



**Brawley City Council &
Successor Agency to Brawley
Community Redevelopment Agency**

ADDENDUM TO

**Regular Meeting Agenda
July 01, 2025, at 6:00 PM
City Council Chambers
383 Main Street
Brawley, California 92227**

This meeting will be broadcast live at:

https://brawley-ca.granicus.com/ViewPublisher.php?view_id=1

Gil Rebollar, Mayor
JJ Galvan, Mayor Pro-Tempore
Timothy E. Kelley, Council Member
John Grass, Council Member
Perry J. Monita, Council Member

Ana Gutierrez, City Clerk
William Smerdon, Acting City Treasurer
William S. Smerdon, City Attorney
Jimmy Duran, City Manager/
Executive Director

The agenda for the July 1, 2025, regular City Council meeting is hereby amended to include a Public Appearance item and a Regular Business item, as follows:

3. PUBLIC APPEARANCES/COMMENTS (Not to exceed 4 minutes.)

- d. Presentation by IVHD CEO Chris Bjornberg:
Chris Bjornberg, Chief Executive Officer of the Imperial Valley Healthcare District, will provide a presentation on the current status of the hospital.

6. REGULAR BUSINESS

- j. Potential action to adopt City Resolution to Establish the City's Appropriations Limit for Fiscal Year 2025/26 and approve Fiscal Year 2025/26 Overall Budget.
Presented by Silvia Luna, Finance Director.

(3 attachments)

The following correction to the City Council agenda was made after publishing and posting, but less than 72 hours before the meeting. Ana Gutierrez, City Clerk

City of Brawley

City Council

July 01, 2025

Agenda Item No 6j



STAFF REPORT

To: City Council
From: Silvia Luna, Finance Director
Prepared by: Silvia Luna, Finance Director
Subject: **Fiscal Year 2025/26 Citywide Operating and Capital Improvement Budget**

RECOMMENDATION:

Adopt Resolution 2025 -: to Establish the City's Appropriations Limit for Fiscal Year 2025/26 and approve the Fiscal Year 2025/26 Overall Budget.

BACKGROUND INFORMATION:

The City has held three budget study sessions on February 4, April 1st and July 1st, 2025 each provided an update on the overall budget and any changes since the previous study session. Based on feedback and input provided during the study sessions, today the final proposed Fiscal Year (FY) 2025/26 Citywide Operating and Capital Improvement Budget is presented for adoption.

The budget document includes all city funds, extensive notes developed during the budget processes, reserve and fund balance analysis, line-item details for all anticipated revenues and expenses, a personnel summary, and a glossary and acronyms section.

The budget resolution includes two exhibits:

EXHIBIT A – GANN Limit Appropriation Calculation for FY 2025/26

EXHIBIT B – General Fund Reserve Overview

FISCAL IMPACT:

The budget presented for adoption includes total revenues of \$ 60,252,362 and total expenditures of \$ 65,047,488 for all funds operated by the City. A summary of revenues and expenses by fund is located at the beginning of the budget document (Attachment 2). Some funds are utilizing prior year savings for multi-year capital improvement projects. The General Fund has a surplus of \$ 70,529 with anticipated revenues of \$ 26,862,692 and expenses of \$ 26,792,163.

ALTERNATIVES:

No alternatives are recommended per the City of Brawley Municipal Code Section 2.54(h) the annual budget must be adopted by June 30th of each year.

ATTACHMENTS:

1. Resolution 2025-: Establish the City's Appropriations Limit for Fiscal Year 2025/26 and approve the Fiscal Year 2025/26 Overall Budget

2. 2. Fiscal Year 2025/26 Citywide Operating and Capital Improvement Budget

REPORT COORDINATED WITH (other than person preparing the staff report):

Staff, Title or Consultant, Agency

Jimmy Duran, Interim City Manager, ,

REPORT APPROVAL(S):

Staff, Title or Consultant, Agency

Silvia Luna, Finance Director

Jimmy Duran, City Manager

Status – Date of Status

Approved - 6/27/2025

Approved - 6/27/2025

RESOLUTION NO. 2025 -

**RESOLUTION OF THE CITY COUNCIL AND THE SUCCESSOR AGENCY TO
BRAWLEY COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF
BRAWLEY, CALIFORNIA ESTABLISHING THE CITY'S APPROPRIATION
LIMIT FOR FISCAL YEAR 2025/26 AND APPROVING THE OVERALL BUDGET
FOR FISCAL YEAR 2025/26 - GENERAL, ENTERPRISE, SPECIAL FUNDS
AND FUDICIARY FUNDS.**

WHEREAS, Per Section 2.54(h) of the City of Brawley Municipal Code, the proposed budget is presented to the Mayor and Council for review and approval; and

WHEREAS, public workshops were held in the City of Brawley on February 4, 2025, April 1, 2025 and July 1, 2025; and

WHEREAS, Section 7910 of the Government Code of the State of California provides that each year the governing body of each jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year; and

WHEREAS, Section 7902(b) of the Government Code sets forth the method for determining the said appropriations limit, to be based upon the limit application for the prior fiscal year and adjusted for changes in the cost-of-living and in City population; and

WHEREAS, the proposed Overall Budget for Fiscal Year 2025/26 is presented for the public's review and input.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BRAWLEY RESOLVES AS FOLLOWS:

- SECTION 1.** The Overall Budget for Fiscal Year 2025/26 - General, Enterprise, Special Funds and Fiduciary Funds is hereby approved and adopted.
- SECTION 2.** The appropriations limit for the City of Brawley established in accordance with Section 7902(b) of the California Government Code, for Fiscal Year 2025/26 is \$27,843,817 (Exhibit A).
- SECTION 3.** It is hereby found and determined that in compliance with Government Code Section 7910, the documentation used in the determination of said appropriation limit for Fiscal Year 2025/26 was available to the public in the Finance Department of the City at least fifteen days prior to this date.
- SECTION 4.** Continuing Appropriations, which remain unspent and were authorized by City Council in Fiscal Year 2024/25 are approved in the Fiscal Year 2025/26 Budget in an amount not to exceed \$936,727 for the General Fund and \$12,614,723 for all other funds (Exhibit B) unless otherwise amended with future City Council approval.

SECTION 5. Budget adjustment procedures are approved as follows:

- A. Additional appropriations and the transfer of cash or unappropriated fund balance from one fund to another shall be made only upon City Council approval.
- B. Transfers of budgeted appropriations between funds or capital projects shall be made only upon City Council approval.
- C. Transfer of budgeted appropriations between accounts within a department, fund, or capital project may be made with the approval of the City Manager or his designee.
- D. Prior year budget continuing Appropriations and Encumbrances for unexpended capital projects and grant appropriations remaining from uncompleted prior year capital projects and grant programs shall be made with City Manager approval. These carryover appropriations are for prior year Council approved capital projects and shall not exceed the approved project budget.

SECTION 6. The City Council, recognizing the need for maintaining Fund Balance Reserves has established a Reserve Policy. These funds cannot be appropriated without the explicit approval of the City Council. The Budget incorporates a summary of reserve balances (EXHIBIT C), which will be used in the Fiscal Year 2025/26 Annual Comprehensive Financial Report (ACFR).

SECTION 7. The Finance Director shall render a quarterly budget report to the City Council on the status of City operations as it relates to the approved budget and any amendments thereto.

APPROVED, PASSED AND ADOPTED at a regular meeting held on the 1st day of July 2025.

CITY OF BRAWLEY, CALIFORNIA

Gilbert Rebollar, Mayor

ATTEST:

Ana Gutierrez, City Clerk

I, Ana Gutierrez, City Clerk of the City of Brawley, California, **DO HEREBY CERTIFY** that the foregoing Resolution No. 2025 - was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 1st day of July, 2025 and that it was so adopted by the following roll call vote:

AYES:

NAYES:

ABSTAIN:

ABSENT:

DATED: July 1, 2025

Ana Gutierrez, City Clerk

CITY OF BRAWLEY

2025-26 Adopted Budget

Citywide Operating and Capital
Improvement Program Budget



Adopted Budget

Presented July 1st, 2025



Finance@Brawley-ca.gov



(760) 344-8941



www.brawley-ca.gov

City of Brawley
FY 2025/26 Adopted Budget

Table of Contents

BUDGET MESSAGE AND MOTIONS	Page #
City Council and Staff	1
Budget Message	2
City Budget Resolution	4
Appropriations Limit.....	7
General Fund Reserve Overview.....	10
BUDGET SUMMARIES	
Summary of Revenues and Expenditures by Fund with Fund Balances	11
General Fund Revenues and Expenses by Department/Division.....	12
General Fund Revenues and Expense Presented During Budget Study Sessions.....	14
GOVERNMENTAL FUNDS	
General Fund Revenues.....	15
General Fund Expenses	18
Special Revenue Fund Revenues	43
Special Revenue Fund Expenses.....	82
ENTERPRISE FUNDS	
Enterprise Fund Revenues	119
Enterprise Fund Expenses	124
CAPITAL IMPROVEMENT PROGRAM (CIP)	
CIP Revenues	132
CIP Carryover Projects and Five-Year Plan Expenses	135
INTERNAL SERVICE FUNDS (ISF)	
Internal Service Fund Revenues.....	141
Internal Service Fund Expenses	144
FIDUCIARY FUND (Successor Agency to the Brawley Redevelopment Agency)	
Fiduciary Fund Revenues.....	148
Fiduciary Fund Expenses	149
PERSONNEL SUMMARY	
Citywide Organizational Chart	151
Personnel Summary	152
BUDGET GLOSSARY AND ACRONYMS	159

CITY COUNCIL AND STAFF

FISCAL YEAR 2025/26

City of Brawley Adopted Budget

City Council

Gilbert Rebollar - Mayor
Joseph Galvan – Mayor Pro-Tempore
John Grass- Council Member
Timothy Kelley - Council Member
Perry J. Monita – Council Member



City Staff

Jimmy Duran – Chief of Police/Interim City Manager
William Smerdon - City Attorney/City Treasurer
Emmet Fried –Assistant to the City Manager
Ana Gutierrez - City Clerk
Silvia Luna – Finance Director
Jonathan Blackstone - Assistant Chief of Police
Michael York - Fire Chief
Romualdo Medina - Director of Public Works Operations
Cristhian Barajas - Development Services Director
Shirley Bonillas - Human Resources Administrator
Petra Ortega - Library Manager
Rachel Fonseca - Parks and Recreation Manager
Armando Garibay - Information Technology Director



July 1, 2025

To the Citizens of the City of Brawley and Members of the City Council,

I am pleased to present the Adopted Fiscal Year 2025/26 Budget for the City of Brawley and the Successor Agency to the Brawley Community Redevelopment Agency.

This budget document outlines spending authority for the period beginning July 1, 2025, through June 30, 2026, across all city-controlled funds. The total citywide budget includes \$65 million in appropriations (expenditures and internal transfers), supported by \$60.2 million in projected revenue.

The FY2025/26 Citywide Budget is balanced and includes a modest operating surplus of \$70,529. The City was able to maintain a balanced budget and sustain essential services in part due to the additional tax revenue made possible by voter approval of Measure J during the November General Election. This year's budget reflects a comprehensive commitment to enhancing essential services, with a focus on Public Safety, Street and Facility Improvements, and expanded Recreation Programs.

To encourage community input and enhance transparency, the proposed budget was presented at multiple public meetings prior to its adoption. Resource allocations were guided by regulatory requirements, community priorities, and critical capital improvement needs.

Operating Budget

The City's primary financial plans consist of the General Fund Operating Budget and the Capital Improvement Program (CIP). The General Fund anticipates revenues of \$26,862,692 and appropriates \$26,792,163 in expenditures, resulting in a surplus of \$70,529. The budget continues to support core services, including police and fire protection, recreational programs and parks, community facilities (such as the library and senior center), and other essential city services.

Capital Improvement Program

The FY2025/26 CIP Budget totals \$20,566,036 and encompasses 54 projects. These include improvements in water and wastewater systems, roads and pedestrian infrastructure, and the purchase of heavy equipment. The focus remains on enhancing critical utility services and improving public rights-of-way throughout the City.

General Fund Reserves

The City remains committed to long-term fiscal stability and prudent financial management. As of June 30, 2025, the General Fund's unassigned reserves are projected to be \$8,832,548, with an anticipated decrease of \$129,471 in FY2025/26, bringing the year-end balance to \$8,703,077. The City's reserve target is 15% of budgeted General Fund expenditures—equivalent to \$4,018,824. The City will continue to monitor reserve levels and strive to meet this goal through partnerships, revenue collection efforts, and operational efficiencies.

I would like to express my sincere appreciation to the City Council for its leadership, direction, and deep understanding of City operations throughout this year's budget process. I also want to thank every City employee for their commitment, diligence, and continued service to the Brawley community. Most importantly, I want to extend my gratitude to the residents of Brawley for their trust and support. The approval of Measure J has made a meaningful impact on our ability to provide and enhance essential services. The FY2025/26 Budget reflects our shared dedication to building a safer, stronger, and more vibrant community.

Jimmy Duran
Interim City Manager/Chief of Police

RESOLUTION NO. 2025 -

**RESOLUTION OF THE CITY COUNCIL AND THE SUCCESSOR AGENCY TO
BRAWLEY COMMUNITY REDEVELOPMENT AGENCY OF THE CITY OF
BRAWLEY, CALIFORNIA ESTABLISHING THE CITY'S APPROPRIATION
LIMIT FOR FISCAL YEAR 2025/26 AND APPROVING THE OVERALL BUDGET
FOR FISCAL YEAR 2025/26 - GENERAL, ENTERPRISE, SPECIAL FUNDS
AND FUDICIARY FUNDS.**

WHEREAS, Per Section 2.54(h) of the City of Brawley Municipal Code, the proposed budget is presented to the Mayor and Council for review and approval; and

WHEREAS, public workshops were held in the City of Brawley on February 4, 2025, April 1, 2025 and July 1, 2025; and

WHEREAS, Section 7910 of the Government Code of the State of California provides that each year the governing body of each jurisdiction shall, by resolution, establish its appropriations limit for the following fiscal year; and

WHEREAS, Section 7902(b) of the Government Code sets forth the method for determining the said appropriations limit, to be based upon the limit application for the prior fiscal year and adjusted for changes in the cost-of-living and in City population; and

WHEREAS, the proposed Overall Budget for Fiscal Year 2025/26 is presented for the public's review and input.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BRAWLEY RESOLVES AS FOLLOWS:

- SECTION 1.** The Overall Budget for Fiscal Year 2025/26 - General, Enterprise, Special Funds and Fiduciary Funds is hereby approved and adopted.
- SECTION 2.** The appropriations limit for the City of Brawley established in accordance with Section 7902(b) of the California Government Code, for Fiscal Year 2025/26 is \$27,843,817 (Exhibit A).
- SECTION 3.** It is hereby found and determined that in compliance with Government Code Section 7910, the documentation used in the determination of said appropriation limit for Fiscal Year 2025/26 was available to the public in the Finance Department of the City at least fifteen days prior to this date.
- SECTION 4.** Continuing Appropriations, which remain unspent and were authorized by City Council in Fiscal Year 2024/25 are approved in the Fiscal Year 2025/26 Budget in an amount not to exceed \$936,727 for the General Fund and \$12,614,723 for all other funds (Exhibit B) unless otherwise amended with future City Council approval.

SECTION 5. Budget adjustment procedures are approved as follows:

- A. Additional appropriations and the transfer of cash or unappropriated fund balance from one fund to another shall be made only upon City Council approval.
- B. Transfers of budgeted appropriations between funds or capital projects shall be made only upon City Council approval.
- C. Transfer of budgeted appropriations between accounts within a department, fund, or capital project may be made with the approval of the City Manager or his designee.
- D. Prior year budget continuing Appropriations and Encumbrances for unexpended capital projects and grant appropriations remaining from uncompleted prior year capital projects and grant programs shall be made with City Manager approval. These carryover appropriations are for prior year Council approved capital projects and shall not exceed the approved project budget.

SECTION 6. The City Council, recognizing the need for maintaining Fund Balance Reserves has established a Reserve Policy. These funds cannot be appropriated without the explicit approval of the City Council. The Budget incorporates a summary of reserve balances (EXHIBIT C), which will be used in the Fiscal Year 2025/26 Annual Comprehensive Financial Report (ACFR).

SECTION 7. The Finance Director shall render a quarterly budget report to the City Council on the status of City operations as it relates to the approved budget and any amendments thereto.

APPROVED, PASSED AND ADOPTED at a regular meeting held on the 1st day of July 2025.

CITY OF BRAWLEY, CALIFORNIA

Gilbert Rebollar, Mayor

ATTEST:

Ana Gutierrez, City Clerk

I, Ana Gutierrez, City Clerk of the City of Brawley, California, **DO HEREBY CERTIFY** that the foregoing Resolution No. 2025 - was passed and adopted by the City Council of the City of Brawley, California, at a regular meeting held on the 1st day of July, 2025 and that it was so adopted by the following roll call vote:

AYES:

NAYES:

ABSTAIN:

ABSENT:

DATED: July 1, 2025

Ana Gutierrez, City Clerk

City of Brawley
Gann Limit Appropriation Calculation
FY 2025/26

Exhibit A
(Page 1 of 3)

Year	(1) (\$) Prior Year Gann Limit	(2) City's Previous Year's Population	(3) City's Current Year's Population	(4) Population % Change	(5) U.S. CPI Annual % Change	(6) % Change in Local Non-Residential Construction	(7) % Change In Per Capita Income	(8) (\$) Current Year Gann Limit	(9) (\$) Compliance Amounts
16-17	-	26,327	26,566	0.90%	N/A	N/A	3.82%	16,538,114	8,913,159
17-18	16,538,114	26,629	26,928	1.12%	N/A	N/A	3.69%	17,340,918	8,950,594
18-19	17,340,918	27,116	27,417	1.11%	N/A	N/A	3.67%	18,176,886	8,574,562
19-20	18,176,886	27,073	27,337	0.98%	N/A	N/A	3.85%	19,060,771	9,069,885
20-21	19,060,771	27,229	27,349	0.44%	N/A	N/A	3.73%	19,858,873	8,910,326
21-22	19,858,873	27,494	27,326	-0.61%	N/A	N/A	5.73%	20,868,487	10,952,968
22-23	20,868,487	26,648	26,952	1.14%	N/A	N/A	7.55%	22,700,099	11,995,499
23-24	22,700,099	26,752	27,539	2.94%	N/A	N/A	4.44%	24,405,433	13,002,481
24-25	24,405,433	27,633	28,345	2.58%	N/A	N/A	3.62%	25,940,511	13,576,186
25-26	25,940,511	28,710	28,952	0.84%	N/A	N/A	6.44%	27,843,817	17,480,291

The Gann Limit is adjusted annually by multiplying the "Prior Year Gann Limit" (column 1) by the "% Change in Population" (column 4) and then by the greater of the "% Change in New Local Non-residential Construction or % Change in California Per Capita Income" (column 6 or 7). This Gann adjustment figure is then added to the prior year's limit amount to obtain the current year Gann limit amount in column 8. The U.S. CPI factor (column 5) was used in place of the non-residential construction (column 6) amount and the lower of the two factors, the U.S. CPI or Per Capita Income, for the calculation prior to FY 1990-91. The City has elected in column (2) and (3) to use the City population method versus the change in County population.

The Shaded boxes indicate the calculation factor that was used to calculate that year's Gann Limit.

City of Brawley Appropriations Limitation Calculation for FY 2025/26

Population	Population	%
1/1/2024	1/1/2025	Change
28,710	28,952	0.84%
California Per Capita Personal Income:		6.44%
Computation of Appropriations Limitation:		
Population Factor:	1.0084	
Price Factor:	1.0644	
Ratio Change:	1.0734	
2024-25 Limitation:	25,940,511	
x Ratio Change:	1.0734	
2025-26 Limitation:	27,843,817	

GANN APPROPRIATION LIMIT ANALYSIS

In 1979, Proposition 4, the "Gann" initiative, was passed. The Proposition created Article XIII B of the State Constitution placing limits on the amount of revenue which can be spent by all entities of Government.

The Gann limit is adjusted annually by the following two factors:

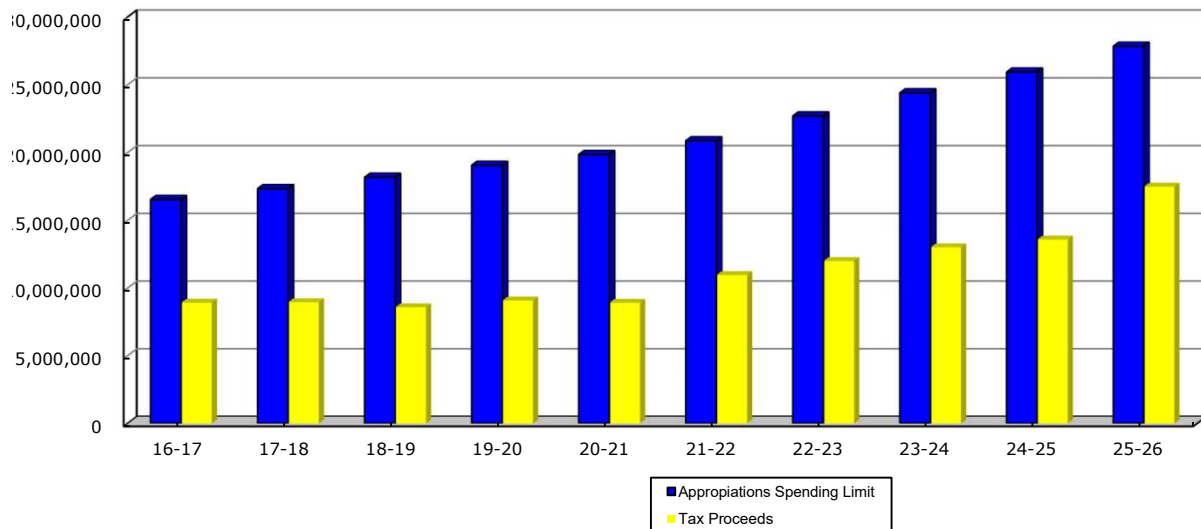
Annual population change and the greater of the change in:

- 1) State Per Capita Income, or
- 2) The Local Assessment roll for local non-residential construction.

When a City reaches this limit, excess tax revenue must be returned to the State or Citizens through a process of refunds, rebates, or other means that may be defined at that time. The Gann limit for the City of Brawley has increased steadily and still provides the City with a comfortable operating margin. The revenue collection and spending limit for the City of Brawley in FY 2025/26 is \$27.8 million. "Proceeds of taxes" are projected to be nearly \$17.4 million in FY 2025/26 allowing the City a margin of \$10.3 million.

On the graph below, the highest bars represent the spending limit and the lower bars represent the tax proceeds for the last nine years.

