	1,290	9,955	5,470	5,620
7017	Cafeteria Plan	-	1,022	4,308	1,240	1,210
7018	Medicare-F/T	-	79	531	260	270
7020	Worker's Comp	-	203	475	950	970
TOTAL PERSONNEL SERVICES		-	8,213	53,038	26,980	27,680
OPERATING COSTS						
8011	Advertising	-	2,101	-	-	-
TOTAL OPERATING COSTS		-	2,101	-	-	-
CONTRACTURAL SERVICES						
8112	Engineering Services	-	-	20,780	-	-
8115	Consultant Services	-	9,400	20,600	-	-
8117	Inspection	-	-	14,181	-	-
8118	Environmental Services	-	-	50	-	-
TOTAL CONTRACTURAL SERVICES		-	9,400	55,611	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	821	3,342	1,320	1,340
TOTAL INTERNAL SERVICES CHARGES		-	821	3,342	1,320	1,340

Solid Waste Mitigation - 282 Budget by Division (continued)

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8329	Other Construction	-	1,179,082	1,348,714	-	-
8330	Construction Contracts	-	-	1,060,102	-	-
8399	Project Personnel Offset	-	-	28,300	(28,300)	(29,020)
TOTAL CAPITAL EXPENDITURES		-	1,179,082	2,437,116	(28,300)	(29,020)
Total Division Capital Projects		-	1,199,617	2,549,107	-	-

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	282 - Solid Waste Mitigation	Division:	Capital Projects	
Department:	Public Works & Engineering			
Organization:	28237699 - Capital Projects		FY 2025/2026	FY 2026/2027
8399	Project Personnel Offset			
	0055-A Southridge Pave Rehab -Jur: Hem-Sie		(28,300)	(29,020)
	Total Project Personnel Offset		\$(28,300)	\$(29,020)

Budget by Fund

Total Road Maintenance & Rehab - 283

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	118,672	126,884	109,470	112,360
OPERATING COSTS	2,173	3,545	392	-	-
CONTRACTURAL SERVICES	75,189	51,508	180,339	120,530	80,000
INTERNAL SERVICES CHARGES	-	12,132	13,456	5,370	5,420
CAPITAL EXPENDITURES	-	4,864,361	10,977,558	5,385,160	5,602,220
Total By Category	77,362	5,050,218	11,298,629	5,620,530	5,800,000
Total Budgeted Full-Time Personnel	0.91	0.68	0.68	0.58	0.58
PERSONNEL SERVICES					
7010 Full-Time Employees	-	85,570	85,601	74,720	76,970
7012 Annual Leave Cash Out	-	-	4,340	5,520	5,690
7015 PERS Retirement-F/T	-	19,484	24,547	18,940	19,520
7017 Cafeteria Plan	-	8,832	9,560	8,020	7,830
7018 Medicare-F/T	-	1,236	1,239	1,080	1,120
7020 Worker's Comp	-	2,902	1,597	1,190	1,230
7113 Overtime	-	648	-	-	-
TOTAL PERSONNEL SERVICES	-	118,672	126,884	109,470	112,360
OPERATING COSTS					
8011 Advertising	2,173	3,545	392	-	-
TOTAL OPERATING COSTS	2,173	3,545	392	-	-
CONTRACTURAL SERVICES					
8110 Legal Services	-	-	67	-	-
8112 Engineering Services	71,039	51,508	180,172	-	-
8113 Design/Architect Service	-	-	-	120,530	80,000
8117 Inspection	4,150	-	-	-	-
8118 Environmental Services	-	-	100	-	-
TOTAL CONTRACTURAL SERVICES	75,189	51,508	180,339	120,530	80,000
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	12,132	13,456	5,370	5,420
TOTAL INTERNAL SERVICES CHARGES	-	12,132	13,456	5,370	5,420

Budget by Fund

Total Road Maintenance & Rehab - 283 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8329	Other Construction	-	4,788,583	1,508,789	-	-
8330	Construction Contracts	-	-	8,843,478	5,000,000	5,200,000
8331	Construction Contingency	-	75,778	510,451	500,000	520,000
8399	Project Personnel Offset	-	-	114,840	(114,840)	(117,780)
TOTAL CAPITAL EXPENDITURES		-	4,864,361	10,977,558	5,385,160	5,602,220
Total Fund - Road Maintenance & Rehab		77,362	5,050,218	11,298,629	5,620,530	5,800,000

Road Maintenance & Rehab - 283 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	118,672	126,884	109,470	112,360
OPERATING COSTS		-	3,545	392	-	-
CONTRACTURAL SERVICES		-	51,508	180,339	120,530	80,000
INTERNAL SERVICES CHARGES		-	12,132	13,456	5,370	5,420
CAPITAL EXPENDITURES		-	4,864,361	10,977,558	5,385,160	5,602,220
Total By Category		-	5,050,218	11,298,629	5,620,530	5,800,000
Total Budgeted Full-Time Personnel		0.00	0.68	0.68	0.58	0.58
PERSONNEL SERVICES						
7010	Full-Time Employees	-	85,570	85,601	74,720	76,970
7012	Annual Leave Cash Out	-	-	4,340	5,520	5,690
7015	PERS Retirement-F/T	-	19,484	24,547	18,940	19,520
7017	Cafeteria Plan	-	8,832	9,560	8,020	7,830
7018	Medicare-F/T	-	1,236	1,239	1,080	1,120
7020	Worker's Comp	-	2,902	1,597	1,190	1,230
7113	Overtime	-	648	-	-	-
TOTAL PERSONNEL SERVICES		-	118,672	126,884	109,470	112,360
OPERATING COSTS						
8011	Advertising	-	3,545	392	-	-
TOTAL OPERATING COSTS		-	3,545	392	-	-
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	67	-	-
8112	Engineering Services	-	51,508	180,172	-	-
8113	Design/Architect Service	-	-	-	120,530	80,000
8118	Environmental Services	-	-	100	-	-
TOTAL CONTRACTURAL SERVICES		-	51,508	180,339	120,530	80,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	12,132	13,456	5,370	5,420
TOTAL INTERNAL SERVICES CHARGES		-	12,132	13,456	5,370	5,420

Road Maintenance & Rehab - 283 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8329	Other Construction	-	4,788,583	1,508,789	-	-
8330	Construction Contracts	-	-	8,843,478	5,000,000	5,200,000
8331	Construction Contingency	-	75,778	510,451	500,000	520,000
8399	Project Personnel Offset	-	-	114,840	(114,840)	(117,780)
TOTAL CAPITAL EXPENDITURES		-	4,864,361	10,977,558	5,385,160	5,602,220
Total Department - Public Works & Engineering		-	5,050,218	11,298,629	5,620,530	5,800,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 283 - Road Maintenance & Rehab

Division: Capital Projects

Department: Public Works & Engineering

Organization: 28337699 - Capital Projects

FY 2025/2026

FY 2026/2027

8113	Design/Architect Service		
	PN0088-A 25/26 Pavement Rehabilitation Project RMRA	120,530	-
	PN0089-A 26/27 Pavement Rehabilitation Project RMRA	-	80,000
	Total Design/Architect Service	\$120,530	\$80,000
8330	Construction Contracts		
	PN0088-A 25/26 Pavement Rehabilitation Project RMRA	5,000,000	-
	PN0089-A 26/27 Pavement Rehabilitation Project RMRA	-	5,200,000
	Total Construction Contracts	\$5,000,000	\$5,200,000
8331	Construction Contingency		
	PN0088-A 25/26 Pavement Rehabilitation Project RMRA	500,000	-
	PN0089-A 26/27 Pavement Rehabilitation Project RMRA	-	520,000
	Total Construction Contingency	\$500,000	\$520,000
8399	Project Personnel Offset		
	4130-A Pavement Rehabilitation - RMRA	(102,720)	(105,230)
	0016-A Pave Rehab (S.ridge Grid 52 SW)	(12,120)	(12,550)
	Total Project Personnel Offset	\$(114,840)	\$(117,780)

Budget by Fund

Total Grants - 301

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	426,054	415,398	681,186	529,650	419,310
OPERATING COSTS	263,505	574,393	4,865,349	83,400	-
CONTRACTURAL SERVICES	1,624,453	2,136,692	9,817,429	(541,510)	(426,220)
INTERNAL SERVICES CHARGES	-	8,230	15,000	23,650	17,900
CAPITAL EXPENDITURES	166,374	12,482,298	54,402,395	(47,080)	(48,330)
Total By Category	2,480,386	15,617,011	69,781,359	48,110	(37,340)
Total Budgeted Full-Time Personnel	1.75	1.80	1.80	3.40	2.55
PERSONNEL SERVICES					
7010 Full-Time Employees	44,399	77,646	137,925	372,830	297,920
7012 Annual Leave Cash Out	-	-	1,020	24,160	17,980
7015 PERS Retirement-F/T	42,365	17,114	31,281	96,570	77,400
7017 Cafeteria Plan	11,262	11,764	18,917	26,060	18,280
7018 Medicare-F/T	755	1,133	3,032	5,400	4,320
7020 Worker's Comp	610	1,975	4,960	4,630	3,410
7113 Overtime	326,663	305,766	484,051	-	-
TOTAL PERSONNEL SERVICES	426,054	415,398	681,186	529,650	419,310

Budget by Fund

Total Grants - 301 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	84,041	36,570	468,411	83,400	-
8011	Advertising	417	10,000	289,126	-	-
8013	Equip (Non-Comp) <\$5000	89,267	240,435	417,905	-	-
8014	Computer Hardwar <\$5000	-	-	20,000	-	-
8015	Computer Softwar <\$5000	-	-	10,000	-	-
8018	Conference & Meetings	1,221	13,659	44,243	-	-
8020	Utilities	-	-	51,100	-	-
8021	Rents	-	-	247,455	-	-
8028	City Programs	-	281	2,933,672	-	-
8030	Equipment Maintenance	-	-	65,000	-	-
8032	Outsourced Svcs (HW/SW)	31,312	-	-	-	-
8041	Operation Of Acq Prop	-	273,448	318,437	-	-
8042	Relocation Costs	57,247	-	-	-	-
TOTAL OPERATING COSTS		263,505	574,393	4,865,349	83,400	-
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	27,160	-	-
8112	Engineering Services	-	8,867	130,608	-	-
8113	Design/Architect Service	28,088	154,358	296,316	-	-
8115	Consultant Services	35,009	1,072,657	866,659	23,200	23,200
8117	Inspection	3,277	-	3,000	-	-
8118	Environmental Services	50	25	777,600	-	-
8119	Construction-Non-Capital	956,223	164,259	3,266,039	-	-
8130	Other Professional Svcs	601,806	736,526	4,450,047	(564,710)	(449,420)
TOTAL CONTRACTURAL SERVICES		1,624,453	2,136,692	9,817,429	(541,510)	(426,220)
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	8,230	15,000	23,650	17,900
TOTAL INTERNAL SERVICES CHARGES		-	8,230	15,000	23,650	17,900

Budget by Fund

Total Grants - 301 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8310	Land	-	9,000,000	-	-	-
8312	Land Acquisition Exp	143,079	-	-	-	-
8315	Computer Hardware >\$5000	23,295	-	40,000	-	-
8316	Computer Software >\$5000	-	-	50,000	-	-
8317	Maintenance Equipment	-	60,000	-	-	-
8318	Office Equip Furn & Fix	-	16,621	35,291	-	-
8319	Vehicles	-	73,530	168,426	-	-
8320	Capital Acquisition	-	-	400,000	-	-
8329	Other Construction	-	-	35,654,583	-	-
8330	Construction Contracts	-	3,332,147	17,375,609	-	-
8331	Construction Contingency	-	-	631,406	-	-
8399	Project Personnel Offset	-	-	47,080	(47,080)	(48,330)
TOTAL CAPITAL EXPENDITURES		166,374	12,482,298	54,402,395	(47,080)	(48,330)
Total Fund - Grants		2,480,386	15,617,011	69,781,359	48,110	(37,340)

Grants - 301 Budget by Department

Total - Administrative Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	20,345	19,508	-	-
CONTRACTURAL SERVICES		-	-	-	23,200	23,200
CAPITAL EXPENDITURES		-	60,000	-	-	-
Total By Category		-	80,345	19,508	23,200	23,200
OPERATING COSTS						
8013	Equip (Non-Comp) <\$5000	-	20,345	19,508	-	-
TOTAL OPERATING COSTS		-	20,345	19,508	-	-
CONTRACTURAL SERVICES						
8115	Consultant Services	-	-	-	23,200	23,200
TOTAL CONTRACTURAL SERVICES		-	-	-	23,200	23,200
CAPITAL EXPENDITURES						
8317	Maintenance Equipment	-	60,000	-	-	-
TOTAL CAPITAL EXPENDITURES		-	60,000	-	-	-
Total Department - Administrative Services Admin		-	80,345	19,508	23,200	23,200

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	301 - Grants	Division:	Administrative Svcs Admin	
Department:	Administrative Services Admin			
Organization:	30120099 - Admin Svcs Project		FY 2025/2026	FY 2026/2027
8115	Consultant Services			
	COOP & COG Plan Development		23,200	23,200
	Total Consultant Services		\$23,200	\$23,200

Grants - 301 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	57,271	156,795	482,570	370,980
OPERATING COSTS		85,740	332,042	4,205,255	83,400	-
CONTRACTURAL SERVICES		983,554	1,355,935	6,292,438	(564,710)	(449,420)
INTERNAL SERVICES CHARGES		-	2,941	15,000	23,650	17,900
CAPITAL EXPENDITURES		-	73,530	180,248	-	-
Total By Category		1,069,294	1,821,719	10,849,736	24,910	(60,540)
Total Budgeted Full-Time Personnel		0.00	1.30	1.30	3.15	2.30
PERSONNEL SERVICES						
7010	Full-Time Employees	-	40,290	110,075	339,520	263,640
7012	Annual Leave Cash Out	-	-	-	22,300	16,060
7015	PERS Retirement-F/T	-	8,473	23,541	88,070	68,650
7017	Cafeteria Plan	-	7,068	16,017	23,650	15,930
7018	Medicare-F/T	-	597	2,632	4,920	3,820
7020	Worker's Comp	-	702	4,530	4,110	2,880
7113	Overtime	-	141	-	-	-
TOTAL PERSONNEL SERVICES		-	57,271	156,795	482,570	370,980
OPERATING COSTS						
8010	Departmental Expense	-	35,303	326,657	83,400	-
8011	Advertising	417	10,000	287,126	-	-
8013	Equip (Non-Comp) <\$5000	28,076	6,400	27,538	-	-
8018	Conference & Meetings	-	6,610	23,270	-	-
8020	Utilities	-	-	41,100	-	-
8021	Rents	-	-	247,455	-	-
8028	City Programs	-	281	2,933,672	-	-
8041	Operation Of Acq Prop	-	273,448	318,437	-	-
8042	Relocation Costs	57,247	-	-	-	-
TOTAL OPERATING COSTS		85,740	332,042	4,205,255	83,400	-

Grants - 301 Budget by Department

Total - Development Services Admin (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	26,375	-	-
8113	Design/Architect Service	8,400	-	-	-	-
8115	Consultant Services	-	1,027,157	844,659	-	-
8117	Inspection	3,277	-	3,000	-	-
8118	Environmental Services	-	-	777,500	-	-
8119	Construction-Non-Capital	956,223	164,259	3,218,334	-	-
8130	Other Professional Svcs	15,654	164,519	1,422,570	(564,710)	(449,420)
TOTAL CONTRACTURAL SERVICES		983,554	1,355,935	6,292,438	(564,710)	(449,420)
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	2,941	15,000	23,650	17,900
TOTAL INTERNAL SERVICES CHARGES		-	2,941	15,000	23,650	17,900
CAPITAL EXPENDITURES						
8319	Vehicles	-	73,530	168,426	-	-
8329	Other Construction	-	-	11,822	-	-
TOTAL CAPITAL EXPENDITURES		-	73,530	180,248	-	-
Total Department - Development Services Admin		1,069,294	1,821,719	10,849,736	24,910	(60,540)

Grants - 301 Budget by Division

Department - Development Services Admin

Division - DS Administration/Finance

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	7,506	2,414	-	-
OPERATING COSTS		-	51,703	311,926	83,400	-
CONTRACTURAL SERVICES		-	151,146	332,851	-	-
INTERNAL SERVICES CHARGES		-	730	-	-	-
CAPITAL EXPENDITURES		-	73,530	168,426	-	-
Total By Category		-	284,615	815,617	83,400	-
PERSONNEL SERVICES						
7010	Full-Time Employees	-	5,349	1,535	-	-
7015	PERS Retirement-F/T	-	1,225	491	-	-
7017	Cafeteria Plan	-	680	306	-	-
7018	Medicare-F/T	-	76	22	-	-
7020	Worker's Comp	-	176	60	-	-
TOTAL PERSONNEL SERVICES		-	7,506	2,414	-	-
OPERATING COSTS						
8010	Departmental Expense	-	35,303	263,236	83,400	-
8011	Advertising	-	10,000	38,680	-	-
8013	Equip (Non-Comp) <\$5000	-	6,400	3,590	-	-
8018	Conference & Meetings	-	-	6,420	-	-
TOTAL OPERATING COSTS		-	51,703	311,926	83,400	-
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	151,146	332,851	-	-
TOTAL CONTRACTURAL SERVICES		-	151,146	332,851	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	730	-	-	-
TOTAL INTERNAL SERVICES CHARGES		-	730	-	-	-
CAPITAL EXPENDITURES						
8319	Vehicles	-	73,530	168,426	-	-
TOTAL CAPITAL EXPENDITURES		-	73,530	168,426	-	-
Total Division DS Administration/Finance		-	284,615	815,617	83,400	-

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 301 - Grants

Division: DS Administration/Finance

Department: Development Services Admin

Organization: 30130199 - DSO Admin Projects		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Beverage Recycling Grant 0001-A	53,580	-
	Oil Recycling Grant 0002-A	29,820	-
	Total Departmental Expense	\$83,400	\$-

Grants - 301 Budget by Division

Department - Development Services Admin

Division - Housing Development

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	49,765	154,381	482,570	370,980
OPERATING COSTS		85,740	280,339	3,893,329	-	-
CONTRACTURAL SERVICES		983,554	1,204,789	5,959,587	(564,710)	(449,420)
INTERNAL SERVICES CHARGES		-	2,211	15,000	23,650	17,900
CAPITAL EXPENDITURES		-	-	11,822	-	-
Total By Category		1,069,294	1,537,104	10,034,119	(58,490)	(60,540)
Total Budgeted Full-Time Personnel		0.00	1.30	1.30	3.15	2.30
PERSONNEL SERVICES						
7010	Full-Time Employees	-	34,941	108,540	339,520	263,640
7012	Annual Leave Cash Out	-	-	-	22,300	16,060
7015	PERS Retirement-F/T	-	7,248	23,050	88,070	68,650
7017	Cafeteria Plan	-	6,388	15,711	23,650	15,930
7018	Medicare-F/T	-	521	2,610	4,920	3,820
7020	Worker's Comp	-	526	4,470	4,110	2,880
7113	Overtime	-	141	-	-	-
TOTAL PERSONNEL SERVICES		-	49,765	154,381	482,570	370,980
OPERATING COSTS						
8010	Departmental Expense	-	-	63,421	-	-
8011	Advertising	417	-	248,446	-	-
8013	Equip (Non-Comp) <\$5000	28,076	-	23,948	-	-
8018	Conference & Meetings	-	6,610	16,850	-	-
8020	Utilities	-	-	41,100	-	-
8021	Rents	-	-	247,455	-	-
8028	City Programs	-	281	2,933,672	-	-
8041	Operation Of Acq Prop	-	273,448	318,437	-	-
8042	Relocation Costs	57,247	-	-	-	-
TOTAL OPERATING COSTS		85,740	280,339	3,893,329	-	-
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	26,375	-	-

Grants - 301 Budget by Division (continued)

Department - Development Services Admin

Division - Housing Development

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
8113	Design/Architect Service	8,400	-	-	-	-
8115	Consultant Services	-	1,027,157	844,659	-	-
8117	Inspection	3,277	-	3,000	-	-
8118	Environmental Services	-	-	777,500	-	-
8119	Construction-Non-Capital	956,223	164,259	3,218,334	-	-
8130	Other Professional Svcs	15,654	13,373	1,089,719	(564,710)	(449,420)
TOTAL CONTRACTURAL SERVICES		983,554	1,204,789	5,959,587	(564,710)	(449,420)
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	2,211	15,000	23,650	17,900
TOTAL INTERNAL SERVICES CHARGES		-	2,211	15,000	23,650	17,900
CAPITAL EXPENDITURES						
8329	Other Construction	-	-	11,822	-	-
TOTAL CAPITAL EXPENDITURES		-	-	11,822	-	-
Total Division Housing Development		1,069,294	1,537,104	10,034,119	(58,490)	(60,540)

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 301 - Grants

Division: Housing Development

Department: Development Services Admin

Organization: 30130299 - Housing Grant Project		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	To offset transfer out to GF for Cost Allocation	(58,490)	(60,540)
	0022-A LBP & Healthy Home Grant Payroll Offset	(192,730)	(201,400)
	0026-A Older Adults Home Mod Program Payroll Offset	(87,160)	(93,690)
	0019-A FHC-1 Tamarind Project Payroll Offset	(19,040)	-
	0027-A Healthy Homes Production Program Payroll Offset	(87,160)	(93,790)
	0021-A Homekey 2 0021 Payroll Offset	(120,130)	-
	Total Other Professional Svcs	\$(564,710)	\$(449,420)

Grants - 301 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	52,837	40,405	47,080	48,330
OPERATING COSTS	-	-	422,000	-	-
CONTRACTURAL SERVICES	-	361,378	3,377,239	-	-
INTERNAL SERVICES CHARGES	-	5,289	-	-	-
CAPITAL EXPENDITURES	-	12,332,147	54,186,856	(47,080)	(48,330)
Total By Category	-	12,751,651	58,026,500	-	-
Total Budgeted Full-Time Personnel	0.00	0.50	0.50	0.25	0.25
PERSONNEL SERVICES					
7010 Full-Time Employees	-	37,356	27,850	33,310	34,280
7012 Annual Leave Cash Out	-	-	1,020	1,860	1,920
7015 PERS Retirement-F/T	-	8,641	7,740	8,500	8,750
7017 Cafeteria Plan	-	4,696	2,900	2,410	2,350
7018 Medicare-F/T	-	536	400	480	500
7020 Worker's Comp	-	1,273	430	520	530
7113 Overtime	-	335	65	-	-
TOTAL PERSONNEL SERVICES	-	52,837	40,405	47,080	48,330
OPERATING COSTS					
8010 Departmental Expense	-	-	100,000	-	-
8011 Advertising	-	-	2,000	-	-
8013 Equip (Non-Comp) <\$5000	-	-	200,000	-	-
8014 Computer Hardwar <\$5000	-	-	20,000	-	-
8015 Computer Softwar <\$5000	-	-	10,000	-	-
8018 Conference & Meetings	-	-	15,000	-	-
8020 Utilities	-	-	10,000	-	-
8030 Equipment Maintenance	-	-	65,000	-	-
TOTAL OPERATING COSTS	-	-	422,000	-	-

Grants - 301 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	785	-	-
8112	Engineering Services	-	8,867	130,608	-	-
8113	Design/Architect Service	-	154,358	296,316	-	-
8115	Consultant Services	-	45,500	22,000	-	-
8118	Environmental Services	-	25	100	-	-
8119	Construction-Non-Capital	-	-	47,705	-	-
8130	Other Professional Svcs	-	152,628	2,879,725	-	-
TOTAL CONTRACTURAL SERVICES		-	361,378	3,377,239	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	5,289	-	-	-
TOTAL INTERNAL SERVICES CHARGES		-	5,289	-	-	-
Total Department - Public Works & Engineering		-	419,504	3,839,644	47,080	48,330

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	301 - Grants	Division:	Capital Projects	
Department:	Public Works & Engineering			
Organization:	30137699 - Capital Projects		FY 2025/2026	FY 2026/2027
8399	Project Personnel Offset			
	0064-A TMS Signal Upgrades		(47,080)	(48,330)
	Total Project Personnel Offset		\$(47,080)	\$(48,330)

Budget by Fund

Total ARPA 2021 - 302

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,581,928	27,322	115,042	84,370	64,860
OPERATING COSTS		2,514,806	19,351	56,191	-	-
CONTRACTURAL SERVICES		3,844,292	978,012	1,561,905	-	-
INTERNAL SERVICES CHARGES		-	3,036	10,164	4,140	3,130
CAPITAL EXPENDITURES		111,660	11,686,419	16,092,115	(88,510)	(67,990)
OTHER FINANCING USES		3,019,285	4,618,696	1,992,487	-	-
Total By Category		11,071,971	17,332,836	19,827,904	-	-
Total Budgeted Full-Time Personnel		1.70	1.40	1.40	0.50	0.40
PERSONNEL SERVICES						
7010	Full-Time Employees	889,304	19,323	78,952	57,610	45,150
7012	Annual Leave Cash Out	505,735	-	2,470	3,760	2,490
7015	PERS Retirement-F/T	8,890	4,471	21,974	15,040	12,000
7017	Cafeteria Plan	7,629	2,531	8,773	5,870	3,490
7018	Medicare-F/T	16,921	277	1,140	840	650
7020	Worker's Comp	513	720	1,633	1,250	1,080
7111	Part-Time Employees	150,750	-	-	-	-
7113	Overtime	-	-	100	-	-
7118	Medicare-P/T	2,186	-	-	-	-
TOTAL PERSONNEL SERVICES		1,581,928	27,322	115,042	84,370	64,860
OPERATING COSTS						
8011	Advertising	-	5,503	-	-	-
8013	Equip (Non-Comp) <\$5000	2,322,150	-	4,111	-	-
8014	Computer Hardwar <\$5000	-	6,708	21,762	-	-
8019	Communications	-	-	28,730	-	-
8020	Utilities	-	122	1,588	-	-
8028	City Programs	190,360	426	-	-	-
8035	Software Maint	-	4,347	-	-	-
8053	Cloud/Hosted	2,296	2,245	-	-	-
TOTAL OPERATING COSTS		2,514,806	19,351	56,191	-	-

Budget by Fund

Total ARPA 2021 - 302 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	27,768	17,794	6,424	-	-
8112	Engineering Services	59,968	162,417	69,983	-	-
8113	Design/Architect Service	96,345	-	392,898	-	-
8115	Consultant Services	4,700	-	-	-	-
8118	Environmental Services	67,583	52,475	1,370	-	-
8130	Other Professional Svcs	3,587,928	660,928	1,090,528	-	-
8133	Security Services	-	84,398	702	-	-
TOTAL CONTRACTURAL SERVICES		3,844,292	978,012	1,561,905	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	3,036	10,164	4,140	3,130
TOTAL INTERNAL SERVICES CHARGES		-	3,036	10,164	4,140	3,130
CAPITAL EXPENDITURES						
8310	Land	2,000	5,549,160	-	-	-
8312	Land Acquisition Exp	4,500	-	-	-	-
8313	Structures	105,160	1,837,802	1,104,995	-	-
8315	Computer Hardware >\$5000	-	-	13,422	-	-
8320	Capital Acquisition	-	-	23,000	-	-
8329	Other Construction	-	24,443	507,442	-	-
8330	Construction Contracts	-	4,275,014	14,156,541	-	-
8331	Construction Contingency	-	-	181,934	-	-
8335	Utility Connections	-	-	31,551	-	-
8399	Project Personnel Offset	-	-	73,230	(88,510)	(67,990)
TOTAL CAPITAL EXPENDITURES		111,660	11,686,419	16,092,115	(88,510)	(67,990)
OTHER FINANCING USES						
7901	Intrafund Transfer-Salaries	3,019,285	4,618,696	1,992,487	-	-
TOTAL OTHER FINANCING USES		3,019,285	4,618,696	1,992,487	-	-
Total Fund - ARPA 2021		11,071,971	17,332,836	19,827,904	-	-

ARPA 2021 - 302 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	27,322	115,042	84,370	64,860
OPERATING COSTS	-	16,680	56,191	-	-
CONTRACTURAL SERVICES	-	553,271	599,263	-	-
INTERNAL SERVICES CHARGES	-	3,036	10,164	4,140	3,130
CAPITAL EXPENDITURES	-	11,686,419	16,092,115	(88,510)	(67,990)
Total By Category	-	12,286,728	16,872,775	-	-
Total Budgeted Full-Time Personnel	0.00	1.40	1.40	0.50	0.40
PERSONNEL SERVICES					
7010 Full-Time Employees	-	19,323	78,952	57,610	45,150
7012 Annual Leave Cash Out	-	-	2,470	3,760	2,490
7015 PERS Retirement-F/T	-	4,471	21,974	15,040	12,000
7017 Cafeteria Plan	-	2,531	8,773	5,870	3,490
7018 Medicare-F/T	-	277	1,140	840	650
7020 Worker's Comp	-	720	1,633	1,250	1,080
7113 Overtime	-	-	100	-	-
TOTAL PERSONNEL SERVICES	-	27,322	115,042	84,370	64,860
OPERATING COSTS					
8011 Advertising	-	5,503	-	-	-
8013 Equip (Non-Comp) <\$5000	-	-	4,111	-	-
8014 Computer Hardwar <\$5000	-	6,708	21,762	-	-
8019 Communications	-	-	28,730	-	-
8020 Utilities	-	122	1,588	-	-
8035 Software Maint	-	4,347	-	-	-
TOTAL OPERATING COSTS	-	16,680	56,191	-	-

ARPA 2021 - 302 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	5,033	-	-
8112	Engineering Services	-	162,417	69,983	-	-
8113	Design/Architect Service	-	-	392,898	-	-
8118	Environmental Services	-	52,475	1,370	-	-
8130	Other Professional Svcs	-	253,981	129,277	-	-
8133	Security Services	-	84,398	702	-	-
TOTAL CONTRACTURAL SERVICES		-	553,271	599,263	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	3,036	10,164	4,140	3,130
TOTAL INTERNAL SERVICES CHARGES		-	3,036	10,164	4,140	3,130
Total Department - Public Works & Engineering		-	600,309	780,660	88,510	67,990

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 302 - ARPA 2021

Division: Capital Projects

Department: Public Works & Engineering

Organization: 30237699 - Capital Projects

FY 2025/2026

FY 2026/2027

8399

Project Personnel Offset

0035-A Downtown Parking Structure

(7,640)

(8,170)

0059-A Fiber to City Facilities

(80,870)

(59,820)

Total Project Personnel Offset

\$(88,510)

\$(67,990)

Budget by Fund

Total State COPS AB 3229 - 322

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	90,574	79,588	165,370	172,550	172,550
OPERATING COSTS	48,381	19	20,000	20,000	20,000
CONTRACTURAL SERVICES	286,572	240,411	299,104	271,410	271,860
INTERNAL SERVICES CHARGES	7,290	-	13,400	8,460	8,330
CAPITAL EXPENDITURES	132,719	51,235	-	114,100	-
Total By Category	565,536	371,253	497,874	586,520	472,740
Total Budgeted Part-Time Personnel	10.00	10.00	10.00	10.00	10.00
PERSONNEL SERVICES					
7111 Part-Time Employees	90,294	78,450	163,000	170,000	170,000
7118 Medicare-P/T	280	1,138	2,370	2,550	2,550
TOTAL PERSONNEL SERVICES	90,574	79,588	165,370	172,550	172,550
OPERATING COSTS					
8030 Equipment Maintenance	48,381	19	20,000	20,000	20,000
TOTAL OPERATING COSTS	48,381	19	20,000	20,000	20,000
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	286,572	240,411	299,104	271,410	271,860
TOTAL CONTRACTURAL SERVICES	286,572	240,411	299,104	271,410	271,860
INTERNAL SERVICES CHARGES					
8220 Risk Liability	7,290	-	13,400	8,460	8,330
TOTAL INTERNAL SERVICES CHARGES	7,290	-	13,400	8,460	8,330
CAPITAL EXPENDITURES					
8315 Computer Hardware >\$5000	132,719	51,235	-	-	-
8319 Vehicles	-	-	-	114,100	-
TOTAL CAPITAL EXPENDITURES	132,719	51,235	-	114,100	-
Total Fund - State COPS AB 3229	565,536	371,253	497,874	586,520	472,740

State COPS AB 3229 - 322 Budget by Department

Total - Police

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	90,574	79,588	165,370	172,550	172,550
OPERATING COSTS	48,381	19	20,000	20,000	20,000
CONTRACTURAL SERVICES	286,572	240,411	299,104	271,410	271,860
INTERNAL SERVICES CHARGES	7,290	-	13,400	8,460	8,330
CAPITAL EXPENDITURES	132,719	51,235	-	114,100	-
Total By Category	565,536	371,253	497,874	586,520	472,740
Total Budgeted Part-Time Personnel	10.00	10.00	10.00	10.00	10.00
PERSONNEL SERVICES					
7111 Part-Time Employees	90,294	78,450	163,000	170,000	170,000
7118 Medicare-P/T	280	1,138	2,370	2,550	2,550
TOTAL PERSONNEL SERVICES	90,574	79,588	165,370	172,550	172,550
OPERATING COSTS					
8030 Equipment Maintenance	48,381	19	20,000	20,000	20,000
TOTAL OPERATING COSTS	48,381	19	20,000	20,000	20,000
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	286,572	240,411	299,104	271,410	271,860
TOTAL CONTRACTURAL SERVICES	286,572	240,411	299,104	271,410	271,860
INTERNAL SERVICES CHARGES					
8220 Risk Liability	7,290	-	13,400	8,460	8,330
TOTAL INTERNAL SERVICES CHARGES	7,290	-	13,400	8,460	8,330
CAPITAL EXPENDITURES					
8315 Computer Hardware >\$5000	132,719	51,235	-	-	-
8319 Vehicles	-	-	-	114,100	-
TOTAL CAPITAL EXPENDITURES	132,719	51,235	-	114,100	-
Total Department - Police	565,536	371,253	497,874	586,520	472,740

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 322 - State COPS AB 3229

Division: Field Services

Department: Police

Organization: 32240233 - Air Support		FY 2025/2026	FY 2026/2027
8030	Equipment Maintenance		
	Equipment Maintenance	20,000	20,000
	Total Equipment Maintenance	\$20,000	\$20,000
8130	Other Professional Svcs		
	Helicopter Contract Services	271,410	271,860
	Total Other Professional Svcs	\$271,410	\$271,860
8319	Vehicles		
	Vehicles	114,100	-
	Total Vehicles	\$114,100	\$-
Organization: 32240237 - State COPS AB 3229		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Part-Time Employees	170,000	170,000
	Total Part-Time Employees	\$170,000	\$170,000
7118	Medicare-P/T		
	Medicare-P/T	2,550	2,550
	Total Medicare-P/T	\$2,550	\$2,550

Budget by Fund

Total CDBG - 362

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		536,672	676,540	487,414	411,270	448,560
OPERATING COSTS		559,795	1,411,509	603,976	258,500	258,500
CONTRACTURAL SERVICES		1,463,602	713,168	609,519	133,160	97,060
INTERNAL SERVICES CHARGES		24,306	52,987	60,220	26,490	27,940
CAPITAL EXPENDITURES		1,107,649	1,378,930	2,565,233	1,235,000	1,235,000
Total By Category		3,692,024	4,233,134	4,326,362	2,064,420	2,067,060
Total Budgeted Full-Time Personnel		1.08	3.50	3.50	2.35	2.50
PERSONNEL SERVICES						
7010	Full-Time Employees	332,343	427,009	301,629	254,780	279,600
7012	Annual Leave Cash Out	-	-	700	13,850	15,570
7015	PERS Retirement-F/T	136,749	157,217	123,955	102,590	112,300
7017	Cafeteria Plan	48,998	75,164	44,240	30,740	31,120
7018	Medicare-F/T	5,264	6,814	4,850	3,700	4,060
7020	Worker's Comp	8,505	9,070	12,040	5,610	5,910
7111	Part-Time Employees	2,175	-	-	-	-
7113	Overtime	2,609	1,266	-	-	-
7118	Medicare-P/T	29	-	-	-	-
TOTAL PERSONNEL SERVICES		536,672	676,540	487,414	411,270	448,560
OPERATING COSTS						
8010	Departmental Expense	31,332	19,307	36,871	18,000	18,000
8011	Advertising	7,440	8,418	19,358	10,000	10,000
8013	Equip (Non-Comp) <\$5000	32,501	87,482	-	1,000	1,000
8014	Computer Hardwar <\$5000	1,572	991	5,195	1,000	1,000
8018	Conference & Meetings	2,251	221	30	1,000	1,000
8019	Communications	-	1,445	-	250	250
8020	Utilities	2,130	625	2,000	-	-
8028	City Programs	343,167	811,615	379,636	70,000	70,000
8041	Operation Of Acq Prop	139,402	319,215	-	-	-
8047	Subrecipients	-	162,190	160,886	157,250	157,250
TOTAL OPERATING COSTS		559,795	1,411,509	603,976	258,500	258,500

Budget by Fund

Total CDBG - 362 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	3,000	3,000	3,000
8115	Consultant Services	521,803	118,190	37,500	37,500	37,500
8117	Inspection	3,957	4,115	25,710	-	-
8118	Environmental Services	17,782	19,203	115,705	-	-
8119	Construction-Non-Capital	824,956	391,970	365,726	-	-
8130	Other Professional Svcs	95,104	179,690	61,878	92,660	56,560
TOTAL CONTRACTURAL SERVICES		1,463,602	713,168	609,519	133,160	97,060
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	15,000	15,000	-	-
8220	Risk Liability	24,306	37,987	45,220	26,490	27,940
TOTAL INTERNAL SERVICES CHARGES		24,306	52,987	60,220	26,490	27,940
CAPITAL EXPENDITURES						
8310	Land	1,107,649	1,182,577	2,370,349	1,235,000	1,235,000
8319	Vehicles	-	196,353	-	-	-
8329	Other Construction	-	-	194,884	-	-
TOTAL CAPITAL EXPENDITURES		1,107,649	1,378,930	2,565,233	1,235,000	1,235,000
Total Fund - CDBG		3,692,024	4,233,134	4,326,362	2,064,420	2,067,060

CDBG - 362 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		310,812	448,766	251,099	217,670	252,270
OPERATING COSTS		550,401	1,411,509	603,976	258,500	258,500
CONTRACTURAL SERVICES		1,463,602	713,168	609,519	133,160	97,060
INTERNAL SERVICES CHARGES		11,136	29,791	41,650	10,670	12,170
CAPITAL EXPENDITURES		1,107,649	1,378,930	2,565,233	1,235,000	1,235,000
Total By Category		3,443,600	3,982,164	4,071,477	1,855,000	1,855,000
Total Budgeted Full-Time Personnel		0.00	2.25	2.25	1.60	1.75
PERSONNEL SERVICES						
7010	Full-Time Employees	207,857	309,586	167,619	146,090	170,910
7012	Annual Leave Cash Out	-	-	700	9,500	11,220
7015	PERS Retirement-F/T	57,111	70,586	48,750	38,900	45,650
7017	Cafeteria Plan	36,280	59,107	25,880	19,750	20,400
7018	Medicare-F/T	3,221	4,700	2,800	2,120	2,480
7020	Worker's Comp	2,905	3,521	5,350	1,310	1,610
7111	Part-Time Employees	2,175	-	-	-	-
7113	Overtime	1,234	1,266	-	-	-
7118	Medicare-P/T	29	-	-	-	-
TOTAL PERSONNEL SERVICES		310,812	448,766	251,099	217,670	252,270
OPERATING COSTS						
8010	Departmental Expense	31,332	19,307	36,871	18,000	18,000
8011	Advertising	7,440	8,418	19,358	10,000	10,000
8013	Equip (Non-Comp) <\$5000	32,501	87,482	-	1,000	1,000
8014	Computer Hardwar <\$5000	1,572	991	5,195	1,000	1,000
8018	Conference & Meetings	2,251	221	30	1,000	1,000
8019	Communications	-	1,445	-	250	250
8020	Utilities	2,130	625	2,000	-	-
8028	City Programs	333,773	811,615	379,636	70,000	70,000
8041	Operation Of Acq Prop	139,402	319,215	-	-	-
8047	Subrecipients	-	162,190	160,886	157,250	157,250
TOTAL OPERATING COSTS		550,401	1,411,509	603,976	258,500	258,500

CDBG - 362 Budget by Department

Total - Development Services Admin (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	3,000	3,000	3,000
8115	Consultant Services	521,803	118,190	37,500	37,500	37,500
8117	Inspection	3,957	4,115	25,710	-	-
8118	Environmental Services	17,782	19,203	115,705	-	-
8119	Construction-Non-Capital	824,956	391,970	365,726	-	-
8130	Other Professional Svcs	95,104	179,690	61,878	92,660	56,560
TOTAL CONTRACTURAL SERVICES		1,463,602	713,168	609,519	133,160	97,060
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	15,000	15,000	-	-
8220	Risk Liability	11,136	14,791	26,650	10,670	12,170
TOTAL INTERNAL SERVICES CHARGES		11,136	29,791	41,650	10,670	12,170
CAPITAL EXPENDITURES						
8310	Land	1,107,649	1,182,577	2,370,349	1,235,000	1,235,000
8319	Vehicles	-	196,353	-	-	-
8329	Other Construction	-	-	194,884	-	-
TOTAL CAPITAL EXPENDITURES		1,107,649	1,378,930	2,565,233	1,235,000	1,235,000
Total Department - Development Services Admin		3,443,600	3,982,164	4,071,477	1,855,000	1,855,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 362 - CDBG

Division: Housing Development

Department: Development Services Admin

Organization:	36230299 - Housing Project	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	0011-A CDBG Housing Admin	18,000	18,000
	Total Departmental Expense	\$18,000	\$18,000
8011	Advertising		
	0011-A CDBG Housing Admin	10,000	10,000
	Total Advertising	\$10,000	\$10,000
8013	Equip (Non-Comp) <\$5000		
	0011-A CDBG Housing Admin	1,000	1,000
	Total Equip (Non-Comp) <\$5000	\$1,000	\$1,000
8014	Computer Hardwar <\$5000		
	0011-A CDBG Housing Admin	1,000	1,000
	Total Computer Hardwar <\$5000	\$1,000	\$1,000
8018	Conference & Meetings		
	0011-A CDBG Housing Admin	1,000	1,000
	Total Conference & Meetings	\$1,000	\$1,000
8019	Communications		
	0011-A CDBG Housing Admin	250	250
	Total Communications	\$250	\$250
8028	City Programs		
	0016-A CDBG CSD Program	70,000	70,000
	Total City Programs	\$70,000	\$70,000
8047	Subrecipients		
	0012-A Emergency Solutions Grant	157,250	157,250
	Total Subrecipients	\$157,250	\$157,250
8110	Legal Services		
	0011-A CDBG Housing Admin	3,000	3,000
	Total Legal Services	\$3,000	\$3,000
8115	Consultant Services		
	0011-A CDBG Housing Admin	37,500	37,500

	Total Consultant Services	\$37,500	\$37,500
8130	Other Professional Svcs		
	0012-A Emergency Solutions Grant	12,750	12,750
	0011-A CDBG Housing Admin	308,250	308,250
	0011-A CDBG Housing Admin Payroll Offset	(215,900)	(251,640)
	0012-A Emergency Solutions Grant Payroll Offset	(12,440)	(12,800)
	Total Other Professional Svcs	\$92,660	\$56,560
8310	Land		
	0002-G CDBG Acq/Rehab/Rental	1,235,000	-
	0002-H CDBG Acq/Rehab/Rental	-	1,235,000
	Total Land	\$1,235,000	\$1,235,000

CDBG - 362 Budget by Department

Total - Police

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		226,830	226,803	236,315	193,600	196,290
INTERNAL SERVICES CHARGES		13,170	23,196	18,570	15,820	15,770
Total By Category		240,000	249,999	254,885	209,420	212,060
Total Budgeted Full-Time Personnel		1.08	1.25	1.25	0.75	0.75
PERSONNEL SERVICES						
7010	Full-Time Employees	125,366	116,542	134,010	108,690	108,690
7012	Annual Leave Cash Out	-	-	-	4,350	4,350
7015	PERS Retirement-F/T	79,718	86,551	75,205	63,690	66,650
7017	Cafeteria Plan	12,718	16,057	18,360	10,990	10,720
7018	Medicare-F/T	2,053	2,104	2,050	1,580	1,580
7020	Worker's Comp	5,600	5,549	6,690	4,300	4,300
7113	Overtime	1,375	-	-	-	-
TOTAL PERSONNEL SERVICES		226,830	226,803	236,315	193,600	196,290
INTERNAL SERVICES CHARGES						
8220	Risk Liability	13,170	23,196	18,570	15,820	15,770
TOTAL INTERNAL SERVICES CHARGES		13,170	23,196	18,570	15,820	15,770
Total Department - Police		240,000	249,999	254,885	209,420	212,060

Budget by Fund

Total HOME - 363

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	121,532	9,842	105,920	109,830	107,770
OPERATING COSTS	6,239	20,351	53,104	3,600	3,600
CONTRACTURAL SERVICES	12,851	8,742	4,003,565	481,190	483,430
INTERNAL SERVICES CHARGES	4,088	731	14,550	5,380	5,200
CAPITAL EXPENDITURES	-	-	2,548,342	-	-
Total By Category	144,710	39,666	6,725,481	600,000	600,000
Total Budgeted Full-Time Personnel	0.00	0.50	0.50	0.70	0.65
PERSONNEL SERVICES					
7010 Full-Time Employees	82,635	6,485	73,210	74,760	75,020
7012 Annual Leave Cash Out	-	-	940	5,570	5,360
7015 PERS Retirement-F/T	22,742	1,811	20,230	20,740	20,520
7017 Cafeteria Plan	13,799	1,275	8,400	6,830	4,880
7018 Medicare-F/T	1,289	97	1,050	1,080	1,090
7020 Worker's Comp	1,067	174	2,090	850	900
TOTAL PERSONNEL SERVICES	121,532	9,842	105,920	109,830	107,770
OPERATING COSTS					
8010 Departmental Expense	-	30	42,536	2,000	2,000
8011 Advertising	6,212	1,324	7,592	1,000	1,000
8013 Equip (Non-Comp) <\$5000	-	18,997	1,003	-	-
8014 Computer Hardwar <\$5000	-	-	200	-	-
8018 Conference & Meetings	-	-	1,500	500	500
8019 Communications	27	-	273	100	100
TOTAL OPERATING COSTS	6,239	20,351	53,104	3,600	3,600
CONTRACTURAL SERVICES					
8110 Legal Services	-	-	30,000	-	-
8130 Other Professional Svcs	12,851	8,742	3,973,565	481,190	483,430
TOTAL CONTRACTURAL SERVICES	12,851	8,742	4,003,565	481,190	483,430

Budget by Fund

Total HOME - 363 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8220	Risk Liability	4,088	731	14,550	5,380	5,200
TOTAL INTERNAL SERVICES CHARGES		4,088	731	14,550	5,380	5,200
CAPITAL EXPENDITURES						
8310	Land	-	-	2,442,705	-	-
8329	Other Construction	-	-	105,637	-	-
TOTAL CAPITAL EXPENDITURES		-	-	2,548,342	-	-
Total Fund - HOME		144,710	39,666	6,725,481	600,000	600,000

HOME - 363 Budget by Department

Total - Development Services Admin

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	121,532	9,842	105,920	109,830	107,770
OPERATING COSTS	6,239	20,351	53,104	3,600	3,600
CONTRACTURAL SERVICES	12,851	8,742	4,003,565	481,190	483,430
INTERNAL SERVICES CHARGES	4,088	731	14,550	5,380	5,200
CAPITAL EXPENDITURES	-	-	2,548,342	-	-
Total By Category	144,710	39,666	6,725,481	600,000	600,000
Total Budgeted Full-Time Personnel	0.00	0.50	0.50	0.70	0.65

HOME - 363 Budget by Department

Total - Development Services Admin (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES						
7010	Full-Time Employees	82,635	6,485	73,210	74,760	75,020
7012	Annual Leave Cash Out	-	-	940	5,570	5,360
7015	PERS Retirement-F/T	22,742	1,811	20,230	20,740	20,520
7017	Cafeteria Plan	13,799	1,275	8,400	6,830	4,880
7018	Medicare-F/T	1,289	97	1,050	1,080	1,090
7020	Worker's Comp	1,067	174	2,090	850	900
TOTAL PERSONNEL SERVICES		121,532	9,842	105,920	109,830	107,770
OPERATING COSTS						
8010	Departmental Expense	-	30	42,536	2,000	2,000
8011	Advertising	6,212	1,324	7,592	1,000	1,000
8013	Equip (Non-Comp) <\$5000	-	18,997	1,003	-	-
8014	Computer Hardwar <\$5000	-	-	200	-	-
8018	Conference & Meetings	-	-	1,500	500	500
8019	Communications	27	-	273	100	100
TOTAL OPERATING COSTS		6,239	20,351	53,104	3,600	3,600
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	30,000	-	-
8130	Other Professional Svcs	12,851	8,742	3,973,565	481,190	483,430
TOTAL CONTRACTURAL SERVICES		12,851	8,742	4,003,565	481,190	483,430
INTERNAL SERVICES CHARGES						
8220	Risk Liability	4,088	731	14,550	5,380	5,200
TOTAL INTERNAL SERVICES CHARGES		4,088	731	14,550	5,380	5,200
CAPITAL EXPENDITURES						
8310	Land	-	-	2,442,705	-	-
8329	Other Construction	-	-	105,637	-	-
TOTAL CAPITAL EXPENDITURES		-	-	2,548,342	-	-
Total Department - Development Services Admin		144,710	39,666	6,725,481	600,000	600,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 363 - HOME

Division: Housing Development

Department: Development Services Admin

Organization:	36330299 - Home HUD 14.239	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	0017-A Home Program	2,000	2,000
	Total Departmental Expense	\$2,000	\$2,000
8011	Advertising		
	0017-A Home Program	1,000	1,000
	Total Advertising	\$1,000	\$1,000
8018	Conference & Meetings		
	0017-A Home Program	500	500
	Total Conference & Meetings	\$500	\$500
8019	Communications		
	0017-A Home Program	100	100
	Total Communications	\$100	\$100
8130	Other Professional Svcs		
	0006-A Home Project TBD	540,000	540,000
	0017-A Home Program	56,400	56,400
	0004-A HOME-ARP TBD Payroll Offset	(47,310)	(71,710)
	0017-A Home Program Payroll Offset	(67,900)	(41,260)
	Total Other Professional Svcs	\$481,190	\$483,430

Budget by Fund

Total After School Program - 385

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		2,709,058	3,563,959	3,719,351	3,920,200	3,898,420
OPERATING COSTS		643,428	719,402	133,470	22,250	32,070
CONTRACTURAL SERVICES		485,785	407,942	20,000	-	-
INTERNAL SERVICES CHARGES		23,090	21,074	-	196,450	199,010
Total By Category		3,861,361	4,712,377	3,872,821	4,138,900	4,129,500
Total Budgeted Full-Time Personnel		3.00	3.00	3.00	3.00	3.00
Total Budgeted Part-Time Personnel		73.00	73.00	73.00	160.00	160.00
PERSONNEL SERVICES						
7010	Full-Time Employees	218,969	212,611	229,995	239,530	249,270
7012	Annual Leave Cash Out	3,854	3,427	7,959	12,980	13,370
7015	PERS Retirement-F/T	60,863	237,215	65,779	65,320	67,320
7017	Cafeteria Plan	41,578	43,549	50,540	50,330	49,100
7018	Medicare-F/T	3,374	2,979	3,338	3,470	3,610
7020	Worker's Comp	7,610	-	8,480	9,100	9,460
7111	Part-Time Employees	2,231,853	2,879,950	3,071,150	3,316,800	3,270,030
7113	Overtime	444	1,662	-	-	-
7115	PERS Retirement-P/T	108,003	140,794	237,530	174,650	187,110
7118	Medicare-P/T	32,510	41,772	44,580	48,020	49,150
TOTAL PERSONNEL SERVICES		2,709,058	3,563,959	3,719,351	3,920,200	3,898,420
OPERATING COSTS						
8010	Departmental Expense	550,539	682,857	111,810	22,250	32,070
8012	Uniform Expense	3,791	(95)	5,150	-	-
8013	Equip (Non-Comp) <\$5000	11,392	17,863	-	-	-
8014	Computer Hardwar <\$5000	875	-	-	-	-
8018	Conference & Meetings	46,353	1,980	3,000	-	-
8019	Communications	-	-	6,010	-	-
8021	Rents	30,478	16,797	7,500	-	-
TOTAL OPERATING COSTS		643,428	719,402	133,470	22,250	32,070

Budget by Fund

Total After School Program - 385 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	386,960	406,605	20,000	-	-
8135	Excursions	98,825	1,337	-	-	-
TOTAL CONTRACTURAL SERVICES		485,785	407,942	20,000	-	-
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	23,090	-	-	-	-
8220	Risk Liability	-	21,074	-	196,450	199,010
TOTAL INTERNAL SERVICES CHARGES		23,090	21,074	-	196,450	199,010
Total Fund - After School Program		3,861,361	4,712,377	3,872,821	4,138,900	4,129,500

After School Program - 385 Budget by Department

Total - Community Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		2,709,058	3,563,959	3,719,351	3,920,200	3,898,420
OPERATING COSTS		643,428	719,402	133,470	22,250	32,070
CONTRACTURAL SERVICES		485,785	407,942	20,000	-	-
INTERNAL SERVICES CHARGES		23,090	21,074	-	196,450	199,010
Total By Category		3,861,361	4,712,377	3,872,821	4,138,900	4,129,500
Total Budgeted Full-Time Personnel		3.00	3.00	3.00	3.00	3.00
Total Budgeted Part-Time Personnel		73.00	73.00	73.00	160.00	160.00
PERSONNEL SERVICES						
7010	Full-Time Employees	218,969	212,611	229,995	239,530	249,270
7012	Annual Leave Cash Out	3,854	3,427	7,959	12,980	13,370
7015	PERS Retirement-F/T	60,863	237,215	65,779	65,320	67,320
7017	Cafeteria Plan	41,578	43,549	50,540	50,330	49,100
7018	Medicare-F/T	3,374	2,979	3,338	3,470	3,610
7020	Worker's Comp	7,610	-	8,480	9,100	9,460
7111	Part-Time Employees	2,231,853	2,879,950	3,071,150	3,316,800	3,270,030
7113	Overtime	444	1,662	-	-	-
7115	PERS Retirement-P/T	108,003	140,794	237,530	174,650	187,110
7118	Medicare-P/T	32,510	41,772	44,580	48,020	49,150
TOTAL PERSONNEL SERVICES		2,709,058	3,563,959	3,719,351	3,920,200	3,898,420
OPERATING COSTS						
8010	Departmental Expense	550,539	682,857	111,810	22,250	32,070
8012	Uniform Expense	3,791	(95)	5,150	-	-
8013	Equip (Non-Comp) <\$5000	11,392	17,863	-	-	-
8014	Computer Hardwar <\$5000	875	-	-	-	-
8018	Conference & Meetings	46,353	1,980	3,000	-	-
8019	Communications	-	-	6,010	-	-
8021	Rents	30,478	16,797	7,500	-	-
TOTAL OPERATING COSTS		643,428	719,402	133,470	22,250	32,070

After School Program - 385 Budget by Department

Total - Community Services (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	386,960	406,605	20,000	-	-
8135	Excursions	98,825	1,337	-	-	-
TOTAL CONTRACTURAL SERVICES		485,785	407,942	20,000	-	-
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	23,090	-	-	-	-
8220	Risk Liability	-	21,074	-	196,450	199,010
TOTAL INTERNAL SERVICES CHARGES		23,090	21,074	-	196,450	199,010
Total Department - Community Services		3,861,361	4,712,377	3,872,821	4,138,900	4,129,500

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 385 - After School Program

Division: Arts/Marketing/Youth Svcs

Department: Community Services

Organization:	38524101 - FELP-After School Admin	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Office Assistants	57,780	58,860
	Total Part-Time Employees	\$57,780	\$58,860
7115	PERS Retirement-P/T		
	Office Assistants	5,560	5,590
	Total PERS Retirement-P/T	\$5,560	\$5,590
7118	Medicare-P/T		
	Office Assistants	840	850
	Total Medicare-P/T	\$840	\$850
8010	Departmental Expense		
	General Programming Supplies	22,250	32,070
	Total Departmental Expense	\$22,250	\$32,070
Organization:	38524151 - FELP-Juniper ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	110,090	73,990
	Total Part-Time Employees	\$110,090	\$73,990
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,940	3,000
	Total PERS Retirement-P/T	\$4,940	\$3,000
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,600	1,070
	Total Medicare-P/T	\$1,600	\$1,070
Organization:	38524152 - FELP-Kathy Binks ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	122,630	126,030
	Total Part-Time Employees	\$122,630	\$126,030
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,860	5,600
	Total PERS Retirement-P/T	\$7,860	\$5,600

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 385 - After School Program

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,780	1,830
	Total Medicare-P/T	\$1,780	\$1,830
Organization:	38524153 - FLP-Locust ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	75,500	145,990
	Total Part-Time Employees	\$75,500	\$145,990
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	3,120	3,240
	Total PERS Retirement-P/T	\$3,120	\$3,240
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,100	2,120
	Total Medicare-P/T	\$1,100	\$2,120
Organization:	38524154 - FLP-Mango ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	102,170	125,950
	Total Part-Time Employees	\$102,170	\$125,950
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,870	7,880
	Total PERS Retirement-P/T	\$7,870	\$7,880
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,480	1,830
	Total Medicare-P/T	\$1,480	\$1,830
Organization:	38524155 - FLP-North Tamarind ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	98,910	124,940
	Total Part-Time Employees	\$98,910	\$124,940
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,860	7,760
	Total PERS Retirement-P/T	\$7,860	\$7,760

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 385 - After School Program

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,430	1,810
	Total Medicare-P/T	\$1,430	\$1,810
Organization:	38524156 - FELP-Virginia Primose ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	107,870	110,630
	Total Part-Time Employees	\$107,870	\$110,630
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,120	5,140
	Total PERS Retirement-P/T	\$5,120	\$5,140
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,560	1,600
	Total Medicare-P/T	\$1,560	\$1,600
Organization:	38524157 - FELP-Wayne Ruble MS	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	5,550	2,940
	Total Part-Time Employees	\$5,550	\$2,940
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	-	7,680
	Total PERS Retirement-P/T	\$-	\$7,680
7118	Medicare-P/T		
	After School Community Services Assistants I, II, III	-	1,770
	Total Medicare-P/T	\$-	\$1,770
Organization:	38524158 - FELP-Sierra Lakes ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	122,890	145,490
	Total Part-Time Employees	\$122,890	\$145,490
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,860	5,600
	Total PERS Retirement-P/T	\$7,860	\$5,600

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 385 - After School Program

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,780	2,110
	Total Medicare-P/T	\$1,780	\$2,110
Organization:	38524159 - FLP-Hemlock ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	80,930	104,300
	Total Part-Time Employees	\$80,930	\$104,300
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,700	5,620
	Total PERS Retirement-P/T	\$5,700	\$5,620
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,170	1,510
	Total Medicare-P/T	\$1,170	\$1,510
Organization:	38524160 - FLP-Beech ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	120,050	79,650
	Total Part-Time Employees	\$120,050	\$79,650
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,670	5,600
	Total PERS Retirement-P/T	\$5,670	\$5,600
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,740	1,160
	Total Medicare-P/T	\$1,740	\$1,160
Organization:	38524161 - FLP-Citrus ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	115,250	117,990
	Total Part-Time Employees	\$115,250	\$117,990
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,220	7,340
	Total PERS Retirement-P/T	\$7,220	\$7,340

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 385 - After School Program

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,670	1,710
	Total Medicare-P/T	\$1,670	\$1,710
Organization:	38524162 - FELP-Cypress ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	110,760	72,950
	Total Part-Time Employees	\$110,760	\$72,950
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,240	3,060
	Total PERS Retirement-P/T	\$5,240	\$3,060
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,610	1,060
	Total Medicare-P/T	\$1,610	\$1,060
Organization:	38524163 - FELP-Date ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	129,330	72,090
	Total Part-Time Employees	\$129,330	\$72,090
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,030	3,300
	Total PERS Retirement-P/T	\$5,030	\$3,300
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,880	1,050
	Total Medicare-P/T	\$1,880	\$1,050
Organization:	38524164 - FELP-Dorothy Grant ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	112,120	115,850
	Total Part-Time Employees	\$112,120	\$115,850
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,310	9,110
	Total PERS Retirement-P/T	\$7,310	\$9,110

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 385 - After School Program

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,630	1,680
	Total Medicare-P/T	\$1,630	\$1,680
Organization:	38524165 - FELP-Fontana MS	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	75,180	118,730
	Total Part-Time Employees	\$75,180	\$118,730
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,380	7,450
	Total PERS Retirement-P/T	\$5,380	\$7,450
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,090	1,720
	Total Medicare-P/T	\$1,090	\$1,720
Organization:	38524166 - FELP-Maple ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	112,600	74,150
	Total Part-Time Employees	\$112,600	\$74,150
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	3,030	3,000
	Total PERS Retirement-P/T	\$3,030	\$3,000
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,630	1,080
	Total Medicare-P/T	\$1,630	\$1,080
Organization:	38524167 - FELP-Oleander ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	110,760	113,950
	Total Part-Time Employees	\$110,760	\$113,950
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,240	3,060
	Total PERS Retirement-P/T	\$5,240	\$3,060

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 385 - After School Program

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,610	1,650
	Total Medicare-P/T	\$1,610	\$1,650
Organization:	38524168 - FELP-Palmetto ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	115,460	119,420
	Total Part-Time Employees	\$115,460	\$119,420
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,420	7,530
	Total PERS Retirement-P/T	\$7,420	\$7,530
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,670	1,730
	Total Medicare-P/T	\$1,670	\$1,730
Organization:	38524169 - FELP-Randall Pepper ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	110,860	75,820
	Total Part-Time Employees	\$110,860	\$75,820
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,770	3,090
	Total PERS Retirement-P/T	\$2,770	\$3,090
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,610	1,100
	Total Medicare-P/T	\$1,610	\$1,100
Organization:	38524170 - FELP-Redwood ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	97,280	102,160
	Total Part-Time Employees	\$97,280	\$102,160
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	6,100	6,330
	Total PERS Retirement-P/T	\$6,100	\$6,330

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 385 - After School Program

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,410	1,480
	Total Medicare-P/T	\$1,410	\$1,480
Organization:	38524171 - FLP-Ted Porter ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	120,010	124,160
	Total Part-Time Employees	\$120,010	\$124,160
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,300	5,320
	Total PERS Retirement-P/T	\$5,300	\$5,320
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,740	1,800
	Total Medicare-P/T	\$1,740	\$1,800
Organization:	38524172 - FLP-West Randall ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	110,870	74,040
	Total Part-Time Employees	\$110,870	\$74,040
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,670	2,970
	Total PERS Retirement-P/T	\$2,670	\$2,970
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,610	1,070
	Total Medicare-P/T	\$1,610	\$1,070
Organization:	38524173 - FLP-Sequoia MS	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	79,010	123,840
	Total Part-Time Employees	\$79,010	\$123,840
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,470	7,740
	Total PERS Retirement-P/T	\$5,470	\$7,740

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 385 - After School Program

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,150	1,800
	Total Medicare-P/T	\$1,150	\$1,800
Organization:	38524174 - FLP-Truman MS	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	73,400	136,560
	Total Part-Time Employees	\$73,400	\$136,560
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	3,030	4,960
	Total PERS Retirement-P/T	\$3,030	\$4,960
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,060	1,980
	Total Medicare-P/T	\$1,060	\$1,980
Organization:	38524175 - FLP-Live Oak ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	107,610	53,530
	Total Part-Time Employees	\$107,610	\$53,530
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	3,350	3,300
	Total PERS Retirement-P/T	\$3,350	\$3,300
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,560	780
	Total Medicare-P/T	\$1,560	\$780
Organization:	38524176 - FLP-South Tamarind ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	110,600	119,880
	Total Part-Time Employees	\$110,600	\$119,880
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,160	9,230
	Total PERS Retirement-P/T	\$7,160	\$9,230

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 385 - After School Program

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,600	1,740
	Total Medicare-P/T	\$1,600	\$1,740
Organization:	38524177 - FERP-Almond ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	122,880	127,120
	Total Part-Time Employees	\$122,880	\$127,120
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,860	12,080
	Total PERS Retirement-P/T	\$7,860	\$12,080
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,780	1,840
	Total Medicare-P/T	\$1,780	\$1,840
Organization:	38524178 - FERP-Canyon Crest ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	116,500	120,600
	Total Part-Time Employees	\$116,500	\$120,600
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,420	5,450
	Total PERS Retirement-P/T	\$5,420	\$5,450
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,690	1,750
	Total Medicare-P/T	\$1,690	\$1,750
Organization:	38524179 - FERP-Chaparral ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	58,000	79,830
	Total Part-Time Employees	\$58,000	\$79,830
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	5,580	7,580
	Total PERS Retirement-P/T	\$5,580	\$7,580

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 385 - After School Program

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	840	1,160
	Total Medicare-P/T	\$840	\$1,160
Organization:	38524180 - FELP-Oak Park ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	99,530	99,610
	Total Part-Time Employees	\$99,530	\$99,610
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	6,540	6,460
	Total PERS Retirement-P/T	\$6,540	\$6,460
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,440	1,440
	Total Medicare-P/T	\$1,440	\$1,440
Organization:	38524181 - FELP-Poplar ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	114,800	75,760
	Total Part-Time Employees	\$114,800	\$75,760
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	3,030	3,000
	Total PERS Retirement-P/T	\$3,030	\$3,000
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,670	1,100
	Total Medicare-P/T	\$1,670	\$1,100
Organization:	38524182 - FELP-Shadow Hills ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	109,620	53,220
	Total Part-Time Employees	\$109,620	\$53,220
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,940	3,040
	Total PERS Retirement-P/T	\$2,940	\$3,040

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:385 - After School Program

Department:Community Services

Division:Arts/Marketing/Youth Svcs

7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,590	770
	Total Medicare-P/T	\$1,590	\$770

Budget by Fund

Total ASES ELO-P Grant - 386

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		395,822	905,636	4,335,678	6,074,300	6,610,380
OPERATING COSTS		981,680	1,151,249	1,581,830	4,133,900	3,560,860
CONTRACTURAL SERVICES		343,172	557,434	7,601,596	2,180,750	2,180,750
INTERNAL SERVICES CHARGES		-	-	33,480	297,740	319,280
Total By Category		1,720,674	2,614,319	13,552,584	12,686,690	12,671,270
Total Budgeted Full-Time Personnel		3.50	7.83	7.83	8.23	8.23
Total Budgeted Part-Time Personnel		23.00	23.00	23.00	24.00	24.00
PERSONNEL SERVICES						
7010	Full-Time Employees	106,427	156,404	703,574	780,850	819,370
7012	Annual Leave Cash Out	137	3,014	31,930	54,600	56,990
7015	PERS Retirement-F/T	7,418	40,311	191,337	199,040	207,460
7017	Cafeteria Plan	18,686	30,492	139,430	145,750	142,190
7018	Medicare-F/T	1,158	2,532	9,761	10,840	11,380
7020	Worker's Comp	10,320	10,286	22,016	23,630	24,680
7111	Part-Time Employees	239,703	591,124	3,167,880	4,575,690	5,043,440
7115	PERS Retirement-P/T	8,498	62,899	23,800	217,520	231,700
7118	Medicare-P/T	3,475	8,574	45,950	66,380	73,170
TOTAL PERSONNEL SERVICES		395,822	905,636	4,335,678	6,074,300	6,610,380
OPERATING COSTS						
8010	Departmental Expense	912,557	1,086,360	1,157,720	3,710,630	3,137,590
8012	Uniform Expense	-	3,461	60,100	60,000	60,000
8013	Equip (Non-Comp) <\$5000	12,207	6,871	-	-	-
8014	Computer Hardwar <\$5000	2,046	9,848	-	-	-
8018	Conference & Meetings	51,971	23,055	318,000	330,760	330,760
8019	Communications	-	-	6,010	6,010	6,010
8021	Rents	2,899	21,654	38,000	24,000	24,000
8027	Mileage Reimbursement	-	-	2,000	2,500	2,500
TOTAL OPERATING COSTS		981,680	1,151,249	1,581,830	4,133,900	3,560,860

Budget by Fund

Total ASES ELO-P Grant - 386 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	323,460	274,513	2,274,650	1,340,750	1,340,750
8135	Excursions	19,712	282,921	5,326,946	840,000	840,000
TOTAL CONTRACTURAL SERVICES		343,172	557,434	7,601,596	2,180,750	2,180,750
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	-	33,480	-	-
8220	Risk Liability	-	-	-	297,740	319,280
TOTAL INTERNAL SERVICES CHARGES		-	-	33,480	297,740	319,280
Total Fund - ASES ELO-P Grant		1,720,674	2,614,319	13,552,584	12,686,690	12,671,270

ASES ELO-P Grant - 386 Budget by Department

Total - Human Resources

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	-	130,141	133,920	140,630
INTERNAL SERVICES CHARGES		-	-	-	6,560	6,790
Total By Category		-	-	130,141	140,480	147,420
Total Budgeted Full-Time Personnel		0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	-	-	86,356	88,190	93,330
7012	Annual Leave Cash Out	-	-	4,696	8,000	8,490
7015	PERS Retirement-F/T	-	-	23,015	21,510	22,830
7017	Cafeteria Plan	-	-	14,260	14,370	14,020
7018	Medicare-F/T	-	-	1,255	1,280	1,350
7020	Worker's Comp	-	-	559	570	610
TOTAL PERSONNEL SERVICES		-	-	130,141	133,920	140,630
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	6,560	6,790
TOTAL INTERNAL SERVICES CHARGES		-	-	-	6,560	6,790
Total Department - Human Resources		-	-	130,141	140,480	147,420

ASES ELO-P Grant - 386 Budget by Department

Total - Community Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		395,822	905,636	4,205,537	5,940,380	6,469,750
OPERATING COSTS		981,680	1,151,249	1,581,830	4,133,900	3,560,860
CONTRACTURAL SERVICES		343,172	557,434	7,601,596	2,180,750	2,180,750
INTERNAL SERVICES CHARGES		-	-	33,480	291,180	312,490
Total By Category		1,720,674	2,614,319	13,422,443	12,546,210	12,523,850
Total Budgeted Full-Time Personnel		3.50	6.83	6.83	7.23	7.23
Total Budgeted Part-Time Personnel		23.00	23.00	23.00	24.00	24.00
PERSONNEL SERVICES						
7010	Full-Time Employees	106,427	156,404	617,218	692,660	726,040
7012	Annual Leave Cash Out	137	3,014	27,234	46,600	48,500
7015	PERS Retirement-F/T	7,418	40,311	168,322	177,530	184,630
7017	Cafeteria Plan	18,686	30,492	125,170	131,380	128,170
7018	Medicare-F/T	1,158	2,532	8,506	9,560	10,030
7020	Worker's Comp	10,320	10,286	21,457	23,060	24,070
7111	Part-Time Employees	239,703	591,124	3,167,880	4,575,690	5,043,440
7115	PERS Retirement-P/T	8,498	62,899	23,800	217,520	231,700
7118	Medicare-P/T	3,475	8,574	45,950	66,380	73,170
TOTAL PERSONNEL SERVICES		395,822	905,636	4,205,537	5,940,380	6,469,750
OPERATING COSTS						
8010	Departmental Expense	912,557	1,086,360	1,157,720	3,710,630	3,137,590
8012	Uniform Expense	-	3,461	60,100	60,000	60,000
8013	Equip (Non-Comp) <\$5000	12,207	6,871	-	-	-
8014	Computer Hardwar <\$5000	2,046	9,848	-	-	-
8018	Conference & Meetings	51,971	23,055	318,000	330,760	330,760
8019	Communications	-	-	6,010	6,010	6,010
8021	Rents	2,899	21,654	38,000	24,000	24,000
8027	Mileage Reimbursement	-	-	2,000	2,500	2,500
TOTAL OPERATING COSTS		981,680	1,151,249	1,581,830	4,133,900	3,560,860

ASES ELO-P Grant - 386 Budget by Department

Total - Community Services (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	323,460	274,513	2,274,650	1,340,750	1,340,750
8135	Excursions	19,712	282,921	5,326,946	840,000	840,000
TOTAL CONTRACTURAL SERVICES		343,172	557,434	7,601,596	2,180,750	2,180,750
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	-	33,480	-	-
8220	Risk Liability	-	-	-	291,180	312,490
TOTAL INTERNAL SERVICES CHARGES		-	-	33,480	291,180	312,490
Total Department - Community Services		1,720,674	2,614,319	13,422,443	12,546,210	12,523,850