CITY OF BRAWLEY
SPENDING LIMIT VERSUS APPROPRIATIONS FROM TAX PROCEEDS



Acct#	Description	Adopted Budget 2022-23	Adopted Budget 2023-24	Adopted Budget 2024-25	Adopted Budget 2025-26
410.100	Current Secured Property Taxes	1,821,400	2,031,182.00	2,104,953.00	2,210,427.00
410.110	Vehicle License Fee Swap	2,600,000	3,006,766.00	3,201,356.00	3,390,851.00
410.200	Current Unsecured Property Taxes	185,000	227,205.00	251,513.00	243,422.00
410.400	Other Property Taxes	35,000	41,000.00	41,000.00	37,708.00
410.401	RPTTF - RDA Pass Thru	75,000	49,043.00	70,000.00	132,000.00
410.412	RPTTF Residual	590,000	601,800.00	602,000.00	597,000.00
410.500	Sales & Use tax	3,200,000	3,409,000.00	3,529,000.00	3,067,110.00
410.501	Sales and Transaction, Use Tax (Measure J)	-	-	-	3,500,000.00
410.600	Transient Hotel Lodging Taxes	430,000	460,000.00	430,000.00	480,000.00
410.700	Franchise Taxes	650,000	640,000.00	652,800.00	691,490.00
410.800	Business License Tax	54,000	57,000.00	70,000.00	70,000.00
410.900	Real Property Transfer Taxes	45,000	60,000.00	61,000.00	50,000.00
410.910	Utility Users Tax	2,300,000	2,400,000.00	2,500,000.00	2,976,011.00
	Subtotal Taxes	11,985,400	12,982,996.00	13,513,622.00	17,446,019.00
	Total revenues (excluding Pension Obligation Bond Contributions)	17,873,601	20,089,289	21,632,083	25,528,815
	Taxes as of % total	67.06%	64.63%	62.47%	68.34%
460.100	Interest on investments	15,060	30,150	100,150	50,150
	Interest earned on taxes	10,099	19,484.88	62,563.98	34,271.78
	Total tax proceeds	11,995,499	13,002,481	13,576,186	17,480,291
	Appropriation limit	22,700,099	24,405,433	25,940,511	27,843,817
	Unused appropriation limit	10,704,600	11,402,952	12,364,325	10,363,526

CITY OF BRAWLEY
General Fund Reserves Overview Based on Adopted Budget Fiscal Year 2025/26 ESTIMATED FOR 6-30-2026

Fund Balance Category	Estimated at 06/30/2025	Anticipated Surplus/Shortfall	Estimated at 06/30/2026
Non-spendable (prepaids)	35,711		35,711
Restricted for Library	-	-	-
Committed to Operational Carryovers	936,727		500,000
Committed to Capital Replacement Reserves	900,000	100,000	1,000,000
Committed to P&R Facilities	80,000	-	80,000
Public Safety Personnel Reserve	400,000	100,000	500,000
Unassigned	8,832,548	(129,471)	8,703,077
TOTAL FUND BALANCES	\$ 11,184,986	\$ 70,529	\$ 10,818,788

RESERVE TARGET CALCULATION - (15% of Expenses)			
FY 2025/26 Expenses at Budget Adoption	15% Target	Estimated at 6-30-2026	Surplus/(Shortfall)
\$ 26,792,163	\$ 4,018,824	\$ 8,703,077	\$ 4,684,253

The budget is comprised of 50 unique Funds. Below is a summary of revenues and expenditures for all Funds represented in this budget document. These resources provide residents and visitors police and fire protection, public parks, infrastructure such as roads, water, wastewater, and trash services, as well and community experiences and

CITY OF BRAWLEY SUMMARY OF ADOPTED REVENUES AND EXPENDITURES BY FUND FISCAL YEAR 2025/26						
FUND #	FUND NAME	Estimated Fund Balance at 6/30/2025	TOTAL REVENUES	TOTAL EXPENSES	Estimated Carryovers	Estimated Fund Balance at 6/30/2026
101	General Fund	11,184,986	26,862,692	26,792,163	436,727	10,818,788
201	Economic Development Programs Fund	6,122,890	10,100	3,000	-	6,129,990
202	Community Development Block Grant	57,735	1,000	1,000	-	57,735
203	Program Income - HOME	706,774	1,000	-	-	707,774
204	Program Income - HOME Administration	21,040	300	100	-	21,240
205	Program Income - Cal HOME	257,892	200	100	-	257,992
210	Business License State Tax, ADA Fund	38,336	5,700	420	-	43,616
211	Gas Tax Fund	(1,595,379)	1,074,397	2,102,885	100,000	(2,723,867)
212	Highway Relinquishment Fund	724,080	60,000	748,534	-	35,546
213	Article 3 - Pedestrian & Bicycle Fund	175,548	31,357	27,000	114,605	65,300
214	Downtown Parking Fund	6,126	550	-	-	6,676
215	Measure D Fund	12,182,519	2,240,000	2,779,937	1,872,328	9,770,254
216	Article 8E - Public Transportation Fund	438,883	13,022	33,543	-	418,362
217	Road Maint. & Rehabilitation Fund, SB1	3,552,029	773,679	2,500,000	147,550	1,678,158
218	Permanent Local Housing Assitance Grant	216,477	234,139	143,397	-	307,219
222	Stonegarden Grant	-	214,798	214,798	-	-
223	Asset Forfeiture Federal Funds	93,000	-	42,000	-	51,000
225	Asset Forfeiture Local/Other Funds	37,714	-	-	-	37,714
226	Traffic Ofender Fund	33,517	-	-	-	33,517
227	State COPS Fund	209,209	-	136,700	-	72,509
228	Violent Crime Reduction Program Grant	-	-	101,642	-	(101,642)
229	CHP Cannabis Grant	-	105,241	105,241	-	(0)
230	2022 COP Hiring Grant	-	433,361	433,361	-	-
241	Bernardo Padilla Landscape & Lighting Fun	158,302	10,900	2,957	-	166,245
242	CFD 2005-2 Gateway Fund	29,422	-	-	-	29,422
243	CFD 2005-1 Victoria Park Fund	272,478	85,468	61,872	-	296,074
244	CFD 2005-4 Latigo Ranch Fund	699,662	298,783	21,628	-	976,817
245	CFD 2005-3 La Paloma Fund	232,065	43,604	19,189	-	256,480
246	CFD 2006-1 Malan Park Fund	690,293	214,716	106,144	-	798,865
247	CFD 2007-1 Luckey Ranch Fund	29,865	12,553	16,216	-	26,202
248	CFD 2007-2 Springhouse Fund	94,468	66,040	69,564	-	90,944
401	Successor Agency to the former Brawley Redevelopment Agency Fund	-	328,448	326,148	-	2,300
411	Capital Projects Parks Fund	100,000	-	-	100,000	-
421	Capital Projects Streets Fund	6,178,752	6,518,740	6,518,740	6,178,752	-
451	General Government Facilities, DIF Fund	424,044	21,000	23,000	-	422,044
452	Police Facilities, DIF Fund	264,582	26,000	183,000	271,469	(163,887)
453	Fire Facilities, DIF Fund	173,767	26,000	3,000	-	196,767
454	Animal Control Facilities, DIF Fund	22,475	2,050	3,000	-	21,525
455	Transportation Facilities, DIF Fund	1,246,618	21,000	-	26,210	1,241,408
456	Water Capacity, DIF Fund	2,208,549	140,000	10,000	600,000	1,738,549
457	Wastewater Capacity, DIF Fund	3,654,066	104,000	3,000	-	3,755,066
458	Stormwater Facilities, DIF Fund	199,015	21,000	3,000	-	217,015
459	Parks & Recreation Facilities, DIF Fund	454,527	6,300	33,000	93,229	334,598
460	Library Facilities, DIF Fund	569,991	21,000	100,000	40,000	450,991
501	Water Enterprise Fund	29,168,025	7,597,147	8,126,582	2,608,000	26,030,590
511	Wastewater Enterprise Fund	48,060,007	6,888,699	7,254,883	302,800	47,391,023
521	Solid Waste Enterprise Fund	742,626	2,061,350	2,142,475	-	661,502
531	Airport Enterprise Fund	4,903,537	1,215,120	1,354,158	159,000	4,605,499
601	Maintenance Fund	2,304,407	6,000	102,214	-	2,208,193
602	Risk Management Fund	-	2,454,908	2,397,897	-	57,011
GRAND TOTAL		137,344,919	60,252,362	65,047,488	13,050,670	119,499,123
** These Funds are new in FY 2025/26 to help facilitate audit requirements.						

CITY OF BRAWLEY
GENERAL FUND REVENUES AND EXPENSES BY DEPARTMENT/DIVISION
FISCAL YEAR 2024/25 CURRENT V. 2025/26 ADOPTED

ESTIMATED REVENUES:	2024/25 Current	2025/26 Adopted	24/25 v. 25/26
TAXES	14,717,048	17,446,019	2,728,971
PERMITS	331,100	331,100	-
GRANTS	2,016,180	866,250	(1,149,930)
FEES & CHARGES	6,833,163	6,379,296	(453,867)
FINES & ASSESSMENTS	17,000	17,000	-
INTEREST/MISC./REIMBURSEMENTS	409,100	231,150	(177,950)
TRANSFERS IN	1,544,692	1,591,877	47,185
TOTAL REVENUES	25,868,283	26,862,692	994,409

ESTIMATED EXPENSES:	2024/25 Current	2025/26 Adopted	24/25 v. 25/26
CITY COUNCIL	\$ 94,319	\$ 85,913	\$ (8,406)
CITY CLERK	109,832	84,568	(25,264)
CITY MANAGER			
CITY MANAGER	354,456	537,795	183,339
RECORDS ADMINISTRATION	258,555	384,113	125,558
PERSONNEL	427,512	601,639	174,127
INFORMATION TECHNOLOGY	839,756	1,064,387	224,631
FISCAL SERVICES			-
FINANCE	839,025	935,177	96,152
UTILITY BILLING	709,966	785,473	75,507
NON-DEPARTMENTAL	2,469,065	1,785,352	(683,713)
CITY ATTORNEY	154,670	234,736	80,066
COMMUNITY & ECONOMIC DEVELOPMENT			-
PLANNING	356,981	413,948	56,967
BUILDING INSPECTIONS	427,216	513,923	86,707
COMMUNITY DEVELOPMENT	262,767	324,806	62,039
POLICE PROTECTION			-
POLICE DEPARTMENT	7,985,481	9,185,034	1,199,553
GRAFFITI ABATEMENT	78,111	82,089	3,978
CODE ENFORCEMENT	115,050	112,013	(3,037)
ANIMAL CONTROL	337,257	254,139	(83,118)
FIRE SERVICES			-
FIRE STATION 1	4,614,787	4,992,907	378,120
FIRE STATION 2	65,973	68,452	2,479
PUBLIC WORKS			
ENGINEERING	1,190,981	1,350,280	159,299
PARKS AND RECREATION			
PARKS	1,312,049	1,451,397	139,348
RECREATION & LIONS CENTER	838,611	881,153	42,542
SENIOR CITIZEN CENTER	84,699	65,406	(19,293)
LIBRARY SERVICES			
MAIN LIBRARY	1,154,601	597,463	(557,138)
TOTAL EXPENSES \$	25,081,720	\$ 26,792,163	\$ 1,710,443

CITY OF BRAWLEY
GENERAL FUND REVENUES AND EXPENSES BY DEPARTMENT/DIVISION
FISCAL YEAR 2025/26 ADOPTED BUDGET

ESTIMATED CURRENT REVENUES:

TAXES	\$ 17,446,019
LICENSES & PERMITS	331,100
GRANTS	866,250
FEES & CHARGES	6,379,296
FINES & ASSESSMENTS	17,000
INTEREST/MISCELLANEOUS/REIMBURSEMENTS	231,150
TRANSFERS IN	1,591,877

TOTAL ESTIMATED CURRENT RESOURCES	\$	26,862,692
--	-----------	-------------------

ESTIMATED CURRENT EXPENDITURES:

CITY COUNCIL	\$ 85,913
CITY CLERK	84,568
CITY MANAGER	
CITY MANAGER'S OFFICE	537,795
RECORDS ADMINISTRATOR	384,113
PERSONNEL	601,639
INFORMATION TECHNOLOGY	1,064,387
FISCAL SERVICES	
FINANCE	935,177
UTILITY BILLING	785,473
NON-DEPARTMENTAL	1,785,352
CITY ATTORNEY	234,736
COMMUNITY & ECONOMIC DEVELOPMENT	
PLANNING	413,948
BUILDING INSPECTIONS	513,923
COMMUNITY DEVELOPMENT	324,806
POLICE PROTECTION	
POLICE DEPARTMENT	9,185,034
GRAFFITI ABATEMENT	82,089
CODE ENFORCEMENT	112,013
ANIMAL CONTROL	254,139
FIRE SERVICES	
FIRE STATION 1	4,992,907
FIRE STATION 2	68,452
PUBLIC WORKS - ENGINEERING	
ENGINEERING	1,350,280
PARKS AND RECREATION	
PARKS	1,451,397
RECREATION & LIONS CENTER	881,153
SENIOR CITIZENS CENTER	65,406
LIBRARY SERVICES	
MAIN LIBRARY	597,463

TOTAL ESTIMATED CURRENT EXPENDITURES	\$	26,792,163
---	-----------	-------------------

PROPOSED BUDGET SURPLUS/(DEFICIT)	\$	70,529
--	-----------	---------------

	2025/2026 Proposed Budget 1	2025/2026 Adopted Budget
101 - General Fund		
Revenue	27,125,467.85	26,862,692.08
410 - Taxes	17,723,394.77	17,446,019.00
420 - Permits	331,100.00	331,100.00
430 - Grants	801,650.00	866,250.00
440 - Fees and Charges for Services	6,379,296.00	6,379,296.00
450 - Fines & Assessments	17,000.00	17,000.00
460 - Interest on investments	100,150.00	50,150.00
470 - Miscellaneous	181,000.00	181,000.00
600 - Transfers In	1,591,877.08	1,591,877.08
Expense	-25,879,822.91	-26,792,163.03
700 - EXPENDITURE CONTROL	10,606,086.00	11,011,440.00
701 - Auto/Other Allowance	174,354.00	175,914.00
710 - Alloc. Employee Compensation	6,643,546.66	6,730,771.42
720 - Office supplies	149,483.90	149,483.90
721 - Uniforms	435,651.57	435,651.57
725 - Water	528,926.00	528,926.00
730 - Professional services	2,219,104.92	2,123,104.92
740 - Repair & maintenance services	1,644,560.64	1,671,374.00
750 - Insurance	1,766,157.63	1,847,685.63
760 - Interest	1,333,877.08	1,333,877.08
800 - Right of way acquisition	377,474.51	783,334.51
950 - Other expense	600.00	600.00
101 - General Fund Totals:	1,245,644.94	70,529.05

General Fund Revenues

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
101 - General Fund				
410 - Taxes				
101-110.000-410.100	Current secured property tax	2,141,485.58	2,210,427.00	2,210,427.00
101-110.000-410.110	VLF swap - Property Tax SB1096	3,447,367.44	3,400,690.00	3,390,851.00
101-110.000-410.200	Current unsecured property tax	325,179.46	243,422.00	243,422.00
101-110.000-410.400	Other property taxes	40,378.46	37,708.00	37,708.00
101-110.000-410.401	RPTTF - RDA Pass Thru	222,276.28	147,000.00	132,000.00
101-110.000-410.412	RPTTF Residual	592,054.86	597,000.00	597,000.00
101-110.000-410.500	Sales and use taxes	2,915,000.00	3,078,000.00	3,067,110.00
101-110.000-410.501	Sales and Transaction and Use Tax (N	1,800,000.00	3,800,000.00	3,500,000.00
101-110.000-410.600	Transient lodging taxes	564,051.28	480,000.00	480,000.00
101-110.000-410.700	Franchise taxes	652,800.00	691,489.79	691,490.00
101-110.000-410.800	Business license tax	70,000.00	70,000.00	70,000.00
101-110.000-410.900	Real property transfer tax	39,000.00	50,000.00	50,000.00
101-110.000-410.910	Utility users tax	3,110,880.74	2,917,657.98	2,976,011.00
410 - Taxes Totals:		15,920,474.10	17,723,394.77	17,446,019.00
420 - Permits				
101-211.000-420.200	Bicycle licenses	100.00	100.00	100.00
101-211.000-420.210	CCW Permits	3,000.00	2,000.00	2,000.00
101-211.500-420.100	Animal licenses	4,000.00	2,000.00	2,000.00
101-231.000-420.300	Contractors licenses	16,000.00	12,000.00	12,000.00
101-231.000-420.400	Construction permits	300,000.00	300,000.00	300,000.00
101-311.000-420.410	Pavement cuts	15,000.00	15,000.00	15,000.00
420 - Permits Totals:		338,100.00	331,100.00	331,100.00
430 - Grants				
101-110.000-430.130	Other in-lieu taxes	20,000.00	20,000.00	20,000.00
101-171.000-430.400	State grant-miscellaneous	160,000.00	0.00	0.00
101-181.000-430.616	Miscellaneous Grants	20,000.00	0.00	0.00
101-211.000-430.150	Sales and use taxes	235,000.00	217,000.00	217,000.00
101-211.000-430.300	P.O.S.T. reimbursement	30,000.00	20,000.00	20,000.00
101-211.000-430.526	State Reimbursement - SB90 Claims	20,000.00	20,000.00	20,000.00
101-211.000-430.612	Homeland Security Investigations Gra	37,000.00	20,000.00	20,000.00
101-211.000-430.614	HSI OCDEFT Grant	25,000.00	10,000.00	10,000.00
101-211.000-430.619	DOJ Grant - COPS Hiring	10,100.00	0.00	0.00
101-211.000-430.691	OTS Grant TRIP	90,125.00	0.00	0.00
101-211.000-430.692	OTS Grant STEP	43,754.30	17,500.00	17,500.00
101-211.000-430.693	ABC APP Grant	50,000.00	0.00	0.00
101-211.000-430.700	School district participation	258,252.00	235,000.00	235,000.00
101-211.000-430.702	HIDTA Grant	83,000.00	72,000.00	72,000.00
101-211.000-430.704	State Grant - Officer Wellness	-18,250.00	0.00	0.00
101-211.000-430.800	ICOE SRO Reimbursement	170,347.00	170,000.00	170,000.00
101-231.000-430.404	SB 1473 - Permit Admin Fee	150.00	150.00	150.00
101-511.000-430.616	Miscellaneous Grants	0.00	0.00	29,600.00
101-521.000-430.403	Parks & Recreation Grants	177,952.00	0.00	35,000.00
101-551.000-430.520	State grant - library	611,050.00	0.00	0.00
430 - Grants Totals:		2,023,480.30	801,650.00	866,250.00
440 - Fees and Charges for Services				
101-110.000-440.140	Impact fees	12,000.00	12,000.00	12,000.00
101-152.000-440.904	Admin o/h - Water	1,250,459.00	1,206,048.00	1,206,048.00
101-152.000-440.905	Admin o/h - Wastewater	1,061,711.00	1,024,003.00	1,024,003.00
101-152.000-440.906	Admin o/h - Solid Waste	23,593.00	22,756.00	22,756.00
101-152.000-440.907	Admin o/h - Airport	23,594.00	22,756.00	22,756.00
101-171.000-440.110	Land regulation fees	20,000.00	20,000.00	20,000.00
101-171.000-440.120	Plan Check Fees	10,000.00	10,000.00	10,000.00
101-181.000-440.930	ERP Alloc - Other Funds	47,423.00	63,218.00	63,218.00
101-191.000-440.902	Admin o/h - Streets	516,109.00	497,779.00	497,779.00
101-191.000-440.904	Admin o/h - Water	825,775.00	796,447.00	796,447.00
101-191.000-440.905	Admin o/h - Wastewater	639,976.00	617,246.00	617,246.00
101-191.000-440.906	Admin o/h - Solid Waste	61,933.00	59,734.00	59,734.00
101-191.000-440.907	Admin o/h - Airport	20,644.00	19,911.00	19,911.00
101-211.000-440.230	Dispatch service fees	177,371.00	177,371.00	177,371.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
101-211.000-440.330	Charges for Storage Fees	12,000.00	12,000.00	12,000.00
101-211.500-440.210	Animal shelter fees	8,000.00	8,000.00	8,000.00
101-221.000-440.300	Fire Dept. Services - County	186,720.62	150,000.00	150,000.00
101-221.000-440.310	State Reimbursement - Strike Teams	223,456.03	0.00	0.00
101-221.000-440.340	Fire Inspection Fees	10,000.00	10,000.00	10,000.00
101-231.000-440.120	Plan check fees	120,000.00	80,000.00	80,000.00
101-231.000-440.150	Inspection fees	1,000.00	1,000.00	1,000.00
101-311.000-440.120	Plan check fees	10,000.00	10,000.00	10,000.00
101-311.000-440.902	Admin o/h - Streets	368,650.00	355,557.00	355,557.00
101-311.000-440.904	Admin o/h - Water	589,839.00	568,891.00	568,891.00
101-311.000-440.905	Admin o/h - Wastewater	501,363.00	483,557.00	483,557.00
101-311.000-440.907	Admin o/h - Airport	14,746.00	14,222.00	14,222.00
101-521.000-440.320	Charges for services	500.00	500.00	500.00
101-521.000-440.400	Concessions	300.00	300.00	300.00
101-521.000-440.420	Recreation registration fees	175,000.00	100,000.00	100,000.00
101-521.100-440.430	Recreation league fees	35,000.00	35,000.00	35,000.00
101-551.000-440.500	Library fines and fees	500.00	500.00	500.00
101-551.000-440.610	Sale of copies	500.00	500.00	500.00
440 - Fees and Charges for Services Totals:		6,948,162.65	6,379,296.00	6,379,296.00
450 - Fines & Assessments				
101-110.000-450.100	Motor vehicle code fines	1,000.00	1,000.00	1,000.00
101-110.000-450.200	City criminal fines	6,000.00	6,000.00	6,000.00
101-110.000-450.300	Parking fines	10,000.00	10,000.00	10,000.00
450 - Fines & Assessments Totals:		17,000.00	17,000.00	17,000.00
460 - Interest on investments				
101-110.000-460.100	Interest on investments	220,000.00	100,000.00	50,000.00
101-551.000-460.100	Interest on investments	150.00	150.00	150.00
460 - Interest on investments Totals:		220,150.00	100,150.00	50,150.00
470 - Miscellaneous				
101-110.000-470.110	Rents and royalties	14,400.00	14,400.00	14,400.00
101-110.000-470.150	Penalty & Interest	500.00	500.00	500.00
101-110.000-470.160	Returned check fee	100.00	100.00	100.00
101-110.000-470.240	Workers comp reimbursement	40,000.00	40,000.00	40,000.00
101-191.000-470.200	Contributions	1,000.00	0.00	0.00
101-191.000-470.300	Other revenues	1,000.00	1,000.00	1,000.00
101-211.000-470.300	Other revenues	135,000.00	80,000.00	80,000.00
101-221.000-470.200	Contributions	20,000.00	0.00	0.00
101-221.000-470.300	Other revenues - EMS Services	0.00	30,000.00	30,000.00
101-521.000-470.110	Rents and royalties	7,000.00	7,000.00	7,000.00
101-521.000-470.200	Contributions	25,000.00	0.00	0.00
101-521.000-470.300	Other revenues	3,000.00	3,000.00	3,000.00
101-522.000-470.110	Rents and royalties	16,000.00	5,000.00	5,000.00
101-522.000-470.200	Contributions	8,000.00	0.00	0.00
101-551.000-470.200	Contributions	69,576.77	0.00	0.00
470 - Miscellaneous Totals:		340,576.77	181,000.00	181,000.00
600 - Transfers In				
101-110.000-600.401	Transfer from Successor Agency	17,497.00	17,497.00	17,497.00
101-191.000-600.200	Operating transfers, Pension Bond	1,284,578.00	1,333,877.08	1,333,877.08
101-191.000-600.243	Transfer from CFD VictoriaPark	47,954.00	48,913.00	48,913.00
101-191.000-600.244	Transfer from CFD LatigoRanch	15,918.00	16,236.00	16,236.00
101-191.000-600.245	Transfer from CFD La Paloma	7,428.00	7,577.00	7,577.00
101-191.000-600.246	Transfer from CFD Malan Park	90,203.00	92,007.00	92,007.00
101-191.000-600.247	Transfer from CFD Luckey Ranch	10,612.00	10,824.00	10,824.00
101-191.000-600.248	Transfer from CFD Springhouse	63,672.00	64,946.00	64,946.00
101-522.000-600.401	Transfers from Article 3 Bicycle & Ped	6,830.00	0.00	0.00
600 - Transfers In Totals:		1,544,692.00	1,591,877.08	1,591,877.08
101 - General Fund Totals:		27,352,635.82	27,125,467.85	26,862,692.08

General Fund Expenses

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
101 - General Fund				
111 - City Council				
101-111.000-700.100	Permanent salaries	38,700.00	38,700.00	38,700.00
101-111.000-710.100	Health insurance	14,749.00	0.00	0.00
101-111.000-710.200	F I C A	2,961.00	2,961.00	2,961.00
101-111.000-710.500	Workers' compensation	1,050.00	1,041.00	1,151.00
101-111.000-720.100	Office supplies	500.00	500.00	500.00
101-111.000-721.110	Meeting Supplies	1,000.00	1,500.00	1,500.00
101-111.000-721.200	Other operating supplies	1,000.00	1,000.00	1,000.00
101-111.000-721.900	Small tools & minor equipment	250.00	250.00	250.00
101-111.000-730.200	Technical services	0.00	500.00	500.00
101-111.000-740.411	Software Subscription	6,000.00	6,000.00	6,000.00
101-111.000-750.100	Insurance	2,909.00	2,692.00	2,851.00
101-111.000-750.200	Communications	3,000.00	3,000.00	3,000.00
101-111.000-750.400	Travel & Training	12,000.00	15,000.00	15,000.00
101-111.000-750.600	Contributions,Memberships,Dues	0.00	450.00	1,000.00
101-111.000-750.601	Special Events	5,000.00	7,500.00	7,500.00
101-111.000-800.600	Office furniture	6,400.00	4,000.00	4,000.00
111 - City Council Totals:		95,519.00	85,094.00	85,913.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
112 - City Clerk				
101-112.000-700.100	Permanent salaries	1,500.00	1,500.00	1,500.00
101-112.000-710.200	F I C A	115.00	115.00	115.00
101-112.000-710.320	Pension Obligation Debt Serv.	177.00	0.00	0.00
101-112.000-750.100	Insurance	540.00	3,176.00	3,363.00
101-112.000-750.400	Travel & Training	0.00	26,400.00	26,400.00
101-112.100-720.100	Office supplies	500.00	500.00	500.00
101-112.100-730.200	Technical services	105,000.00	50,000.00	50,000.00
101-112.100-740.411	Software Subscription	0.00	690.00	690.00
101-112.100-750.300	Advertising & promotion	2,000.00	2,000.00	2,000.00
112 - City Clerk Totals:		109,832.00	84,381.00	84,568.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
131 - City Manager				
101-131.000-700.100	Permanent salaries	188,121.00	303,912.00	303,912.00
101-131.000-701.000	Auto/Other Allowance	3,000.00	3,900.00	3,900.00
101-131.000-701.100	Vacation Leave Buyback	3,618.00	0.00	0.00
101-131.000-710.100	Health insurance	26,987.00	34,418.00	34,418.00
101-131.000-710.200	F I C A	14,897.00	23,548.00	23,548.00
101-131.000-710.300	P E R S	23,553.00	34,355.00	34,355.00
101-131.000-710.310	PERS UAL	44,351.00	78,060.00	78,060.00
101-131.000-710.320	Pension Obligation Debt Serv.	21,040.00	21,660.00	21,660.00
101-131.000-710.400	Unemployment	849.00	0.00	0.00
101-131.000-710.500	Workers' compensation	5,104.00	8,173.00	9,038.00
101-131.000-720.100	Office supplies	500.00	500.00	500.00
101-131.000-720.200	Books and subscriptions	100.00	500.00	500.00
101-131.000-721.110	Meeting Supplies	300.00	400.00	400.00
101-131.000-721.200	Other operating supplies	200.00	200.00	200.00
101-131.000-721.900	Small tools & minor equipment	1,000.00	1,000.00	1,000.00
101-131.000-730.200	Technical services	0.00	300.00	300.00
101-131.000-750.100	Insurance	10,686.00	10,248.00	10,854.00
101-131.000-750.200	Communications	550.00	550.00	550.00
101-131.000-750.210	Postage	100.00	100.00	100.00
101-131.000-750.400	Travel & Training	7,000.00	7,500.00	7,500.00
101-131.000-750.600	Contributions,Memberships,Dues	2,500.00	2,500.00	2,500.00
101-131.000-800.600	Office furniture	0.00	4,500.00	4,500.00
131 - City Manager Totals:		354,456.00	536,324.00	537,795.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
132 - Records Administration				
101-132.000-700.100	Permanent Salaries	155,917.00	229,122.00	203,368.00
101-132.000-700.300	Overtime	0.00	150.00	150.00
101-132.000-701.000	Auto/Other Allowance	3,900.00	3,900.00	3,900.00
101-132.000-710.100	Health Insurance	7,321.00	15,759.00	8,791.00
101-132.000-710.200	F I C A	12,226.00	17,838.00	15,867.00
101-132.000-710.300	P E R S	12,271.00	18,014.00	16,089.00
101-132.000-710.310	PERS UAL	356.00	665.00	665.00
101-132.000-710.320	Pension Obligation Debt Serv.	15,236.00	17,952.00	17,952.00
101-132.000-710.400	Unemployment	697.00	0.00	0.00
101-132.000-710.500	Workers Compensation	4,274.00	6,162.00	6,814.00
101-132.000-720.100	Office Supplies	1,500.00	1,500.00	1,500.00
101-132.000-721.200	Other operating supplies	500.00	1,000.00	1,000.00
101-132.000-730.100	Professional services	5,000.00	5,000.00	5,000.00
101-132.000-730.200	Technical Services	6,000.00	6,000.00	10,000.00
101-132.000-740.400	Rents & Leases	1,600.00	1,600.00	1,600.00
101-132.000-750.100	Insurance	7,757.00	7,476.00	7,917.00
101-132.000-750.210	Postage	500.00	500.00	500.00
101-132.000-750.300	Advertisting & promotion	20,000.00	30,000.00	30,000.00
101-132.000-750.400	Travel & Training	1,500.00	5,000.00	5,000.00
101-132.000-750.600	Contributions, Memberships, Dues	500.00	500.00	500.00
101-132.000-800.200	Buildings	0.00	0.00	40,000.00
101-132.000-800.400	Equipment	0.00	1,000.00	1,000.00
101-132.000-800.600	Furniture	1,500.00	6,500.00	6,500.00
132 - Records Administration Totals:		258,555.00	375,638.00	384,113.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
151 - Finance				
101-151.000-700.100	Permanent salaries	418,479.74	429,610.00	435,910.00
101-151.000-700.200	Temporary salaries	18,007.00	18,007.00	15,000.00
101-151.000-700.300	Overtime	900.00	1,100.00	1,100.00
101-151.000-700.900	Moveup Pay	500.00	500.00	500.00
101-151.000-701.000	Auto/Other Allowance	4,620.00	3,000.00	3,000.00
101-151.000-710.100	Health insurance	47,669.00	76,908.00	71,615.00
101-151.000-710.200	F I C A	33,510.00	34,557.00	35,039.00
101-151.000-710.300	P E R S	32,692.00	33,567.00	34,186.00
101-151.000-710.310	PERS UAL	20,701.00	1,249.00	1,249.00
101-151.000-710.320	Pension Obligation Debt Serv.	46,462.00	48,183.00	48,183.00
101-151.000-710.400	Unemployment	1,832.00	2,000.00	2,000.00
101-151.000-710.500	Workers' compensation	22,100.00	33,276.00	36,798.00
101-151.000-710.600	Tuition reimbursement	2,000.00	2,000.00	2,000.00
101-151.000-720.100	Office supplies	4,500.00	5,500.00	5,500.00
101-151.000-720.200	Books and subscriptions	500.00	700.00	700.00
101-151.000-721.200	Other operating supplies	200.00	500.00	500.00
101-151.000-721.900	Small tools & minor equipment	2,000.00	2,000.00	2,000.00
101-151.000-730.100	Professional services	94,300.00	134,305.00	134,305.00
101-151.000-730.200	Technical services	27,649.00	25,000.00	25,000.00
101-151.000-740.120	Repair & Maintenance Facility	1,500.00	6,500.00	6,500.00
101-151.000-740.400	Rents & Leases	4,400.00	4,400.00	4,400.00
101-151.000-740.411	Software Subscription	13,000.00	13,000.00	13,000.00
101-151.000-750.100	Insurance	27,303.00	24,259.00	25,692.00
101-151.000-750.200	Communications	500.00	2,000.00	2,000.00
101-151.000-750.210	Postage	3,000.00	3,200.00	3,200.00
101-151.000-750.400	Travel & Training	7,500.00	7,500.00	7,500.00
101-151.000-750.600	Contributions,Memberships,Dues	700.00	800.00	800.00
101-151.000-750.650	Taxes, Fees, and Penalties	500.00	1,000.00	1,000.00
101-151.000-800.400	Equipment	2,000.00	0.00	7,000.00
101-151.000-800.600	Office furniture	0.00	9,500.00	9,500.00
151 - Finance Totals:		839,024.74	924,121.00	935,177.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
152 - Utility Billing				
101-152.000-700.100	Permanent salaries	158,808.00	193,895.00	194,299.00
101-152.000-700.200	Temporary salaries	1,000.00	2,000.00	2,000.00
101-152.000-700.300	Overtime	1,500.00	1,300.00	1,300.00
101-152.000-710.100	Health insurance	27,091.00	26,188.00	23,806.00
101-152.000-710.200	F I C A	12,264.00	14,932.00	14,963.00
101-152.000-710.300	P E R S	12,577.00	15,012.00	15,104.00
101-152.000-710.310	PERS UAL	361.00	566.00	566.00
101-152.000-710.320	Pension Obligation Debt Serv.	22,114.00	18,285.00	18,285.00
101-152.000-710.400	Unemployment	699.00	700.00	700.00
101-152.000-710.500	Workers' compensation	12,420.00	21,557.00	23,839.00
101-152.000-720.100	Office supplies	10,000.00	10,000.00	10,000.00
101-152.000-721.200	Other operating supplies	200.00	500.00	500.00
101-152.000-721.900	Small tools & minor equipment	1,500.00	1,500.00	1,500.00
101-152.000-730.100	Professional Services	66,000.00	60,000.00	60,000.00
101-152.000-730.200	Technical services	7,000.00	7,000.00	7,000.00
101-152.000-730.300	Merchant Services	475,000.00	362,000.00	362,000.00
101-152.000-740.120	Repairs & Maintenance Facility	500.00	500.00	500.00
101-152.000-740.130	Repairs & Maintenance Equipment	2,000.00	2,000.00	2,000.00
101-152.000-740.400	Rents & Leases	8,000.00	7,250.00	7,250.00
101-152.000-750.100	Insurance	17,732.00	16,393.00	17,361.00
101-152.000-750.210	Postage	10,000.00	5,000.00	5,000.00
101-152.000-750.400	Travel & Training	1,200.00	1,000.00	1,000.00
101-152.000-800.400	Equipment	0.00	0.00	7,000.00
101-152.000-800.600	Office furniture	5,000.00	9,500.00	9,500.00
152 - Utility Billing Totals:		852,966.00	777,078.00	785,473.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
153 - Personnel				
101-153.000-700.100	Permanent salaries	182,028.00	223,251.00	222,315.00
101-153.000-700.300	Overtime	0.00	1,000.00	1,000.00
101-153.000-701.000	Auto/Other Allowance	3,900.00	3,900.00	3,900.00
101-153.000-710.100	Health insurance	126.00	16,799.00	8,528.00
101-153.000-710.200	F I C A	14,223.00	17,043.00	17,043.00
101-153.000-710.300	P E R S	19,397.00	17,750.00	17,824.00
101-153.000-710.310	PERS UAL	25,877.00	6,169.00	6,169.00
101-153.000-710.320	Pension Obligation Debt Serv.	20,350.00	20,958.00	20,958.00
101-153.000-710.400	Unemployment	811.00	811.00	811.00
101-153.000-710.500	Workers' compensation	32,020.00	60,297.00	66,679.00
101-153.000-710.600	Tuition reimbursement	0.00	0.00	800.00
101-153.000-720.100	Office supplies	900.00	900.00	900.00
101-153.000-721.110	Meeting Supplies	200.00	100.00	100.00
101-153.000-721.200	Other operating supplies	700.00	700.00	700.00
101-153.000-721.900	Small tools & minor equipment	300.00	3,000.00	3,000.00
101-153.000-730.100	Professional services	67,000.00	130,000.00	130,000.00
101-153.000-730.200	Technical services	17,000.00	29,000.00	29,000.00
101-153.000-740.130	Repairs & Maintenance Equipment	200.00	1,000.00	1,000.00
101-153.000-740.400	Rents & Leases	1,000.00	900.00	900.00
101-153.000-740.411	Software Subscription	0.00	31,221.00	31,221.00
101-153.000-750.100	Insurance	14,780.00	12,361.00	13,091.00
101-153.000-750.200	Communications	100.00	100.00	100.00
101-153.000-750.210	Postage	100.00	100.00	100.00
101-153.000-750.300	Advertising & promotion	3,000.00	2,500.00	2,500.00
101-153.000-750.310	Employee Appreciation/Awards	8,000.00	12,000.00	12,000.00
101-153.000-750.400	Travel & Training	2,000.00	4,000.00	4,000.00
101-153.000-750.600	Contributions,Memberships,Dues	6,500.00	7,000.00	7,000.00
101-153.000-800.600	Office furniture	7,000.00	0.00	0.00
153 - Personnel Totals:		427,512.00	602,860.00	601,639.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
161 - City Attorney				
101-161.000-730.100	Professional services	70,000.00	110,000.00	150,000.00
101-161.000-730.110	Specialized Litigation Services	80,000.00	80,000.00	80,000.00
101-161.000-750.100	Insurance	4,670.00	4,472.00	4,736.00
161 - City Attorney Totals:		154,670.00	194,472.00	234,736.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
171 - Planning				
101-171.000-700.100	Permanent salaries	111,384.00	120,826.00	205,106.00
101-171.000-701.000	Auto/Other Allowance	3,900.00	3,900.00	4,620.00
101-171.000-710.100	Health insurance	16,846.00	16,173.00	8,451.00
101-171.000-710.200	F I C A	8,819.00	9,542.00	16,044.00
101-171.000-710.300	P E R S	8,766.00	9,525.00	16,326.00
101-171.000-710.310	PERS UAL	254.00	350.00	350.00
101-171.000-710.320	Pension Obligation Debt Serv.	13,429.00	12,824.00	12,824.00
101-171.000-710.400	Unemployment	503.00	503.00	503.00
101-171.000-710.500	Workers' compensation	3,022.00	3,249.00	3,593.00
101-171.000-720.100	Office supplies	900.00	500.00	500.00
101-171.000-721.200	Other operating supplies	300.00	1,000.00	1,000.00
101-171.000-721.900	Small tools & minor equipment	0.00	7,000.00	7,000.00
101-171.000-730.100	Professional services	120,000.00	180,000.00	40,000.00
101-171.000-730.200	Technical services	50,000.00	50,000.00	50,000.00
101-171.000-740.120	Repair & Maintenance Facility	0.00	25,000.00	25,000.00
101-171.000-740.130	Repairs & Maintenance Equipment	300.00	0.00	0.00
101-171.000-740.400	Rents & Leases	650.00	650.00	650.00
101-171.000-750.100	Insurance	12,968.00	10,321.00	10,931.00
101-171.000-750.200	Communications	720.00	450.00	450.00
101-171.000-750.210	Postage	600.00	600.00	600.00
101-171.000-750.400	Travel & Training	3,000.00	8,500.00	8,500.00
101-171.000-750.600	Contributions,Memberships,Dues	620.00	1,500.00	1,500.00
171 - Planning Totals:		356,981.00	462,413.00	413,948.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
181 - Information Technology				
101-181.000-700.100	Permanent salaries	169,707.00	179,079.00	234,116.00
101-181.000-700.300	Overtime	0.00	0.00	500.00
101-181.000-701.000	Auto/Other Allowance	3,900.00	3,900.00	3,900.00
101-181.000-710.100	Health insurance	17,759.00	16,943.00	42,609.00
101-181.000-710.200	F I C A	13,281.00	13,998.00	18,208.00
101-181.000-710.300	P E R S	13,356.00	14,255.00	18,636.00
101-181.000-710.310	PERS UAL	264.00	519.00	519.00
101-181.000-710.320	Pension Obligation Debt Serv.	13,139.00	19,540.00	19,540.00
101-181.000-710.400	Unemployment	757.00	757.00	757.00
101-181.000-710.500	Workers' compensation	6,907.00	12,368.00	13,677.00
101-181.000-720.200	Books and subscriptions	130.00	133.90	133.90
101-181.000-721.200	Other operating supplies	0.00	376.57	376.57
101-181.000-721.900	Small tools & minor equipment	27,500.00	28,325.00	28,325.00
101-181.000-725.400	Fuel	800.00	462.00	462.00
101-181.000-730.200	Technical services	20,264.00	20,871.92	20,871.92
101-181.000-740.100	Repair & Maintenance Vehicles	500.00	515.00	515.00
101-181.000-740.130	Repairs & Maintenance Equipment	16,000.00	16,480.00	16,480.00
101-181.000-740.410	Vehicle & Equip Lease	7,059.00	7,059.00	7,059.00
101-181.000-740.411	Software Subscription	485,975.00	500,554.25	500,554.00
101-181.000-750.100	Insurance	23,658.00	24,280.00	25,714.00
101-181.000-750.200	Communications	1,800.00	1,854.00	1,854.00
101-181.000-750.400	Travel & Training	2,000.00	2,060.00	2,060.00
101-181.000-750.600	Contributions,Memberships,Dues	0.00	44.63	44.63
101-181.000-800.400	Equipment	15,000.00	107,474.51	107,474.51
181 - Information Technology Totals:		839,756.00	971,849.78	1,064,386.53

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
191 - Non-Departmental				
101-191.000-710.100	Health insurance	25,500.00	0.00	0.00
101-191.000-710.900	Contingency for Staffing	296,020.26	100,000.00	100,000.00
101-191.000-720.100	Office supplies	2,400.00	2,400.00	2,400.00
101-191.000-720.800	Janitorial supplies	250.00	250.00	250.00
101-191.000-721.200	Other operating supplies	3,000.00	3,000.00	3,000.00
101-191.000-721.900	Small tools & minor equipment	400.00	400.00	400.00
101-191.000-725.200	Electricity	19,998.00	23,539.00	23,539.00
101-191.000-730.100	Professional services	467,245.00	110,000.00	110,000.00
101-191.000-730.200	Technical services	255,000.00	80,000.00	80,000.00
101-191.000-740.120	Repair & Maintenance Facility	1,500.00	1,500.00	1,500.00
101-191.000-740.130	Repair & Maintenance Equipment	2,000.00	2,000.00	2,000.00
101-191.000-740.200	Cleaning services	24,952.00	25,200.00	24,516.00
101-191.000-740.400	Rents & Leases	5,800.00	5,800.00	5,800.00
101-191.000-750.100	Insurance	19,222.00	34,247.00	36,270.00
101-191.000-750.200	Communications	5,000.00	5,000.00	5,000.00
101-191.000-750.210	Postage	3,200.00	3,200.00	3,200.00
101-191.000-750.600	Contributions,Memberships,Dues	28,000.00	28,000.00	28,000.00
101-191.000-750.650	Taxes, Fees, and Penalties	10,000.00	10,000.00	10,000.00
101-191.000-760.100	Interest Pension Obligation Bond	399,578.00	368,877.08	368,877.08
101-191.000-760.200	Principal Pension Obligation Bond	885,000.00	965,000.00	965,000.00
101-191.000-800.400	Equipment	15,000.00	15,000.00	15,000.00
101-191.000-950.100	Write-off	0.00	600.00	600.00
191 - Non-Departmental Totals:		2,469,065.26	1,784,013.08	1,785,352.08