ASES ELO-P Grant - 386 Budget by Division

Department - Community Services

Division - Community Svcs Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	-	190,894	192,660	194,690
INTERNAL SERVICES CHARGES		-	-	-	291,180	312,490
Total By Category		-	-	190,894	483,840	507,180
Total Budgeted Full-Time Personnel		0.00	0.93	0.93	0.93	0.93
PERSONNEL SERVICES						
7010	Full-Time Employees	-	-	124,008	126,250	128,210
7012	Annual Leave Cash Out	-	-	7,062	8,210	8,300
7015	PERS Retirement-F/T	-	-	35,835	34,160	34,640
7017	Cafeteria Plan	-	-	21,190	21,230	20,710
7018	Medicare-F/T	-	-	1,357	1,350	1,360
7020	Worker's Comp	-	-	1,442	1,460	1,470
TOTAL PERSONNEL SERVICES		-	-	190,894	192,660	194,690
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	291,180	312,490
TOTAL INTERNAL SERVICES CHARGES		-	-	-	291,180	312,490
Total Division Community Svcs Admin		-	-	190,894	483,840	507,180

ASES ELO-P Grant - 386 Budget by Division

Department - Community Services

Division - Arts/Marketing/Youth Svcs

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		395,822	905,636	4,014,643	5,747,720	6,275,060
OPERATING COSTS		981,680	1,151,249	1,581,830	4,133,900	3,560,860
CONTRACTURAL SERVICES		343,172	557,434	7,601,596	2,180,750	2,180,750
INTERNAL SERVICES CHARGES		-	-	33,480	-	-
Total By Category		1,720,674	2,614,319	13,231,549	12,062,370	12,016,670
Total Budgeted Full-Time Personnel		3.50	5.90	5.90	6.30	6.30
Total Budgeted Part-Time Personnel		23.00	23.00	23.00	24.00	24.00
PERSONNEL SERVICES						
7010	Full-Time Employees	106,427	156,404	493,210	566,410	597,830
7012	Annual Leave Cash Out	137	3,014	20,172	38,390	40,200
7015	PERS Retirement-F/T	7,418	40,311	132,487	143,370	149,990
7017	Cafeteria Plan	18,686	30,492	103,980	110,150	107,460
7018	Medicare-F/T	1,158	2,532	7,149	8,210	8,670
7020	Worker's Comp	10,320	10,286	20,015	21,600	22,600
7111	Part-Time Employees	239,703	591,124	3,167,880	4,575,690	5,043,440
7115	PERS Retirement-P/T	8,498	62,899	23,800	217,520	231,700
7118	Medicare-P/T	3,475	8,574	45,950	66,380	73,170
TOTAL PERSONNEL SERVICES		395,822	905,636	4,014,643	5,747,720	6,275,060
OPERATING COSTS						
8010	Departmental Expense	912,557	1,086,360	1,157,720	3,710,630	3,137,590
8012	Uniform Expense	-	3,461	60,100	60,000	60,000
8013	Equip (Non-Comp) <\$5000	12,207	6,871	-	-	-
8014	Computer Hardwar <\$5000	2,046	9,848	-	-	-
8018	Conference & Meetings	51,971	23,055	318,000	330,760	330,760
8019	Communications	-	-	6,010	6,010	6,010
8021	Rents	2,899	21,654	38,000	24,000	24,000
8027	Mileage Reimbursement	-	-	2,000	2,500	2,500
TOTAL OPERATING COSTS		981,680	1,151,249	1,581,830	4,133,900	3,560,860

ASES ELO-P Grant - 386 Budget by Division (continued)

Department - Community Services

Division - Arts/Marketing/Youth Svcs

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	323,460	274,513	2,274,650	1,340,750	1,340,750
8135	Excursions	19,712	282,921	5,326,946	840,000	840,000
TOTAL CONTRACTURAL SERVICES		343,172	557,434	7,601,596	2,180,750	2,180,750
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	-	33,480	-	-
TOTAL INTERNAL SERVICES CHARGES		-	-	33,480	-	-
Total Division Arts/Marketing/Youth Svcs		1,720,674	2,614,319	13,231,549	12,062,370	12,016,670

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 386 - ASES ELO-P Grant

Division: Arts/Marketing/Youth Svcs

Department: Community Services

Organization:	38624101 - ASES ELO-P Admin	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	87,540	91,950
	Total Part-Time Employees	\$87,540	\$91,950
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	8,420	8,740
	Total PERS Retirement-P/T	\$8,420	\$8,740
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,270	1,330
	Total Medicare-P/T	\$1,270	\$1,330
8010	Departmental Expense		
	Lesson Materials/General Supplies	3,710,630	3,137,590
	Total Departmental Expense	\$3,710,630	\$3,137,590
8012	Uniform Expense		
	FELP Program Uniform Attire	60,000	60,000
	Total Uniform Expense	\$60,000	\$60,000
8018	Conference & Meetings		
	Various Trainings/Professional Development	330,760	330,760
	Total Conference & Meetings	\$330,760	\$330,760
8019	Communications		
	2nd Emergency Cell Phones	6,010	6,010
	Total Communications	\$6,010	\$6,010
8021	Rents		
	Off-Site Storage Unit	24,000	24,000
	Total Rents	\$24,000	\$24,000
8027	Mileage Reimbursement		
	Staff Reimbursement	2,500	2,500
	Total Mileage Reimbursement	\$2,500	\$2,500

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 386 - ASES ELO-P Grant

Division:

Arts/Marketing/Youth Svcs

Department: Community Services

8130	Other Professional Svcs		
	Special Presentations/Fingerprinting/Enrichment Clubs and Activities	1,340,750	1,340,750
	Total Other Professional Svcs	\$1,340,750	\$1,340,750
8135	Excursions		
	Field Trip Admission and Bus Transportation	840,000	840,000
	Total Excursions	\$840,000	\$840,000
Organization:	38624150 - ELO-P Alder MS	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	102,160	130,260
	Total Part-Time Employees	\$102,160	\$130,260
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	6,610	9,070
	Total PERS Retirement-P/T	\$6,610	\$9,070
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,480	1,890
	Total Medicare-P/T	\$1,480	\$1,890
Organization:	38624151 - ELO-P Juniper ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	119,850	145,040
	Total Part-Time Employees	\$119,850	\$145,040
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	3,990	6,270
	Total PERS Retirement-P/T	\$3,990	\$6,270
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,740	2,100
	Total Medicare-P/T	\$1,740	\$2,100
Organization:	38624152 - ELO-P Kathy Binks ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	158,270	208,100
	Total Part-Time Employees	\$158,270	\$208,100

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 386 - ASES ELO-P Grant

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	10,140	14,330
	Total PERS Retirement-P/T	\$10,140	\$14,330
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,300	3,020
	Total Medicare-P/T	\$2,300	\$3,020
Organization:	38624153 - ELO-P Locust ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	170,480	145,990
	Total Part-Time Employees	\$170,480	\$145,990
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	6,270	3,240
	Total PERS Retirement-P/T	\$6,270	\$3,240
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,470	2,120
	Total Medicare-P/T	\$2,470	\$2,120
Organization:	38624154 - ELO-P Mango ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	172,760	158,980
	Total Part-Time Employees	\$172,760	\$158,980
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,570	4,680
	Total PERS Retirement-P/T	\$4,570	\$4,680
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,510	2,310
	Total Medicare-P/T	\$2,510	\$2,310
Organization:	38624155 - ELO-P North Tamarind ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	102,160	123,650
	Total Part-Time Employees	\$102,160	\$123,650

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 386 - ASES ELO-P Grant

Division:

Arts/Marketing/Youth Svcs

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,320	7,230
	Total PERS Retirement-P/T	\$7,320	\$7,230
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,480	1,790
	Total Medicare-P/T	\$1,480	\$1,790
Organization:	38624156 - ELO-P Virginia Primrose ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	127,500	110,630
	Total Part-Time Employees	\$127,500	\$110,630
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,180	5,140
	Total PERS Retirement-P/T	\$4,180	\$5,140
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,850	1,600
	Total Medicare-P/T	\$1,850	\$1,600
Organization:	38624157 - ELO-P Wayne Ruble MS	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	146,520	104,120
	Total Part-Time Employees	\$146,520	\$104,120
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	8,960	7,010
	Total PERS Retirement-P/T	\$8,960	\$7,010
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,130	1,510
	Total Medicare-P/T	\$2,130	\$1,510
Organization:	38624158 - ELO-P Sierra Lakes ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	235,020	243,510
	Total Part-Time Employees	\$235,020	\$243,510

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 386 - ASES ELO-P Grant

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	10,490	14,680
	Total PERS Retirement-P/T	\$10,490	\$14,680
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	3,410	3,530
	Total Medicare-P/T	\$3,410	\$3,530
Organization:	38624159 - ELO-P Hemlock ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	169,480	104,300
	Total Part-Time Employees	\$169,480	\$104,300
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,200	5,620
	Total PERS Retirement-P/T	\$4,200	\$5,620
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,460	1,510
	Total Medicare-P/T	\$2,460	\$1,510
Organization:	38624160 - ELO-P Beech ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	154,410	198,980
	Total Part-Time Employees	\$154,410	\$198,980
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	9,330	9,100
	Total PERS Retirement-P/T	\$9,330	\$9,100
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,240	2,890
	Total Medicare-P/T	\$2,240	\$2,890
Organization:	38624161 - ELO-P Citrus ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	120,480	130,940
	Total Part-Time Employees	\$120,480	\$130,940

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 386 - ASES ELO-P Grant

Division:

Arts/Marketing/Youth Svcs

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,090	4,490
	Total PERS Retirement-P/T	\$4,090	\$4,490
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,750	1,900
	Total Medicare-P/T	\$1,750	\$1,900
Organization:	38624162 - ELO-P Cypress ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	123,430	149,360
	Total Part-Time Employees	\$123,430	\$149,360
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,120	4,280
	Total PERS Retirement-P/T	\$4,120	\$4,280
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,790	2,170
	Total Medicare-P/T	\$1,790	\$2,170
Organization:	38624163 - ELO-P Date ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	125,890	187,950
	Total Part-Time Employees	\$125,890	\$187,950
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	6,680	8,400
	Total PERS Retirement-P/T	\$6,680	\$8,400
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,830	2,730
	Total Medicare-P/T	\$1,830	\$2,730
Organization:	38624164 - ELO-P Dorothy Grant ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	138,680	198,250
	Total Part-Time Employees	\$138,680	\$198,250

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	386 - ASES ELO-P Grant	Division:	Arts/Marketing/Youth Svcs	
Department:	Community Services			
7115	PERS Retirement-P/T			
	Community Services Assistants/Sr Community Services Assistants		10,220	11,990
	Total PERS Retirement-P/T		\$10,220	\$11,990
7118	Medicare-P/T			
	Community Services Assistants/Sr Community Services Assistants		2,010	2,880
	Total Medicare-P/T		\$2,010	\$2,880
Organization:	38624165 - ELO-P Fontana MS	FY 2025/2026	FY 2026/2027	
7111	Part-Time Employees			
	Community Services Assistants/Sr Community Services Assistants		161,140	129,610
	Total Part-Time Employees		\$161,140	\$129,610
7115	PERS Retirement-P/T			
	Community Services Assistants/Sr Community Services Assistants		6,280	7,110
	Total PERS Retirement-P/T		\$6,280	\$7,110
7118	Medicare-P/T			
	Community Services Assistants/Sr Community Services Assistants		2,340	1,880
	Total Medicare-P/T		\$2,340	\$1,880
Organization:	38624166 - ELO-P Maple ES	FY 2025/2026	FY 2026/2027	
7111	Part-Time Employees			
	Community Services Assistants/Sr Community Services Assistants		117,920	177,560
	Total Part-Time Employees		\$117,920	\$177,560
7115	PERS Retirement-P/T			
	Community Services Assistants/Sr Community Services Assistants		3,210	6,480
	Total PERS Retirement-P/T		\$3,210	\$6,480
7118	Medicare-P/T			
	Community Services Assistants/Sr Community Services Assistants		1,710	2,580
	Total Medicare-P/T		\$1,710	\$2,580
Organization:	38624167 - ELO-P Oleander ES	FY 2025/2026	FY 2026/2027	
7111	Part-Time Employees			
	Community Services Assistants/Sr Community Services Assistants		125,560	169,500
	Total Part-Time Employees		\$125,560	\$169,500

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 386 - ASES ELO-P Grant

Division:

Arts/Marketing/Youth Svcs

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,170	4,310
	Total PERS Retirement-P/T	\$4,170	\$4,310
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,820	2,460
	Total Medicare-P/T	\$1,820	\$2,460
Organization:	38624168 - ELO-P Palmetto ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	147,700	186,460
	Total Part-Time Employees	\$147,700	\$186,460
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	7,040	7,990
	Total PERS Retirement-P/T	\$7,040	\$7,990
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,140	2,700
	Total Medicare-P/T	\$2,140	\$2,700
Organization:	38624169 - ELO-P Randall Pepper ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	149,470	161,340
	Total Part-Time Employees	\$149,470	\$161,340
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	6,250	6,480
	Total PERS Retirement-P/T	\$6,250	\$6,480
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,170	2,340
	Total Medicare-P/T	\$2,170	\$2,340
Organization:	38624170 - ELO-P Redwood ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	152,630	157,790
	Total Part-Time Employees	\$152,630	\$157,790

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 386 - ASES ELO-P Grant

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,500	4,670
	Total PERS Retirement-P/T	\$4,500	\$4,670
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,210	2,290
	Total Medicare-P/T	\$2,210	\$2,290
Organization:	38624171 - ELO-P Ted Porter ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	151,230	124,160
	Total Part-Time Employees	\$151,230	\$124,160
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,150	5,320
	Total PERS Retirement-P/T	\$4,150	\$5,320
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,190	1,800
	Total Medicare-P/T	\$2,190	\$1,800
Organization:	38624172 - ELO-P West Randall ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	125,870	172,870
	Total Part-Time Employees	\$125,870	\$172,870
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	6,230	6,290
	Total PERS Retirement-P/T	\$6,230	\$6,290
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,830	2,510
	Total Medicare-P/T	\$1,830	\$2,510
Organization:	38624173 - ELO-P Sequoia MS	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	95,040	56,320
	Total Part-Time Employees	\$95,040	\$56,320

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	386 - ASES ELO-P Grant	Division:	Arts/Marketing/Youth Svcs	
Department:	Community Services			
7115	PERS Retirement-P/T			
	Community Services Assistants/Sr Community Services Assistants		6,540	4,700
	Total PERS Retirement-P/T		\$6,540	\$4,700
7118	Medicare-P/T			
	Community Services Assistants/Sr Community Services Assistants		1,380	820
	Total Medicare-P/T		\$1,380	\$820
Organization:	38624174 - ELO-P Truman MS	FY 2025/2026	FY 2026/2027	
7111	Part-Time Employees			
	Community Services Assistants/Sr Community Services Assistants		140,510	83,230
	Total Part-Time Employees		\$140,510	\$83,230
7115	PERS Retirement-P/T			
	Community Services Assistants/Sr Community Services Assistants		8,410	6,570
	Total PERS Retirement-P/T		\$8,410	\$6,570
7118	Medicare-P/T			
	Community Services Assistants/Sr Community Services Assistants		2,040	1,210
	Total Medicare-P/T		\$2,040	\$1,210
Organization:	38624175 - ELO-P Live Oak ES	FY 2025/2026	FY 2026/2027	
7111	Part-Time Employees			
	Community Services Assistants/Sr Community Services Assistants		56,820	117,180
	Total Part-Time Employees		\$56,820	\$117,180
7115	PERS Retirement-P/T			
	Community Services Assistants/Sr Community Services Assistants		3,840	3,970
	Total PERS Retirement-P/T		\$3,840	\$3,970
7118	Medicare-P/T			
	Community Services Assistants/Sr Community Services Assistants		820	1,700
	Total Medicare-P/T		\$820	\$1,700
Organization:	38624176 - ELO-P South Tamarind ES	FY 2025/2026	FY 2026/2027	
7111	Part-Time Employees			
	Community Services Assistants/Sr Community Services Assistants		137,390	177,140
	Total Part-Time Employees		\$137,390	\$177,140

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 386 - ASES ELO-P Grant

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	9,860	9,740
	Total PERS Retirement-P/T	\$9,860	\$9,740
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,990	2,570
	Total Medicare-P/T	\$1,990	\$2,570
Organization:	38624177 - ELO-P Almond ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	159,750	204,650
	Total Part-Time Employees	\$159,750	\$204,650
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	10,140	7,860
	Total PERS Retirement-P/T	\$10,140	\$7,860
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	2,320	2,970
	Total Medicare-P/T	\$2,320	\$2,970
Organization:	38624178 - ELO-P Canyon Crest ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	125,050	132,220
	Total Part-Time Employees	\$125,050	\$132,220
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,180	4,310
	Total PERS Retirement-P/T	\$4,180	\$4,310
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,810	1,920
	Total Medicare-P/T	\$1,810	\$1,920
Organization:	38624179 - ELO-P Chaparral ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	115,830	100,770
	Total Part-Time Employees	\$115,830	\$100,770

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 386 - ASES ELO-P Grant

Division:

Arts/Marketing/Youth Svcs

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	6,400	4,660
	Total PERS Retirement-P/T	\$6,400	\$4,660
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,680	1,460
	Total Medicare-P/T	\$1,680	\$1,460
Organization:	38624180 - ELO-P Oak Park ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	111,120	118,600
	Total Part-Time Employees	\$111,120	\$118,600
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	4,490	4,640
	Total PERS Retirement-P/T	\$4,490	\$4,640
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,610	1,720
	Total Medicare-P/T	\$1,610	\$1,720
Organization:	38624181 - ELO-P Poplar ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	126,040	171,210
	Total Part-Time Employees	\$126,040	\$171,210
7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	8,540	8,550
	Total PERS Retirement-P/T	\$8,540	\$8,550
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,830	2,480
	Total Medicare-P/T	\$1,830	\$2,480
Organization:	38624182 - ELO-P Shadow Hills ES	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Community Services Assistants/Sr Community Services Assistants	121,990	170,820
	Total Part-Time Employees	\$121,990	\$170,820

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 386 - ASES ELO-P Grant

Division: Arts/Marketing/Youth Svcs

Department: Community Services

7115	PERS Retirement-P/T		
	Community Services Assistants/Sr Community Services Assistants	3,700	3,780
	Total PERS Retirement-P/T	\$3,700	\$3,780
7118	Medicare-P/T		
	Community Services Assistants/Sr Community Services Assistants	1,770	2,480
	Total Medicare-P/T	\$1,770	\$2,480

Budget by Fund

Total LMD #1 City Wide - 395

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	256,626	232,662	275,578	292,660	302,490
OPERATING COSTS	302,826	454,854	914,990	905,710	931,250
CONTRACTURAL SERVICES	366,926	313,370	595,833	291,500	291,500
INTERNAL SERVICES CHARGES	66,950	75,650	77,680	71,060	71,720
CAPITAL EXPENDITURES	44,935	-	-	-	-
Total By Category	1,038,263	1,076,536	1,864,081	1,560,930	1,596,960
Total Budgeted Full-Time Personnel	2.25	2.15	2.15	2.25	2.25
PERSONNEL SERVICES					
7010 Full-Time Employees	145,003	153,697	169,248	182,040	189,790
7012 Annual Leave Cash Out	6,316	4,010	6,316	10,660	11,110
7015 PERS Retirement-F/T	46,509	38,737	49,579	49,950	52,000
7017 Cafeteria Plan	38,182	21,648	37,430	36,010	35,130
7018 Medicare-F/T	2,243	2,076	2,335	2,510	2,620
7020 Worker's Comp	7,440	5,004	7,670	8,490	8,840
7113 Overtime	10,933	7,490	3,000	3,000	3,000
TOTAL PERSONNEL SERVICES	256,626	232,662	275,578	292,660	302,490
OPERATING COSTS					
8010 Departmental Expense	4,868	20,730	69,320	40,800	40,800
8012 Uniform Expense	1,345	1,467	2,600	-	-
8013 Equip (Non-Comp) <\$5000	-	-	3,000	-	-
8018 Conference & Meetings	-	5,917	6,500	6,500	6,500
8020 Utilities	296,613	417,361	824,970	849,810	875,350
8021 Rents	-	-	8,600	8,600	8,600
8096 Bad Debts/Loans	-	9,379	-	-	-
TOTAL OPERATING COSTS	302,826	454,854	914,990	905,710	931,250
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	366,926	313,370	595,833	291,500	291,500
TOTAL CONTRACTURAL SERVICES	366,926	313,370	595,833	291,500	291,500

Budget by Fund

Total LMD #1 City Wide - 395 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	46,170	46,170	46,170	48,520	48,520
8220	Risk Liability	20,780	29,480	31,510	22,540	23,200
TOTAL INTERNAL SERVICES CHARGES		66,950	75,650	77,680	71,060	71,720
CAPITAL EXPENDITURES						
8330	Construction Contracts	44,935	-	-	-	-
TOTAL CAPITAL EXPENDITURES		44,935	-	-	-	-
Total Fund - LMD #1 City Wide		1,038,263	1,076,536	1,864,081	1,560,930	1,596,960

LMD #1 City Wide - 395 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	288	9,387	10,430	11,140
INTERNAL SERVICES CHARGES		-	-	-	510	540
Total By Category		-	288	9,387	10,940	11,680
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	-	224	6,304	7,120	7,670
7012	Annual Leave Cash Out	-	-	228	390	420
7015	PERS Retirement-F/T	-	22	1,751	1,810	1,950
7017	Cafeteria Plan	-	39	970	960	940
7018	Medicare-F/T	-	3	93	100	110
7020	Worker's Comp	-	-	41	50	50
TOTAL PERSONNEL SERVICES		-	288	9,387	10,430	11,140
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	510	540
TOTAL INTERNAL SERVICES CHARGES		-	-	-	510	540
Total Department - Development Services Admin		-	288	9,387	10,940	11,680

LMD #1 City Wide - 395 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	232,374	266,191	282,230	291,350
OPERATING COSTS		-	454,854	914,990	905,710	931,250
CONTRACTURAL SERVICES		-	313,370	595,833	291,500	291,500
INTERNAL SERVICES CHARGES		-	75,650	77,680	70,550	71,180
Total By Category		-	1,076,248	1,854,694	1,549,990	1,585,280
Total Budgeted Full-Time Personnel		0.00	2.05	2.05	2.15	2.15
PERSONNEL SERVICES						
7010	Full-Time Employees	-	153,473	162,944	174,920	182,120
7012	Annual Leave Cash Out	-	4,010	6,088	10,270	10,690
7015	PERS Retirement-F/T	-	38,715	47,828	48,140	50,050
7017	Cafeteria Plan	-	21,609	36,460	35,050	34,190
7018	Medicare-F/T	-	2,073	2,242	2,410	2,510
7020	Worker's Comp	-	5,004	7,629	8,440	8,790
7113	Overtime	-	7,490	3,000	3,000	3,000
TOTAL PERSONNEL SERVICES		-	232,374	266,191	282,230	291,350
OPERATING COSTS						
8010	Departmental Expense	-	20,730	69,320	40,800	40,800
8012	Uniform Expense	-	1,467	2,600	-	-
8013	Equip (Non-Comp) <\$5000	-	-	3,000	-	-
8018	Conference & Meetings	-	5,917	6,500	6,500	6,500
8020	Utilities	-	417,361	824,970	849,810	875,350
8021	Rents	-	-	8,600	8,600	8,600
8096	Bad Debts/Loans	-	9,379	-	-	-
TOTAL OPERATING COSTS		-	454,854	914,990	905,710	931,250
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	313,370	595,833	291,500	291,500
TOTAL CONTRACTURAL SERVICES		-	313,370	595,833	291,500	291,500

LMD #1 City Wide - 395 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	46,170	46,170	48,520	48,520
8220	Risk Liability	-	29,480	31,510	22,030	22,660
TOTAL INTERNAL SERVICES CHARGES		-	75,650	77,680	70,550	71,180
Total Department - Public Works & Engineering		-	1,076,248	1,854,694	1,549,990	1,585,280

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 395 - LMD #1 City Wide

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 39537250 - LMD #1

FY 2025/2026

FY 2026/2027

7113	Overtime		
	Emergency Call Outs, Special Events and Projects	3,000	3,000
	Total Overtime	\$3,000	\$3,000
8010	Departmental Expense		
	Electrical Supplies	5,000	5,000
	Welding Supplies	4,000	4,000
	Plumbing	3,000	3,000
	Hand Tools	700	700
	Drinking Fountain Parts	3,500	3,500
	Office Supplies	3,000	3,000
	Irrigation Supplies	3,000	3,000
	Mulch	5,200	5,200
	Paint and Painting Supplies	250	250
	Playground Parts and Surface Repair	13,150	13,150
	Total Departmental Expense	\$40,800	\$40,800
8018	Conference & Meetings		
	CMMS (Computer Maintenance Management Systems)	1,000	1,000
	International Society of Arborist Conference	1,500	1,500
	Recreation and Parks Association Conference	1,500	1,500
	California Parks and Recreation Conference	2,500	2,500
	Total Conference & Meetings	\$6,500	\$6,500
8020	Utilities		
	Electricity	326,940	336,750
	Total Utilities	\$326,940	\$336,750
8021	Rents		
	800 MHz Radio Charge	8,600	8,600
	Total Rents	\$8,600	\$8,600

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 395 - LMD #1 City Wide

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	GIS Development and Data Maintenance Services	1,800	1,800
	Weed Abatement	30,100	30,100
	Annual Landscape Maintenance	237,600	237,600
	Backflow Inspection and Repairs	7,000	7,000
	Color Replacement	15,000	15,000
	Total Other Professional Svcs	\$291,500	\$291,500
Organization:	39537251 - Annexation No. 1	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	300	310
	Total Utilities	\$300	\$310
Organization:	39537252 - Annexation No. 2	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	3,370	3,470
	Total Utilities	\$3,370	\$3,470
Organization:	39537253 - Annexation No. 3	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	5,120	5,280
	Total Utilities	\$5,120	\$5,280
Organization:	39537254 - Annexation No. 4	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	3,630	3,740
	Total Utilities	\$3,630	\$3,740
Organization:	39537255 - Annexation No. 5	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	2,720	2,810
	Total Utilities	\$2,720	\$2,810
Organization:	39537257 - Annexation No. 7	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	2,210	2,280
	Total Utilities	\$2,210	\$2,280

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 395 - LMD #1 City Wide

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 39537264 - Annexation No. 14		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	37,310	38,430
	Total Utilities	\$37,310	\$38,430
Organization: 39537265 - Annexation No. 15		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	5,480	5,650
	Total Utilities	\$5,480	\$5,650
Organization: 39537266 - Annexation No. 16		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	5,610	5,780
	Total Utilities	\$5,610	\$5,780

Budget by Fund

Total LMD #2 Vlg of Heritage - 396

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	321,335	283,349	342,054	352,420	362,510
OPERATING COSTS	1,216,719	1,307,232	1,650,623	1,708,960	1,757,380
CONTRACTURAL SERVICES	1,431,347	2,038,007	2,645,499	1,683,630	1,683,630
INTERNAL SERVICES CHARGES	60,410	72,512	78,240	67,210	67,830
CAPITAL EXPENDITURES	184,537	142,085	398,400	-	-
Total By Category	3,214,348	3,843,185	5,114,816	3,812,220	3,871,350
Total Budgeted Full-Time Personnel	2.85	2.40	2.50	2.50	2.50
PERSONNEL SERVICES					
7010 Full-Time Employees	188,505	188,017	208,171	211,660	219,770
7012 Annual Leave Cash Out	11,444	3,958	8,196	13,520	14,040
7015 PERS Retirement-F/T	59,463	48,227	60,308	58,370	60,570
7017 Cafeteria Plan	43,038	25,668	47,573	50,490	49,260
7018 Medicare-F/T	2,951	2,595	2,961	3,010	3,120
7020 Worker's Comp	7,990	6,142	8,545	9,070	9,450
7113 Overtime	7,944	8,742	6,300	6,300	6,300
TOTAL PERSONNEL SERVICES	321,335	283,349	342,054	352,420	362,510
OPERATING COSTS					
8010 Departmental Expense	60,320	56,041	103,103	89,200	89,200
8012 Uniform Expense	1,364	969	2,630	-	-
8014 Computer Hardware <\$5000	-	-	3,000	-	-
8018 Conference & Meetings	-	-	350	350	350
8020 Utilities	1,148,482	1,245,887	1,536,150	1,614,020	1,662,440
8021 Rents	6,553	265	5,390	5,390	5,390
8096 Bad Debts/Loans	-	4,070	-	-	-
TOTAL OPERATING COSTS	1,216,719	1,307,232	1,650,623	1,708,960	1,757,380
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	1,431,347	2,038,007	2,645,499	1,683,630	1,683,630
TOTAL CONTRACTURAL SERVICES	1,431,347	2,038,007	2,645,499	1,683,630	1,683,630

Budget by Fund

Total LMD #2 Vlg of Heritage - 396 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	37,300	37,300	37,300	41,470	41,470
8220	Risk Liability	23,110	35,212	40,940	25,740	26,360
TOTAL INTERNAL SERVICES CHARGES		60,410	72,512	78,240	67,210	67,830
CAPITAL EXPENDITURES						
8329	Other Construction	135,431	142,085	398,400	-	-
8330	Construction Contracts	49,106	-	-	-	-
TOTAL CAPITAL EXPENDITURES		184,537	142,085	398,400	-	-
Total Fund - LMD #2 Vlg of Heritage		3,214,348	3,843,185	5,114,816	3,812,220	3,871,350

LMD #2 Vlg of Heritage - 396 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	283,349	342,054	352,420	362,510
OPERATING COSTS		-	1,307,232	1,650,623	1,708,960	1,757,380
CONTRACTURAL SERVICES		-	2,038,007	2,645,499	1,683,630	1,683,630
INTERNAL SERVICES CHARGES		-	72,512	78,240	67,210	67,830
CAPITAL EXPENDITURES		-	142,085	398,400	-	-
Total By Category		-	3,843,185	5,114,816	3,812,220	3,871,350
Total Budgeted Full-Time Personnel		0.00	2.40	2.50	2.50	2.50
PERSONNEL SERVICES						
7010	Full-Time Employees	-	188,017	208,171	211,660	219,770
7012	Annual Leave Cash Out	-	3,958	8,196	13,520	14,040
7015	PERS Retirement-F/T	-	48,227	60,308	58,370	60,570
7017	Cafeteria Plan	-	25,668	47,573	50,490	49,260
7018	Medicare-F/T	-	2,595	2,961	3,010	3,120
7020	Worker's Comp	-	6,142	8,545	9,070	9,450
7113	Overtime	-	8,742	6,300	6,300	6,300
TOTAL PERSONNEL SERVICES		-	283,349	342,054	352,420	362,510
OPERATING COSTS						
8010	Departmental Expense	-	56,041	103,103	89,200	89,200
8012	Uniform Expense	-	969	2,630	-	-
8014	Computer Hardwar <\$5000	-	-	3,000	-	-
8018	Conference & Meetings	-	-	350	350	350
8020	Utilities	-	1,245,887	1,536,150	1,614,020	1,662,440
8021	Rents	-	265	5,390	5,390	5,390
8096	Bad Debts/Loans	-	4,070	-	-	-
TOTAL OPERATING COSTS		-	1,307,232	1,650,623	1,708,960	1,757,380
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	2,038,007	2,645,499	1,683,630	1,683,630
TOTAL CONTRACTURAL SERVICES		-	2,038,007	2,645,499	1,683,630	1,683,630

LMD #2 Vlg of Heritage - 396 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	37,300	37,300	41,470	41,470
8220	Risk Liability	-	35,212	40,940	25,740	26,360
TOTAL INTERNAL SERVICES CHARGES		-	72,512	78,240	67,210	67,830
CAPITAL EXPENDITURES						
8329	Other Construction	-	142,085	398,400	-	-
TOTAL CAPITAL EXPENDITURES		-	142,085	398,400	-	-
Total Department - Public Works & Engineering		-	3,843,185	5,114,816	3,812,220	3,871,350

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 396 - LMD #2 Vlg of Heritage

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 39637201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Cleaning Supplies	2,600	2,600
	Paint and Paint Supplies	1,000	1,000
	Total Departmental Expense	\$3,600	\$3,600
Organization: 39637202 - Parks		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	5,000	5,000
	Total Overtime	\$5,000	\$5,000
8010	Departmental Expense		
	Benches	3,000	3,000
	Drinking Fountain Parts	3,500	3,500
	Electrical Supplies	100	100
	Irrigation Upgrades	5,000	5,000
	Office, Paint and Painting Supplies	1,100	1,100
	Park Signs and Playground Wood Chips	9,200	9,200
	Playground Parts and Surface Repair	7,250	7,250
	Plumbing Supplies	2,250	2,250
	Restroom Parts and Trash Cans	800	800
	Safety Equipment	200	200
	Safety Jackets and Rain Gear	1,000	1,000
	Soil and Mulch	1,300	1,300
	Total Departmental Expense	\$34,700	\$34,700
8018	Conference & Meetings		
	California Parks and Recreation	100	100
	Recreation and Parks Association	150	150
	Total Conference & Meetings	\$250	\$250
8020	Utilities		
	Electricity	4,290	4,420
	Total Utilities	\$4,290	\$4,420

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 396 - LMD #2 Vlg of Heritage

Division: Parks & Landscape

Department: Public Works & Engineering

8021	Rents		
	800 MHz Radio Charge	1,490	1,490
	Storage Unit	450	450
	Total Rents	\$1,940	\$1,940
8130	Other Professional Svcs		
	Annual Landscape Maintenance	290,500	290,500
	Backflow Inspection & Repairs	800	800
	GIS Development and Data Maintenance Services	8,100	8,100
	Locksmith	500	500
	Control Link Fees	530	530
	Turf Renovation	15,000	15,000
	Total Other Professional Svcs	\$315,430	\$315,430
Organization:	39637203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	24,600	24,600
	Total Other Professional Svcs	\$24,600	\$24,600
Organization:	39637204 - Trees	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Tree Trimming Supplies	300	300
	Total Departmental Expense	\$300	\$300
8021	Rents		
	800 MHz Radio Charge	500	500
	Total Rents	\$500	\$500
8130	Other Professional Svcs		
	Annual Tree Trimming (Palm's & Others)	135,000	135,000
	Service Request Tree Trimming	44,600	44,600
	Total Other Professional Svcs	\$179,600	\$179,600
Organization:	39637205 - Pools	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	1,000	1,000
	Total Overtime	\$1,000	\$1,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 396 - LMD #2 Vlg of Heritage

Division: Parks & Landscape

Department: Public Works & Engineering

8010	Departmental Expense		
	CUPA Permits	500	500
	Pool Equipment	20,000	20,000
	Pools Miscellaneous Supplies	1,000	1,000
	Total Departmental Expense	\$21,500	\$21,500
8018	Conference & Meetings		
	NRPA	100	100
	Total Conference & Meetings	\$100	\$100
8020	Utilities		
	Electricity	3,450	3,550
	Total Utilities	\$3,450	\$3,550
8021	Rents		
	800 MHz Radio Charge	250	250
	Total Rents	\$250	\$250
8130	Other Professional Svcs		
	Bi-Annual Inspection / Waterslides	117,000	117,000
	Contracted Pool Work	500	500
	Lab Work	1,000	1,000
	Total Other Professional Svcs	\$118,500	\$118,500
Organization:	39637209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	300	300
	Total Overtime	\$300	\$300
8010	Departmental Expense		
	Office Supplies	1,000	1,000
	Publications	100	100
	Total Departmental Expense	\$1,100	\$1,100
8020	Utilities		
	Electricity	1,606,280	1,654,470
	Total Utilities	\$1,606,280	\$1,654,470

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 396 - LMD #2 Vlg of Heritage

Division: Parks & Landscape

Department: Public Works & Engineering

8021	Rents		
	800 MHz Radio Charge	300	300
	Total Rents	\$300	\$300
8130	Other Professional Svcs		
	Annual Landscape Maintenance	986,500	986,500
	Backflow Inspection and Repairs	10,000	10,000
	Color and Plant Replacement	6,500	6,500
	Monument Letter Replacement	19,500	19,500
	Turf Renovation	20,000	20,000
	Total Other Professional Svcs	\$1,042,500	\$1,042,500
Organization:	39637210 - Technical Services	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Electrical Supplies	7,000	7,000
	Irrigation Supplies	15,000	15,000
	Musco Lighting Parts	4,000	4,000
	Welding Supplies	2,000	2,000
	Total Departmental Expense	\$28,000	\$28,000
8021	Rents		
	800 MHz Radio Charge	400	400
	Manlift Rental	2,000	2,000
	Total Rents	\$2,400	\$2,400
8130	Other Professional Svcs		
	Crane Services	750	750
	Electrical Services	2,250	2,250
	Total Other Professional Svcs	\$3,000	\$3,000

Budget by Fund

Total LMD #3-1 Empire Center - 397

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	26,521	20,937	38,260	39,710	40,880
CONTRACTURAL SERVICES	28,878	33,986	38,011	36,100	36,100
Total By Category	55,399	54,923	76,271	75,810	76,980
OPERATING COSTS					
8010 Departmental Expense	-	-	200	500	500
8020 Utilities	26,521	20,937	38,060	39,210	40,380
TOTAL OPERATING COSTS	26,521	20,937	38,260	39,710	40,880
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	28,878	33,986	38,011	36,100	36,100
TOTAL CONTRACTURAL SERVICES	28,878	33,986	38,011	36,100	36,100
Total Fund - LMD #3-1 Empire Center	55,399	54,923	76,271	75,810	76,980

LMD #3-1 Empire Center - 397 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	20,937	38,260	39,710	40,880
CONTRACTURAL SERVICES		-	33,986	38,011	36,100	36,100
Total By Category		-	54,923	76,271	75,810	76,980
OPERATING COSTS						
8010	Departmental Expense	-	-	200	500	500
8020	Utilities	-	20,937	38,060	39,210	40,380
TOTAL OPERATING COSTS		-	20,937	38,260	39,710	40,880
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	33,986	38,011	36,100	36,100
TOTAL CONTRACTURAL SERVICES		-	33,986	38,011	36,100	36,100
Total Department - Public Works & Engineering		-	54,923	76,271	75,810	76,980

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 397 - LMD #3-1 Empire Center

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 39737204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request	1,500	1,500
	Total Other Professional Svcs	\$1,500	\$1,500
Organization: 39737209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Mulch & Wood Chips	200	200
	Paint and Paint Supplies	300	300
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Electricity	39,210	40,380
	Total Utilities	\$39,210	\$40,380
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	600	600
	Annual Landscape Maintenance	34,000	34,000
	Total Other Professional Svcs	\$34,600	\$34,600

Budget by Fund

Total LMD #3 Hunter's Ridge - 398

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	136,178	135,395	157,316	154,460	159,650
OPERATING COSTS	377,725	320,817	552,087	546,670	561,880
CONTRACTURAL SERVICES	485,226	587,958	603,476	488,580	412,280
INTERNAL SERVICES CHARGES	20,900	26,937	27,910	27,060	27,270
Total By Category	1,020,029	1,071,107	1,340,789	1,216,770	1,161,080
Total Budgeted Full-Time Personnel	1.20	1.15	1.15	1.15	1.15
PERSONNEL SERVICES					
7010 Full-Time Employees	76,592	89,602	93,913	95,890	99,990
7012 Annual Leave Cash Out	4,439	1,902	3,618	5,920	6,130
7015 PERS Retirement-F/T	24,780	23,764	28,379	26,800	27,830
7017 Cafeteria Plan	21,001	11,592	21,550	15,770	15,380
7018 Medicare-F/T	1,232	1,259	1,375	1,400	1,450
7020 Worker's Comp	4,000	2,912	4,181	4,380	4,570
7113 Overtime	4,134	4,364	4,300	4,300	4,300
TOTAL PERSONNEL SERVICES	136,178	135,395	157,316	154,460	159,650
OPERATING COSTS					
8010 Departmental Expense	18,219	6,134	80,937	33,950	33,950
8012 Uniform Expense	2,258	1,149	2,550	-	-
8014 Computer Hardwar <\$5000	278	-	3,000	-	-
8018 Conference & Meetings	-	6,204	6,750	250	250
8020 Utilities	351,726	304,423	453,680	507,000	522,210
8021 Rents	5,244	2,907	5,170	5,470	5,470
TOTAL OPERATING COSTS	377,725	320,817	552,087	546,670	561,880
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	485,226	587,958	603,476	488,580	412,280
TOTAL CONTRACTURAL SERVICES	485,226	587,958	603,476	488,580	412,280
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	12,280	12,280	12,280	16,870	16,870
8220 Risk Liability	8,620	14,657	15,630	10,190	10,400
TOTAL INTERNAL SERVICES CHARGES	20,900	26,937	27,910	27,060	27,270
Total Fund - LMD #3 Hunter's Ridge	1,020,029	1,071,107	1,340,789	1,216,770	1,161,080

LMD #3 Hunter's Ridge - 398 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	135,395	157,316	154,460	159,650
OPERATING COSTS		-	320,817	552,087	546,670	561,880
CONTRACTURAL SERVICES		-	587,958	603,476	488,580	412,280
INTERNAL SERVICES CHARGES		-	26,937	27,910	27,060	27,270
Total By Category		-	1,071,107	1,340,789	1,216,770	1,161,080
Total Budgeted Full-Time Personnel		0.00	1.15	1.15	1.15	1.15
PERSONNEL SERVICES						
7010	Full-Time Employees	-	89,602	93,913	95,890	99,990
7012	Annual Leave Cash Out	-	1,902	3,618	5,920	6,130
7015	PERS Retirement-F/T	-	23,764	28,379	26,800	27,830
7017	Cafeteria Plan	-	11,592	21,550	15,770	15,380
7018	Medicare-F/T	-	1,259	1,375	1,400	1,450
7020	Worker's Comp	-	2,912	4,181	4,380	4,570
7113	Overtime	-	4,364	4,300	4,300	4,300
TOTAL PERSONNEL SERVICES		-	135,395	157,316	154,460	159,650
OPERATING COSTS						
8010	Departmental Expense	-	6,134	80,937	33,950	33,950
8012	Uniform Expense	-	1,149	2,550	-	-
8014	Computer Hardwar <\$5000	-	-	3,000	-	-
8018	Conference & Meetings	-	6,204	6,750	250	250
8020	Utilities	-	304,423	453,680	507,000	522,210
8021	Rents	-	2,907	5,170	5,470	5,470
TOTAL OPERATING COSTS		-	320,817	552,087	546,670	561,880
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	587,958	603,476	488,580	412,280
TOTAL CONTRACTURAL SERVICES		-	587,958	603,476	488,580	412,280
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	12,280	12,280	16,870	16,870
8220	Risk Liability	-	14,657	15,630	10,190	10,400
TOTAL INTERNAL SERVICES CHARGES		-	26,937	27,910	27,060	27,270

LMD #3 Hunter’s Ridge - 398 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
Total Department - Public Works & Engineering	-	1,071,107	1,340,789	1,216,770	1,161,080

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 398 - LMD #3 Hunter's Ridge

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 39837201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	2,500	2,500
	Cleaning Supplies	2,600	2,600
	Total Departmental Expense	\$5,100	\$5,100
8021	Rents		
	800 MHz Radio Charge	630	630
	Total Rents	\$630	\$630
Organization: 39837202 - Parks		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	3,000	3,000
	Total Overtime	\$3,000	\$3,000
8010	Departmental Expense		
	Playground Wood Chips	2,200	2,200
	Plumbing Supplies	250	250
	Safety Jackets and Rain Gear	1,000	1,000
	Soil and Mulch	750	750
	Ballfield Soil and Benches	4,000	4,000
	Drinking Fountain Parts	3,500	3,500
	Playground Parts and Surface Repair	3,250	3,250
	Total Departmental Expense	\$14,950	\$14,950
8018	Conference & Meetings		
	California Parks and Recreation	100	100
	Recreation and Parks Association	150	150
	Total Conference & Meetings	\$250	\$250
8020	Utilities		
	Electricity	23,160	23,850
	Total Utilities	\$23,160	\$23,850

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 398 - LMD #3 Hunter's Ridge

Division: Parks & Landscape

Department: Public Works & Engineering

8021	Rents		
	800 MHz Radio Charge	1,490	1,490
	Storage Unit	750	750
	Total Rents	\$2,240	\$2,240
8130	Other Professional Svcs		
	Annual Landscape Maintenance	112,000	112,000
	Backflow Inspection and Repairs	500	500
	Park Restroom Renovation - San Sevaïne	10,000	-
	Color Replacement	1,400	1,400
	Park Restroom Renovation - Hunters Ridge	10,000	-
	Control Link Fees	480	480
	Park Light Pole Painting - San Sevaïne	30,000	-
	Locksmith	500	500
	Park Light Pole Painting - Hunters Ridge	10,000	-
	Total Other Professional Svcs	\$174,880	\$114,880
Organization:	39837203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	26,300	26,300
	Total Other Professional Svcs	\$26,300	\$26,300
Organization:	39837204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	9,600	9,600
	Annual Tree Trimming (Palm's & Others)	20,400	20,400
	Total Other Professional Svcs	\$30,000	\$30,000
Organization:	39837209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	1,000	1,000
	Total Overtime	\$1,000	\$1,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 398 - LMD #3 Hunter's Ridge

Division: Parks & Landscape

Department: Public Works & Engineering

8010	Departmental Expense		
	Mulch and Wood Chips	400	400
	Office Supplies	1,000	1,000
	Total Departmental Expense	\$1,400	\$1,400
8020	Utilities		
	Electricity	483,840	498,360
	Total Utilities	\$483,840	\$498,360
8021	Rents		
	0959-A MWD Lease Agreement RL	300	300
	1295-A MWD Lease Agreement RL	300	300
	2490-A MWD Lease Agreement RL	300	300
	800 MHz Radio Charge	300	300
	Total Rents	\$1,200	\$1,200
8130	Other Professional Svcs		
	Annual Landscape Maintenance	226,100	226,100
	Backflow Inspection and Repairs	10,000	10,000
	Color and Plant Replacement	9,200	-
	Monument Letter Replacement	7,100	-
	Total Other Professional Svcs	\$252,400	\$236,100
Organization:	39837210 - Technical Services	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	300	300
	Total Overtime	\$300	\$300
8010	Departmental Expense		
	Welding Supplies	1,500	1,500
	Electrical Supplies	6,000	6,000
	Irrigation Supplies	4,000	4,000
	Musco Lighting Parts	1,000	1,000
	Total Departmental Expense	\$12,500	\$12,500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 398 - LMD #3 Hunter's Ridge

Division: Parks & Landscape

Department: Public Works & Engineering

8021	Rents		
	Manlift Rental	1,000	1,000
	800 MHz Radio Charge	400	400
	Total Rents	\$1,400	\$1,400
8130	Other Professional Svcs		
	Electrical Services	5,000	5,000
	Total Other Professional Svcs	\$5,000	\$5,000

Budget by Fund

Total LLMD #3 Hunter's Ridge - 399

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	22,294	-	34,620	35,660	36,730
Total By Category	22,294	-	34,620	35,660	36,730
OPERATING COSTS					
8020 Utilities	22,294	-	34,620	35,660	36,730
TOTAL OPERATING COSTS	22,294	-	34,620	35,660	36,730
Total Fund - LLMD #3 Hunter's Ridge	22,294	-	34,620	35,660	36,730

LLMD #3 Hunter's Ridge - 399 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	34,620	35,660	36,730
Total By Category		-	-	34,620	35,660	36,730
OPERATING COSTS						
8020	Utilities	-	-	34,620	35,660	36,730
TOTAL OPERATING COSTS		-	-	34,620	35,660	36,730
Total Department - Public Works & Engineering		-	-	34,620	35,660	36,730

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 399 - LLMD #3 Hunter’s Ridge

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 39937208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	35,660	36,730
	Total Utilities	\$35,660	\$36,730

Budget by Fund

Total CFD #1 Southridge Village - 401

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	549,211	543,862	823,998	817,580	847,930
OPERATING COSTS	1,195,853	998,566	1,407,861	1,300,350	1,305,550
CONTRACTURAL SERVICES	1,244,844	2,093,099	2,909,289	1,852,500	1,556,900
INTERNAL SERVICES CHARGES	145,560	157,872	165,950	203,020	205,260
CAPITAL EXPENDITURES	19,120	287,121	59,142	-	-
CONTR:TO OTR AGY	1,006,100	1,006,100	1,092,319	251,530	251,530
Total By Category	4,160,688	5,086,620	6,458,559	4,424,980	4,167,170
Total Budgeted Full-Time Personnel	5.20	5.70	5.90	5.75	5.75
PERSONNEL SERVICES					
7010 Full-Time Employees	303,418	355,641	502,381	505,050	528,770
7012 Annual Leave Cash Out	16,037	6,511	20,621	33,600	35,200
7015 PERS Retirement-F/T	102,874	91,248	146,340	134,640	140,970
7017 Cafeteria Plan	89,776	61,381	112,486	102,080	99,590
7018 Medicare-F/T	4,744	4,874	7,160	7,190	7,530
7020 Worker's Comp	15,680	11,542	18,510	18,520	19,370
7113 Overtime	16,682	12,665	16,500	16,500	16,500
TOTAL PERSONNEL SERVICES	549,211	543,862	823,998	817,580	847,930
OPERATING COSTS					
8010 Departmental Expense	200,327	174,706	344,711	186,300	158,300
8012 Uniform Expense	2,280	3,220	4,470	-	-
8014 Computer Hardwar <\$5000	-	-	3,000	-	-
8018 Conference & Meetings	162	-	700	700	700
8020 Utilities	986,368	817,331	1,047,860	1,106,230	1,139,430
8021 Rents	6,716	3,309	7,120	7,120	7,120
TOTAL OPERATING COSTS	1,195,853	998,566	1,407,861	1,300,350	1,305,550
CONTRACTURAL SERVICES					
8113 Design/Architect Service	-	-	100,000	-	-
8130 Other Professional Svcs	1,244,844	2,093,099	2,809,289	1,852,500	1,556,900
TOTAL CONTRACTURAL SERVICES	1,244,844	2,093,099	2,909,289	1,852,500	1,556,900

Budget by Fund

Total CFD #1 Southridge Village - 401 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	102,310	93,590	93,590	137,700	137,700
8220	Risk Liability	43,250	64,282	72,360	65,320	67,560
TOTAL INTERNAL SERVICES CHARGES		145,560	157,872	165,950	203,020	205,260
CAPITAL EXPENDITURES						
8329	Other Construction	19,120	287,121	59,142	-	-
TOTAL CAPITAL EXPENDITURES		19,120	287,121	59,142	-	-
CONTR:TO OTR AGY						
8745	Contribution To FFD	1,006,100	1,006,100	1,092,319	251,530	251,530
TOTAL CONTR: TO OTR AGY		1,006,100	1,006,100	1,092,319	251,530	251,530
Total Fund - CFD #1 Southridge Village		4,160,688	5,086,620	6,458,559	4,424,980	4,167,170

CFD #1 Southridge Village - 401 Budget by Department

Total - Finance

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTR:TO OTR AGY		1,006,100	1,006,100	1,092,319	251,530	251,530
Total By Category		1,006,100	1,006,100	1,092,319	251,530	251,530
CONTR:TO OTR AGY						
8745	Contribution To FFD	1,006,100	1,006,100	1,092,319	251,530	251,530
TOTAL CONTR:TO OTR AGY		1,006,100	1,006,100	1,092,319	251,530	251,530
Total Department - Management Services		1,006,100	1,006,100	1,092,319	251,530	251,530

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 401 - CFD #1 Southridge Village

Division: Finance Administration

Department: Finance

Organization:	40128100 - Fire Protection	FY 2025/2026	FY 2026/2027
8745	Contribution To FFD		
	Contribution To FFD - CFD#1 Fire Services	251,530	251,530
	Total Contribution To FFD	\$251,530	\$251,530

CFD #1 Southridge Village - 401 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	1,830	161,130	188,130	196,910
INTERNAL SERVICES CHARGES		-	-	-	9,220	9,500
Total By Category		-	1,830	161,130	197,350	206,410
Total Budgeted Full-Time Personnel		0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	-	1,314	109,313	119,580	126,430
7012	Annual Leave Cash Out	-	-	5,305	9,600	10,140
7015	PERS Retirement-F/T	-	133	29,335	31,220	33,070
7017	Cafeteria Plan	-	364	14,470	24,760	24,150
7018	Medicare-F/T	-	19	1,590	1,730	1,830
7020	Worker's Comp	-	-	1,117	1,240	1,290
TOTAL PERSONNEL SERVICES		-	1,830	161,130	188,130	196,910
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	9,220	9,500
TOTAL INTERNAL SERVICES CHARGES		-	-	-	9,220	9,500
Total Department - Management Services		-	1,830	161,130	197,350	206,410

CFD #1 Southridge Village - 401 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	542,032	662,868	629,450	651,020
OPERATING COSTS		-	998,566	1,407,861	1,300,350	1,305,550
CONTRACTURAL SERVICES		-	2,093,099	2,909,289	1,852,500	1,556,900
INTERNAL SERVICES CHARGES		-	157,872	165,950	193,800	195,760
CAPITAL EXPENDITURES		-	287,121	59,142	-	-
Total By Category		-	4,078,690	5,205,110	3,976,100	3,709,230
Total Budgeted Full-Time Personnel		0.00	4.70	4.90	4.75	4.75
PERSONNEL SERVICES						
7010	Full-Time Employees	-	354,327	393,068	385,470	402,340
7012	Annual Leave Cash Out	-	6,511	15,316	24,000	25,060
7015	PERS Retirement-F/T	-	91,115	117,005	103,420	107,900
7017	Cafeteria Plan	-	61,017	98,016	77,320	75,440
7018	Medicare-F/T	-	4,855	5,570	5,460	5,700
7020	Worker's Comp	-	11,542	17,393	17,280	18,080
7113	Overtime	-	12,665	16,500	16,500	16,500
TOTAL PERSONNEL SERVICES		-	542,032	662,868	629,450	651,020
OPERATING COSTS						
8010	Departmental Expense	-	174,706	344,711	186,300	158,300
8012	Uniform Expense	-	3,220	4,470	-	-
8014	Computer Hardwar <\$5000	-	-	3,000	-	-
8018	Conference & Meetings	-	-	700	700	700
8020	Utilities	-	817,331	1,047,860	1,106,230	1,139,430
8021	Rents	-	3,309	7,120	7,120	7,120
TOTAL OPERATING COSTS		-	998,566	1,407,861	1,300,350	1,305,550
CONTRACTURAL SERVICES						
8113	Design/Architect Service	-	-	100,000	-	-
8130	Other Professional Svcs	-	2,093,099	2,809,289	1,852,500	1,556,900
TOTAL CONTRACTURAL SERVICES		-	2,093,099	2,909,289	1,852,500	1,556,900

CFD #1 Southridge Village - 401 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	93,590	93,590	137,700	137,700
8220	Risk Liability	-	64,282	72,360	56,100	58,060
TOTAL INTERNAL SERVICES CHARGES		-	157,872	165,950	193,800	195,760
CAPITAL EXPENDITURES						
8329	Other Construction	-	287,121	59,142	-	-
TOTAL CAPITAL EXPENDITURES		-	287,121	59,142	-	-
Total Department - Public Works & Engineering		-	4,078,690	5,205,110	3,976,100	3,709,230

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 401 - CFD #1 Southridge Village

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 40137201 - Graffiti		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	3,000	3,000
	Total Overtime	\$3,000	\$3,000
8010	Departmental Expense		
	Cleaning Supplies	2,500	2,500
	Paint and Paint Supplies	30,000	30,000
	Total Departmental Expense	\$32,500	\$32,500
8021	Rents		
	800 MHz Radio Charge	620	620
	Total Rents	\$620	\$620
Organization: 40137202 - Parks		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	10,000	10,000
	Total Overtime	\$10,000	\$10,000
8010	Departmental Expense		
	Ballfield Bases and Soil	7,000	7,000
	Concrete, Mulch and Soil	3,000	3,000
	Drinking Fountain Parts	10,500	10,500
	Fencing Supplies	5,000	5,000
	Hand Tools	1,000	1,000
	Irrigation Upgrades	6,400	6,400
	Playground Parts and Surface Repair	22,500	22,500
	Playground Wood Chips	11,000	11,000
	Plumbing Supplies	5,000	5,000
	Baseball Field Laser Grading - Village	28,000	-
	Total Departmental Expense	\$99,400	\$71,400

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 401 - CFD #1 Southridge Village

Division: Parks & Landscape

Department: Public Works & Engineering

8018	Conference & Meetings		
	California Parks and Recreation	100	100
	CMMS (Computer Maintenance Management System)	150	150
	Recreation and Parks Association	150	150
	Total Conference & Meetings	\$400	\$400
8020	Utilities		
	Electricity	174,310	179,540
	Total Utilities	\$174,310	\$179,540
8021	Rents		
	800 MHz Radio Charge	1,500	1,500
	Storage Unit	750	750
	Total Rents	\$2,250	\$2,250
8130	Other Professional Svcs		
	Annual Landscape Maintenance	688,100	688,100
	Backflow Inspection and Reports	4,500	4,500
	Chain Link Fence Repairs	10,000	10,000
	Color Replacement	1,000	1,000
	GIS Development and Data Maintenance Services	20,100	20,100
	Locksmith	1,500	1,900
	Control Link Fees	1,900	1,500
	Rubberized Playground Surfacing Repairs	9,000	9,000
	Spectator Shade Structures	240,000	-
	Baseball Field Laser Grading - Village	50,000	-
	Total Other Professional Svcs	\$1,026,100	\$736,100
Organization:	40137203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	65,600	65,600
	Total Other Professional Svcs	\$65,600	\$65,600

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 401 - CFD #1 Southridge Village

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 40137204 - Trees		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	3,000	3,000
	Total Overtime	\$3,000	\$3,000
8021	Rents		
	800 MHz Radio Charge	1,000	1,000
	Total Rents	\$1,000	\$1,000
8130	Other Professional Svcs		
	5 Year Tree Trimming	5,200	-
	Annual Tree Trimming (Palms & Others)	4,600	4,600
	Service Request Tree Trimming	28,500	28,500
	Tree Planting	400	-
	Total Other Professional Svcs	\$38,700	\$33,100
Organization: 40137205 - Pools		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	CUPA Permits	500	500
	Pool Equipment	20,000	20,000
	Pools Miscellaneous Supplies	1,000	1,000
	Total Departmental Expense	\$21,500	\$21,500
8018	Conference & Meetings		
	NRPA	100	100
	Total Conference & Meetings	\$100	\$100
8020	Utilities		
	Electricity	3,740	3,860
	Total Utilities	\$3,740	\$3,860
8021	Rents		
	800 MHz Radio Charge	250	250
	Total Rents	\$250	\$250

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 401 - CFD #1 Southridge Village

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Bi-Annual Inspection / Waterslides	1,000	1,000
	Contracted Pool Work	84,000	84,000
	Lab Work	500	500
	Total Other Professional Svcs	\$85,500	\$85,500

Organization:	40137209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
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8010	Departmental Expense		
	Mulch and Wood Chips	1,400	1,400
	Office Supplies	1,000	1,000
	Total Departmental Expense	\$2,400	\$2,400

8018	Conference & Meetings		
	Turf Training	200	200
	Total Conference & Meetings	\$200	\$200

8020	Utilities		
	Electricity	928,180	956,030
	Total Utilities	\$928,180	\$956,030

8021	Rents		
	800 MHz Radio Charge	400	400
	Total Rents	\$400	\$400

8130	Other Professional Svcs		
	Annual Landscape Maintenance	485,900	485,900
	Backflow Inspection and Reports	10,000	10,000
	Landscape Renovation	95,800	95,800
	Monument Letter Replacement	15,600	15,600
	Plant / Color Replacement	26,000	26,000
	Total Other Professional Svcs	\$633,300	\$633,300

Organization:	40137210 - Technical Services	FY 2025/2026	FY 2026/2027
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7113	Overtime		
	Emergency Call Outs, Special Events and Projects	500	500
	Total Overtime	\$500	\$500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 401 - CFD #1 Southridge Village

Division: Parks & Landscape

Department: Public Works & Engineering

8010	Departmental Expense		
	Electrical Supplies	14,500	14,500
	Irrigation Supplies	10,000	10,000
	Musco Lighting Parts	3,000	3,000
	Welding Supplies	3,000	3,000
	Total Departmental Expense	\$30,500	\$30,500
8021	Rents		
	800 MHz Radio Charge	400	400
	Manlift Rental	2,200	2,200
	Total Rents	\$2,600	\$2,600
8130	Other Professional Svcs		
	Crane Services	1,000	1,000
	Electrical Services	2,300	2,300
	Total Other Professional Svcs	\$3,300	\$3,300

Budget by Fund

Total CFD #6-3A Bellgrove II - 403

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	26,083	28,909	30,072	32,160	33,420
OPERATING COSTS	78,892	77,121	109,290	107,200	110,340
CONTRACTURAL SERVICES	52,666	27,121	46,610	31,200	31,200
INTERNAL SERVICES CHARGES	1,390	2,762	2,310	1,580	1,620
Total By Category	159,031	135,913	188,282	172,140	176,580
Total Budgeted Full-Time Personnel	0.20	0.20	0.20	0.20	0.20
PERSONNEL SERVICES					
7010 Full-Time Employees	17,392	20,403	19,705	21,100	22,070
7012 Annual Leave Cash Out	451	405	952	1,650	1,720
7015 PERS Retirement-F/T	5,275	5,654	6,018	5,950	6,210
7017 Cafeteria Plan	2,439	1,503	2,860	2,890	2,830
7018 Medicare-F/T	262	284	289	300	320
7020 Worker's Comp	240	660	248	270	270
7113 Overtime	24	-	-	-	-
TOTAL PERSONNEL SERVICES	26,083	28,909	30,072	32,160	33,420
OPERATING COSTS					
8010 Departmental Expense	-	-	1,000	2,300	2,300
8012 Uniform Expense	105	105	440	500	500
8018 Conference & Meetings	-	6,204	6,500	-	-
8020 Utilities	78,787	68,794	101,350	104,400	107,540
8096 Bad Debts/Loans	-	2,018	-	-	-
TOTAL OPERATING COSTS	78,892	77,121	109,290	107,200	110,340
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	52,666	27,121	46,610	31,200	31,200
TOTAL CONTRACTURAL SERVICES	52,666	27,121	46,610	31,200	31,200
INTERNAL SERVICES CHARGES					
8220 Risk Liability	1,390	2,762	2,310	1,580	1,620
TOTAL INTERNAL SERVICES CHARGES	1,390	2,762	2,310	1,580	1,620
Total Fund - CFD #6-3A Bellgrove II	159,031	135,913	188,282	172,140	176,580

CFD #6-3A Bellgrove II - 403 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	288	9,387	10,430	11,140
INTERNAL SERVICES CHARGES		-	-	-	510	540
Total By Category		-	288	9,387	10,940	11,680
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	-	224	6,304	7,120	7,670
7012	Annual Leave Cash Out	-	-	228	390	420
7015	PERS Retirement-F/T	-	22	1,751	1,810	1,950
7017	Cafeteria Plan	-	39	970	960	940
7018	Medicare-F/T	-	3	93	100	110
7020	Worker's Comp	-	-	41	50	50
TOTAL PERSONNEL SERVICES		-	288	9,387	10,430	11,140
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	510	540
TOTAL INTERNAL SERVICES CHARGES		-	-	-	510	540
Total Department - Development Services Admin		-	288	9,387	10,940	11,680

CFD #6-3A Bellgrove II - 403 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	28,621	20,685	21,730	22,280
OPERATING COSTS		-	77,121	109,290	107,200	110,340
CONTRACTURAL SERVICES		-	27,121	46,610	31,200	31,200
INTERNAL SERVICES CHARGES		-	2,762	2,310	1,070	1,080
Total By Category		-	135,625	178,895	161,200	164,900
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	-	20,179	13,401	13,980	14,400
7012	Annual Leave Cash Out	-	405	724	1,260	1,300
7015	PERS Retirement-F/T	-	5,632	4,267	4,140	4,260
7017	Cafeteria Plan	-	1,464	1,890	1,930	1,890
7018	Medicare-F/T	-	281	196	200	210
7020	Worker's Comp	-	660	207	220	220
TOTAL PERSONNEL SERVICES		-	28,621	20,685	21,730	22,280
OPERATING COSTS						
8010	Departmental Expense	-	-	1,000	2,300	2,300
8012	Uniform Expense	-	105	440	500	500
8018	Conference & Meetings	-	6,204	6,500	-	-
8020	Utilities	-	68,794	101,350	104,400	107,540
8096	Bad Debts/Loans	-	2,018	-	-	-
TOTAL OPERATING COSTS		-	77,121	109,290	107,200	110,340
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	27,121	46,610	31,200	31,200
TOTAL CONTRACTURAL SERVICES		-	27,121	46,610	31,200	31,200
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	2,762	2,310	1,070	1,080
TOTAL INTERNAL SERVICES CHARGES		-	2,762	2,310	1,070	1,080
Total Department - Public Works & Engineering		-	135,625	178,895	161,200	164,900

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 403 - CFD #6-3A Bellgrove II

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 40337201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8012	Uniform Expense		
	Paint and Paint Supplies	500	500
	Total Uniform Expense	\$500	\$500
Organization: 40337204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	2,200	2,200
	Annual Tree Trimming (Palms & Others)	3,000	3,000
	Total Other Professional Svcs	\$5,200	\$5,200
Organization: 40337208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	12,360	12,740
	Total Utilities	\$12,360	\$12,740
Organization: 40337209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	300	300
	Mulch and Wood Chips	200	200
	Office Supplies	500	500
	Paint and Paint Supplies	800	800
	Total Departmental Expense	\$1,800	\$1,800
8020	Utilities		
	Electricity	92,040	94,800
	Total Utilities	\$92,040	\$94,800
8130	Other Professional Svcs		
	Annual Landscape Maintenance	25,000	25,000
	Backflow Inspection and Reports	1,000	1,000
	Total Other Professional Svcs	\$26,000	\$26,000

Budget by Fund

Total CFD #6-2 N Morningside - 404

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		34,176	51,871	65,080	67,060	69,040
CONTRACTURAL SERVICES		15,888	9,577	14,530	15,800	15,800
INTERNAL SERVICES CHARGES		900	1,935	1,600	1,070	1,080
Total By Category		50,964	63,383	81,210	83,930	85,920
Total Budgeted Full-Time Personnel		0.10	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	12,797	14,296	13,401	13,980	14,400
7012	Annual Leave Cash Out	389	405	724	1,260	1,300
7015	PERS Retirement-F/T	3,789	4,338	4,267	4,140	4,260
7017	Cafeteria Plan	1,691	995	1,890	1,930	1,890
7018	Medicare-F/T	196	203	196	200	210
7020	Worker's Comp	200	463	207	220	220
TOTAL PERSONNEL SERVICES		19,062	20,700	20,685	21,730	22,280
OPERATING COSTS						
8010	Departmental Expense	-	-	800	1,300	1,300
8012	Uniform Expense	404	257	440	-	-
8020	Utilities	33,772	51,171	63,840	65,760	67,740
8096	Bad Debts/Loans	-	443	-	-	-
TOTAL OPERATING COSTS		34,176	51,871	65,080	67,060	69,040
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	15,888	9,577	14,530	15,800	15,800
TOTAL CONTRACTURAL SERVICES		15,888	9,577	14,530	15,800	15,800
INTERNAL SERVICES CHARGES						
8220	Risk Liability	900	1,935	1,600	1,070	1,080
TOTAL INTERNAL SERVICES CHARGES		900	1,935	1,600	1,070	1,080
Total Fund - CFD #6-2 N Morningside		70,026	84,083	101,895	105,660	108,200

CFD #6-2 N Morningside - 404 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	20,700	20,685	21,730	22,280
OPERATING COSTS		-	51,871	65,080	67,060	69,040
CONTRACTURAL SERVICES		-	9,577	14,530	15,800	15,800
INTERNAL SERVICES CHARGES		-	1,935	1,600	1,070	1,080
Total By Category		-	84,083	101,895	105,660	108,200
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	-	14,296	13,401	13,980	14,400
7012	Annual Leave Cash Out	-	405	724	1,260	1,300
7015	PERS Retirement-F/T	-	4,338	4,267	4,140	4,260
7017	Cafeteria Plan	-	995	1,890	1,930	1,890
7018	Medicare-F/T	-	203	196	200	210
7020	Worker's Comp	-	463	207	220	220
TOTAL PERSONNEL SERVICES		-	20,700	20,685	21,730	22,280
OPERATING COSTS						
8010	Departmental Expense	-	-	800	1,300	1,300
8012	Uniform Expense	-	257	440	-	-
8020	Utilities	-	51,171	63,840	65,760	67,740
8096	Bad Debts/Loans	-	443	-	-	-
TOTAL OPERATING COSTS		-	51,871	65,080	67,060	69,040
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	9,577	14,530	15,800	15,800
TOTAL CONTRACTURAL SERVICES		-	9,577	14,530	15,800	15,800
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	1,935	1,600	1,070	1,080
TOTAL INTERNAL SERVICES CHARGES		-	1,935	1,600	1,070	1,080
Total Department - Public Works & Engineering		-	84,083	101,895	105,660	108,200

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 404 - CFD #6-2 N Morningside

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 40437201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization: 40437204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	700	700
	Total Other Professional Svcs	\$700	\$700
Organization: 40437208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	6,030	6,210
	Total Utilities	\$6,030	\$6,210
Organization: 40437209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	350	350
	Integrated Pest Management / Rodent Control	250	250
	Mulch and Wood Chips	200	200
	Total Departmental Expense	\$800	\$800
8020	Utilities		
	Electricity	59,730	61,530
	Total Utilities	\$59,730	\$61,530
8130	Other Professional Svcs		
	Annual Landscape Maintenance	9,100	9,100
	Backflow Inspection and Reports	1,000	1,000
	Monument Letter Replacement	5,000	5,000
	Total Other Professional Svcs	\$15,100	\$15,100

Budget by Fund

Total CFD #6-1 Stratham - 405

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	27,013	25,208	25,350	25,070	25,950
OPERATING COSTS	34,020	54,713	71,890	73,940	76,100
CONTRACTURAL SERVICES	69,224	40,978	47,020	48,200	48,200
INTERNAL SERVICES CHARGES	1,380	2,287	2,340	1,230	1,250
Total By Category	131,637	123,186	146,600	148,440	151,500
Total Budgeted Full-Time Personnel	0.20	0.15	0.15	0.15	0.15
PERSONNEL SERVICES					
7010 Full-Time Employees	17,277	16,751	16,110	16,600	17,270
7012 Annual Leave Cash Out	704	771	719	1,200	1,240
7015 PERS Retirement-F/T	5,397	5,252	5,206	5,020	5,180
7017 Cafeteria Plan	2,807	1,281	2,520	1,440	1,410
7018 Medicare-F/T	266	248	235	240	250
7020 Worker's Comp	550	546	560	570	600
7113 Overtime	12	359	-	-	-
TOTAL PERSONNEL SERVICES	27,013	25,208	25,350	25,070	25,950
OPERATING COSTS					
8010 Departmental Expense	-	-	1,300	1,800	1,800
8012 Uniform Expense	152	184	550	-	-
8020 Utilities	33,611	54,529	69,740	71,840	74,000
8021 Rents	257	-	300	300	300
TOTAL OPERATING COSTS	34,020	54,713	71,890	73,940	76,100
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	69,224	40,978	47,020	48,200	48,200
TOTAL CONTRACTURAL SERVICES	69,224	40,978	47,020	48,200	48,200
INTERNAL SERVICES CHARGES					
8220 Risk Liability	1,380	2,287	2,340	1,230	1,250
TOTAL INTERNAL SERVICES CHARGES	1,380	2,287	2,340	1,230	1,250
Total Fund - CFD #6-1 Stratham	131,637	123,186	146,600	148,440	151,500

CFD #6-1 Stratham - 405 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	25,208	25,350	25,070	25,950
OPERATING COSTS		-	54,713	71,890	73,940	76,100
CONTRACTURAL SERVICES		-	40,978	47,020	48,200	48,200
INTERNAL SERVICES CHARGES		-	2,287	2,340	1,230	1,250
Total By Category		-	123,186	146,600	148,440	151,500
Total Budgeted Full-Time Personnel		0.00	0.15	0.15	0.15	0.15
PERSONNEL SERVICES						
7010	Full-Time Employees	-	16,751	16,110	16,600	17,270
7012	Annual Leave Cash Out	-	771	719	1,200	1,240
7015	PERS Retirement-F/T	-	5,252	5,206	5,020	5,180
7017	Cafeteria Plan	-	1,281	2,520	1,440	1,410
7018	Medicare-F/T	-	248	235	240	250
7020	Worker's Comp	-	546	560	570	600
7113	Overtime	-	359	-	-	-
TOTAL PERSONNEL SERVICES		-	25,208	25,350	25,070	25,950
OPERATING COSTS						
8010	Departmental Expense	-	-	1,300	1,800	1,800
8012	Uniform Expense	-	184	550	-	-
8020	Utilities	-	54,529	69,740	71,840	74,000
8021	Rents	-	-	300	300	300
TOTAL OPERATING COSTS		-	54,713	71,890	73,940	76,100
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	40,978	47,020	48,200	48,200
TOTAL CONTRACTURAL SERVICES		-	40,978	47,020	48,200	48,200
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	2,287	2,340	1,230	1,250
TOTAL INTERNAL SERVICES CHARGES		-	2,287	2,340	1,230	1,250
Total Department - Public Works & Engineering		-	123,186	146,600	148,440	151,500