...		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
101 - General Fund				
211 - Police Protection				
101-211.000-700.100	Permanent salaries	3,063,316.00	3,291,780.00	3,306,549.00
101-211.000-700.200	Temporary salaries	15,200.00	16,758.00	16,758.00
101-211.000-700.310	Overtime/sworn	476,800.00	494,761.00	512,059.00
101-211.000-700.320	Overtime/non-sworn	142,200.00	232,050.00	232,050.00
101-211.000-700.330	Overtime/Grants	104,000.00	110,000.00	110,000.00
101-211.000-700.400	Standby	16,000.00	19,800.00	20,700.00
101-211.000-700.500	Holidays	97,491.00	103,471.00	104,806.00
101-211.000-700.600	Court time	9,000.00	11,000.00	11,500.00
101-211.000-700.700	Shift differential	27,300.00	41,700.00	34,200.00
101-211.000-700.800	Range Training	6,000.00	14,400.00	12,700.00
101-211.000-700.900	Moveup Pay	15,000.00	10,800.00	10,800.00
101-211.000-701.000	Auto/Other Allowance	1,620.00	1,800.00	1,800.00
101-211.000-701.100	Vacation Leave Buyback	20,537.00	21,032.00	19,421.00
101-211.000-701.200	Uniform Allowance	68,600.00	71,800.00	71,400.00
101-211.000-710.100	Health insurance	381,114.00	536,794.00	487,352.00
101-211.000-710.200	F I C A	296,881.00	331,196.00	326,165.00
101-211.000-710.300	P E R S	558,526.00	586,299.00	578,114.00
101-211.000-710.310	PERS UAL	468,170.00	628,114.00	628,114.00
101-211.000-710.320	Pension Obligation Debt Serv.	462,366.00	483,515.00	483,515.00
101-211.000-710.400	Unemployment	16,622.00	16,622.00	16,622.00
101-211.000-710.500	Workers' compensation	212,108.00	210,387.00	232,655.00
101-211.000-710.600	Tuition Reimbursement	3,000.00	3,000.00	3,000.00
101-211.000-720.100	Office supplies	4,500.00	5,000.00	5,000.00
101-211.000-720.200	Books and subscriptions	900.00	900.00	900.00
101-211.000-720.500	Electrical supplies	250.00	250.00	250.00
101-211.000-720.800	Janitorial supplies	100.00	100.00	100.00
101-211.000-720.900	Ammunition\Range Supplies	9,000.00	10,000.00	10,000.00
101-211.000-721.100	Uniforms	6,000.00	7,000.00	7,000.00
101-211.000-721.110	Meeting Supplies	900.00	900.00	900.00
101-211.000-721.200	Other operating supplies	11,500.00	15,000.00	15,000.00
101-211.000-721.900	Small tools & minor equipment	20,100.00	20,100.00	20,100.00
101-211.000-725.200	Electricity	53,209.00	62,731.00	62,731.00
101-211.000-725.300	Natural gas	400.00	318.00	318.00
101-211.000-725.400	Fuel	115,036.00	131,683.00	131,683.00
101-211.000-730.100	Professional services	30,000.00	30,000.00	30,000.00
101-211.000-730.200	Technical services	108,177.00	112,000.00	112,000.00
101-211.000-730.400	K-9 Officer	11,000.00	25,000.00	25,000.00
101-211.000-730.410	Volunteer Programs	16,000.00	20,000.00	20,000.00
101-211.000-740.100	Repair & Maintenance Vehicles	80,000.00	90,000.00	90,000.00
101-211.000-740.120	Repair & Maintenance Facility	7,000.00	12,800.00	12,800.00
101-211.000-740.130	Repairs & Maintenance Equipment	6,000.00	13,000.00	13,000.00
101-211.000-740.200	Cleaning services	54,000.00	54,000.00	52,134.00
101-211.000-740.400	Rents & Leases	8,500.00	12,100.00	12,100.00
101-211.000-740.410	Vehicle & Equip Lease	64,380.00	74,496.00	86,394.00
101-211.000-740.411	Software Subscription	0.00	45,000.00	45,000.00
101-211.000-750.100	Insurance	480,046.00	488,411.00	536,812.00
101-211.000-750.200	Communications	180,732.00	405,732.00	405,732.00
101-211.000-750.210	Postage	2,500.00	2,500.00	2,500.00
101-211.000-750.300	Advertising & promotion	2,500.00	3,500.00	3,500.00
101-211.000-750.400	Travel & Training	12,600.00	13,000.00	13,000.00
101-211.000-750.510	Training/POST	41,000.00	50,000.00	50,000.00
101-211.000-750.600	Contributions,Memberships,Dues	2,000.00	2,500.00	2,500.00
101-211.000-750.650	Taxes, Fees, and Penalties	300.00	300.00	300.00
101-211.000-800.200	Buildings	11,300.00	0.00	0.00
101-211.000-800.300	Improvements other than bldgs.	5,000.00	0.00	0.00
101-211.000-800.400	Equipment	180,000.00	135,000.00	183,000.00
101-211.000-800.600	Office furniture	10,000.00	15,000.00	15,000.00
211 - Police Protection Totals:		7,996,781.00	9,095,400.00	9,185,034.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
101 - General Fund				
211.300 - Graffiti Abatement				
101-211.300-700.100	Permanent salaries	47,295.00	50,565.00	50,565.00
101-211.300-700.300	Overtime	1,000.00	1,000.00	1,000.00
101-211.300-710.100	Health insurance	43.00	56.00	56.00
101-211.300-710.200	F I C A	3,695.00	3,945.00	3,945.00
101-211.300-710.300	P E R S	3,722.00	4,025.00	4,025.00
101-211.300-710.310	PERS UAL	108.00	149.00	149.00
101-211.300-710.320	Pension Obligation Debt Serv.	5,107.00	5,445.00	5,445.00
101-211.300-710.400	Unemployment	211.00	211.00	211.00
101-211.300-710.500	Workers' compensation	1,283.00	1,360.00	1,504.00
101-211.300-721.100	Uniforms	400.00	1,000.00	1,000.00
101-211.300-721.200	Other operating supplies	6,500.00	7,000.00	7,000.00
101-211.300-721.900	Small tools & minor equipment	1,500.00	1,500.00	1,500.00
101-211.300-725.400	Fuel	3,900.00	2,433.00	2,433.00
101-211.300-730.200	Technical services	264.00	264.00	264.00
101-211.300-740.100	Repair & Maintenance Vehicles	600.00	600.00	600.00
101-211.300-750.100	Insurance	2,483.00	2,258.00	2,392.00
211.300- Graffiti Abatement Totals:		78,111.00	81,811.00	82,089.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
101 - General Fund				
211.400 - Code Enforcement				
101-211.400-700.100	Permanent Salaries	56,982.00	58,907.00	59,129.00
101-211.400-700.300	Overtime	4,000.00	1,000.00	1,000.00
101-211.400-710.100	Health Insurance	7,311.00	11,385.00	56.00
101-211.400-710.200	F I C A	4,665.00	4,583.00	4,600.00
101-211.400-710.300	P E R S	4,484.00	4,460.00	4,477.00
101-211.400-710.310	PERS UAL	130.00	174.00	174.00
101-211.400-710.320	Pension Obligation Debt Serv.	0.00	6,561.00	6,561.00
101-211.400-710.400	Unemployment	266.00	266.00	266.00
101-211.400-710.500	Workers compensation	1,546.00	1,584.00	1,752.00
101-211.400-721.100	Uniform	1,000.00	1,000.00	1,000.00
101-211.400-721.200	Other Operating Supplies	500.00	500.00	500.00
101-211.400-721.900	Small tools & minor equipment	5,000.00	5,000.00	5,000.00
101-211.400-725.400	Fuel	5,000.00	1,617.00	1,617.00
101-211.400-730.200	Technical Services	2,764.00	2,764.00	2,764.00
101-211.400-740.100	Repair & Maintenance Vehicles	500.00	1,000.00	1,000.00
101-211.400-740.410	Vehicle & Equip Lease	9,666.00	8,394.00	8,394.00
101-211.400-740.411	Software Subscription	1,500.00	4,200.00	4,200.00
101-211.400-750.100	Insurance	3,736.00	3,326.00	3,523.00
101-211.400-750.400	Travel & Training	6,000.00	0.00	6,000.00
211.400 Code Enforcement Totals:		115,050.00	116,721.00	112,013.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
101 - General Fund				
211.500 - Animal Control				
101-211.500-700.100	Permanent Salaries	47,798.00	51,168.00	51,168.00
101-211.500-700.300	Overtime	10,500.00	1,000.00	1,000.00
101-211.500-701.100	Vacation Leave Buyback	920.00	984.00	984.00
101-211.500-710.100	Health Insurance	7,311.00	8,327.00	8,327.00
101-211.500-710.200	F I C A	4,530.00	4,066.00	4,066.00
101-211.500-710.300	P E R S	5,984.00	6,437.00	6,437.00
101-211.500-710.310	PERS UAL	11,269.00	18,452.00	18,452.00
101-211.500-710.320	Pension Obligation Debt Serv.	5,426.00	5,503.00	5,503.00
101-211.500-710.400	Unemployment	258.00	258.00	258.00
101-211.500-710.500	Workers' compensation	115,199.00	22,736.00	25,143.00
101-211.500-720.100	Office supplies	500.00	500.00	500.00
101-211.500-720.800	Janitorial supplies	800.00	800.00	800.00
101-211.500-721.100	Uniforms	1,000.00	1,000.00	1,000.00
101-211.500-721.200	Other operating supplies	2,300.00	2,300.00	2,300.00
101-211.500-721.900	Small tools & minor equipment	2,500.00	2,500.00	2,500.00
101-211.500-725.400	Fuel	8,500.00	5,674.00	5,674.00
101-211.500-730.200	Technical services	36,264.00	96,000.00	96,000.00
101-211.500-740.100	Repair & Maintenance Vehicles	4,500.00	4,500.00	4,500.00
101-211.500-740.411	Software Subscription	1,500.00	4,200.00	4,200.00
101-211.500-750.100	Insurance	7,198.00	9,751.00	10,327.00
101-211.500-750.400	Travel & Training	3,000.00	5,000.00	5,000.00
101-211.500-800.300	Improvements other than bldgs.	60,000.00	0.00	0.00
211.500- Animal Control Totals:		337,257.00	251,156.00	254,139.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
101 - General Fund				
221.000 - Fire Station No. 1				
101-221.000-700.100	Permanent salaries	1,780,666.00	1,837,587.00	1,920,779.00
101-221.000-700.300	Overtime	549,303.04	404,067.00	404,067.00
101-221.000-700.500	Holidays	50,374.00	51,132.00	51,132.00
101-221.000-700.900	Moveup Pay	500.00	1,000.00	1,000.00
101-221.000-701.000	Auto/Other Allowance	900.00	900.00	900.00
101-221.000-701.100	Vacation Leave Buyback	5,608.00	5,720.00	5,720.00
101-221.000-701.200	Uniform Allowance	22,900.00	23,800.00	23,800.00
101-221.000-701.400	Certification Bonus	1,000.00	1,000.00	1,000.00
101-221.000-710.100	Health insurance	249,109.00	288,878.00	288,957.00
101-221.000-710.200	F I C A	169,864.00	177,656.00	184,097.00
101-221.000-710.300	P E R S	369,604.00	382,896.00	404,864.00
101-221.000-710.310	PERS UAL	295,111.00	385,495.00	385,495.00
101-221.000-710.320	Pension Obligation Debt Serv.	249,607.00	256,448.00	256,448.00
101-221.000-710.400	Unemployment	9,681.00	9,681.00	9,681.00
101-221.000-710.500	Workers' compensation	150,314.00	147,464.00	163,072.00
101-221.000-710.600	Tuition reimbursement	6,000.00	6,000.00	6,000.00
101-221.000-720.100	Office supplies	2,000.00	1,000.00	1,000.00
101-221.000-720.200	Books and subscriptions	200.00	200.00	200.00
101-221.000-720.400	Automotive supplies	600.00	800.00	800.00
101-221.000-720.500	Electrical supplies	300.00	300.00	300.00
101-221.000-720.600	Plumbing supplies	200.00	300.00	300.00
101-221.000-720.700	Construction materials	1,000.00	1,000.00	1,000.00
101-221.000-720.800	Janitorial supplies	4,000.00	4,000.00	4,000.00
101-221.000-721.100	Uniforms	54,750.00	40,000.00	40,000.00
101-221.000-721.110	Meeting Supplies	500.00	500.00	500.00
101-221.000-721.200	Other operating supplies	10,000.00	10,000.00	10,000.00
101-221.000-721.201	Medical Supplies	20,000.00	20,000.00	20,000.00
101-221.000-721.900	Small tools & minor equipment	7,000.00	8,000.00	8,000.00
101-221.000-725.200	Electricity	15,641.00	19,847.00	19,847.00
101-221.000-725.300	Natural gas	350.00	372.00	372.00
101-221.000-725.400	Fuel	41,172.00	45,789.00	45,789.00
101-221.000-730.200	Technical services	16,553.00	17,000.00	17,000.00
101-221.000-740.100	Repair & Maintenance Vehicles	101,182.00	80,000.00	80,000.00
101-221.000-740.120	Repair & Maintenance Facility	15,000.00	20,000.00	20,000.00
101-221.000-740.130	Repairs & Maintenance Equipment	2,000.00	10,000.00	10,000.00
101-221.000-740.400	Rents & Leases	3,500.00	1,000.00	1,000.00
101-221.000-740.410	Vehicle & Equip Leases	30,969.00	163,121.39	178,241.00
101-221.000-740.411	Software Subscription	14,085.00	24,000.00	24,000.00
101-221.000-750.100	Insurance	141,166.00	133,428.00	141,310.00
101-221.000-750.200	Communications	17,200.00	23,036.00	23,036.00
101-221.000-750.210	Postage	1,000.00	500.00	500.00
101-221.000-750.300	Advertising & promotion	2,000.00	4,000.00	4,000.00
101-221.000-750.400	Travel & Training	20,000.00	20,000.00	20,000.00
101-221.000-750.600	Contributions,Memberships,Dues	3,000.00	200.00	200.00
101-221.000-750.650	Taxes, Fees, and Penalties	500.00	500.00	500.00
101-221.000-800.300	Improvements other than bldgs.	0.00	0.00	120,000.00
101-221.000-800.400	Equipment	178,377.90	60,000.00	94,000.00
221 - Fire Station No. 1 Totals:		4,614,786.94	4,688,617.39	4,992,907.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
101 - General Fund				
221.100- Fire Station No.2				
101-221.100-720.100	Office supplies	2,000.00	2,000.00	2,000.00
101-221.100-720.400	Automotive supplies	600.00	800.00	800.00
101-221.100-720.600	Plumbing supplies	300.00	300.00	300.00
101-221.100-720.700	Construction materials	2,000.00	2,000.00	2,000.00
101-221.100-720.800	Janitorial supplies	3,000.00	3,000.00	3,000.00
101-221.100-721.200	Other operating supplies	5,000.00	6,000.00	6,000.00
101-221.100-721.900	Small tools & minor equipment	10,000.00	10,000.00	10,000.00
101-221.100-725.200	Electricity	14,379.00	17,310.00	17,310.00
101-221.100-725.300	Natural gas	700.00	722.00	722.00
101-221.100-730.200	Technical services	4,000.00	3,000.00	3,000.00
101-221.100-740.120	Repair & Maintenance Facility	15,000.00	15,000.00	15,000.00
101-221.100-740.400	Rents & Leases	1,500.00	1,000.00	1,000.00
101-221.100-750.100	Insurance	2,194.00	1,907.00	2,020.00
101-221.100-750.200	Communications	5,000.00	5,000.00	5,000.00
101-221.100-750.650	Taxes, Fees, and Penalties	300.00	300.00	300.00
221.100 - Fire Station No. 2 Totals:		65,973.00	68,339.00	68,452.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
231 - Building Inspection				
101-231.000-700.100	Permanent salaries	208,079.00	212,247.00	251,544.00
101-231.000-700.300	Overtime	300.00	450.00	450.00
101-231.000-701.000	Auto/Other Allowance	4,440.00	4,440.00	4,440.00
101-231.000-701.100	Vacation Leave Buyback	3,263.00	3,233.00	3,233.00
101-231.000-710.100	Health insurance	43,252.00	48,480.00	52,401.00
101-231.000-710.200	F I C A	16,530.00	16,858.00	19,865.00
101-231.000-710.300	P E R S	24,377.00	25,020.00	27,926.00
101-231.000-710.310	PERS UAL	40,079.00	62,043.00	62,043.00
101-231.000-710.320	Pension Obligation Debt Serv.	23,243.00	23,958.00	23,958.00
101-231.000-710.400	Unemployment	942.00	942.00	942.00
101-231.000-710.500	Workers' compensation	5,565.00	5,708.00	6,312.00
101-231.000-720.100	Office supplies	1,300.00	1,500.00	1,500.00
101-231.000-720.200	Books and subscriptions	2,500.00	2,500.00	2,500.00
101-231.000-721.100	Uniforms	1,000.00	1,000.00	1,000.00
101-231.000-721.200	Other operating supplies	1,600.00	1,600.00	1,600.00
101-231.000-721.900	Small tools & minor equipment	0.00	6,000.00	6,000.00
101-231.000-725.400	Fuel	4,312.00	3,827.00	3,827.00
101-231.000-730.200	Technical services	20,528.00	16,000.00	16,000.00
101-231.000-740.100	Repair & Maintenance Vehicles	3,000.00	4,000.00	4,000.00
101-231.000-740.130	Repairs & Maintenance Equipment	500.00	1,000.00	1,000.00
101-231.000-740.400	Rents & Leases	900.00	900.00	900.00
101-231.000-750.100	Insurance	13,106.00	12,352.00	13,082.00
101-231.000-750.200	Communications	2,500.00	2,500.00	2,500.00
101-231.000-750.210	Postage	1,300.00	1,300.00	1,300.00
101-231.000-750.400	Travel & Training	4,000.00	5,000.00	5,000.00
101-231.000-750.600	Contributions,Memberships,Dues	600.00	600.00	600.00
231 - Building Inspection Totals:		427,216.00	463,458.00	513,923.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
311 - Engineering				
101-311.000-700.100	Permanent salaries	490,112.00	500,576.00	539,350.00
101-311.000-700.300	Overtime	19,843.00	19,843.00	19,843.00
101-311.000-701.000	Auto/Other Allowance	2,160.00	2,880.00	3,600.00
101-311.000-701.100	Vacation Leave Buyback	2,644.00	2,644.00	4,055.00
101-311.000-710.100	Health insurance	76,507.00	61,844.00	61,599.00
101-311.000-710.200	F I C A	39,379.00	40,235.00	43,364.00
101-311.000-710.300	P E R S	49,950.00	50,866.00	58,272.00
101-311.000-710.310	PERS UAL	45,147.00	79,711.00	79,711.00
101-311.000-710.320	Pension Obligation Debt Serv.	55,865.00	56,430.00	56,430.00
101-311.000-710.400	Unemployment	2,244.00	2,244.00	2,244.00
101-311.000-710.500	Workers' compensation	13,764.00	13,462.00	14,887.00
101-311.000-710.600	Tuition reimbursement	2,000.00	2,000.00	2,000.00
101-311.000-720.100	Office supplies	3,500.00	2,500.00	2,500.00
101-311.000-720.200	Books and subscriptions	1,000.00	1,000.00	1,000.00
101-311.000-720.500	Electrical supplies	50.00	50.00	50.00
101-311.000-721.100	Uniforms	1,500.00	2,500.00	2,500.00
101-311.000-721.110	Meeting Supplies	250.00	250.00	250.00
101-311.000-721.200	Other operating supplies	3,500.00	3,500.00	3,500.00
101-311.000-721.900	Small tools & minor equipment	4,000.00	4,000.00	4,000.00
101-311.000-725.400	Fuel	4,868.00	2,259.00	2,259.00
101-311.000-730.100	Professional services	245,000.00	300,000.00	300,000.00
101-311.000-730.200	Technical services	6,055.00	30,000.00	30,000.00
101-311.000-740.100	Repair & Maintenance Vehicles	3,000.00	3,000.00	3,000.00
101-311.000-740.120	Repair & Maintenance Facility	5,000.00	5,000.00	5,000.00
101-311.000-740.130	Repairs & Maintenance Equipment	10,000.00	10,000.00	10,000.00
101-311.000-740.200	Cleaning services	10,500.00	10,500.00	10,836.00
101-311.000-740.400	Rents & Leases	6,000.00	6,000.00	6,000.00
101-311.000-740.410	Vehicle & Equip Lease	10,363.00	6,361.00	6,361.00
101-311.000-740.411	Software Subscription	19,500.00	19,500.00	19,500.00
101-311.000-750.100	Insurance	36,080.00	34,435.00	36,469.00
101-311.000-750.200	Communications	10,200.00	10,200.00	10,200.00
101-311.000-750.210	Postage	2,500.00	2,500.00	2,500.00
101-311.000-750.400	Travel & Training	4,000.00	4,000.00	4,000.00
101-311.000-750.600	Contributions,Memberships,Dues	3,500.00	4,000.00	4,000.00
101-311.000-750.650	Taxes, Fees, and Penalties	1,000.00	1,000.00	1,000.00
311 - Engineering Totals:		1,190,981.00	1,295,290.00	1,350,280.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
411 - Community & Economic Development				
101-411.000-700.100	Permanent salaries	130,901.00	133,531.00	173,379.00
101-411.000-700.300	Overtime	500.00	600.00	600.00
101-411.000-701.100	Vacation Leave Buyback	1,779.00	1,811.00	1,811.00
101-411.000-710.100	Health insurance	24,337.00	26,922.00	30,842.00
101-411.000-710.200	F I C A	10,188.00	10,400.00	13,448.00
101-411.000-710.300	P E R S	14,744.00	15,143.00	18,050.00
101-411.000-710.310	PERS UAL	21,883.00	34,306.00	34,306.00
101-411.000-710.320	Pension Obligation Debt Serv.	14,481.00	15,072.00	15,072.00
101-411.000-710.400	Unemployment	581.00	581.00	581.00
101-411.000-710.500	Workers' compensation	3,477.00	3,591.00	3,971.00
101-411.000-720.100	Office supplies	900.00	1,000.00	1,000.00
101-411.000-721.200	Other operating supplies	150.00	300.00	300.00
101-411.000-721.900	Small tools & minor equipment	500.00	4,500.00	4,500.00
101-411.000-730.100	Professional services	20,000.00	2,500.00	2,500.00
101-411.000-730.200	Technical services	0.00	500.00	500.00
101-411.000-740.130	Repairs & Maintenance Equipment	500.00	500.00	500.00
101-411.000-740.400	Rents & Leases	650.00	650.00	650.00
101-411.000-740.411	Software Subscription	0.00	5,000.00	5,000.00
101-411.000-750.100	Insurance	7,446.00	7,597.00	8,046.00
101-411.000-750.200	Communications	650.00	650.00	650.00
101-411.000-750.210	Postage	600.00	600.00	600.00
101-411.000-750.400	Travel & Training	2,500.00	2,500.00	2,500.00
101-411.000-750.600	Contributions,Memberships,Dues	1,000.00	1,000.00	1,000.00
101-411.000-750.611	Lot Abatement	5,000.00	5,000.00	5,000.00
411 - Community & Economic Development Totals:		262,767.00	274,254.00	324,806.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
511 - Parks				
101-511.000-700.100	Permanent salaries	342,336.00	360,115.00	402,235.00
101-511.000-700.200	Temporary salaries	116,800.00	141,075.00	156,750.00
101-511.000-700.300	Overtime	21,618.00	23,809.00	27,109.00
101-511.000-700.900	Moveup Pay	500.00	500.00	500.00
101-511.000-701.000	Auto/Other Allowance	4,320.00	4,320.00	5,040.00
101-511.000-701.100	Vacation Leave Buyback	2,994.00	2,967.00	2,967.00
101-511.000-710.100	Health insurance	54,065.00	59,614.00	67,941.00
101-511.000-710.200	F I C A	37,375.00	40,720.24	45,448.00
101-511.000-710.300	P E R S	36,172.00	30,245.00	33,861.00
101-511.000-710.310	PERS UAL	13,699.00	1,113.00	1,113.00
101-511.000-710.320	Pension Obligation Debt Serv.	38,023.00	39,416.00	39,416.00
101-511.000-710.400	Unemployment	1,621.00	1,621.00	1,621.00
101-511.000-710.500	Workers' compensation	51,266.00	90,891.00	100,511.00
101-511.000-720.300	Chemicals	5,200.00	5,200.00	5,200.00
101-511.000-720.500	Electrical supplies	4,000.00	4,000.00	4,000.00
101-511.000-720.600	Plumbing supplies	20,000.00	12,000.00	12,000.00
101-511.000-720.700	Construction materials	1,000.00	1,000.00	1,000.00
101-511.000-720.800	Janitorial supplies	4,000.00	4,200.00	4,200.00
101-511.000-721.100	Uniforms	3,500.00	5,000.00	5,000.00
101-511.000-721.110	Meeting Supplies	100.00	100.00	100.00
101-511.000-721.200	Other operating supplies	24,000.00	24,000.00	24,000.00
101-511.000-721.300	Other operating supplies- Events	2,000.00	2,000.00	2,000.00
101-511.000-721.900	Small tools & minor equipment	5,100.00	8,600.00	8,600.00
101-511.000-725.100	Water	10,000.00	10,000.00	10,000.00
101-511.000-725.200	Electricity	60,996.00	78,462.00	78,462.00
101-511.000-725.400	Fuel	32,000.00	35,480.00	35,480.00
101-511.000-730.100	Professional services	60,000.00	60,000.00	60,000.00
101-511.000-730.200	Technical services	6,402.00	8,000.00	8,000.00
101-511.000-740.100	Repair & Maintenance Vehicles	20,000.00	20,000.00	20,000.00
101-511.000-740.120	Repair & Maintenance Facility	63,062.00	30,000.00	30,000.00
101-511.000-740.130	Repairs & Maintenance Equipment	75,000.00	40,000.00	40,000.00
101-511.000-740.400	Rents & Leases	6,000.00	6,000.00	6,000.00
101-511.000-740.410	Vehicle & Equip Lease	34,064.00	35,307.00	41,606.00
101-511.000-750.100	Insurance	35,936.00	37,935.00	40,177.00
101-511.000-750.200	Communications	3,000.00	3,000.00	3,000.00
101-511.000-750.400	Travel & Training	5,000.00	5,000.00	5,000.00
101-511.000-750.600	Contributions,Memberships,Dues	500.00	200.00	200.00
101-511.000-750.650	Taxes, Fees, and Penalties	7,900.00	8,000.00	8,000.00
101-511.000-800.300	Improvements other than bldgs.	0.00	0.00	35,860.00
101-511.000-800.400	Equipment	2,500.00	0.00	76,000.00
101-511.000-800.500	Vehicles	0.00	0.00	3,000.00
101-511.000-920.411	Trans to Parks CIP	100,000.00	0.00	0.00
511 - Parks Totals:		1,312,049.00	1,239,890.24	1,451,397.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
521 - Recreation & Lions Center				
101-521.000-700.100	Permanent salaries	184,580.00	198,461.00	198,461.00
101-521.000-700.200	Temporary salaries	116,160.00	113,190.00	113,190.00
101-521.000-700.300	Overtime	4,035.00	4,016.00	4,016.00
101-521.000-700.900	Moveup Pay	500.00	500.00	500.00
101-521.000-701.000	Auto/Other Allowance	1,440.00	1,440.00	1,440.00
101-521.000-710.100	Health insurance	36,660.00	31,146.00	31,146.00
101-521.000-710.200	F I C A	22,484.00	24,297.00	24,297.00
101-521.000-710.300	P E R S	14,883.00	15,787.00	15,787.00
101-521.000-710.310	PERS UAL	421.00	588.00	588.00
101-521.000-710.320	Pension Obligation Debt Serv.	20,456.00	21,252.00	21,252.00
101-521.000-710.400	Unemployment	831.00	831.00	831.00
101-521.000-710.500	Workers' compensation	11,645.00	16,960.00	18,756.00
101-521.000-720.100	Office supplies	3,000.00	3,000.00	3,000.00
101-521.000-720.300	Chemicals	50,000.00	5,000.00	5,000.00
101-521.000-720.500	Electrical supplies	1,000.00	1,000.00	1,000.00
101-521.000-720.600	Plumbing supplies	3,000.00	3,000.00	3,000.00
101-521.000-720.800	Janitorial supplies	8,000.00	8,400.00	8,400.00
101-521.000-721.100	Uniforms	3,000.00	800.00	800.00
101-521.000-721.110	Meeting Supplies	500.00	250.00	250.00
101-521.000-721.200	Other operating supplies	15,000.00	15,000.00	15,000.00
101-521.000-721.300	Other operating supplies- Events	24,000.00	74,000.00	74,000.00
101-521.000-721.900	Small tools & minor equipment	3,000.00	3,000.00	3,000.00
101-521.000-725.200	Electricity	46,823.00	56,637.00	56,637.00
101-521.000-725.300	Natural gas	500.00	3,727.00	3,727.00
101-521.000-730.100	Professional Services	0.00	10,000.00	10,000.00
101-521.000-730.200	Technical services	5,000.00	5,100.00	5,100.00
101-521.000-740.100	Repair & Maintenance Vehicles	500.00	500.00	500.00
101-521.000-740.120	Repair & Maintenance Facility	25,000.00	25,000.00	25,000.00
101-521.000-740.130	Repairs & Maintenance Equipment	57,000.00	57,000.00	57,000.00
101-521.000-740.200	Cleaning services	1,200.00	1,200.00	1,200.00
101-521.000-740.400	Rents & Leases	8,000.00	8,000.00	8,000.00
101-521.000-740.410	Vehicle & Equip Lease	0.00	0.00	6,299.00
101-521.000-750.100	Insurance	31,593.00	21,789.00	23,076.00
101-521.000-750.200	Communications	5,000.00	5,000.00	5,000.00
101-521.000-750.210	Postage	200.00	200.00	200.00
101-521.000-750.300	Advertising & promotion	1,000.00	1,000.00	1,000.00
101-521.000-750.400	Travel & Training	5,000.00	2,500.00	2,500.00
101-521.000-750.600	Contributions,Memberships,Dues	500.00	500.00	500.00
101-521.000-750.650	Taxes, Fees, and Penalties	1,700.00	1,700.00	1,700.00
101-521.000-800.300	Improvements other than bldgs.	30,000.00	0.00	35,000.00
101-521.000-800.400	Equipment	10,000.00	10,000.00	10,000.00
101-521.100-721.100	Uniforms (Rec. Leagues)	35,000.00	35,000.00	35,000.00
101-521.100-721.200	Other operating supplies (Rec. Leagues)	15,000.00	15,000.00	15,000.00
101-521.100-730.200	Technical services (Rec. Leagues)	35,000.00	35,000.00	35,000.00
521 - Recreation & Lions Center Totals:		838,611.00	836,771.00	881,153.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
522 - Senior Citizens Center				
101-522.000-700.200	Temporary salaries	28,800.00	29,700.00	29,700.00
101-522.000-710.200	F I C A	2,203.00	2,272.00	2,272.00
101-522.000-710.500	Workers' compensation	781.00	799.00	883.00
101-522.000-720.800	Janitorial supplies	2,000.00	2,000.00	2,000.00
101-522.000-721.200	Other operating supplies	4,000.00	4,000.00	4,000.00
101-522.000-721.300	Other Operating Supplies- Events	3,500.00	3,500.00	3,500.00
101-522.000-721.900	Small tools & minor equipment	500.00	500.00	500.00
101-522.000-725.200	Electricity	7,736.00	10,124.00	10,124.00
101-522.000-725.300	Natural gas	800.00	983.00	983.00
101-522.000-730.200	Technical services	250.00	2,000.00	2,000.00
101-522.000-740.120	Repair & Maintenance Facility	10,000.00	5,000.00	5,000.00
101-522.000-750.100	Insurance	6,101.00	2,449.00	2,594.00
101-522.000-750.200	Communications	1,200.00	1,800.00	1,800.00
101-522.000-750.650	Taxes, Fees, and Penalties	0.00	50.00	50.00
101-522.000-800.300	Improvements other than bldgs.	16,828.00	0.00	0.00
522 - Senior Citizens Center Totals:		84,699.00	65,177.00	65,406.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
551 - Library				
101-551.000-700.100	Permanent salaries	187,422.00	207,728.00	207,728.00
101-551.000-700.200	Temporary salaries	67,108.00	66,463.00	66,463.00
101-551.000-700.300	Overtime	0.00	0.00	500.00
101-551.000-701.100	Vacation Leave Buyback	1,083.00	1,083.00	1,083.00
101-551.000-710.100	Health insurance	19,525.00	33,261.00	33,261.00
101-551.000-710.200	F I C A	19,554.00	21,096.42	21,096.42
101-551.000-710.300	P E R S	14,750.00	15,955.00	15,955.00
101-551.000-710.310	PERS UAL	427.00	604.00	604.00
101-551.000-710.320	Pension Obligation Debt Serv.	20,388.00	21,579.00	21,579.00
101-551.000-710.400	Unemployment	822.00	822.00	822.00
101-551.000-710.500	Workers' compensation	6,976.00	7,514.00	8,309.00
101-551.000-720.100	Office supplies	2,000.00	2,000.00	2,000.00
101-551.000-720.200	Books and subscriptions	26,415.00	30,000.00	30,000.00
101-551.000-720.220	Library Programming	2,500.00	2,500.00	2,500.00
101-551.000-720.800	Janitorial supplies	150.00	500.00	500.00
101-551.000-721.110	Meeting Supplies	100.00	200.00	200.00
101-551.000-721.200	Other operating supplies	4,000.00	4,000.00	4,000.00
101-551.000-721.900	Small tools & minor equipment	4,500.00	4,000.00	4,000.00
101-551.000-725.200	Electricity	15,000.00	14,930.00	14,930.00
101-551.000-730.200	Technical services	2,000.00	4,000.00	4,000.00
101-551.000-740.120	Repair & Maintenance Facility	56,000.00	10,000.00	10,000.00
101-551.000-740.130	Repairs & Maintenance Equipment	1,000.00	1,000.00	1,000.00
101-551.000-740.200	Cleaning services	19,000.00	19,570.00	8,982.00
101-551.000-740.400	Rents & Leases	7,342.00	7,342.00	7,342.00
101-551.000-740.411	Software Subscription	5,585.00	8,000.00	8,000.00
101-551.000-750.100	Insurance	15,432.00	32,718.00	34,651.00
101-551.000-750.200	Communications	4,000.00	4,500.00	4,500.00
101-551.000-750.210	Postage	100.00	100.00	100.00
101-551.000-750.300	Advertising & promotion	500.00	500.00	500.00
101-551.000-750.400	Travel & Training	2,500.00	3,500.00	3,500.00
101-551.000-750.600	Contributions,Memberships,Dues	5,000.00	5,000.00	5,000.00
101-551.000-800.300	Improvements other than buildings	506,676.77	0.00	0.00
101-551.000-800.400	Equipment	127,050.00	0.00	0.00
101-551.200-700.100	Permanent Salaries	41,447.00	45,384.00	45,384.00
101-551.200-710.100	Health Insurance	7,311.00	15,626.00	15,626.00
101-551.200-710.200	F I C A	3,171.00	3,472.00	3,472.00
101-551.200-710.300	P E R S	3,262.00	3,441.00	3,441.00
101-551.200-710.310	PERS UAL	0.00	132.00	132.00
101-551.200-710.320	Pension Obligation Debt Serv.	0.00	4,772.00	4,772.00
101-551.200-710.400	Unemployment	181.00	181.00	181.00
101-551.200-710.500	Workers' compensation	0.00	1,221.00	1,350.00
551 - Library Totals:		1,200,277.77	604,694.42	597,463.42