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 405 - CFD #6-1 Stratham

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 40537201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization: 40537203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	2,500	2,500
	Total Other Professional Svcs	\$2,500	\$2,500
Organization: 40537204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Annual Tree Trimming (Palms & Others)	3,600	3,600
	Service Request Tree Trimming	3,100	3,100
	Total Other Professional Svcs	\$6,700	\$6,700
Organization: 40537208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	10,040	10,340
	Total Utilities	\$10,040	\$10,340
Organization: 40537209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Herbicides	300	300
	Mulch and Wood Chips	200	200
	Office Supplies	500	500
	Hardware and Materials	300	300
	Total Departmental Expense	\$1,300	\$1,300
8020	Utilities		
	Electricity	61,800	63,660
	Total Utilities	\$61,800	\$63,660
8021	Rents		
	800 MHz Radio Charge	300	300
	Total Rents	\$300	\$300

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 405 - CFD #6-1 Stratham

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Annual Landscape Maintenance	34,500	34,500
	Backflow Inspection and Repairs	1,000	1,000
	Monument Letter Replacement	3,500	3,500
	Total Other Professional Svcs	\$39,000	\$39,000

Budget by Fund

Total CFD #6 The Landings - 406

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	104,685	93,319	109,715	115,900	120,040
OPERATING COSTS	150,191	210,379	330,159	334,120	343,190
CONTRACTURAL SERVICES	190,880	155,391	325,415	149,580	149,580
INTERNAL SERVICES CHARGES	7,880	11,113	12,220	7,510	7,680
Total By Category	453,636	470,202	777,509	607,110	620,490
Total Budgeted Full-Time Personnel	0.80	0.70	0.70	0.75	0.75
PERSONNEL SERVICES					
7010 Full-Time Employees	60,838	60,495	66,409	71,800	74,980
7012 Annual Leave Cash Out	5,442	2,173	2,870	4,920	5,120
7015 PERS Retirement-F/T	19,234	16,912	20,439	20,170	21,030
7017 Cafeteria Plan	12,595	7,289	13,110	11,800	11,510
7018 Medicare-F/T	956	831	896	970	1,020
7020 Worker's Comp	2,340	1,956	2,491	2,740	2,880
7113 Overtime	3,280	3,663	3,500	3,500	3,500
TOTAL PERSONNEL SERVICES	104,685	93,319	109,715	115,900	120,040
OPERATING COSTS					
8010 Departmental Expense	7,271	9,021	29,509	26,750	26,750
8012 Uniform Expense	1,774	1,349	2,100	-	-
8018 Conference & Meetings	-	-	450	450	450
8020 Utilities	137,256	198,954	293,530	302,350	311,420
8021 Rents	3,890	1,055	4,570	4,570	4,570
TOTAL OPERATING COSTS	150,191	210,379	330,159	334,120	343,190
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	190,880	155,391	325,415	149,580	149,580
TOTAL CONTRACTURAL SERVICES	190,880	155,391	325,415	149,580	149,580
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	2,180	2,180	2,180	1,570	1,570
8220 Risk Liability	5,700	8,933	10,040	5,940	6,110
TOTAL INTERNAL SERVICES CHARGES	7,880	11,113	12,220	7,510	7,680
Total Fund - CFD #6 The Landings	453,636	470,202	777,509	607,110	620,490

CFD #6 The Landings - 406 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	93,319	109,715	115,900	120,040
OPERATING COSTS		-	210,379	330,159	334,120	343,190
CONTRACTURAL SERVICES		-	155,391	325,415	149,580	149,580
INTERNAL SERVICES CHARGES		-	11,113	12,220	7,510	7,680
Total By Category		-	470,202	777,509	607,110	620,490
Total Budgeted Full-Time Personnel		0.00	0.70	0.70	0.75	0.75
PERSONNEL SERVICES						
7010	Full-Time Employees	-	60,495	66,409	71,800	74,980
7012	Annual Leave Cash Out	-	2,173	2,870	4,920	5,120
7015	PERS Retirement-F/T	-	16,912	20,439	20,170	21,030
7017	Cafeteria Plan	-	7,289	13,110	11,800	11,510
7018	Medicare-F/T	-	831	896	970	1,020
7020	Worker's Comp	-	1,956	2,491	2,740	2,880
7113	Overtime	-	3,663	3,500	3,500	3,500
TOTAL PERSONNEL SERVICES		-	93,319	109,715	115,900	120,040
OPERATING COSTS						
8010	Departmental Expense	-	9,021	29,509	26,750	26,750
8012	Uniform Expense	-	1,349	2,100	-	-
8018	Conference & Meetings	-	-	450	450	450
8020	Utilities	-	198,954	293,530	302,350	311,420
8021	Rents	-	1,055	4,570	4,570	4,570
TOTAL OPERATING COSTS		-	210,379	330,159	334,120	343,190
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	155,391	325,415	149,580	149,580
TOTAL CONTRACTURAL SERVICES		-	155,391	325,415	149,580	149,580
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	2,180	2,180	1,570	1,570
8220	Risk Liability	-	8,933	10,040	5,940	6,110
TOTAL INTERNAL SERVICES CHARGES		-	11,113	12,220	7,510	7,680
Total Department - Public Works & Engineering		-	470,202	777,509	607,110	620,490

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 406 - CFD #6 The Landings

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 40637201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Cleaning Supplies	2,600	2,600
	Paint and Paint Supplies	1,000	1,000
	Total Departmental Expense	\$3,600	\$3,600
8021	Rents		
	800 MHz Radio Charge	630	630
	Total Rents	\$630	\$630
Organization: 40637202 - Parks		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	2,000	2,000
	Total Overtime	\$2,000	\$2,000
8010	Departmental Expense		
	Office Supplies	200	200
	Park Signs	500	500
	Playground Parts and Surface Repair	9,000	9,000
	Professional Association Pesticide Association	200	200
	Drinking Fountain Parts	3,500	3,500
	Irrigation Upgrades	1,000	1,000
	Landscape Architect Association	200	200
	Total Departmental Expense	\$14,600	\$14,600
8018	Conference & Meetings		
	California Parks and Recreation	100	100
	Recreation and Parks Association	150	150
	Total Conference & Meetings	\$250	\$250
8020	Utilities		
	Electricity	38,330	39,480
	Total Utilities	\$38,330	\$39,480

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 406 - CFD #6 The Landings

Division: Parks & Landscape

Department: Public Works & Engineering

8021	Rents		
	Storage Unit	750	750
	800 MHz Radio Charge	1,490	1,490
	Total Rents	\$2,240	\$2,240
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	500	500
	Annual Landscape Maintenance	97,200	97,200
	Control Link Fees	480	480
	GIS Development and Data Maintenance Services	3,700	3,700
	Locksmith	450	450
	Rubberized Playground Surfacing Repairs	1,650	1,650
	Total Other Professional Svcs	\$103,980	\$103,980
Organization:	40637204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	4,400	4,400
	Total Other Professional Svcs	\$4,400	\$4,400
Organization:	40637208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	23,390	24,090
	Total Utilities	\$23,390	\$24,090
Organization:	40637209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	1,000	1,000
	Total Overtime	\$1,000	\$1,000
8010	Departmental Expense		
	Hardware and Materials	200	200
	Irrigation Supplies	250	250
	Office Supplies	400	400
	Mulch and Wood Chips	1,200	1,200
	Total Departmental Expense	\$2,050	\$2,050

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 406 - CFD #6 The Landings

Division: Parks & Landscape

Department: Public Works & Engineering

8018	Conference & Meetings		
	Turf Training	200	200
	Total Conference & Meetings	\$200	\$200
8020	Utilities		
	Electricity	240,630	247,850
	Total Utilities	\$240,630	\$247,850
8021	Rents		
	800 MHz Radio Charge	300	300
	Total Rents	\$300	\$300
8130	Other Professional Svcs		
	Annual Landscape Maintenance	40,200	40,200
	Backflow Inspection and Repair	1,000	1,000
	Total Other Professional Svcs	\$41,200	\$41,200
Organization:	40637210 - Technical Services	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	500	500
	Total Overtime	\$500	\$500
8010	Departmental Expense		
	Irrigation Supplies	2,000	2,000
	Welding Supplies	500	500
	Electrical Supplies	4,000	4,000
	Total Departmental Expense	\$6,500	\$6,500
8021	Rents		
	800 MHz Radio Charge	400	400
	Manlift Rental	1,000	1,000
	Total Rents	\$1,400	\$1,400

Budget by Fund

Total CFD #7 Country Club Est - 407

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	24,954	26,698	27,354	28,700	29,390
OPERATING COSTS	54,832	28,030	73,880	74,850	76,760
CONTRACTURAL SERVICES	57,319	68,632	78,778	126,400	76,500
INTERNAL SERVICES CHARGES	1,160	2,532	2,110	1,410	1,420
Total By Category	138,265	125,892	182,122	231,360	184,070
Total Budgeted Full-Time Personnel	0.15	0.15	0.15	0.15	0.15
PERSONNEL SERVICES					
7010 Full-Time Employees	16,488	18,676	17,482	18,310	18,850
7012 Annual Leave Cash Out	389	405	877	1,500	1,540
7015 PERS Retirement-F/T	4,763	5,233	5,407	5,230	5,390
7017 Cafeteria Plan	2,670	1,519	2,910	2,950	2,880
7018 Medicare-F/T	249	260	257	270	270
7020 Worker's Comp	390	605	421	440	460
7113 Overtime	5	-	-	-	-
TOTAL PERSONNEL SERVICES	24,954	26,698	27,354	28,700	29,390
OPERATING COSTS					
8010 Departmental Expense	3,063	1,559	6,260	7,450	7,450
8012 Uniform Expense	700	659	2,080	-	-
8018 Conference & Meetings	-	-	250	250	250
8020 Utilities	47,847	24,866	61,680	63,540	65,450
8021 Rents	3,222	835	3,610	3,610	3,610
8096 Bad Debts/Loans	-	111	-	-	-
TOTAL OPERATING COSTS	54,832	28,030	73,880	74,850	76,760
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	57,319	68,632	78,778	126,400	76,500
TOTAL CONTRACTURAL SERVICES	57,319	68,632	78,778	126,400	76,500
INTERNAL SERVICES CHARGES					
8220 Risk Liability	1,160	2,532	2,110	1,410	1,420
TOTAL INTERNAL SERVICES CHARGES	1,160	2,532	2,110	1,410	1,420
Total Fund - CFD #7 Country Club Est	138,265	125,892	182,122	231,360	184,070

Other Funds

CFD #7 Country Club Est - 407 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	26,698	27,354	28,700	29,390
OPERATING COSTS		-	28,030	73,880	74,850	76,760
CONTRACTURAL SERVICES		-	68,632	78,778	126,400	76,500
INTERNAL SERVICES CHARGES		-	2,532	2,110	1,410	1,420
Total By Category		-	125,892	182,122	231,360	184,070
Total Budgeted Full-Time Personnel		0.00	0.15	0.15	0.15	0.15
PERSONNEL SERVICES						
7010	Full-Time Employees	-	18,676	17,482	18,310	18,850
7012	Annual Leave Cash Out	-	405	877	1,500	1,540
7015	PERS Retirement-F/T	-	5,233	5,407	5,230	5,390
7017	Cafeteria Plan	-	1,519	2,910	2,950	2,880
7018	Medicare-F/T	-	260	257	270	270
7020	Worker's Comp	-	605	421	440	460
TOTAL PERSONNEL SERVICES		-	26,698	27,354	28,700	29,390
OPERATING COSTS						
8010	Departmental Expense	-	1,559	6,260	7,450	7,450
8012	Uniform Expense	-	659	2,080	-	-
8018	Conference & Meetings	-	-	250	250	250
8020	Utilities	-	24,866	61,680	63,540	65,450
8021	Rents	-	835	3,610	3,610	3,610
8096	Bad Debts/Loans	-	111	-	-	-
TOTAL OPERATING COSTS		-	28,030	73,880	74,850	76,760
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	68,632	78,778	126,400	76,500
TOTAL CONTRACTURAL SERVICES		-	68,632	78,778	126,400	76,500
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	2,532	2,110	1,410	1,420
TOTAL INTERNAL SERVICES CHARGES		-	2,532	2,110	1,410	1,420
Total Department - Public Works & Engineering		-	125,892	182,122	231,360	184,070

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 407 - CFD #7 Country Club Est

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 40737201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	1,000	1,000
	Cleaning Supplies	1,800	1,800
	Total Departmental Expense	\$2,800	\$2,800
8021	Rents		
	800 MHz Radio Charge	620	620
	Total Rents	\$620	\$620
Organization: 40737202 - Parks		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Supplies	500	500
	Playground Parts and Surface Repair	1,500	1,500
	Plumbing Supplies	500	500
	Total Departmental Expense	\$2,500	\$2,500
8018	Conference & Meetings		
	California Parks and Recreation	100	100
	Recreation and Parks Association	150	150
	Total Conference & Meetings	\$250	\$250
8021	Rents		
	800 MHz Radio Charge	1,490	1,490
	Storage Unit	750	750
	Total Rents	\$2,240	\$2,240
8130	Other Professional Svcs		
	GIS Development and Data Maintenance Services	900	900
	Annual Landscape Maintenance	14,200	14,200
	Backflow Inspection and Reports	100	100
	Color Replacement	700	700
	Total Other Professional Svcs	\$15,900	\$15,900

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 407 - CFD #7 Country Club Est

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 40737203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	9,900	9,900
	Total Other Professional Svcs	\$9,900	\$9,900
Organization: 40737204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	3,900	3,900
	5 Year Tree Trimming	49,000	-
	Annual Tree Trimming (Palms & Others)	1,800	1,800
	Tree Planting	900	-
	Total Other Professional Svcs	\$55,600	\$5,700
Organization: 40737208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	10,040	10,340
	Total Utilities	\$10,040	\$10,340
Organization: 40737209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	200	200
	Mulch and Wood Chips	100	100
	Total Departmental Expense	\$300	\$300
8020	Utilities		
	Electricity	53,500	55,110
	Total Utilities	\$53,500	\$55,110
8021	Rents		
	800 MHz Radio Charge	350	350
	Total Rents	\$350	\$350
8130	Other Professional Svcs		
	Annual Landscape Maintenance	44,000	44,000
	Backflow Inspection and Repairs	1,000	1,000
	Total Other Professional Svcs	\$45,000	\$45,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 407 - CFD #7 Country Club Est

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 40737210 - Technical Services

FY 2025/2026

FY 2026/2027

8010	Departmental Expense		
	Welding Supplies	250	250
	Electrical Supplies	600	600
	Irrigation Supplies	1,000	1,000
	Total Departmental Expense	\$1,850	\$1,850
8021	Rents		
	800 MHz Radio Charge	400	400
	Total Rents	\$400	\$400

Budget by Fund

Total CFD #8 Presley - 408

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	25,762	27,574	28,504	29,850	30,520
OPERATING COSTS	71,166	91,570	163,080	156,240	160,470
CONTRACTURAL SERVICES	118,368	139,814	326,708	111,400	118,700
INTERNAL SERVICES CHARGES	1,250	2,591	2,200	1,460	1,470
Total By Category	216,546	261,549	520,492	298,950	311,160
Total Budgeted Full-Time Personnel	0.15	0.15	0.15	0.15	0.15
PERSONNEL SERVICES					
7010 Full-Time Employees	16,725	18,944	17,482	18,310	18,850
7012 Annual Leave Cash Out	531	405	877	1,500	1,540
7015 PERS Retirement-F/T	4,816	5,329	5,407	5,230	5,390
7017 Cafeteria Plan	2,940	1,838	3,260	3,300	3,210
7018 Medicare-F/T	255	264	257	270	270
7020 Worker's Comp	400	618	421	440	460
7113 Overtime	95	176	800	800	800
TOTAL PERSONNEL SERVICES	25,762	27,574	28,504	29,850	30,520
OPERATING COSTS					
8010 Departmental Expense	6,689	3,785	17,850	12,000	12,000
8012 Uniform Expense	1,178	1,149	2,100	-	-
8014 Computer Hardwar <\$5000	-	-	3,000	-	-
8018 Conference & Meetings	-	-	250	250	250
8020 Utilities	59,482	85,480	136,610	140,720	144,950
8021 Rents	3,817	845	3,270	3,270	3,270
8096 Bad Debts/Loans	-	311	-	-	-
TOTAL OPERATING COSTS	71,166	91,570	163,080	156,240	160,470
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	118,368	139,814	326,708	111,400	118,700
TOTAL CONTRACTURAL SERVICES	118,368	139,814	326,708	111,400	118,700
INTERNAL SERVICES CHARGES					
8220 Risk Liability	1,250	2,591	2,200	1,460	1,470
TOTAL INTERNAL SERVICES CHARGES	1,250	2,591	2,200	1,460	1,470

Budget by Fund

Total CFD #8 Presley - 408 (continued)

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
Total Fund - CFD #8 Presley	216,546	261,549	520,492	298,950	311,160

CFD #8 Presley - 408 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	27,574	28,504	29,850	30,520
OPERATING COSTS		-	91,570	163,080	156,240	160,470
CONTRACTURAL SERVICES		-	139,814	326,708	111,400	118,700
INTERNAL SERVICES CHARGES		-	2,591	2,200	1,460	1,470
Total By Category		-	261,549	520,492	298,950	311,160
Total Budgeted Full-Time Personnel		0.00	0.15	0.15	0.15	0.15
PERSONNEL SERVICES						
7010	Full-Time Employees	-	18,944	17,482	18,310	18,850
7012	Annual Leave Cash Out	-	405	877	1,500	1,540
7015	PERS Retirement-F/T	-	5,329	5,407	5,230	5,390
7017	Cafeteria Plan	-	1,838	3,260	3,300	3,210
7018	Medicare-F/T	-	264	257	270	270
7020	Worker's Comp	-	618	421	440	460
7113	Overtime	-	176	800	800	800
TOTAL PERSONNEL SERVICES		-	27,574	28,504	29,850	30,520
OPERATING COSTS						
8010	Departmental Expense	-	3,785	17,850	12,000	12,000
8012	Uniform Expense	-	1,149	2,100	-	-
8014	Computer Hardwar <\$5000	-	-	3,000	-	-
8018	Conference & Meetings	-	-	250	250	250
8020	Utilities	-	85,480	136,610	140,720	144,950
8021	Rents	-	845	3,270	3,270	3,270
8096	Bad Debts/Loans	-	311	-	-	-
TOTAL OPERATING COSTS		-	91,570	163,080	156,240	160,470
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	139,814	326,708	111,400	118,700
TOTAL CONTRACTURAL SERVICES		-	139,814	326,708	111,400	118,700
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	2,591	2,200	1,460	1,470
TOTAL INTERNAL SERVICES CHARGES		-	2,591	2,200	1,460	1,470

CFD #8 Presley - 408 Budget by Department
Total - Public Works & Engineering (continued)

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
Total Department - Public Works & Engineering	-	261,549	520,492	298,950	311,160

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 408 - CFD #8 Presley

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	40837201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Cleaning Supplies	2,100	2,100
	Paint and Paint Supplies	1,000	1,000
	Total Departmental Expense	\$3,100	\$3,100
8021	Rents		
	800 MHz Radio Charge	630	630
	Total Rents	\$630	\$630
Organization:	40837202 - Parks	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	500	500
	Total Overtime	\$500	\$500
8010	Departmental Expense		
	Playground Parts and Surface Repair	3,500	3,500
	Professional Applicators Pesticide Association	250	250
	Plumbing Supplies	250	250
	Irrigation Supplies	500	500
	Office Supplies	500	500
	Park Signs	500	500
	Total Departmental Expense	\$5,500	\$5,500
8018	Conference & Meetings		
	Recreation and Parks Association	150	150
	California Parks and Recreation	100	100
	Total Conference & Meetings	\$250	\$250
8020	Utilities		
	Electricity	27,780	28,620
	Total Utilities	\$27,780	\$28,620
8021	Rents		
	800 MHz Radio Charge	1,490	1,490
	Storage Unit	750	750
	Total Rents	\$2,240	\$2,240

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 408 - CFD #8 Presley

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Backflow Inspection & Repairs	500	500
	Rubberized Playground Surfacing Repairs	5,500	5,500
	GIS Development and Data Maintenance Services	2,700	2,700
	Locksmith	500	500
	Annual Landscape Maintenance	90,900	90,900
	Total Other Professional Svcs	\$100,100	\$100,100
Organization:	40837204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Tree Planting	-	500
	Annual Tree Trimming (Palms & Others)	2,000	2,000
	Service Request Tree Trimming	1,700	1,700
	5 Year Tree Trimming	-	6,800
	Total Other Professional Svcs	\$3,700	\$11,000
Organization:	40837208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	6,690	6,890
	Total Utilities	\$6,690	\$6,890
Organization:	40837209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	300	300
	Total Overtime	\$300	\$300
8010	Departmental Expense		
	Paint and Paint Supplies	100	100
	Publications	200	200
	Mulch and Wood Chips	100	100
	Total Departmental Expense	\$400	\$400
8020	Utilities		
	Electricity	106,250	109,440
	Total Utilities	\$106,250	\$109,440

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 408 - CFD #8 Presley

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Annual Landscape Maintenance	6,600	6,600
	Backflow Inspection and Repairs	1,000	1,000
	Total Other Professional Svcs	\$7,600	\$7,600
Organization:	40837210 - Technical Services	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Supplies	1,000	1,000
	Welding Supplies	800	800
	Electrical Supplies	1,200	1,200
	Total Departmental Expense	\$3,000	\$3,000
8021	Rents		
	800 MHz Radio Charge	400	400
	Total Rents	\$400	\$400

Budget by Fund

Total CFD #9M Morningside - 409

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	29,132	27,293	28,004	29,350	30,020
OPERATING COSTS	48,816	67,302	91,380	94,850	97,670
CONTRACTURAL SERVICES	57,487	34,239	44,090	42,400	42,400
INTERNAL SERVICES CHARGES	11,800	13,554	13,840	16,480	16,570
Total By Category	147,235	142,388	177,314	183,080	186,660
Total Budgeted Full-Time Personnel	0.20	0.15	0.15	0.15	0.15
PERSONNEL SERVICES					
7010 Full-Time Employees	18,953	18,745	17,482	18,310	18,850
7012 Annual Leave Cash Out	562	405	877	1,500	1,540
7015 PERS Retirement-F/T	5,552	5,253	5,407	5,230	5,390
7017 Cafeteria Plan	3,314	1,838	3,260	3,300	3,210
7018 Medicare-F/T	287	264	257	270	270
7020 Worker's Comp	420	612	421	440	460
7113 Overtime	44	176	300	300	300
TOTAL PERSONNEL SERVICES	29,132	27,293	28,004	29,350	30,020
OPERATING COSTS					
8010 Departmental Expense	-	-	6,900	900	900
8012 Uniform Expense	150	205	530	-	-
8020 Utilities	48,666	65,934	83,950	93,950	96,770
8096 Bad Debts/Loans	-	1,163	-	-	-
TOTAL OPERATING COSTS	48,816	67,302	91,380	94,850	97,670
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	57,487	34,239	44,090	42,400	42,400
TOTAL CONTRACTURAL SERVICES	57,487	34,239	44,090	42,400	42,400
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	9,020	9,020	9,020	12,960	12,960
8220 Risk Liability	2,780	4,534	4,820	3,520	3,610
TOTAL INTERNAL SERVICES CHARGES	11,800	13,554	13,840	16,480	16,570
Total Fund - CFD #9M Morningside	147,235	142,388	177,314	183,080	186,660

CFD #9M Morningside - 409 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	27,293	28,004	29,350	30,020
OPERATING COSTS		-	67,302	91,380	94,850	97,670
CONTRACTURAL SERVICES		-	34,239	44,090	42,400	42,400
INTERNAL SERVICES CHARGES		-	13,554	13,840	16,480	16,570
Total By Category		-	142,388	177,314	183,080	186,660
Total Budgeted Full-Time Personnel		0.00	0.15	0.15	0.15	0.15
PERSONNEL SERVICES						
7010	Full-Time Employees	-	18,745	17,482	18,310	18,850
7012	Annual Leave Cash Out	-	405	877	1,500	1,540
7015	PERS Retirement-F/T	-	5,253	5,407	5,230	5,390
7017	Cafeteria Plan	-	1,838	3,260	3,300	3,210
7018	Medicare-F/T	-	264	257	270	270
7020	Worker's Comp	-	612	421	440	460
7113	Overtime	-	176	300	300	300
TOTAL PERSONNEL SERVICES		-	27,293	28,004	29,350	30,020
OPERATING COSTS						
8010	Departmental Expense	-	-	6,900	900	900
8012	Uniform Expense	-	205	530	-	-
8020	Utilities	-	65,934	83,950	93,950	96,770
8096	Bad Debts/Loans	-	1,163	-	-	-
TOTAL OPERATING COSTS		-	67,302	91,380	94,850	97,670
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	34,239	44,090	42,400	42,400
TOTAL CONTRACTURAL SERVICES		-	34,239	44,090	42,400	42,400
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	9,020	9,020	12,960	12,960
8220	Risk Liability	-	4,534	4,820	3,520	3,610
TOTAL INTERNAL SERVICES CHARGES		-	13,554	13,840	16,480	16,570
Total Department - Public Works & Engineering		-	142,388	177,314	183,080	186,660

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 409 - CFD #9M Morningside

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	40937201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	40937204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Annual Tree Trimming (Palms & Others)	4,800	4,800
	Service Request Tree Trimming	1,800	1,800
	Total Other Professional Svcs	\$6,600	\$6,600
Organization:	40937208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	10,040	10,340
	Total Utilities	\$10,040	\$10,340
Organization:	40937209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	300	300
	Total Overtime	\$300	\$300
8010	Departmental Expense		
	Mulch and Wood Chips	200	200
	Office Supplies	100	100
	Safety Supplies	100	100
	Total Departmental Expense	\$400	\$400
8020	Utilities		
	Electricity	83,910	86,430
	Total Utilities	\$83,910	\$86,430
8130	Other Professional Svcs		
	Monument Letter Replacement	1,800	1,800
	Annual Landscape Maintenance	29,500	29,500
	Backflow Inspection and Repairs	1,000	1,000
	Landscape Renovation	3,500	3,500
	Total Other Professional Svcs	\$35,800	\$35,800

Budget by Fund

Total CFD #10M Jurupa Ind - 410

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	19,480	28,288	49,450	52,500	54,030
CONTRACTURAL SERVICES	10,891	13,120	27,748	14,900	14,900
Total By Category	30,371	41,408	77,198	67,400	68,930
OPERATING COSTS					
8010 Departmental Expense	-	-	700	1,200	1,200
8012 Uniform Expense	105	105	430	-	-
8020 Utilities	19,375	26,967	48,320	51,300	52,830
8096 Bad Debts/Loans	-	1,216	-	-	-
TOTAL OPERATING COSTS	19,480	28,288	49,450	52,500	54,030
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	10,891	13,120	27,748	14,900	14,900
TOTAL CONTRACTURAL SERVICES	10,891	13,120	27,748	14,900	14,900
Total Fund - CFD #10M Jurupa Ind	30,371	41,408	77,198	67,400	68,930

CFD #10M Jurupa Ind - 410 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	28,288	49,450	52,500	54,030
CONTRACTURAL SERVICES		-	13,120	27,748	14,900	14,900
Total By Category		-	41,408	77,198	67,400	68,930
OPERATING COSTS						
8010	Departmental Expense	-	-	700	1,200	1,200
8012	Uniform Expense	-	105	430	-	-
8020	Utilities	-	26,967	48,320	51,300	52,830
8096	Bad Debts/Loans	-	1,216	-	-	-
TOTAL OPERATING COSTS		-	28,288	49,450	52,500	54,030
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	13,120	27,748	14,900	14,900
TOTAL CONTRACTURAL SERVICES		-	13,120	27,748	14,900	14,900
Total Department - Public Works & Engineering		-	41,408	77,198	67,400	68,930

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 410 - CFD #10M Jurupa Ind

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	41037201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500

Organization:	41037204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,300	1,300
	Total Other Professional Svcs	\$1,300	\$1,300

Organization:	41037208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	5,700	5,870
	Total Utilities	\$5,700	\$5,870

Organization:	41037209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	500	500
	Mulch and Wood Chips	200	200
	Total Departmental Expense	\$700	\$700

8020	Utilities		
	Electricity	45,600	46,960
	Total Utilities	\$45,600	\$46,960

8130	Other Professional Svcs		
	Backflow Inspection and Repairs	1,000	1,000
	Annual Landscape Maintenance	12,600	12,600
	Total Other Professional Svcs	\$13,600	\$13,600

Budget by Fund

Total CFD #12 Sierra Lakes - 412

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	126,031	109,830	137,741	143,420	149,150
OPERATING COSTS	472,022	482,875	739,920	776,590	798,640
CONTRACTURAL SERVICES	433,708	473,372	688,938	612,550	690,750
INTERNAL SERVICES CHARGES	10,410	13,251	14,240	9,770	9,950
Total By Category	1,042,171	1,079,328	1,580,839	1,542,330	1,648,490
Total Budgeted Full-Time Personnel	1.00	0.95	0.95	0.95	0.95
PERSONNEL SERVICES					
7010 Full-Time Employees	74,914	75,638	86,144	90,950	95,430
7012 Annual Leave Cash Out	4,915	1,780	3,818	6,430	6,710
7015 PERS Retirement-F/T	26,093	19,705	25,568	24,890	26,030
7017 Cafeteria Plan	15,624	7,662	15,410	14,160	13,810
7018 Medicare-F/T	1,183	1,047	1,259	1,330	1,380
7020 Worker's Comp	2,350	2,459	2,542	2,660	2,790
7113 Overtime	952	1,539	3,000	3,000	3,000
TOTAL PERSONNEL SERVICES	126,031	109,830	137,741	143,420	149,150
OPERATING COSTS					
8010 Departmental Expense	25,945	15,794	37,570	36,300	36,300
8012 Uniform Expense	1,546	1,018	3,130	-	-
8013 Equip (Non-Comp) <\$5000	-	11,992	10,000	-	-
8018 Conference & Meetings	-	-	450	450	450
8020 Utilities	439,769	425,014	684,130	735,200	757,250
8021 Rents	4,762	29,057	4,640	4,640	4,640
TOTAL OPERATING COSTS	472,022	482,875	739,920	776,590	798,640
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	433,708	473,372	688,938	612,550	690,750
TOTAL CONTRACTURAL SERVICES	433,708	473,372	688,938	612,550	690,750
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	2,220	2,220	2,220	2,350	2,350
8220 Risk Liability	8,190	11,031	12,020	7,420	7,600
TOTAL INTERNAL SERVICES CHARGES	10,410	13,251	14,240	9,770	9,950
Total Fund - CFD #12 Sierra Lakes	1,042,171	1,079,328	1,580,839	1,542,330	1,648,490

CFD #12 Sierra Lakes - 412 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	577	18,764	20,870	22,280
INTERNAL SERVICES CHARGES		-	-	-	1,020	1,080
Total By Category		-	577	18,764	21,890	23,360
Total Budgeted Full-Time Personnel		0.00	0.20	0.20	0.20	0.20
PERSONNEL SERVICES						
7010	Full-Time Employees	-	448	12,608	14,240	15,340
7012	Annual Leave Cash Out	-	-	456	780	840
7015	PERS Retirement-F/T	-	45	3,501	3,620	3,900
7017	Cafeteria Plan	-	78	1,930	1,930	1,880
7018	Medicare-F/T	-	6	186	210	220
7020	Worker's Comp	-	-	83	90	100
TOTAL PERSONNEL SERVICES		-	577	18,764	20,870	22,280
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	1,020	1,080
TOTAL INTERNAL SERVICES CHARGES		-	-	-	1,020	1,080
Total Department - Development Services Admin		-	577	18,764	21,890	23,360

CFD #12 Sierra Lakes - 412 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	109,253	118,977	122,550	126,870
OPERATING COSTS		-	482,875	739,920	776,590	798,640
CONTRACTURAL SERVICES		-	473,372	688,938	612,550	690,750
INTERNAL SERVICES CHARGES		-	13,251	14,240	8,750	8,870
Total By Category		-	1,078,751	1,562,075	1,520,440	1,625,130
Total Budgeted Full-Time Personnel		0.00	0.75	0.75	0.75	0.75
PERSONNEL SERVICES						
7010	Full-Time Employees	-	75,190	73,536	76,710	80,090
7012	Annual Leave Cash Out	-	1,780	3,362	5,650	5,870
7015	PERS Retirement-F/T	-	19,660	22,067	21,270	22,130
7017	Cafeteria Plan	-	7,584	13,480	12,230	11,930
7018	Medicare-F/T	-	1,041	1,073	1,120	1,160
7020	Worker's Comp	-	2,459	2,459	2,570	2,690
7113	Overtime	-	1,539	3,000	3,000	3,000
TOTAL PERSONNEL SERVICES		-	109,253	118,977	122,550	126,870
OPERATING COSTS						
8010	Departmental Expense	-	15,794	37,570	36,300	36,300
8012	Uniform Expense	-	1,018	3,130	-	-
8013	Equip (Non-Comp) <\$5000	-	11,992	10,000	-	-
8018	Conference & Meetings	-	-	450	450	450
8020	Utilities	-	425,014	684,130	735,200	757,250
8021	Rents	-	29,057	4,640	4,640	4,640
TOTAL OPERATING COSTS		-	482,875	739,920	776,590	798,640
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	473,372	688,938	612,550	690,750
TOTAL CONTRACTURAL SERVICES		-	473,372	688,938	612,550	690,750
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	2,220	2,220	2,350	2,350
8220	Risk Liability	-	11,031	12,020	6,400	6,520
TOTAL INTERNAL SERVICES CHARGES		-	13,251	14,240	8,750	8,870

CFD #12 Sierra Lakes - 412 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
Total Department - Public Works & Engineering	-	1,078,751	1,562,075	1,520,440	1,625,130

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 412 - CFD #12 Sierra Lakes

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 41237201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Cleaning Supplies	2,000	2,000
	Paint and Paint Supplies	3,000	3,000
	Total Departmental Expense	\$5,000	\$5,000
Organization: 41237202 - Parks		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	2,000	2,000
	Total Overtime	\$2,000	\$2,000
8010	Departmental Expense		
	Park Signs	250	250
	Fencing Supplies	2,000	2,000
	Playground Parts and Surface Repair	3,250	3,250
	Irrigation Supplies	3,000	3,000
	Plumbing Supplies	500	500
	Restroom Parts	500	500
	Drinking Fountain Parts	7,000	7,000
	Total Departmental Expense	\$16,500	\$16,500
8018	Conference & Meetings		
	California Parks and Recreation	100	100
	Recreation and Parks Association	150	150
	Total Conference & Meetings	\$250	\$250
8020	Utilities		
	Electricity	125,830	129,600
	Total Utilities	\$125,830	\$129,600
8021	Rents		
	800 MHz Radio Charge	1,490	1,490
	Storage Unit	750	750
	Total Rents	\$2,240	\$2,240

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 412 - CFD #12 Sierra Lakes

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Rubberized Playground Surfacing Repairs	1,000	1,000
	Park Restroom Renovation - Ralph M Lewis	20,000	-
	Annual Landscape Maintenance	162,000	162,000
	Park Light Pole Painting - Patricia Marrujo	15,000	-
	Artificial Turf Maintenance	40,000	40,000
	Park Light Pole Painting - Ralph M Lewis	60,000	-
	Backflow Inspection and Repairs	1,000	1,000
	Chain Link Fence Repairs	15,100	15,100
	Control Link Fees	950	950
	GIS Development and Data Maintenance Services	6,400	6,400
	Locksmith	500	500
	Park Restroom Renovation - Patricia Marrujo	10,000	-
	Total Other Professional Svcs	\$331,950	\$226,950
Organization:	41237204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Annual Tree Trimming (Palms & Others)	36,000	36,000
	Service Request Tree Trimming	15,000	15,000
	Tree Planting	-	7,200
	5 Year Tree Trimming	-	176,000
	Total Other Professional Svcs	\$51,000	\$234,200
Organization:	41237208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	49,580	51,070
	Total Utilities	\$49,580	\$51,070
Organization:	41237209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	1,000	1,000
	Total Overtime	\$1,000	\$1,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 412 - CFD #12 Sierra Lakes

Division: Parks & Landscape

Department: Public Works & Engineering

8010	Departmental Expense		
	Mulch and Wood Chips	2,000	2,000
	Hardware and Materials	2,000	2,000
	Integrated Pest Management / Rodent Control	300	300
	Total Departmental Expense	\$4,300	\$4,300
8018	Conference & Meetings		
	Turf Training	200	200
	Total Conference & Meetings	\$200	\$200
8020	Utilities		
	Electricity	559,790	576,580
	Total Utilities	\$559,790	\$576,580
8130	Other Professional Svcs		
	Annual Landscape Maintenance	196,600	196,600
	Backflow Inspection and Repairs	5,000	5,000
	Plant / Color Replacement	5,000	5,000
	Monument Letter Replacement	10,000	10,000
	Total Other Professional Svcs	\$216,600	\$216,600
Organization:	41237210 - Technical Services	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Supplies	5,000	5,000
	Musco Lighting Parts	1,500	1,500
	Electrical Supplies	4,000	4,000
	Total Departmental Expense	\$10,500	\$10,500
8021	Rents		
	Manlift Rental	2,000	2,000
	800 MHz Radio Charge	400	400
	Total Rents	\$2,400	\$2,400
8130	Other Professional Svcs		
	Electrical Services	13,000	13,000
	Total Other Professional Svcs	\$13,000	\$13,000

Budget by Fund

Total CFD #13M Summit Heights - 413

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	75,010	101,259	135,325	140,150	146,420
OPERATING COSTS	295,404	305,678	496,140	503,950	518,240
CONTRACTURAL SERVICES	385,878	315,817	367,479	376,900	331,900
INTERNAL SERVICES CHARGES	5,050	10,014	7,290	7,770	7,980
Total By Category	761,342	732,768	1,006,234	1,028,770	1,004,540
Total Budgeted Full-Time Personnel	0.55	1.15	1.15	1.15	1.15
PERSONNEL SERVICES					
7010 Full-Time Employees	47,443	70,899	88,256	92,100	97,050
7012 Annual Leave Cash Out	1,266	2,496	3,982	6,730	7,030
7015 PERS Retirement-F/T	14,380	19,016	25,619	24,750	25,930
7017 Cafeteria Plan	9,313	5,086	12,670	11,660	11,360
7018 Medicare-F/T	734	976	1,286	1,340	1,410
7020 Worker's Comp	1,200	2,247	1,512	1,570	1,640
7113 Overtime	674	539	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES	75,010	101,259	135,325	140,150	146,420
OPERATING COSTS					
8010 Departmental Expense	10,999	8,495	58,980	24,050	24,050
8012 Uniform Expense	1,108	1,259	2,350	-	-
8018 Conference & Meetings	-	-	250	250	250
8020 Utilities	282,600	295,924	430,940	476,030	490,320
8021 Rents	697	-	3,620	3,620	3,620
TOTAL OPERATING COSTS	295,404	305,678	496,140	503,950	518,240
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	385,878	315,817	367,479	376,900	331,900
TOTAL CONTRACTURAL SERVICES	385,878	315,817	367,479	376,900	331,900
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	510	510	510	780	780
8220 Risk Liability	4,540	9,504	6,780	6,990	7,200
TOTAL INTERNAL SERVICES CHARGES	5,050	10,014	7,290	7,770	7,980
Total Fund - CFD #13M Summit Heights	761,342	732,768	1,006,234	1,028,770	1,004,540

CFD #13M Summit Heights - 413 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	1,644	53,078	57,340	59,630
INTERNAL SERVICES CHARGES		-	-	-	2,810	2,880
Total By Category		-	1,644	53,078	60,150	62,510
Total Budgeted Full-Time Personnel		0.00	0.50	0.50	0.50	0.50
PERSONNEL SERVICES						
7010	Full-Time Employees	-	1,291	36,132	38,820	40,610
7012	Annual Leave Cash Out	-	-	1,709	2,970	3,100
7015	PERS Retirement-F/T	-	123	9,662	9,520	9,980
7017	Cafeteria Plan	-	212	4,810	5,220	5,090
7018	Medicare-F/T	-	18	527	560	590
7020	Worker's Comp	-	-	238	250	260
TOTAL PERSONNEL SERVICES		-	1,644	53,078	57,340	59,630
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	2,810	2,880
TOTAL INTERNAL SERVICES CHARGES		-	-	-	2,810	2,880
Total Department - Development Services Admin		-	1,644	53,078	60,150	62,510

CFD #13M Summit Heights - 413 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	99,615	82,247	82,810	86,790
OPERATING COSTS	-	305,678	496,140	503,950	518,240
CONTRACTURAL SERVICES	-	315,817	367,479	376,900	331,900
INTERNAL SERVICES CHARGES	-	10,014	7,290	4,960	5,100
Total By Category	-	731,124	953,156	968,620	942,030
Total Budgeted Full-Time Personnel	0.00	0.65	0.65	0.65	0.65
PERSONNEL SERVICES					
7010 Full-Time Employees	-	69,608	52,124	53,280	56,440
7012 Annual Leave Cash Out	-	2,496	2,273	3,760	3,930
7015 PERS Retirement-F/T	-	18,893	15,957	15,230	15,950
7017 Cafeteria Plan	-	4,874	7,860	6,440	6,270
7018 Medicare-F/T	-	958	759	780	820
7020 Worker's Comp	-	2,247	1,274	1,320	1,380
7113 Overtime	-	539	2,000	2,000	2,000
TOTAL PERSONNEL SERVICES	-	99,615	82,247	82,810	86,790
OPERATING COSTS					
8010 Departmental Expense	-	8,495	58,980	24,050	24,050
8012 Uniform Expense	-	1,259	2,350	-	-
8018 Conference & Meetings	-	-	250	250	250
8020 Utilities	-	295,924	430,940	476,030	490,320
8021 Rents	-	-	3,620	3,620	3,620
TOTAL OPERATING COSTS	-	305,678	496,140	503,950	518,240
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	315,817	367,479	376,900	331,900
TOTAL CONTRACTURAL SERVICES	-	315,817	367,479	376,900	331,900
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	-	510	510	780	780
8220 Risk Liability	-	9,504	6,780	4,180	4,320
TOTAL INTERNAL SERVICES CHARGES	-	10,014	7,290	4,960	5,100
Total Department - Public Works & Engineering	-	731,124	953,156	968,620	942,030

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 413 - CFD #13M Summit Heights

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 41337201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	1,000	1,000
	Cleaning Supplies	2,600	2,600
	Total Departmental Expense	\$3,600	\$3,600
8021	Rents		
	800 MHz Radio Charge	630	630
	Total Rents	\$630	\$630
Organization: 41337202 - Parks		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	1,500	1,500
	Total Overtime	\$1,500	\$1,500
8010	Departmental Expense		
	Irrigation Supplies	500	500
	Park Signs	250	250
	Playground Parts and Surface Repair	9,250	9,250
	Drinking Fountain Parts	3,500	3,500
	Plumbing Supplies	250	250
	Total Departmental Expense	\$13,750	\$13,750
8018	Conference & Meetings		
	Recreation and Parks Association	150	150
	California Parks and Recreation	100	100
	Total Conference & Meetings	\$250	\$250
8020	Utilities		
	Electricity	21,770	22,420
	Total Utilities	\$21,770	\$22,420
8021	Rents		
	800 MHz Radio Charge	1,490	1,490
	Storage Unit	750	750
	Total Rents	\$2,240	\$2,240

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 413 - CFD #13M Summit Heights

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	GIS Development and Data Maintenance Services	4,600	4,600
	Annual Landscape Maintenance	146,200	146,200
	Locksmith	500	500
	Park Restroom Renovation - Rosena East	10,000	-
	Backflow Inspection and Repairs	1,000	1,000
	Rubberized Playground Surfacing Repairs	3,000	3,000
	Park Restroom Renovation - Rosena West	10,000	-
	Park Light Pole Painting - Rosena East	10,000	-
	Park Light Pole Painting - Rosena West	15,000	-
	Total Other Professional Svcs	\$200,300	\$155,300
Organization:	41337203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	9,900	9,900
	Total Other Professional Svcs	\$9,900	\$9,900
Organization:	41337204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Annual Tree Trimming (Palms & Others)	8,000	8,000
	Service Request Tree Trimming	8,800	8,800
	Total Other Professional Svcs	\$16,800	\$16,800
Organization:	41337208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	40,100	41,310
	Total Utilities	\$40,100	\$41,310
Organization:	41337209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	500	500
	Total Overtime	\$500	\$500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 413 - CFD #13M Summit Heights

Division: Parks & Landscape

Department: Public Works & Engineering

8010	Departmental Expense		
	Office Supplies	500	500
	Mulch and Wood Chips	800	800
	Hardware and Materials	1,200	1,200
	Total Departmental Expense	\$2,500	\$2,500
8020	Utilities		
	Electricity	414,160	426,590
	Total Utilities	\$414,160	\$426,590
8021	Rents		
	800 MHZ Radio Charge	350	350
	Total Rents	\$350	\$350
8130	Other Professional Svcs		
	WQMP	1,300	1,300
	Annual Landscape Maintenance	141,100	141,100
	Backflow Inspection and Repairs	4,000	4,000
	Monument Letter Replacement	1,000	1,000
	Plant / Color replacement	2,500	2,500
	Total Other Professional Svcs	\$149,900	\$149,900
Organization:	41337210 - Technical Services	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Electrical Supplies	1,200	1,200
	Irrigation Supplies	2,000	2,000
	Welding Supplies	1,000	1,000
	Total Departmental Expense	\$4,200	\$4,200
8021	Rents		
	800 MHz Radio Charge	400	400
	Total Rents	\$400	\$400

Budget by Fund

Total CFD #14M Sycamore Hills - 414

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	26,225	28,035	30,370	31,750	32,390
OPERATING COSTS	66,740	69,326	120,340	124,930	128,060
CONTRACTURAL SERVICES	142,181	164,809	179,270	354,680	193,480
INTERNAL SERVICES CHARGES	11,590	13,809	13,690	16,590	16,680
Total By Category	246,736	275,979	343,670	527,950	370,610
Total Budgeted Full-Time Personnel	0.20	0.20	0.20	0.20	0.20
PERSONNEL SERVICES					
7010 Full-Time Employees	16,635	20,178	17,956	18,920	19,460
7012 Annual Leave Cash Out	-	-	748	1,240	1,280
7015 PERS Retirement-F/T	4,518	4,615	5,198	5,040	5,180
7017 Cafeteria Plan	4,160	2,315	4,480	4,510	4,400
7018 Medicare-F/T	237	256	255	270	280
7020 Worker's Comp	660	671	733	770	790
7113 Overtime	15	-	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	26,225	28,035	30,370	31,750	32,390
OPERATING COSTS					
8010 Departmental Expense	6,139	3,159	14,080	17,350	17,350
8012 Uniform Expense	712	663	1,720	-	-
8018 Conference & Meetings	-	-	250	250	250
8020 Utilities	56,855	63,662	101,030	104,070	107,200
8021 Rents	3,034	1,842	3,260	3,260	3,260
TOTAL OPERATING COSTS	66,740	69,326	120,340	124,930	128,060
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	142,181	164,809	179,270	354,680	193,480
TOTAL CONTRACTURAL SERVICES	142,181	164,809	179,270	354,680	193,480
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	9,020	9,020	9,020	12,960	12,960
8220 Risk Liability	2,570	4,789	4,670	3,630	3,720
TOTAL INTERNAL SERVICES CHARGES	11,590	13,809	13,690	16,590	16,680
Total Fund - CFD #14M Sycamore Hills	246,736	275,979	343,670	527,950	370,610

CFD #14M Sycamore Hills - 414 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	28,035	30,370	31,750	32,390
OPERATING COSTS		-	69,326	120,340	124,930	128,060
CONTRACTURAL SERVICES		-	164,809	179,270	354,680	193,480
INTERNAL SERVICES CHARGES		-	13,809	13,690	16,590	16,680
Total By Category		-	275,979	343,670	527,950	370,610
Total Budgeted Full-Time Personnel		0.00	0.20	0.20	0.20	0.20
PERSONNEL SERVICES						
7010	Full-Time Employees	-	20,178	17,956	18,920	19,460
7012	Annual Leave Cash Out	-	-	748	1,240	1,280
7015	PERS Retirement-F/T	-	4,615	5,198	5,040	5,180
7017	Cafeteria Plan	-	2,315	4,480	4,510	4,400
7018	Medicare-F/T	-	256	255	270	280
7020	Worker's Comp	-	671	733	770	790
7113	Overtime	-	-	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES		-	28,035	30,370	31,750	32,390
OPERATING COSTS						
8010	Departmental Expense	-	3,159	14,080	17,350	17,350
8012	Uniform Expense	-	663	1,720	-	-
8018	Conference & Meetings	-	-	250	250	250
8020	Utilities	-	63,662	101,030	104,070	107,200
8021	Rents	-	1,842	3,260	3,260	3,260
TOTAL OPERATING COSTS		-	69,326	120,340	124,930	128,060
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	164,809	179,270	354,680	193,480
TOTAL CONTRACTURAL SERVICES		-	164,809	179,270	354,680	193,480
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	9,020	9,020	12,960	12,960
8220	Risk Liability	-	4,789	4,670	3,630	3,720
TOTAL INTERNAL SERVICES CHARGES		-	13,809	13,690	16,590	16,680
Total Department - Public Works & Engineering		-	275,979	343,670	527,950	370,610

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 414 - CFD #14M Sycamore Hills

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 41437201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Cleaning Supplies	2,600	2,600
	Paint and Paint Supplies	1,000	1,000
	Total Departmental Expense	\$3,600	\$3,600
8021	Rents		
	800 MHz Radio Charge	620	620
	Total Rents	\$620	\$620
Organization: 41437202 - Parks		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	500	500
	Total Overtime	\$500	\$500
8010	Departmental Expense		
	Playground Parts and Surface Repair	2,500	2,500
	Soil and Mulch	300	300
	Drinking Fountain Parts	3,500	3,500
	Irrigation Supplies	500	500
	Office Supplies	500	500
	Total Departmental Expense	\$7,300	\$7,300
8018	Conference & Meetings		
	Recreation and Parks Association	150	150
	California Parks and Recreation	100	100
	Total Conference & Meetings	\$250	\$250
8021	Rents		
	Storage Unit	750	750
	800 MHz Radio Charge	1,490	1,490
	Total Rents	\$2,240	\$2,240

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 414 - CFD #14M Sycamore Hills

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Backflow Inspection and Repairs	100	100
	GIS Development and Data Maintenance Services	900	900
	Control Link Fees	480	480
	Locksmith	700	700
	Rubberized Playground Surfacing Repairs	2,000	2,000
	Annual Landscape Maintenance	23,900	23,900
	Total Other Professional Svcs	\$28,080	\$28,080
Organization:	41437204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Annual Tree Trimming (Palms & Others)	600	600
	Service Request Tree Trimming	13,500	13,500
	Tree Planting	7,200	-
	5 Year Tree Trimming	154,000	-
	Total Other Professional Svcs	\$175,300	\$14,100
Organization:	41437208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	15,610	16,080
	Total Utilities	\$15,610	\$16,080
Organization:	41437209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	500	500
	Total Overtime	\$500	\$500
8010	Departmental Expense		
	Office Supplies	500	500
	Mulch and Wood Chips	800	800
	Hardware and Materials	1,200	1,200
	Total Departmental Expense	\$2,500	\$2,500
8020	Utilities		
	Electricity	88,460	91,120
	Total Utilities	\$88,460	\$91,120

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 414 - CFD #14M Sycamore Hills

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Plant / Color Replacement	4,700	4,700
	Annual Landscape Maintenance	129,400	129,400
	Backflow Inspection and Repairs	1,000	1,000
	Landscape Renovation	16,200	16,200
	Total Other Professional Svcs	\$151,300	\$151,300
Organization:	41437210 - Technical Services	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Welding Supplies	750	750
	Electrical Supplies	1,200	1,200
	Irrigation Supplies	1,500	1,500
	Musco Lighting Parts	500	500
	Total Departmental Expense	\$3,950	\$3,950
8021	Rents		
	800 MHz Radio Charge	400	400
	Total Rents	\$400	\$400

Budget by Fund

Total CFD #15M Silver Ridge - 415

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	24,098	25,871	28,013	29,930	31,120
OPERATING COSTS	54,197	72,674	92,560	98,100	100,850
CONTRACTURAL SERVICES	56,188	30,095	34,190	36,800	36,800
INTERNAL SERVICES CHARGES	10,780	12,729	12,770	16,510	16,620
Total By Category	145,263	141,369	167,533	181,340	185,390
Total Budgeted Full-Time Personnel	0.20	0.20	0.20	0.20	0.20
PERSONNEL SERVICES					
7010 Full-Time Employees	15,685	18,123	18,103	19,490	20,420
7012 Annual Leave Cash Out	593	405	795	1,360	1,420
7015 PERS Retirement-F/T	4,696	4,716	5,350	5,300	5,550
7017 Cafeteria Plan	2,466	1,604	2,820	2,800	2,730
7018 Medicare-F/T	242	260	267	280	290
7020 Worker's Comp	360	587	378	400	410
7113 Overtime	56	176	300	300	300
TOTAL PERSONNEL SERVICES	24,098	25,871	28,013	29,930	31,120
OPERATING COSTS					
8010 Departmental Expense	-	-	2,800	6,100	6,100
8012 Uniform Expense	105	95	430	-	-
8020 Utilities	54,092	71,776	88,710	91,380	94,130
8021 Rents	-	-	620	620	620
8096 Bad Debts/Loans	-	803	-	-	-
TOTAL OPERATING COSTS	54,197	72,674	92,560	98,100	100,850
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	56,188	30,095	34,190	36,800	36,800
TOTAL CONTRACTURAL SERVICES	56,188	30,095	34,190	36,800	36,800
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	8,300	8,300	8,300	12,960	12,960
8220 Risk Liability	2,480	4,429	4,470	3,550	3,660
TOTAL INTERNAL SERVICES CHARGES	10,780	12,729	12,770	16,510	16,620
Total Fund - CFD #15M Silver Ridge	145,263	141,369	167,533	181,340	185,390

Other Funds

CFD #15M Silver Ridge - 415 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	288	9,387	10,430	11,140
INTERNAL SERVICES CHARGES		-	-	-	510	540
Total By Category		-	288	9,387	10,940	11,680
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	-	224	6,304	7,120	7,670
7012	Annual Leave Cash Out	-	-	228	390	420
7015	PERS Retirement-F/T	-	22	1,751	1,810	1,950
7017	Cafeteria Plan	-	39	970	960	940
7018	Medicare-F/T	-	3	93	100	110
7020	Worker's Comp	-	-	41	50	50
TOTAL PERSONNEL SERVICES		-	288	9,387	10,430	11,140
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	510	540
TOTAL INTERNAL SERVICES CHARGES		-	-	-	510	540
Total Department - Development Services Admin		-	288	9,387	10,940	11,680

CFD #15M Silver Ridge - 415 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	25,583	18,626	19,500	19,980
OPERATING COSTS		-	72,674	92,560	98,100	100,850
CONTRACTURAL SERVICES		-	30,095	34,190	36,800	36,800
INTERNAL SERVICES CHARGES		-	12,729	12,770	16,000	16,080
Total By Category		-	141,081	158,146	170,400	173,710
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	-	17,899	11,799	12,370	12,750
7012	Annual Leave Cash Out	-	405	567	970	1,000
7015	PERS Retirement-F/T	-	4,694	3,599	3,490	3,600
7017	Cafeteria Plan	-	1,565	1,850	1,840	1,790
7018	Medicare-F/T	-	257	174	180	180
7020	Worker's Comp	-	587	337	350	360
7113	Overtime	-	176	300	300	300
TOTAL PERSONNEL SERVICES		-	25,583	18,626	19,500	19,980
OPERATING COSTS						
8010	Departmental Expense	-	-	2,800	6,100	6,100
8012	Uniform Expense	-	95	430	-	-
8020	Utilities	-	71,776	88,710	91,380	94,130
8021	Rents	-	-	620	620	620
8096	Bad Debts/Loans	-	803	-	-	-
TOTAL OPERATING COSTS		-	72,674	92,560	98,100	100,850
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	30,095	34,190	36,800	36,800
TOTAL CONTRACTURAL SERVICES		-	30,095	34,190	36,800	36,800
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	8,300	8,300	12,960	12,960
8220	Risk Liability	-	4,429	4,470	3,040	3,120
TOTAL INTERNAL SERVICES CHARGES		-	12,729	12,770	16,000	16,080
Total Department - Public Works & Engineering		-	141,081	158,146	170,400	173,710

Other Funds

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 415 - CFD #15M Silver Ridge

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 41537201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	3,000	3,000
	Cleaning Supplies	2,000	2,000
	Total Departmental Expense	\$5,000	\$5,000
8021	Rents		
	800 MHz Radio Charge	620	620
	Total Rents	\$620	\$620
Organization: 41537204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Annual Tree Trimming (Palms & Others)	300	300
	Service Request Tree Trimming	1,600	1,600
	Total Other Professional Svcs	\$1,900	\$1,900
Organization: 41537208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	7,470	7,700
	Total Utilities	\$7,470	\$7,700
Organization: 41537209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	300	300
	Total Overtime	\$300	\$300
8010	Departmental Expense		
	Hardware and Materials	400	400
	Integrated Pest Management Program / Rodent Control	200	200
	Mulch and Wood Chips	200	200
	Paint and Paint Supplies	300	300
	Total Departmental Expense	\$1,100	\$1,100
8020	Utilities		
	Electricity	83,910	86,430
	Total Utilities	\$83,910	\$86,430

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 415 - CFD #15M Silver Ridge

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Monument Letter Replacement	2,000	2,000
	Annual Landscape Maintenance	28,900	28,900
	Backflow Inspection and Repairs	1,000	1,000
	Plant / Color Replacement	3,000	3,000
	Total Other Professional Svcs	\$34,900	\$34,900

Budget by Fund

Total CFD #16M Ventana Pointe - 416

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	6,569	6,439	7,319	7,620	7,740
OPERATING COSTS	11,047	8,025	17,760	18,660	19,160
CONTRACTURAL SERVICES	21,645	13,082	18,328	20,200	20,200
INTERNAL SERVICES CHARGES	320	591	570	370	370
Total By Category	39,581	28,137	43,977	46,850	47,470
Total Budgeted Full-Time Personnel	0.05	0.05	0.05	0.05	0.05
PERSONNEL SERVICES					
7010 Full-Time Employees	3,858	4,329	4,091	4,330	4,450
7012 Annual Leave Cash Out	142	-	153	240	240
7015 PERS Retirement-F/T	1,020	891	1,130	1,100	1,130
7017 Cafeteria Plan	1,249	843	1,370	1,360	1,330
7018 Medicare-F/T	58	59	61	60	60
7020 Worker's Comp	210	141	214	230	230
7113 Overtime	32	176	300	300	300
TOTAL PERSONNEL SERVICES	6,569	6,439	7,319	7,620	7,740
OPERATING COSTS					
8010 Departmental Expense	-	-	1,500	2,000	2,000
8012 Uniform Expense	105	96	430	-	-
8020 Utilities	10,942	7,747	15,830	16,660	17,160
8096 Bad Debts/Loans	-	182	-	-	-
TOTAL OPERATING COSTS	11,047	8,025	17,760	18,660	19,160
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	21,645	13,082	18,328	20,200	20,200
TOTAL CONTRACTURAL SERVICES	21,645	13,082	18,328	20,200	20,200
INTERNAL SERVICES CHARGES					
8220 Risk Liability	320	591	570	370	370
TOTAL INTERNAL SERVICES CHARGES	320	591	570	370	370
Total Fund - CFD #16M Ventana Pointe	39,581	28,137	43,977	46,850	47,470

CFD #16M Ventana Pointe - 416 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	6,439	7,319	7,620	7,740
OPERATING COSTS		-	8,025	17,760	18,660	19,160
CONTRACTURAL SERVICES		-	13,082	18,328	20,200	20,200
INTERNAL SERVICES CHARGES		-	591	570	370	370
Total By Category		-	28,137	43,977	46,850	47,470
Total Budgeted Full-Time Personnel		0.00	0.05	0.05	0.05	0.05
PERSONNEL SERVICES						
7010	Full-Time Employees	-	4,329	4,091	4,330	4,450
7012	Annual Leave Cash Out	-	-	153	240	240
7015	PERS Retirement-F/T	-	891	1,130	1,100	1,130
7017	Cafeteria Plan	-	843	1,370	1,360	1,330
7018	Medicare-F/T	-	59	61	60	60
7020	Worker's Comp	-	141	214	230	230
7113	Overtime	-	176	300	300	300
TOTAL PERSONNEL SERVICES		-	6,439	7,319	7,620	7,740
OPERATING COSTS						
8010	Departmental Expense	-	-	1,500	2,000	2,000
8012	Uniform Expense	-	96	430	-	-
8020	Utilities	-	7,747	15,830	16,660	17,160
8096	Bad Debts/Loans	-	182	-	-	-
TOTAL OPERATING COSTS		-	8,025	17,760	18,660	19,160
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	13,082	18,328	20,200	20,200
TOTAL CONTRACTURAL SERVICES		-	13,082	18,328	20,200	20,200
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	591	570	370	370
TOTAL INTERNAL SERVICES CHARGES		-	591	570	370	370
Total Department - Public Works & Engineering		-	28,137	43,977	46,850	47,470

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 416 - CFD #16M Ventana Pointe

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 41637201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization: 41637203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization: 41637204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Annual Tree Trimming (Palms & Others)	500	500
	Service Request Tree Trimming	600	600
	Total Other Professional Svcs	\$1,100	\$1,100
Organization: 41637208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	1,340	1,380
	Total Utilities	\$1,340	\$1,380
Organization: 41637209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	300	300
	Total Overtime	\$300	\$300
8010	Departmental Expense		
	Hardware and Materials	800	800
	Office Supplies	500	500
	Mulch and Wood Chips	200	200
	Total Departmental Expense	\$1,500	\$1,500
8020	Utilities		
	Electricity	15,320	15,780
	Total Utilities	\$15,320	\$15,780

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 416 - CFD #16M Ventana Pointe

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Backflow Inspection and Repairs	1,000	1,000
	Monument Letter Replacement	2,000	2,000
	Plant / Color Replacement	2,800	2,800
	Annual Landscape Maintenance	10,000	10,000
	Total Other Professional Svcs	\$15,800	\$15,800

Budget by Fund

Total CFD #18M Badiola Homes - 418

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	1,105	96	2,950	3,090	3,150
CONTRACTURAL SERVICES	-	-	-	700	1,200
Total By Category	1,105	96	2,950	3,790	4,350
OPERATING COSTS					
8010 Departmental Expense	-	-	500	1,000	1,000
8012 Uniform Expense	105	96	430	-	-
8020 Utilities	1,000	-	2,020	2,090	2,150
TOTAL OPERATING COSTS	1,105	96	2,950	3,090	3,150
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	-	-	700	1,200
TOTAL CONTRACTURAL SERVICES	-	-	-	700	1,200
Total Fund - CFD #18M Badiola Homes	1,105	96	2,950	3,790	4,350

CFD #18M Badiola Homes - 418 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	96	2,950	3,090	3,150
CONTRACTURAL SERVICES		-	-	-	700	1,200
Total By Category		-	96	2,950	3,790	4,350
OPERATING COSTS						
8010	Departmental Expense	-	-	500	1,000	1,000
8012	Uniform Expense	-	96	430	-	-
8020	Utilities	-	-	2,020	2,090	2,150
TOTAL OPERATING COSTS		-	96	2,950	3,090	3,150
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	-	700	1,200
TOTAL CONTRACTURAL SERVICES		-	-	-	700	1,200
Total Department - Public Works & Engineering		-	96	2,950	3,790	4,350

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 418 - CFD #18M Badiola Homes

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	41837201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	41837204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	700	700
	5 Year Tree Trimming	-	300
	Tree Planting	-	200
	Total Other Professional Svcs	\$700	\$1,200
Organization:	41837208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	1,130	1,160
	Total Utilities	\$1,130	\$1,160
Organization:	41837209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Electricity	960	990
	Total Utilities	\$960	\$990

Budget by Fund

Total CFD #20M - 420

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		20,397	21,093	30,680	31,640	32,560
CONTRACTURAL SERVICES		10,651	5,073	5,730	7,300	7,300
Total By Category		31,048	26,166	36,410	38,940	39,860
OPERATING COSTS						
8010	Departmental Expense	-	-	700	1,200	1,200
8012	Uniform Expense	105	96	430	-	-
8020	Utilities	20,292	20,997	29,550	30,440	31,360
TOTAL OPERATING COSTS		20,397	21,093	30,680	31,640	32,560
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	10,651	5,073	5,730	7,300	7,300
TOTAL CONTRACTURAL SERVICES		10,651	5,073	5,730	7,300	7,300
Total Fund - CFD #20M		31,048	26,166	36,410	38,940	39,860

CFD #20M - 420 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	21,093	30,680	31,640	32,560
CONTRACTURAL SERVICES		-	5,073	5,730	7,300	7,300
Total By Category		-	26,166	36,410	38,940	39,860
OPERATING COSTS						
8010	Departmental Expense	-	-	700	1,200	1,200
8012	Uniform Expense	-	96	430	-	-
8020	Utilities	-	20,997	29,550	30,440	31,360
TOTAL OPERATING COSTS		-	21,093	30,680	31,640	32,560
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	5,073	5,730	7,300	7,300
TOTAL CONTRACTURAL SERVICES		-	5,073	5,730	7,300	7,300
Total Department - Public Works & Engineering		-	26,166	36,410	38,940	39,860

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 420 - CFD #20M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	42037201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	42037204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	500	500
	Total Other Professional Svcs	\$500	\$500
Organization:	42037208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	2,350	2,420
	Total Utilities	\$2,350	\$2,420
Organization:	42037209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	500	500
	Mulch and Wood Chips	200	200
	Total Departmental Expense	\$700	\$700
8020	Utilities		
	Electricity	28,090	28,940
	Total Utilities	\$28,090	\$28,940
8130	Other Professional Svcs		
	Plant / Color replacement	1,000	1,000
	Annual Landscape Maintenance	4,800	4,800
	Backflow Inspection and Repairs	1,000	1,000
	Total Other Professional Svcs	\$6,800	\$6,800

Budget by Fund

Total CFD #21M - 421

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	8,003	5,169	10,670	11,050	11,360
CONTRACTURAL SERVICES	6,418	7,415	15,100	8,500	8,500
Total By Category	14,421	12,584	25,770	19,550	19,860
OPERATING COSTS					
8010 Departmental Expense	-	-	200	700	700
8012 Uniform Expense	105	96	430	-	-
8020 Utilities	7,898	5,073	10,040	10,350	10,660
TOTAL OPERATING COSTS	8,003	5,169	10,670	11,050	11,360
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	6,418	7,415	15,100	8,500	8,500
TOTAL CONTRACTURAL SERVICES	6,418	7,415	15,100	8,500	8,500
Total Fund - CFD #21M	14,421	12,584	25,770	19,550	19,860

CFD #21M - 421 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	5,169	10,670	11,050	11,360
CONTRACTURAL SERVICES		-	7,415	15,100	8,500	8,500
Total By Category		-	12,584	25,770	19,550	19,860
OPERATING COSTS						
8010	Departmental Expense	-	-	200	700	700
8012	Uniform Expense	-	96	430	-	-
8020	Utilities	-	5,073	10,040	10,350	10,660
TOTAL OPERATING COSTS		-	5,169	10,670	11,050	11,360
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	7,415	15,100	8,500	8,500
TOTAL CONTRACTURAL SERVICES		-	7,415	15,100	8,500	8,500
Total Department - Public Works & Engineering		-	12,584	25,770	19,550	19,860

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 421 - CFD #21M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 42137201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization: 42137204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	300	300
	Total Other Professional Svcs	\$300	\$300
Organization: 42137208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	3,020	3,110
	Total Utilities	\$3,020	\$3,110
Organization: 42137209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	50	50
	Office Supplies	100	100
	Mulch and Wood Chips	50	50
	Total Departmental Expense	\$200	\$200
8020	Utilities		
	Electricity	7,330	7,550
	Total Utilities	\$7,330	\$7,550
8130	Other Professional Svcs		
	Annual Landscape Maintenance	7,200	7,200
	Backflow Inspection and Repairs	1,000	1,000
	Total Other Professional Svcs	\$8,200	\$8,200

Budget by Fund

Total CFD #23M - 423

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	705	96	1,560	1,670	1,710
CONTRACTURAL SERVICES	100	60	1,390	600	1,500
Total By Category	805	156	2,950	2,270	3,210
OPERATING COSTS					
8012 Uniform Expense	105	96	430	500	500
8020 Utilities	600	-	1,130	1,170	1,210
TOTAL OPERATING COSTS	705	96	1,560	1,670	1,710
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	100	60	1,390	600	1,500
TOTAL CONTRACTURAL SERVICES	100	60	1,390	600	1,500
Total Fund - CFD #23M	805	156	2,950	2,270	3,210

CFD #23M - 423 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	96	1,560	1,670	1,710
CONTRACTURAL SERVICES		-	60	1,390	600	1,500
Total By Category		-	156	2,950	2,270	3,210
OPERATING COSTS						
8012	Uniform Expense	-	96	430	500	500
8020	Utilities	-	-	1,130	1,170	1,210
TOTAL OPERATING COSTS		-	96	1,560	1,670	1,710
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	60	1,390	600	1,500
TOTAL CONTRACTURAL SERVICES		-	60	1,390	600	1,500
Total Department - Public Works & Engineering		-	156	2,950	2,270	3,210

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 423 - CFD #23M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 42337201 - Graffiti		FY 2025/2026	FY 2026/2027
8012	Uniform Expense		
	Paint and Paint Supplies	500	500
	Total Uniform Expense	\$500	\$500
Organization: 42337204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	600	600
	5 Year Tree Trimming	-	500
	Tree Planting	-	400
	Total Other Professional Svcs	\$600	\$1,500
Organization: 42337208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	680	710
	Total Utilities	\$680	\$710
Organization: 42337209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	490	500
	Total Utilities	\$490	\$500

Budget by Fund

Total CFD #24M - 424

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	6,220	5,459	10,290	10,640	10,910
CONTRACTURAL SERVICES	14,142	8,865	10,360	11,200	11,200
Total By Category	20,362	14,324	20,650	21,840	22,110
OPERATING COSTS					
8010 Departmental Expense	-	-	1,000	1,500	1,500
8012 Uniform Expense	105	96	430	-	-
8020 Utilities	6,115	5,363	8,860	9,140	9,410
TOTAL OPERATING COSTS	6,220	5,459	10,290	10,640	10,910
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	14,142	8,865	10,360	11,200	11,200
TOTAL CONTRACTURAL SERVICES	14,142	8,865	10,360	11,200	11,200
Total Fund - CFD #24M	20,362	14,324	20,650	21,840	22,110

CFD #24M - 424 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	5,459	10,290	10,640	10,910
CONTRACTURAL SERVICES		-	8,865	10,360	11,200	11,200
Total By Category		-	14,324	20,650	21,840	22,110
OPERATING COSTS						
8010	Departmental Expense	-	-	1,000	1,500	1,500
8012	Uniform Expense	-	96	430	-	-
8020	Utilities	-	5,363	8,860	9,140	9,410
TOTAL OPERATING COSTS		-	5,459	10,290	10,640	10,910
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	8,865	10,360	11,200	11,200
TOTAL CONTRACTURAL SERVICES		-	8,865	10,360	11,200	11,200
Total Department - Public Works & Engineering		-	14,324	20,650	21,840	22,110

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 424 - CFD #24M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 42437201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization: 42437204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Annual Tree Trimming (Palms & Others)	1,100	-
	Service Request Tree Trimming	500	500
	Annual Tree Trimming (Palm's & Others)	-	1,100
	Total Other Professional Svcs	\$1,600	\$1,600
Organization: 42437208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	2,130	2,190
	Total Utilities	\$2,130	\$2,190
Organization: 42437209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	500	500
	Mulch and Wood Chips	500	500
	Total Departmental Expense	\$1,000	\$1,000
8020	Utilities		
	Electricity	7,010	7,220
	Total Utilities	\$7,010	\$7,220
8130	Other Professional Svcs		
	Plant / Color Replacement	700	700
	Annual Landscape Maintenance	7,900	7,900
	Backflow Inspection and Repairs	1,000	1,000
	Total Other Professional Svcs	\$9,600	\$9,600

Budget by Fund

Total CFD #25M - 425

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		24,290	25,046	36,240	37,260	38,330
CONTRACTURAL SERVICES		18,235	18,905	21,420	24,700	47,700
Total By Category		42,525	43,951	57,660	61,960	86,030
OPERATING COSTS						
8010	Departmental Expense	-	-	1,000	1,500	1,500
8012	Uniform Expense	150	175	530	-	-
8020	Utilities	24,140	24,871	34,710	35,760	36,830
TOTAL OPERATING COSTS		24,290	25,046	36,240	37,260	38,330
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	18,235	18,905	21,420	24,700	47,700
TOTAL CONTRACTURAL SERVICES		18,235	18,905	21,420	24,700	47,700
Total Fund - CFD #25M		42,525	43,951	57,660	61,960	86,030

CFD #25M - 425 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	25,046	36,240	37,260	38,330
CONTRACTURAL SERVICES		-	18,905	21,420	24,700	47,700
Total By Category		-	43,951	57,660	61,960	86,030
OPERATING COSTS						
8010	Departmental Expense	-	-	1,000	1,500	1,500
8012	Uniform Expense	-	175	530	-	-
8020	Utilities	-	24,871	34,710	35,760	36,830
TOTAL OPERATING COSTS		-	25,046	36,240	37,260	38,330
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	18,905	21,420	24,700	47,700
TOTAL CONTRACTURAL SERVICES		-	18,905	21,420	24,700	47,700
Total Department - Public Works & Engineering		-	43,951	57,660	61,960	86,030

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 425 - CFD #25M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	42537201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	42537203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization:	42537204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Annual Tree Trimming (Palms & Others)	1,500	1,500
	Service Request Tree Trimming	1,400	1,400
	Tree Planting	400	1,000
	5 Year Tree Trimming	1,600	24,000
	Total Other Professional Svcs	\$4,900	\$27,900
Organization:	42537208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	5,700	5,870
	Total Utilities	\$5,700	\$5,870
Organization:	42537209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	400	400
	Office Supplies	500	500
	Mulch and Wood Chips	100	100
	Total Departmental Expense	\$1,000	\$1,000
8020	Utilities		
	Electricity	30,060	30,960
	Total Utilities	\$30,060	\$30,960

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	425 - CFD #25M	Division:	Parks & Landscape
Department:	Public Works & Engineering		
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	1,000	1,000
	Annual Landscape Maintenance	15,500	15,500
	Total Other Professional Svcs	\$16,500	\$16,500

Budget by Fund

Total CFD #27M - 427

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		27,474	39,754	51,830	53,420	54,980
CONTRACTURAL SERVICES		30,068	16,418	18,500	20,800	21,600
Total By Category		57,542	56,172	70,330	74,220	76,580
OPERATING COSTS						
8010	Departmental Expense	-	-	1,000	1,500	1,500
8012	Uniform Expense	105	96	430	-	-
8020	Utilities	27,369	39,658	50,400	51,920	53,480
TOTAL OPERATING COSTS		27,474	39,754	51,830	53,420	54,980
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	30,068	16,418	18,500	20,800	21,600
TOTAL CONTRACTURAL SERVICES		30,068	16,418	18,500	20,800	21,600
Total Fund - CFD #27M		57,542	56,172	70,330	74,220	76,580

CFD #27M - 427 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	39,754	51,830	53,420	54,980
CONTRACTURAL SERVICES		-	16,418	18,500	20,800	21,600
Total By Category		-	56,172	70,330	74,220	76,580
OPERATING COSTS						
8010	Departmental Expense	-	-	1,000	1,500	1,500
8012	Uniform Expense	-	96	430	-	-
8020	Utilities	-	39,658	50,400	51,920	53,480
TOTAL OPERATING COSTS		-	39,754	51,830	53,420	54,980
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	16,418	18,500	20,800	21,600
TOTAL CONTRACTURAL SERVICES		-	16,418	18,500	20,800	21,600
Total Department - Public Works & Engineering		-	56,172	70,330	74,220	76,580

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 427 - CFD #27M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	42737201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	42737204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	5 Year Tree Trimming	-	800
	Annual Tree Trimming (Palm's & Others)	600	600
	Service Request Tree Trimming	2,500	2,500
	Total Other Professional Svcs	\$3,100	\$3,900
Organization:	42737208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	3,690	3,800
	Total Utilities	\$3,690	\$3,800
Organization:	42737209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	800	800
	Mulch and Wood Chips	200	200
	Total Departmental Expense	\$1,000	\$1,000
8020	Utilities		
	Electricity	48,230	49,680
	Total Utilities	\$48,230	\$49,680
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	1,000	1,000
	Plant / Color replacement	400	400
	WQMP	1,300	1,300
	Annual Landscape Maintenance	15,000	15,000
	Total Other Professional Svcs	\$17,700	\$17,700

Budget by Fund

Total CFD #28M - 428

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	26,215	41,099	70,790	73,720	75,890
CONTRACTURAL SERVICES	47,184	22,767	25,550	25,000	25,000
INTERNAL SERVICES CHARGES	6,780	7,132	7,340	9,340	9,390
Total By Category	80,179	70,998	103,680	108,060	110,280
OPERATING COSTS					
8010 Departmental Expense	-	-	4,700	1,200	1,200
8012 Uniform Expense	105	96	430	-	-
8018 Conference & Meetings	-	-	200	200	200
8020 Utilities	26,110	41,003	65,460	72,320	74,490
TOTAL OPERATING COSTS	26,215	41,099	70,790	73,720	75,890
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	47,184	22,767	25,550	25,000	25,000
TOTAL CONTRACTURAL SERVICES	47,184	22,767	25,550	25,000	25,000
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	5,900	5,900	5,900	8,040	8,040
8220 Risk Liability	880	1,232	1,440	1,300	1,350
TOTAL INTERNAL SERVICES CHARGES	6,780	7,132	7,340	9,340	9,390
Total Fund - CFD #28M	80,179	70,998	103,680	108,060	110,280

CFD #28M - 428 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	41,099	70,790	73,720	75,890
CONTRACTURAL SERVICES		-	22,767	25,550	25,000	25,000
INTERNAL SERVICES CHARGES		-	7,132	7,340	9,340	9,390
Total By Category		-	70,998	103,680	108,060	110,280
OPERATING COSTS						
8010	Departmental Expense	-	-	4,700	1,200	1,200
8012	Uniform Expense	-	96	430	-	-
8018	Conference & Meetings	-	-	200	200	200
8020	Utilities	-	41,003	65,460	72,320	74,490
TOTAL OPERATING COSTS		-	41,099	70,790	73,720	75,890
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	22,767	25,550	25,000	25,000
TOTAL CONTRACTURAL SERVICES		-	22,767	25,550	25,000	25,000
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	5,900	5,900	8,040	8,040
8220	Risk Liability	-	1,232	1,440	1,300	1,350
TOTAL INTERNAL SERVICES CHARGES		-	7,132	7,340	9,340	9,390
Total Department - Public Works & Engineering		-	70,998	103,680	108,060	110,280

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 428 - CFD #28M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	42837201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	42837204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	2,000	2,000
	Annual Tree Trimming (Palm's & Others)	2,500	2,500
	Total Other Professional Svcs	\$4,500	\$4,500
Organization:	42837208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	8,480	8,740
	Total Utilities	\$8,480	\$8,740
Organization:	42837209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Mulch and Wood Chips	200	200
	Hardware and Materials	500	500
	Total Departmental Expense	\$700	\$700
8018	Conference & Meetings		
	Turf Training	200	200
	Total Conference & Meetings	\$200	\$200
8020	Utilities		
	Electricity	63,840	65,750
	Total Utilities	\$63,840	\$65,750
8130	Other Professional Svcs		
	Annual Landscape Maintenance	19,500	19,500
	Backflow Inspection and Repairs	1,000	1,000
	Total Other Professional Svcs	\$20,500	\$20,500

Budget by Fund

Total CFD #29M - 429

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		8,839	14,906	28,960	31,230	32,130
CONTRACTURAL SERVICES		7,348	6,266	8,150	11,200	11,200
Total By Category		16,187	21,172	37,110	42,430	43,330
OPERATING COSTS						
8010	Departmental Expense	-	-	280	1,000	1,000
8012	Uniform Expense	51	96	430	-	-
8018	Conference & Meetings	-	-	200	200	200
8020	Utilities	8,788	14,810	28,050	30,030	30,930
TOTAL OPERATING COSTS		8,839	14,906	28,960	31,230	32,130
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	7,348	6,266	8,150	11,200	11,200
TOTAL CONTRACTURAL SERVICES		7,348	6,266	8,150	11,200	11,200
Total Fund - CFD #29M		16,187	21,172	37,110	42,430	43,330

CFD #29M - 429 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	14,906	28,960	31,230	32,130
CONTRACTURAL SERVICES		-	6,266	8,150	11,200	11,200
Total By Category		-	21,172	37,110	42,430	43,330
OPERATING COSTS						
8010	Departmental Expense	-	-	280	1,000	1,000
8012	Uniform Expense	-	96	430	-	-
8018	Conference & Meetings	-	-	200	200	200
8020	Utilities	-	14,810	28,050	30,030	30,930
TOTAL OPERATING COSTS		-	14,906	28,960	31,230	32,130
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	6,266	8,150	11,200	11,200
TOTAL CONTRACTURAL SERVICES		-	6,266	8,150	11,200	11,200
Total Department - Public Works & Engineering		-	21,172	37,110	42,430	43,330

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 429 - CFD #29M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	42937201 - Graffiti	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Paint and Paint Supplies	500	500
	Total Other Professional Svcs	\$500	\$500
Organization:	42937203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization:	42937204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	2,600	2,600
	Total Other Professional Svcs	\$2,600	\$2,600
Organization:	42937208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	1,240	1,280
	Total Utilities	\$1,240	\$1,280
Organization:	42937209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Mulch and Wood Chips	200	200
	Hardware and Materials	800	800
	Total Departmental Expense	\$1,000	\$1,000
8018	Conference & Meetings		
	Turf Training	200	200
	Total Conference & Meetings	\$200	\$200
8020	Utilities		
	Electricity	28,790	29,650
	Total Utilities	\$28,790	\$29,650
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	1,000	1,000
	Annual Landscape Maintenance	3,800	3,800
	Total Other Professional Svcs	\$4,800	\$4,800

Budget by Fund

Total CFD #30M - 430

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	13,127	12,877	14,526	15,130	15,420
OPERATING COSTS	41,863	40,220	65,760	66,780	68,740
CONTRACTURAL SERVICES	63,774	37,622	49,882	46,700	94,200
INTERNAL SERVICES CHARGES	8,440	9,440	9,640	12,020	12,080
Total By Category	127,204	100,159	139,808	140,630	190,440
Total Budgeted Full-Time Personnel	0.10	0.10	0.10	0.10	0.10
PERSONNEL SERVICES					
7010 Full-Time Employees	7,715	8,658	8,182	8,660	8,910
7012 Annual Leave Cash Out	284	-	295	470	490
7015 PERS Retirement-F/T	2,039	1,783	2,270	2,200	2,260
7017 Cafeteria Plan	2,499	1,686	2,730	2,720	2,660
7018 Medicare-F/T	115	117	122	130	130
7020 Worker's Comp	410	281	427	450	470
7113 Overtime	65	352	500	500	500
TOTAL PERSONNEL SERVICES	13,127	12,877	14,526	15,130	15,420
OPERATING COSTS					
8010 Departmental Expense	-	-	5,600	1,600	1,600
8012 Uniform Expense	109	136	730	-	-
8020 Utilities	41,754	40,084	59,430	65,180	67,140
TOTAL OPERATING COSTS	41,863	40,220	65,760	66,780	68,740
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	63,774	37,622	49,882	46,700	94,200
TOTAL CONTRACTURAL SERVICES	63,774	37,622	49,882	46,700	94,200
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	6,780	6,780	6,780	9,720	9,720
8220 Risk Liability	1,660	2,660	2,860	2,300	2,360
TOTAL INTERNAL SERVICES CHARGES	8,440	9,440	9,640	12,020	12,080
Total Fund - CFD #30M	127,204	100,159	139,808	140,630	190,440

CFD #30M - 430 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	12,877	14,526	15,130	15,420
OPERATING COSTS		-	40,220	65,760	66,780	68,740
CONTRACTURAL SERVICES		-	37,622	49,882	46,700	94,200
INTERNAL SERVICES CHARGES		-	9,440	9,640	12,020	12,080
Total By Category		-	100,159	139,808	140,630	190,440
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	-	8,658	8,182	8,660	8,910
7012	Annual Leave Cash Out	-	-	295	470	490
7015	PERS Retirement-F/T	-	1,783	2,270	2,200	2,260
7017	Cafeteria Plan	-	1,686	2,730	2,720	2,660
7018	Medicare-F/T	-	117	122	130	130
7020	Worker's Comp	-	281	427	450	470
7113	Overtime	-	352	500	500	500
TOTAL PERSONNEL SERVICES		-	12,877	14,526	15,130	15,420
OPERATING COSTS						
8010	Departmental Expense	-	-	5,600	1,600	1,600
8012	Uniform Expense	-	136	730	-	-
8020	Utilities	-	40,084	59,430	65,180	67,140
TOTAL OPERATING COSTS		-	40,220	65,760	66,780	68,740
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	37,622	49,882	46,700	94,200
TOTAL CONTRACTURAL SERVICES		-	37,622	49,882	46,700	94,200
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	6,780	6,780	9,720	9,720
8220	Risk Liability	-	2,660	2,860	2,300	2,360
TOTAL INTERNAL SERVICES CHARGES		-	9,440	9,640	12,020	12,080
Total Department - Public Works & Engineering		-	100,159	139,808	140,630	190,440

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 430 - CFD #30M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	43037201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	43037204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Tree Planting	-	500
	Annual Tree Trimming (Palm's & Others)	1,300	1,300
	Service Request Tree Trimming	2,600	2,600
	5 Year Tree Trimming	-	47,000
	Total Other Professional Svcs	\$3,900	\$51,400
Organization:	43037208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	3,350	3,450
	Total Utilities	\$3,350	\$3,450
Organization:	43037209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	500	500
	Total Overtime	\$500	\$500
8010	Departmental Expense		
	Office Supplies	200	100
	Hardware and Materials	800	800
	Mulch and Wood Chips	100	200
	Total Departmental Expense	\$1,100	\$1,100
8020	Utilities		
	Electricity	61,830	63,690
	Total Utilities	\$61,830	\$63,690

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 430 - CFD #30M

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Monument Letter Replacement	2,000	2,000
	Annual Landscape Maintenance	34,800	34,800
	Backflow Inspection and Repair	1,000	1,000
	Plant / Color Replacement	5,000	5,000
	Total Other Professional Svcs	\$42,800	\$42,800

Budget by Fund

Total CFD #31 Citrus Heights No - 431

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	885	12,340	14,026	12,470	12,930
OPERATING COSTS	73,919	82,958	109,180	114,150	117,490
CONTRACTURAL SERVICES	124,254	133,731	165,887	147,800	201,800
INTERNAL SERVICES CHARGES	-	1,170	830	610	620
Total By Category	199,058	230,199	289,923	275,030	332,840
Total Budgeted Full-Time Personnel	0.10	0.10	0.10	0.10	0.10
PERSONNEL SERVICES					
7010 Full-Time Employees	282	8,574	8,182	8,540	8,910
7012 Annual Leave Cash Out	-	-	295	470	490
7015 PERS Retirement-F/T	26	1,637	2,270	2,200	2,260
7017 Cafeteria Plan	212	1,229	2,730	690	670
7018 Medicare-F/T	5	113	122	120	130
7020 Worker's Comp	350	279	427	450	470
7113 Overtime	10	508	-	-	-
TOTAL PERSONNEL SERVICES	885	12,340	14,026	12,470	12,930
OPERATING COSTS					
8010 Departmental Expense	-	-	(60)	2,600	2,600
8012 Uniform Expense	46	80	950	-	-
8020 Utilities	73,873	57,518	108,290	111,550	114,890
8096 Bad Debts/Loans	-	25,360	-	-	-
TOTAL OPERATING COSTS	73,919	82,958	109,180	114,150	117,490
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	124,254	133,731	165,887	147,800	201,800
TOTAL CONTRACTURAL SERVICES	124,254	133,731	165,887	147,800	201,800
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	1,170	830	610	620
TOTAL INTERNAL SERVICES CHARGES	-	1,170	830	610	620
Total Fund - CFD #31 Citrus Heights No	199,058	230,199	289,923	275,030	332,840

CFD #31 Citrus Heights No - 431 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	12,340	14,026	12,470	12,930
OPERATING COSTS		-	82,958	109,180	114,150	117,490
CONTRACTURAL SERVICES		-	133,731	165,887	147,800	201,800
INTERNAL SERVICES CHARGES		-	1,170	830	610	620
Total By Category		-	230,199	289,923	275,030	332,840
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	-	8,574	8,182	8,540	8,910
7012	Annual Leave Cash Out	-	-	295	470	490
7015	PERS Retirement-F/T	-	1,637	2,270	2,200	2,260
7017	Cafeteria Plan	-	1,229	2,730	690	670
7018	Medicare-F/T	-	113	122	120	130
7020	Worker's Comp	-	279	427	450	470
7113	Overtime	-	508	-	-	-
TOTAL PERSONNEL SERVICES		-	12,340	14,026	12,470	12,930
OPERATING COSTS						
8010	Departmental Expense	-	-	(60)	2,600	2,600
8012	Uniform Expense	-	80	950	-	-
8020	Utilities	-	57,518	108,290	111,550	114,890
8096	Bad Debts/Loans	-	25,360	-	-	-
TOTAL OPERATING COSTS		-	82,958	109,180	114,150	117,490
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	133,731	165,887	147,800	201,800
TOTAL CONTRACTURAL SERVICES		-	133,731	165,887	147,800	201,800
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	1,170	830	610	620
TOTAL INTERNAL SERVICES CHARGES		-	1,170	830	610	620
Total Department - Public Works & Engineering		-	230,199	289,923	275,030	332,840

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 431 - CFD #31 Citrus Heights No

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 43137201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization: 43137203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	9,900	9,900
	Total Other Professional Svcs	\$9,900	\$9,900
Organization: 43137204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Tree Planting	-	2,000
	Annual Tree Trimming (Palm's & Others)	22,000	22,000
	Service Request Tree Trimming	2,000	2,000
	5 Year Tree Trimming	-	52,000
	Total Other Professional Svcs	\$24,000	\$78,000
Organization: 43137208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	27,860	28,690
	Total Utilities	\$27,860	\$28,690
Organization: 43137209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Mulch and Wood Chips	500	500
	Irrigation Upgrades	1,000	1,000
	Office Supplies	600	600
	Total Departmental Expense	\$2,100	\$2,100
8020	Utilities		
	Electricity	83,690	86,200
	Total Utilities	\$83,690	\$86,200

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 431 - CFD #31 Citrus Heights No

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Plant / Color Replacement	3,000	3,000
	Annual Landscape Maintenance	108,000	108,000
	Backflow Inspection and Repairs	1,500	1,500
	Monument Letter Replacement	1,400	1,400
	Total Other Professional Svcs	\$113,900	\$113,900

Budget by Fund

Total CFD #32M - 432

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	17	96	3,380	3,540	3,630
CONTRACTURAL SERVICES	758	-	110	2,600	2,600
Total By Category	775	96	3,490	6,140	6,230
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8012 Uniform Expense	17	96	430	-	-
8020 Utilities	-	-	2,950	3,040	3,130
TOTAL OPERATING COSTS	17	96	3,380	3,540	3,630
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	758	-	110	2,600	2,600
TOTAL CONTRACTURAL SERVICES	758	-	110	2,600	2,600
Total Fund - CFD #32M	775	96	3,490	6,140	6,230

CFD #32M - 432 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	96	3,380	3,540	3,630
CONTRACTURAL SERVICES		-	-	110	2,600	2,600
Total By Category		-	96	3,490	6,140	6,230
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8012	Uniform Expense	-	96	430	-	-
8020	Utilities	-	-	2,950	3,040	3,130
TOTAL OPERATING COSTS		-	96	3,380	3,540	3,630
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	110	2,600	2,600
TOTAL CONTRACTURAL SERVICES		-	-	110	2,600	2,600
Total Department - Public Works & Engineering		-	96	3,490	6,140	6,230

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 432 - CFD #32M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	43237201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	43237204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	2,600	2,600
	Total Other Professional Svcs	\$2,600	\$2,600
Organization:	43237209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	3,040	3,130
	Total Utilities	\$3,040	\$3,130

Budget by Fund

Total CFD #33M Empire Lighting - 433

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		321	105	29,130	30,470	31,340
CONTRACTURAL SERVICES		11,937	13,405	15,161	62,290	14,490
Total By Category		12,258	13,510	44,291	92,760	45,830
OPERATING COSTS						
8010	Departmental Expense	-	-	200	1,100	1,100
8012	Uniform Expense	105	105	430	-	-
8020	Utilities	216	-	28,500	29,370	30,240
TOTAL OPERATING COSTS		321	105	29,130	30,470	31,340
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	11,937	13,405	15,161	62,290	14,490
TOTAL CONTRACTURAL SERVICES		11,937	13,405	15,161	62,290	14,490
Total Fund - CFD #33M Empire Lighting		12,258	13,510	44,291	92,760	45,830

CFD #33M Empire Lighting - 433 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	105	29,130	30,470	31,340
CONTRACTURAL SERVICES		-	13,405	15,161	62,290	14,490
Total By Category		-	13,510	44,291	92,760	45,830
OPERATING COSTS						
8010	Departmental Expense	-	-	200	1,100	1,100
8012	Uniform Expense	-	105	430	-	-
8020	Utilities	-	-	28,500	29,370	30,240
TOTAL OPERATING COSTS		-	105	29,130	30,470	31,340
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	13,405	15,161	62,290	14,490
TOTAL CONTRACTURAL SERVICES		-	13,405	15,161	62,290	14,490
Total Department - Public Works & Engineering		-	13,510	44,291	92,760	45,830

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 433 - CFD #33M Empire Lighting

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	43337201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	43337204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,990	1,990
	Tree Planting	800	-
	5 Year Tree Trimming	47,000	-
	Total Other Professional Svcs	\$49,790	\$1,990
Organization:	43337208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	11,150	11,480
	Total Utilities	\$11,150	\$11,480
Organization:	43337209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Mulch and Wood Chips	200	200
	Paint and Paint Supplies	400	400
	Total Departmental Expense	\$600	\$600
8020	Utilities		
	Electricity	18,220	18,760
	Total Utilities	\$18,220	\$18,760
8130	Other Professional Svcs		
	Annual Landscape Maintenance	11,500	11,500
	Backflow Inspection and Repairs	1,000	1,000
	Total Other Professional Svcs	\$12,500	\$12,500

Budget by Fund

Total CFD #34 Empire Det Basin - 434

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	2,334	3,162	5,230	5,450	5,600
CONTRACTURAL SERVICES	6,074	6,130	8,924	18,700	16,900
Total By Category	8,408	9,292	14,154	24,150	22,500
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8012 Uniform Expense	46	57	430	-	-
8020 Utilities	2,288	3,105	4,800	4,950	5,100
TOTAL OPERATING COSTS	2,334	3,162	5,230	5,450	5,600
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	6,074	6,130	8,924	18,700	16,900
TOTAL CONTRACTURAL SERVICES	6,074	6,130	8,924	18,700	16,900
Total Fund - CFD #34 Empire Det Basin	8,408	9,292	14,154	24,150	22,500

CFD #34 Empire Det Basin - 434 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	3,162	5,230	5,450	5,600
CONTRACTURAL SERVICES		-	6,130	8,924	18,700	16,900
Total By Category		-	9,292	14,154	24,150	22,500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8012	Uniform Expense	-	57	430	-	-
8020	Utilities	-	3,105	4,800	4,950	5,100
TOTAL OPERATING COSTS		-	3,162	5,230	5,450	5,600
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	6,130	8,924	18,700	16,900
TOTAL CONTRACTURAL SERVICES		-	6,130	8,924	18,700	16,900
Total Department - Public Works & Engineering		-	9,292	14,154	24,150	22,500

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 434 - CFD #34 Empire Det Basin

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 43437201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization: 43437203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	6,600	6,600
	Total Other Professional Svcs	\$6,600	\$6,600
Organization: 43437204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	5 Year Tree Trimming	1,800	-
	Service Request Tree Trimming	7,600	7,600
	Total Other Professional Svcs	\$9,400	\$7,600
Organization: 43437209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	4,950	5,100
	Total Utilities	\$4,950	\$5,100
8130	Other Professional Svcs		
	Annual Landscape Maintenance	1,100	1,100
	Backflow Inspection and Repairs	1,000	1,000
	Plant / Color Replacement	600	600
	Total Other Professional Svcs	\$2,700	\$2,700

Budget by Fund

Total CFD #35M - 435

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	150,643	139,309	195,537	211,070	218,180
OPERATING COSTS	176,081	151,349	290,840	251,590	258,130
CONTRACTURAL SERVICES	274,667	251,495	443,483	254,850	219,850
INTERNAL SERVICES CHARGES	17,600	22,669	23,630	24,340	24,590
Total By Category	618,991	564,822	953,490	741,850	720,750
Total Budgeted Full-Time Personnel	1.15	1.40	1.40	1.40	1.40
PERSONNEL SERVICES					
7010 Full-Time Employees	83,550	88,024	118,248	125,880	131,470
7012 Annual Leave Cash Out	5,609	3,283	4,546	7,360	7,710
7015 PERS Retirement-F/T	25,624	23,578	35,590	35,380	36,960
7017 Cafeteria Plan	20,803	12,767	24,270	29,230	28,530
7018 Medicare-F/T	1,302	1,188	1,584	1,690	1,780
7020 Worker's Comp	4,260	2,873	4,699	4,930	5,130
7113 Overtime	9,495	7,596	6,600	6,600	6,600
TOTAL PERSONNEL SERVICES	150,643	139,309	195,537	211,070	218,180
OPERATING COSTS					
8010 Departmental Expense	12,401	4,307	66,780	27,100	27,100
8012 Uniform Expense	835	1,045	2,950	-	-
8014 Computer Hardwar <\$5000	-	-	3,000	-	-
8018 Conference & Meetings	-	-	500	500	500
8020 Utilities	158,166	144,927	211,840	218,220	224,760
8021 Rents	4,679	1,070	5,770	5,770	5,770
TOTAL OPERATING COSTS	176,081	151,349	290,840	251,590	258,130
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	274,667	251,495	443,483	254,850	219,850
TOTAL CONTRACTURAL SERVICES	274,667	251,495	443,483	254,850	219,850
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	8,780	8,780	8,780	12,040	12,040
8220 Risk Liability	8,820	13,889	14,850	12,300	12,550
TOTAL INTERNAL SERVICES CHARGES	17,600	22,669	23,630	24,340	24,590
Total Fund - CFD #35M	618,991	564,822	953,490	741,850	720,750

CFD #35M - 435 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	-	31,141	41,360	43,950
INTERNAL SERVICES CHARGES		-	-	-	2,030	2,120
Total By Category		-	-	31,141	43,390	46,070
Total Budgeted Full-Time Personnel		0.00	0.25	0.25	0.25	0.25
PERSONNEL SERVICES						
7010	Full-Time Employees	-	-	21,984	25,020	27,000
7012	Annual Leave Cash Out	-	-	834	1,390	1,510
7015	PERS Retirement-F/T	-	-	6,136	7,630	8,230
7017	Cafeteria Plan	-	-	1,730	6,800	6,640
7018	Medicare-F/T	-	-	315	360	390
7020	Worker's Comp	-	-	142	160	180
TOTAL PERSONNEL SERVICES		-	-	31,141	41,360	43,950
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	2,030	2,120
TOTAL INTERNAL SERVICES CHARGES		-	-	-	2,030	2,120
Total Department - Development Services Admin		-	-	31,141	43,390	46,070

CFD #35M - 435 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	139,309	164,396	169,710	174,230
OPERATING COSTS		-	151,349	290,840	251,590	258,130
CONTRACTURAL SERVICES		-	251,495	443,483	254,850	219,850
INTERNAL SERVICES CHARGES		-	22,669	23,630	22,310	22,470
Total By Category		-	564,822	922,349	698,460	674,680
Total Budgeted Full-Time Personnel		0.00	1.15	1.15	1.15	1.15
PERSONNEL SERVICES						
7010	Full-Time Employees	-	88,024	96,264	100,860	104,470
7012	Annual Leave Cash Out	-	3,283	3,712	5,970	6,200
7015	PERS Retirement-F/T	-	23,578	29,454	27,750	28,730
7017	Cafeteria Plan	-	12,767	22,540	22,430	21,890
7018	Medicare-F/T	-	1,188	1,269	1,330	1,390
7020	Worker's Comp	-	2,873	4,557	4,770	4,950
7113	Overtime	-	7,596	6,600	6,600	6,600
TOTAL PERSONNEL SERVICES		-	139,309	164,396	169,710	174,230
OPERATING COSTS						
8010	Departmental Expense	-	4,307	66,780	27,100	27,100
8012	Uniform Expense	-	1,045	2,950	-	-
8014	Computer Hardwar <\$5000	-	-	3,000	-	-
8018	Conference & Meetings	-	-	500	500	500
8020	Utilities	-	144,927	211,840	218,220	224,760
8021	Rents	-	1,070	5,770	5,770	5,770
TOTAL OPERATING COSTS		-	151,349	290,840	251,590	258,130
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	251,495	443,483	254,850	219,850
TOTAL CONTRACTURAL SERVICES		-	251,495	443,483	254,850	219,850
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	8,780	8,780	12,040	12,040
8220	Risk Liability	-	13,889	14,850	10,270	10,430
TOTAL INTERNAL SERVICES CHARGES		-	22,669	23,630	22,310	22,470
Total Department - Public Works & Engineering		-	564,822	922,349	698,460	674,680

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 435 - CFD #35M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	43537201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Cleaning Supplies	2,600	2,600
	Paint and Paint Supplies	2,000	2,000
	Total Departmental Expense	\$4,600	\$4,600
8021	Rents		
	800 MHz Radio Charge	630	630
	Total Rents	\$630	\$630
Organization:	43537202 - Parks	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	6,000	6,000
	Total Overtime	\$6,000	\$6,000
8010	Departmental Expense		
	Ballfield Bases, Plates and Soil	3,600	3,600
	Drinking Fountain Parts	3,500	3,500
	Fencing Supplies	2,000	2,000
	Irrigation Supplies	1,500	1,500
	Office Supplies	200	200
	Park Signs	500	500
	Playground Parts and Surface Repair	2,500	2,500
	Plumbing Supplies	500	500
	Restroom Parts	1,000	1,000
	Soil and Mulch	1,500	1,500
	Total Departmental Expense	\$16,800	\$16,800
8018	Conference & Meetings		
	California Parks and Recreation	100	100
	Recreation and Parks Association	200	200
	Total Conference & Meetings	\$300	\$300
8020	Utilities		
	Electricity	114,710	118,150
	Total Utilities	\$114,710	\$118,150

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 435 - CFD #35M

Division: Parks & Landscape

Department: Public Works & Engineering

8021	Rents		
	800 MHz Radio Charge	1,490	1,490
	Storage Unit	750	750
	Total Rents	\$2,240	\$2,240
8130	Other Professional Svcs		
	Annual Landscape Maintenance	82,900	82,900
	Backflow Inspection and Repairs	1,000	1,000
	Chain Link Fence Repairs	950	950
	GIS Development and Data Maintenance Services	3,700	3,700
	Locksmith	500	500
	Control Link Fees	500	500
	Rubberized Playground Surfacing Repairs	1,000	1,000
	Park Restroom Renovation - Coyote	10,000	-
	Park Light Pole Painting - Coyote Canyon	25,000	-
	Total Other Professional Svcs	\$125,550	\$90,550
Organization:	43537203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	17,500	17,500
	Total Other Professional Svcs	\$17,500	\$17,500
Organization:	43537204 - Trees	FY 2025/2026	FY 2026/2027
8021	Rents		
	800 MHz Radio Charge	600	600
	Total Rents	\$600	\$600
8130	Other Professional Svcs		
	Annual Tree Trimming (Palms & Others)	200	200
	Service Request Tree Trimming	5,900	5,900
	Total Other Professional Svcs	\$6,100	\$6,100
Organization:	43537208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	27,530	28,350
	Total Utilities	\$27,530	\$28,350

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 435 - CFD #35M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 43537209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	300	300
	Total Overtime	\$300	\$300
8010	Departmental Expense		
	Mulch and Wood Chips	500	500
	Office Supplies	500	500
	Total Departmental Expense	\$1,000	\$1,000
8018	Conference & Meetings		
	Turf Training	200	200
	Total Conference & Meetings	\$200	\$200
8020	Utilities		
	Electricity	75,980	78,260
	Total Utilities	\$75,980	\$78,260
8021	Rents		
	800 MHz Radio Charge	400	400
	Total Rents	\$400	\$400
8130	Other Professional Svcs		
	Annual Landscape Maintenance	73,200	73,200
	Backflow Inspection and Repairs	2,000	2,000
	IERCD Agreement Coyote Canyon	10,000	10,000
	Monument Letter Replacement	1,500	1,500
	Plant / Color Replacement	18,000	18,000
	Total Other Professional Svcs	\$104,700	\$104,700
Organization: 43537210 - Technical Services		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	300	300
	Total Overtime	\$300	\$300

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 435 - CFD #35M

Division: Parks & Landscape

Department: Public Works & Engineering

8010	Departmental Expense		
	Electrical Supplies	1,200	1,200
	Irrigation Supplies	1,000	1,000
	Musco Lighting Parts	1,500	1,500
	Welding Supplies	1,000	1,000
	Total Departmental Expense	\$4,700	\$4,700
8021	Rents		
	800 MHz Radio Charge	400	400
	Manlift Rental	1,500	1,500
	Total Rents	\$1,900	\$1,900
8130	Other Professional Svcs		
	Electrical Services	1,000	1,000
	Total Other Professional Svcs	\$1,000	\$1,000

Budget by Fund

Total CFD #36M - 436

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	9,131	14,709	26,630	22,790	23,460
CONTRACTURAL SERVICES	1,851	1,210	2,160	4,900	7,100
Total By Category	10,982	15,919	28,790	27,690	30,560
OPERATING COSTS					
8010 Departmental Expense	-	-	5,000	500	500
8020 Utilities	9,131	14,709	21,630	22,290	22,960
TOTAL OPERATING COSTS	9,131	14,709	26,630	22,790	23,460
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	1,851	1,210	2,160	4,900	7,100
TOTAL CONTRACTURAL SERVICES	1,851	1,210	2,160	4,900	7,100
Total Fund - CFD #36M	10,982	15,919	28,790	27,690	30,560

CFD #36M - 436 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	14,709	26,630	22,790	23,460
CONTRACTURAL SERVICES		-	1,210	2,160	4,900	7,100
Total By Category		-	15,919	28,790	27,690	30,560
OPERATING COSTS						
8010	Departmental Expense	-	-	5,000	500	500
8020	Utilities	-	14,709	21,630	22,290	22,960
TOTAL OPERATING COSTS		-	14,709	26,630	22,790	23,460
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	1,210	2,160	4,900	7,100
TOTAL CONTRACTURAL SERVICES		-	1,210	2,160	4,900	7,100
Total Department - Public Works & Engineering		-	15,919	28,790	27,690	30,560

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 436 - CFD #36M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 43637204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	5 Year Tree Trimming	-	2,200
	Service Request Tree Trimming	2,600	2,600
	Total Other Professional Svcs	\$2,600	\$4,800
Organization: 43637208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	2,910	3,000
	Total Utilities	\$2,910	\$3,000
Organization: 43637209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	19,380	19,960
	Total Utilities	\$19,380	\$19,960
8130	Other Professional Svcs		
	Annual Landscape Maintenance	1,300	1,300
	Backflow Inspection and Repairs	1,000	1,000
	Total Other Professional Svcs	\$2,300	\$2,300

Budget by Fund

Total CFD #37 Montelago - 437

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		885	12,340	14,026	12,470	12,930
OPERATING COSTS		21,434	75,102	107,280	138,060	141,370
CONTRACTURAL SERVICES		26,298	24,127	78,117	2,000	2,000
INTERNAL SERVICES CHARGES		-	1,170	830	610	620
Total By Category		48,617	112,739	200,253	153,140	156,920
Total Budgeted Full-Time Personnel		0.10	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	282	8,574	8,182	8,540	8,910
7012	Annual Leave Cash Out	-	-	295	470	490
7015	PERS Retirement-F/T	26	1,637	2,270	2,200	2,260
7017	Cafeteria Plan	212	1,229	2,730	690	670
7018	Medicare-F/T	5	113	122	120	130
7020	Worker's Comp	350	279	427	450	470
7113	Overtime	10	508	-	-	-
TOTAL PERSONNEL SERVICES		885	12,340	14,026	12,470	12,930
OPERATING COSTS						
8010	Departmental Expense	-	-	-	27,550	27,550
8020	Utilities	21,434	73,844	107,280	110,510	113,820
8096	Bad Debts/Loans	-	1,258	-	-	-
TOTAL OPERATING COSTS		21,434	75,102	107,280	138,060	141,370
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	26,298	24,127	78,117	2,000	2,000
TOTAL CONTRACTURAL SERVICES		26,298	24,127	78,117	2,000	2,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	1,170	830	610	620
TOTAL INTERNAL SERVICES CHARGES		-	1,170	830	610	620
Total Fund - CFD #37 Montelago		48,617	112,739	200,253	153,140	156,920

CFD #37 Montelago - 437 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	12,340	14,026	12,470	12,930
OPERATING COSTS	-	75,102	107,280	138,060	141,370
CONTRACTURAL SERVICES	-	24,127	78,117	2,000	2,000
INTERNAL SERVICES CHARGES	-	1,170	830	610	620
Total By Category	-	112,739	200,253	153,140	156,920
Total Budgeted Full-Time Personnel	0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES					
7010 Full-Time Employees	-	8,574	8,182	8,540	8,910
7012 Annual Leave Cash Out	-	-	295	470	490
7015 PERS Retirement-F/T	-	1,637	2,270	2,200	2,260
7017 Cafeteria Plan	-	1,229	2,730	690	670
7018 Medicare-F/T	-	113	122	120	130
7020 Worker's Comp	-	279	427	450	470
7113 Overtime	-	508	-	-	-
TOTAL PERSONNEL SERVICES	-	12,340	14,026	12,470	12,930
OPERATING COSTS					
8010 Departmental Expense	-	-	-	27,550	27,550
8020 Utilities	-	73,844	107,280	110,510	113,820
8096 Bad Debts/Loans	-	1,258	-	-	-
TOTAL OPERATING COSTS	-	75,102	107,280	138,060	141,370
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	24,127	78,117	2,000	2,000
TOTAL CONTRACTURAL SERVICES	-	24,127	78,117	2,000	2,000
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	1,170	830	610	620
TOTAL INTERNAL SERVICES CHARGES	-	1,170	830	610	620
Total Department - Public Works & Engineering	-	112,739	200,253	153,140	156,920

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 437 - CFD #37 Montelago

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 43737204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	2,000	2,000
	Total Other Professional Svcs	\$2,000	\$2,000
Organization: 43737208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Electricity	12,270	12,640
	Total Utilities	\$12,270	\$12,640
Organization: 43737209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Backflow Inspection and Repairs	1,000	1,000
	WQMP	750	750
	Irrigation Upgrades	1,100	1,100
	Plant / Color Replacement	2,000	2,000
	Annual Landscape Maintenance	22,200	22,200
	Total Departmental Expense	\$27,050	\$27,050
8020	Utilities		
	Electricity	98,240	101,180
	Total Utilities	\$98,240	\$101,180

Budget by Fund

Total CFD #38M - 438

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS	39,508	166	38,970	68,350	69,460
CONTRACTURAL SERVICES	32,244	31,747	34,080	7,100	56,600
INTERNAL SERVICES CHARGES	-	585	420	310	310
Total By Category	72,200	38,669	80,489	81,990	132,820
Total Budgeted Full-Time Personnel	0.05	0.05	0.05	0.05	0.05
PERSONNEL SERVICES					
7010 Full-Time Employees	141	4,288	4,091	4,270	4,450
7012 Annual Leave Cash Out	-	-	153	240	240
7015 PERS Retirement-F/T	13	819	1,130	1,100	1,130
7017 Cafeteria Plan	106	614	1,370	340	340
7018 Medicare-F/T	3	56	61	60	60
7020 Worker's Comp	180	140	214	220	230
7113 Overtime	5	254	-	-	-
TOTAL PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS					
8010 Departmental Expense	-	-	-	31,400	31,400
8012 Uniform Expense	76	79	100	-	-
8014 Computer Hardwar <\$5000	-	-	3,000	-	-
8020 Utilities	39,432	87	35,870	36,950	38,060
TOTAL OPERATING COSTS	39,508	166	38,970	68,350	69,460
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	32,244	31,747	34,080	7,100	56,600
TOTAL CONTRACTURAL SERVICES	32,244	31,747	34,080	7,100	56,600
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES	-	585	420	310	310
Total Fund - CFD #38M	72,200	38,669	80,489	81,990	132,820

CFD #38M - 438 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS		-	166	38,970	68,350	69,460
CONTRACTURAL SERVICES		-	31,747	34,080	7,100	56,600
INTERNAL SERVICES CHARGES		-	585	420	310	310
Total By Category		-	38,669	80,489	81,990	132,820
Total Budgeted Full-Time Personnel		0.00	0.05	0.05	0.05	0.05
PERSONNEL SERVICES						
7010	Full-Time Employees	-	4,288	4,091	4,270	4,450
7012	Annual Leave Cash Out	-	-	153	240	240
7015	PERS Retirement-F/T	-	819	1,130	1,100	1,130
7017	Cafeteria Plan	-	614	1,370	340	340
7018	Medicare-F/T	-	56	61	60	60
7020	Worker's Comp	-	140	214	220	230
7113	Overtime	-	254	-	-	-
TOTAL PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS						
8010	Departmental Expense	-	-	-	31,400	31,400
8012	Uniform Expense	-	79	100	-	-
8014	Computer Hardwar <\$5000	-	-	3,000	-	-
8020	Utilities	-	87	35,870	36,950	38,060
TOTAL OPERATING COSTS		-	166	38,970	68,350	69,460
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	31,747	34,080	7,100	56,600
TOTAL CONTRACTURAL SERVICES		-	31,747	34,080	7,100	56,600
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES		-	585	420	310	310
Total Department - Public Works & Engineering		-	38,669	80,489	81,990	132,820

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 438 - CFD #38M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	43837201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	1,000	1,000
	Total Departmental Expense	\$1,000	\$1,000
Organization:	43837203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization:	43837204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Tree Planting	-	1,500
	Annual Tree Trimming (Palm's & Others)	1,300	1,300
	Service Request Tree Trimming	2,500	2,500
	5 Year Tree Trimming	-	48,000
	Total Other Professional Svcs	\$3,800	\$53,300
Organization:	43837208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	9,590	9,880
	Total Utilities	\$9,590	\$9,880
Organization:	43837209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Annual Landscape Maintenance	28,300	28,300
	Backflow Inspection and Repairs	1,100	1,100
	Plant / Color Replacement	1,000	1,000
	Total Departmental Expense	\$30,400	\$30,400
8020	Utilities		
	Electricity	27,360	28,180
	Total Utilities	\$27,360	\$28,180

Budget by Fund

Total CFD #39M - 439

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		6,013	8,017	14,440	17,480	17,820
CONTRACTURAL SERVICES		4,905	5,623	18,680	3,700	3,700
Total By Category		10,918	13,640	33,120	21,180	21,520
OPERATING COSTS						
8010	Departmental Expense	-	-	3,500	500	500
8018	Conference & Meetings	-	-	-	5,700	5,700
8020	Utilities	6,013	8,017	10,940	11,280	11,620
TOTAL OPERATING COSTS		6,013	8,017	14,440	17,480	17,820
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	4,905	5,623	18,680	3,700	3,700
TOTAL CONTRACTURAL SERVICES		4,905	5,623	18,680	3,700	3,700
Total Fund - CFD #39M		10,918	13,640	33,120	21,180	21,520

CFD #39M - 439 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	8,017	14,440	17,480	17,820
CONTRACTURAL SERVICES		-	5,623	18,680	3,700	3,700
Total By Category		-	13,640	33,120	21,180	21,520
OPERATING COSTS						
8010	Departmental Expense	-	-	3,500	500	500
8018	Conference & Meetings	-	-	-	5,700	5,700
8020	Utilities	-	8,017	10,940	11,280	11,620
TOTAL OPERATING COSTS		-	8,017	14,440	17,480	17,820
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	5,623	18,680	3,700	3,700
TOTAL CONTRACTURAL SERVICES		-	5,623	18,680	3,700	3,700
Total Department - Public Works & Engineering		-	13,640	33,120	21,180	21,520

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 439 - CFD #39M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 43937204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	3,700	3,700
	Total Other Professional Svcs	\$3,700	\$3,700
Organization: 43937208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	1,570	1,620
	Total Utilities	\$1,570	\$1,620
Organization: 43937209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8018	Conference & Meetings		
	Backflow Inspection and Repairs	500	500
	Annual Landscape Maintenance	5,200	5,200
	Total Conference & Meetings	\$5,700	\$5,700
8020	Utilities		
	Electricity	9,710	10,000
	Total Utilities	\$9,710	\$10,000

Budget by Fund

Total CFD #40M - 440

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	900	-	980	1,510	1,540
CONTRACTURAL SERVICES	-	-	-	150	150
Total By Category	900	-	980	1,660	1,690
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	900	-	980	1,010	1,040
TOTAL OPERATING COSTS	900	-	980	1,510	1,540
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	-	-	150	150
TOTAL CONTRACTURAL SERVICES	-	-	-	150	150
Total Fund - CFD #40M	900	-	980	1,660	1,690

CFD #40M - 440 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	980	1,510	1,540
CONTRACTURAL SERVICES		-	-	-	150	150
Total By Category		-	-	980	1,660	1,690
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	-	980	1,010	1,040
TOTAL OPERATING COSTS		-	-	980	1,510	1,540
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	-	150	150
TOTAL CONTRACTURAL SERVICES		-	-	-	150	150
Total Department - Public Works & Engineering		-	-	980	1,660	1,690

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 440 - CFD #40M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	44037204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Annual Tree Trimming (Palm's & Others)	150	150
	Total Other Professional Svcs	\$150	\$150
Organization:	44037208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	1,010	1,040
	Total Utilities	\$1,010	\$1,040

Budget by Fund

Total CFD #41M - 441

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	2,053	1,674	4,210	7,350	7,480
CONTRACTURAL SERVICES	8,133	7,320	8,110	5,200	5,200
Total By Category	10,186	8,994	12,320	12,550	12,680
OPERATING COSTS					
8010 Departmental Expense	-	-	-	3,000	3,000
8020 Utilities	2,053	1,674	4,210	4,350	4,480
TOTAL OPERATING COSTS	2,053	1,674	4,210	7,350	7,480
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	8,133	7,320	8,110	5,200	5,200
TOTAL CONTRACTURAL SERVICES	8,133	7,320	8,110	5,200	5,200
Total Fund - CFD #41M	10,186	8,994	12,320	12,550	12,680

CFD #41M - 441 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	1,674	4,210	7,350	7,480
CONTRACTURAL SERVICES		-	7,320	8,110	5,200	5,200
Total By Category		-	8,994	12,320	12,550	12,680
OPERATING COSTS						
8010	Departmental Expense	-	-	-	3,000	3,000
8020	Utilities	-	1,674	4,210	4,350	4,480
TOTAL OPERATING COSTS		-	1,674	4,210	7,350	7,480
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	7,320	8,110	5,200	5,200
TOTAL CONTRACTURAL SERVICES		-	7,320	8,110	5,200	5,200
Total Department - Public Works & Engineering		-	8,994	12,320	12,550	12,680

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 441 - CFD #41M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	44137203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization:	44137204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,900	1,900
	Total Other Professional Svcs	\$1,900	\$1,900
Organization:	44137208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	790	810
	Total Utilities	\$790	\$810
Organization:	44137209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Backflow Inspection and Repairs	500	500
	Annual Landscape Maintenance	2,000	2,000
	Total Departmental Expense	\$2,500	\$2,500
8020	Utilities		
	Electricity	3,560	3,670
	Total Utilities	\$3,560	\$3,670

Budget by Fund

Total CFD #42M - 442

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	2,298	364	27,460	73,890	74,740
CONTRACTURAL SERVICES	40,258	39,573	78,220	3,600	3,600
Total By Category	42,556	39,937	105,680	77,490	78,340
OPERATING COSTS					
8010 Departmental Expense	-	-	-	45,600	45,600
8020 Utilities	2,298	364	27,460	28,290	29,140
TOTAL OPERATING COSTS	2,298	364	27,460	73,890	74,740
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	40,258	39,573	78,220	3,600	3,600
TOTAL CONTRACTURAL SERVICES	40,258	39,573	78,220	3,600	3,600
Total Fund - CFD #42M	42,556	39,937	105,680	77,490	78,340

CFD #42M - 442 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	364	27,460	73,890	74,740
CONTRACTURAL SERVICES		-	39,573	78,220	3,600	3,600
Total By Category		-	39,937	105,680	77,490	78,340
OPERATING COSTS						
8010	Departmental Expense	-	-	-	45,600	45,600
8020	Utilities	-	364	27,460	28,290	29,140
TOTAL OPERATING COSTS		-	364	27,460	73,890	74,740
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	39,573	78,220	3,600	3,600
TOTAL CONTRACTURAL SERVICES		-	39,573	78,220	3,600	3,600
Total Department - Public Works & Engineering		-	39,937	105,680	77,490	78,340

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 442 - CFD #42M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 44237204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	3,600	3,600
	Total Other Professional Svcs	\$3,600	\$3,600
Organization: 44237208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	2,020	2,080
	Total Utilities	\$2,020	\$2,080
Organization: 44237209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Landscape Renovation	2,800	2,800
	Annual Landscape Maintenance	38,200	38,200
	Backflow Inspection and Repairs	500	500
	Irrigation Upgrades	3,600	3,600
	Total Departmental Expense	\$45,100	\$45,100
8020	Utilities		
	Electricity	26,270	27,060
	Total Utilities	\$26,270	\$27,060

Budget by Fund

Total CFD #44M - 444

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		4,034	3,156	5,900	8,380	8,560
CONTRACTURAL SERVICES		1,161	1,233	1,850	2,600	3,800
Total By Category		5,195	4,389	7,750	10,980	12,360
OPERATING COSTS						
8010	Departmental Expense	-	-	-	2,300	2,300
8020	Utilities	4,034	3,156	5,900	6,080	6,260
TOTAL OPERATING COSTS		4,034	3,156	5,900	8,380	8,560
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	1,161	1,233	1,850	2,600	3,800
TOTAL CONTRACTURAL SERVICES		1,161	1,233	1,850	2,600	3,800
Total Fund - CFD #44M		5,195	4,389	7,750	10,980	12,360

CFD #44M - 444 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	3,156	5,900	8,380	8,560
CONTRACTURAL SERVICES		-	1,233	1,850	2,600	3,800
Total By Category		-	4,389	7,750	10,980	12,360
OPERATING COSTS						
8010	Departmental Expense	-	-	-	2,300	2,300
8020	Utilities	-	3,156	5,900	6,080	6,260
TOTAL OPERATING COSTS		-	3,156	5,900	8,380	8,560
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	1,233	1,850	2,600	3,800
TOTAL CONTRACTURAL SERVICES		-	1,233	1,850	2,600	3,800
Total Department - Public Works & Engineering		-	4,389	7,750	10,980	12,360

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 444 - CFD #44M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 44437204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	2,600	2,600
	5 Year Tree Trimming	-	1,200
	Total Other Professional Svcs	\$2,600	\$3,800
Organization: 44437208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	2,020	2,080
	Total Utilities	\$2,020	\$2,080
Organization: 44437209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Annual Landscape Maintenance	1,300	1,300
	Backflow Inspection and Repairs	500	500
	Total Departmental Expense	\$1,800	\$1,800
8020	Utilities		
	Electricity	4,060	4,180
	Total Utilities	\$4,060	\$4,180

Budget by Fund

Total CFD #45M - 445

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS	34,125	34,415	48,500	79,360	80,910
CONTRACTURAL SERVICES	29,353	25,935	31,598	6,000	27,900
INTERNAL SERVICES CHARGES	-	585	420	310	310
Total By Category	63,926	67,106	87,537	91,900	115,570
Total Budgeted Full-Time Personnel	0.05	0.05	0.05	0.05	0.05
PERSONNEL SERVICES					
7010 Full-Time Employees	141	4,288	4,091	4,270	4,450
7012 Annual Leave Cash Out	-	-	153	240	240
7015 PERS Retirement-F/T	13	819	1,130	1,100	1,130
7017 Cafeteria Plan	106	614	1,370	340	340
7018 Medicare-F/T	3	56	61	60	60
7020 Worker's Comp	180	140	214	220	230
7113 Overtime	5	254	-	-	-
TOTAL PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS					
8010 Departmental Expense	-	-	-	27,430	27,430
8012 Uniform Expense	-	-	120	-	-
8020 Utilities	34,125	34,415	48,380	51,930	53,480
TOTAL OPERATING COSTS	34,125	34,415	48,500	79,360	80,910
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	29,353	25,935	31,598	6,000	27,900
TOTAL CONTRACTURAL SERVICES	29,353	25,935	31,598	6,000	27,900
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES	-	585	420	310	310
Total Fund - CFD #45M	63,926	67,106	87,537	91,900	115,570

CFD #45M - 445 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS		-	34,415	48,500	79,360	80,910
CONTRACTURAL SERVICES		-	25,935	31,598	6,000	27,900
INTERNAL SERVICES CHARGES		-	585	420	310	310
Total By Category		-	67,106	87,537	91,900	115,570
Total Budgeted Full-Time Personnel		0.00	0.05	0.05	0.05	0.05
PERSONNEL SERVICES						
7010	Full-Time Employees	-	4,288	4,091	4,270	4,450
7012	Annual Leave Cash Out	-	-	153	240	240
7015	PERS Retirement-F/T	-	819	1,130	1,100	1,130
7017	Cafeteria Plan	-	614	1,370	340	340
7018	Medicare-F/T	-	56	61	60	60
7020	Worker's Comp	-	140	214	220	230
7113	Overtime	-	254	-	-	-
TOTAL PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS						
8010	Departmental Expense	-	-	-	27,430	27,430
8012	Uniform Expense	-	-	120	-	-
8020	Utilities	-	34,415	48,380	51,930	53,480
TOTAL OPERATING COSTS		-	34,415	48,500	79,360	80,910
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	25,935	31,598	6,000	27,900
TOTAL CONTRACTURAL SERVICES		-	25,935	31,598	6,000	27,900
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES		-	585	420	310	310
Total Department - Public Works & Engineering		-	67,106	87,537	91,900	115,570

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 445 - CFD #45M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	44537203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization:	44537204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Tree Planting	-	900
	Annual Tree Trimming (Palm's & Others)	800	800
	Service Request Tree Trimming	1,900	1,900
	5 Year Tree Trimming	-	21,000
	Total Other Professional Svcs	\$2,700	\$24,600
Organization:	44537208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	5,250	5,400
	Total Utilities	\$5,250	\$5,400
Organization:	44537209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Backflow Inspection and Repairs	1,000	1,000
	Plant / Color Replacement	1,000	1,000
	WQMP	4,030	4,030
	Annual Landscape Maintenance	20,900	20,900
	Total Departmental Expense	\$26,930	\$26,930
8020	Utilities		
	Electricity	46,680	48,080
	Total Utilities	\$46,680	\$48,080

Budget by Fund

Total CFD #46M - 446

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	11,366	14,849	22,840	43,030	43,740
CONTRACTURAL SERVICES	13,718	8,554	17,770	500	500
Total By Category	25,084	23,403	40,610	43,530	44,240
OPERATING COSTS					
8010 Departmental Expense	-	-	-	19,500	19,500
8020 Utilities	11,366	14,849	22,840	23,530	24,240
TOTAL OPERATING COSTS	11,366	14,849	22,840	43,030	43,740
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	13,718	8,554	17,770	500	500
TOTAL CONTRACTURAL SERVICES	13,718	8,554	17,770	500	500
Total Fund - CFD #46M	25,084	23,403	40,610	43,530	44,240

CFD #46M - 446 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	14,849	22,840	43,030	43,740
CONTRACTURAL SERVICES		-	8,554	17,770	500	500
Total By Category		-	23,403	40,610	43,530	44,240
OPERATING COSTS						
8010	Departmental Expense	-	-	-	19,500	19,500
8020	Utilities	-	14,849	22,840	23,530	24,240
TOTAL OPERATING COSTS		-	14,849	22,840	43,030	43,740
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	8,554	17,770	500	500
TOTAL CONTRACTURAL SERVICES		-	8,554	17,770	500	500
Total Department - Public Works & Engineering		-	23,403	40,610	43,530	44,240

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 446 - CFD #46M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	44637204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	500	500
	Total Other Professional Svcs	\$500	\$500
Organization:	44637208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	3,020	3,110
	Total Utilities	\$3,020	\$3,110
Organization:	44637209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Annual Landscape Maintenance	8,400	8,400
	Backflow Inspection and Repairs	500	500
	WQMP	10,100	10,100
	Total Departmental Expense	\$19,000	\$19,000
8020	Utilities		
	Electricity	20,510	21,130
	Total Utilities	\$20,510	\$21,130

Budget by Fund

Total CFD #47M - 447

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	5,062	9,594	11,170	11,900	12,240
CONTRACTURAL SERVICES	2,933	3,924	4,620	5,300	10,400
Total By Category	7,995	13,518	15,790	17,200	22,640
OPERATING COSTS					
8010 Departmental Expense	-	-	250	750	750
8012 Uniform Expense	76	79	100	-	-
8020 Utilities	4,986	9,515	10,820	11,150	11,490
TOTAL OPERATING COSTS	5,062	9,594	11,170	11,900	12,240
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	2,933	3,924	4,620	5,300	10,400
TOTAL CONTRACTURAL SERVICES	2,933	3,924	4,620	5,300	10,400
Total Fund - CFD #47M	7,995	13,518	15,790	17,200	22,640

CFD #47M - 447 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	9,594	11,170	11,900	12,240
CONTRACTURAL SERVICES		-	3,924	4,620	5,300	10,400
Total By Category		-	13,518	15,790	17,200	22,640
OPERATING COSTS						
8010	Departmental Expense	-	-	250	750	750
8012	Uniform Expense	-	79	100	-	-
8020	Utilities	-	9,515	10,820	11,150	11,490
TOTAL OPERATING COSTS		-	9,594	11,170	11,900	12,240
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	3,924	4,620	5,300	10,400
TOTAL CONTRACTURAL SERVICES		-	3,924	4,620	5,300	10,400
Total Department - Public Works & Engineering		-	13,518	15,790	17,200	22,640

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 447 - CFD #47M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 44737204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Annual Tree Trimming (Palm's & Others)	300	300
	Service Request Tree Trimming	1,000	1,000
	Tree Planting	-	600
	5 Year Tree Trimming	-	4,500
	Total Other Professional Svcs	\$1,300	\$6,400
Organization: 44737208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	570	590
	Total Utilities	\$570	\$590
Organization: 44737209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	250	250
	Total Departmental Expense	\$250	\$250
8020	Utilities		
	Electricity	10,580	10,900
	Total Utilities	\$10,580	\$10,900
8130	Other Professional Svcs		
	Annual Landscape Maintenance	3,500	3,500
	Backflow Inspection and Repairs	500	500
	Total Other Professional Svcs	\$4,000	\$4,000

Budget by Fund

Total CFD #48M - 448

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		18,609	18,855	31,850	29,610	30,480
CONTRACTURAL SERVICES		33,045	25,555	29,174	31,400	36,300
Total By Category		51,654	44,410	61,024	61,010	66,780
OPERATING COSTS						
8010	Departmental Expense	-	-	3,500	500	500
8012	Uniform Expense	94	79	100	-	-
8020	Utilities	18,515	18,776	28,250	29,110	29,980
TOTAL OPERATING COSTS		18,609	18,855	31,850	29,610	30,480
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	33,045	25,555	29,174	31,400	36,300
TOTAL CONTRACTURAL SERVICES		33,045	25,555	29,174	31,400	36,300
Total Fund - CFD #48M		51,654	44,410	61,024	61,010	66,780

CFD #48M - 448 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	18,855	31,850	29,610	30,480
CONTRACTURAL SERVICES		-	25,555	29,174	31,400	36,300
Total By Category		-	44,410	61,024	61,010	66,780
OPERATING COSTS						
8010	Departmental Expense	-	-	3,500	500	500
8012	Uniform Expense	-	79	100	-	-
8020	Utilities	-	18,776	28,250	29,110	29,980
TOTAL OPERATING COSTS		-	18,855	31,850	29,610	30,480
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	25,555	29,174	31,400	36,300
TOTAL CONTRACTURAL SERVICES		-	25,555	29,174	31,400	36,300
Total Department - Public Works & Engineering		-	44,410	61,024	61,010	66,780

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 448 - CFD #48M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	44837203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization:	44837204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	500	600
	5 Year Tree Trimming	-	500
	Tree Planting	-	4,300
	Total Other Professional Svcs	\$500	\$5,400
Organization:	44837208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	3,470	3,570
	Total Utilities	\$3,470	\$3,570
Organization:	44837209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	25,640	26,410
	Total Utilities	\$25,640	\$26,410
8130	Other Professional Svcs		
	Annual Landscape Maintenance	22,900	22,900
	Backflow Inspection and Repairs	1,000	1,000
	Irrigation Upgrades	3,700	3,700
	Total Other Professional Svcs	\$27,600	\$27,600

Budget by Fund

Total CFD #49M - 449

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	4,723	6,640	9,400	10,080	10,350
CONTRACTURAL SERVICES	3,070	3,865	4,430	5,100	10,200
Total By Category	7,793	10,505	13,830	15,180	20,550
OPERATING COSTS					
8010 Departmental Expense	-	-	400	900	900
8012 Uniform Expense	-	-	100	-	-
8020 Utilities	4,723	6,640	8,900	9,180	9,450
TOTAL OPERATING COSTS	4,723	6,640	9,400	10,080	10,350
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	3,070	3,865	4,430	5,100	10,200
TOTAL CONTRACTURAL SERVICES	3,070	3,865	4,430	5,100	10,200
Total Fund - CFD #49M	7,793	10,505	13,830	15,180	20,550

CFD #49M - 449 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	6,640	9,400	10,080	10,350
CONTRACTURAL SERVICES		-	3,865	4,430	5,100	10,200
Total By Category		-	10,505	13,830	15,180	20,550
OPERATING COSTS						
8010	Departmental Expense	-	-	400	900	900
8012	Uniform Expense	-	-	100	-	-
8020	Utilities	-	6,640	8,900	9,180	9,450
TOTAL OPERATING COSTS		-	6,640	9,400	10,080	10,350
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	3,865	4,430	5,100	10,200
TOTAL CONTRACTURAL SERVICES		-	3,865	4,430	5,100	10,200
Total Department - Public Works & Engineering		-	10,505	13,830	15,180	20,550

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 449 - CFD #49M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 44937204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	5 Year Tree Trimming	-	4,500
	Service Request Tree Trimming	1,000	1,000
	Tree Planting	-	600
	Total Other Professional Svcs	\$1,000	\$6,100
Organization: 44937208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	910	940
	Total Utilities	\$910	\$940
Organization: 44937209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Safety Supplies	100	100
	Irrigation Supplies	100	100
	Office Supplies	200	200
	Total Departmental Expense	\$400	\$400
8020	Utilities		
	Electricity	8,270	8,510
	Total Utilities	\$8,270	\$8,510
8130	Other Professional Svcs		
	Annual Landscape Maintenance	3,600	3,600
	Backflow Inspection and Repairs	500	500
	Total Other Professional Svcs	\$4,100	\$4,100

Budget by Fund

Total CFD #50M - 450

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		10,871	11,974	16,830	17,720	18,220
CONTRACTURAL SERVICES		5,210	3,597	12,910	5,200	15,000
Total By Category		16,081	15,571	29,740	22,920	33,220
OPERATING COSTS						
8010	Departmental Expense	-	-	600	1,100	1,100
8012	Uniform Expense	-	-	100	-	-
8020	Utilities	10,871	11,974	16,130	16,620	17,120
TOTAL OPERATING COSTS		10,871	11,974	16,830	17,720	18,220
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	5,210	3,597	12,910	5,200	15,000
TOTAL CONTRACTURAL SERVICES		5,210	3,597	12,910	5,200	15,000
Total Fund - CFD #50M		16,081	15,571	29,740	22,920	33,220

CFD #50M - 450 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	11,974	16,830	17,720	18,220
CONTRACTURAL SERVICES		-	3,597	12,910	5,200	15,000
Total By Category		-	15,571	29,740	22,920	33,220
OPERATING COSTS						
8010	Departmental Expense	-	-	600	1,100	1,100
8012	Uniform Expense	-	-	100	-	-
8020	Utilities	-	11,974	16,130	16,620	17,120
TOTAL OPERATING COSTS		-	11,974	16,830	17,720	18,220
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	3,597	12,910	5,200	15,000
TOTAL CONTRACTURAL SERVICES		-	3,597	12,910	5,200	15,000
Total Department - Public Works & Engineering		-	15,571	29,740	22,920	33,220

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 450 - CFD #50M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 45037204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,000	1,000
	5 Year Tree Trimming	-	9,200
	Tree Planting	-	600
	Total Other Professional Svcs	\$1,000	\$10,800
Organization: 45037208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	1,910	1,970
	Total Utilities	\$1,910	\$1,970
Organization: 45037209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Mulch and Wood Chips	100	100
	Office Supplies	300	300
	Safety Supplies	200	200
	Total Departmental Expense	\$600	\$600
8020	Utilities		
	Electricity	14,710	15,150
	Total Utilities	\$14,710	\$15,150
8130	Other Professional Svcs		
	WQMP	600	600
	Annual Landscape Maintenance	3,100	3,100
	Backflow Inspection and Repairs	500	500
	Total Other Professional Svcs	\$4,200	\$4,200

Budget by Fund

Total CFD #51M - 451

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	27,145	42,989	59,920	57,740	59,440
CONTRACTURAL SERVICES	26,918	21,012	22,960	24,100	32,300
Total By Category	54,063	64,001	82,880	81,840	91,740
OPERATING COSTS					
8010 Departmental Expense	-	-	4,750	900	900
8020 Utilities	27,145	42,989	55,170	56,840	58,540
TOTAL OPERATING COSTS	27,145	42,989	59,920	57,740	59,440
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	26,918	21,012	22,960	24,100	32,300
TOTAL CONTRACTURAL SERVICES	26,918	21,012	22,960	24,100	32,300
Total Fund - CFD #51M	54,063	64,001	82,880	81,840	91,740

CFD #51M - 451 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	42,989	59,920	57,740	59,440
CONTRACTURAL SERVICES		-	21,012	22,960	24,100	32,300
Total By Category		-	64,001	82,880	81,840	91,740
OPERATING COSTS						
8010	Departmental Expense	-	-	4,750	900	900
8020	Utilities	-	42,989	55,170	56,840	58,540
TOTAL OPERATING COSTS		-	42,989	59,920	57,740	59,440
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	21,012	22,960	24,100	32,300
TOTAL CONTRACTURAL SERVICES		-	21,012	22,960	24,100	32,300
Total Department - Public Works & Engineering		-	64,001	82,880	81,840	91,740

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 451 - CFD #51M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	45137203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,000	3,000
	Total Other Professional Svcs	\$3,000	\$3,000
Organization:	45137204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	500	500
	5 Year Tree Trimming	-	7,600
	Annual Tree Trimming (Palm's & Others)	800	800
	Tree Planting	-	600
	Total Other Professional Svcs	\$1,300	\$9,500
Organization:	45137208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	4,140	4,260
	Total Utilities	\$4,140	\$4,260
Organization:	45137209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Mulch and Wood Chips	100	100
	Office Supplies	200	200
	Safety Supplies	100	100
	Total Departmental Expense	\$400	\$400
8020	Utilities		
	Electricity	52,700	54,280
	Total Utilities	\$52,700	\$54,280

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 451 - CFD #51M

Division: Parks & Landscape

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Annual Landscape Maintenance	18,000	18,000
	Backflow Inspection and Repairs	500	500
	WQMP	1,300	1,300
	Total Other Professional Svcs	\$19,800	\$19,800

Budget by Fund

Total CFD #53M - 453

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	200	-	3,500	4,110	4,220
CONTRACTURAL SERVICES	100	-	1,210	2,100	3,100
Total By Category	300	-	4,710	6,210	7,320
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	200	-	3,500	3,610	3,720
TOTAL OPERATING COSTS	200	-	3,500	4,110	4,220
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	100	-	1,210	2,100	3,100
TOTAL CONTRACTURAL SERVICES	100	-	1,210	2,100	3,100
Total Fund - CFD #53M	300	-	4,710	6,210	7,320

CFD #53M - 453 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	3,500	4,110	4,220
CONTRACTURAL SERVICES		-	-	1,210	2,100	3,100
Total By Category		-	-	4,710	6,210	7,320
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	-	3,500	3,610	3,720
TOTAL OPERATING COSTS		-	-	3,500	4,110	4,220
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	1,210	2,100	3,100
TOTAL CONTRACTURAL SERVICES		-	-	1,210	2,100	3,100
Total Department - Public Works & Engineering		-	-	4,710	6,210	7,320

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 453 - CFD #53M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 45337204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	5 Year Tree Trimming	-	1,000
	Service Request Tree Trimming	1,000	1,000
	Total Other Professional Svcs	\$1,000	\$2,000
Organization: 45337208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	230	240
	Total Utilities	\$230	\$240
Organization: 45337209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	3,380	3,480
	Total Utilities	\$3,380	\$3,480
8130	Other Professional Svcs		
	Annual Landscape Maintenance	600	600
	Backflow Inspection and Repairs	500	500
	Total Other Professional Svcs	\$1,100	\$1,100

Budget by Fund

Total CFD #54M - 454

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		10,330	24,107	33,650	37,630	38,730
CONTRACTURAL SERVICES		5,933	6,455	7,000	8,400	16,600
Total By Category		16,263	30,562	40,650	46,030	55,330
OPERATING COSTS						
8010	Departmental Expense	-	-	400	900	900
8012	Uniform Expense	-	-	100	-	-
8020	Utilities	10,330	24,107	33,150	36,730	37,830
TOTAL OPERATING COSTS		10,330	24,107	33,650	37,630	38,730
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	5,933	6,455	7,000	8,400	16,600
TOTAL CONTRACTURAL SERVICES		5,933	6,455	7,000	8,400	16,600
Total Fund - CFD #54M		16,263	30,562	40,650	46,030	55,330

CFD #54M - 454 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	24,107	33,650	37,630	38,730
CONTRACTURAL SERVICES		-	6,455	7,000	8,400	16,600
Total By Category		-	30,562	40,650	46,030	55,330
OPERATING COSTS						
8010	Departmental Expense	-	-	400	900	900
8012	Uniform Expense	-	-	100	-	-
8020	Utilities	-	24,107	33,150	36,730	37,830
TOTAL OPERATING COSTS		-	24,107	33,650	37,630	38,730
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	6,455	7,000	8,400	16,600
TOTAL CONTRACTURAL SERVICES		-	6,455	7,000	8,400	16,600
Total Department - Public Works & Engineering		-	30,562	40,650	46,030	55,330

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 454 - CFD #54M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	45437203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,000	3,000
	Total Other Professional Svcs	\$3,000	\$3,000
Organization:	45437204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Tree Planting	-	600
	Service Request Tree Trimming	500	500
	5 Year Tree Trimming	-	7,600
	Total Other Professional Svcs	\$500	\$8,700
Organization:	45437208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	1,570	1,620
	Total Utilities	\$1,570	\$1,620
Organization:	45437209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	200	200
	Safety Supplies	100	100
	Mulch and Wood Chips	100	100
	Total Departmental Expense	\$400	\$400
8020	Utilities		
	Electricity	35,160	36,210
	Total Utilities	\$35,160	\$36,210

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 454 - CFD #54M
Department: Public Works & Engineering

Division: Parks & Landscape

8130	Other Professional Svcs		
	Annual Landscape Maintenance	3,800	3,800
	Backflow Inspection and Reports	500	500
	WQMP	600	600
	Total Other Professional Svcs	\$4,900	\$4,900

Budget by Fund

Total CFD #55M - 455

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	300	-	3,610	4,230	4,340
CONTRACTURAL SERVICES	2,976	1,422	2,060	2,300	2,300
Total By Category	3,276	1,422	5,670	6,530	6,640
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	300	-	3,610	3,730	3,840
TOTAL OPERATING COSTS	300	-	3,610	4,230	4,340
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	2,976	1,422	2,060	2,300	2,300
TOTAL CONTRACTURAL SERVICES	2,976	1,422	2,060	2,300	2,300
Total Fund - CFD #55M	3,276	1,422	5,670	6,530	6,640