Special Fund Revenues

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
201 - Economic Development - Program Income				
460 - Interest on investments				
201-650.000-460.100	Interest on investments	3,400.00	0.00	0.00
201-650.000-460.200	Interest on loans	15,000.00	0.00	10,000.00
201-650.000-460.300	Late charges	100.00	0.00	100.00
460 - Interest on investments Totals:		18,500.00	0.00	10,100.00
201 - Economic Development - Program Income Totals:		18,500.00	0.00	10,100.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
202 - Community Development Block Grant (CDBG)				
460 - Interest on investments				
202-650.554-460.100	Interest on Investment	0.00	0.00	500.00
460 - Interest on investments Totals:		0.00	0.00	500.00
 495 - Gain/Loss - Mkt Value Change				
202-650.554-495.000	Gain/Loss- Mkt Value Change	0.00	0.00	500.00
495 - Gain/Loss - Mkt Value Change Totals:		0.00	0.00	500.00
 202 - Community Development Block Grant (CDBG) Totals:		0.00	0.00	1,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
203 - Program Income - HOME				
460 - Interest on investments				
203-613.000-460.100	Interest on Investments	800.00	0.00	500.00
460 - Interest on investments Totals:		800.00	0.00	500.00
495 - Gain/Loss - Mkt Value Change				
203-613.000-495.000	Gain/Loss Mkt Value Change	0.00	0.00	500.00
495 - Gain/Loss - Mkt Value Change Totals:		0.00	0.00	500.00
203 - Program Income - HOME Totals:		800.00	0.00	1,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
204 - Program Income - HOME Administrative				
460 - Interest on investments				
204-650.000-460.100	Interest on Investments	100.00	0.00	100.00
460 - Interest on investments Totals:		100.00	0.00	100.00
470 - Miscellaneous				
204-650.000-470.300	Other revenues	100.00	0.00	100.00
470 - Miscellaneous Totals:		100.00	0.00	100.00
495 - Gain/Loss - Mkt Value Change				
204-650.000-495.000	Gain/Loss - Mkt Value Change	100.00	0.00	100.00
495 - Gain/Loss - Mkt Value Change Totals:		100.00	0.00	100.00
204 - Program Income - HOME Administrative Totals:		300.00	0.00	300.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
205 - Program Income - Cal HOME				
460 - Interest on investments				
205-614.000-460.100	Interest on Investments	100.00	0.00	100.00
460 - Interest on investments Totals:		100.00	0.00	100.00
495 - Gain/Loss - Mkt Value Change				
205-614.000-495.000	Gain/Loss - Mkt Value Change	0.00	0.00	100.00
495 - Gain/Loss - Mkt Value Change Totals:		0.00	0.00	100.00
205 - Program Income - Cal HOME Totals:		100.00	0.00	200.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
210 - Business License State Tax, ADA Compliance				
410 - Taxes				
210-191.000-410.800	Business License Tax, ADA Complianc	5,000.00	0.00	5,000.00
410 - Taxes Totals:		5,000.00	0.00	5,000.00
460 - Interest on investments				
210-191.000-460.100	Interest on investments	200.00	0.00	500.00
460 - Interest on investments Totals:		200.00	0.00	500.00
495 - Gain/Loss - Mkt Value Change				
210-191.000-495.000	Gain/Loss - Mkt Value Change	0.00	0.00	200.00
495 - Gain/Loss - Mkt Value Change Totals:		0.00	0.00	200.00
210 - Business License State Tax, ADA Compliance Totals:		5,200.00	0.00	5,700.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
211 - Gas Tax				
430 - Grants				
211-312.000-430.180	Gasoline tax (2103)	259,802.00	0.00	265,454.00
211-312.000-430.190	Gasoline tax (2105)	173,833.00	0.00	183,210.00
211-312.000-430.200	Gasoline tax (2106)	109,670.00	0.00	114,798.00
211-312.000-430.210	Gasoline tax (2107)	237,063.00	0.00	249,795.00
211-312.000-430.220	Gasoline tax (2107.5)	6,000.00	0.00	6,000.00
211-312.000-430.450	State highway maintenance	19,727.00	0.00	19,727.28
430 - Grants Totals:		806,095.00	0.00	838,984.28
470 - Miscellaneous				
211-312.000-470.200	Contributions	70,000.00	0.00	71,412.34
470 - Miscellaneous Totals:		70,000.00	0.00	71,412.34
600 - Transfers In				
211-312.000-600.402	Transfer from Measure D	0.00	0.00	140,000.00
211-312.000-600.403	Transfer from Wastewater	0.00	0.00	24,000.00
600 - Transfers In Totals:		0.00	0.00	164,000.00
211 - Gas Tax Totals:		876,095.00	0.00	1,074,396.62

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
212 - Highway Relinquishment				
460 - Interest on investments				
212-312.000-460.100	Interest on investments	60,000.00	0.00	60,000.00
460 - Interest on investments Totals:		60,000.00	0.00	60,000.00
212 - Highway Relinquishment Totals:		60,000.00	0.00	60,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
213 - Article 3 - Bicycle & Pedestrian Funding				
430 - Grants				
213-313.000-430.640	Bicycle & Pedestrian, Article 3	29,183.00	0.00	30,357.00
430 - Grants Totals:		29,183.00	0.00	30,357.00
460 - Interest on investments				
213-313.000-460.100	Interest on investments	1,000.00	0.00	1,000.00
460 - Interest on investments Totals:		1,000.00	0.00	1,000.00
213 - Article 3 - Bicycle & Pedestrian Funding Totals:		30,183.00	0.00	31,357.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
214 - Downtown Merchant				
440 - Fees and Charges for Services				
214-312.100-440.350	Parking fees	700.00	0.00	500.00
440 - Fees and Charges for Services Totals:		700.00	0.00	500.00
460 - Interest on investments				
214-312.100-460.100	Interest on investments	25.00	0.00	50.00
460 - Interest on investments Totals:		25.00	0.00	50.00
214 - Downtown Merchant Totals:		725.00	0.00	550.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
215 - Measure D				
410 - Taxes				
215-312.000-410.500	Sales and use taxes	2,000,000.00	0.00	2,200,000.00
410 - Taxes Totals:		2,000,000.00	0.00	2,200,000.00
460 - Interest on investments				
215-312.000-460.100	Interest on investments	40,000.00	0.00	40,000.00
460 - Interest on investments Totals:		40,000.00	0.00	40,000.00
215 - Measure D Totals:		2,040,000.00	0.00	2,240,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
216 - Article 8E - Public Transportation Funding				
430 - Grants				
216-314.000-430.641	Public Transportation, Article 8(e)	11,890.00	0.00	12,022.00
430 - Grants Totals:		11,890.00	0.00	12,022.00
460 - Interest on investments				
216-314.000-460.100	Interest on Investments	1,000.00	0.00	1,000.00
460 - Interest on investments Totals:		1,000.00	0.00	1,000.00
216 - Article 8E - Public Transportation Funding Totals:		12,890.00	0.00	13,022.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
217 - Road Maint. & Rehab SB1				
430 - Grants				
217-312.000-430.465	Road Maint and Rehab SB1	713,248.00	0.00	767,679.00
430 - Grants Totals:		713,248.00	0.00	767,679.00
460 - Interest on investments				
217-312.000-460.100	Interest on Investments	6,000.00	0.00	6,000.00
460 - Interest on investments Totals:		6,000.00	0.00	6,000.00
217 - Road Maint. & Rehab SB1 Totals:		719,248.00	0.00	773,679.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
218 - Permanent Local Housing Assistance Grant				
430 - Grants				
218-211.000-430.400	23-PLHA-18496 Grant Revenue	0.00	0.00	234,139.00
430 - Grants Totals:		0.00	0.00	234,139.00
218 - Permanent Local Housing Assistance Grant Totals:		0.00	0.00	234,139.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
222 - Stonegarden Grant - Police				
430 - Grants				
222-211.500-430.618	Stonegarden Reimb (OPSG)	244,473.00	0.00	214,798.00
430 - Grants Totals:		244,473.00	0.00	214,798.00
222 - Stonegarden Grant - Police Totals:		244,473.00	0.00	214,798.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
223 - Asset Forfeiture Federal Funds				
470 - Miscellaneous				
223-211.000-470.220	Asset Forfeiture	50,000.00	0.00	0.00
	470 - Miscellaneous Totals:	50,000.00	0.00	0.00
223 - Asset Forfeiture Federal Funds Totals:		50,000.00	0.00	0.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
225 - Asset Forfeiture Local/Other Funds				
470 - Miscellaneous				
225-211.000-470.220	Asset Forfeiture	50,000.00	0.00	0.00
	470 - Miscellaneous Totals:	50,000.00	0.00	0.00
225 - Asset Forfeiture Local/Other Funds Totals:		50,000.00	0.00	0.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
227 - State COPS Fund				
430 - Grants				
227-211.000-430.705	State COPS Grant- County	206,695.99	0.00	0.00
	430 - Grants Totals:	206,695.99	0.00	0.00
	227 - State COPS Fund Totals:	206,695.99	0.00	0.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
228 - Violent Crime Reduction Program				
430 - Grants				
228-211.000-430.600	BJA Violent Crime Reduction -Grant	338,040.00	0.00	0.00
430 - Grants Totals:		338,040.00	0.00	0.00
228 - Violent Crime Reduction Program Totals:		338,040.00	0.00	0.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
229 - CHP Cannabis Grant				
430 - Grants				
229-211.000-430.618	CHP Cannabis Grant	179,523.08	0.00	105,241.00
	430 - Grants Totals:	179,523.08	0.00	105,241.00
	229 - CHP Cannabis Grant Totals:	179,523.08	0.00	105,241.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
230 - 2022 COPS Hiring				
430 - Grants				
230-211.000-430.619	DOJ Grant- COPS Hiring	405,131.00	0.00	433,361.00
	430 - Grants Totals:	405,131.00	0.00	433,361.00
	230 - 2022 COPS Hiring Totals:	405,131.00	0.00	433,361.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
241 - Bernardo Padilla Land/Light				
410 - Taxes				
241-511.100-410.100	Landscape Assessment	10,300.00	0.00	10,300.00
410 - Taxes Totals:		10,300.00	0.00	10,300.00
460 - Interest on investments				
241-511.100-460.100	Interest on investments	600.00	0.00	600.00
460 - Interest on investments Totals:		600.00	0.00	600.00
241 - Bernardo Padilla Land/Light Totals:		10,900.00	0.00	10,900.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
243 - CFD 2005-1 Victoria Park				
410 - Taxes				
243-195.000-410.100	CFD Assessment Revenue	74,500.00	0.00	84,468.00
410 - Taxes Totals:		74,500.00	0.00	84,468.00
460 - Interest on investments				
243-195.000-460.100	Interest on investments	1,000.00	0.00	1,000.00
460 - Interest on investments Totals:		1,000.00	0.00	1,000.00
243 - CFD 2005-1 Victoria Park Totals:		75,500.00	0.00	85,468.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
244 - CFD 2005-4 Latigo Ranch				
410 - Taxes				
244-195.000-410.100	CFD Assessment Revenue	292,534.00	0.00	298,383.00
410 - Taxes Totals:		292,534.00	0.00	298,383.00
460 - Interest on investments				
244-195.000-460.100	Interest on investments	400.00	0.00	400.00
460 - Interest on investments Totals:		400.00	0.00	400.00
244 - CFD 2005-4 Latigo Ranch Totals:		292,934.00	0.00	298,783.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
245 - CFD 2005-3 La Paloma				
410 - Taxes				
245-195.000-410.106	Special Tax B	41,770.00	0.00	42,604.00
410 - Taxes Totals:		41,770.00	0.00	42,604.00
460 - Interest on investments				
245-195.000-460.100	Interest on investments	0.00	0.00	1,000.00
460 - Interest on investments Totals:		0.00	0.00	1,000.00
245 - CFD 2005-3 La Paloma Totals:		41,770.00	0.00	43,604.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
246 - CFD 2006-1 Malan Park				
410 - Taxes				
246-195.000-410.100	Current secured property tax	208,055.00	0.00	212,216.00
410 - Taxes Totals:		208,055.00	0.00	212,216.00
460 - Interest on investments				
246-195.000-460.100	Interest on investments	2,500.00	0.00	2,500.00
460 - Interest on investments Totals:		2,500.00	0.00	2,500.00
246 - CFD 2006-1 Malan Park Totals:		210,555.00	0.00	214,716.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
247 - CFD 2007-1 Luckey Ranch				
410 - Taxes				
247-195.000-410.106	Special Tax B	12,209.00	0.00	12,453.00
410 - Taxes Totals:		12,209.00	0.00	12,453.00
460 - Interest on investments				
247-195.000-460.100	Interest on investments	100.00	0.00	100.00
460 - Interest on investments Totals:		100.00	0.00	100.00
247 - CFD 2007-1 Luckey Ranch Totals:		12,309.00	0.00	12,553.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
248 - CFD 2007-2 Springhouse				
410 - Taxes				
248-195.000-410.106	Special Tax B	64,256.00	0.00	65,540.00
410 - Taxes Totals:		64,256.00	0.00	65,540.00
460 - Interest on investments				
248-195.000-460.100	Interest on investments	500.00	0.00	500.00
460 - Interest on investments Totals:		500.00	0.00	500.00
248 - CFD 2007-2 Springhouse Totals:		64,756.00	0.00	66,040.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
451 - General Government Facilities, DIF Fund				
440 - Fees and Charges for Services				
451-191.400-440.140	Impact fees	50,000.00	0.00	20,000.00
440 - Fees and Charges for Services Totals:		50,000.00	0.00	20,000.00
460 - Interest on investments				
451-191.400-460.100	Interest on investments	1,000.00	0.00	1,000.00
460 - Interest on investments Totals:		1,000.00	0.00	1,000.00
451 - General Government Facilities, DIF Fund Totals:		51,000.00	0.00	21,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
452 - Police Facilities, DIF Fund				
440 - Fees and Charges for Services				
452-211.400-440.140	Impact Fees	100,000.00	0.00	25,000.00
440 - Fees and Charges for Services Totals:		100,000.00	0.00	25,000.00
 460 - Interest on investments				
452-211.400-460.100	Interest on Investments	1,200.00	0.00	1,000.00
460 - Interest on investments Totals:		1,200.00	0.00	1,000.00
 452 - Police Facilities, DIF Fund Totals:		101,200.00	0.00	26,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
453 - Fire Facilities, DIF Fund				
440 - Fees and Charges for Services				
453-221.400-440.140	Impact Fees	120,000.00	0.00	25,000.00
440 - Fees and Charges for Services Totals:		120,000.00	0.00	25,000.00
460 - Interest on investments				
453-221.400-460.100	Interest on Investments	400.00	0.00	1,000.00
460 - Interest on investments Totals:		400.00	0.00	1,000.00
453 - Fire Facilities, DIF Fund Totals:		120,400.00	0.00	26,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
454 - Animal Control Facilities, DIF Fund				
440 - Fees and Charges for Services				
454-241.400-440.140	Impact fees	6,000.00	0.00	2,000.00
440 - Fees and Charges for Services Totals:		6,000.00	0.00	2,000.00
460 - Interest on investments				
454-241.400-460.100	Interest on investments	50.00	0.00	50.00
460 - Interest on investments Totals:		50.00	0.00	50.00
454 - Animal Control Facilities, DIF Fund Totals:		6,050.00	0.00	2,050.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
455 - Transportation Facilities, DIF Fund				
440 - Fees and Charges for Services				
455-312.400-440.140	Impact Fees	110,000.00	0.00	20,000.00
440 - Fees and Charges for Services Totals:		110,000.00	0.00	20,000.00
 460 - Interest on investments				
455-312.400-460.100	Interest on investments	2,000.00	0.00	1,000.00
460 - Interest on investments Totals:		2,000.00	0.00	1,000.00
 455 - Transportation Facilities, DIF Fund Totals:		112,000.00	0.00	21,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
456 - Water Capacity, DIF Fund				
440 - Fees and Charges for Services				
456-321.400-440.140	Impact fees	40,000.00	0.00	40,000.00
456-321.400-440.141	Capacity Fees	100,000.00	0.00	100,000.00
440 - Fees and Charges for Services Totals:		140,000.00	0.00	140,000.00
 460 - Interest on investments				
456-321.400-460.100	Interest on investments	5,000.00	0.00	0.00
460 - Interest on investments Totals:		5,000.00	0.00	0.00
 456 - Water Capacity, DIF Fund Totals:		145,000.00	0.00	140,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
457 - Wastewater Capacity, DIF Fund				
440 - Fees and Charges for Services				
457-331.400-440.141	Capacity Fees	100,000.00	0.00	100,000.00
440 - Fees and Charges for Services Totals:		100,000.00	0.00	100,000.00
460 - Interest on investments				
457-331.400-460.100	Interest on investments	4,000.00	0.00	4,000.00
460 - Interest on investments Totals:		4,000.00	0.00	4,000.00
457 - Wastewater Capacity, DIF Fund Totals:		104,000.00	0.00	104,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
458 - Storm Water Facilities, DIF Fund				
440 - Fees and Charges for Services				
458-331.410-440.140	Impact fees	40,000.00	0.00	20,000.00
440 - Fees and Charges for Services Totals:		40,000.00	0.00	20,000.00
 460 - Interest on investments				
458-331.410-460.100	Interest on investments	200.00	0.00	1,000.00
460 - Interest on investments Totals:		200.00	0.00	1,000.00
 458 - Storm Water Facilities, DIF Fund Totals:		40,200.00	0.00	21,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
459 - Parks & Recreation Facilities, DIF Fund				
440 - Fees and Charges for Services				
459-511.400-440.140	Impact Fees	9,000.00	0.00	6,000.00
440 - Fees and Charges for Services Totals:		9,000.00	0.00	6,000.00
460 - Interest on investments				
459-511.400-460.100	Interest on investments	1,000.00	0.00	300.00
460 - Interest on investments Totals:		1,000.00	0.00	300.00
459 - Parks & Recreation Facilities, DIF Fund Totals:		10,000.00	0.00	6,300.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
460 - Library Facilities, DIF Fund				
440 - Fees and Charges for Services				
460-551.400-440.140	Impact fees	10,000.00	0.00	20,000.00
440 - Fees and Charges for Services Totals:		10,000.00	0.00	20,000.00
460 - Interest on investments				
460-551.400-460.100	Interest on investments	1,000.00	0.00	1,000.00
460 - Interest on investments Totals:		1,000.00	0.00	1,000.00
460 - Library Facilities, DIF Fund Totals:		11,000.00	0.00	21,000.00

Special Fund Expenses

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
201 - Economic Development - Program Income				
201-650.000-730.200	Technical services	3,000.00	0.00	3,000.00
201 - Economic Development - Program Income Totals:		3,000.00	0.00	3,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
202 - Community Development Block Grant (CDBG)				
202-650.554-730.200	Technical Services	10,000.00	0.00	1,000.00
202 - Community Development Block Grant (CDBG) Totals:		10,000.00	0.00	1,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
204 - Program Income - HOME Administrative				
204-650.000-730.200	Technical Services	100.00	0.00	100.00
204 - Program Income - HOME Administrative Totals:		100.00	0.00	100.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
205 - Program Income - Cal HOME				
205-614.000-730.200	Technical Services	100.00	0.00	100.00
205 - Program Income - Cal HOME Totals:		100.00	0.00	100.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
210 - Business License State Tax, ADA Compliance				
210-191.000-750.650	Taxes, Fees, and Penalties	400.00	0.00	420.00
210 - Business License State Tax, ADA Compliance Totals:		400.00	0.00	420.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
211 - Gas Tax				
211-312.000-700.100	Permanent salaries	169,659.00	0.00	311,771.00
211-312.000-700.200	Temporary salaries	7,353.00	0.00	0.00
211-312.000-700.300	Overtime	12,000.00	0.00	15,600.00
211-312.000-701.000	Auto/Other Allowance	720.00	0.00	1,500.00
211-312.000-701.100	Vacation Leave Buyback	324.00	0.00	879.00
211-312.000-710.100	Health insurance	25,740.00	0.00	63,282.00
211-312.000-710.200	F I C A	13,977.00	0.00	25,226.00
211-312.000-710.300	P E R S	15,131.00	0.00	30,497.00
211-312.000-710.310	PERS UAL	30,567.00	0.00	38,227.00
211-312.000-710.320	Pension Obligation Debt Serv.	33,587.00	0.00	19,534.00
211-312.000-710.400	Unemployment	797.00	0.00	797.00
211-312.000-710.500	Workers' compensation	5,128.00	0.00	10,020.00
211-312.000-720.300	Chemicals	500.00	0.00	500.00
211-312.000-720.500	Electrical supplies	3,000.00	0.00	1,500.00
211-312.000-720.600	Plumbing supplies	500.00	0.00	500.00
211-312.000-720.700	Construction materials	25,000.00	0.00	25,000.00
211-312.000-721.100	Uniforms	4,000.00	0.00	0.00
211-312.000-721.200	Other operating supplies	95,000.00	0.00	75,000.00
211-312.000-721.900	Small tools & minor equipment	7,000.00	0.00	7,000.00
211-312.000-725.200	Electricity	140,665.00	0.00	164,843.00
211-312.000-725.400	Fuel	51,126.00	0.00	58,868.00
211-312.000-730.100	Professional services	10,000.00	0.00	15,000.00
211-312.000-730.200	Technical services	80,220.00	0.00	80,000.00
211-312.000-740.100	Repair & Maintenance Vehicles	30,000.00	0.00	30,000.00
211-312.000-740.130	Repair & Maintenance Equipment	75,000.00	0.00	60,000.00
211-312.000-740.400	Rents & Leases	2,000.00	0.00	2,000.00
211-312.000-740.410	Vehicle & Equip Lease	13,523.00	0.00	9,592.00
211-312.000-740.411	Software Subscription	6,250.00	0.00	6,250.00
211-312.000-750.100	Insurance	32,278.00	0.00	30,347.00
211-312.000-800.400	Equipment	100,000.00	0.00	199,000.00
211-312.000-900.300	Admin cost allocation	516,109.00	0.00	497,779.00
211-312.000-900.600	Engineering allocation	324,412.00	0.00	312,890.00
211-312.000-900.700	ERP Cost Allocation	7,113.00	0.00	9,483.00
211 - Gas Tax Totals:		1,838,679.00	0.00	2,102,885.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
212 - Highway Relinquishment				
212-312.000-721.200	Other operating supplies	2,000.00	0.00	0.00
212-312.000-730.100	Professional services	40,000.00	0.00	0.00
212-312.000-730.200	Technical services	10,000.00	0.00	0.00
212-312.000-920.421	Trans to Streets CIP	2,074,558.00	0.00	748,534.00
212 - Highway Relinquishment Totals:		2,126,558.00	0.00	748,534.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
213 - Article 3 - Bicycle & Pedestrian Funding				
213-313.000-721.900	Small tools & minor equipment	0.00	0.00	2,000.00
213-313.000-730.100	Professional services	114,606.00	0.00	0.00
213-313.000-920.203	Transfer to Cap Proj - Streets	30,000.00	0.00	25,000.00
213-313.000-920.422	Transfer to General Fund CIP	6,829.00	0.00	0.00
213 - Article 3 - Bicycle & Pedestrian Funding Totals:		151,435.00	0.00	27,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
215 - Measure D				
215-312.000-700.100	Permanent salaries	2,800.00	0.00	2,800.00
215-312.000-721.200	Other Operating Supplies	10,000.00	0.00	10,000.00
215-312.000-730.200	Technical services	364,352.00	0.00	273,600.00
215-312.000-750.100	Insurance	11,723.00	0.00	12,060.00
215-312.000-750.300	Advertising & promotion	5,000.00	0.00	0.00
215-312.000-900.600	Engineering allocation	44,238.00	0.00	42,667.00
215-312.000-920.421	Transfer to Streets CIP	2,584,156.84	0.00	2,298,810.00
215-312.000-920.422	Transfer to Gas Tax	0.00	0.00	140,000.00
215 - Measure D Totals:		3,022,269.84	0.00	2,779,937.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
216 - Article 8E - Public Transportation Funding				
216-314.000-700.100	Permanent Salaries	1,500.00	0.00	1,500.00
216-314.000-700.200	Temporary Salaries	6,500.00	0.00	6,500.00
216-314.000-710.100	Health Insurance	50.00	0.00	0.00
216-314.000-710.200	F I C A	100.00	0.00	200.00
216-314.000-710.300	P E R S	100.00	0.00	200.00
216-314.000-720.500	Electrical Supplies	500.00	0.00	500.00
216-314.000-721.200	Other operating supplies	1,000.00	0.00	1,000.00
216-314.000-721.900	Small tools & minor equipment	10,000.00	0.00	10,000.00
216-314.000-725.100	Water	2,500.00	0.00	2,500.00
216-314.000-725.200	Electricity	2,454.00	0.00	2,943.00
216-314.000-740.120	Repair & Maintenance Facility	8,200.00	0.00	8,200.00
216 - Article 8E - Public Transportation Funding Totals:		32,904.00	0.00	33,543.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
217 - Road Maint. & Rehab SB1				
217-312.000-920.020	Transfer to Cap Proj - Streets	147,550.00	0.00	2,500,000.00
217 - Road Maint. & Rehab SB1 Totals:		147,550.00	0.00	2,500,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
218 - Permanent Local Housing Assistance Grant				
218-211.000-700.100	Permanent Salaries	0.00	0.00	66,726.00
218-211.000-700.330	Overtime/Grants	0.00	0.00	17,298.00
218-211.000-700.500	Holidays	0.00	0.00	2,265.00
218-211.000-701.200	Uniform Allowance	0.00	0.00	1,400.00
218-211.000-710.100	Health Insurance	0.00	0.00	22,417.00
218-211.000-710.200	F I C A	0.00	0.00	6,842.00
218-211.000-710.300	P E R S	0.00	0.00	9,497.00
218-211.000-710.500	Workers Compensation	0.00	0.00	1,984.00
218-211.000-740.410	Vehicle & Equip Lease	0.00	0.00	14,968.00
218 - Permanent Local Housing Assistance Grant Totals:		0.00	0.00	143,397.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
222 - Stonegarden Grant - Police				
222-211.500-700.330	Overtime/Grants	60,000.00	0.00	50,780.00
222-211.500-710.200	F I C A	16,800.00	0.00	14,218.00
222-211.500-740.100	Repair & Maintenance of Vehicles	5,568.00	0.00	6,800.00
222-211.500-800.400	Equipment	97,105.00	0.00	143,000.00
222-211.500-800.500	Vehicles	65,000.00	0.00	0.00
222 - Stonegarden Grant - Police Totals:		244,473.00	0.00	214,798.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
223 - Asset Forfeiture Federal Funds				
223-211.000-721.900	Small tools & minor equipment	10,000.00	0.00	10,000.00
223-211.000-730.200	Technical Services	15,000.00	0.00	0.00
223-211.000-740.411	Software Subscription	0.00	0.00	12,000.00
223-211.000-750.400	Travel & Training	7,000.00	0.00	0.00
223-211.000-800.400	Equipment	10,000.00	0.00	20,000.00
223 - Asset Forfeiture Federal Funds Totals:		42,000.00	0.00	42,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
225 - Asset Forfeiture Local/Other Funds				
225-211.000-721.900	Small tools & minor equipment	10,000.00	0.00	0.00
225-211.000-750.200	Communications	20,000.00	0.00	0.00
225-211.000-800.400	Equipment	30,000.00	0.00	0.00
225 - Asset Forfeiture Local/Other Funds Totals:		60,000.00	0.00	0.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
227 - State COPS Fund				
227-211.000-750.400	Travel & Training	10,000.00	0.00	10,000.00
227-211.000-800.400	Equipment	262,723.99	0.00	51,700.00
227-211.000-800.500	Vehicles	75,000.00	0.00	75,000.00
227 - State COPS Fund Totals:		347,723.99	0.00	136,700.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
228 - Violent Crime Reduction Program				
228-211.000-700.100	Permanent Salaries	159,663.90	0.00	45,074.00
228-211.000-700.330	Overtime/Grants	31,497.06	0.00	3,122.00
228-211.000-700.500	Holidays	4,729.00	0.00	0.00
228-211.000-701.200	Uniform Allowance	4,200.00	0.00	1,400.00
228-211.000-710.100	Health Insurance	23,661.05	0.00	22,256.00
228-211.000-710.200	FICA	12,533.63	0.00	3,794.00
228-211.000-710.300	PERS	12,625.19	0.00	3,836.00
228-211.000-710.400	Unemployment	820.00	0.00	820.00
228-211.000-710.500	Workers Compensation	5,575.00	0.00	1,340.00
228-211.000-730.200	Technical Services	80,000.00	0.00	20,000.00
228 - Violent Crime Reduction Program Totals:		335,304.83	0.00	101,642.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
229 - CHP Cannabis Grant				
229-211.000-700.100	Permanent Salaries	52,750.67	0.00	0.00
229-211.000-700.330	Overtime/Grants	36,049.00	0.00	34,556.60
229-211.000-750.400	Travel & Training	15,255.22	0.00	7,924.80
229-211.000-800.400	Equipment	251.75	0.00	0.00
229-211.000-800.500	Vehicles	75,182.24	0.00	62,760.00
229 - CHP Cannabis Grant Totals:		179,488.88	0.00	105,241.40