CFD #55M - 455 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	3,610	4,230	4,340
CONTRACTURAL SERVICES		-	1,422	2,060	2,300	2,300
Total By Category		-	1,422	5,670	6,530	6,640
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	-	3,610	3,730	3,840
TOTAL OPERATING COSTS		-	-	3,610	4,230	4,340
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	1,422	2,060	2,300	2,300
TOTAL CONTRACTURAL SERVICES		-	1,422	2,060	2,300	2,300
Total Department - Public Works & Engineering		-	1,422	5,670	6,530	6,640

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 455 - CFD #55M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	45537204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	300	300
	Total Other Professional Svcs	\$300	\$300
Organization:	45537208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	360	370
	Total Utilities	\$360	\$370
Organization:	45537209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	3,370	3,470
	Total Utilities	\$3,370	\$3,470
8130	Other Professional Svcs		
	Backflow Inspection and Repair	500	500
	Annual Landscape Maintenance	1,500	1,500
	Total Other Professional Svcs	\$2,000	\$2,000

Budget by Fund

Total CFD #56M - 456

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	400	-	440	960	970
Total By Category	400	-	440	960	970
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	400	-	440	460	470
TOTAL OPERATING COSTS	400	-	440	960	970
Total Fund - CFD #56M	400	-	440	960	970

CFD #56M - 456 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	440	960	970
Total By Category		-	-	440	960	970
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	-	440	460	470
TOTAL OPERATING COSTS		-	-	440	960	970
Total Department - Public Works & Engineering		-	-	440	960	970

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	456 - CFD #56M	Division:	Parks & Landscape	
Department:	Public Works & Engineering			
Organization:	45637208 - Street Lights	FY 2025/2026	FY 2026/2027	
8010	Departmental Expense			
	Paint and Paint Supplies		500	500
	Total Departmental Expense		\$500	\$500
8020	Utilities			
	Street Lights		460	470
	Total Utilities		\$460	\$470

Budget by Fund

Total CFD #57M - 457

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		5,938	10,433	12,140	12,910	13,280
CONTRACTURAL SERVICES		4,039	3,051	5,020	5,100	8,700
Total By Category		9,977	13,484	17,160	18,010	21,980
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8012	Uniform Expense	100	79	100	-	-
8020	Utilities	5,838	10,354	12,040	12,410	12,780
TOTAL OPERATING COSTS		5,938	10,433	12,140	12,910	13,280
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	4,039	3,051	5,020	5,100	8,700
TOTAL CONTRACTURAL SERVICES		4,039	3,051	5,020	5,100	8,700
Total Fund - CFD #57M		9,977	13,484	17,160	18,010	21,980

CFD #57M - 457 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	10,433	12,140	12,910	13,280
CONTRACTURAL SERVICES		-	3,051	5,020	5,100	8,700
Total By Category		-	13,484	17,160	18,010	21,980
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8012	Uniform Expense	-	79	100	-	-
8020	Utilities	-	10,354	12,040	12,410	12,780
TOTAL OPERATING COSTS		-	10,433	12,140	12,910	13,280
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	3,051	5,020	5,100	8,700
TOTAL CONTRACTURAL SERVICES		-	3,051	5,020	5,100	8,700
Total Department - Public Works & Engineering		-	13,484	17,160	18,010	21,980

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 457 - CFD #57M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 45737204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	200	200
	5 Year Tree Trimming	-	3,200
	Tree Planting	-	400
	Total Other Professional Svcs	\$200	\$3,800
Organization: 45737208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	910	940
	Total Utilities	\$910	\$940
Organization: 45737209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	11,500	11,840
	Total Utilities	\$11,500	\$11,840
8130	Other Professional Svcs		
	Backflow Inspection and Repair	500	500
	WQMP	1,500	1,500
	Annual Landscape Maintenance	2,900	2,900
	Total Other Professional Svcs	\$4,900	\$4,900

Budget by Fund

Total CFD #58M - 458

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	400	-	440	960	970
CONTRACTURAL SERVICES	100	-	110	200	1,600
Total By Category	500	-	550	1,160	2,570
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	400	-	440	460	470
TOTAL OPERATING COSTS	400	-	440	960	970
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	100	-	110	200	1,600
TOTAL CONTRACTURAL SERVICES	100	-	110	200	1,600
Total Fund - CFD #58M	500	-	550	1,160	2,570

CFD #58M - 458 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	440	960	970
CONTRACTURAL SERVICES		-	-	110	200	1,600
Total By Category		-	-	550	1,160	2,570
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	-	440	460	470
TOTAL OPERATING COSTS		-	-	440	960	970
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	110	200	1,600
TOTAL CONTRACTURAL SERVICES		-	-	110	200	1,600
Total Department - Public Works & Engineering		-	-	550	1,160	2,570

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 458 - CFD #58M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	45837204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	200	200
	5 Year Tree Trimming	-	1,400
	Total Other Professional Svcs	\$200	\$1,600
Organization:	45837208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	460	470
	Total Utilities	\$460	\$470

Budget by Fund

Total CFD #59M - 459

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	400	-	440	960	970
CONTRACTURAL SERVICES	100	-	1,840	200	200
Total By Category	500	-	2,280	1,160	1,170
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	400	-	440	460	470
TOTAL OPERATING COSTS	400	-	440	960	970
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	100	-	1,840	200	200
TOTAL CONTRACTURAL SERVICES	100	-	1,840	200	200
Total Fund - CFD #59M	500	-	2,280	1,160	1,170

CFD #59M - 459 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	440	960	970
CONTRACTURAL SERVICES		-	-	1,840	200	200
Total By Category		-	-	2,280	1,160	1,170
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	-	440	460	470
TOTAL OPERATING COSTS		-	-	440	960	970
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	1,840	200	200
TOTAL CONTRACTURAL SERVICES		-	-	1,840	200	200
Total Department - Public Works & Engineering		-	-	2,280	1,160	1,170

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 459 - CFD #59M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 45937204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	200	200
	Total Other Professional Svcs	\$200	\$200
Organization: 45937208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	460	470
	Total Utilities	\$460	\$470

Budget by Fund

Total CFD #60M - 460

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	1,956	3	3,130	3,740	3,830
CONTRACTURAL SERVICES	9,811	6,178	7,080	9,250	10,250
Total By Category	11,767	6,181	10,210	12,990	14,080
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	1,956	3	3,130	3,240	3,330
TOTAL OPERATING COSTS	1,956	3	3,130	3,740	3,830
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	9,811	6,178	7,080	9,250	10,250
TOTAL CONTRACTURAL SERVICES	9,811	6,178	7,080	9,250	10,250
Total Fund - CFD #60M	11,767	6,181	10,210	12,990	14,080

CFD #60M - 460 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	3	3,130	3,740	3,830
CONTRACTURAL SERVICES		-	6,178	7,080	9,250	10,250
Total By Category		-	6,181	10,210	12,990	14,080
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	3	3,130	3,240	3,330
TOTAL OPERATING COSTS		-	3	3,130	3,740	3,830
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	6,178	7,080	9,250	10,250
TOTAL CONTRACTURAL SERVICES		-	6,178	7,080	9,250	10,250
Total Department - Public Works & Engineering		-	6,181	10,210	12,990	14,080

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 460 - CFD #60M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 46037203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization: 46037204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,000	1,000
	5 Year Tree Trimming	-	1,000
	Total Other Professional Svcs	\$1,000	\$2,000
Organization: 46037208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	1,130	1,160
	Total Utilities	\$1,130	\$1,160
Organization: 46037209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	2,110	2,170
	Total Utilities	\$2,110	\$2,170
8130	Other Professional Svcs		
	Annual Landscape Maintenance	3,800	3,800
	Backflow Inspection and Repairs	500	500
	WQMP	650	650
	Total Other Professional Svcs	\$4,950	\$4,950

Budget by Fund

Total CFD #61M - 461

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		12,606	16,943	16,750	17,770	18,280
CONTRACTURAL SERVICES		8,638	8,194	11,350	12,300	20,900
Total By Category		21,244	25,137	28,100	30,070	39,180
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	12,606	14,554	16,750	17,270	17,780
8096	Bad Debts/Loans	-	2,389	-	-	-
TOTAL OPERATING COSTS		12,606	16,943	16,750	17,770	18,280
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	8,638	8,194	11,350	12,300	20,900
TOTAL CONTRACTURAL SERVICES		8,638	8,194	11,350	12,300	20,900
Total Fund - CFD #61M		21,244	25,137	28,100	30,070	39,180

CFD #61M - 461 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	16,943	16,750	17,770	18,280
CONTRACTURAL SERVICES		-	8,194	11,350	12,300	20,900
Total By Category		-	25,137	28,100	30,070	39,180
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	14,554	16,750	17,270	17,780
8096	Bad Debts/Loans	-	2,389	-	-	-
TOTAL OPERATING COSTS		-	16,943	16,750	17,770	18,280
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	8,194	11,350	12,300	20,900
TOTAL CONTRACTURAL SERVICES		-	8,194	11,350	12,300	20,900
Total Department - Public Works & Engineering		-	25,137	28,100	30,070	39,180

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 461 - CFD #61M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	46137203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization:	46137204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	800	800
	5 Year Tree Trimming	-	8,200
	Annual Tree Trimming (Palm's & Others)	100	100
	Tree Planting	-	400
	Total Other Professional Svcs	\$900	\$9,500
Organization:	46137208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	3,140	3,230
	Total Utilities	\$3,140	\$3,230
Organization:	46137209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	14,130	14,550
	Total Utilities	\$14,130	\$14,550
8130	Other Professional Svcs		
	Annual Landscape Maintenance	4,900	4,900
	Backflow Inspection and Repairs	500	500
	WQMP	2,700	2,700
	Total Other Professional Svcs	\$8,100	\$8,100

Budget by Fund

Total CFD #62M - 462

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	-	538	-	400	400
CONTRACTURAL SERVICES	2,650	-	2,170	7,000	7,000
Total By Category	2,650	538	2,170	7,400	7,400
OPERATING COSTS					
8010 Departmental Expense	-	-	-	400	400
8096 Bad Debts/Loans	-	538	-	-	-
TOTAL OPERATING COSTS	-	538	-	400	400
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	2,650	-	2,170	7,000	7,000
TOTAL CONTRACTURAL SERVICES	2,650	-	2,170	7,000	7,000
Total Fund - CFD #62M	2,650	538	2,170	7,400	7,400

CFD #62M - 462 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	538	-	400	400
CONTRACTURAL SERVICES		-	-	2,170	7,000	7,000
Total By Category		-	538	2,170	7,400	7,400
OPERATING COSTS						
8010	Departmental Expense	-	-	-	400	400
8096	Bad Debts/Loans	-	538	-	-	-
TOTAL OPERATING COSTS		-	538	-	400	400
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	2,170	7,000	7,000
TOTAL CONTRACTURAL SERVICES		-	-	2,170	7,000	7,000
Total Department - Public Works & Engineering		-	538	2,170	7,400	7,400

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 462 - CFD #62M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	46237203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	5,000	5,000
	Total Other Professional Svcs	\$5,000	\$5,000
Organization:	46237204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	300	300
	Total Other Professional Svcs	\$300	\$300
Organization:	46237209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Electrical Supplies	200	200
	Hardware and Materials	200	200
	Total Departmental Expense	\$400	\$400
8130	Other Professional Svcs		
	Annual Landscape Maintenance	1,500	1,500
	Backflow Inspection and Repairs	200	200
	Total Other Professional Svcs	\$1,700	\$1,700

Budget by Fund

Total CFD #63M - 463

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		5,211	10,677	21,000	22,140	22,790
CONTRACTURAL SERVICES		20,464	15,598	15,690	17,700	17,700
Total By Category		25,675	26,275	36,690	39,840	40,490
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	5,211	10,677	21,000	21,640	22,290
TOTAL OPERATING COSTS		5,211	10,677	21,000	22,140	22,790
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	20,464	15,598	15,690	17,700	17,700
TOTAL CONTRACTURAL SERVICES		20,464	15,598	15,690	17,700	17,700
Total Fund - CFD #63M		25,675	26,275	36,690	39,840	40,490

CFD #63M - 463 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	10,677	21,000	22,140	22,790
CONTRACTURAL SERVICES		-	15,598	15,690	17,700	17,700
Total By Category		-	26,275	36,690	39,840	40,490
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	10,677	21,000	21,640	22,290
TOTAL OPERATING COSTS		-	10,677	21,000	22,140	22,790
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	15,598	15,690	17,700	17,700
TOTAL CONTRACTURAL SERVICES		-	15,598	15,690	17,700	17,700
Total Department - Public Works & Engineering		-	26,275	36,690	39,840	40,490

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 463 - CFD #63M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	46337203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	5,000	5,000
	Total Other Professional Svcs	\$5,000	\$5,000
Organization:	46337204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	300	300
	Total Other Professional Svcs	\$300	\$300
Organization:	46337208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	3,020	3,110
	Total Utilities	\$3,020	\$3,110
Organization:	46337209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	18,620	19,180
	Total Utilities	\$18,620	\$19,180
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	500	500
	Annual Landscape Maintenance	11,900	11,900
	Total Other Professional Svcs	\$12,400	\$12,400

Budget by Fund

Total CFD #65M - 465

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	3,942	2,107	4,390	5,030	5,160
CONTRACTURAL SERVICES	3,017	3,045	8,310	5,300	5,300
Total By Category	6,959	5,152	12,700	10,330	10,460
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	3,942	2,107	4,390	4,530	4,660
TOTAL OPERATING COSTS	3,942	2,107	4,390	5,030	5,160
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	3,017	3,045	8,310	5,300	5,300
TOTAL CONTRACTURAL SERVICES	3,017	3,045	8,310	5,300	5,300
Total Fund - CFD #65M	6,959	5,152	12,700	10,330	10,460

CFD #65M - 465 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	2,107	4,390	5,030	5,160
CONTRACTURAL SERVICES		-	3,045	8,310	5,300	5,300
Total By Category		-	5,152	12,700	10,330	10,460
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	2,107	4,390	4,530	4,660
TOTAL OPERATING COSTS		-	2,107	4,390	5,030	5,160
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	3,045	8,310	5,300	5,300
TOTAL CONTRACTURAL SERVICES		-	3,045	8,310	5,300	5,300
Total Department - Public Works & Engineering		-	5,152	12,700	10,330	10,460

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 465 - CFD #65M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 46537203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization: 46537204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,400	1,400
	Total Other Professional Svcs	\$1,400	\$1,400
Organization: 46537208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	1,680	1,730
	Total Utilities	\$1,680	\$1,730
Organization: 46537209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	2,850	2,930
	Total Utilities	\$2,850	\$2,930
8130	Other Professional Svcs		
	Backflow Inspection and Repair	100	100
	Annual Landscape Maintenance	500	500
	Total Other Professional Svcs	\$600	\$600

Budget by Fund

Total CFD #67M - 467

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		11,935	10,246	18,720	22,500	23,070
CONTRACTURAL SERVICES		7,975	7,782	7,900	7,900	25,400
Total By Category		19,910	18,028	26,620	30,400	48,470
OPERATING COSTS						
8010	Departmental Expense	-	-	-	3,200	3,200
8020	Utilities	11,935	9,698	18,720	19,300	19,870
8096	Bad Debts/Loans	-	548	-	-	-
TOTAL OPERATING COSTS		11,935	10,246	18,720	22,500	23,070
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	7,975	7,782	7,900	7,900	25,400
TOTAL CONTRACTURAL SERVICES		7,975	7,782	7,900	7,900	25,400
Total Fund - CFD #67M		19,910	18,028	26,620	30,400	48,470

CFD #67M - 467 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	10,246	18,720	22,500	23,070
CONTRACTURAL SERVICES		-	7,782	7,900	7,900	25,400
Total By Category		-	18,028	26,620	30,400	48,470
OPERATING COSTS						
8010	Departmental Expense	-	-	-	3,200	3,200
8020	Utilities	-	9,698	18,720	19,300	19,870
8096	Bad Debts/Loans	-	548	-	-	-
TOTAL OPERATING COSTS		-	10,246	18,720	22,500	23,070
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	7,782	7,900	7,900	25,400
TOTAL CONTRACTURAL SERVICES		-	7,782	7,900	7,900	25,400
Total Department - Public Works & Engineering		-	18,028	26,620	30,400	48,470

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 467 - CFD #67M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	46737201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	3,200	3,200
	Total Departmental Expense	\$3,200	\$3,200
Organization:	46737204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,000	1,000
	5 Year Tree Trimming	-	15,500
	Tree Planting	-	2,000
	Total Other Professional Svcs	\$1,000	\$18,500
Organization:	46737208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	3,140	3,230
	Total Utilities	\$3,140	\$3,230
Organization:	46737209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	16,160	16,640
	Total Utilities	\$16,160	\$16,640
8130	Other Professional Svcs		
	Backflow Inspection and Repair	100	100
	Annual Landscape Maintenance	6,800	6,800
	Total Other Professional Svcs	\$6,900	\$6,900

Budget by Fund

Total CFD #68M - 468

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	3,409	4,102	5,490	16,960	17,140
CONTRACTURAL SERVICES	3,989	3,682	11,540	1,500	7,500
Total By Category	7,398	7,784	17,030	18,460	24,640
OPERATING COSTS					
8010 Departmental Expense	-	-	-	11,300	11,300
8020 Utilities	3,409	4,102	5,490	5,660	5,840
TOTAL OPERATING COSTS	3,409	4,102	5,490	16,960	17,140
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	3,989	3,682	11,540	1,500	7,500
TOTAL CONTRACTURAL SERVICES	3,989	3,682	11,540	1,500	7,500
Total Fund - CFD #68M	7,398	7,784	17,030	18,460	24,640

CFD #68M - 468 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	4,102	5,490	16,960	17,140
CONTRACTURAL SERVICES		-	3,682	11,540	1,500	7,500
Total By Category		-	7,784	17,030	18,460	24,640
OPERATING COSTS						
8010	Departmental Expense	-	-	-	11,300	11,300
8020	Utilities	-	4,102	5,490	5,660	5,840
TOTAL OPERATING COSTS		-	4,102	5,490	16,960	17,140
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	3,682	11,540	1,500	7,500
TOTAL CONTRACTURAL SERVICES		-	3,682	11,540	1,500	7,500
Total Department - Public Works & Engineering		-	7,784	17,030	18,460	24,640

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 468 - CFD #68M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 46837204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	5 Year Tree Trimming	-	6,000
	Annual Tree Trimming (Palm's & Others)	100	100
	Service Request Tree Trimming	1,400	1,400
	Total Other Professional Svcs	\$1,500	\$7,500
Organization: 46837208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	1,240	1,280
	Total Utilities	\$1,240	\$1,280
Organization: 46837209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Annual Landscape Maintenance	3,000	3,000
	Backflow Inspection and Repairs	100	100
	WQMP	7,700	7,700
	Total Departmental Expense	\$10,800	\$10,800
8020	Utilities		
	Electricity	4,420	4,560
	Total Utilities	\$4,420	\$4,560

Budget by Fund

Total CFD #69M - 469

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	11,955	10,210	12,943	16,160	17,090
OPERATING COSTS	28,393	38,348	75,930	104,830	107,220
CONTRACTURAL SERVICES	38,694	26,157	121,900	12,600	12,600
INTERNAL SERVICES CHARGES	560	901	980	790	880
Total By Category	79,602	75,616	211,753	134,380	137,790
Total Budgeted Full-Time Personnel	0.10	0.10	0.10	0.15	0.15
PERSONNEL SERVICES					
7010 Full-Time Employees	6,324	6,484	7,645	10,830	11,500
7012 Annual Leave Cash Out	258	207	281	610	650
7015 PERS Retirement-F/T	2,134	1,669	2,548	2,970	3,160
7017 Cafeteria Plan	1,758	1,091	1,960	1,030	1,010
7018 Medicare-F/T	110	93	114	150	170
7020 Worker's Comp	380	214	395	570	600
7113 Overtime	991	452	-	-	-
TOTAL PERSONNEL SERVICES	11,955	10,210	12,943	16,160	17,090
OPERATING COSTS					
8010 Departmental Expense	-	-	1,800	24,800	24,800
8020 Utilities	28,055	37,030	73,480	79,380	81,770
8021 Rents	338	675	650	650	650
8096 Bad Debts/Loans	-	643	-	-	-
TOTAL OPERATING COSTS	28,393	38,348	75,930	104,830	107,220
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	38,694	26,157	121,900	12,600	12,600
TOTAL CONTRACTURAL SERVICES	38,694	26,157	121,900	12,600	12,600
INTERNAL SERVICES CHARGES					
8220 Risk Liability	560	901	980	790	880
TOTAL INTERNAL SERVICES CHARGES	560	901	980	790	880
Total Fund - CFD #69M	79,602	75,616	211,753	134,380	137,790

CFD #69M - 469 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	10,210	12,943	16,160	17,090
OPERATING COSTS	-	38,348	75,930	104,830	107,220
CONTRACTURAL SERVICES	-	26,157	121,900	12,600	12,600
INTERNAL SERVICES CHARGES	-	901	980	790	880
Total By Category	-	75,616	211,753	134,380	137,790
Total Budgeted Full-Time Personnel	0.00	0.10	0.10	0.15	0.15
PERSONNEL SERVICES					
7010 Full-Time Employees	-	6,484	7,645	10,830	11,500
7012 Annual Leave Cash Out	-	207	281	610	650
7015 PERS Retirement-F/T	-	1,669	2,548	2,970	3,160
7017 Cafeteria Plan	-	1,091	1,960	1,030	1,010
7018 Medicare-F/T	-	93	114	150	170
7020 Worker's Comp	-	214	395	570	600
7113 Overtime	-	452	-	-	-
TOTAL PERSONNEL SERVICES	-	10,210	12,943	16,160	17,090
OPERATING COSTS					
8010 Departmental Expense	-	-	1,800	24,800	24,800
8020 Utilities	-	37,030	73,480	79,380	81,770
8021 Rents	-	675	650	650	650
8096 Bad Debts/Loans	-	643	-	-	-
TOTAL OPERATING COSTS	-	38,348	75,930	104,830	107,220
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	26,157	121,900	12,600	12,600
TOTAL CONTRACTURAL SERVICES	-	26,157	121,900	12,600	12,600
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	901	980	790	880
TOTAL INTERNAL SERVICES CHARGES	-	901	980	790	880
Total Department - Public Works & Engineering	-	75,616	211,753	134,380	137,790

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 469 - CFD #69M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	46937201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	46937202 - Parks	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Fencing Supplies	300	300
	Playground Parts and Surface Repair	700	700
	Restroom Parts	300	300
	Drinking Fountain Parts	3,500	3,500
	Total Departmental Expense	\$4,800	\$4,800
8020	Utilities		
	Electricity	5,770	5,950
	Total Utilities	\$5,770	\$5,950
8021	Rents		
	Storage Unit	650	650
	Total Rents	\$650	\$650
8130	Other Professional Svcs		
	Annual Landscape Maintenance	3,000	3,000
	Backflow Inspection and Repairs	500	500
	Locksmith	200	200
	Total Other Professional Svcs	\$3,700	\$3,700
Organization:	46937203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	7,400	7,400
	Total Other Professional Svcs	\$7,400	\$7,400
Organization:	46937204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,500	1,500
	Total Other Professional Svcs	\$1,500	\$1,500

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 469 - CFD #69M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 46937208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	8,370	8,620
	Total Utilities	\$8,370	\$8,620
Organization: 46937209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Backflow Inspection and Repairs	500	500
	Annual Landscape Maintenance	17,000	17,000
	Total Departmental Expense	\$17,500	\$17,500
8020	Utilities		
	Electricity	65,240	67,200
	Total Utilities	\$65,240	\$67,200
Organization: 46937210 - Technical Services		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Electrical Supplies	1,000	1,000
	Irrigation Supplies	1,000	1,000
	Total Departmental Expense	\$2,000	\$2,000

Budget by Fund

Total CFD #70 Avellino - 470

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		14,085	7,820	16,380	17,380	17,890
CONTRACTURAL SERVICES		47,040	35,887	39,283	39,300	39,300
Total By Category		61,125	43,707	55,663	56,680	57,190
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	14,085	7,454	16,380	16,880	17,390
8096	Bad Debts/Loans	-	366	-	-	-
TOTAL OPERATING COSTS		14,085	7,820	16,380	17,380	17,890
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	47,040	35,887	39,283	39,300	39,300
TOTAL CONTRACTURAL SERVICES		47,040	35,887	39,283	39,300	39,300
Total Fund - CFD #70 Avellino		61,125	43,707	55,663	56,680	57,190

CFD #70 Avellino - 470 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	7,820	16,380	17,380	17,890
CONTRACTURAL SERVICES		-	35,887	39,283	39,300	39,300
Total By Category		-	43,707	55,663	56,680	57,190
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	7,454	16,380	16,880	17,390
8096	Bad Debts/Loans	-	366	-	-	-
TOTAL OPERATING COSTS		-	7,820	16,380	17,380	17,890
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	35,887	39,283	39,300	39,300
TOTAL CONTRACTURAL SERVICES		-	35,887	39,283	39,300	39,300
Total Department - Public Works & Engineering		-	43,707	55,663	56,680	57,190

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 470 - CFD #70 Avellino

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	47037201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	47037203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization:	47037204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	2,700	2,700
	Total Other Professional Svcs	\$2,700	\$2,700
Organization:	47037208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	4,800	4,950
	Total Utilities	\$4,800	\$4,950
Organization:	47037209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	12,080	12,440
	Total Utilities	\$12,080	\$12,440
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	1,000	1,000
	Annual Landscape Maintenance	32,300	32,300
	Total Other Professional Svcs	\$33,300	\$33,300

Budget by Fund

Total CFD #71 Sierra Crest - 471

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	27,600	19,406	35,297	36,910	38,640
OPERATING COSTS	19,065	20,133	34,750	37,260	38,250
CONTRACTURAL SERVICES	40,916	45,657	46,560	82,600	83,600
INTERNAL SERVICES CHARGES	1,300	1,692	2,830	1,810	1,870
Total By Category	88,881	86,888	119,437	158,580	162,360
Total Budgeted Full-Time Personnel	0.30	0.30	0.30	0.30	0.30
PERSONNEL SERVICES					
7010 Full-Time Employees	14,791	12,506	22,378	23,930	25,260
7012 Annual Leave Cash Out	1,623	229	832	1,330	1,410
7015 PERS Retirement-F/T	4,401	2,635	6,312	6,170	6,500
7017 Cafeteria Plan	4,570	2,130	4,290	3,880	3,790
7018 Medicare-F/T	253	188	322	350	360
7020 Worker's Comp	1,060	404	1,163	1,250	1,320
7113 Overtime	902	1,314	-	-	-
TOTAL PERSONNEL SERVICES	27,600	19,406	35,297	36,910	38,640
OPERATING COSTS					
8010 Departmental Expense	1,346	3,538	2,400	3,950	3,950
8020 Utilities	17,719	16,595	31,700	32,660	33,650
8021 Rents	-	-	650	650	650
TOTAL OPERATING COSTS	19,065	20,133	34,750	37,260	38,250
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	40,916	45,657	46,560	82,600	83,600
TOTAL CONTRACTURAL SERVICES	40,916	45,657	46,560	82,600	83,600
INTERNAL SERVICES CHARGES					
8220 Risk Liability	1,300	1,692	2,830	1,810	1,870
TOTAL INTERNAL SERVICES CHARGES	1,300	1,692	2,830	1,810	1,870
Total Fund - CFD #71 Sierra Crest	88,881	86,888	119,437	158,580	162,360

CFD #71 Sierra Crest - 471 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	19,406	35,297	36,910	38,640
OPERATING COSTS		-	20,133	34,750	37,260	38,250
CONTRACTURAL SERVICES		-	45,657	46,560	82,600	83,600
INTERNAL SERVICES CHARGES		-	1,692	2,830	1,810	1,870
Total By Category		-	86,888	119,437	158,580	162,360
Total Budgeted Full-Time Personnel		0.00	0.30	0.30	0.30	0.30
PERSONNEL SERVICES						
7010	Full-Time Employees	-	12,506	22,378	23,930	25,260
7012	Annual Leave Cash Out	-	229	832	1,330	1,410
7015	PERS Retirement-F/T	-	2,635	6,312	6,170	6,500
7017	Cafeteria Plan	-	2,130	4,290	3,880	3,790
7018	Medicare-F/T	-	188	322	350	360
7020	Worker's Comp	-	404	1,163	1,250	1,320
7113	Overtime	-	1,314	-	-	-
TOTAL PERSONNEL SERVICES		-	19,406	35,297	36,910	38,640
OPERATING COSTS						
8010	Departmental Expense	-	3,538	2,400	3,950	3,950
8020	Utilities	-	16,595	31,700	32,660	33,650
8021	Rents	-	-	650	650	650
TOTAL OPERATING COSTS		-	20,133	34,750	37,260	38,250
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	45,657	46,560	82,600	83,600
TOTAL CONTRACTURAL SERVICES		-	45,657	46,560	82,600	83,600
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	1,692	2,830	1,810	1,870
TOTAL INTERNAL SERVICES CHARGES		-	1,692	2,830	1,810	1,870
Total Department - Public Works & Engineering		-	86,888	119,437	158,580	162,360

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 471 - CFD #71 Sierra Crest

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 47137201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization: 47137202 - Parks		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Fencing Supplies	100	100
	Irrigation Supplies	200	200
	Drinking Fountain Parts	250	250
	Playground Parts and Surface Repair	600	600
	Restroom Parts	300	300
	Total Departmental Expense	\$1,450	\$1,450
8020	Utilities		
	Electricity	15,430	15,900
	Total Utilities	\$15,430	\$15,900
8021	Rents		
	Storage Unit	650	650
	Total Rents	\$650	\$650
8130	Other Professional Svcs		
	Locksmith	200	200
	Park Restroom Renovation - Condor	10,000	-
	Park Restroom Renovation - Sierra Crest I	10,000	-
	Park Light Pole Painting - Condor	10,000	-
	Annual Landscape Maintenance	19,200	19,200
	Park Light Pole Painting - Sierra Crest I	10,000	-
	Backflow Inspection and Repairs	600	600
	Total Other Professional Svcs	\$60,000	\$20,000

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 471 - CFD #71 Sierra Crest

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	47137204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	2,100	2,100
	5 Year Tree Trimming	-	41,000
	Total Other Professional Svcs	\$2,100	\$43,100
Organization:	47137208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	4,460	4,600
	Total Utilities	\$4,460	\$4,600
Organization:	47137209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Mulch and Wood Chips	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Electricity	12,770	13,150
	Total Utilities	\$12,770	\$13,150
8130	Other Professional Svcs		
	Annual Landscape Maintenance	19,300	19,300
	Backflow Inspection and Repairs	1,200	1,200
	Total Other Professional Svcs	\$20,500	\$20,500
Organization:	47137210 - Technical Services	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Electrical Supplies	500	500
	Irrigation Supplies	1,000	1,000
	Total Departmental Expense	\$1,500	\$1,500

Budget by Fund

Total CFD #72M - 472

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	1,817	4,203	5,110	5,780	5,940
CONTRACTURAL SERVICES	4,318	3,432	3,840	5,700	8,900
Total By Category	6,135	7,635	8,950	11,480	14,840
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	1,817	4,203	5,110	5,280	5,440
TOTAL OPERATING COSTS	1,817	4,203	5,110	5,780	5,940
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	4,318	3,432	3,840	5,700	8,900
TOTAL CONTRACTURAL SERVICES	4,318	3,432	3,840	5,700	8,900
Total Fund - CFD #72M	6,135	7,635	8,950	11,480	14,840

CFD #72M - 472 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	4,203	5,110	5,780	5,940
CONTRACTURAL SERVICES		-	3,432	3,840	5,700	8,900
Total By Category		-	7,635	8,950	11,480	14,840
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	4,203	5,110	5,280	5,440
TOTAL OPERATING COSTS		-	4,203	5,110	5,780	5,940
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	3,432	3,840	5,700	8,900
TOTAL CONTRACTURAL SERVICES		-	3,432	3,840	5,700	8,900
Total Department - Public Works & Engineering		-	7,635	8,950	11,480	14,840

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 472 - CFD #72M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	47237203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	2,500	2,500
	Total Other Professional Svcs	\$2,500	\$2,500
Organization:	47237204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,300	1,300
	5 Year Tree Trimming	-	3,200
	Total Other Professional Svcs	\$1,300	\$4,500
Organization:	47237208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	360	370
	Total Utilities	\$360	\$370
Organization:	47237209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	4,920	5,070
	Total Utilities	\$4,920	\$5,070
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	300	300
	Annual Landscape Maintenance	1,600	1,600
	Total Other Professional Svcs	\$1,900	\$1,900

Budget by Fund

Total CFD #73M - 473

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	10,131	5,578	13,460	14,380	14,790
CONTRACTURAL SERVICES	18,472	16,857	18,971	19,100	34,100
Total By Category	28,603	22,435	32,431	33,480	48,890
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	10,131	5,578	13,460	13,880	14,290
TOTAL OPERATING COSTS	10,131	5,578	13,460	14,380	14,790
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	18,472	16,857	18,971	19,100	34,100
TOTAL CONTRACTURAL SERVICES	18,472	16,857	18,971	19,100	34,100
Total Fund - CFD #73M	28,603	22,435	32,431	33,480	48,890

CFD #73M - 473 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	5,578	13,460	14,380	14,790
CONTRACTURAL SERVICES		-	16,857	18,971	19,100	34,100
Total By Category		-	22,435	32,431	33,480	48,890
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	5,578	13,460	13,880	14,290
TOTAL OPERATING COSTS		-	5,578	13,460	14,380	14,790
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	16,857	18,971	19,100	34,100
TOTAL CONTRACTURAL SERVICES		-	16,857	18,971	19,100	34,100
Total Department - Public Works & Engineering		-	22,435	32,431	33,480	48,890

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 473 - CFD #73M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	47337203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization:	47337204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,400	1,400
	5 Year Tree Trimming	-	15,000
	Total Other Professional Svcs	\$1,400	\$16,400
Organization:	47337208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	3,910	4,030
	Total Utilities	\$3,910	\$4,030
Organization:	47337209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	9,970	10,260
	Total Utilities	\$9,970	\$10,260
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	900	900
	Annual Landscape Maintenance	13,500	13,500
	Total Other Professional Svcs	\$14,400	\$14,400

Budget by Fund

Total CFD #74M - 474

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	8,439	8,233	15,070	16,030	16,500
CONTRACTURAL SERVICES	4,849	9,309	26,257	25,470	52,970
Total By Category	13,288	17,542	41,327	41,500	69,470
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	8,439	8,233	15,070	15,530	16,000
TOTAL OPERATING COSTS	8,439	8,233	15,070	16,030	16,500
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	4,849	9,309	26,257	25,470	52,970
TOTAL CONTRACTURAL SERVICES	4,849	9,309	26,257	25,470	52,970
Total Fund - CFD #74M	13,288	17,542	41,327	41,500	69,470

CFD #74M - 474 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	8,233	15,070	16,030	16,500
CONTRACTURAL SERVICES		-	9,309	26,257	25,470	52,970
Total By Category		-	17,542	41,327	41,500	69,470
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	8,233	15,070	15,530	16,000
TOTAL OPERATING COSTS		-	8,233	15,070	16,030	16,500
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	9,309	26,257	25,470	52,970
TOTAL CONTRACTURAL SERVICES		-	9,309	26,257	25,470	52,970
Total Department - Public Works & Engineering		-	17,542	41,327	41,500	69,470

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 474 - CFD #74M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 47437204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,070	1,070
	5 Year Tree Trimming	-	27,500
	Total Other Professional Svcs	\$1,070	\$28,570
Organization: 47437208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	4,460	4,600
	Total Utilities	\$4,460	\$4,600
Organization: 47437209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	11,070	11,400
	Total Utilities	\$11,070	\$11,400
8130	Other Professional Svcs		
	WQMP	14,300	14,300
	Annual Landscape Maintenance	9,500	9,500
	Backflow Inspection and Repairs	600	600
	Total Other Professional Svcs	\$24,400	\$24,400

Budget by Fund

Total CFD #75M - 475

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	1,815	1,903	2,530	3,790	3,890
CONTRACTURAL SERVICES	3,604	3,685	5,440	6,850	6,850
Total By Category	5,419	5,588	7,970	10,640	10,740
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	1,815	1,903	2,530	3,290	3,390
TOTAL OPERATING COSTS	1,815	1,903	2,530	3,790	3,890
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	3,604	3,685	5,440	6,850	6,850
TOTAL CONTRACTURAL SERVICES	3,604	3,685	5,440	6,850	6,850
Total Fund - CFD #75M	5,419	5,588	7,970	10,640	10,740

CFD #75M - 475 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	1,903	2,530	3,790	3,890
CONTRACTURAL SERVICES		-	3,685	5,440	6,850	6,850
Total By Category		-	5,588	7,970	10,640	10,740
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	1,903	2,530	3,290	3,390
TOTAL OPERATING COSTS		-	1,903	2,530	3,790	3,890
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	3,685	5,440	6,850	6,850
TOTAL CONTRACTURAL SERVICES		-	3,685	5,440	6,850	6,850
Total Department - Public Works & Engineering		-	5,588	7,970	10,640	10,740

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 475 - CFD #75M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	47537203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	2,500	2,500
	Total Other Professional Svcs	\$2,500	\$2,500
Organization:	47537204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,000	1,000
	Total Other Professional Svcs	\$1,000	\$1,000
Organization:	47537208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	360	370
	Total Utilities	\$360	\$370
Organization:	47537209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	2,930	3,020
	Total Utilities	\$2,930	\$3,020
8130	Other Professional Svcs		
	Annual Landscape Maintenance	1,500	1,500
	Backflow Inspection and Repairs	600	600
	WQMP	1,250	1,250
	Total Other Professional Svcs	\$3,350	\$3,350

Budget by Fund

Total CFD #76M - 476

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	12,130	10,076	12,758	9,750	10,220
OPERATING COSTS	8,033	10,040	17,960	26,120	26,660
CONTRACTURAL SERVICES	9,246	8,622	17,600	3,540	20,040
INTERNAL SERVICES CHARGES	560	924	990	480	490
Total By Category	29,969	29,662	49,308	39,890	57,410
Total Budgeted Full-Time Personnel	0.10	0.10	0.10	0.10	0.10
PERSONNEL SERVICES					
7010 Full-Time Employees	6,156	6,558	7,012	6,570	6,900
7012 Annual Leave Cash Out	145	-	256	370	400
7015 PERS Retirement-F/T	1,979	1,594	2,330	1,690	1,780
7017 Cafeteria Plan	2,448	1,404	2,690	680	680
7018 Medicare-F/T	106	82	102	90	100
7020 Worker's Comp	340	220	368	350	360
7113 Overtime	956	218	-	-	-
TOTAL PERSONNEL SERVICES	12,130	10,076	12,758	9,750	10,220
OPERATING COSTS					
8010 Departmental Expense	-	1,949	550	8,180	8,180
8020 Utilities	8,033	8,091	17,410	17,940	18,480
TOTAL OPERATING COSTS	8,033	10,040	17,960	26,120	26,660
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	9,246	8,622	17,600	3,540	20,040
TOTAL CONTRACTURAL SERVICES	9,246	8,622	17,600	3,540	20,040
INTERNAL SERVICES CHARGES					
8220 Risk Liability	560	924	990	480	490
TOTAL INTERNAL SERVICES CHARGES	560	924	990	480	490
Total Fund - CFD #76M	29,969	29,662	49,308	39,890	57,410

CFD #76M - 476 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	10,076	12,758	9,750	10,220
OPERATING COSTS		-	10,040	17,960	26,120	26,660
CONTRACTURAL SERVICES		-	8,622	17,600	3,540	20,040
INTERNAL SERVICES CHARGES		-	924	990	480	490
Total By Category		-	29,662	49,308	39,890	57,410
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	-	6,558	7,012	6,570	6,900
7012	Annual Leave Cash Out	-	-	256	370	400
7015	PERS Retirement-F/T	-	1,594	2,330	1,690	1,780
7017	Cafeteria Plan	-	1,404	2,690	680	680
7018	Medicare-F/T	-	82	102	90	100
7020	Worker's Comp	-	220	368	350	360
7113	Overtime	-	218	-	-	-
TOTAL PERSONNEL SERVICES		-	10,076	12,758	9,750	10,220
OPERATING COSTS						
8010	Departmental Expense	-	1,949	550	8,180	8,180
8020	Utilities	-	8,091	17,410	17,940	18,480
TOTAL OPERATING COSTS		-	10,040	17,960	26,120	26,660
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	8,622	17,600	3,540	20,040
TOTAL CONTRACTURAL SERVICES		-	8,622	17,600	3,540	20,040
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	924	990	480	490
TOTAL INTERNAL SERVICES CHARGES		-	924	990	480	490
Total Department - Public Works & Engineering		-	29,662	49,308	39,890	57,410

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 476 - CFD #76M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:		FY 2025/2026	FY 2026/2027
47637202 - Parks			
8010	Departmental Expense		
	Playground Parts	280	280
	Playground Wood Chips	2,200	2,200
	Total Departmental Expense	\$2,480	\$2,480
8020	Utilities		
	Electricity	1,580	1,630
	Total Utilities	\$1,580	\$1,630
8130	Other Professional Svcs		
	Annual Landscape Maintenance	2,800	2,800
	Backflow Inspection and Reports	100	100
	Total Other Professional Svcs	\$2,900	\$2,900
Organization:		FY 2025/2026	FY 2026/2027
47637204 - Trees			
8130	Other Professional Svcs		
	5 Year Tree Trimming	-	16,500
	Service Request Tree Trimming	640	640
	Total Other Professional Svcs	\$640	\$17,140
Organization:		FY 2025/2026	FY 2026/2027
47637208 - Street Lights			
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	2,020	2,080
	Total Utilities	\$2,020	\$2,080
Organization:		FY 2025/2026	FY 2026/2027
47637209 - Landscape Maintenance			
8010	Departmental Expense		
	WQMP	600	600
	Annual Landscape Maintenance	4,000	4,000
	Backflow Inspection and Repairs	600	600
	Total Departmental Expense	\$5,200	\$5,200

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 476 - CFD #76M

Division: Parks & Landscape

Department: Public Works & Engineering

8020	Utilities		
	Electricity	14,340	14,770
	Total Utilities	\$14,340	\$14,770

Budget by Fund

Total CFD #77M - 477

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	3,061	3,631	4,550	5,360	5,510
CONTRACTURAL SERVICES	2,956	3,278	3,930	5,300	5,300
Total By Category	6,017	6,909	8,480	10,660	10,810
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	3,061	3,631	4,550	4,860	5,010
TOTAL OPERATING COSTS	3,061	3,631	4,550	5,360	5,510
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	2,956	3,278	3,930	5,300	5,300
TOTAL CONTRACTURAL SERVICES	2,956	3,278	3,930	5,300	5,300
Total Fund - CFD #77M	6,017	6,909	8,480	10,660	10,810

CFD #77M - 477 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	3,631	4,550	5,360	5,510
CONTRACTURAL SERVICES		-	3,278	3,930	5,300	5,300
Total By Category		-	6,909	8,480	10,660	10,810
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	3,631	4,550	4,860	5,010
TOTAL OPERATING COSTS		-	3,631	4,550	5,360	5,510
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	3,278	3,930	5,300	5,300
TOTAL CONTRACTURAL SERVICES		-	3,278	3,930	5,300	5,300
Total Department - Public Works & Engineering		-	6,909	8,480	10,660	10,810

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 477 - CFD #77M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 47737203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	2,500	2,500
	Total Other Professional Svcs	\$2,500	\$2,500
Organization: 47737204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	500	500
	Total Other Professional Svcs	\$500	\$500
Organization: 47737208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	360	370
	Total Utilities	\$360	\$370
Organization: 47737209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	4,500	4,640
	Total Utilities	\$4,500	\$4,640
8130	Other Professional Svcs		
	Annual Landscape Maintenance	1,400	1,400
	Backflow Inspection and Repairs	300	300
	WQMP	600	600
	Total Other Professional Svcs	\$2,300	\$2,300

Budget by Fund

Total CFD #78M - 478

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS	8,149	17,294	20,530	21,660	22,290
CONTRACTURAL SERVICES	3,600	4,529	5,360	8,700	19,700
INTERNAL SERVICES CHARGES	-	585	420	310	310
Total By Category	12,197	28,579	33,329	36,900	48,750
Total Budgeted Full-Time Personnel	0.05	0.05	0.05	0.05	0.05
PERSONNEL SERVICES					
7010 Full-Time Employees	141	4,288	4,091	4,270	4,450
7012 Annual Leave Cash Out	-	-	153	240	240
7015 PERS Retirement-F/T	13	819	1,130	1,100	1,130
7017 Cafeteria Plan	106	614	1,370	340	340
7018 Medicare-F/T	3	56	61	60	60
7020 Worker's Comp	180	140	214	220	230
7113 Overtime	5	254	-	-	-
TOTAL PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	8,149	17,294	20,530	21,160	21,790
TOTAL OPERATING COSTS	8,149	17,294	20,530	21,660	22,290
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	3,600	4,529	5,360	8,700	19,700
TOTAL CONTRACTURAL SERVICES	3,600	4,529	5,360	8,700	19,700
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES	-	585	420	310	310
Total Fund - CFD #78M	12,197	28,579	33,329	36,900	48,750

CFD #78M - 478 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	6,171	7,019	6,230	6,450
OPERATING COSTS	-	17,294	20,530	21,660	22,290
CONTRACTURAL SERVICES	-	4,529	5,360	8,700	19,700
INTERNAL SERVICES CHARGES	-	585	420	310	310
Total By Category	-	28,579	33,329	36,900	48,750
Total Budgeted Full-Time Personnel	0.00	0.05	0.05	0.05	0.05
PERSONNEL SERVICES					
7010 Full-Time Employees	-	4,288	4,091	4,270	4,450
7012 Annual Leave Cash Out	-	-	153	240	240
7015 PERS Retirement-F/T	-	819	1,130	1,100	1,130
7017 Cafeteria Plan	-	614	1,370	340	340
7018 Medicare-F/T	-	56	61	60	60
7020 Worker's Comp	-	140	214	220	230
7113 Overtime	-	254	-	-	-
TOTAL PERSONNEL SERVICES	-	6,171	7,019	6,230	6,450
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	-	17,294	20,530	21,160	21,790
TOTAL OPERATING COSTS	-	17,294	20,530	21,660	22,290
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	4,529	5,360	8,700	19,700
TOTAL CONTRACTURAL SERVICES	-	4,529	5,360	8,700	19,700
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES	-	585	420	310	310
Total Department - Public Works & Engineering	-	28,579	33,329	36,900	48,750

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 478 - CFD #78M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 47837204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	5 Year Tree Trimming	-	11,000
	Service Request Tree Trimming	3,600	3,600
	Total Other Professional Svcs	\$3,600	\$14,600
Organization: 47837208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	790	810
	Total Utilities	\$790	\$810
Organization: 47837209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	20,370	20,980
	Total Utilities	\$20,370	\$20,980
8130	Other Professional Svcs		
	Annual Landscape Maintenance	4,200	4,200
	Backflow Inspection and Repairs	900	900
	Total Other Professional Svcs	\$5,100	\$5,100

Budget by Fund

Total CFD #79M - 479

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	300	-	340	860	870
Total By Category	300	-	340	860	870
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	300	-	340	360	370
TOTAL OPERATING COSTS	300	-	340	860	870
Total Fund - CFD #79M	300	-	340	860	870

CFD #79M - 479 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	340	860	870
Total By Category		-	-	340	860	870
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	-	-	340	360	370
TOTAL OPERATING COSTS		-	-	340	860	870
Total Department - Public Works & Engineering		-	-	340	860	870

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 479 - CFD #79M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 47937208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	360	370
	Total Utilities	\$360	\$370

Budget by Fund

Total CFD #80 Bella Strada - 480

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		885	12,340	14,026	12,470	12,930
OPERATING COSTS		37,323	55,576	63,000	65,400	67,350
CONTRACTURAL SERVICES		41,073	43,186	113,400	51,160	127,660
INTERNAL SERVICES CHARGES		-	1,170	830	610	620
Total By Category		79,281	112,272	191,256	129,640	208,560
Total Budgeted Full-Time Personnel		0.10	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	282	8,574	8,182	8,540	8,910
7012	Annual Leave Cash Out	-	-	295	470	490
7015	PERS Retirement-F/T	26	1,637	2,270	2,200	2,260
7017	Cafeteria Plan	212	1,229	2,730	690	670
7018	Medicare-F/T	5	113	122	120	130
7020	Worker's Comp	350	279	427	450	470
7113	Overtime	10	508	-	-	-
TOTAL PERSONNEL SERVICES		885	12,340	14,026	12,470	12,930
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
8020	Utilities	37,323	55,182	63,000	64,900	66,850
8096	Bad Debts/Loans	-	394	-	-	-
TOTAL OPERATING COSTS		37,323	55,576	63,000	65,400	67,350
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	41,073	43,186	113,400	51,160	127,660
TOTAL CONTRACTURAL SERVICES		41,073	43,186	113,400	51,160	127,660
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	1,170	830	610	620
TOTAL INTERNAL SERVICES CHARGES		-	1,170	830	610	620
Total Fund - CFD #80 Bella Strada		79,281	112,272	191,256	129,640	208,560

CFD #80 Bella Strada - 480 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	12,340	14,026	12,470	12,930
OPERATING COSTS	-	55,576	63,000	65,400	67,350
CONTRACTURAL SERVICES	-	43,186	113,400	51,160	127,660
INTERNAL SERVICES CHARGES	-	1,170	830	610	620
Total By Category	-	112,272	191,256	129,640	208,560
Total Budgeted Full-Time Personnel	0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES					
7010 Full-Time Employees	-	8,574	8,182	8,540	8,910
7012 Annual Leave Cash Out	-	-	295	470	490
7015 PERS Retirement-F/T	-	1,637	2,270	2,200	2,260
7017 Cafeteria Plan	-	1,229	2,730	690	670
7018 Medicare-F/T	-	113	122	120	130
7020 Worker's Comp	-	279	427	450	470
7113 Overtime	-	508	-	-	-
TOTAL PERSONNEL SERVICES	-	12,340	14,026	12,470	12,930
OPERATING COSTS					
8010 Departmental Expense	-	-	-	500	500
8020 Utilities	-	55,182	63,000	64,900	66,850
8096 Bad Debts/Loans	-	394	-	-	-
TOTAL OPERATING COSTS	-	55,576	63,000	65,400	67,350
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	43,186	113,400	51,160	127,660
TOTAL CONTRACTURAL SERVICES	-	43,186	113,400	51,160	127,660
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	1,170	830	610	620
TOTAL INTERNAL SERVICES CHARGES	-	1,170	830	610	620
Total Department - Public Works & Engineering	-	112,272	191,256	129,640	208,560

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 480 - CFD #80 Bella Strada

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 48037204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	2,760	2,760
	Tree Planting	-	3,000
	Annual Tree Trimming (Palm's & Others)	2,500	2,500
	5 Year Tree Trimming	-	73,500
	Total Other Professional Svcs	\$5,260	\$81,760
Organization: 48037208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	10,590	10,910
	Total Utilities	\$10,590	\$10,910
Organization: 48037209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	54,310	55,940
	Total Utilities	\$54,310	\$55,940
8130	Other Professional Svcs		
	Annual Landscape Maintenance	39,300	39,300
	Backflow Inspection and Repairs	1,800	1,800
	WQMP	4,800	4,800
	Total Other Professional Svcs	\$45,900	\$45,900

Budget by Fund

Total CFD #81M - 481

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	11,104	11,939	12,247	16,810	17,710
OPERATING COSTS	11,339	43,645	54,750	55,620	57,110
CONTRACTURAL SERVICES	24,078	52,663	41,220	32,200	65,700
INTERNAL SERVICES CHARGES	530	1,026	940	820	910
Total By Category	47,051	109,273	109,157	105,450	141,430
Total Budgeted Full-Time Personnel	0.10	0.10	0.10	0.15	0.15
PERSONNEL SERVICES					
7010 Full-Time Employees	6,346	7,560	7,373	10,640	11,310
7012 Annual Leave Cash Out	246	381	271	590	630
7015 PERS Retirement-F/T	2,099	2,344	2,464	3,100	3,290
7017 Cafeteria Plan	1,522	920	1,640	1,770	1,730
7018 Medicare-F/T	102	112	114	150	160
7020 Worker's Comp	370	245	385	560	590
7113 Overtime	419	377	-	-	-
TOTAL PERSONNEL SERVICES	11,104	11,939	12,247	16,810	17,710
OPERATING COSTS					
8010 Departmental Expense	845	670	6,400	5,800	5,800
8020 Utilities	10,494	42,642	48,350	49,820	51,310
8096 Bad Debts/Loans	-	333	-	-	-
TOTAL OPERATING COSTS	11,339	43,645	54,750	55,620	57,110
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	24,078	52,663	41,220	32,200	65,700
TOTAL CONTRACTURAL SERVICES	24,078	52,663	41,220	32,200	65,700
INTERNAL SERVICES CHARGES					
8220 Risk Liability	530	1,026	940	820	910
TOTAL INTERNAL SERVICES CHARGES	530	1,026	940	820	910
Total Fund - CFD #81M	47,051	109,273	109,157	105,450	141,430

CFD #81M - 481 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	11,939	12,247	16,810	17,710
OPERATING COSTS		-	43,645	54,750	55,620	57,110
CONTRACTURAL SERVICES		-	52,663	41,220	32,200	65,700
INTERNAL SERVICES CHARGES		-	1,026	940	820	910
Total By Category		-	109,273	109,157	105,450	141,430
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.15	0.15
PERSONNEL SERVICES						
7010	Full-Time Employees	-	7,560	7,373	10,640	11,310
7012	Annual Leave Cash Out	-	381	271	590	630
7015	PERS Retirement-F/T	-	2,344	2,464	3,100	3,290
7017	Cafeteria Plan	-	920	1,640	1,770	1,730
7018	Medicare-F/T	-	112	114	150	160
7020	Worker's Comp	-	245	385	560	590
7113	Overtime	-	377	-	-	-
TOTAL PERSONNEL SERVICES		-	11,939	12,247	16,810	17,710
OPERATING COSTS						
8010	Departmental Expense	-	670	6,400	5,800	5,800
8020	Utilities	-	42,642	48,350	49,820	51,310
8096	Bad Debts/Loans	-	333	-	-	-
TOTAL OPERATING COSTS		-	43,645	54,750	55,620	57,110
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	52,663	41,220	32,200	65,700
TOTAL CONTRACTURAL SERVICES		-	52,663	41,220	32,200	65,700
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	1,026	940	820	910
TOTAL INTERNAL SERVICES CHARGES		-	1,026	940	820	910
Total Department - Public Works & Engineering		-	109,273	109,157	105,450	141,430

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 481 - CFD #81M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	48137201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	100	100
	Total Departmental Expense	\$100	\$100
Organization:	48137202 - Parks	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Restroom Parts	300	300
	Drinking Fountain Parts	500	500
	Fencing Supplies	300	300
	Playground Parts and Surface Repair	2,400	2,400
	Total Departmental Expense	\$3,500	\$3,500
8020	Utilities		
	Electricity	1,750	1,800
	Total Utilities	\$1,750	\$1,800
8130	Other Professional Svcs		
	Annual Landscape Maintenance	10,800	10,800
	Backflow Inspection and Reports	500	500
	Locksmith	200	200
	Total Other Professional Svcs	\$11,500	\$11,500
Organization:	48137203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	6,600	6,600
	Total Other Professional Svcs	\$6,600	\$6,600
Organization:	48137204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	200	200
	Tree Planting	-	1,500
	5 Year Tree Trimming	-	32,000
	Total Other Professional Svcs	\$200	\$33,700

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 481 - CFD #81M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 48137208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	6,600	6,790
	Total Utilities	\$6,600	\$6,790
Organization: 48137209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	41,470	42,720
	Total Utilities	\$41,470	\$42,720
8130	Other Professional Svcs		
	Annual Landscape Maintenance	13,000	13,000
	Backflow Inspection and Repairs	900	900
	Total Other Professional Svcs	\$13,900	\$13,900
Organization: 48137210 - Technical Services		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Supplies	1,000	1,000
	Electrical Supplies	1,200	1,200
	Total Departmental Expense	\$2,200	\$2,200

Budget by Fund

Total CFD #82M - 482

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Fund - CFD #82M		-	-	-	500	500

CFD #82M - 482 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Department - Public Works & Engineering		-	-	-	500	500

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	482 - CFD #82M	Division:	Parks & Landscape
Department:	Public Works & Engineering		
Organization:	48237209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500

Budget by Fund

Total CFD #83M - 483

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		1,280	119	20,040	14,460	14,880
CONTRACTURAL SERVICES		21,854	16,624	18,512	19,500	20,200
Total By Category		23,134	16,743	38,552	33,960	35,080
OPERATING COSTS						
8010	Departmental Expense	-	-	6,500	500	500
8020	Utilities	1,280	119	13,540	13,960	14,380
TOTAL OPERATING COSTS		1,280	119	20,040	14,460	14,880
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	21,854	16,624	18,512	19,500	20,200
TOTAL CONTRACTURAL SERVICES		21,854	16,624	18,512	19,500	20,200
Total Fund - CFD #83M		23,134	16,743	38,552	33,960	35,080

CFD #83M - 483 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	119	20,040	14,460	14,880
CONTRACTURAL SERVICES		-	16,624	18,512	19,500	20,200
Total By Category		-	16,743	38,552	33,960	35,080
OPERATING COSTS						
8010	Departmental Expense	-	-	6,500	500	500
8020	Utilities	-	119	13,540	13,960	14,380
TOTAL OPERATING COSTS		-	119	20,040	14,460	14,880
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	16,624	18,512	19,500	20,200
TOTAL CONTRACTURAL SERVICES		-	16,624	18,512	19,500	20,200
Total Department - Public Works & Engineering		-	16,743	38,552	33,960	35,080

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 483 - CFD #83M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	48337203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization:	48337204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	600	1,300
	Total Other Professional Svcs	\$600	\$1,300
Organization:	48337208 - Street Lights	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	1,240	1,280
	Total Utilities	\$1,240	\$1,280
Organization:	48337209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electricity	12,720	13,100
	Total Utilities	\$12,720	\$13,100
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	600	600
	Annual Landscape Maintenance	15,000	15,000
	Total Other Professional Svcs	\$15,600	\$15,600

Budget by Fund

Total CFD #84M - 484

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	2,979	4,517	5,490	6,150	6,320
CONTRACTURAL SERVICES	4,266	4,313	4,460	5,400	7,500
Total By Category	7,245	8,830	9,950	11,550	13,820
OPERATING COSTS					
8010 Departmental Expense	-	-	200	700	700
8020 Utilities	2,979	4,517	5,290	5,450	5,620
TOTAL OPERATING COSTS	2,979	4,517	5,490	6,150	6,320
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	4,266	4,313	4,460	5,400	7,500
TOTAL CONTRACTURAL SERVICES	4,266	4,313	4,460	5,400	7,500
Total Fund - CFD #84M	7,245	8,830	9,950	11,550	13,820

CFD #84M - 484 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	4,517	5,490	6,150	6,320
CONTRACTURAL SERVICES		-	4,313	4,460	5,400	7,500
Total By Category		-	8,830	9,950	11,550	13,820
OPERATING COSTS						
8010	Departmental Expense	-	-	200	700	700
8020	Utilities	-	4,517	5,290	5,450	5,620
TOTAL OPERATING COSTS		-	4,517	5,490	6,150	6,320
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	4,313	4,460	5,400	7,500
TOTAL CONTRACTURAL SERVICES		-	4,313	4,460	5,400	7,500
Total Department - Public Works & Engineering		-	8,830	9,950	11,550	13,820

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 484 - CFD #84M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 48437204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	5 Year Tree Trimming	-	2,100
	Service Request Tree Trimming	1,300	1,300
	Total Other Professional Svcs	\$1,300	\$3,400
Organization: 48437208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	2,020	2,080
	Total Utilities	\$2,020	\$2,080
Organization: 48437209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Upgrades	100	100
	Mulch and Wood Chips	100	100
	Total Departmental Expense	\$200	\$200
8020	Utilities		
	Electricity	3,430	3,540
	Total Utilities	\$3,430	\$3,540
8130	Other Professional Svcs		
	Annual Landscape Maintenance	3,900	3,900
	Backflow Inspection and Repairs	200	200
	Total Other Professional Svcs	\$4,100	\$4,100

Budget by Fund

Total CFD #85 The Meadows - 485

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	885	12,340	14,026	12,470	12,930
OPERATING COSTS	93,313	66,924	142,650	150,180	154,440
CONTRACTURAL SERVICES	157,460	153,894	176,146	199,200	284,700
INTERNAL SERVICES CHARGES	-	1,170	830	610	620
Total By Category	251,658	234,328	333,652	362,460	452,690
Total Budgeted Full-Time Personnel	0.10	0.10	0.10	0.10	0.10
PERSONNEL SERVICES					
7010 Full-Time Employees	282	8,574	8,182	8,540	8,910
7012 Annual Leave Cash Out	-	-	295	470	490
7015 PERS Retirement-F/T	26	1,637	2,270	2,200	2,260
7017 Cafeteria Plan	212	1,229	2,730	690	670
7018 Medicare-F/T	5	113	122	120	130
7020 Worker's Comp	350	279	427	450	470
7113 Overtime	10	508	-	-	-
TOTAL PERSONNEL SERVICES	885	12,340	14,026	12,470	12,930
OPERATING COSTS					
8010 Departmental Expense	415	2,026	5,300	8,700	8,700
8020 Utilities	92,898	63,467	137,350	141,480	145,740
8096 Bad Debts/Loans	-	1,431	-	-	-
TOTAL OPERATING COSTS	93,313	66,924	142,650	150,180	154,440
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	157,460	153,894	176,146	199,200	284,700
TOTAL CONTRACTURAL SERVICES	157,460	153,894	176,146	199,200	284,700
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	1,170	830	610	620
TOTAL INTERNAL SERVICES CHARGES	-	1,170	830	610	620
Total Fund - CFD #85 The Meadows	251,658	234,328	333,652	362,460	452,690

CFD #85 The Meadows - 485 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	12,340	14,026	12,470	12,930
OPERATING COSTS	-	66,924	142,650	150,180	154,440
CONTRACTURAL SERVICES	-	153,894	176,146	199,200	284,700
INTERNAL SERVICES CHARGES	-	1,170	830	610	620
Total By Category	-	234,328	333,652	362,460	452,690
Total Budgeted Full-Time Personnel	0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES					
7010 Full-Time Employees	-	8,574	8,182	8,540	8,910
7012 Annual Leave Cash Out	-	-	295	470	490
7015 PERS Retirement-F/T	-	1,637	2,270	2,200	2,260
7017 Cafeteria Plan	-	1,229	2,730	690	670
7018 Medicare-F/T	-	113	122	120	130
7020 Worker's Comp	-	279	427	450	470
7113 Overtime	-	508	-	-	-
TOTAL PERSONNEL SERVICES	-	12,340	14,026	12,470	12,930
OPERATING COSTS					
8010 Departmental Expense	-	2,026	5,300	8,700	8,700
8020 Utilities	-	63,467	137,350	141,480	145,740
8096 Bad Debts/Loans	-	1,431	-	-	-
TOTAL OPERATING COSTS	-	66,924	142,650	150,180	154,440
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	153,894	176,146	199,200	284,700
TOTAL CONTRACTURAL SERVICES	-	153,894	176,146	199,200	284,700
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	1,170	830	610	620
TOTAL INTERNAL SERVICES CHARGES	-	1,170	830	610	620
Total Department - Public Works & Engineering	-	234,328	333,652	362,460	452,690

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 485 - CFD #85 The Meadows

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	48537201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	48537202 - Parks	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Soil and Mulch	500	500
	Irrigation Supplies and Upgrades	1,000	1,000
	Playground Parts and Surface Repair	2,000	2,000
	Plumbing Supplies	500	500
	Restroom Parts	200	200
	Total Departmental Expense	\$4,200	\$4,200
8020	Utilities		
	Electricity	61,430	63,280
	Total Utilities	\$61,430	\$63,280
8130	Other Professional Svcs		
	Annual Landscape Maintenance	58,300	58,300
	Backflow Inspection and Reports	600	600
	Locksmith	200	200
	Park Restroom Renovation - Oak Grove	10,000	-
	Park Light Pole Painting - Valley Oak	10,000	-
	Park Light Pole Painting - Oak Grove	25,000	-
	Total Other Professional Svcs	\$104,100	\$59,100
Organization:	48537203 - Weed Abatement	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	11,700	11,700
	Total Other Professional Svcs	\$11,700	\$11,700

Budget Unit - Supplemental Notes for Expenditures continued

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 485 - CFD #85 The Meadows

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 48537204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	5 Year Tree Trimming	-	126,500
	Service Request Tree Trimming	1,300	1,300
	Tree Planting	-	4,000
	Total Other Professional Svcs	\$1,300	\$131,800
Organization: 48537208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	22,180	22,850
	Total Utilities	\$22,180	\$22,850
Organization: 48537209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Upgrades	500	500
	Mulch and Wood Chips	500	500
	Total Departmental Expense	\$1,000	\$1,000
8020	Utilities		
	Electricity	57,870	59,610
	Total Utilities	\$57,870	\$59,610
8130	Other Professional Svcs		
	Annual Landscape Maintenance	80,000	80,000
	Backflow Inspection and Repairs	2,100	2,100
	Total Other Professional Svcs	\$82,100	\$82,100
Organization: 48537210 - Technical Services		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Electrical Supplies	1,000	1,000
	Irrigation Supplies	2,000	2,000
	Total Departmental Expense	\$3,000	\$3,000

Budget by Fund

Total CFD #86 Etiwanda Ridge - 486

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		12,389	10,204	29,050	24,720	25,400
CONTRACTURAL SERVICES		30,345	21,369	38,527	22,300	22,300
Total By Category		42,734	31,573	67,577	47,020	47,700
OPERATING COSTS						
8010	Departmental Expense	-	-	7,100	2,100	2,100
8020	Utilities	12,389	8,923	21,950	22,620	23,300
8096	Bad Debts/Loans	-	1,281	-	-	-
TOTAL OPERATING COSTS		12,389	10,204	29,050	24,720	25,400
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	30,345	21,369	38,527	22,300	22,300
TOTAL CONTRACTURAL SERVICES		30,345	21,369	38,527	22,300	22,300
Total Fund - CFD #86 Etiwanda Ridge		42,734	31,573	67,577	47,020	47,700

CFD #86 Etiwanda Ridge - 486 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	10,204	29,050	24,720	25,400
CONTRACTURAL SERVICES		-	21,369	38,527	22,300	22,300
Total By Category		-	31,573	67,577	47,020	47,700
OPERATING COSTS						
8010	Departmental Expense	-	-	7,100	2,100	2,100
8020	Utilities	-	8,923	21,950	22,620	23,300
8096	Bad Debts/Loans	-	1,281	-	-	-
TOTAL OPERATING COSTS		-	10,204	29,050	24,720	25,400
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	21,369	38,527	22,300	22,300
TOTAL CONTRACTURAL SERVICES		-	21,369	38,527	22,300	22,300
Total Department - Public Works & Engineering		-	31,573	67,577	47,020	47,700

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 486 - CFD #86 Etiwanda Ridge

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 48637203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,300	3,300
	Total Other Professional Svcs	\$3,300	\$3,300
Organization: 48637204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,300	1,300
	Total Other Professional Svcs	\$1,300	\$1,300
Organization: 48637208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Supplies	1,000	1,000
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$1,500	\$1,500
8020	Utilities		
	Street Lights	2,580	2,660
	Total Utilities	\$2,580	\$2,660
Organization: 48637209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Upgrades	300	300
	Mulch and Wood Chips	300	300
	Total Departmental Expense	\$600	\$600
8020	Utilities		
	Electricity	20,040	20,640
	Total Utilities	\$20,040	\$20,640
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	600	600
	Annual Landscape Maintenance	17,100	17,100
	Total Other Professional Svcs	\$17,700	\$17,700

Budget by Fund

Total CFD #87 El Paseo - 487

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS	2,253	9,635	14,680	15,520	15,960
CONTRACTURAL SERVICES	402	4,418	5,870	5,500	5,500
INTERNAL SERVICES CHARGES	-	585	420	310	310
Total By Category	3,103	20,809	27,989	27,560	28,220
Total Budgeted Full-Time Personnel	0.05	0.05	0.05	0.05	0.05
PERSONNEL SERVICES					
7010 Full-Time Employees	141	4,288	4,091	4,270	4,450
7012 Annual Leave Cash Out	-	-	153	240	240
7015 PERS Retirement-F/T	13	819	1,130	1,100	1,130
7017 Cafeteria Plan	106	614	1,370	340	340
7018 Medicare-F/T	3	56	61	60	60
7020 Worker's Comp	180	140	214	220	230
7113 Overtime	5	254	-	-	-
TOTAL PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS					
8010 Departmental Expense	-	-	300	700	700
8020 Utilities	2,253	9,635	14,380	14,820	15,260
TOTAL OPERATING COSTS	2,253	9,635	14,680	15,520	15,960
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	402	4,418	5,870	5,500	5,500
TOTAL CONTRACTURAL SERVICES	402	4,418	5,870	5,500	5,500
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES	-	585	420	310	310
Total Fund - CFD #87 El Paseo	3,103	20,809	27,989	27,560	28,220

CFD #87 El Paseo - 487 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS		-	9,635	14,680	15,520	15,960
CONTRACTURAL SERVICES		-	4,418	5,870	5,500	5,500
INTERNAL SERVICES CHARGES		-	585	420	310	310
Total By Category		-	20,809	27,989	27,560	28,220
Total Budgeted Full-Time Personnel		0.00	0.05	0.05	0.05	0.05
PERSONNEL SERVICES						
7010	Full-Time Employees	-	4,288	4,091	4,270	4,450
7012	Annual Leave Cash Out	-	-	153	240	240
7015	PERS Retirement-F/T	-	819	1,130	1,100	1,130
7017	Cafeteria Plan	-	614	1,370	340	340
7018	Medicare-F/T	-	56	61	60	60
7020	Worker's Comp	-	140	214	220	230
7113	Overtime	-	254	-	-	-
TOTAL PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS						
8010	Departmental Expense	-	-	300	700	700
8020	Utilities	-	9,635	14,380	14,820	15,260
TOTAL OPERATING COSTS		-	9,635	14,680	15,520	15,960
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	4,418	5,870	5,500	5,500
TOTAL CONTRACTURAL SERVICES		-	4,418	5,870	5,500	5,500
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES		-	585	420	310	310
Total Department - Public Works & Engineering		-	20,809	27,989	27,560	28,220

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 487 - CFD #87 El Paseo

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 48737204 - Trees		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization: 48737209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	100	100
	Electrical Supplies	100	100
	Total Departmental Expense	\$200	\$200
8020	Utilities		
	Street Lights	14,820	15,260
	Total Utilities	\$14,820	\$15,260
8130	Other Professional Svcs		
	Annual Landscape Maintenance	4,900	4,900
	Backflow Inspection and Repairs	600	600
	Total Other Professional Svcs	\$5,500	\$5,500

Budget by Fund

Total CFD #88 Sierra Crest II - 488

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		12,532	17,703	26,270	30,090	30,820
CONTRACTURAL SERVICES		39,889	42,888	36,700	60,400	57,000
Total By Category		52,421	60,591	62,970	90,490	87,820
OPERATING COSTS						
8010	Departmental Expense	811	-	2,750	5,850	5,850
8020	Utilities	11,721	17,014	23,520	24,240	24,970
8096	Bad Debts/Loans	-	689	-	-	-
TOTAL OPERATING COSTS		12,532	17,703	26,270	30,090	30,820
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	39,889	42,888	36,700	60,400	57,000
TOTAL CONTRACTURAL SERVICES		39,889	42,888	36,700	60,400	57,000
Total Fund - CFD #88 Sierra Crest II		52,421	60,591	62,970	90,490	87,820

CFD #88 Sierra Crest II - 488 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	17,703	26,270	30,090	30,820
CONTRACTURAL SERVICES		-	42,888	36,700	60,400	57,000
Total By Category		-	60,591	62,970	90,490	87,820
OPERATING COSTS						
8010	Departmental Expense	-	-	2,750	5,850	5,850
8020	Utilities	-	17,014	23,520	24,240	24,970
8096	Bad Debts/Loans	-	689	-	-	-
TOTAL OPERATING COSTS		-	17,703	26,270	30,090	30,820
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	42,888	36,700	60,400	57,000
TOTAL CONTRACTURAL SERVICES		-	42,888	36,700	60,400	57,000
Total Department - Public Works & Engineering		-	60,591	62,970	90,490	87,820

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 488 - CFD #88 Sierra Crest II

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	48837201 - Graffiti	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization:	48837202 - Parks	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Supplies	100	100
	Playground Parts and Surface Repair	2,000	2,000
	Plumbing Supplies	500	500
	Restroom Parts	200	200
	Total Departmental Expense	\$2,800	\$2,800
8020	Utilities		
	Electricity	11,470	11,810
	Total Utilities	\$11,470	\$11,810
8130	Other Professional Svcs		
	Locksmith	200	200
	Park Restroom Renovation - Sierra Crest II	10,000	-
	Park Light Pole Painting - Sierra Crest II	20,000	-
	Annual Landscape Maintenance	16,100	16,100
	Backflow Inspection and Reports	600	600
	Total Other Professional Svcs	\$46,900	\$16,900
Organization:	48837204 - Trees	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Tree Planting	-	1,000
	Service Request Tree Trimming	1,300	1,300
	5 Year Tree Trimming	-	25,600
	Total Other Professional Svcs	\$1,300	\$27,900
Organization:	48837208 - Street Lights	FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	4,240	4,370
	Total Utilities	\$4,240	\$4,370

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 488 - CFD #88 Sierra Crest II

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 48837209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Mulch and Wood Chips	250	250
	Irrigation Upgrades	300	300
	Total Departmental Expense	\$550	\$550
8020	Utilities		
	Electricity	8,530	8,790
	Total Utilities	\$8,530	\$8,790
8130	Other Professional Svcs		
	Annual Landscape Maintenance	11,600	11,600
	Backflow Inspection and Repairs	600	600
	Total Other Professional Svcs	\$12,200	\$12,200
Organization: 48837210 - Technical Services		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Supplies	1,000	1,000
	Electrical Supplies	1,000	1,000
	Total Departmental Expense	\$2,000	\$2,000

Budget by Fund

Total CFD #89 Belrose - 489

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		11,369	8,743	14,900	15,850	16,300
CONTRACTURAL SERVICES		5,711	12,697	14,845	17,900	38,400
Total By Category		17,080	21,440	29,745	33,750	54,700
OPERATING COSTS						
8010	Departmental Expense	-	-	400	900	900
8020	Utilities	11,369	8,743	14,500	14,950	15,400
TOTAL OPERATING COSTS		11,369	8,743	14,900	15,850	16,300
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	5,711	12,697	14,845	17,900	38,400
TOTAL CONTRACTURAL SERVICES		5,711	12,697	14,845	17,900	38,400
Total Fund - CFD #89 Belrose		17,080	21,440	29,745	33,750	54,700

CFD #89 Belrose - 489 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	8,743	14,900	15,850	16,300
CONTRACTURAL SERVICES		-	12,697	14,845	17,900	38,400
Total By Category		-	21,440	29,745	33,750	54,700
OPERATING COSTS						
8010	Departmental Expense	-	-	400	900	900
8020	Utilities	-	8,743	14,500	14,950	15,400
TOTAL OPERATING COSTS		-	8,743	14,900	15,850	16,300
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	12,697	14,845	17,900	38,400
TOTAL CONTRACTURAL SERVICES		-	12,697	14,845	17,900	38,400
Total Department - Public Works & Engineering		-	21,440	29,745	33,750	54,700

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 489 - CFD #89 Belrose

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 48937203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,900	3,900
	Total Other Professional Svcs	\$3,900	\$3,900
Organization: 48937204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,300	1,300
	Tree Planting	-	1,000
	5 Year Tree Trimming	-	19,500
	Total Other Professional Svcs	\$1,300	\$21,800
Organization: 48937208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	2,910	3,000
	Total Utilities	\$2,910	\$3,000
Organization: 48937209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Mulch and Wood Chips	200	200
	Irrigation Upgrades	200	200
	Total Departmental Expense	\$400	\$400
8020	Utilities		
	Electricity	12,040	12,400
	Total Utilities	\$12,040	\$12,400
8130	Other Professional Svcs		
	Backflow Inspection and Repairs	600	600
	Annual Landscape Maintenance	12,100	12,100
	Total Other Professional Svcs	\$12,700	\$12,700

Budget by Fund

Total CFD #90 Summit at Rosena - 490

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS	30,762	34,137	84,270	105,620	108,120
CONTRACTURAL SERVICES	80,966	115,925	205,822	168,000	264,500
INTERNAL SERVICES CHARGES	-	585	420	310	310
Total By Category	112,176	156,818	297,531	280,160	379,380
Total Budgeted Full-Time Personnel	0.05	0.05	0.05	0.05	0.05
PERSONNEL SERVICES					
7010 Full-Time Employees	141	4,288	4,091	4,270	4,450
7012 Annual Leave Cash Out	-	-	153	240	240
7015 PERS Retirement-F/T	13	819	1,130	1,100	1,130
7017 Cafeteria Plan	106	614	1,370	340	340
7018 Medicare-F/T	3	56	61	60	60
7020 Worker's Comp	180	140	214	220	230
7113 Overtime	5	254	-	-	-
TOTAL PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS					
8010 Departmental Expense	275	-	3,100	22,000	22,000
8020 Utilities	30,487	30,352	81,170	83,620	86,120
8096 Bad Debts/Loans	-	3,785	-	-	-
TOTAL OPERATING COSTS	30,762	34,137	84,270	105,620	108,120
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	80,966	115,925	205,822	168,000	264,500
TOTAL CONTRACTURAL SERVICES	80,966	115,925	205,822	168,000	264,500
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES	-	585	420	310	310
Total Fund - CFD #90 Summit at Rosena	112,176	156,818	297,531	280,160	379,380

CFD #90 Summit at Rosena - 490 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS		-	34,137	84,270	105,620	108,120
CONTRACTURAL SERVICES		-	115,925	205,822	168,000	264,500
INTERNAL SERVICES CHARGES		-	585	420	310	310
Total By Category		-	156,818	297,531	280,160	379,380
Total Budgeted Full-Time Personnel		0.00	0.05	0.05	0.05	0.05
PERSONNEL SERVICES						
7010	Full-Time Employees	-	4,288	4,091	4,270	4,450
7012	Annual Leave Cash Out	-	-	153	240	240
7015	PERS Retirement-F/T	-	819	1,130	1,100	1,130
7017	Cafeteria Plan	-	614	1,370	340	340
7018	Medicare-F/T	-	56	61	60	60
7020	Worker's Comp	-	140	214	220	230
7113	Overtime	-	254	-	-	-
TOTAL PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS						
8010	Departmental Expense	-	-	3,100	22,000	22,000
8020	Utilities	-	30,352	81,170	83,620	86,120
8096	Bad Debts/Loans	-	3,785	-	-	-
TOTAL OPERATING COSTS		-	34,137	84,270	105,620	108,120
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	115,925	205,822	168,000	264,500
TOTAL CONTRACTURAL SERVICES		-	115,925	205,822	168,000	264,500
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES		-	585	420	310	310
Total Department - Public Works & Engineering		-	156,818	297,531	280,160	379,380

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 490 - CFD #90 Summit at Rosena

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 49037202 - Parks		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Drinking Fountain Parts	7,000	7,000
	Restroom Parts	500	500
	Irrigation Supplies	400	400
	Playground Parts and Surface Repair	5,200	5,200
	Benches	1,000	1,000
	Total Departmental Expense	\$14,100	\$14,100
8020	Utilities		
	Electricity	32,090	33,050
	Total Utilities	\$32,090	\$33,050
8130	Other Professional Svcs		
	Annual Landscape Maintenance	72,200	72,200
	Backflow Inspection and Reports	600	600
	Locksmith	200	200
	Total Other Professional Svcs	\$73,000	\$73,000
Organization: 49037203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	1,300	1,300
	Total Other Professional Svcs	\$1,300	\$1,300
Organization: 49037204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	5 Year Tree Trimming	-	92,500
	Service Request Tree Trimming	1,300	1,300
	Tree Planting	-	4,000
	Total Other Professional Svcs	\$1,300	\$97,800
Organization: 49037208 - Street Lights		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 490 - CFD #90 Summit at Rosena

Division: Parks & Landscape

Department: Public Works & Engineering

8020	Utilities		
	Street Lights	11,150	11,480
	Total Utilities	\$11,150	\$11,480
Organization:	49037209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Upgrades	200	200
	Mulch and Wood Chips	200	200
	Total Departmental Expense	\$400	\$400
8020	Utilities		
	Electricity	40,380	41,590
	Total Utilities	\$40,380	\$41,590
8130	Other Professional Svcs		
	Annual Landscape Maintenance	91,400	91,400
	Backflow Inspection and Repairs	1,000	1,000
	Total Other Professional Svcs	\$92,400	\$92,400
Organization:	49037210 - Technical Services	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Electrical Supplies	6,000	6,000
	Irrigation Supplies	1,000	1,000
	Total Departmental Expense	\$7,000	\$7,000

Budget by Fund

Total CFD #91M - 491

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Fund - CFD #91M		-	-	-	500	500

CFD #91M - 491 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Department - Public Works & Engineering		-	-	-	500	500

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	491 - CFD #91M	Division:	Parks & Landscape
Department:	Public Works & Engineering		
Organization:	49137209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500

Budget by Fund

Total CFD #92M - 492

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	-	-	3,900	4,490	4,590
CONTRACTURAL SERVICES	-	-	7,120	4,200	4,200
Total By Category	-	-	11,020	8,690	8,790
OPERATING COSTS					
8010 Departmental Expense	-	-	900	1,400	1,400
8020 Utilities	-	-	3,000	3,090	3,190
TOTAL OPERATING COSTS	-	-	3,900	4,490	4,590
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	-	7,120	4,200	4,200
TOTAL CONTRACTURAL SERVICES	-	-	7,120	4,200	4,200
Total Fund - CFD #92M	-	-	11,020	8,690	8,790

CFD #92M - 492 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	3,900	4,490	4,590
CONTRACTURAL SERVICES		-	-	7,120	4,200	4,200
Total By Category		-	-	11,020	8,690	8,790
OPERATING COSTS						
8010	Departmental Expense	-	-	900	1,400	1,400
8020	Utilities	-	-	3,000	3,090	3,190
TOTAL OPERATING COSTS		-	-	3,900	4,490	4,590
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	7,120	4,200	4,200
TOTAL CONTRACTURAL SERVICES		-	-	7,120	4,200	4,200
Total Department - Public Works & Engineering		-	-	11,020	8,690	8,790

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 492 - CFD #92M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 49237209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Hardware and Materials	900	900
	Total Departmental Expense	\$1,400	\$1,400
8020	Utilities		
	Electricity	3,090	3,190
	Total Utilities	\$3,090	\$3,190
8130	Other Professional Svcs		
	Annual Landscape Maintenance	3,700	3,700
	Backflow Inspection and Repairs	500	500
	Total Other Professional Svcs	\$4,200	\$4,200

Budget by Fund

Total CFD #93M - 493

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	14,770	14,790	15,210
CONTRACTURAL SERVICES		-	164	5,270	2,300	2,300
Total By Category		-	164	20,040	17,090	17,510
OPERATING COSTS						
8010	Departmental Expense	-	-	1,100	700	700
8020	Utilities	-	-	13,670	14,090	14,510
TOTAL OPERATING COSTS		-	-	14,770	14,790	15,210
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	164	5,270	2,300	2,300
TOTAL CONTRACTURAL SERVICES		-	164	5,270	2,300	2,300
Total Fund - CFD #93M		-	164	20,040	17,090	17,510

CFD #93M - 493 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	14,770	14,790	15,210
CONTRACTURAL SERVICES		-	164	5,270	2,300	2,300
Total By Category		-	164	20,040	17,090	17,510
OPERATING COSTS						
8010	Departmental Expense	-	-	1,100	700	700
8020	Utilities	-	-	13,670	14,090	14,510
TOTAL OPERATING COSTS		-	-	14,770	14,790	15,210
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	164	5,270	2,300	2,300
TOTAL CONTRACTURAL SERVICES		-	164	5,270	2,300	2,300
Total Department - Public Works & Engineering		-	164	20,040	17,090	17,510

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 493 - CFD #93M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	49337209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	100	100
	Paint and Paint Supplies	500	500
	Electrical Supplies	100	100
	Total Departmental Expense	\$700	\$700
8020	Utilities		
	Street Lights	14,090	14,510
	Total Utilities	\$14,090	\$14,510
8130	Other Professional Svcs		
	Annual Landscape Maintenance	2,000	2,000
	Backflow Inspection and Repairs	300	300
	Total Other Professional Svcs	\$2,300	\$2,300

Budget by Fund

Total CFD #94M - 494

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Fund - CFD #94M		-	-	-	500	500

CFD #94M - 494 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Department - Public Works & Engineering		-	-	-	500	500

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 494 - CFD #94M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 49437209 - Landscape Maintenance

FY 2025/2026

FY 2026/2027

8010

Departmental Expense

Paint and Paint Supplies

500

500

Total Departmental Expense

\$500

\$500

Budget by Fund

Total CFD #95 Summit at Rosena II - 495

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS	52,463	87,961	121,340	133,000	136,650
CONTRACTURAL SERVICES	44,080	64,963	110,551	94,400	147,400
INTERNAL SERVICES CHARGES	-	585	420	310	310
Total By Category	96,991	159,680	239,330	233,940	290,810
Total Budgeted Full-Time Personnel	0.05	0.05	0.05	0.05	0.05
PERSONNEL SERVICES					
7010 Full-Time Employees	141	4,288	4,091	4,270	4,450
7012 Annual Leave Cash Out	-	-	153	240	240
7015 PERS Retirement-F/T	13	819	1,130	1,100	1,130
7017 Cafeteria Plan	106	614	1,370	340	340
7018 Medicare-F/T	3	56	61	60	60
7020 Worker's Comp	180	140	214	220	230
7113 Overtime	5	254	-	-	-
TOTAL PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS					
8010 Departmental Expense	-	-	3,100	11,200	11,200
8020 Utilities	52,463	44,877	118,240	121,800	125,450
8096 Bad Debts/Loans	-	43,084	-	-	-
TOTAL OPERATING COSTS	52,463	87,961	121,340	133,000	136,650
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	44,080	64,963	110,551	94,400	147,400
TOTAL CONTRACTURAL SERVICES	44,080	64,963	110,551	94,400	147,400
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES	-	585	420	310	310
Total Fund - CFD #95 Summit at Rosena II	96,991	159,680	239,330	233,940	290,810

CFD #95 Summit at Rosena II - 495 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS		-	87,961	121,340	133,000	136,650
CONTRACTURAL SERVICES		-	64,963	110,551	94,400	147,400
INTERNAL SERVICES CHARGES		-	585	420	310	310
Total By Category		-	159,680	239,330	233,940	290,810
Total Budgeted Full-Time Personnel		0.00	0.05	0.05	0.05	0.05
PERSONNEL SERVICES						
7010	Full-Time Employees	-	4,288	4,091	4,270	4,450
7012	Annual Leave Cash Out	-	-	153	240	240
7015	PERS Retirement-F/T	-	819	1,130	1,100	1,130
7017	Cafeteria Plan	-	614	1,370	340	340
7018	Medicare-F/T	-	56	61	60	60
7020	Worker's Comp	-	140	214	220	230
7113	Overtime	-	254	-	-	-
TOTAL PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS						
8010	Departmental Expense	-	-	3,100	11,200	11,200
8020	Utilities	-	44,877	118,240	121,800	125,450
8096	Bad Debts/Loans	-	43,084	-	-	-
TOTAL OPERATING COSTS		-	87,961	121,340	133,000	136,650
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	64,963	110,551	94,400	147,400
TOTAL CONTRACTURAL SERVICES		-	64,963	110,551	94,400	147,400
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES		-	585	420	310	310
Total Department - Public Works & Engineering		-	159,680	239,330	233,940	290,810

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 495 - CFD #95 Summit at Rosena II

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 49537201 - Graffiti		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
Organization: 49537202 - Parks		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Benches	1,200	1,200
	Irrigation Supplies	400	400
	Playground Parts and Surface Repair	1,200	1,200
	Restroom Parts	500	500
	Total Departmental Expense	\$3,300	\$3,300
8020	Utilities		
	Electricity	32,090	33,050
	Total Utilities	\$32,090	\$33,050
8130	Other Professional Svcs		
	Annual Landscape Maintenance	45,400	45,400
	Backflow Inspection and Reports	600	600
	Locksmith	200	200
	Total Other Professional Svcs	\$46,200	\$46,200
Organization: 49537203 - Weed Abatement		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Weed Abatement Services	3,900	3,900
	Total Other Professional Svcs	\$3,900	\$3,900
Organization: 49537204 - Trees		FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Service Request Tree Trimming	1,300	1,300
	Tree Planting	-	2,000
	5 Year Tree Trimming	-	51,000
	Total Other Professional Svcs	\$1,300	\$54,300

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 495 - CFD #95 Summit at Rosena II

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 49537208 - Street Lights		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Street Lights	11,150	11,480
	Total Utilities	\$11,150	\$11,480
Organization: 49537209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Mulch and Wood Chips	200	200
	Irrigation Upgrades	200	200
	Total Departmental Expense	\$400	\$400
8020	Utilities		
	Electricity	78,560	80,920
	Total Utilities	\$78,560	\$80,920
8130	Other Professional Svcs		
	Annual Landscape Maintenance	42,000	42,000
	Backflow Inspection and Repairs	1,000	1,000
	Total Other Professional Svcs	\$43,000	\$43,000
Organization: 49537210 - Technical Services		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Irrigation Supplies	1,000	1,000
	Electrical Supplies	6,000	6,000
	Total Departmental Expense	\$7,000	\$7,000

Budget by Fund

Total CFD #96M Tr. 19957 - 496

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	3,320	5,670	5,820
CONTRACTURAL SERVICES		-	-	3,100	6,100	6,100
Total By Category		-	-	6,420	11,770	11,920
OPERATING COSTS						
8010	Departmental Expense	-	-	500	500	500
8020	Utilities	-	-	2,820	5,170	5,320
TOTAL OPERATING COSTS		-	-	3,320	5,670	5,820
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	3,100	6,100	6,100
TOTAL CONTRACTURAL SERVICES		-	-	3,100	6,100	6,100
Total Fund - CFD #96M Tr. 19957		-	-	6,420	11,770	11,920

CFD #96M Tr. 19957 - 496 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	3,320	5,670	5,820
CONTRACTURAL SERVICES		-	-	3,100	6,100	6,100
Total By Category		-	-	6,420	11,770	11,920
OPERATING COSTS						
8010	Departmental Expense	-	-	500	500	500
8020	Utilities	-	-	2,820	5,170	5,320
TOTAL OPERATING COSTS		-	-	3,320	5,670	5,820
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	3,100	6,100	6,100
TOTAL CONTRACTURAL SERVICES		-	-	3,100	6,100	6,100
Total Department - Public Works & Engineering		-	-	6,420	11,770	11,920

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 496 - CFD #96M Tr. 19957

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 49637209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Electricity	5,170	5,320
	Total Utilities	\$5,170	\$5,320
8130	Other Professional Svcs		
	Contract Weed Abatement Services	2,600	2,600
	Annual Landscape Maintenance	3,000	3,000
	Backflow Inspection and Repairs	500	500
	Total Other Professional Svcs	\$6,100	\$6,100

Budget by Fund

Total CFD #98M - 498

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Fund - CFD #98M		-	-	-	500	500

CFD #98M - 498 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Department - Public Works & Engineering		-	-	-	500	500

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 498 - CFD #98M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 49837209 - Landscape Maintenance

FY 2025/2026

FY 2026/2027

8010

Departmental Expense

Paint and Paint Supplies

500

500

Total Departmental Expense

\$500

\$500

Budget by Fund

Total CFD #100M Tr 2023 - 500

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS	-	-	12,480	12,640	13,000
CONTRACTURAL SERVICES	-	-	9,250	10,100	10,100
INTERNAL SERVICES CHARGES	-	587	420	310	310
Total By Category	448	6,758	29,169	29,280	29,860
Total Budgeted Full-Time Personnel	0.05	0.05	0.05	0.05	0.05
PERSONNEL SERVICES					
7010 Full-Time Employees	141	4,288	4,091	4,270	4,450
7012 Annual Leave Cash Out	-	-	153	240	240
7015 PERS Retirement-F/T	13	819	1,130	1,100	1,130
7017 Cafeteria Plan	106	614	1,370	340	340
7018 Medicare-F/T	3	56	61	60	60
7020 Worker's Comp	180	140	214	220	230
7113 Overtime	5	254	-	-	-
TOTAL PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS					
8010 Departmental Expense	-	-	700	500	500
8020 Utilities	-	-	11,780	12,140	12,500
TOTAL OPERATING COSTS	-	-	12,480	12,640	13,000
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	-	9,250	10,100	10,100
TOTAL CONTRACTURAL SERVICES	-	-	9,250	10,100	10,100
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	587	420	310	310
TOTAL INTERNAL SERVICES CHARGES	-	587	420	310	310
Total Fund - CFD #100M Tr 2023	448	6,758	29,169	29,280	29,860

CFD #100M Tr 2023 - 500 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS		-	-	12,480	12,640	13,000
CONTRACTURAL SERVICES		-	-	9,250	10,100	10,100
INTERNAL SERVICES CHARGES		-	587	420	310	310
Total By Category		-	6,758	29,169	29,280	29,860
Total Budgeted Full-Time Personnel		0.00	0.05	0.05	0.05	0.05
PERSONNEL SERVICES						
7010	Full-Time Employees	-	4,288	4,091	4,270	4,450
7012	Annual Leave Cash Out	-	-	153	240	240
7015	PERS Retirement-F/T	-	819	1,130	1,100	1,130
7017	Cafeteria Plan	-	614	1,370	340	340
7018	Medicare-F/T	-	56	61	60	60
7020	Worker's Comp	-	140	214	220	230
7113	Overtime	-	254	-	-	-
TOTAL PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS						
8010	Departmental Expense	-	-	700	500	500
8020	Utilities	-	-	11,780	12,140	12,500
TOTAL OPERATING COSTS		-	-	12,480	12,640	13,000
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	9,250	10,100	10,100
TOTAL CONTRACTURAL SERVICES		-	-	9,250	10,100	10,100
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	587	420	310	310
TOTAL INTERNAL SERVICES CHARGES		-	587	420	310	310
Total Department - Public Works & Engineering		-	6,758	29,169	29,280	29,860

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 500 - CFD #100M Tr 2023

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 50037209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	250	250
	Electrical Supplies	250	250
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Electricity	12,140	12,500
	Total Utilities	\$12,140	\$12,500
8130	Other Professional Svcs		
	Annual Landscape Maintenance	9,500	9,500
	Backflow Inspection and Repairs	600	600
	Total Other Professional Svcs	\$10,100	\$10,100

Budget by Fund

Total CFD #101M - 501

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Fund - CFD #101M		-	-	-	500	500

CFD #101M - 501 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Department - Public Works & Engineering		-	-	-	500	500

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 501 - CFD #101M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 50137209 - Landscape Maintenance

FY 2025/2026

FY 2026/2027

8010

Departmental Expense

Paint and Paint Supplies

500

500

Total Departmental Expense

\$500

\$500

Budget by Fund

Total CFD #102M - 502

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Fund - CFD #102M		-	-	-	500	500

CFD #102M - 502 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	500	500
Total By Category		-	-	-	500	500
OPERATING COSTS						
8010	Departmental Expense	-	-	-	500	500
TOTAL OPERATING COSTS		-	-	-	500	500
Total Department - Public Works & Engineering		-	-	-	500	500

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	502 - CFD #102M	Division:	Parks & Landscape
Department:	Public Works & Engineering		
Organization:	50237209 - Landscape Maintenance	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500

Budget by Fund

Total CFD #104M - 504

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	2,620	3,390	3,470
CONTRACTURAL SERVICES		-	-	3,200	6,400	6,400
Total By Category		-	-	5,820	9,790	9,870
OPERATING COSTS						
8010	Departmental Expense	-	-	300	1,000	1,000
8020	Utilities	-	-	2,320	2,390	2,470
TOTAL OPERATING COSTS		-	-	2,620	3,390	3,470
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	3,200	6,400	6,400
TOTAL CONTRACTURAL SERVICES		-	-	3,200	6,400	6,400
Total Fund - CFD #104M		-	-	5,820	9,790	9,870

CFD #104M - 504 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	2,620	3,390	3,470
CONTRACTURAL SERVICES		-	-	3,200	6,400	6,400
Total By Category		-	-	5,820	9,790	9,870
OPERATING COSTS						
8010	Departmental Expense	-	-	300	1,000	1,000
8020	Utilities	-	-	2,320	2,390	2,470
TOTAL OPERATING COSTS		-	-	2,620	3,390	3,470
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	3,200	6,400	6,400
TOTAL CONTRACTURAL SERVICES		-	-	3,200	6,400	6,400
Total Department - Public Works & Engineering		-	-	5,820	9,790	9,870

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 504 - CFD #104M

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 50437209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	500	500
	Electrical Supplies	500	500
	Total Departmental Expense	\$1,000	\$1,000
8020	Utilities		
	Street Lights	2,390	2,470
	Total Utilities	\$2,390	\$2,470
8130	Other Professional Svcs		
	Contract Weed Abatement Services	2,600	2,600
	Annual Landscape Maintenance	3,500	3,500
	Backflow Inspection and Repairs	300	300
	Total Other Professional Svcs	\$6,400	\$6,400

Budget by Fund

Total CFD #105M Tr 20346 - 505

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS	16	66	6,780	5,940	6,110
CONTRACTURAL SERVICES	1,487	5,099	7,600	7,600	7,600
INTERNAL SERVICES CHARGES	-	585	420	310	310
Total By Category	1,951	11,921	21,819	20,080	20,470
Total Budgeted Full-Time Personnel	0.05	0.05	0.05	0.05	0.05
PERSONNEL SERVICES					
7010 Full-Time Employees	141	4,288	4,091	4,270	4,450
7012 Annual Leave Cash Out	-	-	153	240	240
7015 PERS Retirement-F/T	13	819	1,130	1,100	1,130
7017 Cafeteria Plan	106	614	1,370	340	340
7018 Medicare-F/T	3	56	61	60	60
7020 Worker's Comp	180	140	214	220	230
7113 Overtime	5	254	-	-	-
TOTAL PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS					
8010 Departmental Expense	-	-	1,500	500	500
8020 Utilities	16	66	5,280	5,440	5,610
TOTAL OPERATING COSTS	16	66	6,780	5,940	6,110
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	1,487	5,099	7,600	7,600	7,600
TOTAL CONTRACTURAL SERVICES	1,487	5,099	7,600	7,600	7,600
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES	-	585	420	310	310
Total Fund - CFD #105M Tr 20346	1,951	11,921	21,819	20,080	20,470

CFD #105M Tr 20346 - 505 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS		-	66	6,780	5,940	6,110
CONTRACTURAL SERVICES		-	5,099	7,600	7,600	7,600
INTERNAL SERVICES CHARGES		-	585	420	310	310
Total By Category		-	11,921	21,819	20,080	20,470
Total Budgeted Full-Time Personnel		0.00	0.05	0.05	0.05	0.05
PERSONNEL SERVICES						
7010	Full-Time Employees	-	4,288	4,091	4,270	4,450
7012	Annual Leave Cash Out	-	-	153	240	240
7015	PERS Retirement-F/T	-	819	1,130	1,100	1,130
7017	Cafeteria Plan	-	614	1,370	340	340
7018	Medicare-F/T	-	56	61	60	60
7020	Worker's Comp	-	140	214	220	230
7113	Overtime	-	254	-	-	-
TOTAL PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS						
8010	Departmental Expense	-	-	1,500	500	500
8020	Utilities	-	66	5,280	5,440	5,610
TOTAL OPERATING COSTS		-	66	6,780	5,940	6,110
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	5,099	7,600	7,600	7,600
TOTAL CONTRACTURAL SERVICES		-	5,099	7,600	7,600	7,600
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES		-	585	420	310	310
Total Department - Public Works & Engineering		-	11,921	21,819	20,080	20,470

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 505 - CFD #105M Tr 20346

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 50537209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Street Lights	5,440	5,610
	Total Utilities	\$5,440	\$5,610
8130	Other Professional Svcs		
	Annual Landscape Maintenance	7,300	7,300
	Backflow Inspection and Repairs	300	300
	Total Other Professional Svcs	\$7,600	\$7,600

Budget by Fund

Total CFD #106 Mountainview - 506

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS	4,625	2,672	8,160	5,790	5,920
CONTRACTURAL SERVICES	2,953	5,911	7,873	10,600	10,400
INTERNAL SERVICES CHARGES	-	585	420	310	310
Total By Category	8,026	15,339	23,472	22,930	23,080
Total Budgeted Full-Time Personnel	0.05	0.05	0.05	0.05	0.05
PERSONNEL SERVICES					
7010 Full-Time Employees	141	4,288	4,091	4,270	4,450
7012 Annual Leave Cash Out	-	-	153	240	240
7015 PERS Retirement-F/T	13	819	1,130	1,100	1,130
7017 Cafeteria Plan	106	614	1,370	340	340
7018 Medicare-F/T	3	56	61	60	60
7020 Worker's Comp	180	140	214	220	230
7113 Overtime	5	254	-	-	-
TOTAL PERSONNEL SERVICES	448	6,171	7,019	6,230	6,450
OPERATING COSTS					
8010 Departmental Expense	-	-	4,000	1,500	1,500
8020 Utilities	4,625	2,672	4,160	4,290	4,420
TOTAL OPERATING COSTS	4,625	2,672	8,160	5,790	5,920
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	2,953	5,911	7,873	10,600	10,400
TOTAL CONTRACTURAL SERVICES	2,953	5,911	7,873	10,600	10,400
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES	-	585	420	310	310
Total Fund - CFD #106 Mountainview	8,026	15,339	23,472	22,930	23,080

CFD #106 Mountainview - 506 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS		-	2,672	8,160	5,790	5,920
CONTRACTURAL SERVICES		-	5,911	7,873	10,600	10,400
INTERNAL SERVICES CHARGES		-	585	420	310	310
Total By Category		-	15,339	23,472	22,930	23,080
Total Budgeted Full-Time Personnel		0.00	0.05	0.05	0.05	0.05
PERSONNEL SERVICES						
7010	Full-Time Employees	-	4,288	4,091	4,270	4,450
7012	Annual Leave Cash Out	-	-	153	240	240
7015	PERS Retirement-F/T	-	819	1,130	1,100	1,130
7017	Cafeteria Plan	-	614	1,370	340	340
7018	Medicare-F/T	-	56	61	60	60
7020	Worker's Comp	-	140	214	220	230
7113	Overtime	-	254	-	-	-
TOTAL PERSONNEL SERVICES		-	6,171	7,019	6,230	6,450
OPERATING COSTS						
8010	Departmental Expense	-	-	4,000	1,500	1,500
8020	Utilities	-	2,672	4,160	4,290	4,420
TOTAL OPERATING COSTS		-	2,672	8,160	5,790	5,920
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	5,911	7,873	10,600	10,400
TOTAL CONTRACTURAL SERVICES		-	5,911	7,873	10,600	10,400
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	585	420	310	310
TOTAL INTERNAL SERVICES CHARGES		-	585	420	310	310
Total Department - Public Works & Engineering		-	15,339	23,472	22,930	23,080

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 506 - CFD #106 Mountainview

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 50637204 - Trees		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Paint and Paint Supplies	500	500
	Total Departmental Expense	\$500	\$500
8130	Other Professional Svcs		
	Annual Tree Trimming (Palm's & Others)	400	400
	Service Request Tree Trimming	1,300	1,300
	Locksmith	200	-
	Total Other Professional Svcs	\$1,900	\$1,700
Organization: 50637209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Electrical Supplies	500	500
	Hardware and Materials	500	500
	Total Departmental Expense	\$1,000	\$1,000
8020	Utilities		
	Electricity	4,290	4,420
	Total Utilities	\$4,290	\$4,420
8130	Other Professional Svcs		
	Annual Landscape Maintenance	5,600	5,600
	Backflow Inspections and Repair	500	500
	Contract Weed Abatement Services	2,600	2,600
	Total Other Professional Svcs	\$8,700	\$8,700

Budget by Fund

Total CFD #107 Highland - 507

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	3,370	3,670	3,760
CONTRACTURAL SERVICES		-	-	4,060	4,400	4,400
Total By Category		-	-	7,430	8,070	8,160
OPERATING COSTS						
8010	Departmental Expense	-	-	300	500	500
8020	Utilities	-	-	3,070	3,170	3,260
TOTAL OPERATING COSTS		-	-	3,370	3,670	3,760
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	4,060	4,400	4,400
TOTAL CONTRACTURAL SERVICES		-	-	4,060	4,400	4,400
Total Fund - CFD #107 Highland		-	-	7,430	8,070	8,160

CFD #107 Highland - 507 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	3,370	3,670	3,760
CONTRACTURAL SERVICES		-	-	4,060	4,400	4,400
Total By Category		-	-	7,430	8,070	8,160
OPERATING COSTS						
8010	Departmental Expense	-	-	300	500	500
8020	Utilities	-	-	3,070	3,170	3,260
TOTAL OPERATING COSTS		-	-	3,370	3,670	3,760
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	4,060	4,400	4,400
TOTAL CONTRACTURAL SERVICES		-	-	4,060	4,400	4,400
Total Department - Public Works & Engineering		-	-	7,430	8,070	8,160

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 507 - CFD #107 Highland

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 50737209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	500	500
	Total Departmental Expense	\$500	\$500
8020	Utilities		
	Electricity	3,170	3,260
	Total Utilities	\$3,170	\$3,260
8130	Other Professional Svcs		
	Annual Landscape Maintenance	4,100	4,100
	Backflow Inspection and Repair	300	300
	Total Other Professional Svcs	\$4,400	\$4,400

Budget by Fund

Total CFD#109 Narra Hills - 509

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	-	-	70,790	72,470	74,190
CONTRACTURAL SERVICES	-	-	129,110	108,000	108,000
Total By Category	-	-	199,900	180,470	182,190
OPERATING COSTS					
8010 Departmental Expense	-	-	15,000	15,000	15,000
8020 Utilities	-	-	55,790	57,470	59,190
TOTAL OPERATING COSTS	-	-	70,790	72,470	74,190
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	-	129,110	108,000	108,000
TOTAL CONTRACTURAL SERVICES	-	-	129,110	108,000	108,000
Total Fund - CFD#109 Narra Hills	-	-	199,900	180,470	182,190

CFD#109 Narra Hills - 509 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	70,790	72,470	74,190
CONTRACTURAL SERVICES		-	-	129,110	108,000	108,000
Total By Category		-	-	199,900	180,470	182,190
OPERATING COSTS						
8010	Departmental Expense	-	-	15,000	15,000	15,000
8020	Utilities	-	-	55,790	57,470	59,190
TOTAL OPERATING COSTS		-	-	70,790	72,470	74,190
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	129,110	108,000	108,000
TOTAL CONTRACTURAL SERVICES		-	-	129,110	108,000	108,000
Total Department - Public Works & Engineering		-	-	199,900	180,470	182,190

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 509 - CFD#109 Narra Hills

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 50937209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	5,000	5,000
	Paint and Paint Supplies	5,000	5,000
	Electrical Supplies	5,000	5,000
	Total Departmental Expense	\$15,000	\$15,000
8020	Utilities		
	Street Lights	57,470	59,190
	Total Utilities	\$57,470	\$59,190
8130	Other Professional Svcs		
	Annual Landscape Maintenance	106,200	106,200
	Backflow Inspection and Repairs	1,800	1,800
	Total Other Professional Svcs	\$108,000	\$108,000

Budget by Fund

Total CFD #511 Monterado - 511

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	4,780	10,190	10,300
CONTRACTURAL SERVICES		-	-	5,430	4,300	4,300
Total By Category		-	-	10,210	14,490	14,600
OPERATING COSTS						
8010	Departmental Expense	-	-	1,200	6,500	6,500
8020	Utilities	-	-	3,580	3,690	3,800
TOTAL OPERATING COSTS		-	-	4,780	10,190	10,300
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	5,430	4,300	4,300
TOTAL CONTRACTURAL SERVICES		-	-	5,430	4,300	4,300
Total Fund - CFD #511 Monterado		-	-	10,210	14,490	14,600

CFD #511 Monterado - 511 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	4,780	10,190	10,300
CONTRACTURAL SERVICES		-	-	5,430	4,300	4,300
Total By Category		-	-	10,210	14,490	14,600
OPERATING COSTS						
8010	Departmental Expense	-	-	1,200	6,500	6,500
8020	Utilities	-	-	3,580	3,690	3,800
TOTAL OPERATING COSTS		-	-	4,780	10,190	10,300
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	5,430	4,300	4,300
TOTAL CONTRACTURAL SERVICES		-	-	5,430	4,300	4,300
Total Department - Public Works & Engineering		-	-	10,210	14,490	14,600

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 511 - CFD #511 Monterado

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 51137209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	250	250
	Paint and Paint Supplies	1,000	1,000
	Electrical Supplies	5,250	5,250
	Total Departmental Expense	\$6,500	\$6,500
8020	Utilities		
	Street Lights	3,690	3,800
	Total Utilities	\$3,690	\$3,800
8130	Other Professional Svcs		
	Annual Landscape Maintenance	3,700	3,700
	Backflow Inspection and Repairs	600	600
	Total Other Professional Svcs	\$4,300	\$4,300

Budget by Fund

Total CFD #512 The Gardens - 512

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	5,702	63,700	64,230	65,790
CONTRACTURAL SERVICES		-	6,944	146,479	75,900	75,900
Total By Category		-	12,646	210,179	140,130	141,690
OPERATING COSTS						
8010	Departmental Expense	-	-	13,000	12,000	12,000
8020	Utilities	-	5,702	50,700	52,230	53,790
TOTAL OPERATING COSTS		-	5,702	63,700	64,230	65,790
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	6,944	146,479	75,900	75,900
TOTAL CONTRACTURAL SERVICES		-	6,944	146,479	75,900	75,900
Total Fund - CFD #512 The Gardens		-	12,646	210,179	140,130	141,690

CFD #512 The Gardens - 512 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	5,702	63,700	64,230	65,790
CONTRACTURAL SERVICES		-	6,944	146,479	75,900	75,900
Total By Category		-	12,646	210,179	140,130	141,690
OPERATING COSTS						
8010	Departmental Expense	-	-	13,000	12,000	12,000
8020	Utilities	-	5,702	50,700	52,230	53,790
TOTAL OPERATING COSTS		-	5,702	63,700	64,230	65,790
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	6,944	146,479	75,900	75,900
TOTAL CONTRACTURAL SERVICES		-	6,944	146,479	75,900	75,900
Total Department - Public Works & Engineering		-	12,646	210,179	140,130	141,690

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 512 - CFD #512 The Gardens

Division: Parks & Landscape

Department: Public Works & Engineering

Organization: 51237209 - Landscape Maintenance		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Hardware and Materials	5,000	5,000
	Paint and Paint Supplies	2,000	2,000
	Electrical Supplies	5,000	5,000
	Total Departmental Expense	\$12,000	\$12,000
8020	Utilities		
	Street Lights	52,230	53,790
	Total Utilities	\$52,230	\$53,790
8130	Other Professional Svcs		
	Annual Landscape Maintenance	74,700	74,700
	Backflow Inspection and Repairs	1,200	1,200
	Total Other Professional Svcs	\$75,900	\$75,900

Budget by Fund

Total General Debt Service - 580

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		3,575	3,575	4,000	4,000	4,000
DEBT SERVICE		4,008,950	3,994,025	3,990,350	3,987,500	3,985,230
Total By Category		4,012,525	3,997,600	3,994,350	3,991,500	3,989,230
OPERATING COSTS						
8010	Departmental Expense	3,575	3,575	4,000	4,000	4,000
TOTAL OPERATING COSTS		3,575	3,575	4,000	4,000	4,000
DEBT SERVICE						
8410	Principal	1,760,000	1,830,000	1,915,000	2,005,000	2,100,000
8411	Interest	2,248,950	2,164,025	2,075,350	1,982,500	1,885,230
TOTAL DEBT SERVICE		4,008,950	3,994,025	3,990,350	3,987,500	3,985,230
Total Fund - General Debt Service		4,012,525	3,997,600	3,994,350	3,991,500	3,989,230

General Debt Service - 580 Budget by Department

Total - Management Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		3,575	3,575	4,000	4,000	4,000
DEBT SERVICE		4,008,950	3,994,025	3,990,350	3,987,500	3,985,230
Total By Category		4,012,525	3,997,600	3,994,350	3,991,500	3,989,230
OPERATING COSTS						
8010	Departmental Expense	3,575	3,575	4,000	4,000	4,000
TOTAL OPERATING COSTS		3,575	3,575	4,000	4,000	4,000
DEBT SERVICE						
8410	Principal	1,760,000	1,830,000	1,915,000	2,005,000	2,100,000
8411	Interest	2,248,950	2,164,025	2,075,350	1,982,500	1,885,230
TOTAL DEBT SERVICE		4,008,950	3,994,025	3,990,350	3,987,500	3,985,230
Total Department - Management Services		4,012,525	3,997,600	3,994,350	3,991,500	3,989,230

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 580 - General Debt Service

Division: Accounting

Department: Finance

Organization: 58028200 - General Debt Service		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Trustee Fees and Arbitrage	4,000	4,000
	Total Departmental Expense	\$4,000	\$4,000
8410	Principal		
	2014 Lease Revenue Refunding Bonds (Property)	1,480,000	1,555,000
	2021 Lease Revenue Bonds	525,000	545,000
	Total Principal	\$2,005,000	\$2,100,000
8411	Interest		
	2021 Lease Revenue Bonds	855,700	834,300
	2014 Lease Revenue Refunding Bonds (Property)	1,126,800	1,050,930
	Total Interest	\$1,982,500	\$1,885,230

Budget by Fund

Total Capital Reinvestment - 601

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		3,715	196,807	398,537	936,250	981,820
OPERATING COSTS		41,055	539,394	845,798	104,560	107,780
CONTRACTURAL SERVICES		760,413	1,322,772	10,369,775	52,000	52,000
INTERNAL SERVICES CHARGES		-	20,318	20,196	45,890	48,550
CAPITAL EXPENDITURES		4,130,826	6,126,456	48,696,293	1,517,860	1,469,630
Total By Category		4,936,009	8,205,747	60,330,599	2,656,560	2,659,780
Total Budgeted Full-Time Personnel		0.85	1.51	1.51	5.41	5.41
PERSONNEL SERVICES						
7010	Full-Time Employees	2,602	140,846	266,340	638,860	674,190
7012	Annual Leave Cash Out	-	-	12,290	44,200	46,420
7015	PERS Retirement-F/T	745	31,930	73,914	161,680	170,410
7017	Cafeteria Plan	248	14,822	37,274	72,720	70,950
7018	Medicare-F/T	38	2,058	3,871	9,260	9,780
7020	Worker's Comp	82	4,908	4,710	9,530	10,070
7113	Overtime	-	2,243	138	-	-
TOTAL PERSONNEL SERVICES		3,715	196,807	398,537	936,250	981,820
OPERATING COSTS						
8010	Departmental Expense	-	-	500	-	-
8011	Advertising	2,231	9,571	6,883	-	-
8013	Equip (Non-Comp) <\$5000	13,374	42,735	63,500	-	-
8015	Computer Softwar <\$5000	-	2,025	175	-	-
8020	Utilities	1,431	284,954	305,950	53,560	56,780
8030	Equipment Maintenance	24,019	200,109	468,790	51,000	51,000
TOTAL OPERATING COSTS		41,055	539,394	845,798	104,560	107,780

Budget by Fund

Total Capital Reinvestment - 601 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	116	-	-
8112	Engineering Services	1,440	45,554	686,927	-	-
8113	Design/Architect Service	2,755	50,628	3,470,202	-	-
8114	Appraisal	-	3,800	-	-	-
8115	Consultant Services	22,063	25,575	37,363	-	-
8117	Inspection	87,030	-	22,825	-	-
8118	Environmental Services	50	4,389	69,758	-	-
8119	Construction-Non-Capital	34,205	189,556	23,383	2,000	2,000
8130	Other Professional Svcs	612,870	1,003,270	6,059,201	50,000	50,000
TOTAL CONTRACTURAL SERVICES		760,413	1,322,772	10,369,775	52,000	52,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	20,318	20,196	45,890	48,550
TOTAL INTERNAL SERVICES CHARGES		-	20,318	20,196	45,890	48,550
CAPITAL EXPENDITURES						
8310	Land	3,570,140	25,274	6,500	-	-
8312	Land Acquisition Exp	-	15,000	2,850	-	-
8313	Structures	-	-	903,807	-	-
8314	Land & Bldg Improvements	85,199	90,301	78	-	-
8315	Computer Hardware >\$5000	-	-	18,584	-	-
8320	Capital Acquisition	-	-	17,381	-	-
8329	Other Construction	118,442	4,472,038	19,108,129	2,200,000	2,200,000
8330	Construction Contracts	357,045	1,512,431	27,173,580	300,000	300,000
8331	Construction Contingency	-	11,412	447,288	-	-
8335	Utility Connections	-	-	35,956	-	-
8399	Project Personnel Offset	-	-	982,140	(982,140)	(1,030,370)
TOTAL CAPITAL EXPENDITURES		4,130,826	6,126,456	48,696,293	1,517,860	1,469,630
Total Fund - Capital Reinvestment		4,936,009	8,205,747	60,330,599	2,656,560	2,659,780

Capital Reinvestment - 601 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	-	104,560	107,780
CONTRACTURAL SERVICES		-	-	-	50,000	50,000
CAPITAL EXPENDITURES		3,570,140	(175)	-	-	-
Total By Category		3,570,140	(175)	-	154,560	157,780
OPERATING COSTS						
8020	Utilities	-	-	-	53,560	56,780
8030	Equipment Maintenance	-	-	-	51,000	51,000
TOTAL OPERATING COSTS		-	-	-	104,560	107,780
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	-	50,000	50,000
TOTAL CONTRACTURAL SERVICES		-	-	-	50,000	50,000
CAPITAL EXPENDITURES						
8310	Land	3,570,140	(175)	-	-	-
TOTAL CAPITAL EXPENDITURES		3,570,140	(175)	-	-	-
Total Department - Development Services Admin		3,570,140	(175)	-	154,560	157,780

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 601 - Capital Reinvestment

Division: DS Administration/Finance

Department: Development Services Admin

Organization: 60130106 - Economic Development		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Utilities	53,560	56,780
	Total Utilities	\$53,560	\$56,780
8030	Equipment Maintenance		
	Equipment Maintenance	51,000	51,000
	Total Equipment Maintenance	\$51,000	\$51,000
8130	Other Professional Svcs		
	Other Professional Svcs	50,000	50,000
	Total Other Professional Svcs	\$50,000	\$50,000

Capital Reinvestment - 601 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	196,807	398,537	936,250	981,820
OPERATING COSTS		-	328,630	365,738	-	-
CONTRACTURAL SERVICES		-	1,254,712	10,152,903	2,000	2,000
INTERNAL SERVICES CHARGES		-	20,318	20,196	45,890	48,550
CAPITAL EXPENDITURES		-	6,107,082	45,757,362	1,517,860	1,469,630
Total By Category		-	7,907,549	56,694,736	2,502,000	2,502,000
Total Budgeted Full-Time Personnel		0.00	1.51	1.51	5.41	5.41
PERSONNEL SERVICES						
7010	Full-Time Employees	-	140,846	266,340	638,860	674,190
7012	Annual Leave Cash Out	-	-	12,290	44,200	46,420
7015	PERS Retirement-F/T	-	31,930	73,914	161,680	170,410
7017	Cafeteria Plan	-	14,822	37,274	72,720	70,950
7018	Medicare-F/T	-	2,058	3,871	9,260	9,780
7020	Worker's Comp	-	4,908	4,710	9,530	10,070
7113	Overtime	-	2,243	138	-	-
TOTAL PERSONNEL SERVICES		-	196,807	398,537	936,250	981,820
OPERATING COSTS						
8010	Departmental Expense	-	-	500	-	-
8011	Advertising	-	9,571	6,883	-	-
8013	Equip (Non-Comp) <\$5000	-	42,735	63,500	-	-
8015	Computer Softwar <\$5000	-	2,025	175	-	-
8020	Utilities	-	274,299	294,680	-	-
TOTAL OPERATING COSTS		-	328,630	365,738	-	-

Capital Reinvestment - 601 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	116	-	-
8112	Engineering Services	-	45,554	686,927	-	-
8113	Design/Architect Service	-	50,628	3,470,202	-	-
8115	Consultant Services	-	25,575	37,363	-	-
8117	Inspection	-	-	22,825	-	-
8118	Environmental Services	-	4,389	69,758	-	-
8119	Construction-Non-Capital	-	189,556	23,383	2,000	2,000
TOTAL CONTRACTURAL SERVICES		-	315,702	4,310,574	2,000	2,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	20,318	20,196	45,890	48,550
TOTAL INTERNAL SERVICES CHARGES		-	20,318	20,196	45,890	48,550
Total Department - Public Works & Engineering		-	861,457	5,095,045	984,140	1,032,370

Capital Reinvestment - 601 Budget by Division

Department - Public Works & Engineering

Division - Utilities & Streets

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		-	-	1,000	-	-
CONTRACTURAL SERVICES		-	-	1,277,658	-	-
CAPITAL EXPENDITURES		-	459,599	838,413	300,000	300,000
Total By Category		-	459,599	2,117,071	300,000	300,000
OPERATING COSTS						
8010	Departmental Expense	-	-	500	-	-
8011	Advertising	-	-	500	-	-
TOTAL OPERATING COSTS		-	-	1,000	-	-
CONTRACTURAL SERVICES						
8112	Engineering Services	-	-	58,818	-	-
8117	Inspection	-	-	18,840	-	-
8130	Other Professional Svcs	-	-	1,200,000	-	-
TOTAL CONTRACTURAL SERVICES		-	-	1,277,658	-	-
CAPITAL EXPENDITURES						
8329	Other Construction	-	459,599	838,413	-	-
8330	Construction Contracts	-	-	-	300,000	300,000
TOTAL CAPITAL EXPENDITURES		-	459,599	838,413	300,000	300,000
Total Division Utilities & Streets		-	459,599	2,117,071	300,000	300,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 601 - Capital Reinvestment

Division: Utilities & Streets

Department: Public Works & Engineering

Organization:	60137199 - Utility & Streets Project	FY 2025/2026	FY 2026/2027
8330	Construction Contracts		
	PN4326-A Recurring Sidewalk Rehabilitation	300,000	300,000
	Total Construction Contracts	\$300,000	\$300,000

Capital Reinvestment - 601 Budget by Division

Department - Public Works & Engineering

Division - Parks & Landscape

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	-	12,693	-	-
CONTRACTURAL SERVICES		-	189,556	23,383	2,000	2,000
INTERNAL SERVICES CHARGES		-	-	1,356	-	-
CAPITAL EXPENDITURES		-	-	1,050,049	-	-
Total By Category		-	189,556	1,087,481	2,000	2,000
PERSONNEL SERVICES						
7010	Full-Time Employees	-	-	9,081	-	-
7015	PERS Retirement-F/T	-	-	2,381	-	-
7017	Cafeteria Plan	-	-	832	-	-
7018	Medicare-F/T	-	-	133	-	-
7020	Worker's Comp	-	-	266	-	-
TOTAL PERSONNEL SERVICES		-	-	12,693	-	-
CONTRACTURAL SERVICES						
8119	Construction-Non-Capital	-	189,556	23,383	2,000	2,000
TOTAL CONTRACTURAL SERVICES		-	189,556	23,383	2,000	2,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	1,356	-	-
TOTAL INTERNAL SERVICES CHARGES		-	-	1,356	-	-
CAPITAL EXPENDITURES						
8313	Structures	-	-	903,807	-	-
8329	Other Construction	-	-	146,242	-	-
TOTAL CAPITAL EXPENDITURES		-	-	1,050,049	-	-
Total Division Parks & Landscape		-	189,556	1,087,481	2,000	2,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 601 - Capital Reinvestment

Division: Parks & Landscape

Department: Public Works & Engineering

Organization:	60137212 - Parks & Landscape Special Proj	FY 2025/2026	FY 2026/2027
8119	Construction-Non-Capital		
	Annual Landscape Maintenance	2,000	2,000
	Total Construction-Non-Capital	\$2,000	\$2,000

Capital Reinvestment - 601 Budget by Division

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	196,807	385,844	936,250	981,820
OPERATING COSTS	-	325,645	301,021	-	-
CONTRACTURAL SERVICES	-	437,428	8,333,247	-	-
INTERNAL SERVICES CHARGES	-	20,318	18,840	45,890	48,550
CAPITAL EXPENDITURES	-	2,981,233	43,706,977	1,217,860	1,169,630
Total By Category	-	3,961,431	52,745,929	2,200,000	2,200,000
Total Budgeted Full-Time Personnel	0.00	1.51	1.51	5.41	5.41
PERSONNEL SERVICES					
7010 Full-Time Employees	-	140,846	257,259	638,860	674,190
7012 Annual Leave Cash Out	-	-	12,290	44,200	46,420
7015 PERS Retirement-F/T	-	31,930	71,533	161,680	170,410
7017 Cafeteria Plan	-	14,822	36,442	72,720	70,950
7018 Medicare-F/T	-	2,058	3,738	9,260	9,780
7020 Worker's Comp	-	4,908	4,444	9,530	10,070
7113 Overtime	-	2,243	138	-	-
TOTAL PERSONNEL SERVICES	-	196,807	385,844	936,250	981,820
OPERATING COSTS					
8011 Advertising	-	8,611	6,341	-	-
8013 Equip (Non-Comp) <\$5000	-	42,735	-	-	-
8020 Utilities	-	274,299	294,680	-	-
TOTAL OPERATING COSTS	-	325,645	301,021	-	-

Capital Reinvestment - 601 Budget by Division (continued)

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	116	-	-
8112	Engineering Services	-	45,554	628,109	-	-
8113	Design/Architect Service	-	50,628	3,470,202	-	-
8115	Consultant Services	-	25,575	37,363	-	-
8117	Inspection	-	-	3,985	-	-
8118	Environmental Services	-	4,389	69,758	-	-
8130	Other Professional Svcs	-	311,282	4,123,714	-	-
TOTAL CONTRACTURAL SERVICES		-	437,428	8,333,247	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	20,318	18,840	45,890	48,550
TOTAL INTERNAL SERVICES CHARGES		-	20,318	18,840	45,890	48,550
Total Division Capital Projects		-	980,198	9,038,952	982,140	1,030,370

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 601 - Capital Reinvestment

Division: Capital Projects

Department: Public Works & Engineering

Organization: 60137699 - Capital Projects

FY 2025/2026

FY 2026/2027

8329	Other Construction		
	PN0004-A City Slurry Seal	1,500,000	1,500,000
	PN0001-A Recurring Citywide Sidewalk	700,000	700,000
	Total Other Construction	\$2,200,000	\$2,200,000
8399	Project Personnel Offset		
	0004-A City Slurry Seal	(105,730)	(108,460)
	0012-A City Hall Renovation Phase 2	(316,070)	(335,690)
	0028-A Pave Rehab (Sierra -Sierra Lakes -Summit)	(6,510)	(6,680)
	0067-A Downtown West Parking Structure	(315,880)	(335,490)
	3333-A Foothill: Hemlock-Almeria Arterial	(25,010)	(25,580)
	4103-A Pavement Rehabilitation Project	(102,780)	(105,390)
	0001-A Citywide Sidewalk Reconstruction	(110,160)	(113,080)
	Total Project Personnel Offset	\$(982,140)	\$(1,030,370)

Budget by Fund

Total Capital Project -TUT - 604

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	-	-	39,170	40,920
CONTRACTURAL SERVICES	-	-	-	9,620,380	11,109,920
INTERNAL SERVICES CHARGES	-	-	-	1,920	1,970
CAPITAL EXPENDITURES	-	-	-	11,708,910	10,857,110
Total By Category	-	-	-	21,370,380	22,009,920
Total Budgeted Full-Time Personnel	0.00	0.00	0.00	0.27	0.27
PERSONNEL SERVICES					
7010 Full-Time Employees	-	-	-	26,540	27,810
7012 Annual Leave Cash Out	-	-	-	1,460	1,530
7015 PERS Retirement-F/T	-	-	-	7,550	7,910
7017 Cafeteria Plan	-	-	-	1,850	1,810
7018 Medicare-F/T	-	-	-	380	400
7020 Worker's Comp	-	-	-	1,390	1,460
TOTAL PERSONNEL SERVICES	-	-	-	39,170	40,920
CONTRACTURAL SERVICES					
8113 Design/Architect Service	-	-	-	250,000	100,000
8130 Other Professional Svcs	-	-	-	9,370,380	11,009,920
TOTAL CONTRACTURAL SERVICES	-	-	-	9,620,380	11,109,920
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	-	-	1,920	1,970
TOTAL INTERNAL SERVICES CHARGES	-	-	-	1,920	1,970
CAPITAL EXPENDITURES					
8329 Other Construction	-	-	-	58,910	-
8330 Construction Contracts	-	-	-	10,500,000	10,000,000
8331 Construction Contingency	-	-	-	1,150,000	900,000
8399 Project Personnel Offset	-	-	-	-	(42,890)
TOTAL CAPITAL EXPENDITURES	-	-	-	11,708,910	10,857,110
Total Fund - Capital Project -TUT	-	-	-	21,370,380	22,009,920

Capital Project -TUT - 604 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	-	-	39,170	40,920
CONTRACTURAL SERVICES		-	-	-	9,620,380	11,109,920
INTERNAL SERVICES CHARGES		-	-	-	1,920	1,970
CAPITAL EXPENDITURES		-	-	-	11,708,910	10,857,110
Total By Category		-	-	-	21,370,380	22,009,920
Total Budgeted Full-Time Personnel		0.00	0.00	0.00	0.27	0.27
PERSONNEL SERVICES						
7010	Full-Time Employees	-	-	-	26,540	27,810
7012	Annual Leave Cash Out	-	-	-	1,460	1,530
7015	PERS Retirement-F/T	-	-	-	7,550	7,910
7017	Cafeteria Plan	-	-	-	1,850	1,810
7018	Medicare-F/T	-	-	-	380	400
7020	Worker's Comp	-	-	-	1,390	1,460
TOTAL PERSONNEL SERVICES		-	-	-	39,170	40,920
CONTRACTURAL SERVICES						
8113	Design/Architect Service	-	-	-	250,000	100,000
8130	Other Professional Svcs	-	-	-	9,370,380	11,009,920
TOTAL CONTRACTURAL SERVICES		-	-	-	9,620,380	11,109,920
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	1,920	1,970
TOTAL INTERNAL SERVICES CHARGES		-	-	-	1,920	1,970
CAPITAL EXPENDITURES						
8329	Other Construction	-	-	-	58,910	-
8330	Construction Contracts	-	-	-	10,500,000	10,000,000
8331	Construction Contingency	-	-	-	1,150,000	900,000
8399	Project Personnel Offset	-	-	-	-	(42,890)
TOTAL CAPITAL EXPENDITURES		-	-	-	11,708,910	10,857,110
Total Department - Public Works & Engineering		-	-	-	21,370,380	22,009,920

Capital Project -TUT - 604 Budget by Division

Department - Public Works & Engineering

Division - PW Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES		-	-	-	9,370,380	11,009,920
CAPITAL EXPENDITURES		-	-	-	-	1,000,000
Total By Category		-	-	-	9,370,380	12,009,920
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	-	9,370,380	11,009,920
TOTAL CONTRACTURAL SERVICES		-	-	-	9,370,380	11,009,920
CAPITAL EXPENDITURES						
8330	Construction Contracts	-	-	-	-	1,000,000
TOTAL CAPITAL EXPENDITURES		-	-	-	-	1,000,000
Total Division PW Admin		-	-	-	9,370,380	12,009,920

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 604 - Capital Project -TUT

Division: PW Admin

Department: Public Works & Engineering

Organization: 60437000 - PW Admin - TUT

FY 2025/2026

FY 2026/2027

8130	Other Professional Svcs		
	Storm Drain Maintenance	339,050	340,850
	Pavement Software Program	150,000	100,000
	Specialty Sign Requests	100,000	100,000
	Ralph Lewis Park Artificial Field Replacement	2,100,000	1,600,000
	Street Maintenance	150,000	150,000
	Martin Tudor Parking Lot Upgrade	-	2,619,870
	Baseball Field Laser Grading - Jack Bulik	-	72,000
	Baseball Field Laser Grading - Bill Martin	85,000	-
	Facility Improvement (HVAC, Water Heater, Roofing, Flooring, Exterior Paint, Interior Paint)	1,500,000	1,949,200
	Baseball Field Laser Grading - Veteran's Park	-	101,000
	Fence & Handrail Painting	75,000	-
	Fiber For Park Security Cameras	500,000	500,000
	Backflow Device Replacements	150,000	150,000
	Development Reimbursement Agreement	3,631,330	-
	Park Light Pole Painting - Fontana	60,000	-
	ADA Upgrade	500,000	500,000
	Park Restroom Renovation - Fontana	30,000	-
	RAISE Gap Funding	-	2,827,000
	Total Other Professional Svcs	\$9,370,380	\$11,009,920
8330	Construction Contracts		
	Mary Vagle Nature Center Rehabilitation	-	1,000,000
	Total Construction Contracts	\$-	\$1,000,000

Capital Project -TUT - 604 Budget by Division

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	-	-	39,170	40,920
CONTRACTURAL SERVICES		-	-	-	250,000	100,000
INTERNAL SERVICES CHARGES		-	-	-	1,920	1,970
CAPITAL EXPENDITURES		-	-	-	11,708,910	9,857,110
Total By Category		-	-	-	12,000,000	10,000,000
Total Budgeted Full-Time Personnel		0.00	0.00	0.00	0.27	0.27
PERSONNEL SERVICES						
7010	Full-Time Employees	-	-	-	26,540	27,810
7012	Annual Leave Cash Out	-	-	-	1,460	1,530
7015	PERS Retirement-F/T	-	-	-	7,550	7,910
7017	Cafeteria Plan	-	-	-	1,850	1,810
7018	Medicare-F/T	-	-	-	380	400
7020	Worker's Comp	-	-	-	1,390	1,460
TOTAL PERSONNEL SERVICES		-	-	-	39,170	40,920
CONTRACTURAL SERVICES						
8113	Design/Architect Service	-	-	-	250,000	100,000
TOTAL CONTRACTURAL SERVICES		-	-	-	250,000	100,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	1,920	1,970
TOTAL INTERNAL SERVICES CHARGES		-	-	-	1,920	1,970
CAPITAL EXPENDITURES						
8329	Other Construction	-	-	-	58,910	-
8330	Construction Contracts	-	-	-	10,500,000	9,000,000
8331	Construction Contingency	-	-	-	1,150,000	900,000
8399	Project Personnel Offset	-	-	-	-	(42,890)
TOTAL CAPITAL EXPENDITURES		-	-	-	11,708,910	9,857,110
Total Division Capital Projects		-	-	-	12,000,000	10,000,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 604 - Capital Project -TUT

Division: Capital Projects

Department: Public Works & Engineering

Organization: 60437699 - Capital Projects

FY 2025/2026

FY 2026/2027

8113	Design/Architect Service		
	PN0092-A Seville Park Pickle Ball Court	250,000	-
	PN0091-A 26/27 Pavement Rehabilitation Project TUT	-	100,000
	Total Design/Architect Service	\$250,000	\$100,000
8329	Other Construction		
	0090-A FY 25/26 Pavement Rehabilitation Project	(41,090)	-
	PN0090-A 25/26 Pavement Rehabilitation Project TUT	100,000	-
	Total Other Construction	\$58,910	\$-
8330	Construction Contracts		
	PN0090-A 25/26 Pavement Rehabilitation Project TUT	9,000,000	-
	PN0092-A Seville Park Pickle Ball Court	1,500,000	-
	PN0091-A 26/27 Pavement Rehabilitation Project TUT	-	9,000,000
	Total Construction Contracts	\$10,500,000	\$9,000,000
8331	Construction Contingency		
	PN0090-A 25/26 Pavement Rehabilitation Project TUT	900,000	-
	PN0092-A Seville Park Pickle Ball Court	250,000	-
	PN0091-A 26/27 Pavement Rehabilitation Project TUT	-	900,000
	Total Construction Contingency	\$1,150,000	\$900,000
8399	Project Personnel Offset		
	0090-A FY 25/26 Pavement Rehabilitation Pr	-	(42,890)
	Total Project Personnel Offset	\$-	\$(42,890)

Budget by Fund

Total Storm Drain - 622

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	99,765	207,870	149,370	213,670	219,520
OPERATING COSTS	7,790	94,258	449	-	-
CONTRACTURAL SERVICES	21,902	388,920	711,155	-	-
INTERNAL SERVICES CHARGES	25,610	35,502	28,565	27,950	28,130
CAPITAL EXPENDITURES	514,399	1,507,019	11,157,951	(195,810)	(200,470)
Total By Category	669,466	2,233,569	12,047,490	45,810	47,180
Total Budgeted Full-Time Personnel	0.80	0.83	0.83	1.08	1.08
Total Budgeted Part-Time Personnel	1.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES					
7010 Full-Time Employees	65,269	140,083	95,394	136,160	140,810
7012 Annual Leave Cash Out	1,682	368	4,050	8,780	9,080
7015 PERS Retirement-F/T	22,325	32,543	26,542	34,790	35,950
7017 Cafeteria Plan	8,043	27,840	19,520	16,840	16,420
7018 Medicare-F/T	961	2,011	1,374	1,970	2,040
7020 Worker's Comp	1,389	4,915	2,334	3,130	3,220
7111 Part-Time Employees	-	-	-	11,820	11,820
7113 Overtime	96	110	156	-	-
7118 Medicare-P/T	-	-	-	180	180
TOTAL PERSONNEL SERVICES	99,765	207,870	149,370	213,670	219,520
OPERATING COSTS					
8011 Advertising	-	5,140	-	-	-
8020 Utilities	7,790	89,118	449	-	-
TOTAL OPERATING COSTS	7,790	94,258	449	-	-

Budget by Fund

Total Storm Drain - 622 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8112	Engineering Services	-	-	375,071	-	-
8113	Design/Architect Service	12,912	372,462	279,893	-	-
8115	Consultant Services	-	-	15,850	-	-
8116	Plan Check	4,600	-	-	-	-
8130	Other Professional Svcs	4,390	16,458	40,341	-	-
TOTAL CONTRACTURAL SERVICES		21,902	388,920	711,155	-	-
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	12,560	12,560	12,560	14,870	14,870
8220	Risk Liability	13,050	22,942	16,005	13,080	13,260
TOTAL INTERNAL SERVICES CHARGES		25,610	35,502	28,565	27,950	28,130
CAPITAL EXPENDITURES						
8312	Land Acquisition Exp	2,750	-	-	-	-
8329	Other Construction	-	23,148	409,832	-	-
8330	Construction Contracts	511,649	1,483,871	8,743,734	-	-
8331	Construction Contingency	-	-	1,808,575	-	-
8399	Project Personnel Offset	-	-	195,810	(195,810)	(200,470)
TOTAL CAPITAL EXPENDITURES		514,399	1,507,019	11,157,951	(195,810)	(200,470)
Total Fund - Storm Drain		669,466	2,233,569	12,047,490	45,810	47,180

Storm Drain - 622 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	207,507	149,370	213,670	219,520
OPERATING COSTS	-	94,258	449	-	-
CONTRACTURAL SERVICES	-	388,920	711,155	-	-
INTERNAL SERVICES CHARGES	-	35,446	28,565	27,950	28,130
CAPITAL EXPENDITURES	-	1,507,019	11,157,951	(195,810)	(200,470)
Total By Category	-	2,233,150	12,047,490	45,810	47,180
Total Budgeted Full-Time Personnel	0.00	0.83	0.83	1.08	1.08
Total Budgeted Part-Time Personnel	0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES					
7010 Full-Time Employees	-	139,833	95,394	136,160	140,810
7012 Annual Leave Cash Out	-	368	4,050	8,780	9,080
7015 PERS Retirement-F/T	-	32,484	26,542	34,790	35,950
7017 Cafeteria Plan	-	27,802	19,520	16,840	16,420
7018 Medicare-F/T	-	2,007	1,374	1,970	2,040
7020 Worker's Comp	-	4,903	2,334	3,130	3,220
7111 Part-Time Employees	-	-	-	11,820	11,820
7113 Overtime	-	110	156	-	-
7118 Medicare-P/T	-	-	-	180	180
TOTAL PERSONNEL SERVICES	-	207,507	149,370	213,670	219,520
OPERATING COSTS					
8011 Advertising	-	5,140	-	-	-
8020 Utilities	-	89,118	449	-	-
TOTAL OPERATING COSTS	-	94,258	449	-	-
CONTRACTURAL SERVICES					
8112 Engineering Services	-	-	375,071	-	-
8113 Design/Architect Service	-	372,462	279,893	-	-
8115 Consultant Services	-	-	15,850	-	-
8130 Other Professional Svcs	-	16,458	40,341	-	-
TOTAL CONTRACTURAL SERVICES	-	388,920	711,155	-	-

Storm Drain - 622 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	12,560	12,560	14,870	14,870
8220	Risk Liability	-	22,886	16,005	13,080	13,260
TOTAL INTERNAL SERVICES CHARGES		-	35,446	28,565	27,950	28,130
CAPITAL EXPENDITURES						
8329	Other Construction	-	23,148	409,832	-	-
8330	Construction Contracts	-	1,483,871	8,743,734	-	-
8331	Construction Contingency	-	-	1,808,575	-	-
8399	Project Personnel Offset	-	-	195,810	(195,810)	(200,470)
TOTAL CAPITAL EXPENDITURES		-	1,507,019	11,157,951	(195,810)	(200,470)
Total Department - Public Works & Engineering		-	2,233,150	12,047,490	45,810	47,180

Storm Drain - 622 Budget by Division

Department - Public Works & Engineering

Division - PW Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	11,418	12,904	27,010	28,280
CONTRACTURAL SERVICES		-	9,458	40,341	-	-
INTERNAL SERVICES CHARGES		-	16,592	23,630	18,800	18,900
Total By Category		-	37,468	76,875	45,810	47,180
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.10	0.10
Total Budgeted Part-Time Personnel		0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	-	8,334	9,084	10,650	11,640
7012	Annual Leave Cash Out	-	368	340	610	660
7015	PERS Retirement-F/T	-	1,906	2,532	2,740	2,960
7017	Cafeteria Plan	-	306	690	690	670
7018	Medicare-F/T	-	116	124	150	170
7020	Worker's Comp	-	361	134	170	180
7111	Part-Time Employees	-	-	-	11,820	11,820
7113	Overtime	-	27	-	-	-
7118	Medicare-P/T	-	-	-	180	180
TOTAL PERSONNEL SERVICES		-	11,418	12,904	27,010	28,280
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	9,458	40,341	-	-
TOTAL CONTRACTURAL SERVICES		-	9,458	40,341	-	-
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	12,560	12,560	14,870	14,870
8220	Risk Liability	-	4,032	11,070	3,930	4,030
TOTAL INTERNAL SERVICES CHARGES		-	16,592	23,630	18,800	18,900
Total Division PW Admin		-	37,468	76,875	45,810	47,180

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 622 - Storm Drain

Division: PW Admin

Department: Public Works & Engineering

Organization: 62237000 - Storm Drain Admin-Eng

FY 2025/2026

FY 2026/2027

7111 Part-Time Employees

Part-Time Employees

11,820

11,820

Total Part-Time Employees

\$11,820

\$11,820

7118 Medicare-P/T

Medicare-P/T

180

180

Total Medicare-P/T

\$180

\$180

Storm Drain - 622 Budget by Division

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	196,089	136,466	186,660	191,240
OPERATING COSTS		-	94,258	449	-	-
CONTRACTURAL SERVICES		-	379,462	670,814	-	-
INTERNAL SERVICES CHARGES		-	18,854	4,935	9,150	9,230
CAPITAL EXPENDITURES		-	456,498	10,507,951	(195,810)	(200,470)
Total By Category		-	1,145,161	11,320,615	-	-
Total Budgeted Full-Time Personnel		0.00	0.73	0.73	0.98	0.98
PERSONNEL SERVICES						
7010	Full-Time Employees	-	131,499	86,310	125,510	129,170
7012	Annual Leave Cash Out	-	-	3,710	8,170	8,420
7015	PERS Retirement-F/T	-	30,578	24,010	32,050	32,990
7017	Cafeteria Plan	-	27,496	18,830	16,150	15,750
7018	Medicare-F/T	-	1,891	1,250	1,820	1,870
7020	Worker's Comp	-	4,542	2,200	2,960	3,040
7113	Overtime	-	83	156	-	-
TOTAL PERSONNEL SERVICES		-	196,089	136,466	186,660	191,240
OPERATING COSTS						
8011	Advertising	-	5,140	-	-	-
8020	Utilities	-	89,118	449	-	-
TOTAL OPERATING COSTS		-	94,258	449	-	-
CONTRACTURAL SERVICES						
8112	Engineering Services	-	-	375,071	-	-
8113	Design/Architect Service	-	372,462	279,893	-	-
8115	Consultant Services	-	-	15,850	-	-
8130	Other Professional Svcs	-	7,000	-	-	-
TOTAL CONTRACTURAL SERVICES		-	379,462	670,814	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	18,854	4,935	9,150	9,230
TOTAL INTERNAL SERVICES CHARGES		-	18,854	4,935	9,150	9,230