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
230 - 2022 COPS Hiring				
230-211.000-700.100	Permanent Salaries	294,014.00	0.00	294,132.00
230-211.000-710.100	Health Insurance	32,623.00	0.00	61,122.00
230-211.000-710.200	F I C A	26,380.00	0.00	22,530.00
230-211.000-710.300	P E R S	43,382.00	0.00	45,225.00
230-211.000-710.400	Unemployment	1,605.00	0.00	1,605.00
230-211.000-710.500	Workers Compensation	7,127.00	0.00	8,747.00
230 - 2022 COPS Hiring Totals:		405,131.00	0.00	433,361.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
241 - Bernardo Padilla Land/Light				
241-511.100-721.200	Other operating supplies	500.00	0.00	500.00
241-511.100-725.200	Electricity	2,003.00	0.00	2,457.00
241 - Bernardo Padilla Land/Light Totals:		2,503.00	0.00	2,957.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
243 - CFD 2005-1 Victoria Park				
243-195.000-700.100	Permanent salaries	1,500.00	0.00	1,500.00
243-195.000-700.200	Temporary salaries	3,700.00	0.00	3,700.00
243-195.000-710.100	Health Insurance	150.00	0.00	150.00
243-195.000-710.200	F I C A	300.00	0.00	300.00
243-195.000-710.300	P E R S	150.00	0.00	150.00
243-195.000-721.200	Other operating supplies	300.00	0.00	300.00
243-195.000-721.900	Small tools & minor equipment	300.00	0.00	300.00
243-195.000-725.200	Electricity	1,698.00	0.00	2,059.00
243-195.000-730.100	Professional services	4,000.00	0.00	3,500.00
243-195.000-730.200	Technical services	1,000.00	0.00	1,000.00
243-195.000-920.102	Transfer to General Fund	47,954.00	0.00	48,913.00
243 - CFD 2005-1 Victoria Park Totals:		61,052.00	0.00	61,872.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
244 - CFD 2005-4 Latigo Ranch				
244-195.000-725.200	Electricity	1,619.00	0.00	1,892.00
244-195.000-730.100	Professional services	4,000.00	0.00	3,500.00
244-195.000-920.102	Transfer to General Fund	15,918.00	0.00	16,236.00
244 - CFD 2005-4 Latigo Ranch Totals:		21,537.00	0.00	21,628.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
245 - CFD 2005-3 La Paloma				
245-195.000-700.100	Permanent salaries	0.00	0.00	1,500.00
245-195.000-700.200	Temporary salaries	3,500.00	0.00	1,500.00
245-195.000-710.200	F I C A	0.00	0.00	500.00
245-195.000-725.200	Electricity	3,947.00	0.00	4,612.00
245-195.000-730.100	Professional services	4,000.00	0.00	3,500.00
245-195.000-920.102	Transfer to General Fund	7,428.00	0.00	7,577.00
245 - CFD 2005-3 La Paloma Totals:		18,875.00	0.00	19,189.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
246 - CFD 2006-1 Malan Park				
246-195.000-700.100	Permanent salaries	0.00	0.00	2,500.00
246-195.000-700.200	Temporary salaries	5,500.00	0.00	2,500.00
246-195.000-710.200	F I C A	400.00	0.00	700.00
246-195.000-710.300	P E R S	50.00	0.00	0.00
246-195.000-720.600	Plumbing supplies	400.00	0.00	400.00
246-195.000-721.200	Other operating supplies	600.00	0.00	600.00
246-195.000-721.900	Small tools & minor equipment	400.00	0.00	400.00
246-195.000-725.100	Water	2,000.00	0.00	2,000.00
246-195.000-725.200	Electricity	1,386.00	0.00	1,537.00
246-195.000-730.100	Professional services	4,000.00	0.00	3,500.00
246-195.000-920.102	Transfer to General Fund	90,203.00	0.00	92,007.00
246 - CFD 2006-1 Malan Park Totals:		104,939.00	0.00	106,144.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
247 - CFD 2007-1 Luckey Ranch				
247-195.000-725.200	Electricity	1,619.00	0.00	1,892.00
247-195.000-730.100	Professional services	4,000.00	0.00	3,500.00
247-195.000-920.102	Transfer to General Fund	10,612.00	0.00	10,824.00
247 - CFD 2007-1 Luckey Ranch Totals:		16,231.00	0.00	16,216.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
248 - CFD 2007-2 Springhouse				
248-195.000-725.200	Electricity	101.00	0.00	118.00
248-195.000-730.100	Professional services	5,000.00	0.00	4,500.00
248-195.000-920.102	Transfer to General Fund	63,672.00	0.00	64,945.93
248 - CFD 2007-2 Springhouse Totals:		68,773.00	0.00	69,563.93

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
451 - General Government Facilities, DIF Fund				
451-191.400-730.100	Professional services	3,000.00	0.00	3,000.00
451-191.400-800.300	Improvements other than bldgs.	100,000.00	0.00	10,000.00
451-191.400-800.400	Equipment	10,000.00	0.00	10,000.00
451 - General Government Facilities, DIF Fund Totals:		113,000.00	0.00	23,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
452 - Police Facilities, DIF Fund				
452-211.400-730.100	Professional Services	3,000.00	0.00	3,000.00
452-211.400-800.200	Buildings	207,469.00	0.00	180,000.00
452-211.400-800.300	Improvements other than bldgs.	37,985.45	0.00	0.00
452 - Police Facilities, DIF Fund Totals:		248,454.45	0.00	183,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
453 - Fire Facilities, DIF Fund				
453-221.400-730.100	Professional Services	3,000.00	0.00	3,000.00
453 - Fire Facilities, DIF Fund Totals:		3,000.00	0.00	3,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
454 - Animal Control Facilities, DIF Fund				
454-241.400-730.100	Professional Services	3,000.00	0.00	3,000.00
454-241.400-800.300	Improvements other than bldgs.	20,000.00	0.00	0.00
454 - Animal Control Facilities, DIF Fund Totals:		23,000.00	0.00	3,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
455 - Transportation Facilities, DIF Fund				
455-312.400-730.100	Professional services	26,210.00	0.00	0.00
455 - Transportation Facilities, DIF Fund Totals:		26,210.00	0.00	0.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
456 - Water Capacity, DIF Fund				
456-321.400-730.100	Professional services	33,000.00	0.00	0.00
456-321.400-800.300	Improvements other than bldgs.	784,984.90	0.00	10,000.00
456-321.400-920.421	Transfer to Streets CIP	600,000.00	0.00	0.00
456 - Water Capacity, DIF Fund Totals:		1,417,984.90	0.00	10,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
457 - Wastewater Capacity, DIF Fund				
457-331.400-730.100	Professional services	3,000.00	0.00	3,000.00
457 - Wastewater Capacity, DIF Fund Totals:		3,000.00	0.00	3,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
458 - Storm Water Facilities, DIF Fund				
458-331.410-730.100	Professional services	3,000.00	0.00	3,000.00
458 - Storm Water Facilities, DIF Fund Totals:		3,000.00	0.00	3,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
459 - Parks & Recreation Facilities, DIF Fund				
459-511.400-730.100	Professional services	3,000.00	0.00	3,000.00
459-511.400-800.300	Improvements other than bldgs.	351,786.00	0.00	30,000.00
459-511.400-800.400	Equipment	93,634.69	0.00	0.00
459 - Parks & Recreation Facilities, DIF Fund Totals:		448,420.69	0.00	33,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
460 - Library Facilities, DIF Fund				
460-551.400-800.200	Buildings	0.00	0.00	100,000.00
460-551.400-800.600	Office furniture	40,000.00	0.00	0.00
460 - Library Facilities, DIF Fund Totals:		40,000.00	0.00	100,000.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
501 - Water				
440 - Fees and Charges for Services				
501-321.000-440.710	Water sales	7,641,000.00	0.00	7,431,146.88
501-321.000-440.760	Turn off/on	5,000.00	0.00	5,000.00
440 - Fees and Charges for Services Totals:		7,646,000.00	0.00	7,436,146.88
460 - Interest on investments				
501-321.000-460.100	Interest on investments	50,000.00	0.00	50,000.00
460 - Interest on investments Totals:		50,000.00	0.00	50,000.00
470 - Miscellaneous				
501-321.000-470.110	Rents and Royalties - Hydrant Meters	15,000.00	0.00	30,000.00
501-321.000-470.150	Penalty & Interest	80,000.00	0.00	80,000.00
501-321.000-470.160	Returned check fee	1,000.00	0.00	1,000.00
470 - Miscellaneous Totals:		96,000.00	0.00	111,000.00
501 - Water Totals:		7,792,000.00	0.00	7,597,146.88

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
511 - Wastewater				
440 - Fees and Charges for Services				
511-331.000-440.730	Sewer service charges	6,741,000.00	0.00	6,728,699.40
440 - Fees and Charges for Services Totals:		6,741,000.00	0.00	6,728,699.40
450 - Fines & Assessments				
511-331.000-450.400	Other Fines & Pen	0.00	0.00	10,000.00
450 - Fines & Assessments Totals:		0.00	0.00	10,000.00
460 - Interest on investments				
511-331.000-460.100	Interest on investments	100,000.00	0.00	100,000.00
511-331.000-460.200	Interest on loans	2,000.00	0.00	0.00
460 - Interest on investments Totals:		102,000.00	0.00	100,000.00
470 - Miscellaneous				
511-332.000-470.150	Penalty & Interest	50,000.00	0.00	50,000.00
470 - Miscellaneous Totals:		50,000.00	0.00	50,000.00
511 - Wastewater Totals:		6,893,000.00	0.00	6,888,699.40

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
521 - Solid Waste				
440 - Fees and Charges for Services				
521-341.000-440.740	Solid waste collection fees	1,800,000.00	0.00	2,009,350.48
440 - Fees and Charges for Services Totals:		1,800,000.00	0.00	2,009,350.48
460 - Interest on investments				
521-341.000-460.100	Interest on investments	600.00	0.00	2,000.00
460 - Interest on investments Totals:		600.00	0.00	2,000.00
470 - Miscellaneous				
521-341.000-470.110	Rents and royalties	30,000.00	0.00	30,000.00
521-341.000-470.150	Penalty & Interest	20,000.00	0.00	20,000.00
470 - Miscellaneous Totals:		50,000.00	0.00	50,000.00
521 - Solid Waste Totals:		1,850,600.00	0.00	2,061,350.48

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
531 - Airport				
430 - Grants				
531-351.000-430.607	Federal FAA airport grant	230,618.00	0.00	1,097,500.00
531-352.000-430.420	State grant-special aviation	10,000.00	0.00	10,000.00
430 - Grants Totals:		240,618.00	0.00	1,107,500.00
440 - Fees and Charges for Services				
531-351.000-440.400	Concessions - Fuel Surcharge	3,000.00	0.00	3,000.00
440 - Fees and Charges for Services Totals:		3,000.00	0.00	3,000.00
460 - Interest on investments				
531-351.000-460.100	Interest on investments	2,000.00	0.00	2,000.00
460 - Interest on investments Totals:		2,000.00	0.00	2,000.00
470 - Miscellaneous				
531-351.000-470.120	Hangar rentals	100,000.00	0.00	80,000.00
531-351.000-470.130	Building rentals	1,620.00	0.00	1,620.00
531-351.000-470.140	Ground lease	21,000.00	0.00	21,000.00
470 - Miscellaneous Totals:		122,620.00	0.00	102,620.00
531 - Airport Totals:		368,238.00	0.00	1,215,120.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
501 - Water				
321 - Water Treatment				
501-321.000-700.100	Permanent salaries	624,566.00	0.00	637,038.00
501-321.000-700.200	Temporary salaries	45,000.00	0.00	0.00
501-321.000-700.300	Overtime	42,143.00	0.00	48,454.00
501-321.000-700.700	Shift differential	4,550.00	0.00	5,300.00
501-321.000-700.900	Moveup Pay	300.00	0.00	300.00
501-321.000-701.000	Auto/Other Allowance	2,220.00	0.00	4,380.00
501-321.000-710.100	Health insurance	63,500.00	0.00	73,795.00
501-321.000-710.200	F I C A	51,521.00	0.00	53,438.00
501-321.000-710.300	P E R S	61,993.00	0.00	63,203.00
501-321.000-710.310	PERS UAL	50,242.00	0.00	70,446.00
501-321.000-710.320	Pension Obligation Debt Serv.	68,296.00	0.00	71,911.00
501-321.000-710.400	Unemployment	2,936.00	0.00	2,936.00
501-321.000-710.500	Workers' compensation	19,310.00	0.00	20,722.00
501-321.000-710.600	Tuition reimbursement	0.00	0.00	2,000.00
501-321.000-720.100	Office supplies	2,000.00	0.00	2,000.00
501-321.000-720.200	Books and subscriptions	1,000.00	0.00	1,000.00
501-321.000-720.300	Chemicals	450,000.00	0.00	460,000.00
501-321.000-720.500	Electrical supplies	4,000.00	0.00	4,000.00
501-321.000-720.600	Plumbing supplies	20,000.00	0.00	20,000.00
501-321.000-720.700	Construction materials	5,000.00	0.00	5,000.00
501-321.000-720.800	Janitorial supplies	500.00	0.00	500.00
501-321.000-721.100	Uniforms	4,100.00	0.00	4,100.00
501-321.000-721.200	Other operating supplies	70,000.00	0.00	70,000.00
501-321.000-721.900	Small tools & minor equipment	50,000.00	0.00	50,000.00
501-321.000-725.100	Water Purchased	155,000.00	0.00	155,000.00
501-321.000-725.200	Electricity	341,557.00	0.00	433,873.00
501-321.000-725.400	Fuel - Large Equipment	3,980.00	0.00	2,000.00
501-321.000-730.100	Professional services	52,702.00	0.00	100,000.00
501-321.000-730.200	Technical services	116,846.00	0.00	120,000.00
501-321.000-740.100	Repair & Maintenance Vehicles	30,000.00	0.00	20,000.00
501-321.000-740.120	Repair & Maintenance Facility	57,000.00	0.00	50,000.00
501-321.000-740.130	Repair & Maintenance Equipment	120,000.00	0.00	120,000.00
501-321.000-740.200	Cleaning services	8,000.00	0.00	6,300.00
501-321.000-740.400	Rents & Leases	2,000.00	0.00	2,000.00
501-321.000-740.411	Software Subscription	8,000.00	0.00	3,200.00
501-321.000-750.100	Insurance	122,783.00	0.00	185,180.00
501-321.000-750.200	Communications	7,000.00	0.00	7,500.00
501-321.000-750.210	Postage	2,000.00	0.00	200.00
501-321.000-750.300	Advertising & promotion	6,000.00	0.00	6,000.00
501-321.000-750.400	Travel & Training	7,000.00	0.00	7,000.00
501-321.000-750.600	Contributions,Memberships,Dues	4,000.00	0.00	4,000.00
501-321.000-750.650	Taxes, Fees, and Penalties	42,000.00	0.00	42,000.00
501-321.000-760.100	Interest	1,962.00	0.00	0.00
501-321.000-760.200	Principal, MFC Pooled Bonds	142,719.00	0.00	0.00
501-321.000-800.300	Improvements other than bldgs.	3,143,712.28	0.00	200,000.00
501-321.000-800.400	Equipment	30,000.00	0.00	495,000.00
501-321.000-900.300	Admin cost allocation	412,857.00	0.00	398,223.00
501-321.000-900.400	Utilities allocation	1,250,459.00	0.00	1,206,048.05
501-321.000-900.600	Engineering allocation	294,920.00	0.00	284,445.00
501-321.000-900.700	ERP Cost Allocation	8,536.00	0.00	11,379.00
501-321.000-920.421	Transfer to Capital Streets	2,800,000.00	0.00	0.00
321 - Water Treatment Totals:		10,814,210.28	0.00	5,529,871.05
322 - Water Distribution, Streets & Utilities				
501-322.000-700.100	Permanent salaries	394,212.00	0.00	439,030.00
501-322.000-700.200	Temporary salaries	5,000.00	0.00	0.00
501-322.000-700.300	Overtime	100,000.00	0.00	114,400.00
501-322.000-700.900	Moveup Pay	1,000.00	0.00	1,000.00
501-322.000-701.000	Auto/Other Allowance	9,420.00	0.00	10,860.00
501-322.000-701.100	Vacation Leave Buyback	1,359.00	0.00	1,374.00
501-322.000-710.100	Health insurance	75,254.00	0.00	65,008.00
501-322.000-710.200	F I C A	38,708.00	0.00	45,729.00

...	...			
		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
501-322.000-710.300	P E R S	45,944.00	0.00	54,080.00
501-322.000-710.310	PERS UAL	65,048.00	0.00	62,666.00
501-322.000-710.320	Pension Obligation Debt Serv.	45,517.00	0.00	45,389.00
501-322.000-710.400	Unemployment	2,206.00	0.00	2,206.00
501-322.000-710.500	Workers' compensation	37,893.00	0.00	66,271.00
501-322.000-710.600	Tuition reimbursement	0.00	0.00	4,000.00
501-322.000-720.100	Office supplies	1,500.00	0.00	1,500.00
501-322.000-720.200	Books and subscriptions	500.00	0.00	500.00
501-322.000-720.300	Chemicals	1,000.00	0.00	1,000.00
501-322.000-720.500	Electrical supplies	200.00	0.00	200.00
501-322.000-720.600	Plumbing supplies	300,000.00	0.00	300,000.00
501-322.000-720.700	Construction materials	25,000.00	0.00	25,000.00
501-322.000-721.100	Uniforms	2,500.00	0.00	2,200.00
501-322.000-721.200	Other operating supplies	20,000.00	0.00	30,000.00
501-322.000-721.900	Small tools & minor equipment	12,000.00	0.00	20,000.00
501-322.000-725.200	Electricity	246,642.00	0.00	290,742.00
501-322.000-725.400	Fuel	9,000.00	0.00	7,000.00
501-322.000-730.100	Professional services	55,000.00	0.00	55,000.00
501-322.000-730.200	Technical services	12,000.00	0.00	15,000.00
501-322.000-740.100	Repair & Maintenance Vehicles	10,000.00	0.00	10,000.00
501-322.000-740.120	Repair & Maintenance Facility	0.00	0.00	200.00
501-322.000-740.130	Repairs & Maintenance Equipment	20,000.00	0.00	40,000.00
501-322.000-740.400	Rents & Leases	3,000.00	0.00	3,000.00
501-322.000-740.410	Vehicle & Equip Lease	35,651.00	0.00	29,509.00
501-322.000-740.411	Software Subscription	0.00	0.00	3,000.00
501-322.000-750.100	Insurance	53,882.00	0.00	50,563.00
501-322.000-750.200	Communications	5,000.00	0.00	5,000.00
501-322.000-750.210	Postage	500.00	0.00	500.00
501-322.000-750.300	Advertising & promotion	100.00	0.00	100.00
501-322.000-750.400	Travel & Training	9,000.00	0.00	9,000.00
501-322.000-750.600	Contributions,Memberships,Dues	500.00	0.00	500.00
501-322.000-750.650	Taxes, Fees, and Penalties	700.00	0.00	700.00
501-322.000-800.400	Equipment	6,000.00	0.00	13,600.00
501-322.000-900.300	Admin cost allocation	412,887.00	0.00	398,223.00
501-322.000-900.600	Engineering allocation	294,920.00	0.00	284,445.00
501-322.000-900.700	ERP Cost Allocation	8,536.00	0.00	11,379.00
322 - Water Distribution, Streets & Utilities Totals:		2,367,579.00	0.00	2,519,874.00
325 - Water Distribution Pretreatment				
501-325.000-720.100	Office Supplies	2,200.00	0.00	2,200.00
501-325.000-720.200	Books and Subscriptions	500.00	0.00	500.00
501-325.000-720.300	Chemicals	500.00	0.00	500.00
501-325.000-720.500	Electrical Supplies	400.00	0.00	400.00
501-325.000-720.600	Plumbing Supplies	1,000.00	0.00	3,000.00
501-325.000-720.700	Construction Materials	500.00	0.00	500.00
501-325.000-721.100	Uniforms	1,000.00	0.00	0.00
501-325.000-721.200	Other Operating Supplies	300.00	0.00	300.00
501-325.000-721.900	Small Tools & Minor Equipment	5,000.00	0.00	5,000.00
501-325.000-725.400	Fuel	8,183.00	0.00	8,028.00
501-325.000-730.100	Professional Services	5,000.00	0.00	5,000.00
501-325.000-730.200	Technical Services	528.00	0.00	5,000.00
501-325.000-740.100	Repair & Maintenance Vehicles	3,000.00	0.00	3,000.00
501-325.000-740.130	Repairs & Maintenance Equipment	500.00	0.00	500.00
501-325.000-740.400	Rent	500.00	0.00	500.00
501-325.000-740.410	Vehicle & Equip Lease	10,997.00	0.00	9,041.00
501-325.000-740.411	Software Subscription	18,000.00	0.00	23,000.00
501-325.000-750.100	Insurance	1,779.00	0.00	2,218.00
501-325.000-750.200	Communications	500.00	0.00	500.00
501-325.000-750.210	Postage	750.00	0.00	750.00
501-325.000-750.300	Advertisting	200.00	0.00	200.00
501-325.000-750.400	Travel & Training	2,400.00	0.00	5,000.00
501-325.000-750.600	Contributions, Memberships, Dues	500.00	0.00	1,000.00
501-325.000-750.650	Taxes, Fees, and Penalties	700.00	0.00	700.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
501-325.000-800.300	Improvements other than Buildings	7,500.00	0.00	0.00
	325 - Water Distribution Pretreatment Totals:	72,437.00	0.00	76,837.00
	501 - Water Totals:	13,254,226.28	0.00	8,126,582.05