Storm Drain - 622 Budget by Division (continued)

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8329	Other Construction	-	23,148	409,832	-	-
8330	Construction Contracts	-	433,350	8,093,734	-	-
8331	Construction Contingency	-	-	1,808,575	-	-
8399	Project Personnel Offset	-	-	195,810	(195,810)	(200,470)
TOTAL CAPITAL EXPENDITURES		-	456,498	10,507,951	(195,810)	(200,470)
Total Division Capital Projects		-	1,145,161	11,320,615	-	-

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	622 - Storm Drain	Division:	Capital Projects	
Department:	Public Works & Engineering			
Organization:	62237699 - Capital Projects	FY 2025/2026	FY 2026/2027	
8399	Project Personnel Offset			
	0063-A Courtplace	(38,870)	(39,620)	
	3361-A Cypress Storm Drain	(156,940)	(160,850)	
	Total Project Personnel Offset	\$(195,810)	\$(200,470)	

Budget by Fund

Total Circulation Mitigation - 630

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		20,132	44,885	158,180	85,210	63,680
OPERATING COSTS		1,909	88,714	110,297	-	-
CONTRACTURAL SERVICES		494,583	300,056	794,907	-	-
INTERNAL SERVICES CHARGES		5,010	4,413	7,410	4,180	3,070
CAPITAL EXPENDITURES		2,963,370	7,664,646	13,391,108	(76,800)	(54,170)
Total By Category		3,485,004	8,102,714	14,461,902	12,590	12,580
Total Budgeted Full-Time Personnel		0.33	0.85	0.85	0.40	0.30
Total Budgeted Part-Time Personnel		1.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	13,678	31,293	105,120	50,160	36,230
7012	Annual Leave Cash Out	-	-	4,940	3,370	2,010
7015	PERS Retirement-F/T	3,744	7,229	29,100	12,940	9,480
7017	Cafeteria Plan	2,037	4,851	15,710	5,050	2,680
7018	Medicare-F/T	198	449	1,520	730	530
7020	Worker's Comp	298	1,063	1,790	960	750
7111	Part-Time Employees	-	-	-	11,820	11,820
7113	Overtime	177	-	-	-	-
7118	Medicare-P/T	-	-	-	180	180
TOTAL PERSONNEL SERVICES		20,132	44,885	158,180	85,210	63,680
OPERATING COSTS						
8011	Advertising	-	571	-	-	-
8020	Utilities	1,909	88,143	110,297	-	-
TOTAL OPERATING COSTS		1,909	88,714	110,297	-	-

Budget by Fund

Total Circulation Mitigation - 630 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	20,519	-	-
8112	Engineering Services	20,192	8,477	49,888	-	-
8113	Design/Architect Service	8,988	30,434	181,790	-	-
8115	Consultant Services	162,683	103,456	80,693	-	-
8116	Plan Check	-	344	15,706	-	-
8118	Environmental Services	9,559	-	11,646	-	-
8130	Other Professional Svcs	293,161	157,345	434,665	-	-
TOTAL CONTRACTURAL SERVICES		494,583	300,056	794,907	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	5,010	4,413	7,410	4,180	3,070
TOTAL INTERNAL SERVICES CHARGES		5,010	4,413	7,410	4,180	3,070
CAPITAL EXPENDITURES						
8310	Land	(878)	-	456,452	-	-
8312	Land Acquisition Exp	369,331	2,044	379,391	-	-
8320	Capital Acquisition	39,013	-	-	-	-
8329	Other Construction	104,476	5,802,450	8,192,678	-	-
8330	Construction Contracts	2,416,330	1,840,924	3,853,514	-	-
8331	Construction Contingency	-	-	431,021	-	-
8335	Utility Connections	35,098	19,228	1,252	-	-
8399	Project Personnel Offset	-	-	76,800	(76,800)	(54,170)
TOTAL CAPITAL EXPENDITURES		2,963,370	7,664,646	13,391,108	(76,800)	(54,170)
Total Fund - Circulation Mitigation		3,485,004	8,102,714	14,461,902	12,590	12,580

Circulation Mitigation - 630 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	44,885	158,180	85,210	63,680
OPERATING COSTS		-	88,714	110,297	-	-
CONTRACTURAL SERVICES		-	300,056	794,907	-	-
INTERNAL SERVICES CHARGES		-	4,413	7,410	4,180	3,070
CAPITAL EXPENDITURES		-	7,257,244	11,354,097	(76,800)	(54,170)
Total By Category		-	7,695,312	12,424,891	12,590	12,580
Total Budgeted Full-Time Personnel		0.00	0.85	0.85	0.40	0.30
Total Budgeted Part-Time Personnel		0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	-	31,293	105,120	50,160	36,230
7012	Annual Leave Cash Out	-	-	4,940	3,370	2,010
7015	PERS Retirement-F/T	-	7,229	29,100	12,940	9,480
7017	Cafeteria Plan	-	4,851	15,710	5,050	2,680
7018	Medicare-F/T	-	449	1,520	730	530
7020	Worker's Comp	-	1,063	1,790	960	750
7111	Part-Time Employees	-	-	-	11,820	11,820
7118	Medicare-P/T	-	-	-	180	180
TOTAL PERSONNEL SERVICES		-	44,885	158,180	85,210	63,680
OPERATING COSTS						
8011	Advertising	-	571	-	-	-
8020	Utilities	-	88,143	110,297	-	-
TOTAL OPERATING COSTS		-	88,714	110,297	-	-

Circulation Mitigation - 630 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	20,519	-	-
8112	Engineering Services	-	8,477	49,888	-	-
8113	Design/Architect Service	-	30,434	181,790	-	-
8115	Consultant Services	-	103,456	80,693	-	-
8116	Plan Check	-	344	15,706	-	-
8118	Environmental Services	-	-	11,646	-	-
8130	Other Professional Svcs	-	157,345	434,665	-	-
TOTAL CONTRACTURAL SERVICES		-	300,056	794,907	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	4,413	7,410	4,180	3,070
TOTAL INTERNAL SERVICES CHARGES		-	4,413	7,410	4,180	3,070
CAPITAL EXPENDITURES						
8310	Land	-	-	456,452	-	-
8312	Land Acquisition Exp	-	2,044	379,391	-	-
8329	Other Construction	-	5,802,450	8,192,678	-	-
8330	Construction Contracts	-	1,433,522	1,816,503	-	-
8331	Construction Contingency	-	-	431,021	-	-
8335	Utility Connections	-	19,228	1,252	-	-
8399	Project Personnel Offset	-	-	76,800	(76,800)	(54,170)
TOTAL CAPITAL EXPENDITURES		-	7,257,244	11,354,097	(76,800)	(54,170)
Total Department - Public Works & Engineering		-	7,695,312	12,424,891	12,590	12,580

Circulation Mitigation - 630 Budget by Division

Department - Public Works & Engineering

Division - PW Admin

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	-	-	12,000	12,000
INTERNAL SERVICES CHARGES	-	-	970	590	580
Total By Category	-	-	970	12,590	12,580
Total Budgeted Part-Time Personnel	0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES					
7111 Part-Time Employees	-	-	-	11,820	11,820
7118 Medicare-P/T	-	-	-	180	180
TOTAL PERSONNEL SERVICES	-	-	-	12,000	12,000
INTERNAL SERVICES CHARGES					
8220 Risk Liability	-	-	970	590	580
TOTAL INTERNAL SERVICES CHARGES	-	-	970	590	580
Total Division PW Admin	-	-	970	12,590	12,580

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 630 - Circulation Mitigation

Division: PW Admin

Department: Public Works & Engineering

Organization: 63037000 - Circulation Mitigation		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Part-Time Employees	11,820	11,820
	Total Part-Time Employees	\$11,820	\$11,820
7118	Medicare-P/T		
	Medicare-P/T	180	180
	Total Medicare-P/T	\$180	\$180

Circulation Mitigation - 630 Budget by Division

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	44,885	158,180	73,210	51,680
OPERATING COSTS	-	88,714	110,297	-	-
CONTRACTURAL SERVICES	-	300,056	794,907	-	-
INTERNAL SERVICES CHARGES	-	4,413	6,440	3,590	2,490
CAPITAL EXPENDITURES	-	7,257,244	11,354,097	(76,800)	(54,170)
Total By Category	-	7,695,312	12,423,921	-	-
Total Budgeted Full-Time Personnel	0.00	0.85	0.85	0.40	0.30
PERSONNEL SERVICES					
7010 Full-Time Employees	-	31,293	105,120	50,160	36,230
7012 Annual Leave Cash Out	-	-	4,940	3,370	2,010
7015 PERS Retirement-F/T	-	7,229	29,100	12,940	9,480
7017 Cafeteria Plan	-	4,851	15,710	5,050	2,680
7018 Medicare-F/T	-	449	1,520	730	530
7020 Worker's Comp	-	1,063	1,790	960	750
TOTAL PERSONNEL SERVICES	-	44,885	158,180	73,210	51,680
OPERATING COSTS					
8011 Advertising	-	571	-	-	-
8020 Utilities	-	88,143	110,297	-	-
TOTAL OPERATING COSTS	-	88,714	110,297	-	-
CONTRACTURAL SERVICES					
8110 Legal Services	-	-	20,519	-	-
8112 Engineering Services	-	8,477	49,888	-	-
8113 Design/Architect Service	-	30,434	181,790	-	-
8115 Consultant Services	-	103,456	80,693	-	-
8116 Plan Check	-	344	15,706	-	-
8118 Environmental Services	-	-	11,646	-	-
8130 Other Professional Svcs	-	157,345	434,665	-	-
TOTAL CONTRACTURAL SERVICES	-	300,056	794,907	-	-

Circulation Mitigation - 630 Budget by Division (continued)

Department - Public Works & Engineering

Division - Capital Projects

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	4,413	6,440	3,590	2,490
TOTAL INTERNAL SERVICES CHARGES		-	4,413	6,440	3,590	2,490
CAPITAL EXPENDITURES						
8310	Land	-	-	456,452	-	-
8312	Land Acquisition Exp	-	2,044	379,391	-	-
8329	Other Construction	-	5,802,450	8,192,678	-	-
8330	Construction Contracts	-	1,433,522	1,816,503	-	-
8331	Construction Contingency	-	-	431,021	-	-
8335	Utility Connections	-	19,228	1,252	-	-
8399	Project Personnel Offset	-	-	76,800	(76,800)	(54,170)
TOTAL CAPITAL EXPENDITURES		-	7,257,244	11,354,097	(76,800)	(54,170)
Total Division Capital Projects		-	7,695,312	12,423,921	-	-

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 630 - Circulation Mitigation

Division: Capital Projects

Department: Public Works & Engineering

Organization: 63037699 - Capital Projects

FY 2025/2026

FY 2026/2027

8399

Project Personnel Offset

0054-A Santa Ana & Juniper Ave TS

(27,220)

(29,010)

3350-A Etiwanda/Slover Arterial

(4,750)

(4,870)

0039-A Citrus Ave Widening at SR-210

(19,800)

(20,290)

0042-A Westgate at Cherry and Victoria Ave

(25,030)

-

Total Project Personnel Offset

\$(76,800)

\$(54,170)

Budget by Fund

Total Police Capital Facilities - 636

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		25,279	601,364	146,485	80,400	50,000
CONTRACTURAL SERVICES		7,319	21,673	85,108	25,000	25,000
INTERNAL SERVICES CHARGES		98,500	98,500	98,500	-	-
CAPITAL EXPENDITURES		-	91,954	131,192	25,000	25,000
Total By Category		131,098	813,491	461,285	130,400	100,000
OPERATING COSTS						
8010	Departmental Expense	1,904	13,278	44,800	25,300	25,000
8012	Uniform Expense	6,348	18,390	4,147	-	-
8013	Equip (Non-Comp) <\$5000	1,319	9,728	72,912	35,700	25,000
8014	Computer Hardwar <\$5000	-	3,112	24,626	5,000	-
8018	Conference & Meetings	15,708	32,443	-	14,400	-
8097	Reimbursements-Developers	-	524,413	-	-	-
TOTAL OPERATING COSTS		25,279	601,364	146,485	80,400	50,000
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	7,319	21,673	85,108	25,000	25,000
TOTAL CONTRACTURAL SERVICES		7,319	21,673	85,108	25,000	25,000
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	98,500	98,500	98,500	-	-
TOTAL INTERNAL SERVICES CHARGES		98,500	98,500	98,500	-	-
CAPITAL EXPENDITURES						
8318	Office Equip Furn & Fix	-	91,954	130,688	25,000	25,000
8329	Other Construction	-	-	504	-	-
TOTAL CAPITAL EXPENDITURES		-	91,954	131,192	25,000	25,000
Total Fund - Police Capital Facilities		131,098	813,491	461,285	130,400	100,000

Police Capital Facilities - 636 Budget by Department

Total - Police

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		25,279	76,951	146,485	80,400	50,000
CONTRACTURAL SERVICES		7,319	21,673	85,108	25,000	25,000
INTERNAL SERVICES CHARGES		98,500	98,500	98,500	-	-
CAPITAL EXPENDITURES		-	91,954	131,192	25,000	25,000
Total By Category		131,098	289,078	461,285	130,400	100,000
OPERATING COSTS						
8010	Departmental Expense	1,904	13,278	44,800	25,300	25,000
8012	Uniform Expense	6,348	18,390	4,147	-	-
8013	Equip (Non-Comp) <\$5000	1,319	9,728	72,912	35,700	25,000
8014	Computer Hardwar <\$5000	-	3,112	24,626	5,000	-
8018	Conference & Meetings	15,708	32,443	-	14,400	-
TOTAL OPERATING COSTS		25,279	76,951	146,485	80,400	50,000
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	7,319	21,673	85,108	25,000	25,000
TOTAL CONTRACTURAL SERVICES		7,319	21,673	85,108	25,000	25,000
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	98,500	98,500	98,500	-	-
TOTAL INTERNAL SERVICES CHARGES		98,500	98,500	98,500	-	-
CAPITAL EXPENDITURES						
8318	Office Equip Furn & Fix	-	91,954	130,688	25,000	25,000
8329	Other Construction	-	-	504	-	-
TOTAL CAPITAL EXPENDITURES		-	91,954	131,192	25,000	25,000
Total Department - Police		131,098	289,078	461,285	130,400	100,000

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 636 - Police Capital Facilities

Division: PD Administration

Department: Police

Organization:	63640113 - Police Facility Future Proj	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Departmental Expense	25,000	25,000
	Total Departmental Expense	\$25,000	\$25,000
8013	Equip (Non-Comp) <\$5000		
	Equip (Non-Comp) <\$5000	25,000	25,000
	Total Equip (Non-Comp) <\$5000	\$25,000	\$25,000
8130	Other Professional Svcs		
	Other Professional Services	25,000	25,000
	Total Other Professional Svcs	\$25,000	\$25,000
8318	Office Equip Furn & Fix		
	Office Furn/Equip>\$5K	25,000	25,000
	Total Office Equip Furn & Fix	\$25,000	\$25,000
Organization:	63640111 - Admin Serv Pol Cap Facilities	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	New Records Office Supplies	100	-
	New Dispatch Office Supplies	200	-
	Total Departmental Expense	\$300	\$-
8013	Equip (Non-Comp) <\$5000		
	New Forge Unit Computers	10,000	-
	New Records Equipment	300	-
	New Dispatch Equipment	400	-
	Total Equip (Non-Comp) <\$5000	\$10,700	\$-
8014	Computer Hardwar <\$5000		
	New Records PC Hardware	5,000	-
	Total Computer Hardwar <\$5000	\$5,000	\$-
8018	Conference & Meetings		
	New Records Clerk Course	7,200	-
	New Dispatcher - Public Safety Dispatcher Course	7,200	-
	Total Conference & Meetings	\$14,400	\$-

Budget by Fund

Total Sewer Maint & Operations - 701

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	2,512,958	2,093,651	2,459,676	2,602,280	2,722,760
OPERATING COSTS	193,638	211,440	370,180	379,280	375,470
CONTRACTURAL SERVICES	19,632,841	20,080,137	24,582,491	23,437,630	23,487,630
INTERNAL SERVICES CHARGES	749,900	814,428	846,990	655,990	663,580
CAPITAL EXPENDITURES	-	67	81,960	81,960	81,960
OTHER FINANCING USES	(864,830)	(321,568)	-	-	-
Total By Category	22,224,507	22,878,155	28,341,297	27,157,140	27,331,400
Total Budgeted Full-Time Personnel	19.05	18.90	18.90	18.97	18.97
Total Budgeted Part-Time Personnel	2.00	2.00	2.00	2.40	2.40
PERSONNEL SERVICES					
7010 Full-Time Employees	1,457,248	1,339,142	1,507,780	1,559,250	1,656,040
7012 Annual Leave Cash Out	67,666	22,993	61,778	104,300	109,750
7015 PERS Retirement-F/T	448,353	353,483	427,005	420,020	441,680
7017 Cafeteria Plan	347,445	243,896	284,275	301,730	294,360
7018 Medicare-F/T	22,118	17,933	20,629	21,300	22,670
7020 Worker's Comp	47,802	44,952	46,749	49,300	51,880
7111 Part-Time Employees	39,692	28,354	60,000	95,290	95,290
7113 Overtime	79,319	39,189	45,000	45,000	45,000
7115 PERS Retirement-P/T	2,674	3,214	5,590	5,920	5,920
7118 Medicare-P/T	641	495	870	170	170
TOTAL PERSONNEL SERVICES	2,512,958	2,093,651	2,459,676	2,602,280	2,722,760

Budget by Fund

Total Sewer Maint & Operations - 701 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	109,501	91,995	145,975	155,470	155,470
8011	Advertising	2,365	2,242	10,000	10,000	10,000
8012	Uniform Expense	7,157	6,791	7,710	7,710	7,710
8013	Equip (Non-Comp) <\$5000	-	1,555	38,500	38,500	38,500
8014	Computer Hardwar <\$5000	-	-	3,750	3,000	3,000
8015	Computer Softwar <\$5000	-	-	1,000	1,000	1,000
8018	Conference & Meetings	8,050	13,455	27,765	25,500	19,000
8019	Communications	1,886	1,113	5,000	5,000	5,000
8020	Utilities	43,051	74,200	87,070	89,690	92,380
8021	Rents	19,130	22,127	40,410	40,410	40,410
8030	Equipment Maintenance	2,498	-	3,000	3,000	3,000
8096	Bad Debts/Loans	-	(2,038)	-	-	-
TOTAL OPERATING COSTS		193,638	211,440	370,180	379,280	375,470
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	19,000	19,000	19,000
8112	Engineering Services	-	-	50,000	50,000	50,000
8113	Design/Architect Service	-	-	24,530	30,000	30,000
8130	Other Professional Svcs	19,632,841	20,080,137	24,488,961	23,338,630	23,388,630
TOTAL CONTRACTURAL SERVICES		19,632,841	20,080,137	24,582,491	23,437,630	23,487,630
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	559,010	540,360	540,360	439,410	439,410
8220	Risk Liability	190,890	274,068	306,630	216,580	224,170
TOTAL INTERNAL SERVICES CHARGES		749,900	814,428	846,990	655,990	663,580
CAPITAL EXPENDITURES						
8314	Land & Bldg Improvements	-	-	26,960	26,960	26,960
8317	Maintenance Equipment	-	-	40,000	40,000	40,000
8318	Office Equip Furn & Fix	-	67	15,000	15,000	15,000
TOTAL CAPITAL EXPENDITURES		-	67	81,960	81,960	81,960

Budget by Fund

Total Sewer Maint & Operations - 701 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OTHER FINANCING USES						
7902	Pension Expense	(73,577)	(304,180)	-	-	-
7903	OPEB Expense	(793,860)	-	-	-	-
7904	Comp Abs Exp	2,607	(17,388)	-	-	-
TOTAL OTHER FINANCING USES		(864,830)	(321,568)	-	-	-
Total Fund - Sewer Maint & Operations		22,224,507	22,878,155	28,341,297	27,157,140	27,331,400

Sewer Maint & Operations - 701 Budget by Department

Total - Innovation and Technology

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		306,387	189,446	312,746	330,310	349,710
INTERNAL SERVICES CHARGES		14,650	16,201	26,040	16,190	16,870
OTHER FINANCING USES		122	(1,171)	-	-	-
Total By Category		321,159	204,476	338,786	346,500	366,580
Total Budgeted Full-Time Personnel		1.75	1.75	1.75	1.75	1.75
PERSONNEL SERVICES						
7010	Full-Time Employees	191,528	122,426	210,334	204,970	221,800
7012	Annual Leave Cash Out	8,639	824	10,924	18,590	19,490
7015	PERS Retirement-F/T	59,088	38,402	60,960	53,790	56,290
7017	Cafeteria Plan	39,706	21,512	26,130	48,660	47,470
7018	Medicare-F/T	2,923	1,772	3,047	2,970	3,220
7020	Worker's Comp	1,280	3,877	1,351	1,330	1,440
7113	Overtime	3,223	633	-	-	-
TOTAL PERSONNEL SERVICES		306,387	189,446	312,746	330,310	349,710
INTERNAL SERVICES CHARGES						
8220	Risk Liability	14,650	16,201	26,040	16,190	16,870
TOTAL INTERNAL SERVICES CHARGES		14,650	16,201	26,040	16,190	16,870
OTHER FINANCING USES						
7904	Comp Abs Exp	122	(1,171)	-	-	-
TOTAL OTHER FINANCING USES		122	(1,171)	-	-	-
Total Department - Innovation and Technology		321,159	204,476	338,786	346,500	366,580

Sewer Maint & Operations - 701 Budget by Department

Total - Management Services

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		258,884	333,213	381,397	348,490	361,370
OPERATING COSTS		2,077	204	4,000	4,000	4,000
CONTRACTURAL SERVICES		46,447	34,766	41,500	41,500	41,500
INTERNAL SERVICES CHARGES		14,980	25,366	28,760	17,080	17,440
OTHER FINANCING USES		(867,154)	(306,771)	-	-	-
Total By Category		(544,766)	86,778	455,657	411,070	424,310
Total Budgeted Full-Time Personnel		3.00	3.00	3.00	2.67	2.67
Total Budgeted Part-Time Personnel		1.00	1.00	1.00	1.40	1.40
PERSONNEL SERVICES						
7010	Full-Time Employees	149,620	182,711	200,672	186,230	196,780
7012	Annual Leave Cash Out	2,320	3,697	8,019	12,250	12,750
7015	PERS Retirement-F/T	41,913	57,883	54,323	47,240	49,640
7017	Cafeteria Plan	30,210	48,084	47,730	32,260	31,470
7018	Medicare-F/T	2,200	2,676	2,912	2,700	2,850
7020	Worker's Comp	980	6,079	1,281	1,210	1,280
7111	Part-Time Employees	27,525	28,354	60,000	60,510	60,510
7113	Overtime	977	20	-	-	-
7115	PERS Retirement-P/T	2,674	3,214	5,590	5,920	5,920
7118	Medicare-P/T	465	495	870	170	170
TOTAL PERSONNEL SERVICES		258,884	333,213	381,397	348,490	361,370
OPERATING COSTS						
8010	Departmental Expense	-	-	1,000	1,000	1,000
8011	Advertising	1,996	2,242	2,500	2,500	2,500
8018	Conference & Meetings	81	-	500	500	500
8096	Bad Debts/Loans	-	(2,038)	-	-	-
TOTAL OPERATING COSTS		2,077	204	4,000	4,000	4,000

Sewer Maint & Operations - 701 Budget by Department

Total - Management Services (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	1,500	1,500	1,500
8130	Other Professional Svcs	46,447	34,766	40,000	40,000	40,000
TOTAL CONTRACTURAL SERVICES		46,447	34,766	41,500	41,500	41,500
INTERNAL SERVICES CHARGES						
8220	Risk Liability	14,980	25,366	28,760	17,080	17,440
TOTAL INTERNAL SERVICES CHARGES		14,980	25,366	28,760	17,080	17,440
OTHER FINANCING USES						
7902	Pension Expense	(73,577)	(304,180)	-	-	-
7903	OPEB Expense	(793,860)	-	-	-	-
7904	Comp Abs Exp	283	(2,591)	-	-	-
TOTAL OTHER FINANCING USES		(867,154)	(306,771)	-	-	-
Total Department - Management Services		(544,766)	86,778	455,657	411,070	424,310

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 701 - Sewer Maint & Operations

Division: Revenue Operations Division

Department: Finance

Organization:	70128500 - Sewer Billing	FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	Cashiers (3) Classified	60,510	60,510
	Total Part-Time Employees	\$60,510	\$60,510
7115	PERS Retirement-P/T		
	Cashiers (3) Classified	5,920	5,920
	Total PERS Retirement-P/T	\$5,920	\$5,920
7118	Medicare-P/T		
	Cashiers (3) Classified	170	170
	Total Medicare-P/T	\$170	\$170
8010	Departmental Expense		
	Office Supplies	1,000	1,000
	Total Departmental Expense	\$1,000	\$1,000
8011	Advertising		
	Public Hearing Notices	2,500	2,500
	Total Advertising	\$2,500	\$2,500
8018	Conference & Meetings		
	Continuing Professional Education	500	500
	Total Conference & Meetings	\$500	\$500
8110	Legal Services		
	Ordinance Review	1,500	1,500
	Total Legal Services	\$1,500	\$1,500
8130	Other Professional Svcs		
	Sewer Bill Service Provider	40,000	40,000
	Total Other Professional Svcs	\$40,000	\$40,000

Sewer Maint & Operations - 701 Budget by Department

Total - Development Services Admin

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	315,197	354,663	399,600	424,570
OPERATING COSTS	-	5,714	52,910	52,910	52,910
CONTRACTURAL SERVICES	-	19,796,135	23,900,196	22,951,630	23,001,630
INTERNAL SERVICES CHARGES	-	146,226	140,080	92,660	94,030
OTHER FINANCING USES	-	(3,239)	-	-	-
Total By Category	-	20,260,033	24,447,849	23,496,800	23,573,140
Total Budgeted Full-Time Personnel	2.10	2.65	2.65	2.45	2.45
PERSONNEL SERVICES					
7010 Full-Time Employees	-	235,804	234,714	233,290	252,830
7012 Annual Leave Cash Out	-	303	10,497	17,600	18,890
7015 PERS Retirement-F/T	-	49,519	63,645	60,080	64,500
7017 Cafeteria Plan	-	17,530	31,890	40,300	39,310
7018 Medicare-F/T	-	3,042	3,400	3,380	3,660
7020 Worker's Comp	-	8,768	5,517	5,170	5,600
7111 Part-Time Employees	-	-	-	34,780	34,780
7113 Overtime	-	231	5,000	5,000	5,000
TOTAL PERSONNEL SERVICES	-	315,197	354,663	399,600	424,570
OPERATING COSTS					
8010 Departmental Expense	-	267	13,000	13,000	13,000
8011 Advertising	-	-	7,500	7,500	7,500
8012 Uniform Expense	-	629	1,000	1,000	1,000
8013 Equip (Non-Comp) <\$5000	-	1,555	2,000	2,000	2,000
8014 Computer Hardwar <\$5000	-	-	3,000	3,000	3,000
8015 Computer Softwar <\$5000	-	-	1,000	1,000	1,000
8018 Conference & Meetings	-	2,092	8,000	8,000	8,000
8021 Rents	-	1,171	17,410	17,410	17,410
TOTAL OPERATING COSTS	-	5,714	52,910	52,910	52,910

Sewer Maint & Operations - 701 Budget by Department

Total - Development Services Admin (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	17,500	17,500	17,500
8113	Design/Architect Service	-	-	24,530	30,000	30,000
8130	Other Professional Svcs	-	19,796,135	23,858,166	22,904,130	22,954,130
TOTAL CONTRACTURAL SERVICES		-	19,796,135	23,900,196	22,951,630	23,001,630
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	94,180	94,180	61,360	61,360
8220	Risk Liability	-	52,046	45,900	31,300	32,670
TOTAL INTERNAL SERVICES CHARGES		-	146,226	140,080	92,660	94,030
OTHER FINANCING USES						
7904	Comp Abs Exp	-	(3,239)	-	-	-
TOTAL OTHER FINANCING USES		-	(3,239)	-	-	-
Total Department - Management Services		-	20,260,033	24,447,849	23,496,800	23,573,140

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 701 - Sewer Maint & Operations

Division: DS Administration/Finance

Department: Development Services Admin

Organization: 70130101 - DS Adm-Technology		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	DSO GIS Intern	10,000	10,000
	Total Part-Time Employees	\$10,000	\$10,000
Organization: 70130112 - DS Adm-PT & Sewer Program		FY 2025/2026	FY 2026/2027
7111	Part-Time Employees		
	EC PT employee and intern	24,780	24,780
	Total Part-Time Employees	\$24,780	\$24,780
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	5,000	5,000
	Total Overtime	\$5,000	\$5,000
8010	Departmental Expense		
	PT Program Compliance (such as Reporting, Record Keeping, Systems, and Applications)	13,000	13,000
	Total Departmental Expense	\$13,000	\$13,000
8011	Advertising		
	PT Program Compliance for Significant Violations Annual Publishing	2,000	2,000
	PT Program Compliance for Education, Outreach, Events, and Advertising	5,500	5,500
	Total Advertising	\$7,500	\$7,500
8012	Uniform Expense		
	Uniform, Safety Jacket, and Boot Allowance	1,000	1,000
	Total Uniform Expense	\$1,000	\$1,000
8013	Equip (Non-Comp) <\$5000		
	PT Program Equipment (Pumps)	2,000	2,000
	Total Equip (Non-Comp) <\$5000	\$2,000	\$2,000
8014	Computer Hardwar <\$5000		
	Laptops	3,000	3,000
	Total Computer Hardwar <\$5000	\$3,000	\$3,000
8015	Computer Softwar <\$5000		
	Software Licenses	1,000	1,000
	Total Computer Softwar <\$5000	\$1,000	\$1,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 701 - Sewer Maint & Operations

Division: DS Administration/Finance

Department: Development Services Admin

8018	Conference & Meetings		
	CMMS (Computer Maintenance Management Systems) Training for Record Keeping Compliance	1,500	1,500
	PT/Sewer and other Wastewater-Related Certification/Compliance Training	1,000	1,000
	California Water Environmental Association and P3S	3,000	3,000
	Pretreatment Certification/Compliance	2,500	2,500
	Total Conference & Meetings	\$8,000	\$8,000
8021	Rents		
	Equipment Rental	5,000	5,000
	799 MHZ Radio Charge	12,410	12,410
	Total Rents	\$17,410	\$17,410
8110	Legal Services		
	Enforcement Actions	10,000	10,000
	Ordinance Updates	5,000	5,000
	Attorney Fees	2,500	2,500
	Total Legal Services	\$17,500	\$17,500
8113	Design/Architect Service		
	HHW Facility Safety and Compliance Upgrades, Improvements, and Design Services at PW North Yard	30,000	30,000
	Total Design/Architect Service	\$30,000	\$30,000
8130	Other Professional Svcs		
	Flow Monitoring	40,500	40,500
	IEUA Extra-territorial Sewer Treatment Service	150,000	150,000
	IEUA Extra-territorial Sewer Treatment Service (Pass Through)	2,895,000	2,895,000
	PT/Sewer Program Compliance Services (Consultant/Contract for FWC & IEUA Water Sampling Analysis, HHW Disposal related to PT/Sewer, and Program Compliance Activities)	28,000	28,000
	IEUA Sewer Treatment Service (Pass Through)	17,850,000	17,850,000
	Contracted Waste Water Sampling, Analysis, and Laboratory Services. Contract renewal/new RFP Apr 2023	92,400	92,400
	Sewer Treatment Services Pass Through (Rialto)	1,680,000	1,730,000
	Westend IEUA Sewer Service Area (Speedway/Prologis)	168,230	168,230
	Total Other Professional Svcs	\$22,904,130	\$22,954,130

Sewer Maint & Operations - 701 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	1,255,795	1,410,870	1,523,880	1,587,110
OPERATING COSTS		-	205,522	313,270	322,370	318,560
CONTRACTURAL SERVICES		-	249,236	640,795	444,500	444,500
INTERNAL SERVICES CHARGES		-	626,635	652,110	530,060	535,240
CAPITAL EXPENDITURES		-	67	81,960	81,960	81,960
OTHER FINANCING USES		-	(10,387)	-	-	-
Total By Category		-	2,326,868	3,099,005	2,902,770	2,967,370
Total Budgeted Full-Time Personnel		0.00	11.50	11.50	12.10	12.10
Total Budgeted Part-Time Personnel		0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	-	798,201	862,060	934,760	984,630
7012	Annual Leave Cash Out	-	18,169	32,338	55,860	58,620
7015	PERS Retirement-F/T	-	207,679	248,077	258,910	271,250
7017	Cafeteria Plan	-	156,770	178,525	180,510	176,110
7018	Medicare-F/T	-	10,443	11,270	12,250	12,940
7020	Worker's Comp	-	26,228	38,600	41,590	43,560
7113	Overtime	-	38,305	40,000	40,000	40,000
TOTAL PERSONNEL SERVICES		-	1,255,795	1,410,870	1,523,880	1,587,110
OPERATING COSTS						
8010	Departmental Expense	-	91,728	131,975	141,470	141,470
8012	Uniform Expense	-	6,162	6,710	6,710	6,710
8013	Equip (Non-Comp) <\$5000	-	-	36,500	36,500	36,500
8014	Computer Hardwar <\$5000	-	-	750	-	-
8018	Conference & Meetings	-	11,363	19,265	17,000	10,500
8019	Communications	-	1,113	5,000	5,000	5,000
8020	Utilities	-	74,200	87,070	89,690	92,380
8021	Rents	-	20,956	23,000	23,000	23,000
8030	Equipment Maintenance	-	-	3,000	3,000	3,000
TOTAL OPERATING COSTS		-	205,522	313,270	322,370	318,560

Sewer Maint & Operations - 701 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8112	Engineering Services	-	-	50,000	50,000	50,000
8130	Other Professional Svcs	-	249,236	590,795	394,500	394,500
TOTAL CONTRACTURAL SERVICES		-	249,236	640,795	444,500	444,500
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	446,180	446,180	378,050	378,050
8220	Risk Liability	-	180,455	205,930	152,010	157,190
TOTAL INTERNAL SERVICES CHARGES		-	626,635	652,110	530,060	535,240
CAPITAL EXPENDITURES						
8314	Land & Bldg Improvements	-	-	26,960	26,960	26,960
8317	Maintenance Equipment	-	-	40,000	40,000	40,000
8318	Office Equip Furn & Fix	-	67	15,000	15,000	15,000
TOTAL CAPITAL EXPENDITURES		-	67	81,960	81,960	81,960
OTHER FINANCING USES						
7904	Comp Abs Exp	-	(10,387)	-	-	-
TOTAL OTHER FINANCING USES		-	(10,387)	-	-	-
Total Department - Public Works & Engineering		-	2,326,868	3,099,005	2,902,770	2,967,370

Sewer Maint & Operations - 701 Budget by Division

Department - Public Works & Engineering

Division - Utilities & Streets

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	1,255,795	1,410,870	1,523,880	1,587,110
OPERATING COSTS		-	205,522	313,270	322,370	318,560
CONTRACTURAL SERVICES		-	249,236	640,795	444,500	444,500
INTERNAL SERVICES CHARGES		-	626,635	652,110	530,060	535,240
CAPITAL EXPENDITURES		-	67	81,960	81,960	81,960
OTHER FINANCING USES		-	(10,387)	-	-	-
Total By Category		-	2,326,868	3,099,005	2,902,770	2,967,370
Total Budgeted Full-Time Personnel		0.00	11.50	11.50	12.10	12.10
Total Budgeted Part-Time Personnel		0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	-	798,201	862,060	934,760	984,630
7012	Annual Leave Cash Out	-	18,169	32,338	55,860	58,620
7015	PERS Retirement-F/T	-	207,679	248,077	258,910	271,250
7017	Cafeteria Plan	-	156,770	178,525	180,510	176,110
7018	Medicare-F/T	-	10,443	11,270	12,250	12,940
7020	Worker's Comp	-	26,228	38,600	41,590	43,560
7113	Overtime	-	38,305	40,000	40,000	40,000
TOTAL PERSONNEL SERVICES		-	1,255,795	1,410,870	1,523,880	1,587,110
OPERATING COSTS						
8010	Departmental Expense	-	91,728	131,975	141,470	141,470
8012	Uniform Expense	-	6,162	6,710	6,710	6,710
8013	Equip (Non-Comp) <\$5000	-	-	36,500	36,500	36,500
8014	Computer Hardwar <\$5000	-	-	750	-	-
8018	Conference & Meetings	-	11,363	19,265	17,000	10,500
8019	Communications	-	1,113	5,000	5,000	5,000
8020	Utilities	-	74,200	87,070	89,690	92,380
8021	Rents	-	20,956	23,000	23,000	23,000
8030	Equipment Maintenance	-	-	3,000	3,000	3,000
TOTAL OPERATING COSTS		-	205,522	313,270	322,370	318,560

Sewer Maint & Operations - 701 Budget by Division (continued)

Department - Public Works & Engineering

Division - Utilities & Streets

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8112	Engineering Services	-	-	50,000	50,000	50,000
8130	Other Professional Svcs	-	249,236	590,795	394,500	394,500
TOTAL CONTRACTURAL SERVICES		-	249,236	640,795	444,500	444,500
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	446,180	446,180	378,050	378,050
8220	Risk Liability	-	180,455	205,930	152,010	157,190
TOTAL INTERNAL SERVICES CHARGES		-	626,635	652,110	530,060	535,240
CAPITAL EXPENDITURES						
8314	Land & Bldg Improvements	-	-	26,960	26,960	26,960
8317	Maintenance Equipment	-	-	40,000	40,000	40,000
8318	Office Equip Furn & Fix	-	67	15,000	15,000	15,000
TOTAL CAPITAL EXPENDITURES		-	67	81,960	81,960	81,960
OTHER FINANCING USES						
7904	Comp Abs Exp	-	(10,387)	-	-	-
TOTAL OTHER FINANCING USES		-	(10,387)	-	-	-
Total Division Utilities & Streets		-	2,326,868	3,099,005	2,902,770	2,967,370

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 701 - Sewer Maint & Operations

Division: Utilities & Streets

Department: Public Works & Engineering

Organization: 70137111 - Sewer Lift Station

		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	10,000	10,000
	Total Overtime	\$10,000	\$10,000
8010	Departmental Expense		
	Lift Station Control Parts	15,000	15,000
	Materials & Hardware	19,500	19,500
	Mechanical System Repair	30,000	30,000
	Tools	5,000	5,000
	Total Departmental Expense	\$69,500	\$69,500
8012	Uniform Expense		
	Hats	50	50
	Safety jackets	200	200
	Uniform service	500	500
	Uniform shirts	300	300
	Boot allowance	400	400
	Total Uniform Expense	\$1,450	\$1,450
8013	Equip (Non-Comp) <\$5000		
	Bearings, Mechanical Seals, Impellers	20,000	20,000
	Gas Detectors	5,000	5,000
	Soft Start for Lift Stations	9,000	9,000
	Isolation Gate Valves	2,500	2,500
	Total Equip (Non-Comp) <\$5000	\$36,500	\$36,500
8018	Conference & Meetings		
	Staff Training	1,000	1,000
	Total Conference & Meetings	\$1,000	\$1,000
8019	Communications		
	Supv Control & Data Acquisition (SCADA) Equip	5,000	5,000
	Total Communications	\$5,000	\$5,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 701 - Sewer Maint & Operations

Division: Utilities & Streets

Department: Public Works & Engineering

8021	Rents		
	Orange Way Properties	7,250	7,250
	Total Rents	\$7,250	\$7,250
8030	Equipment Maintenance		
	Gas Detector Certification, Repair, and Monitoring	3,000	3,000
	Total Equipment Maintenance	\$3,000	\$3,000
8130	Other Professional Svcs		
	Electrical Repair Service	20,000	20,000
	Submersible Pump Repair Service	37,000	37,000
	Lift Station Force Mainline Repairs	20,000	20,000
	Lift Station Maintenance and Repairs	85,000	85,000
	Total Other Professional Svcs	\$162,000	\$162,000
8317	Maintenance Equipment		
	Replacement of Immersible Sewer Pump	30,000	30,000
	Total Maintenance Equipment	\$30,000	\$30,000
Organization:	70137112 - Sewer Laterals	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	10,000	10,000
	Total Overtime	\$10,000	\$10,000
8010	Departmental Expense		
	Materials & Hardware	10,000	10,000
	Safety Equipment	1,300	1,300
	Sewer Clean Out Boxes	5,000	5,000
	Sewer Pipe & Pipe Supplies	7,000	7,000
	Root Intrusion	8,000	8,000
	Tools	5,000	5,000
	Total Departmental Expense	\$36,300	\$36,300

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 701 - Sewer Maint & Operations

Division: Utilities & Streets

Department: Public Works & Engineering

8012	Uniform Expense		
	Hats	30	30
	Safety Jackets	200	200
	Uniform Service	500	500
	Uniform Shirts	300	300
	Boot Allowance	1,000	1,000
	Total Uniform Expense	\$2,030	\$2,030
8018	Conference & Meetings		
	Maintenance Training	1,500	1,500
	Staff Training	2,500	2,500
	Total Conference & Meetings	\$4,000	\$4,000
8021	Rents		
	Orange Way Properties	7,250	7,250
	Total Rents	\$7,250	\$7,250
8112	Engineering Services		
	Inspection/Assessment Services	25,000	25,000
	Total Engineering Services	\$25,000	\$25,000
Organization:	70137114 - Sewer Maintenance	FY 2025/2026	FY 2026/2027
7113	Overtime		
	Emergency Call Outs, Special Events and Projects	20,000	20,000
	Total Overtime	\$20,000	\$20,000
8010	Departmental Expense		
	California Water Association/NASSCO	1,000	1,000
	License Agreement - Hawker Crawford Channel	780	780
	Inspection Agreement - Hawker Crawford Channel	1,390	1,390
	License Agreement - San Seavaine Channel	6,500	6,500
	Materials & Hardware	9,000	9,000
	Office Supplies	2,000	2,000
	Safety Equipment	2,500	2,500
	Tools	12,500	12,500
	Total Departmental Expense	\$35,670	\$35,670

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 701 - Sewer Maint & Operations

Division: Utilities & Streets

Department: Public Works & Engineering

8012	Uniform Expense		
	Hats	30	30
	Safety Jackets	100	100
	Uniform Service	1,100	1,100
	Uniform Shirts	600	600
	Boot Allowance	1,400	1,400
	Total Uniform Expense	\$3,230	\$3,230
8018	Conference & Meetings		
	California Water Environment Association	2,000	2,000
	CMMS (Computer Maintenance Management Systems)	2,500	2,500
	Staff training	1,000	1,000
	CDL Training (2 Staff)	6,500	-
	Total Conference & Meetings	\$12,000	\$5,500
8020	Utilities		
	Electricity	89,690	92,380
	Total Utilities	\$89,690	\$92,380
8021	Rents		
	Orange Way Properties	8,500	8,500
	Total Rents	\$8,500	\$8,500
8112	Engineering Services		
	Inspection/Assessment Services	25,000	25,000
	Total Engineering Services	\$25,000	\$25,000
8130	Other Professional Svcs		
	Emergency Restoration	150,000	150,000
	Sewer Manhole Pesticide Application	50,000	50,000
	Asset Management Support/Reports	2,500	2,500
	Underground Service Alert	30,000	30,000
	Total Other Professional Svcs	\$232,500	\$232,500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 701 - Sewer Maint & Operations

Division: Utilities & Streets

Department: Public Works & Engineering

8314	Land & Bldg Improvements		
	Land & Bldg Improvements	26,960	26,960
	Total Land & Bldg Improvements	\$26,960	\$26,960
8317	Maintenance Equipment		
	Bypass Pump Discharge Hose & Couplings	10,000	10,000
	Total Maintenance Equipment	\$10,000	\$10,000
8318	Office Equip Furn & Fix		
	Office Renovations	15,000	15,000
	Total Office Equip Furn & Fix	\$15,000	\$15,000

Budget by Fund

Total Sewer Capital Projects - 702

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		25,796	9,799	12,904	15,010	16,280
OPERATING COSTS		21,619	8,137	-	-	-
CONTRACTURAL SERVICES		93,596	-	40,000	-	-
INTERNAL SERVICES CHARGES		13,950	17,142	19,350	31,250	31,450
CAPITAL EXPENDITURES		-	86,600	207,400	-	-
DEBT SERVICE		101,463	85,584	90,360	90,360	90,360
OTHER FINANCING USES		(8,564)	(2,823)	-	-	-
Total By Category		247,860	204,439	370,014	136,620	138,090
Total Budgeted Full-Time Personnel		0.20	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	17,205	7,105	9,084	10,650	11,640
7012	Annual Leave Cash Out	191	368	340	610	660
7015	PERS Retirement-F/T	5,202	1,675	2,532	2,740	2,960
7017	Cafeteria Plan	2,573	275	690	690	670
7018	Medicare-F/T	248	102	124	150	170
7020	Worker's Comp	310	274	134	170	180
7113	Overtime	67	-	-	-	-
TOTAL PERSONNEL SERVICES		25,796	9,799	12,904	15,010	16,280
OPERATING COSTS						
8010	Departmental Expense	21,619	8,137	-	-	-
TOTAL OPERATING COSTS		21,619	8,137	-	-	-
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	93,596	-	40,000	-	-
TOTAL CONTRACTURAL SERVICES		93,596	-	40,000	-	-
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	11,030	11,030	11,030	25,310	25,310
8220	Risk Liability	2,920	6,112	8,320	5,940	6,140
TOTAL INTERNAL SERVICES CHARGES		13,950	17,142	19,350	31,250	31,450

Budget by Fund

Total Sewer Capital Projects - 702 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CAPITAL EXPENDITURES						
8330	Construction Contracts	-	86,600	207,400	-	-
TOTAL CAPITAL EXPENDITURES		-	86,600	207,400	-	-
DEBT SERVICE						
8411	Interest	101,463	85,584	90,360	90,360	90,360
TOTAL DEBT SERVICE		101,463	85,584	90,360	90,360	90,360
OTHER FINANCING USES						
7903	OPEB Expense	(11,387)	-	-	-	-
7904	Comp Abs Exp	2,823	(2,823)	-	-	-
TOTAL OTHER FINANCING USES		(8,564)	(2,823)	-	-	-
Total Fund - Sewer Capital Projects		247,860	204,439	370,014	136,620	138,090

Sewer Capital Projects - 702 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	9,075	12,904	15,010	16,280
OPERATING COSTS		-	8,137	-	-	-
CONTRACTURAL SERVICES		-	-	40,000	-	-
INTERNAL SERVICES CHARGES		-	17,031	19,350	31,250	31,450
CAPITAL EXPENDITURES		-	86,600	207,400	-	-
DEBT SERVICE		-	85,584	90,360	90,360	90,360
OTHER FINANCING USES		-	(2,586)	-	-	-
Total By Category		-	203,841	370,014	136,620	138,090
Total Budgeted Full-Time Personnel		0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES						
7010	Full-Time Employees	-	6,605	9,084	10,650	11,640
7012	Annual Leave Cash Out	-	368	340	610	660
7015	PERS Retirement-F/T	-	1,558	2,532	2,740	2,960
7017	Cafeteria Plan	-	200	690	690	670
7018	Medicare-F/T	-	95	124	150	170
7020	Worker's Comp	-	249	134	170	180
TOTAL PERSONNEL SERVICES		-	9,075	12,904	15,010	16,280
OPERATING COSTS						
8010	Departmental Expense	-	8,137	-	-	-
TOTAL OPERATING COSTS		-	8,137	-	-	-
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	-	40,000	-	-
TOTAL CONTRACTURAL SERVICES		-	-	40,000	-	-
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	11,030	11,030	25,310	25,310
8220	Risk Liability	-	6,001	8,320	5,940	6,140
TOTAL INTERNAL SERVICES CHARGES		-	17,031	19,350	31,250	31,450
CAPITAL EXPENDITURES						
8330	Construction Contracts	-	86,600	207,400	-	-

Sewer Capital Projects - 702 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
TOTAL CAPITAL EXPENDITURES		-	86,600	207,400	-	-
DEBT SERVICE						
8411	Interest	-	85,584	90,360	90,360	90,360
TOTAL DEBT SERVICE		-	85,584	90,360	90,360	90,360
OTHER FINANCING USES						
7904	Comp Abs Exp	-	(2,586)	-	-	-
TOTAL OTHER FINANCING USES		-	(2,586)	-	-	-
Total Department - Public Works & Engineering		-	203,841	370,014	136,620	138,090

Sewer Capital Projects - 702 Budget by Division

Department - Public Works & Engineering

Division - PW Admin

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	9,075	12,904	15,010	16,280
OPERATING COSTS	-	8,137	-	-	-
CONTRACTURAL SERVICES	-	-	40,000	-	-
INTERNAL SERVICES CHARGES	-	17,031	19,350	31,250	31,450
OTHER FINANCING USES	-	(2,586)	-	-	-
Total By Category	-	31,657	72,254	46,260	47,730
Total Budgeted Full-Time Personnel	0.00	0.10	0.10	0.10	0.10
PERSONNEL SERVICES					
7010 Full-Time Employees	-	6,605	9,084	10,650	11,640
7012 Annual Leave Cash Out	-	368	340	610	660
7015 PERS Retirement-F/T	-	1,558	2,532	2,740	2,960
7017 Cafeteria Plan	-	200	690	690	670
7018 Medicare-F/T	-	95	124	150	170
7020 Worker's Comp	-	249	134	170	180
TOTAL PERSONNEL SERVICES	-	9,075	12,904	15,010	16,280
OPERATING COSTS					
8010 Departmental Expense	-	8,137	-	-	-
TOTAL OPERATING COSTS	-	8,137	-	-	-
CONTRACTURAL SERVICES					
8130 Other Professional Svcs	-	-	40,000	-	-
TOTAL CONTRACTURAL SERVICES	-	-	40,000	-	-
INTERNAL SERVICES CHARGES					
8210 Vehicle Maintenance	-	11,030	11,030	25,310	25,310
8220 Risk Liability	-	6,001	8,320	5,940	6,140
TOTAL INTERNAL SERVICES CHARGES	-	17,031	19,350	31,250	31,450
OTHER FINANCING USES					
7904 Comp Abs Exp	-	(2,586)	-	-	-
TOTAL OTHER FINANCING USES	-	(2,586)	-	-	-
Total Division PW Admin	-	31,657	72,254	46,260	47,730

Sewer Capital Projects - 702 Budget by Division

Department - Public Works & Engineering

Division - Utilities & Streets

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
DEBT SERVICE		-	85,584	90,360	90,360	90,360
Total By Category		-	85,584	90,360	90,360	90,360
DEBT SERVICE						
8411	Interest	-	85,584	90,360	90,360	90,360
TOTAL DEBT SERVICE		-	85,584	90,360	90,360	90,360
Total Division Utilities & Streets		-	85,584	90,360	90,360	90,360

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 702 - Sewer Capital Projects

Division: Utilities & Streets

Department: Public Works & Engineering

Organization: 70237115 - Sewer Construction

FY 2025/2026

FY 2026/2027

8411 Interest

Interest

90,360

90,360

Total Interest

\$90,360

\$90,360

Budget by Fund

Total Sewer Replacement - 703

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	756,498	716,496	742,707	795,440	827,260
OPERATING COSTS	10,796	23,591	129,909	69,990	69,990
CONTRACTURAL SERVICES	187,325	500,585	5,136,683	285,070	285,070
INTERNAL SERVICES CHARGES	370,650	399,160	402,950	104,870	106,380
CAPITAL EXPENDITURES	872,225	147,959	2,155,320	600,000	600,000
OTHER FINANCING USES	(219,770)	4,371	-	-	-
Total By Category	1,977,724	1,792,162	8,567,569	1,855,370	1,888,700
Total Budgeted Full-Time Personnel	6.05	6.20	5.70	6.20	6.20
PERSONNEL SERVICES					
7010 Full-Time Employees	443,596	452,237	446,731	489,880	515,340
7012 Annual Leave Cash Out	17,977	6,396	17,245	29,830	31,290
7015 PERS Retirement-F/T	126,328	131,162	139,267	137,950	144,130
7017 Cafeteria Plan	119,922	90,397	112,625	107,940	105,300
7018 Medicare-F/T	7,003	6,546	6,478	7,100	7,480
7020 Worker's Comp	19,520	14,710	19,361	21,740	22,720
7113 Overtime	22,152	15,048	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	756,498	716,496	742,707	795,440	827,260
OPERATING COSTS					
8010 Departmental Expense	5,777	11,995	47,690	48,690	48,690
8012 Uniform Expense	2,694	1,856	3,800	3,800	3,800
8018 Conference & Meetings	2,325	6,615	13,000	13,000	13,000
8030 Equipment Maintenance	-	3,125	500	4,500	4,500
8099 Expenditure Transfers	-	-	64,919	-	-
TOTAL OPERATING COSTS	10,796	23,591	129,909	69,990	69,990
CONTRACTURAL SERVICES					
8112 Engineering Services	22,251	-	245,926	100,000	100,000
8113 Design/Architect Service	142,084	440,465	4,405,238	-	-
8130 Other Professional Svcs	22,990	60,120	485,519	185,070	185,070
TOTAL CONTRACTURAL SERVICES	187,325	500,585	5,136,683	285,070	285,070

Budget by Fund

Total Sewer Replacement - 703 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	329,570	329,570	329,570	58,070	58,070
8220	Risk Liability	41,080	69,590	73,380	46,800	48,310
TOTAL INTERNAL SERVICES CHARGES		370,650	399,160	402,950	104,870	106,380
CAPITAL EXPENDITURES						
8320	Capital Acquisition	-	147,959	-	-	-
8329	Other Construction	-	-	1,094,384	-	-
8330	Construction Contracts	820,979	-	600,000	600,000	600,000
8331	Construction Contingency	51,246	-	460,936	-	-
TOTAL CAPITAL EXPENDITURES		872,225	147,959	2,155,320	600,000	600,000
OTHER FINANCING USES						
7903	OPEB Expense	(209,754)	-	-	-	-
7904	Comp Abs Exp	(10,016)	4,371	-	-	-
TOTAL OTHER FINANCING USES		(219,770)	4,371	-	-	-
Total Fund - Sewer Replacement		1,977,724	1,792,162	8,567,569	1,855,370	1,888,700

Sewer Replacement - 703 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	1,381	30,640	28,260	30,140
CONTRACTURAL SERVICES		-	30,060	75,000	75,000	75,000
INTERNAL SERVICES CHARGES		-	-	-	1,390	1,450
Total By Category		-	31,441	105,640	104,650	106,590
Total Budgeted Full-Time Personnel		0.00	0.25	0.25	0.25	0.25
PERSONNEL SERVICES						
7010	Full-Time Employees	-	629	17,188	16,050	17,650
7012	Annual Leave Cash Out	-	303	633	930	1,000
7015	PERS Retirement-F/T	-	96	5,626	4,150	4,480
7017	Cafeteria Plan	-	276	6,830	6,800	6,640
7018	Medicare-F/T	-	14	249	230	260
7020	Worker's Comp	-	-	114	100	110
7113	Overtime	-	63	-	-	-
TOTAL PERSONNEL SERVICES		-	1,381	30,640	28,260	30,140
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	30,060	75,000	75,000	75,000
TOTAL CONTRACTURAL SERVICES		-	30,060	75,000	75,000	75,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	1,390	1,450
TOTAL INTERNAL SERVICES CHARGES		-	-	-	1,390	1,450
Total Department - Development Services Admin		-	31,441	105,640	104,650	106,590

Sewer Replacement - 703 Budget by Division

Department - Development Services Admin

Division - DS Administration/Finance

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	1,381	30,640	28,260	30,140
CONTRACTURAL SERVICES		-	30,060	75,000	75,000	75,000
INTERNAL SERVICES CHARGES		-	-	-	1,390	1,450
Total By Category		-	31,441	105,640	104,650	106,590
Total Budgeted Full-Time Personnel		0.00	0.25	0.25	0.25	0.25
PERSONNEL SERVICES						
7010	Full-Time Employees	-	629	17,188	16,050	17,650
7012	Annual Leave Cash Out	-	303	633	930	1,000
7015	PERS Retirement-F/T	-	96	5,626	4,150	4,480
7017	Cafeteria Plan	-	276	6,830	6,800	6,640
7018	Medicare-F/T	-	14	249	230	260
7020	Worker's Comp	-	-	114	100	110
7113	Overtime	-	63	-	-	-
TOTAL PERSONNEL SERVICES		-	1,381	30,640	28,260	30,140
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	30,060	75,000	75,000	75,000
TOTAL CONTRACTURAL SERVICES		-	30,060	75,000	75,000	75,000
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	1,390	1,450
TOTAL INTERNAL SERVICES CHARGES		-	-	-	1,390	1,450
Total Division DS Administration/Finance		-	31,441	105,640	104,650	106,590

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	703 - Sewer Replacement	Division:	DS Administration/Finance	
Department:	Development Services Admin			
Organization:	70330112 - DS Adm-Flow Monitoring	FY 2025/2026	FY 2026/2027	
8130	Other Professional Svcs			
	Sewer Flow Monitoring		75,000	75,000
	Total Other Professional Svcs		\$75,000	\$75,000

Sewer Replacement - 703 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	715,115	712,067	767,180	797,120
OPERATING COSTS	-	23,591	129,909	69,990	69,990
CONTRACTURAL SERVICES	-	470,525	5,061,683	210,070	210,070
INTERNAL SERVICES CHARGES	-	399,160	402,950	103,480	104,930
CAPITAL EXPENDITURES	-	147,959	2,155,320	600,000	600,000
OTHER FINANCING USES	-	4,371	-	-	-
Total By Category	-	1,760,721	8,461,929	1,750,720	1,782,110
Total Budgeted Full-Time Personnel	0.00	5.95	5.45	5.95	5.95
PERSONNEL SERVICES					
7010 Full-Time Employees	-	451,608	429,543	473,830	497,690
7012 Annual Leave Cash Out	-	6,093	16,612	28,900	30,290
7015 PERS Retirement-F/T	-	131,066	133,641	133,800	139,650
7017 Cafeteria Plan	-	90,121	105,795	101,140	98,660
7018 Medicare-F/T	-	6,532	6,229	6,870	7,220
7020 Worker's Comp	-	14,710	19,247	21,640	22,610
7113 Overtime	-	14,985	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES	-	715,115	712,067	767,180	797,120
OPERATING COSTS					
8010 Departmental Expense	-	11,995	47,690	48,690	48,690
8012 Uniform Expense	-	1,856	3,800	3,800	3,800
8018 Conference & Meetings	-	6,615	13,000	13,000	13,000
8030 Equipment Maintenance	-	3,125	500	4,500	4,500
8099 Expenditure Transfers	-	-	64,919	-	-
TOTAL OPERATING COSTS	-	23,591	129,909	69,990	69,990
CONTRACTURAL SERVICES					
8112 Engineering Services	-	-	245,926	100,000	100,000
8113 Design/Architect Service	-	440,465	4,405,238	-	-
8130 Other Professional Svcs	-	30,060	410,519	110,070	110,070
TOTAL CONTRACTURAL SERVICES	-	470,525	5,061,683	210,070	210,070

Sewer Replacement - 703 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	329,570	329,570	58,070	58,070
8220	Risk Liability	-	69,590	73,380	45,410	46,860
TOTAL INTERNAL SERVICES CHARGES		-	399,160	402,950	103,480	104,930
CAPITAL EXPENDITURES						
8320	Capital Acquisition	-	147,959	-	-	-
8329	Other Construction	-	-	1,094,384	-	-
8330	Construction Contracts	-	-	600,000	600,000	600,000
8331	Construction Contingency	-	-	460,936	-	-
TOTAL CAPITAL EXPENDITURES		-	147,959	2,155,320	600,000	600,000
OTHER FINANCING USES						
7904	Comp Abs Exp	-	4,371	-	-	-
TOTAL OTHER FINANCING USES		-	4,371	-	-	-
Total Department - Public Works & Engineering		-	1,760,721	8,461,929	1,750,720	1,782,110

Sewer Replacement - 703 Budget by Division

Department - Public Works & Engineering

Division - Utilities & Streets

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	715,115	712,067	767,180	797,120
OPERATING COSTS		-	23,591	129,909	69,990	69,990
CONTRACTURAL SERVICES		-	470,525	5,061,683	210,070	210,070
INTERNAL SERVICES CHARGES		-	399,160	402,950	103,480	104,930
CAPITAL EXPENDITURES		-	147,959	2,155,320	600,000	600,000
OTHER FINANCING USES		-	4,371	-	-	-
Total By Category		-	1,760,721	8,461,929	1,750,720	1,782,110
Total Budgeted Full-Time Personnel		0.00	5.95	5.45	5.95	5.95
PERSONNEL SERVICES						
7010	Full-Time Employees	-	451,608	429,543	473,830	497,690
7012	Annual Leave Cash Out	-	6,093	16,612	28,900	30,290
7015	PERS Retirement-F/T	-	131,066	133,641	133,800	139,650
7017	Cafeteria Plan	-	90,121	105,795	101,140	98,660
7018	Medicare-F/T	-	6,532	6,229	6,870	7,220
7020	Worker's Comp	-	14,710	19,247	21,640	22,610
7113	Overtime	-	14,985	1,000	1,000	1,000
TOTAL PERSONNEL SERVICES		-	715,115	712,067	767,180	797,120
OPERATING COSTS						
8010	Departmental Expense	-	11,995	47,690	48,690	48,690
8012	Uniform Expense	-	1,856	3,800	3,800	3,800
8018	Conference & Meetings	-	6,615	13,000	13,000	13,000
8030	Equipment Maintenance	-	3,125	500	4,500	4,500
8099	Expenditure Transfers	-	-	64,919	-	-
TOTAL OPERATING COSTS		-	23,591	129,909	69,990	69,990
CONTRACTURAL SERVICES						
8112	Engineering Services	-	-	245,926	100,000	100,000
8113	Design/Architect Service	-	440,465	4,405,238	-	-
8130	Other Professional Svcs	-	30,060	410,519	110,070	110,070
TOTAL CONTRACTURAL SERVICES		-	470,525	5,061,683	210,070	210,070

Sewer Replacement - 703 Budget by Division (continued)

Department - Public Works & Engineering

Division - Utilities & Streets

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	329,570	329,570	58,070	58,070
8220	Risk Liability	-	69,590	73,380	45,410	46,860
TOTAL INTERNAL SERVICES CHARGES		-	399,160	402,950	103,480	104,930
CAPITAL EXPENDITURES						
8320	Capital Acquisition	-	147,959	-	-	-
8329	Other Construction	-	-	1,094,384	-	-
8330	Construction Contracts	-	-	600,000	600,000	600,000
8331	Construction Contingency	-	-	460,936	-	-
TOTAL CAPITAL EXPENDITURES		-	147,959	2,155,320	600,000	600,000
OTHER FINANCING USES						
7904	Comp Abs Exp	-	4,371	-	-	-
TOTAL OTHER FINANCING USES		-	4,371	-	-	-
Total Division Utilities & Streets		-	1,760,721	8,461,929	1,750,720	1,782,110

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 703 - Sewer Replacement

Division: Utilities & Streets

Department: Public Works & Engineering

Organization: 70337116 - CCTV Sewer Line Inspection

FY 2025/2026

FY 2026/2027

7113	Overtime		
	Emergency Call Outs, Special Events and Projects	1,000	1,000
	Total Overtime	\$1,000	\$1,000
8010	Departmental Expense		
	Office Supplies	3,000	3,000
	Replacement Cleats/Tracks	3,000	3,000
	Safety Equipment	1,500	1,500
	Lateral Launch Camera	15,000	15,000
	Tools	4,000	4,000
	California Water Association/NASSCO	3,000	3,000
	Total Departmental Expense	\$29,500	\$29,500
8012	Uniform Expense		
	Uniform Shirts	450	450
	Boot Allowance	400	400
	Hats	50	50
	Safety Jackets	150	150
	Uniform Service	500	500
	Total Uniform Expense	\$1,550	\$1,550
8018	Conference & Meetings		
	Maintenance Training	2,500	2,500
	Staff Training	7,000	7,000
	California Water Environment Association	2,000	2,000
	Total Conference & Meetings	\$11,500	\$11,500
8030	Equipment Maintenance		
	Close Circuit Television (CCTV) Software Support	1,500	1,500
	CCTV Sewer Video Equip Hardware	2,500	2,500
	Gas Detectors Certification	500	500
	Total Equipment Maintenance	\$4,500	\$4,500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 703 - Sewer Replacement

Division: Utilities & Streets

Department: Public Works & Engineering

8130	Other Professional Svcs		
	Camera Repairs	12,570	12,570
	Total Other Professional Svcs	\$12,570	\$12,570
Organization:	70337117 - Sewer Line Replacement	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Materials & Hardware	3,190	3,190
	Office Supplies	1,500	1,500
	Sewer Pipe & Pipe Supplies	8,000	8,000
	Sewer Clean Out Boxes	4,000	4,000
	Safety Equipment	2,500	2,500
	Total Departmental Expense	\$19,190	\$19,190
8012	Uniform Expense		
	Safety Jackets	150	150
	Uniform Service	1,600	1,600
	Uniform Shirts	450	450
	Hats	50	50
	Total Uniform Expense	\$2,250	\$2,250
8018	Conference & Meetings		
	Maintenance Training	1,500	1,500
	Total Conference & Meetings	\$1,500	\$1,500
8112	Engineering Services		
	Inspection/Assessment services	100,000	100,000
	Total Engineering Services	\$100,000	\$100,000
8130	Other Professional Svcs		
	Emergency Restoration	30,000	30,000
	Camera Repairs	30,000	30,000
	Manhole Repairs	35,000	35,000
	Asset Management Support/Reports	2,500	2,500
	Total Other Professional Svcs	\$97,500	\$97,500

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 703 - Sewer Replacement

Division: Utilities & Streets

Department: Public Works & Engineering

8330	Construction Contracts		
	Replace Wet Well PVC Liner	100,000	100,000
	Sewer Line Replacement	250,000	250,000
	Lift Station Repairs	250,000	250,000
	Total Construction Contracts	\$600,000	\$600,000

Budget by Fund

Total Fleet Operations - 751

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	1,047,499	1,367,796	1,601,829	1,525,660	1,576,450
OPERATING COSTS	1,800,043	2,151,939	2,375,549	2,186,780	2,186,780
CONTRACTURAL SERVICES	748,408	957,925	2,249,864	1,326,000	1,326,000
INTERNAL SERVICES CHARGES	51,750	144,397	137,660	246,820	249,140
CAPITAL EXPENDITURES	(9)	-	8,306,390	6,850,790	5,821,300
Total By Category	3,647,691	4,622,057	14,671,292	12,136,050	11,159,670
Total Budgeted Full-Time Personnel	9.90	11.15	11.15	10.15	10.15
PERSONNEL SERVICES					
7010 Full-Time Employees	667,145	874,478	1,025,475	959,640	1,000,640
7012 Annual Leave Cash Out	15,765	49,940	43,602	63,050	65,280
7015 PERS Retirement-F/T	195,422	254,633	306,596	270,480	280,220
7017 Cafeteria Plan	122,077	138,725	167,400	172,170	167,970
7018 Medicare-F/T	10,314	13,415	13,261	13,920	14,510
7020 Worker's Comp	29,340	28,683	34,995	35,900	37,330
7113 Overtime	7,436	7,922	10,500	10,500	10,500
TOTAL PERSONNEL SERVICES	1,047,499	1,367,796	1,601,829	1,525,660	1,576,450
OPERATING COSTS					
8010 Departmental Expense	38,843	135,037	72,980	82,980	82,980
8011 Advertising	-	-	200	200	200
8012 Uniform Expense	3,877	3,257	7,450	7,450	7,450
8013 Equip (Non-Comp) <\$5000	-	-	1,000	5,000	5,000
8014 Computer Hardwar <\$5000	6,064	-	1,000	10,000	10,000
8018 Conference & Meetings	8,634	4,219	8,000	14,000	14,000
8021 Rents	21,433	28,408	27,000	37,000	37,000
8023 Automotive Parts	255,916	302,863	469,919	318,150	318,150
8024 Fuel & Oil	1,354,714	1,474,130	1,529,000	1,510,000	1,510,000
8025 Tires & Tubes	84,519	115,674	142,000	95,000	95,000
8030 Equipment Maintenance	26,043	88,351	117,000	107,000	107,000
TOTAL OPERATING COSTS	1,800,043	2,151,939	2,375,549	2,186,780	2,186,780

Budget by Fund

Total Fleet Operations - 751 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	748,408	957,925	2,249,864	1,326,000	1,326,000
TOTAL CONTRACTURAL SERVICES		748,408	957,925	2,249,864	1,326,000	1,326,000
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	1	-	143,400	143,400
8220	Risk Liability	51,750	144,396	137,660	103,420	105,740
TOTAL INTERNAL SERVICES CHARGES		51,750	144,397	137,660	246,820	249,140
CAPITAL EXPENDITURES						
8317	Maintenance Equipment	-	-	29,355	-	-
8319	Vehicles	(9)	-	8,277,035	6,850,790	5,821,300
TOTAL CAPITAL EXPENDITURES		(9)	-	8,306,390	6,850,790	5,821,300
Total Fund - Fleet Operations		3,647,691	4,622,057	14,671,292	12,136,050	11,159,670

Fleet Operations - 751 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	2,488	183,073	214,200	221,270
INTERNAL SERVICES CHARGES		-	-	-	10,500	10,680
Total By Category		-	2,488	183,073	224,700	231,950
Total Budgeted Full-Time Personnel		0.00	1.35	1.35	1.35	1.35
PERSONNEL SERVICES						
7010	Full-Time Employees	-	1,941	123,891	136,070	141,880
7012	Annual Leave Cash Out	-	-	5,884	10,370	10,760
7015	PERS Retirement-F/T	-	191	33,805	35,440	36,870
7017	Cafeteria Plan	-	329	16,470	29,010	28,300
7018	Medicare-F/T	-	27	1,794	1,970	2,060
7020	Worker's Comp	-	-	1,229	1,340	1,400
TOTAL PERSONNEL SERVICES		-	2,488	183,073	214,200	221,270
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	-	-	10,500	10,680
TOTAL INTERNAL SERVICES CHARGES		-	-	-	10,500	10,680
Total Department - Development Services Admin		-	2,488	183,073	224,700	231,950

Fleet Operations - 751 Budget by Department

Total - Public Works & Engineering

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		-	1,365,308	1,418,756	1,311,460	1,355,180
OPERATING COSTS		-	2,151,939	2,375,549	2,186,780	2,186,780
CONTRACTURAL SERVICES		-	957,925	2,249,864	1,326,000	1,326,000
INTERNAL SERVICES CHARGES		-	144,397	137,660	236,320	238,460
CAPITAL EXPENDITURES		-	-	8,306,390	6,850,790	5,821,300
Total By Category		-	4,619,569	14,488,219	11,911,350	10,927,720
Total Budgeted Full-Time Personnel		0.00	9.80	9.80	8.80	8.80
PERSONNEL SERVICES						
7010	Full-Time Employees	-	872,537	901,584	823,570	858,760
7012	Annual Leave Cash Out	-	49,940	37,718	52,680	54,520
7015	PERS Retirement-F/T	-	254,442	272,791	235,040	243,350
7017	Cafeteria Plan	-	138,396	150,930	143,160	139,670
7018	Medicare-F/T	-	13,388	11,467	11,950	12,450
7020	Worker's Comp	-	28,683	33,766	34,560	35,930
7113	Overtime	-	7,922	10,500	10,500	10,500
TOTAL PERSONNEL SERVICES		-	1,365,308	1,418,756	1,311,460	1,355,180
OPERATING COSTS						
8010	Departmental Expense	-	135,037	72,980	82,980	82,980
8011	Advertising	-	-	200	200	200
8012	Uniform Expense	-	3,257	7,450	7,450	7,450
8013	Equip (Non-Comp) <\$5000	-	-	1,000	5,000	5,000
8014	Computer Hardwar <\$5000	-	-	1,000	10,000	10,000
8018	Conference & Meetings	-	4,219	8,000	14,000	14,000
8021	Rents	-	28,408	27,000	37,000	37,000
8023	Automotive Parts	-	302,863	469,919	318,150	318,150
8024	Fuel & Oil	-	1,474,130	1,529,000	1,510,000	1,510,000
8025	Tires & Tubes	-	115,674	142,000	95,000	95,000
8030	Equipment Maintenance	-	88,351	117,000	107,000	107,000
TOTAL OPERATING COSTS		-	2,151,939	2,375,549	2,186,780	2,186,780

Fleet Operations - 751 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8130	Other Professional Svcs	-	957,925	2,249,864	1,326,000	1,326,000
TOTAL CONTRACTURAL SERVICES		-	957,925	2,249,864	1,326,000	1,326,000
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	1	-	143,400	143,400
8220	Risk Liability	-	144,396	137,660	92,920	95,060
TOTAL INTERNAL SERVICES CHARGES		-	144,397	137,660	236,320	238,460
CAPITAL EXPENDITURES						
8317	Maintenance Equipment	-	-	29,355	-	-
8319	Vehicles	-	-	8,277,035	6,850,790	5,821,300
TOTAL CAPITAL EXPENDITURES		-	-	8,306,390	6,850,790	5,821,300
Total Department - Public Works & Engineering		-	4,619,569	14,488,219	11,911,350	10,927,720

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 751 - Fleet Operations

Division: Support Services

Department: Public Works & Engineering

Organization: 75137305 - Fleet Maintenance

FY 2025/2026

FY 2026/2027

7113	Overtime		
	Emergency Call Outs, Special Events and Projects	10,000	10,000
	Total Overtime	\$10,000	\$10,000
8010	Departmental Expense		
	First Aid Supplies	10,000	10,000
	Shop Tools	5,500	5,500
	Shop Towels	3,200	3,200
	Storage Tank Permits	13,000	13,000
	Supplies	35,600	35,600
	Generator Permits	10,000	10,000
	Office Supplies	2,180	2,180
	All Data On-line Repair Manual Renewal	3,500	3,500
	Total Departmental Expense	\$82,980	\$82,980
8011	Advertising		
	For Bidding	200	200
	Total Advertising	\$200	\$200
8012	Uniform Expense		
	Safety Jackets	900	900
	Uniform Service	2,850	2,850
	Uniform Shirts	2,100	2,100
	Hats	200	200
	Boot Allowance - 7 Staff	1,400	1,400
	Total Uniform Expense	\$7,450	\$7,450
8013	Equip (Non-Comp) <\$5000		
	Light Bars/Safety Equipment	5,000	5,000
	Total Equip (Non-Comp) <\$5000	\$5,000	\$5,000
8014	Computer Hardwar <\$5000		
	Windows Laptop	10,000	10,000
	Total Computer Hardwar <\$5000	\$10,000	\$10,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	751 - Fleet Operations	Division:	Support Services
Department:	Public Works & Engineering		
8018	Conference & Meetings		
	Certification Training/Seminars	5,000	5,000
	CDL Training - HR Required	7,000	7,000
	CMMS (Computer Management Maintenance Systems)	2,000	2,000
	Total Conference & Meetings	\$14,000	\$14,000
8021	Rents		
	800 MHz Radio Charge	22,000	22,000
	Miscellaneous Equipment	15,000	15,000
	Total Rents	\$37,000	\$37,000
8023	Automotive Parts		
	Automotive Parts	216,650	216,650
	Light Bar/Safety Equipment	10,000	10,000
	Total Automotive Parts	\$226,650	\$226,650
8024	Fuel & Oil		
	City	1,450,000	1,450,000
	Fontana Unified School District	60,000	60,000
	Total Fuel & Oil	\$1,510,000	\$1,510,000
8025	Tires & Tubes		
	Tires and Tubes	95,000	95,000
	Total Tires & Tubes	\$95,000	\$95,000
8030	Equipment Maintenance		
	Air Compressor Inspections	7,000	7,000
	Fuel Island Maintenance	45,000	45,000
	Generator Maintenance	35,000	35,000
	Tank Inspection and Maintenance	20,000	20,000
	Total Equipment Maintenance	\$107,000	\$107,000
8130	Other Professional Svcs		
	Air Conditioning/Cooling System Repairs	20,000	20,000
	Auto Body Repairs/Paint Services	381,330	381,330
	Car Wash	30,000	30,000
	Fire Extinguisher & Equipment	25,000	25,000

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	751 - Fleet Operations	Division:	Support Services		
Department:	Public Works & Engineering				
	Glass Replacements/Repairs			15,000	15,000
	Heavy Equipment Repairs			50,000	50,000
	Motorcycle Repairs			50,000	50,000
	Other Change Over Services			20,000	20,000
	Opacity Testing			27,300	27,300
	Transmission Repairs			15,000	15,000
	Upholstery Repairs			5,000	5,000
	Vehicle Smog			3,500	3,500
	Waste Hauling			3,000	3,000
	Other Repair Services			5,000	5,000
	Total Other Professional Svcs			\$650,130	\$650,130
Organization:	75137306 - Fleet Replacement			FY 2025/2026	FY 2026/2027
7113	Overtime				
	Emergency Call Outs, Special Events and Projects			500	500
	Total Overtime			\$500	\$500
8023	Automotive Parts				
	Aim Devices			10,000	10,000
	First Aid Kits			4,000	4,000
	Light Bar/Safety Equipment			50,000	50,000
	800 MHz Radio Charge			25,000	25,000
	Fire Extinguishers			2,500	2,500
	Total Automotive Parts			\$91,500	\$91,500
8130	Other Professional Svcs				
	Auto Body Repairs/Paint Services			20,000	20,000
	Windshield Glazing			267,000	267,000
	Equipment Change Over			368,870	368,870
	Other Change Over Services			20,000	20,000
	Total Other Professional Svcs			\$675,870	\$675,870

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	751 - Fleet Operations	Division:	Support Services
Department:	Public Works & Engineering		
8319	Vehicles		
	Vehicle Purchases	5,500,000	5,500,000
	16 Additional Vehicles Paid From Fund Balance	1,350,790	-
	5 Additional Vehicles Paid From Fund Balance	-	321,300
	Total Vehicles	\$6,850,790	\$5,821,300

**Fontana Fire
Protection
District**

926

Budget by Fund

Total Fontana Fire District Funds

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	1,768,562	2,299,723	2,959,358	2,974,390	3,245,460
OPERATING COSTS	190,399	70,283	152,516	160,050	122,150
CONTRACTURAL SERVICES	40,905,490	43,761,343	43,924,003	46,436,740	49,162,870
INTERNAL SERVICES CHARGES	281,930	394,435	408,032	444,990	458,750
CAPITAL EXPENDITURES	5,378,547	9,084,630	45,547,044	1,868,300	39,270
CONTR:TO OTR AGY	12,273,395	17,144,111	22,931,456	21,026,300	21,480,170
Total By Category	60,798,323	72,754,525	115,922,409	72,910,770	74,508,670
Total Budgeted Full-Time Personnel	17.15	18.87	20.17	19.87	20.47
PERSONNEL SERVICES					
7010 Full-Time Employees	1,097,383	1,467,974	1,862,912	1,902,350	2,103,830
7012 Annual Leave Cash Out	12,998	14,724	74,161	123,360	135,790
7015 PERS Retirement-F/T	303,060	400,740	537,698	503,880	552,730
7017 Cafeteria Plan	270,940	308,853	342,295	304,410	303,920
7018 Medicare-F/T	16,645	21,460	27,003	27,580	30,500
7020 Worker's Comp	27,118	47,261	39,419	36,940	40,540
7113 Overtime	40,418	38,711	75,870	75,870	78,150
TOTAL PERSONNEL SERVICES	1,768,562	2,299,723	2,959,358	2,974,390	3,245,460
OPERATING COSTS					
8010 Departmental Expense	133,213	31,668	44,622	38,400	31,990
8011 Advertising	1,750	7,286	4,535	5,400	5,480
8012 Uniform Expense	1,275	1,419	9,000	12,200	10,470
8013 Equip (Non-Comp) <\$5000	140	1,709	36,575	27,800	17,310
8014 Computer Hardwar <\$5000	918	1,948	-	-	-
8015 Computer Softwar <\$5000	-	-	3,260	4,000	4,120
8018 Conference & Meetings	3,271	10,735	26,500	27,000	27,620
8019 Communications	49,832	15,518	20,100	37,550	22,160
8020 Utilities	-	-	3,306	-	-
8028 City Programs	-	-	-	3,000	3,000
8030 Equipment Maintenance	-	-	4,618	4,700	-
TOTAL OPERATING COSTS	190,399	70,283	152,516	160,050	122,150

Budget by Fund

Total Fontana Fire District Funds (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	122,758	72,670	276,490	215,000	221,000
8111	Accounting and Auditing	-	-	10,000	-	-
8112	Engineering Services	133,082	118,327	278,135	-	-
8113	Design/Architect Service	360,023	177,245	231,425	-	-
8115	Consultant Services	67,560	44,463	50,418	15,000	15,000
8118	Environmental Services	3,400	75,270	56,930	-	-
8130	Other Professional Svcs	40,218,667	43,273,368	43,020,605	46,206,740	48,926,870
TOTAL CONTRACTURAL SERVICES		40,905,490	43,761,343	43,924,003	46,436,740	49,162,870
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	172,240	172,240	172,240	257,550	257,550
8220	Risk Liability	109,690	222,195	235,792	187,440	201,200
TOTAL INTERNAL SERVICES CHARGES		281,930	394,435	408,032	444,990	458,750
CAPITAL EXPENDITURES						
8307	Land Site Clearance	174,968	163,884	200,000	200,000	206,000
8310	Land	-	-	7,164	-	-
8312	Land Acquisition Exp	2,000	-	-	-	-
8313	Structures	-	113,846	1,754,733	-	-
8317	Maintenance Equipment	80,386	4,658	536,836	-	-
8318	Office Equip Furn & Fix	439,127	84,758	875,733	946,500	-
8319	Vehicles	421,800	1,262	4,051,343	858,410	100,000
8329	Other Construction	19,981	-	12,743,918	-	-
8330	Construction Contracts	4,219,785	8,664,151	22,471,619	-	-
8331	Construction Contingency	-	-	799,588	-	-
8335	Utility Connections	20,500	52,071	1,969,500	-	-
8399	Project Personnel Offset	-	-	136,610	(136,610)	(266,730)
TOTAL CAPITAL EXPENDITURES		5,378,547	9,084,630	45,547,044	1,868,300	39,270
CONTR:TO OTR AGY						
8740	Contribution To City	12,273,395	17,144,111	22,931,456	21,026,300	21,480,170
TOTAL CONTR: TO OTR AGY		12,273,395	17,144,111	22,931,456	21,026,300	21,480,170
Total		60,798,323	72,754,525	115,922,409	72,910,770	74,508,670

Budget by Fund

Total Fontana Fire District - 210

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	1,750,903	2,179,148	2,766,851	2,844,160	2,991,010
OPERATING COSTS	144,011	66,967	139,379	160,050	122,150
CONTRACTURAL SERVICES	40,322,037	43,346,038	43,352,019	46,436,740	49,162,870
INTERNAL SERVICES CHARGES	278,830	382,553	398,530	438,610	446,470
CAPITAL EXPENDITURES	441,485	367,146	2,419,754	1,331,910	306,000
CONTR:TO OTR AGY	12,229,595	16,886,521	22,673,866	20,931,520	21,382,550
Total By Category	55,166,861	63,228,373	71,750,399	72,142,990	74,411,050
Total Budgeted Full-Time Personnel	17.00	18.00	19.30	19.20	19.20
PERSONNEL SERVICES					
7010 Full-Time Employees	1,086,081	1,386,201	1,737,923	1,816,220	1,930,440
7012 Annual Leave Cash Out	12,998	14,724	68,721	117,380	124,290
7015 PERS Retirement-F/T	298,996	381,940	503,205	482,120	508,790
7017 Cafeteria Plan	269,176	292,889	319,134	291,420	284,310
7018 Medicare-F/T	16,481	20,292	25,193	26,330	27,990
7020 Worker's Comp	26,753	44,405	36,805	34,820	37,040
7113 Overtime	40,418	38,697	75,870	75,870	78,150
TOTAL PERSONNEL SERVICES	1,750,903	2,179,148	2,766,851	2,844,160	2,991,010
OPERATING COSTS					
8010 Departmental Expense	86,825	31,668	44,622	38,400	31,990
8011 Advertising	1,750	3,970	4,400	5,400	5,480
8012 Uniform Expense	1,275	1,419	9,000	12,200	10,470
8013 Equip (Non-Comp) <\$5000	140	1,709	26,879	27,800	17,310
8014 Computer Hardwar <\$5000	918	1,948	-	-	-
8015 Computer Softwar <\$5000	-	-	3,260	4,000	4,120
8018 Conference & Meetings	3,271	10,735	26,500	27,000	27,620
8019 Communications	49,832	15,518	20,100	37,550	22,160
8028 City Programs	-	-	-	3,000	3,000
8030 Equipment Maintenance	-	-	4,618	4,700	-
TOTAL OPERATING COSTS	144,011	66,967	139,379	160,050	122,150

Budget by Fund

Total Fontana Fire District - 210 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	122,758	72,670	275,508	215,000	221,000
8111	Accounting and Auditing	-	-	10,000	-	-
8115	Consultant Services	-	-	-	15,000	15,000
8118	Environmental Services	-	-	52,940	-	-
8130	Other Professional Svcs	40,199,279	43,273,368	43,013,571	46,206,740	48,926,870
TOTAL CONTRACTURAL SERVICES		40,322,037	43,346,038	43,352,019	46,436,740	49,162,870
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	172,240	172,240	172,240	257,550	257,550
8220	Risk Liability	106,590	210,313	226,290	181,060	188,920
TOTAL INTERNAL SERVICES CHARGES		278,830	382,553	398,530	438,610	446,470
CAPITAL EXPENDITURES						
8307	Land Site Clearance	174,968	163,884	200,000	200,000	206,000
8313	Structures	-	113,846	921,879	-	-
8317	Maintenance Equipment	80,386	4,658	536,836	-	-
8318	Office Equip Furn & Fix	177,631	84,758	609,671	946,500	-
8319	Vehicles	8,500	-	151,368	185,410	100,000
TOTAL CAPITAL EXPENDITURES		441,485	367,146	2,419,754	1,331,910	306,000
CONTR:TO OTR AGY						
8740	Contribution To City	12,229,595	16,886,521	22,673,866	20,931,520	21,382,550
TOTAL CONTR: TO OTR AGY		12,229,595	16,886,521	22,673,866	20,931,520	21,382,550
Total Fund - Fontana Fire District		55,166,861	63,228,373	71,750,399	72,142,990	74,411,050

Fontana Fire District - 210 Budget by Department

Total - Fire

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	1,750,903	2,179,148	2,766,851	2,844,160	2,991,010
OPERATING COSTS	144,011	66,967	139,379	160,050	122,150
CONTRACTURAL SERVICES	40,322,037	43,346,038	43,352,019	46,436,740	49,162,870
INTERNAL SERVICES CHARGES	278,830	382,553	398,530	438,610	446,470
CAPITAL EXPENDITURES	441,485	367,146	2,419,754	1,331,910	306,000
CONTR:TO OTR AGY	12,229,595	16,886,521	22,673,866	20,931,520	21,382,550
Total By Category	55,166,861	63,228,373	71,750,399	72,142,990	74,411,050
Total Budgeted Full-Time Personnel	17.00	18.00	19.30	19.20	19.20
PERSONNEL SERVICES					
7010 Full-Time Employees	1,086,081	1,386,201	1,737,923	1,816,220	1,930,440
7012 Annual Leave Cash Out	12,998	14,724	68,721	117,380	124,290
7015 PERS Retirement-F/T	298,996	381,940	503,205	482,120	508,790
7017 Cafeteria Plan	269,176	292,889	319,134	291,420	284,310
7018 Medicare-F/T	16,481	20,292	25,193	26,330	27,990
7020 Worker's Comp	26,753	44,405	36,805	34,820	37,040
7113 Overtime	40,418	38,697	75,870	75,870	78,150
TOTAL PERSONNEL SERVICES	1,750,903	2,179,148	2,766,851	2,844,160	2,991,010
OPERATING COSTS					
8010 Departmental Expense	86,825	31,668	44,622	38,400	31,990
8011 Advertising	1,750	3,970	4,400	5,400	5,480
8012 Uniform Expense	1,275	1,419	9,000	12,200	10,470
8013 Equip (Non-Comp) <\$5000	140	1,709	26,879	27,800	17,310
8014 Computer Hardwar <\$5000	918	1,948	-	-	-
8015 Computer Softwar <\$5000	-	-	3,260	4,000	4,120
8018 Conference & Meetings	3,271	10,735	26,500	27,000	27,620
8019 Communications	49,832	15,518	20,100	37,550	22,160
8028 City Programs	-	-	-	3,000	3,000
8030 Equipment Maintenance	-	-	4,618	4,700	-
TOTAL OPERATING COSTS	144,011	66,967	139,379	160,050	122,150

Fontana Fire District - 210 Budget by Department

Total - Fire (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	122,758	72,670	275,508	215,000	221,000
8111	Accounting and Auditing	-	-	10,000	-	-
8115	Consultant Services	-	-	-	15,000	15,000
8118	Environmental Services	-	-	52,940	-	-
8130	Other Professional Svcs	40,199,279	43,273,368	43,013,571	46,206,740	48,926,870
TOTAL CONTRACTURAL SERVICES		40,322,037	43,346,038	43,352,019	46,436,740	49,162,870
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	172,240	172,240	172,240	257,550	257,550
8220	Risk Liability	106,590	210,313	226,290	181,060	188,920
TOTAL INTERNAL SERVICES CHARGES		278,830	382,553	398,530	438,610	446,470
CAPITAL EXPENDITURES						
8307	Land Site Clearance	174,968	163,884	200,000	200,000	206,000
8313	Structures	-	113,846	921,879	-	-
8317	Maintenance Equipment	80,386	4,658	536,836	-	-
8318	Office Equip Furn & Fix	177,631	84,758	609,671	946,500	-
8319	Vehicles	8,500	-	151,368	185,410	100,000
TOTAL CAPITAL EXPENDITURES		441,485	367,146	2,419,754	1,331,910	306,000
CONTR:TO OTR AGY						
8740	Contribution To City	12,229,595	16,886,521	22,673,866	20,931,520	21,382,550
TOTAL CONTR:TO OTR AGY		12,229,595	16,886,521	22,673,866	20,931,520	21,382,550
Total Department - Fire		55,166,861	63,228,373	71,750,399	72,142,990	74,411,050

Fontana Fire District - 210 Budget by Division

Department - Fire

Division - Fire

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		469	51,233	168,910	170,170	185,820
OPERATING COSTS		75,210	10,205	36,722	14,000	14,200
CONTRACTURAL SERVICES		40,095,106	43,199,984	42,914,124	45,806,740	48,519,370
INTERNAL SERVICES CHARGES		-	4,823	-	20,350	20,980
CAPITAL EXPENDITURES		266,517	203,262	2,219,754	1,131,910	100,000
CONTR:TO OTR AGY		12,229,595	16,886,521	22,673,866	20,931,520	21,382,550
Total By Category		52,666,897	60,356,028	68,013,376	68,074,690	70,222,920
Total Budgeted Full-Time Personnel		0.00	1.00	1.00	1.00	1.00
PERSONNEL SERVICES						
7010	Full-Time Employees	406	34,869	117,719	102,880	116,020
7012	Annual Leave Cash Out	-	-	6,104	9,820	10,620
7015	PERS Retirement-F/T	58	6,731	31,162	26,400	28,540
7017	Cafeteria Plan	-	7,994	10,890	28,910	28,210
7018	Medicare-F/T	5	503	1,705	1,490	1,680
7020	Worker's Comp	-	1,136	1,330	670	750
TOTAL PERSONNEL SERVICES		469	51,233	168,910	170,170	185,820
OPERATING COSTS						
8010	Departmental Expense	74,292	7,636	18,222	5,000	5,000
8011	Advertising	-	614	1,000	3,000	3,000
8013	Equip (Non-Comp) <\$5000	-	7	10,000	-	-
8014	Computer Hardwar <\$5000	918	1,948	-	-	-
8018	Conference & Meetings	-	-	7,500	3,000	3,200
8028	City Programs	-	-	-	3,000	3,000
TOTAL OPERATING COSTS		75,210	10,205	36,722	14,000	14,200

Fontana Fire District - 210 Budget by Division (continued)

Department - Fire

Division - Fire

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	50,508	-	-
8111	Accounting and Auditing	-	-	10,000	-	-
8115	Consultant Services	-	-	-	15,000	15,000
8118	Environmental Services	-	-	52,940	-	-
8130	Other Professional Svcs	40,095,106	43,199,984	42,800,676	45,791,740	48,504,370
TOTAL CONTRACTURAL SERVICES		40,095,106	43,199,984	42,914,124	45,806,740	48,519,370
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	-	-	12,010	12,010
8220	Risk Liability	-	4,823	-	8,340	8,970
TOTAL INTERNAL SERVICES CHARGES		-	4,823	-	20,350	20,980
CAPITAL EXPENDITURES						
8313	Structures	-	113,846	921,879	-	-
8317	Maintenance Equipment	80,386	4,658	536,836	-	-
8318	Office Equip Furn & Fix	177,631	84,758	609,671	946,500	-
8319	Vehicles	8,500	-	151,368	185,410	100,000
TOTAL CAPITAL EXPENDITURES		266,517	203,262	2,219,754	1,131,910	100,000
CONTR: TO OTR AGY						
8740	Contribution To City	12,229,595	16,886,521	22,673,866	20,931,520	21,382,550
TOTAL CONTR:TO OTR AGY		12,229,595	16,886,521	22,673,866	20,931,520	21,382,550
Total Division Fire		52,666,897	60,356,028	68,013,376	68,074,690	70,222,920

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 210 - Fontana Fire District

Division: Fire

Department: Fire

Organization:	21050000 - Fire District Administration	FY 2025/2026	FY 2026/2027
8130	Other Professional Svcs		
	Fire Contract	45,758,840	48,504,370
	Fire Station #71 Window Coverings	15,000	-
	Fire Station #78 Window Coverings	10,000	-
	Fire Station #79 Gym Flooring	7,900	-
	Total Other Professional Svcs	\$45,791,740	\$48,504,370
8318	Office Equip Furn & Fix		
	AutoPulse (2) CPR Machine	65,000	-
	Fire Station #73 Apparatus Carport	185,000	-
	Cardiac Monitors (XSA)	165,000	-
	Station #74 Westnet	115,000	-
	Radios - APX 800 - Motorola ^(B)	90,000	-
	Fire Station #78 Replace Interior Flooring	15,000	-
	Radios - BK5000 Radios ^(1B)	60,000	-
	Fire Station #78 Interior Paint	37,000	-
	Boundtree - Stand Alone Smart Locker	8,500	-
	Fire Station #78 Replace Kitchen Cabinets & Counters	41,000	-
	New Opener for Rear Gate- Remove and Repair	10,000	-
	Fire Station #78 Replace Stove	20,000	-
	Fire Station #72 Water Softner	20,000	-
	Fire Station #79 WestNet	95,000	-
	Fire Station #71 Replace Stove	20,000	-
	Total Office Equip Furn & Fix	\$946,500	\$-
8319	Vehicles		
	Fire Vehicle Tools- ME79- Metro Compliment	25,000	-
	Fire Vehicle Tools MT77- Metro Compliment	-	50,000
	Fire Vehicle Tools R72- Metro Compliment	-	50,000
	Fire Vehicle Tools- MT71- Metro Compliment	50,000	-
	Total Vehicles	\$75,000	\$100,000
8740	Contribution To City		

	Contribution to City - Code OH Allocation	594,040	614,830
	Contribution to City - Air Support	287,150	321,650
	Contribution to City - Dispatch - Technology Expenses	197,700	197,700
	Contribution to City - Cost Allocation	6,389,170	6,612,790
	Contribution to City - FFD Lease Agreement	10,768,590	10,883,970
	Contribution to City - 2021 LRBs	1,120,700	1,119,300
	Contribution to City - Dispatch	1,574,170	1,632,310
	Total Contribution To City	\$20,931,520	\$21,382,550
Organization:	21050010 - Office of Emergency Svcs	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	1,500	1,500
	Shirts/Apparel	1,000	1,000
	Ready Fontana/CERT/City Programs Printing	2,000	2,000
	Memberships	500	500
	Total Departmental Expense	\$5,000	\$5,000
8011	Advertising		
	Advertising	1,000	1,000
	Promotional Items	2,000	2,000
	Total Advertising	\$3,000	\$3,000
8018	Conference & Meetings		
	Conference & Meetings	3,000	3,200
	Total Conference & Meetings	\$3,000	\$3,200
8028	City Programs		
	Community Training Programs	3,000	3,000
	Total City Programs	\$3,000	\$3,000
8115	Consultant Services		
	Consultant Services	15,000	15,000
	Total Consultant Services	\$15,000	\$15,000
8319	Vehicles		
	New F250 for Emergency Services	110,410	-
	Total Vehicles	\$110,410	\$-

Fontana Fire District - 210 Budget by Division

Department - Fire

Division - Code Compliance

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,750,434	2,127,915	2,597,941	2,673,990	2,805,190
OPERATING COSTS		68,801	56,762	102,657	146,050	107,950
CONTRACTURAL SERVICES		226,931	146,054	437,895	630,000	643,500
INTERNAL SERVICES CHARGES		278,830	377,730	398,530	418,260	425,490
CAPITAL EXPENDITURES		174,968	163,884	200,000	200,000	206,000
Total By Category		2,499,964	2,872,345	3,737,023	4,068,300	4,188,130
Total Budgeted Full-Time Personnel		17.00	17.00	18.30	18.20	18.20
PERSONNEL SERVICES						
7010	Full-Time Employees	1,085,675	1,351,332	1,620,204	1,713,340	1,814,420
7012	Annual Leave Cash Out	12,998	14,724	62,617	107,560	113,670
7015	PERS Retirement-F/T	298,938	375,209	472,043	455,720	480,250
7017	Cafeteria Plan	269,176	284,895	308,244	262,510	256,100
7018	Medicare-F/T	16,476	19,789	23,488	24,840	26,310
7020	Worker's Comp	26,753	43,269	35,475	34,150	36,290
7113	Overtime	40,418	38,697	75,870	75,870	78,150
TOTAL PERSONNEL SERVICES		1,750,434	2,127,915	2,597,941	2,673,990	2,805,190
OPERATING COSTS						
8010	Departmental Expense	12,533	24,032	26,400	33,400	26,990
8011	Advertising	1,750	3,356	3,400	2,400	2,480
8012	Uniform Expense	1,275	1,419	9,000	12,200	10,470
8013	Equip (Non-Comp) <\$5000	140	1,702	16,879	27,800	17,310
8015	Computer Softwar <\$5000	-	-	3,260	4,000	4,120
8018	Conference & Meetings	3,271	10,735	19,000	24,000	24,420
8019	Communications	49,832	15,518	20,100	37,550	22,160
8030	Equipment Maintenance	-	-	4,618	4,700	-
TOTAL OPERATING COSTS		68,801	56,762	102,657	146,050	107,950

Fontana Fire District - 210 Budget by Division (continued)

Department - Fire

Division - Code Compliance

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	122,758	72,670	225,000	215,000	221,000
8130	Other Professional Svcs	104,173	73,384	212,895	415,000	422,500
TOTAL CONTRACTURAL SERVICES		226,931	146,054	437,895	630,000	643,500
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	172,240	172,240	172,240	245,540	245,540
8220	Risk Liability	106,590	205,490	226,290	172,720	179,950
TOTAL INTERNAL SERVICES CHARGES		278,830	377,730	398,530	418,260	425,490
CAPITAL EXPENDITURES						
8307	Land Site Clearance	174,968	163,884	200,000	200,000	206,000
TOTAL CAPITAL EXPENDITURES		174,968	163,884	200,000	200,000	206,000
Total Division Code Compliance		2,499,964	2,872,345	3,737,023	4,068,300	4,188,130

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 210 - Fontana Fire District

Division: Code Compliance

Department: Fire

Organization: 21050100 - Code Compliance

		FY 2025/2026	FY 2026/2027
7113	Overtime		
	Overtime	75,870	78,150
	Total Overtime	\$75,870	\$78,150
8010	Departmental Expense		
	Departmental Expense	19,400	19,990
	SBC Assessors/Recorder's Document Recording Supplies	7,000	7,000
	Environmental Staff Document Recording Supplies	7,000	-
	Total Departmental Expense	\$33,400	\$26,990
8011	Advertising		
	Advertising	2,400	2,480
	Total Advertising	\$2,400	\$2,480
8012	Uniform Expense		
	Uniform Expense	9,000	9,270
	Uniform Allowance	3,200	1,200
	Total Uniform Expense	\$12,200	\$10,470
8013	Equip (Non-Comp) <\$5000		
	Equip (Non-Comp) <\$5000	16,800	17,310
	New Hires Equipment	11,000	-
	Total Equip (Non-Comp) <\$5000	\$27,800	\$17,310
8015	Computer Softwar <\$5000		
	Computer Softwar <\$5000	4,000	4,120
	Total Computer Softwar <\$5000	\$4,000	\$4,120
8018	Conference & Meetings		
	Conference & Meetings	14,000	14,420
	Conferences & Certifications	5,000	5,000
	Environmental Conference & Meetings	5,000	5,000
	Total Conference & Meetings	\$24,000	\$24,420

Budget Unit - Supplemental Notes for Expenditures (continued)

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 210 - Fontana Fire District

Division: Code Compliance

Department: Fire

8019	Communications		
	Communications	20,250	20,860
	HT Radios	17,300	1,300
	Total Communications	\$37,550	\$22,160
8030	Equipment Maintenance		
	Equipment Maintenance	4,700	-
	Total Equipment Maintenance	\$4,700	\$-
8110	Legal Services		
	Environmental Legal Fees	15,000	15,000
	Legal Services	200,000	206,000
	Total Legal Services	\$215,000	\$221,000
8130	Other Professional Svcs		
	4Leaf Inspection Services	150,000	150,000
	Closed Case File Scanning	15,000	15,000
	Other Professional Svcs	250,000	257,500
	Total Other Professional Svcs	\$415,000	\$422,500
8307	Land Site Clearance		
	Land Site Clearance	200,000	206,000
	Total Land Site Clearance	\$200,000	\$206,000

Budget by Fund

Total Fire Capital Projects - 610

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	17,659	120,575	192,507	130,230	254,450
OPERATING COSTS	26,161	3,316	13,137	-	-
CONTRACTURAL SERVICES	564,065	415,305	571,984	-	-
INTERNAL SERVICES CHARGES	3,100	11,882	9,502	6,380	12,280
CAPITAL EXPENDITURES	4,851,630	8,717,484	42,861,228	536,390	(266,730)
CONTR:TO OTR AGY	42,900	224,150	224,150	94,780	97,620
Total By Category	5,505,515	9,492,712	43,872,508	767,780	97,620
Total Budgeted Full-Time Personnel	0.15	0.87	0.87	0.67	1.27
PERSONNEL SERVICES					
7010 Full-Time Employees	11,302	81,773	124,989	86,130	173,390
7012 Annual Leave Cash Out	-	-	5,440	5,980	11,500
7015 PERS Retirement-F/T	4,064	18,800	34,493	21,760	43,940
7017 Cafeteria Plan	1,764	15,964	23,161	12,990	19,610
7018 Medicare-F/T	164	1,168	1,810	1,250	2,510
7020 Worker's Comp	365	2,856	2,614	2,120	3,500
7113 Overtime	-	14	-	-	-
TOTAL PERSONNEL SERVICES	17,659	120,575	192,507	130,230	254,450
OPERATING COSTS					
8010 Departmental Expense	26,161	-	-	-	-
8011 Advertising	-	3,316	135	-	-
8013 Equip (Non-Comp) <\$5000	-	-	9,696	-	-
8020 Utilities	-	-	3,306	-	-
TOTAL OPERATING COSTS	26,161	3,316	13,137	-	-

Budget by Fund

Total Fire Capital Projects - 610 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	982	-	-
8112	Engineering Services	133,082	118,327	278,135	-	-
8113	Design/Architect Service	360,023	177,245	231,425	-	-
8115	Consultant Services	67,560	44,463	50,418	-	-
8118	Environmental Services	3,400	75,270	3,990	-	-
8130	Other Professional Svcs	-	-	7,034	-	-
TOTAL CONTRACTURAL SERVICES		564,065	415,305	571,984	-	-
INTERNAL SERVICES CHARGES						
8220	Risk Liability	3,100	11,882	9,502	6,380	12,280
TOTAL INTERNAL SERVICES CHARGES		3,100	11,882	9,502	6,380	12,280
CAPITAL EXPENDITURES						
8310	Land	-	-	7,164	-	-
8312	Land Acquisition Exp	2,000	-	-	-	-
8313	Structures	-	-	832,854	-	-
8318	Office Equip Furn & Fix	176,064	-	-	-	-
8319	Vehicles	413,300	1,262	3,899,975	673,000	-
8329	Other Construction	19,981	-	12,743,918	-	-
8330	Construction Contracts	4,219,785	8,664,151	22,471,619	-	-
8331	Construction Contingency	-	-	799,588	-	-
8335	Utility Connections	20,500	52,071	1,969,500	-	-
8399	Project Personnel Offset	-	-	136,610	(136,610)	(266,730)
TOTAL CAPITAL EXPENDITURES		4,851,630	8,717,484	42,861,228	536,390	(266,730)
CONTR:TO OTR AGY						
8740	Contribution To City	42,900	224,150	224,150	94,780	97,620
TOTAL CONTR: TO OTR AGY		42,900	224,150	224,150	94,780	97,620
Total Fund - Fire Capital Projects		5,505,515	9,492,712	43,872,508	767,780	97,620

Fire Capital Projects - 610 Budget by Department

Total - Public Works & Engineering

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	-	120,575	192,507	130,230	254,450
OPERATING COSTS	-	3,316	13,137	-	-
CONTRACTURAL SERVICES	-	415,305	571,984	-	-
INTERNAL SERVICES CHARGES	-	11,882	9,502	6,380	12,280
CAPITAL EXPENDITURES	-	8,716,222	38,961,253	(136,610)	(266,730)
Total By Category	-	9,267,300	39,748,383	-	-
Total Budgeted Full-Time Personnel	0.00	0.87	0.87	0.67	1.27
PERSONNEL SERVICES					
7010 Full-Time Employees	-	81,773	124,989	86,130	173,390
7012 Annual Leave Cash Out	-	-	5,440	5,980	11,500
7015 PERS Retirement-F/T	-	18,800	34,493	21,760	43,940
7017 Cafeteria Plan	-	15,964	23,161	12,990	19,610
7018 Medicare-F/T	-	1,168	1,810	1,250	2,510
7020 Worker's Comp	-	2,856	2,614	2,120	3,500
7113 Overtime	-	14	-	-	-
TOTAL PERSONNEL SERVICES	-	120,575	192,507	130,230	254,450
OPERATING COSTS					
8011 Advertising	-	3,316	135	-	-
8013 Equip (Non-Comp) <\$5000	-	-	9,696	-	-
8020 Utilities	-	-	3,306	-	-
TOTAL OPERATING COSTS	-	3,316	13,137	-	-
CONTRACTURAL SERVICES					
8110 Legal Services	-	-	982	-	-
8112 Engineering Services	-	118,327	278,135	-	-
8113 Design/Architect Service	-	177,245	231,425	-	-
8115 Consultant Services	-	44,463	50,418	-	-
8118 Environmental Services	-	75,270	3,990	-	-
8130 Other Professional Svcs	-	-	7,034	-	-
TOTAL CONTRACTURAL SERVICES	-	415,305	571,984	-	-

Fire Capital Projects - 610 Budget by Department

Total - Public Works & Engineering (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
INTERNAL SERVICES CHARGES						
8220	Risk Liability	-	11,882	9,502	6,380	12,280
TOTAL INTERNAL SERVICES CHARGES		-	11,882	9,502	6,380	12,280
CAPITAL EXPENDITURES						
8310	Land	-	-	7,164	-	-
8313	Structures	-	-	832,854	-	-
8329	Other Construction	-	-	12,743,918	-	-
8330	Construction Contracts	-	8,664,151	22,471,619	-	-
8331	Construction Contingency	-	-	799,588	-	-
8335	Utility Connections	-	52,071	1,969,500	-	-
8399	Project Personnel Offset	-	-	136,610	(136,610)	(266,730)
TOTAL CAPITAL EXPENDITURES		-	8,716,222	38,961,253	(136,610)	(266,730)
Total Department - Public Works & Engineering		-	9,267,300	39,748,383	-	-

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund:	610 - Fire Capital Projects	Division:	Capital Projects	
Department:	Public Works & Engineering			
Organization:	61037699 - Capital Projects	FY 2025/2026	FY 2026/2027	
8399	Project Personnel Offset			
	0011-A City Hall Renovation Phase 1	(37,160)	(37,920)	
	3385-A Fire Station No. 80	(99,450)	(228,810)	
	Total Project Personnel Offset	\$(136,610)	\$(266,730)	

Fire Capital Projects - 610 Budget by Department

Total - Fire

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		1,296	-	-	-	-
OPERATING COSTS		26,161	-	-	-	-
CONTRACTURAL SERVICES		171,581	-	-	-	-
CAPITAL EXPENDITURES		598,187	1,262	3,899,975	673,000	-
CONTR:TO OTR AGY		42,900	224,150	224,150	94,780	97,620
Total By Category		840,125	225,412	4,124,125	767,780	97,620
PERSONNEL SERVICES						
7015	PERS Retirement-F/T	1,096	-	-	-	-
7020	Worker's Comp	200	-	-	-	-
TOTAL PERSONNEL SERVICES		1,296	-	-	-	-
OPERATING COSTS						
8010	Departmental Expense	26,161	-	-	-	-
TOTAL OPERATING COSTS		26,161	-	-	-	-
CONTRACTURAL SERVICES						
8112	Engineering Services	69,181	-	-	-	-
8113	Design/Architect Service	99,000	-	-	-	-
8118	Environmental Services	3,400	-	-	-	-
TOTAL CONTRACTURAL SERVICES		171,581	-	-	-	-
CAPITAL EXPENDITURES						
8312	Land Acquisition Exp	2,000	-	-	-	-
8318	Office Equip Furn & Fix	176,064	-	-	-	-
8319	Vehicles	413,300	1,262	3,899,975	673,000	-
8329	Other Construction	6,823	-	-	-	-
TOTAL CAPITAL EXPENDITURES		598,187	1,262	3,899,975	673,000	-
CONTR:TO OTR AGY						
8740	Contribution To City	42,900	224,150	224,150	94,780	97,620
TOTAL CONTR:TO OTR AGY		42,900	224,150	224,150	94,780	97,620
Total Department - Fire		840,125	225,412	4,124,125	767,780	97,620

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 610 - Fire Capital Projects

Division: Fire

Department: Fire

Organization: 61050000 - Fire Capital Proj		FY 2025/2026	FY 2026/2027
8319	Vehicles		
	Outfit Medic Engine #77	212,000	-
	Outfit Medic Engine #72	212,000	-
	Outfit Medic Engine #81	249,000	-
	Total Vehicles	\$673,000	\$-
8740	Contribution To City		
	Contribution to City - Cost Allocation	94,780	97,620
	Total Contribution To City	\$94,780	\$97,620



Fontana Housing Authority

Budget by Fund

Total Housing Authority Funds

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	162,768	151,690	351,978	140,770	321,230
OPERATING COSTS	262,439	1,270,896	1,686,622	185,950	87,810
CONTRACTURAL SERVICES	962,072	89,568	1,620,883	817,710	213,500
INTERNAL SERVICES CHARGES	10,680	20,337	16,760	12,670	21,360
CAPITAL EXPENDITURES	597,109	850,729	1,710,906	-	-
DEBT SERVICE	-	-	5,777,012	-	-
CONTR:TO OTR AGY	150,100	28,137	23,250	-	-
Total By Category	2,145,168	2,411,357	11,187,411	1,157,100	643,900
Total Budgeted Full-Time Personnel	5.00	1.75	2.75	0.95	2.10
PERSONNEL SERVICES					
7010 Full-Time Employees	115,488	91,145	244,461	95,780	219,530
7012 Annual Leave Cash Out	2,873	830	11,303	7,780	16,890
7015 PERS Retirement-F/T	27,206	37,823	64,426	24,920	56,370
7017 Cafeteria Plan	14,576	15,805	24,729	9,620	22,480
7018 Medicare-F/T	1,566	1,246	3,252	1,390	3,180
7020 Worker's Comp	876	4,841	3,807	1,280	2,780
7111 Part-Time Employees	174	-	-	-	-
7115 PERS Retirement-P/T	6	-	-	-	-
7118 Medicare-P/T	3	-	-	-	-
TOTAL PERSONNEL SERVICES	162,768	151,690	351,978	140,770	321,230

Budget by Fund

Total Housing Authority Funds (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	3,264	10,089	49,061	11,800	6,800
8011	Advertising	931	1,244	5,656	2,900	900
8013	Equip (Non-Comp) <\$5000	-	14,522	1,902	1,400	1,400
8014	Computer Hardwar <\$5000	-	1,407	8,700	200	200
8015	Computer Softwar <\$5000	-	-	3,200	3,000	3,000
8018	Conference & Meetings	-	1,385	12,400	15,600	10,600
8019	Communications	-	-	200	200	200
8020	Utilities	8,676	7,374	15,894	13,410	13,410
8028	City Programs	35,900	54,120	1,412,104	(13,560)	(99,700)
8041	Operation Of Acq Prop	156,694	169,941	169,454	151,000	151,000
8042	Relocation Costs	56,974	48,644	8,051	-	-
8097	Reimbursements-Developers	-	962,170	-	-	-
TOTAL OPERATING COSTS		262,439	1,270,896	1,686,622	185,950	87,810
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	88,500	72,500	72,500
8115	Consultant Services	-	33,195	4,500	3,000	3,000
8117	Inspection	3,510	434	2,676	1,000	1,000
8118	Environmental Services	28,210	12,169	9,856	3,000	3,000
8119	Construction-Non-Capital	530,770	(20,080)	190,799	90,000	90,000
8130	Other Professional Svcs	399,582	63,850	1,324,552	648,210	44,000
TOTAL CONTRACTURAL SERVICES		962,072	89,568	1,620,883	817,710	213,500
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	3,660	-	-	3,170	3,170
8220	Risk Liability	7,020	20,337	16,760	9,500	18,190
TOTAL INTERNAL SERVICES CHARGES		10,680	20,337	16,760	12,670	21,360
CAPITAL EXPENDITURES						
8310	Land	597,109	850,729	1,070,906	-	-
8329	Other Construction	-	-	640,000	-	-
TOTAL CAPITAL EXPENDITURES		597,109	850,729	1,710,906	-	-

Budget by Fund

Total Housing Authority Funds (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
DEBT SERVICE						
8420	Lease Expense - Principal	-	-	5,777,012	-	-
TOTAL DEBT SERVICE		-	-	5,777,012	-	-
CONTR:TO OTR AGY						
8740	Contribution To City	150,100	23,250	23,250	-	-
8743	Contribution To FHA	-	4,887	-	-	-
TOTAL CONTR: TO OTR AGY		150,100	28,137	23,250	-	-
Total		2,145,168	2,411,357	11,187,411	1,157,100	643,900

Budget by Fund

Total Permanent Local Hsg Alloc - 295

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		22,645	35,771	248,180	128,930	183,960
OPERATING COSTS		320	33,484	1,421,408	(64,560)	(162,700)
CONTRACTURAL SERVICES		268,135	12,884	721,015	568,210	(36,000)
INTERNAL SERVICES CHARGES		795	2,655	13,700	12,090	14,740
CAPITAL EXPENDITURES		597,109	850,729	1,110,906	-	-
Total By Category		889,004	935,523	3,515,209	644,670	-
Total Budgeted Full-Time Personnel		0.00	0.65	0.65	0.90	1.20
PERSONNEL SERVICES						
7010	Full-Time Employees	15,136	23,477	167,731	87,770	126,420
7012	Annual Leave Cash Out	-	-	7,347	7,050	10,840
7015	PERS Retirement-F/T	4,326	6,531	46,880	22,540	31,580
7017	Cafeteria Plan	2,730	4,781	20,999	9,140	11,450
7018	Medicare-F/T	245	350	2,137	1,270	1,830
7020	Worker's Comp	208	632	3,086	1,160	1,840
TOTAL PERSONNEL SERVICES		22,645	35,771	248,180	128,930	183,960
OPERATING COSTS						
8010	Departmental Expense	320	2,782	39,361	5,000	-
8011	Advertising	-	1,244	4,756	2,000	-
8013	Equip (Non-Comp) <\$5000	-	9,498	502	-	-
8014	Computer Hardwar <\$5000	-	-	8,500	-	-
8015	Computer Softwar <\$5000	-	-	200	-	-
8018	Conference & Meetings	-	-	2,000	5,000	-
8020	Utilities	-	1,296	1,204	-	-
8028	City Programs	-	-	1,349,104	(76,560)	(162,700)
8041	Operation Of Acq Prop	-	18,664	15,781	-	-
TOTAL OPERATING COSTS		320	33,484	1,421,408	(64,560)	(162,700)

Budget by Fund

Total Permanent Local Hsg Alloc - 295 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	14,000	-	-
8118	Environmental Services	-	3,144	6,856	-	-
8119	Construction-Non-Capital	-	5,520	44,480	-	-
8130	Other Professional Svcs	268,135	4,220	655,679	568,210	(36,000)
TOTAL CONTRACTURAL SERVICES		268,135	12,884	721,015	568,210	(36,000)
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	-	-	3,170	3,170
8220	Risk Liability	795	2,655	13,700	8,920	11,570
TOTAL INTERNAL SERVICES CHARGES		795	2,655	13,700	12,090	14,740
CAPITAL EXPENDITURES						
8310	Land	597,109	850,729	1,070,906	-	-
8329	Other Construction	-	-	40,000	-	-
TOTAL CAPITAL EXPENDITURES		597,109	850,729	1,110,906	-	-
Total Fund - Permanent Local Hsg Alloc		889,004	935,523	3,515,209	644,670	-

Permanent Local Hsg Alloc - 295 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES		22,645	35,771	248,180	128,930	183,960
OPERATING COSTS		320	33,484	1,421,408	(64,560)	(162,700)
CONTRACTURAL SERVICES		2,783	12,884	721,015	568,210	(36,000)
INTERNAL SERVICES CHARGES		795	2,655	13,700	12,090	14,740
CAPITAL EXPENDITURES		597,109	850,729	1,110,906	-	-
Total By Category		623,652	935,523	3,515,209	644,670	-
Total Budgeted Full-Time Personnel		0.00	0.65	0.65	0.90	1.20
PERSONNEL SERVICES						
7010	Full-Time Employees	15,136	23,477	167,731	87,770	126,420
7012	Annual Leave Cash Out	-	-	7,347	7,050	10,840
7015	PERS Retirement-F/T	4,326	6,531	46,880	22,540	31,580
7017	Cafeteria Plan	2,730	4,781	20,999	9,140	11,450
7018	Medicare-F/T	245	350	2,137	1,270	1,830
7020	Worker's Comp	208	632	3,086	1,160	1,840
TOTAL PERSONNEL SERVICES		22,645	35,771	248,180	128,930	183,960
OPERATING COSTS						
8010	Departmental Expense	320	2,782	39,361	5,000	-
8011	Advertising	-	1,244	4,756	2,000	-
8013	Equip (Non-Comp) <\$5000	-	9,498	502	-	-
8014	Computer Hardwar <\$5000	-	-	8,500	-	-
8015	Computer Softwar <\$5000	-	-	200	-	-
8018	Conference & Meetings	-	-	2,000	5,000	-
8020	Utilities	-	1,296	1,204	-	-
8028	City Programs	-	-	1,349,104	(76,560)	(162,700)
8041	Operation Of Acq Prop	-	18,664	15,781	-	-
TOTAL OPERATING COSTS		320	33,484	1,421,408	(64,560)	(162,700)

Permanent Local Hsg Alloc - 295 Budget by Department

Total - Development Services Admin (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	14,000	-	-
8118	Environmental Services	-	3,144	6,856	-	-
8119	Construction-Non-Capital	-	5,520	44,480	-	-
8130	Other Professional Svcs	2,783	4,220	655,679	568,210	(36,000)
TOTAL CONTRACTURAL SERVICES		2,783	12,884	721,015	568,210	(36,000)
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	-	-	-	3,170	3,170
8220	Risk Liability	795	2,655	13,700	8,920	11,570
TOTAL INTERNAL SERVICES CHARGES		795	2,655	13,700	12,090	14,740
CAPITAL EXPENDITURES						
8310	Land	597,109	850,729	1,070,906	-	-
8329	Other Construction	-	-	40,000	-	-
TOTAL CAPITAL EXPENDITURES		597,109	850,729	1,110,906	-	-
Total Department - Development Services Admin		623,652	935,523	3,515,209	644,670	-

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 295 - Permanent Local Hsg Alloc

Division: Housing Development

Department: Development Services Admin

Organization: 29530299 - PLHA Projects		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	0009-A PLHA Administration	5,000	-
	Total Departmental Expense	\$5,000	\$-
8011	Advertising		
	0009-A PLHA Administration	2,000	-
	Total Advertising	\$2,000	\$-
8018	Conference & Meetings		
	0009-A PLHA Administration	5,000	-
	Total Conference & Meetings	\$5,000	\$-
8028	City Programs		
	0008-A PLHA Project Payroll Offset	(76,560)	(162,700)
	Total City Programs	\$(76,560)	\$(162,700)
8130	Other Professional Svcs		
	0008-C PLHA Project TBD	(3,170)	(3,170)
	0009-A PLHA Administration Payroll Offset	(61,290)	(32,830)
	0009-A PLHA Administration	20,230	-
	0008-A PLHA Project TBD	61,240	-
	0008-B PLHA Project TBD	551,200	-
	Total Other Professional Svcs	\$568,210	\$(36,000)

Budget by Fund

Total Housing Authority - LMIHF - 297

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	140,123	115,919	103,798	11,840	137,270
OPERATING COSTS	142,361	104,633	167,450	165,150	165,150
CONTRACTURAL SERVICES	185,111	(268,834)	156,500	136,000	136,000
INTERNAL SERVICES CHARGES	9,885	17,682	3,060	580	6,620
CAPITAL EXPENDITURES	-	-	600,000	-	-
DEBT SERVICE	-	-	2,850,012	-	-
CONTR:TO OTR AGY	56,600	4,887	-	-	-
Total By Category	534,080	(25,713)	3,880,820	313,570	445,040
Total Budgeted Full-Time Personnel	5.00	1.10	2.10	0.05	0.90
PERSONNEL SERVICES					
7010 Full-Time Employees	100,352	67,668	76,730	8,010	93,110
7012 Annual Leave Cash Out	2,873	830	3,956	730	6,050
7015 PERS Retirement-F/T	22,880	31,292	17,546	2,380	24,790
7017 Cafeteria Plan	11,846	11,024	3,730	480	11,030
7018 Medicare-F/T	1,321	896	1,115	120	1,350
7020 Worker's Comp	668	4,209	721	120	940
7111 Part-Time Employees	174	-	-	-	-
7115 PERS Retirement-P/T	6	-	-	-	-
7118 Medicare-P/T	3	-	-	-	-
TOTAL PERSONNEL SERVICES	140,123	115,919	103,798	11,840	137,270

Budget by Fund

Total Housing Authority - LMIHF - 297 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	1,888	7,407	8,600	6,100	6,100
8011	Advertising	931	-	800	800	800
8013	Equip (Non-Comp) <\$5000	-	-	1,400	1,400	1,400
8014	Computer Hardwar <\$5000	-	1,407	200	200	200
8015	Computer Softwar <\$5000	-	-	3,000	3,000	3,000
8018	Conference & Meetings	-	1,385	10,300	10,500	10,500
8019	Communications	-	-	150	150	150
8028	City Programs	35,900	35,920	33,000	33,000	33,000
8041	Operation Of Acq Prop	103,642	58,514	110,000	110,000	110,000
TOTAL OPERATING COSTS		142,361	104,633	167,450	165,150	165,150
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	67,000	65,000	65,000
8115	Consultant Services	-	33,195	4,500	3,000	3,000
8119	Construction-Non-Capital	125,000	(349,976)	-	-	-
8130	Other Professional Svcs	60,111	47,947	85,000	68,000	68,000
TOTAL CONTRACTURAL SERVICES		185,111	(268,834)	156,500	136,000	136,000
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	3,660	-	-	-	-
8220	Risk Liability	6,225	17,682	3,060	580	6,620
TOTAL INTERNAL SERVICES CHARGES		9,885	17,682	3,060	580	6,620
CAPITAL EXPENDITURES						
8329	Other Construction	-	-	600,000	-	-
TOTAL CAPITAL EXPENDITURES		-	-	600,000	-	-
DEBT SERVICE						
8420	Lease Expense - Principal	-	-	2,850,012	-	-
TOTAL DEBT SERVICE		-	-	2,850,012	-	-

Budget by Fund

Total Housing Authority - LMIHF - 297 (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
CONTR:TO OTR AGY						
8740	Contribution To City	56,600	-	-	-	-
8743	Contribution To FHA	-	4,887	-	-	-
TOTAL CONTR: TO OTR AGY		56,600	4,887	-	-	-
Total Fund - Housing Authority - LMIHF		534,080	(25,713)	3,880,820	313,570	445,040

Housing Authority - LMIHF - 297 Budget by Department

Total - Development Services Admin

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
PERSONNEL SERVICES	140,960	115,018	103,798	11,840	137,270
OPERATING COSTS	38,784	104,633	167,450	165,150	165,150
CONTRACTURAL SERVICES	55,955	81,142	156,500	136,000	136,000
INTERNAL SERVICES CHARGES	5,965	17,682	3,060	580	6,620
CAPITAL EXPENDITURES	-	-	600,000	-	-
DEBT SERVICE	-	-	2,850,012	-	-
CONTR:TO OTR AGY	56,600	4,887	-	-	-
Total By Category	298,264	323,362	3,880,820	313,570	445,040
Total Budgeted Full-Time Personnel	5.00	1.10	2.10	0.05	0.90
PERSONNEL SERVICES					
7010 Full-Time Employees	101,111	66,851	76,730	8,010	93,110
7012 Annual Leave Cash Out	2,873	830	3,956	730	6,050
7015 PERS Retirement-F/T	22,950	31,217	17,546	2,380	24,790
7017 Cafeteria Plan	11,846	11,024	3,730	480	11,030
7018 Medicare-F/T	1,329	887	1,115	120	1,350
7020 Worker's Comp	668	4,209	721	120	940
7111 Part-Time Employees	174	-	-	-	-
7115 PERS Retirement-P/T	6	-	-	-	-
7118 Medicare-P/T	3	-	-	-	-
TOTAL PERSONNEL SERVICES	140,960	115,018	103,798	11,840	137,270

Housing Authority - LMIHF - 297 Budget by Department

Total - Development Services Admin (continued)

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS						
8010	Departmental Expense	1,852	7,407	8,600	6,100	6,100
8011	Advertising	931	-	800	800	800
8013	Equip (Non-Comp) <\$5000	-	-	1,400	1,400	1,400
8014	Computer Hardwar <\$5000	-	1,407	200	200	200
8015	Computer Softwar <\$5000	-	-	3,000	3,000	3,000
8018	Conference & Meetings	-	1,385	10,300	10,500	10,500
8019	Communications	-	-	150	150	150
8028	City Programs	35,900	35,920	33,000	33,000	33,000
8041	Operation Of Acq Prop	101	58,514	110,000	110,000	110,000
TOTAL OPERATING COSTS		38,784	104,633	167,450	165,150	165,150
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	67,000	65,000	65,000
8115	Consultant Services	-	33,195	4,500	3,000	3,000
8130	Other Professional Svcs	55,955	47,947	85,000	68,000	68,000
TOTAL CONTRACTURAL SERVICES		55,955	81,142	156,500	136,000	136,000
INTERNAL SERVICES CHARGES						
8210	Vehicle Maintenance	2,745	-	-	-	-
8220	Risk Liability	3,220	17,682	3,060	580	6,620
TOTAL INTERNAL SERVICES CHARGES		5,965	17,682	3,060	580	6,620
CAPITAL EXPENDITURES						
8329	Other Construction	-	-	600,000	-	-
TOTAL CAPITAL EXPENDITURES		-	-	600,000	-	-
DEBT SERVICE						
8420	Lease Expense - Principal	-	-	2,850,012	-	-
TOTAL DEBT SERVICE		-	-	2,850,012	-	-
CONTR:TO OTR AGY						
8740	Contribution To City	56,600	-	-	-	-
8743	Contribution To FHA	-	4,887	-	-	-
TOTAL CONTR:TO OTR AGY		56,600	4,887	-	-	-

Housing Authority - LMIHF - 297 Budget by Department

Total - Development Services Admin (continued)

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
Total Department - Development Services Admin	298,264	323,362	3,880,820	313,570	445,040

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 297 - Housing Authority - LMIHF

Division: Housing Development

Department: Development Services Admin

Organization: 29730200 - Housing Administration		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	4,300	4,300
	Subscriptions and Membership Dues	1,200	1,200
	Total Departmental Expense	\$5,500	\$5,500
8011	Advertising		
	Public Notice	200	200
	Advertising	300	300
	Total Advertising	\$500	\$500
8013	Equip (Non-Comp) <\$5000		
	Office Equipment/Furniture	1,400	1,400
	Total Equip (Non-Comp) <\$5000	\$1,400	\$1,400
8014	Computer Hardwar <\$5000		
	Computer Hardwar <\$5000	200	200
	Total Computer Hardwar <\$5000	\$200	\$200
8015	Computer Softwar <\$5000		
	Computer Softwar <\$5000	3,000	3,000
	Total Computer Softwar <\$5000	\$3,000	\$3,000
8018	Conference & Meetings		
	Training and Workshops	10,500	10,500
	Total Conference & Meetings	\$10,500	\$10,500
8019	Communications		
	Fed-Ex and Mailing Expenses	100	100
	Total Communications	\$100	\$100
8110	Legal Services		
	Legal Council not related to Projects	60,000	60,000
	Total Legal Services	\$60,000	\$60,000
8115	Consultant Services		
	Grant consulting services	3,000	3,000

	Total Consultant Services	\$3,000	\$3,000
8130	Other Professional Svcs		
	Low/Mod Related Professional Services	17,000	17,000
	Total Other Professional Svcs	\$17,000	\$17,000
Organization:	29730201 - First Time Home Buyers	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Document Recording	300	300
	Office Supplies	200	200
	Total Departmental Expense	\$500	\$500
8028	City Programs		
	Loan Forgiveness Program	33,000	33,000
	Total City Programs	\$33,000	\$33,000
Organization:	29730203 - Multi-Family Housing	FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	100	100
	Total Departmental Expense	\$100	\$100
8011	Advertising		
	Public Notices	300	300
	Total Advertising	\$300	\$300
8019	Communications		
	FedEx Mailing Services	50	50
	Total Communications	\$50	\$50
8041	Operation Of Acq Prop		
	Property Management Operating Expenses	110,000	110,000
	Total Operation Of Acq Prop	\$110,000	\$110,000
8110	Legal Services		
	Legal Counsel related to Multi-Family Housing Issues	5,000	5,000
	Total Legal Services	\$5,000	\$5,000
8130	Other Professional Svcs		
	Housing Compliance Monitoring	48,000	48,000
	Other Professional Services	3,000	3,000
	Total Other Professional Svcs	\$51,000	\$51,000

Budget by Fund

Total Fontana Housing Authority - 697

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	28,941	37,365	56,140	54,860	54,860
CONTRACTURAL SERVICES	46,957	688	113,500	113,500	113,500
CONTR:TO OTR AGY	93,500	20,200	20,200	-	-
Total By Category	169,398	58,253	189,840	168,360	168,360
OPERATING COSTS					
8010 Departmental Expense	856	-	200	200	200
8011 Advertising	-	-	100	100	100
8018 Conference & Meetings	-	-	100	100	100
8019 Communications	-	-	50	50	50
8020 Utilities	8,676	6,078	14,690	13,410	13,410
8028 City Programs	-	18,200	30,000	30,000	30,000
8041 Operation Of Acq Prop	19,409	13,087	11,000	11,000	11,000
TOTAL OPERATING COSTS	28,941	37,365	56,140	54,860	54,860
CONTRACTURAL SERVICES					
8110 Legal Services	-	-	7,500	7,500	7,500
8117 Inspection	620	-	1,000	1,000	1,000
8118 Environmental Services	7,294	-	3,000	3,000	3,000
8119 Construction-Non-Capital	27,654	230	90,000	90,000	90,000
8130 Other Professional Svcs	11,389	458	12,000	12,000	12,000
TOTAL CONTRACTURAL SERVICES	46,957	688	113,500	113,500	113,500
CONTR:TO OTR AGY					
8740 Contribution To City	93,500	20,200	20,200	-	-
TOTAL CONTR: TO OTR AGY	93,500	20,200	20,200	-	-
Total Fund - Fontana Housing Authority	169,398	58,253	189,840	168,360	168,360

Fontana Housing Authority - 697 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		13,994	37,365	54,860	54,860	54,860
CONTRACTURAL SERVICES		45,276	688	113,500	113,500	113,500
CONTR:TO OTR AGY		93,500	20,200	20,200	-	-
Total By Category		152,770	58,253	188,560	168,360	168,360
OPERATING COSTS						
8010	Departmental Expense	856	-	200	200	200
8011	Advertising	-	-	100	100	100
8018	Conference & Meetings	-	-	100	100	100
8019	Communications	-	-	50	50	50
8020	Utilities	4,814	6,078	13,410	13,410	13,410
8028	City Programs	-	18,200	30,000	30,000	30,000
8041	Operation Of Acq Prop	8,324	13,087	11,000	11,000	11,000
TOTAL OPERATING COSTS		13,994	37,365	54,860	54,860	54,860
CONTRACTURAL SERVICES						
8110	Legal Services	-	-	7,500	7,500	7,500
8117	Inspection	620	-	1,000	1,000	1,000
8118	Environmental Services	7,294	-	3,000	3,000	3,000
8119	Construction-Non-Capital	27,654	230	90,000	90,000	90,000
8130	Other Professional Svcs	9,708	458	12,000	12,000	12,000
TOTAL CONTRACTURAL SERVICES		45,276	688	113,500	113,500	113,500
CONTR:TO OTR AGY						
8740	Contribution To City	93,500	20,200	20,200	-	-
TOTAL CONTR:TO OTR AGY		93,500	20,200	20,200	-	-
Total Department - Development Services Admin		152,770	58,253	188,560	168,360	168,360

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 697 - Fontana Housing Authority

Division: Housing Development

Department: Development Services Admin

Organization: 69730200 - Housing Authority Admin		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Other Cost Related Housing Authority Activities	100	100
	Office Supplies	100	100
	Total Departmental Expense	\$200	\$200
8011	Advertising		
	Advertising for Public Hearings and Other Notices	100	100
	Total Advertising	\$100	\$100
8018	Conference & Meetings		
	Conferences	100	100
	Total Conference & Meetings	\$100	\$100
8019	Communications		
	FedEx and Mailing Expenses	50	50
	Total Communications	\$50	\$50
8110	Legal Services		
	Housing Authority Legal Council	5,000	5,000
	Total Legal Services	\$5,000	\$5,000
8130	Other Professional Svcs		
	Housing Related Professional Services	2,000	2,000
	Total Other Professional Svcs	\$2,000	\$2,000
Organization: 69730201 - First Time Home Buyers		FY 2025/2026	FY 2026/2027
8028	City Programs		
	Earned Loan Forgiveness Program	30,000	30,000
	Total City Programs	\$30,000	\$30,000
Organization: 69730203 - Multi-Family Housing		FY 2025/2026	FY 2026/2027
8020	Utilities		
	Electric/Water/Sewer Fees	13,410	13,410
	Total Utilities	\$13,410	\$13,410
8041	Operation Of Acq Prop		
	Repairs	7,000	7,000

	Landscape Maintenance (Randall)	4,000	4,000
	Total Operation Of Acq Prop	\$11,000	\$11,000
8110	Legal Services		
	Housing Authority Legal Counsel	2,500	2,500
	Total Legal Services	\$2,500	\$2,500
8117	Inspection		
	Permits for Improvements	1,000	1,000
	Total Inspection	\$1,000	\$1,000
8118	Environmental Services		
	Environmental Inspection	3,000	3,000
	Total Environmental Services	\$3,000	\$3,000
8119	Construction-Non-Capital		
	Unit Turns	40,000	40,000
	City-Owned Property Building Improvements	50,000	50,000
	Total Construction-Non-Capital	\$90,000	\$90,000
8130	Other Professional Svcs		
	Consulting Services	10,000	10,000
	Total Other Professional Svcs	\$10,000	\$10,000

Budget by Fund

Total Affordable Housing Trust - 698

Expenditure Category	2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS	90,817	1,095,414	41,624	30,500	30,500
CONTRACTURAL SERVICES	461,869	344,830	629,868	-	-
DEBT SERVICE	-	-	2,927,000	-	-
CONTR:TO OTR AGY	-	3,050	3,050	-	-
Total By Category	552,686	1,443,294	3,601,542	30,500	30,500
OPERATING COSTS					
8010 Departmental Expense	200	(100)	900	500	500
8013 Equip (Non-Comp) <\$5000	-	5,024	-	-	-
8041 Operation Of Acq Prop	33,643	79,676	32,673	30,000	30,000
8042 Relocation Costs	56,974	48,644	8,051	-	-
8097 Reimbursements-Developers	-	962,170	-	-	-
TOTAL OPERATING COSTS	90,817	1,095,414	41,624	30,500	30,500
CONTRACTURAL SERVICES					
8117 Inspection	2,890	434	1,676	-	-
8118 Environmental Services	20,916	9,025	-	-	-
8119 Construction-Non-Capital	378,116	324,146	56,319	-	-
8130 Other Professional Svcs	59,947	11,225	571,873	-	-
TOTAL CONTRACTURAL SERVICES	461,869	344,830	629,868	-	-
DEBT SERVICE					
8420 Lease Expense - Principal	-	-	2,927,000	-	-
TOTAL DEBT SERVICE	-	-	2,927,000	-	-
CONTR:TO OTR AGY					
8740 Contribution To City	-	3,050	3,050	-	-
TOTAL CONTR: TO OTR AGY	-	3,050	3,050	-	-
Total Fund - Affordable Housing Trust	552,686	1,443,294	3,601,542	30,500	30,500

Affordable Housing Trust - 698 Budget by Department

Total - Development Services Admin

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		57,174	1,095,414	41,624	30,500	30,500
CONTRACTURAL SERVICES		461,869	344,830	629,868	-	-
DEBT SERVICE		-	-	2,927,000	-	-
CONTR:TO OTR AGY		-	3,050	3,050	-	-
Total By Category		519,043	1,443,294	3,601,542	30,500	30,500
OPERATING COSTS						
8010	Departmental Expense	200	(100)	900	500	500
8013	Equip (Non-Comp) <\$5000	-	5,024	-	-	-
8041	Operation Of Acq Prop	-	79,676	32,673	30,000	30,000
8042	Relocation Costs	56,974	48,644	8,051	-	-
8097	Reimbursements-Developers	-	962,170	-	-	-
TOTAL OPERATING COSTS		57,174	1,095,414	41,624	30,500	30,500
CONTRACTURAL SERVICES						
8117	Inspection	2,890	434	1,676	-	-
8118	Environmental Services	20,916	9,025	-	-	-
8119	Construction-Non-Capital	378,116	324,146	56,319	-	-
8130	Other Professional Svcs	59,947	11,225	571,873	-	-
TOTAL CONTRACTURAL SERVICES		461,869	344,830	629,868	-	-
DEBT SERVICE						
8420	Lease Expense - Principal	-	-	2,927,000	-	-
TOTAL DEBT SERVICE		-	-	2,927,000	-	-
CONTR:TO OTR AGY						
8740	Contribution To City	-	3,050	3,050	-	-
TOTAL CONTR:TO OTR AGY		-	3,050	3,050	-	-
Total Department - Development Services Admin		519,043	1,443,294	3,601,542	30,500	30,500

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 698 - Affordable Housing Trust

Division: Housing Development

Department: Development Services Admin

Organization: 69830200 - AFT Administration		FY 2025/2026	FY 2026/2027
8010	Departmental Expense		
	Office Supplies	500	500
	Total Departmental Expense	\$500	\$500
8041	Operation Of Acq Prop		
	Property Operations Expense	30,000	30,000
	Total Operation Of Acq Prop	\$30,000	\$30,000



Fontana Community Foundation

Budget by Fund

Total Community Foundation Funds

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		7,912	27,500	-	14,000	14,000
CONTRACTURAL SERVICES		-	2,585	22,178	59,100	59,100
CONTR:TO OTR AGY		-	6,620	6,620	3,300	3,500
Total By Category		7,912	36,705	28,798	76,400	76,600
OPERATING COSTS						
8010	Departmental Expense	7,912	27,500	-	11,500	11,500
8011	Advertising	-	-	-	1,000	1,000
8021	Rents	-	-	-	1,500	1,500
TOTAL OPERATING COSTS		7,912	27,500	-	14,000	14,000
CONTRACTURAL SERVICES						
8115	Consultant Services	-	-	-	5,000	5,000
8130	Other Professional Svcs	-	-	22,178	54,100	54,100
8135	Excursions	-	2,585	-	-	-
TOTAL CONTRACTURAL SERVICES		-	2,585	22,178	59,100	59,100
CONTR:TO OTR AGY						
8740	Contribution To City	-	6,620	6,620	3,300	3,500
TOTAL CONTR: TO OTR AGY		-	6,620	6,620	3,300	3,500
Total		7,912	36,705	28,798	76,400	76,600

Budget by Fund

Total Community Foundation - 299

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		7,912	27,500	-	14,000	14,000
CONTRACTURAL SERVICES		-	2,585	22,178	59,100	59,100
CONTR:TO OTR AGY		-	6,620	6,620	3,300	3,500
Total By Category		7,912	36,705	28,798	76,400	76,600
OPERATING COSTS						
8010	Departmental Expense	7,912	27,500	-	11,500	11,500
8011	Advertising	-	-	-	1,000	1,000
8021	Rents	-	-	-	1,500	1,500
TOTAL OPERATING COSTS		7,912	27,500	-	14,000	14,000
CONTRACTURAL SERVICES						
8115	Consultant Services	-	-	-	5,000	5,000
8130	Other Professional Svcs	-	-	22,178	54,100	54,100
8135	Excursions	-	2,585	-	-	-
TOTAL CONTRACTURAL SERVICES		-	2,585	22,178	59,100	59,100
CONTR:TO OTR AGY						
8740	Contribution To City	-	6,620	6,620	3,300	3,500
TOTAL CONTR: TO OTR AGY		-	6,620	6,620	3,300	3,500
Total Fund - Community Foundation		7,912	36,705	28,798	76,400	76,600

Community Foundation - 299 Budget by Department

Total - City Administration

Expenditure Category		2022/2023 Actual (Audited)	2023/2024 Actuals (Audited)	2024/2025 Current Budget	2025/2026 New Budget	2026/2027 New Budget
OPERATING COSTS		7,912	27,500	-	14,000	14,000
CONTRACTURAL SERVICES		-	2,585	22,178	59,100	59,100
CONTR:TO OTR AGY		-	6,620	6,620	3,300	3,500
Total By Category		7,912	36,705	28,798	76,400	76,600
OPERATING COSTS						
8010	Departmental Expense	7,912	27,500	-	11,500	11,500
8011	Advertising	-	-	-	1,000	1,000
8021	Rents	-	-	-	1,500	1,500
TOTAL OPERATING COSTS		7,912	27,500	-	14,000	14,000
CONTRACTURAL SERVICES						
8115	Consultant Services	-	-	-	5,000	5,000
8130	Other Professional Svcs	-	-	22,178	54,100	54,100
8135	Excursions	-	2,585	-	-	-
TOTAL CONTRACTURAL SERVICES		-	2,585	22,178	59,100	59,100
CONTR:TO OTR AGY						
8740	Contribution To City	-	6,620	6,620	3,300	3,500
TOTAL CONTR:TO OTR AGY		-	6,620	6,620	3,300	3,500
Total Department - City Administration		7,912	36,705	28,798	76,400	76,600

Budget Unit - Supplemental Notes for Expenditures

Supplemental Notes Contain Detail Only for Selected Operating Accounts

Fund: 299 - Community Foundation

Division: City Manager

Department: City Administration

Organization: 29910200 - Community Foundation

FY 2025/2026

FY 2026/2027

8010	Departmental Expense		
	Business Summit Expenses	2,500	2,500
	Business Summit Lunches	9,000	9,000
	Total Departmental Expense	\$11,500	\$11,500
8011	Advertising		
	Business Summit Ads	1,000	1,000
	Total Advertising	\$1,000	\$1,000
8021	Rents		
	Business Summit Venue Rentals	1,500	1,500
	Total Rents	\$1,500	\$1,500
8115	Consultant Services		
	Business Summit Speakers	5,000	5,000
	Total Consultant Services	\$5,000	\$5,000
8130	Other Professional Svcs		
	Business Summit Graphic Design & AV Production	4,100	4,100
	Pathfinder Day Coordination	50,000	50,000
	Total Other Professional Svcs	\$54,100	\$54,100
8740	Contribution To City		
	Contribution to General Fund #101 - Cost Allocation	3,300	3,500
	Total Contribution To City	\$3,300	\$3,500



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