...		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
511 - Wastewater				
331 - Wastewater Collection, Pretreatment				
511-331.000-700.100	Permanent salaries	287,573.00	0.00	263,467.00
511-331.000-700.200	Temporary salaries	15,000.00	0.00	15,840.00
511-331.000-700.300	Overtime	12,000.00	0.00	15,170.00
511-331.000-701.000	Auto/Other Allowance	1,500.00	0.00	780.00
511-331.000-701.100	Vacation Leave Buyback	489.00	0.00	495.00
511-331.000-710.100	Health insurance	49,921.00	0.00	30,818.00
511-331.000-710.200	F I C A	23,581.00	0.00	25,213.00
511-331.000-710.300	P E R S	27,434.00	0.00	25,265.00
511-331.000-710.310	PERS UAL	24,177.00	0.00	26,481.00
511-331.000-710.320	Pension Obligation Debt Serv.	27,791.00	0.00	33,110.00
511-331.000-710.400	Unemployment	1,344.00	0.00	1,344.00
511-331.000-710.500	Workers' compensation	8,535.00	0.00	7,948.00
511-331.000-720.100	Office supplies	2,000.00	0.00	2,000.00
511-331.000-720.200	Books and subscriptions	500.00	0.00	500.00
511-331.000-720.300	Chemicals	500.00	0.00	500.00
511-331.000-720.500	Electrical supplies	750.00	0.00	750.00
511-331.000-720.600	Plumbing supplies	1,500.00	0.00	1,500.00
511-331.000-720.700	Construction materials	100.00	0.00	100.00
511-331.000-721.100	Uniforms	1,000.00	0.00	1,000.00
511-331.000-721.200	Other operating supplies	3,000.00	0.00	3,000.00
511-331.000-721.900	Small tools & minor equipment	10,000.00	0.00	10,000.00
511-331.000-725.200	Electricity	8,481.00	0.00	11,151.00
511-331.000-725.300	Natural gas	250.00	0.00	256.00
511-331.000-725.400	Fuel	5,000.00	0.00	2,000.00
511-331.000-730.100	Professional services	12,702.00	0.00	20,000.00
511-331.000-730.200	Technical services	30,000.00	0.00	35,000.00
511-331.000-740.100	Repair & Maintenance Vehicles	5,000.00	0.00	5,000.00
511-331.000-740.120	Repair & Maintenance Facility	5,000.00	0.00	5,000.00
511-331.000-740.130	Repairs & Maintenance Equipment	20,000.00	0.00	20,000.00
511-331.000-740.400	Rents & Leases	1,000.00	0.00	1,000.00
511-331.000-740.410	Vehicle & Equip Lease	7,606.00	0.00	5,396.00
511-331.000-740.411	Software Subscription	0.00	0.00	5,000.00
511-331.000-750.100	Insurance	24,040.00	0.00	31,196.00
511-331.000-750.200	Communications	3,000.00	0.00	3,000.00
511-331.000-750.210	Postage	5,000.00	0.00	5,000.00
511-331.000-750.300	Advertising & promotion	5,000.00	0.00	5,000.00
511-331.000-750.400	Travel & Training	8,000.00	0.00	8,000.00
511-331.000-750.650	Taxes, Fees, and Penalties	80,000.00	0.00	50,000.00
511-331.000-800.300	Improvements other than bldgs.	300,000.00	0.00	200,000.00
511-331.000-800.400	Equipment	0.00	0.00	3,000.00
511-331.000-900.300	Admin cost allocation	319,988.00	0.00	308,623.00
511-331.000-900.400	Utilities allocation	1,061,711.00	0.00	1,024,003.06
511-331.000-900.600	Engineering allocation	250,682.00	0.00	241,779.00
511-331.000-900.700	ERP Cost Allocation	8,536.00	0.00	11,379.00
331 - Wastewater Collection, Pretreatment Totals:		2,659,691.00	0.00	2,466,064.06
332 - Wastewater Treatment				
511-332.000-700.100	Permanent salaries	451,821.00	0.00	464,575.00
511-332.000-700.200	Temporary salaries	10,000.00	0.00	31,680.00
511-332.000-700.300	Overtime	13,165.00	0.00	12,883.00
511-332.000-701.000	Auto/Other Allowance	5,100.00	0.00	5,100.00
511-332.000-701.100	Vacation Leave Buyback	4,128.00	0.00	4,078.00
511-332.000-710.100	Health insurance	68,734.00	0.00	54,922.00
511-332.000-710.200	F I C A	36,277.00	0.00	39,660.52
511-332.000-710.300	P E R S	49,073.00	0.00	46,803.00
511-332.000-710.310	PERS UAL	57,284.00	0.00	74,347.00
511-332.000-710.320	Pension Obligation Debt Serv.	50,318.00	0.00	52,022.00
511-332.000-710.400	Unemployment	2,068.00	0.00	2,068.00
511-332.000-710.500	Workers' compensation	12,887.00	0.00	14,552.00
511-332.000-720.100	Office supplies	2,000.00	0.00	2,000.00
511-332.000-720.200	Books and subscriptions	500.00	0.00	500.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
511-332.000-720.300	Chemicals	105,000.00	0.00	125,000.00
511-332.000-720.500	Electrical supplies	20,000.00	0.00	20,000.00
511-332.000-720.600	Plumbing supplies	3,000.00	0.00	3,000.00
511-332.000-720.700	Construction materials	5,000.00	0.00	5,000.00
511-332.000-720.800	Janitorial supplies	250.00	0.00	250.00
511-332.000-721.100	Uniforms	3,000.00	0.00	3,000.00
511-332.000-721.200	Other operating supplies	50,000.00	0.00	50,000.00
511-332.000-721.900	Small tools & minor equipment	25,000.00	0.00	25,000.00
511-332.000-725.100	Water	3,000.00	0.00	3,000.00
511-332.000-725.200	Electricity	621,595.00	0.00	695,043.00
511-332.000-725.400	Fuel	12,000.00	0.00	7,000.00
511-332.000-730.100	Professional services	224,023.00	0.00	170,000.00
511-332.000-730.200	Technical services	131,583.00	0.00	150,000.00
511-332.000-740.100	Repair & Maintenance Vehicles	10,000.00	0.00	10,000.00
511-332.000-740.120	Repair & Maintenance Facility	15,000.00	0.00	15,000.00
511-332.000-740.130	Repairs & Maintenance Equipment	30,000.00	0.00	30,000.00
511-332.000-740.200	Cleaning services	15,000.00	0.00	6,804.00
511-332.000-740.400	Rents & Leases	5,000.00	0.00	5,000.00
511-332.000-740.410	Vehicle & Equip Lease	10,997.00	0.00	9,033.00
511-332.000-740.411	Software Subscription	0.00	0.00	2,000.00
511-332.000-750.100	Insurance	123,120.00	0.00	132,975.00
511-332.000-750.200	Communications	2,500.00	0.00	2,500.00
511-332.000-750.210	Postage	500.00	0.00	500.00
511-332.000-750.400	Travel & Training	6,000.00	0.00	6,000.00
511-332.000-750.600	Contributions,Memberships,Dues	7,000.00	0.00	7,000.00
511-332.000-750.604	Community Outreach	10,000.00	0.00	10,000.00
511-332.000-750.650	Taxes, Fees, and Penalties	50,000.00	0.00	50,000.00
511-332.000-760.100	Interest, CIEDB, SWRCB, Interfund Lo	62,131.00	0.00	54,633.30
511-332.000-760.200	Principal, CIEDB & SWRCB	749,720.00	0.00	757,217.54
511-332.000-800.300	Improvements other than bldgs.	1,254,793.15	0.00	375,000.00
511-332.000-800.400	Equipment	24,000.00	0.00	217,963.00
511-332.000-900.300	Admin cost allocation	319,988.00	0.00	308,623.00
511-332.000-900.600	Engineering allocation	250,682.00	0.00	241,779.00
511-332.000-900.700	ERP Cost Allocation	8,536.00	0.00	11,379.00
332 - Wastewater Treatment Totals:		4,921,773.15	0.00	4,314,890.36

333 - Wastewater Collection, Streets & Utilities

511-333.000-720.100	Office Supplies	200.00	0.00	200.00
511-333.000-720.200	Books and Subscriptions	200.00	0.00	200.00
511-333.000-720.300	Chemicals	500.00	0.00	500.00
511-333.000-720.500	Electrical Supplies	200.00	0.00	200.00
511-333.000-720.600	Plumbing Supplies	3,000.00	0.00	3,000.00
511-333.000-720.700	Construction Materials	6,000.00	0.00	6,000.00
511-333.000-721.100	Uniforms	2,300.00	0.00	2,300.00
511-333.000-721.200	Other Operating Supplies	8,000.00	0.00	8,000.00
511-333.000-721.900	Small Tools & Minor Equipment	8,000.00	0.00	8,000.00
511-333.000-730.100	Professional Services	131,800.00	0.00	131,800.00
511-333.000-730.200	Technical Services	15,000.00	0.00	15,000.00
511-333.000-740.100	Repair & Maintenance Vehicles	5,000.00	0.00	5,000.00
511-333.000-740.130	Repairs & Maintenance Equipment	45,000.00	0.00	65,000.00
511-333.000-740.410	Vehicle & Equipment Leases	200.00	0.00	0.00
511-333.000-750.100	Insurance	31,807.00	0.00	32,829.00
511-333.000-750.200	Communications	200.00	0.00	200.00
511-333.000-750.300	Advertising & Promotion	200.00	0.00	200.00
511-333.000-750.400	Travel & Training	4,000.00	0.00	4,000.00
511-333.000-750.650	Taxes, Fees, and Penalties	500.00	0.00	500.00
511-333.000-800.400	Equipment	810,000.00	0.00	167,000.00
511-333.000-920.211	Transfer to Gas Tax	0.00	0.00	24,000.00
333 - Wastewater Collection, Streets & Utilities Totals:		1,072,107.00	0.00	473,929.00

511 - Wastewater Totals:	8,653,571.15	0.00	7,254,883.42
---------------------------------	---------------------	-------------	---------------------

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
521 - Solid Waste				
341 - Solid Waste Collection				
521-341.000-700.100	Permanent Salaries	41,509.00	0.00	42,832.00
521-341.000-700.200	Temporary Salaries	0.00	0.00	15,840.00
521-341.000-710.100	Health insurance	5,484.00	0.00	7,881.00
521-341.000-710.200	F I C A	3,175.00	0.00	3,277.00
521-341.000-710.300	P E R S	3,879.00	0.00	3,409.00
521-341.000-710.310	PERS UAL	92.00	0.00	124.00
521-341.000-710.320	Pension Obligation Debt Serv.	4,739.00	0.00	4,779.00
521-341.000-710.400	Unemployment	181.00	0.00	181.00
521-341.000-710.500	Workers' compensation	1,126.00	0.00	1,274.00
521-341.000-721.200	Other operating supplies	29,735.00	0.00	29,735.00
521-341.000-730.100	Professional Services	26,843.00	0.00	10,000.00
521-341.000-730.200	Technical services	1,616,031.00	0.00	1,616,031.00
521-341.000-750.300	Advertising & promotion	4,000.00	0.00	4,000.00
521-341.000-750.600	Contributions,Memberships,Dues	64,436.00	0.00	70,000.00
521-341.000-750.604	Community Outreach	25,000.00	0.00	25,000.00
521-341.000-750.660	Franchise fees	215,000.00	0.00	219,300.00
521-341.000-900.300	Admin cost allocation	61,933.00	0.00	59,734.00
521-341.000-900.400	Utilities allocation	23,594.00	0.00	22,755.62
521-341.000-900.700	ERP Cost Allocation	4,742.00	0.00	6,322.00
341 - Solid Waste Collection Totals:		2,131,499.00	0.00	2,142,474.62
521 - Solid Waste Totals:		2,131,499.00	0.00	2,142,474.62

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
531 - Airport				
351 - Airport				
531-351.000-700.100	Permanent salaries	12,888.00	0.00	13,410.00
531-351.000-700.300	Overtime	0.00	0.00	600.00
531-351.000-710.100	Health insurance	1,103.00	0.00	2,369.00
531-351.000-710.200	F I C A	986.00	0.00	1,072.00
531-351.000-710.300	P E R S	1,014.00	0.00	1,115.00
531-351.000-710.310	PERS UAL	28.00	0.00	41.00
531-351.000-710.320	Pension Obligation Debt Serv.	1,441.00	0.00	1,484.00
531-351.000-710.400	Unemployment	56.00	0.00	56.00
531-351.000-710.500	Workers' compensation	0.00	0.00	399.00
531-351.000-720.300	Chemicals	500.00	0.00	500.00
531-351.000-720.600	Plumbing supplies	100.00	0.00	100.00
531-351.000-720.800	Janitorial supplies	1,000.00	0.00	1,000.00
531-351.000-721.200	Other operating supplies	0.00	0.00	500.00
531-351.000-721.900	Small tools & minor equipment	11,000.00	0.00	11,000.00
531-351.000-725.200	Electricity	8,775.00	0.00	10,787.00
531-351.000-725.400	Fuel	400.00	0.00	500.00
531-351.000-730.100	Professional services	17,102.00	0.00	39,200.00
531-351.000-730.200	Technical services	3,600.00	0.00	8,500.00
531-351.000-740.120	Repairs & Maintenance Facility	16,200.00	0.00	16,200.00
531-351.000-740.130	Repairs & Maintenance Equipment	12,200.00	0.00	12,200.00
531-351.000-740.400	Rents & Leases	500.00	0.00	500.00
531-351.000-750.100	Insurance	10,411.00	0.00	15,264.00
531-351.000-750.200	Communications	600.00	0.00	600.00
531-351.000-750.400	Travel & Training	2,000.00	0.00	2,000.00
531-351.000-750.600	Contributions,Memberships,Dues	100.00	0.00	200.00
531-351.000-750.650	Taxes, Fees, and Penalties	3,400.00	0.00	3,400.00
531-351.000-800.300	Improvements other than bldgs.	216,318.00	0.00	1,152,375.00
531-351.000-900.300	Admin cost allocation	20,644.00	0.00	19,911.00
531-351.000-900.400	Utilities allocation	23,594.00	0.00	22,755.62
531-351.000-900.600	Engineering allocation	14,746.00	0.00	14,222.00
531-351.000-900.700	ERP Cost Allocation	1,424.00	0.00	1,897.00
351 - Airport Totals:		382,130.00	0.00	1,354,157.62
531 - Airport Totals:		382,130.00	0.00	1,354,157.62

Capital Improvement Fund Revenues

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
411 - Capital Projects - Parks				
600 - Transfers In				
411-511.000-600.101	Transfer from General Fund	100,000.00	0.00	0.00
600 - Transfers In Totals:		100,000.00	0.00	0.00
411 - Capital Projects - Parks Totals:		100,000.00	0.00	0.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
421 - Capital Projects - Streets				
430 - Grants				
421-310.000-430.405	SB1 Funding, From Gas Tax Fund	2,406,916.26	0.00	2,500,000.00
421-310.000-430.410	CMAQ Funding	2,983,466.15	0.00	0.00
421-310.000-430.416	STBG Funding	639,105.50	0.00	599,000.00
421-310.000-430.417	Street Grants	5,579,259.31	0.00	1,095,930.00
430 - Grants Totals:		11,608,747.22	0.00	4,194,930.00
600 - Transfers In				
421-310.000-600.209	Transfer from ARPA Fund	428,900.56	0.00	0.00
421-310.000-600.212	Transfer from Hwy Relinquishment	3,123,169.00	0.00	0.00
421-310.000-600.213	Transfer from Bicycle & Pedestrian Fu	49,514.65	0.00	25,000.00
421-310.000-600.215	Transfer from Measure D	2,838,314.49	0.00	2,298,810.00
421-310.000-600.451	Transfer from Impact Fees	600,000.00	0.00	0.00
421-310.000-600.501	Transfer from Water Fund	2,800,000.00	0.00	0.00
600 - Transfers In Totals:		9,839,898.70	0.00	2,323,810.00
421 - Capital Projects - Streets Totals:		21,448,645.92	0.00	6,518,740.00

Capital Improvement Fund Expenses

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
411 - Capital Projects - Parks				
411-511.000-800.300	Improvements other than bldgs.	33,310.00	0.00	0.00
411-511.000-800.400	Equipment	100,000.00	0.00	0.00
411 - Capital Projects - Parks Totals:		133,310.00	0.00	0.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
421 - Capital Projects - Streets				
421-310.000-730.100	Professional services	232,805.84	0.00	0.00
421-310.000-800.300	Improvements other than bldgs.	21,003,508.85	0.00	6,518,740.00
421 - Capital Projects - Streets Totals:		21,236,314.69	0.00	6,518,740.00

City of Brawley
Capital Improvement Program Heavy Equipment
Revenue Summary

Project #	Project Description	Gas Tax (211)	SB1 Road Maint. (217)	Measure D (215)	Pedestrian & Bicycle (213)	Water Fund (501)	Wastewater Fund (511)	Airport Fund (531)	Grants/Other	Total Project	Spent To-Date	Carryover	New Funding	Total FY25-26
FY 2025/26 (Shall be included for funding in the FY 2025/26 Budget)														
2025- ADA	Annual ADA Improvements				25,000					25,000	-	-	25,000	25,000
2025-08	City Hall Records Office Remodel								40,000 *GF (101)	40,000	-	-	40,000	40,000
2025-05	Integrated Permitting, Inspection and Business License Software								80,000 *GF (101)	80,000	-	-	80,000	80,000
2024-05	Police Department - New Conference Rooms								239,000 Police DIF (452)	239,000	4,531	234,469	-	234,469
2025-04	Fire Department - Fire Station 1 - Apparatus bay doors (4 door Replacements)								120,000 *GF (101)	120,000	-	-	120,000	120,000
2023-14	Alyce Gereaux Splash Pad Shade								128,526 Parks DIF (459)	128,526	5,297	93,229	30,000	123,229
2024-15	Parks Playground Equipment Replacement								100,000 GF (101)	100,000	-	100,000	-	100,000
2025-06	Parks Turbo Terrain Cut Commercial Mower								76,000 *GF (101)	76,000			76,000	76,000
2025-09	Latigo Retention Basin Tree Planting Project								6,260 *GF (101) 29,600 IID Grant	35,860			-	- 35,860
2025-10	Lighting Fixture Improvement at Various Parks and Recreation Sites								35,000 IID Grant	35,000			35,000	35,000
2023-22	Library Additional Bookcases								40,000 Library DIF (460)	40,000	-	40,000	-	40,000
2023-BFLFIP	Library HVAC System and Windows Upgrade								611,050 Building Forward Grant	611,050	-	611,050	-	611,050
2025-07	Library Restroom Renovation and Expansion								100,000 Library DIF Fund(460)	100,000	-	-	100,000	100,000
2023-20	Dump Truck	100,000					24,000			124,000	-	100,000	24,000	124,000
2025-11	Streets Paint Machine	15,000		60,000						75,000			75,000	75,000
2025-12	Streets Crack Sealing Machine	20,000		80,000						100,000			100,000	100,000
2022-04	Traffic Synchronization & Intelligent Transportation System		147,550	200,000					700,000 CMAQ	1,047,550	183,053	864,497	-	864,497
2022-05	Main St. from 1st St. to 9th St. Waterline Construction , Meter Installations. (Waterline Construction & Street Rehabilitation)			237,111		2,800,000	600,000		Water Capacity DIF Fund (456) Hwy Relinquish.	9,923,171	9,174,637	748,534	-	- 748,534
2023-02	B Street from Eastern Avenue to Palm Avenue (Construction)			7,000					509,000 STBG	516,000	-	516,000	-	516,000
2022-03	Ocotillo Springs Sidewalk Construction			120,000					2,305,979 AHSC Grant	2,425,979	58,850	2,367,129	-	2,367,129
2024-20	Intersection of Main St. and 8th Street (Design Only)			4,690					42,210 HSIP Grant (C11)	46,900	-	46,900	-	46,900
2024-21	Dogwood Rd and Mead Road (Design Only)			31,844					94,500 HSIP Grant (C11)	126,344	-	126,344	-	126,344
2024-02	Various Streets Improvements Phase 1 (Design & Construction)			1,743,823						1,743,823	234,495	1,509,328	-	- 1,509,328
2024-20	Intersection of Main St. and 8th Street (Construction)			27,770					249,930 HSIP (C11)	277,700			277,700	277,700
2024-21	Dogwood Rd and Mead Road (Construction)			94,000					846,000 HSIP (C11)	940,000			940,000	940,000
2025-13	Best Road Street Rehabilitation - Main St. to Ganado Dr. (Design & Construction)		2,500,000	100,000						2,600,000	-	-	2,600,000	2,600,000
2025-14	Phase 2 - Paving Street & Design Various Locations on East Side			1,500,000						1,500,000	-	-	1,500,000	1,500,000
2025-15	Main Street from Eastern to Best Road Resurfacing (Design)			500,000						500,000	-	-	500,000	500,000
2025-16	Western Avenue from Main Street to Hwy 86 (Construction)			77,040					599,000 STBG	676,040	-	-	676,040	676,040
2021-15	Rehabilitation of Finish Water Reservoir (2 Water Storage Tank Rehab)					2,406,000				2,406,000	-			2,406,000
2024-15	Hinojosa Water Tank Removal					200,000			200,000 CA Department Water Resource	400,000	-	200,000	200,000	400,000
2021-16	Installation of automatic flusher station at SDSU								97,000 Water Capacity DIF Fund (456)	97,000	-	87,000	10,000	97,000
2025-17	Repair of Back Wash Pump					100,000				100,000	-	-	100,000	100,000
2025-18	Generator at the Jones Tank at the Airport					95,000				95,000	-	-	95,000	95,000
2025-19	Flocculator replacement (12 units)					300,000				300,000	-	-	300,000	300,000
2022-07	Crane Installation to Maintain Lift Station No. 3 Pumps						160,000			160,000	-	160,000	-	160,000
2023-12	Lift Station No. 3 Electrical System Assesment and Rehabilitation					60,000				60,000	-	60,000	-	60,000
2022-09	Aereation Basin Valve Actuators Replacement					80,000				80,000	-	80,000	-	80,000
2025-20	New Backhoe					167,000				167,000	-	-	167,000	167,000
2025-21	Lift Station No. 2 Complete Rehabilitation of Wet Well and Manhole (Design and Construction)					200,000				200,000	-	-	200,000	200,000
2025-22	Eastern New Sewer Line Capacity (Design)								250,000 WasteWater Capacity DIF Fund (457)	250,000	-	-	250,000	250,000
2025-23	Sludge Pump for Centrifuge (1 unit)						16,100			16,100	-	-	16,100	16,100
2025-24	Water Plant Pump (1 unit)						18,463			18,463	-	-	18,463	18,463
2025-25	Wasting Sludge Pump (1 unit)						18,400			18,400	-	-	18,400	18,400

City of Brawley
Capital Improvement Program Heavy Equipment

Revenue Summary

Project #	Project Description	Gas Tax (211)	SB1 Road Maint. (217)	Measure D (215)	Pedestrian & Bicycle (213)	Water Fund (501)	Wastewater Fund (511)	Airport Fund (531)	Grants/Other	Total Project	Spent To-Date	Carryover	New Funding	Total FY25-26
2025-26	Clarifier Recoat from Rust Damage (Design)						75,000			75,000	-	-	75,000	75,000
2025-27	Replacement Modular Valves for Biolock (20 units)						70,000			70,000	-	-	70,000	70,000
2025-28	Gear Box Tower						30,000			30,000			30,000	30,000
2025-29	175 Horsepower Motors for VFDs (4 units)						65,000			65,000			65,000	65,000
2025-30	WWTP Facility Fence						50,000			50,000			50,000	50,000
2020-07	Design Reconstruction of Runway 8/26								393,025	393,025	229,407	163,618	-	163,618
2025-31	Airport Crack fill of airfield pavements (Design and Construction)							7,500	150,000	157,500	-	-	157,500	157,500
2025-32	Airport Overlay of Ken Bemis Drive (Design and Construction)						16,250	325,000	341,250	341,250	-	-	341,250	341,250
2025-33	Airport Pilot Lounge Modernization Upgrade (Design and Construction)						18,750	375,000	393,750	393,750	-	-	393,750	393,750
2025-34	Airport Seal and Stripe airfield project						12,375	247,500	259,875	259,875	-	-	259,875	259,875
TOTAL ANTICIPATED FOR FY 2025/26		\$ 135,000	\$ 2,647,550	\$ 4,783,278	\$ 25,000	\$ 5,901,000	\$ 1,033,963	\$ 54,875	\$ 15,875,640	\$ 30,456,306	\$ 9,890,270	\$ 10,514,098	\$ 10,051,938	\$ 20,566,036

FY 2026/27 (Not funded with adoption of FY 2025/26 budget)										Total Project				
2026-ADA	Annual ADA Improvements				25,000					25,000				
2026-01	Police Department Patrol Room Remodel							180,000	Police DIF (452)					
2026-02	Fire Department Fire Station 1 Downstairs Remodel							250,000	Fire DIF (453)					
2026-03	City-wide Storage Server Update							110,000	*GF (101)	110,000				
2026-04	Fire Station 1 Parking Lot Resurfacing							PENDING	*GF (101)	-				
2026-05	Citywide Electronic Timekeeping system							PENDING	*GF (101)	-				
2026-06	Best Road Street Rehabilitation - Main St. to Jones Phase 1 (Construction)		1,500,000	150,000						1,650,000				
2026-07	Phase 3 -Paving Street & Design Various Locations			1,500,000						1,500,000				
2025-13	Main Street from Eastern to Best Road Resurfacing (Construction)		2,000,000					200,000	Water Capacity DIF Fund (456)	3,000,000				
								800,000	*S.Padilla Grant					
2026-08	Dogwood from Mead to South Plaza on Imperial Avenue			2,000,000						2,000,000				
2025-22	Eastern Sewer Line Capacity (Construction)								PENDING	WW Capacity DIF Fund (457)	-			
2025-26	Clarifier Recoat from Rust Damage (Construction)						200,000			200,000				
2020-07	Airport Reconstruction of Runway 8/26 (Construction)							253,000	5,060,000	5,313,000				
TOTAL ANTICIPATED FOR FY 2026/27		-	3,500,000	3,650,000	25,000	-	200,000	253,000	6,600,000	13,798,000				

FY 2027/28 (Not funded with adoption of FY 2025/26 budget)										Total Project				
2027-ADA	Annual ADA Improvements	-	-	-	25,000	-	-	-		25,000				
2027-01	Supply Emergency Power to Headwork Screen						342,431			342,431				
2027-02	Fire Cardiac Arrest Monitor							37,000	GF (101)	37,000				
2025-11	Best Road Street Rehabilitation -Jones to Ganado Phase 2 (Construction)		1,500,000	150,000						1,650,000				
2027-03	Airport Seal and Strobe Runway and Connecting Taxiways (Design)							13,613	272,250	285,863				
									FAA Grant					
TOTAL ANTICIPATED FOR FY 2027/28		-	1,500,000	150,000	25,000	-	342,431	13,613	309,250	-	2,340,294			

FY 2028/29 (Not funded with adoption of FY 2025/26 budget)										Total Project				
2028-ADA	Annual ADA Improvements				25,000					25,000				
2028-01	Lift Station No. 1 Rehabilitation						435,160			435,160				
2028-02	Library Sanitary Sewer Pipeline Replacement						61,000			61,000				
2028-03	General Plan Amendment (expires 2030, updated in 2008)	-	-	-	-	-	-	1,500,000	GF (101)	1,500,000				
2027-03	Airport Seal and Strobe Runway and Connecting Taxiways (Construction)							90,000	1,800,000	1,890,000				
									FAA Grant					
TOTAL ANTICIPATED FOR FY 2028/29		-	-	-	25,000	-	496,160	90,000	3,300,000	-	3,911,160			

FY 2029/30 (Not funded with adoption of FY 2025/26 budget)										Total Project				
2029-ADA	Annual ADA Improvements				25,000					25,000				
TOTAL ANTICIPATED FOR FY 2029/30		-	-	-	25,000	-	-	-	-	25,000				

FY 2030/31 (Not funded with adoption of FY 2025/26 budget)										Total Project				
2030-ADA	Annual ADA Improvements				25,000					25,000				
TOTAL ANTICIPATED FOR FY 2030/31		-	-	-	25,000	-	-	-	-	25,000				

ESTIMATED TOTALS FOR NEXT FIVE YEARS		\$ 135,000	\$ 7,647,550	\$ 8,583,278	\$ 150,000	\$ 5,901,000	\$ 2,072,554	\$ 411,488	\$ 26,084,890	\$ -	\$ 50,555,759	\$ 9,890,270	\$ 10,514,098	\$ 10,051,938	\$ 20,566,036
---	--	-------------------	---------------------	---------------------	-------------------	---------------------	---------------------	-------------------	----------------------	-------------	----------------------	---------------------	----------------------	----------------------	----------------------

City of Brawley
Capital Improvement Program Heavy Equipment

Revenue Summary

Project #	Project Description	Gas Tax (211)	SB1 Road Maint. (217)	Measure D (215)	Pedestrian & Bicycle (213)	Water Fund (501)	Wastewater Fund (511)	Airport Fund (531)	Grants/Other	Total Project	Spent To-Date	Carryover	New Funding	Total FY25-26
-----------	---------------------	------------------	--------------------------	--------------------	-------------------------------	---------------------	--------------------------	-----------------------	--------------	---------------	---------------	-----------	-------------	---------------

Funding Notes:

GF = General Fund

AHSC = Affordable Housing and Sustainable Communities

ARPA = American Rescue Plan Act, Federal Funds

CMAQ = Congestion Mitigation and Air Quality

DIF = Development Impact Fee

FAA = Federal Aviation Administration

Hwy Relinquish. = Highway Relinquishment Funds, One time funding

STBG = Surface Transportation Block Grant

LPP Formulaic = Local Partnership Program -Formulaic

CRRSAA = Coronavirus Response and Relief Supplemental Appropriations Act of 2021

Internal Service Fund Revenues

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
601 - Maintenance				
460 - Interest on investments				
601-802.000-460.100	Interest on investments	6,000.00	0.00	6,000.00
460 - Interest on investments Totals:		6,000.00	0.00	6,000.00
601 - Maintenance Totals:		6,000.00	0.00	6,000.00

...		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
602 - Risk Management				
440 - Fees and Charges for Services				
602-811.000-440.800	Insurance allocation, Liability/Propert	1,339,501.00	0.00	1,503,381.00
602-813.000-440.800	Insurance allocation, Workers Comp.	754,181.00	0.00	875,706.00
602-814.000-440.800	Insurance Allocation - Employee Assis	10,200.00	0.00	0.00
440 - Fees and Charges for Services Totals:		2,103,882.00	0.00	2,379,087.00
470 - Miscellaneous				
602-811.000-470.300	Other revenues	75,821.00	0.00	75,821.00
470 - Miscellaneous Totals:		75,821.00	0.00	75,821.00
602 - Risk Management Totals:		2,179,703.00	0.00	2,454,908.00

Internal Service Fund Expenses

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
601 - Maintenance				
601-801.000-700.100	Permanent salaries	54,671.00	0.00	57,580.00
601-801.000-710.100	Health insurance	32.00	0.00	42.00
601-801.000-710.200	F I C A	4,182.00	0.00	4,420.00
601-801.000-710.300	P E R S	4,303.00	0.00	4,487.00
601-801.000-710.310	PERS UAL	116.00	0.00	168.00
601-801.000-710.320	Pension Obligation Debt Serv.	5,979.00	0.00	6,295.00
601-801.000-710.400	Unemployment	238.00	0.00	238.00
601-801.000-710.500	Workers' compensation	0.00	0.00	1,712.00
601-801.000-730.200	Technical services	18,692.00	0.00	20,000.00
601-801.000-750.100	Insurance	2,936.00	0.00	2,900.00
601-801.000-750.200	Communications	550.00	0.00	550.00
601-801.000-750.650	Taxes, Fees, and Penalties	3,000.00	0.00	3,000.00
601-802.000-725.200	Electricity	734.00	0.00	822.00
601 - Maintenance Totals:		95,433.00	0.00	102,214.00

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
602 - Risk Management				
602-811.000-750.100	Insurance - Liability & Property	1,339,501.00	0.00	1,508,791.00
602-813.000-750.100	Insurance - Worker's Compensation	754,181.00	0.00	875,706.00
602-814.000-730.200	Technical services - Health Admin, Fe	6,000.00	0.00	6,000.00
602-814.000-750.100	Insurance - Employee Assistance Prog	7,400.00	0.00	7,400.00
602 - Risk Management Totals:		2,107,082.00	0.00	2,397,897.00

Fiduciary Fund Revenues and Expenses

...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
401 - Successor Agency to the BCRA				
410 - Taxes				
401-611.000-410.411	RPTTF Distribution	325,858.00	0.00	328,348.00
410 - Taxes Totals:		325,858.00	0.00	328,348.00
460 - Interest on investments				
401-611.000-460.100	Interest on investments	50.00	0.00	100.00
460 - Interest on investments Totals:		50.00	0.00	100.00
401 - Successor Agency to the BCRA Totals:		325,908.00	0.00	328,448.00

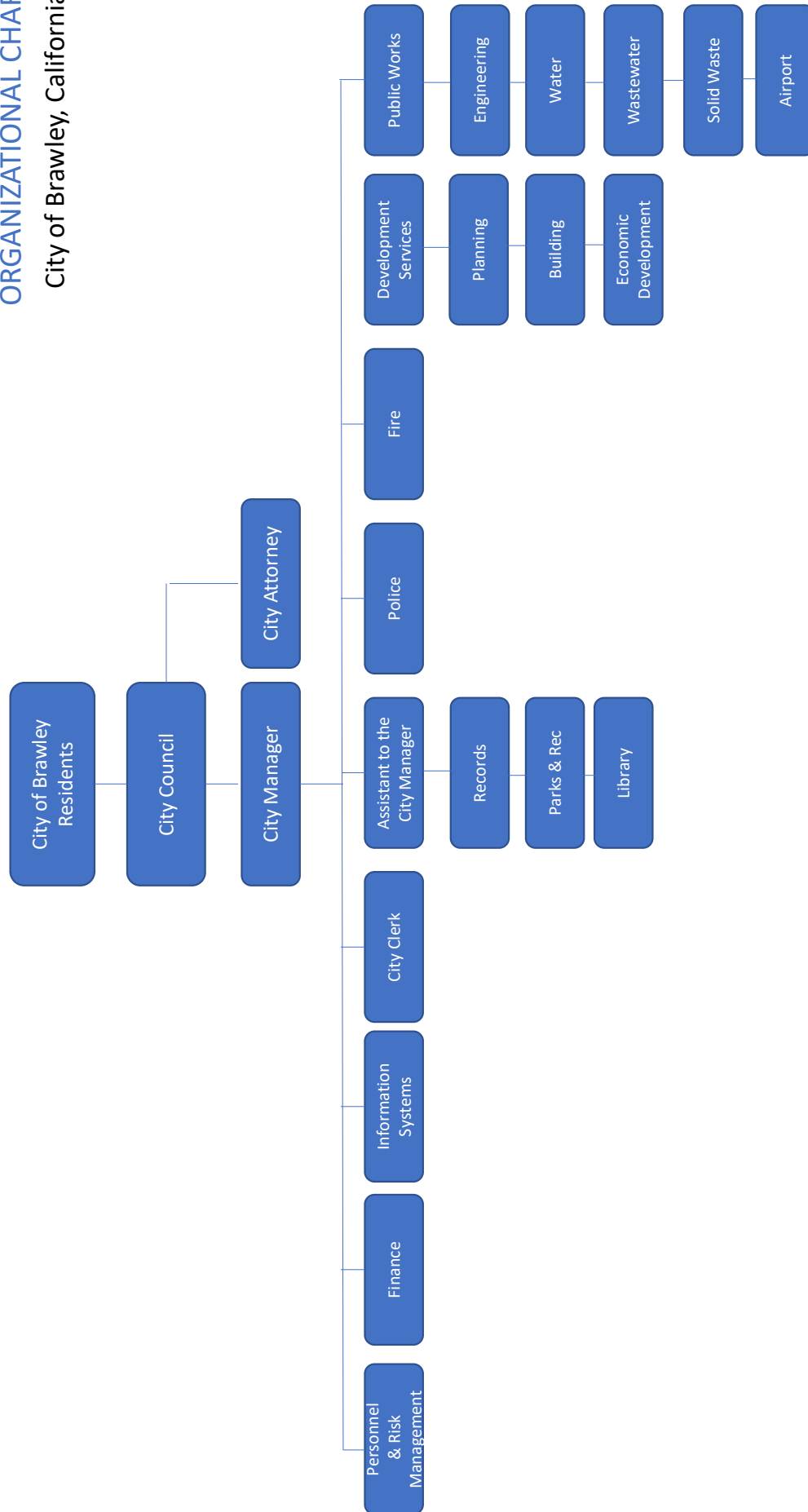
...

...

		2024/2025	2025/2026	2025/2026
		Current Budget	Proposed Budget 1	Adopted Budget
401 - Successor Agency to the BCRA				
401-611.000-730.200	Technical services	2,920.00	0.00	2,920.00
401-611.000-760.100	Interest	90,491.00	0.00	85,731.00
401-611.000-760.200	Principal	215,000.00	0.00	220,000.00
401-611.000-920.101	Transfer to General Fund	17,497.00	0.00	17,497.00
401 - Successor Agency to the BCRA Totals:		325,908.00	0.00	326,148.00

ORGANIZATIONAL CHART

City of Brawley, California



City of Brawley
Personnel Summary

Department	Position	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Budgeted Positions	2025-26 Budgeted Positions
City Council						
111.000		5.00	5.00	5.00	5.00	5.00
		-	-	-	-	-
Total City Council		5.00	5.00	5.00	5.00	5.00
City Clerk						
112.000	City Clerk - Elected	1.00	1.00	1.00	1.00	1.00
112.000	Records Administrator	1.00	0.00	0.00	0.00	0.00
112.000	Records Clerk	1.00	0.00	0.00	0.00	0.00
		-	-	-	-	-
Total City Clerk		3.00	1.00	1.00	1.00	1.00
City Manager						
131.000	City Manager	1.00	1.00	1.00	1.00	1.00
131.000	Special Projects Coordinator	0.00			1.00	1.00
		-	-	-	-	-
Total City Manager		1.00	1.00	1.00	2.00	2.00
Records Administration						
132.000	Assistant to the City Manager	0.00	1.00	1.00	1.00	1.00
132.000	Records Specialist	0.00	0.00	0.00	1.00	1.00
132.000	Administrative Office Clerk	0.00	0.75	1.00	-	-
132.000	Staff Assistant	0.00	0.00	0.00	1.00	1.00
		-	-	-	-	-
Total Records Administration		0.00	1.75	2.00	3.00	3.00
Finance						
151.000	Finance Director	0.00	0.00	0.00	0.75	0.75
151.000	Finance Director/City Treasurer	0.75	0.75	0.75	0.00	0.00
151.000	Assistant Finance Director	0.90	0.00	0.00	0.90	0.70
151.000	Finance Manager	0.00	0.70	0.70	0.00	0.00
151.000	Accountant	0.25	0.25	1.00	1.00	1.00
151.000	Management Analyst	0.0	0.0	0.25	0.25	0.25
151.000	Accountant / Utility Billing Support	0.70	0.50	0.50	0.70	0.70
151.000	Senior Accounting Assistant	1.70	1.60	1.60	0.70	0.70
151.000	Accounting Assistant	0.20	0.20	0.20	0.00	0.00
151.000	Payroll Specialist	0.00			1.00	1.00
		-	-	-	-	-
Total Finance		4.50	4.00	5.00	5.30	5.10
Utility Billing						
152.000	Finance Director	0.25	0.25	0.25	0.25	0.25
152.000	Assistant Finance Director	0.10	0.00	0.00	0.10	0.30
152.000	Finance Manager	0.00	0.30	0.30	0.00	0.00
152.000	Accountant / Utility Billing Support	0.30	0.50	0.50	0.30	0.30
152.000	Senior Accounting Assistant	0.30	0.40	0.40	0.30	0.30
152.000	Accounting Assistant	1.80	1.80	1.80	2.00	2.00
		-	-	-	-	-
Total Utility Billing		2.75	3.25	3.25	2.95	3.15
Personnel						
153.000	Personnel & Risk Mgmt. Administrator	1.00	0.00	0.00	0.00	0.00
153.000	Human Resources Administrator	0.00	0.00	1.00	1.00	1.00
153.000	Human Resources Manager	0.00	1.00	0.00	0.00	0.00
153.000	Human Resources Generalist	0.00	0.00	1.00	1.00	1.00

City of Brawley
Personnel Summary

Department	Position	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Budgeted Positions	2025-26 Budgeted Positions
153.000	Human Resources Clerk	0.00	0.00	0.00	1.00	1.00
153.000	Administrative Office Clerk	0.00	0.25	0.00	0.00	0.00
		-	-	-	-	-
Total Personnel		1.00	1.25	2.00	3.00	3.00
City Treasurer						
155.000	City Treasurer	0.00	0.00	0.00	0.00	0.00
		-	-	-	-	-
Total City Treasurer		0.00	0.00	0.00	0.00	0.00
Planning						
171.000	Development Services Director	1.00	1.00	0.50	0.50	0.50
171.000	Associate Planner	0.00	0.00	0.00	0.00	1.00
171.000	Planning Manager	0.00	1.00	0.00	0.00	0.00
171.000	Planning Technician	1.00	0.00	1.00	1.00	1.00
171.000	Admin Secretary/Planning Tech	0.00	0.00	0.00	0.00	0.00
		-	-	-	-	-
Total Planning		2.00	2.00	1.50	1.50	2.50
Information Technology						
181.000	Information Systems Manager	1.00	0.00	0.00	0.00	0.00
181.000	Information Technology Director	0.00	1.00	1.00	1.00	1.00
181.000	IT Technician I	0.00	0.00	0.00	1.00	2.00
		-	-	-	-	-
Total Information Technology		1.00	1.00	1.00	2.00	3.00
Police						
211.000	Chief	1.00	1.00	1.00	1.00	1.00
211.000	Assistant Chief				1.00	1.00
211.000	Commander	1.00	2.00	2.00	1.00	1.00
211.000	Sergeant	5.00	5.00	5.00	6.00	7.00
211.000	Police Agent	6.00	8.00	12.00	12.00	11.00
211.000	P.O. I	2.00	0.00	5.00	2.00	2.00
211.000	P.O. II	1.00	7.00	1.00	2.00	3.00
211.000	P.O. III	10.00	4.00	2.00	6.00	5.00
211.000	Basic PO	0.00	0.00	0.00	0.00	0.00
211.000	Dispatcher	7.00	7.00	7.00	8.00	8.00
211.000	Administrative Assistant	1.00	1.00	1.00	1.00	1.00
211.000	Evidence Technician	0.00	0.00	1.00	1.00	1.00
211.000	Community Service Officer	4.00	4.00	3.00	3.00	3.00
211.000	Dispatch Supervisor	1.00	1.00	1.00	1.00	1.00
211.000	Records Supervisor	1.00	1.00	1.00	1.00	1.00
		-	-	-	-	-
Total Police		40.00	41.00	42.00	46.00	46.00
Graffiti Abatement						
211.300	Graffiti Abatement Worker	0.00	1.00	1.00	1.00	1.00
		-	-	-	-	-
Total Graffiti Abatement		0.00	1.00	1.00	1.00	1.00
Code Enforcement						
211.400	Code Enforcement Officer	0.00	0.00	0.00	1.00	1.00
		-	-	-	-	-
Total Code Enforcement		0.00	0.00	0.00	1.00	1.00

City of Brawley
Personnel Summary

Department	Position	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Budgeted Positions	2025-26 Budgeted Positions
Animal Control						
211.500	Animal Control Officer	1.00	1.00	1.00	1.00	1.00
		-	-	-	-	-
Total Animal Control		0.00	1.00	1.00	1.00	1.00
Fire Department						
221.000	Chief	1.00	1.00	1.00	1.00	1.00
221.000	Deputy Chief of Operations & Training	0.00	0.00	0.00	0.00	1.00
221.000	Fire Marshal	0.00	1.00	1.00	1.00	1.00
221.000	Captain	6.00	6.00	6.00	6.00	6.00
221.000	Firefighter	10.00	10.00	15.00	16.00	16.00
		-	-	-	-	-
Total Fire		17.00	18.00	23.00	24.00	25.00
Building Inspections						
231.000	Development Services Director	0.00	0.00	0.00	0.00	0.25
231.000	Interim Building Official	1.00	1.00	1.00	1.00	1.00
231.000	Building Inspector	1.00	1.00	1.00	1.00	1.00
231.000	Inspector/Code Enforcement	0.00	0.00	0.00	0.00	0.00
231.000	Administrative Secretary	0.75	0.75	0.75	0.75	0.75
		-	-	-	-	-
Total Building Inspection		2.75	2.75	2.75	2.75	3.00
Engineering						
311.000	Director of Public Works Operations	1.00	1.00	0.50	0.50	0.15
311.000	Senior Civil Engineer	1.00	0.00	0.00	1.00	0.00
311.000	Associate Civil Engineer	0.00	1.00	1.00	0.00	1.00
311.000	Assistant Civil Engineer	1.00	1.00	1.00	1.00	2.00
311.000	Engineer	0.00	0.00	0.00	0.00	0.00
311.000	Engineering Technician	1.00	1.00	1.00	1.00	1.00
311.000	Public Works Analyst	0.00	0.00	1.00	1.00	1.00
311.000	Labor Compliance Officer	1.00	1.00	1.00	1.00	1.00
311.000	Administrative Secretary	1.00	1.00	1.00	1.00	1.00
		-	-	-	-	-
Total Engineering		6.00	6.00	6.50	6.50	7.15
Community and Economic Development						
411.000	Development Services Director	0.00	0.00	0.00	0.00	0.25
411.000	Inspector	1.00	1.00	1.00	1.00	1.00
411.000	Bookkeeper	1.00	1.00	1.00	1.00	1.00
411.000	Administrative Secretary	0.25	0.25	0.25	0.25	0.25
		-	-	-	-	-
Total Community and Economic Development		2.25	2.25	2.25	2.25	2.50
Parks						
511.000	Parks & Recreation Manager	0.50	0.50	0.50	0.50	0.50
511.000	Parks & Recreation Coordinator	1.00	0.00	0.00	0.00	0.00
511.000	Parks Coordinator	0.00	1.00	1.00	2.00	2.00
511.000	Recreation Coordinator	0.50	0.50	0.00	0.00	0.00
511.000	Maintenance Leadman	1.00	1.00	1.00	0.00	0.00
511.000	Maintenance Worker	4.00	4.00	4.00	4.00	5.00
		-	-	-	-	-
Total Parks		7.00	7.00	6.50	6.50	7.50
Recreation & Lions Center						

City of Brawley
Personnel Summary

Department	Position	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Budgeted Positions	2025-26 Budgeted Positions
521.000	Parks & Recreation Manager	0.50	0.50	0.50	0.50	0.50
521.000	Recreation Coordinator	0.50	0.50	1.00	1.00	1.00
521.000	Recreation Clerk	0.00	0.00	1.00	1.00	1.00
521.000	Maintenance Leadman	1.00	1.00	1.00	1.00	1.00
		-	-	-	-	-
Total Recreation & Lions Center		2.00	2.00	3.50	3.50	3.50
Library						
551.000	Librarian	0.00	0.00	0.00	0.00	0.00
551.000	Library Manager	1.00	1.00	1.00	1.00	1.00
551.000	Circulation Supervisor	1.00	1.00	1.00	1.00	1.00
551.000	Library Clerk	1.00	1.00	1.00	1.00	1.00
		-	-	-	-	-
Total Library		3.00	3.00	3.00	3.00	3.00
Library Grant						
551.200	Library Literacy Clerk	0.00	0.00	0.00	1.00	1.00
551.200	Lead Presenter	0.00	0.00	0.00	0.00	0.00
551.200	Driver/Clerk	0.00	0.00	0.00	0.00	0.00
		-	-	-	-	-
Total Library Grant		0.000	0.00	0.00	1.00	1.00
Total General Fund		100.25	104.25	113.25	124.25	129.40
Street Maintenance - Gas Tax Fund						
312.000	Director of Public Works Operations	0.00	0.00	0.20	0.20	0.17
312.000	Streets & Utilities Maint. Supervisor	0.32	0.32	0.32	0.32	0.32
312.000	Assistant Streets & Utility Maint. Sup.	0.32	0.32	0.32	0.32	0.32
312.000	Environmental Compliance Operator III	0.00	0.00	0.25	0.00	0.00
312.000	Environmental Compliance Operator II	0.00	0.00	0.25	0.50	0.50
312.000	Environmental Compliance Operator I	0.00	0.50	0.25	0.25	0.25
312.000	Water Dist. Sewage Coll. Operator	0.32	0.00	0.00	0.00	0.00
312.000	Utility Leadman	0.00	0.32	0.32	0.32	0.32
312.000	Utility Worker II	0.64	0.64	0.64	0.32	0.32
312.000	Utility Worker I	2.24	1.92	1.92	2.24	2.6
312.000	Maintenance Worker	0.35	0.35	0.70	0.70	0.70
		-	-	-	-	-
Total Street Maintenance		4.19	4.37	5.17	5.17	5.50
Violent Crime Reduction Program						
228.211	Crime Prevention Coordinator	0.00	0.00	1.00	1.00	1.00
		-	-	-	-	-
Total Violent Crime Reduction Program		0.00	0.00	1.00	1.00	1.00
Citizen's Option for Public Safety (COPS) Hiring						
230.211	P.O. I	0.00	1.00	1.00	0.00	0.00
230.211	P.O. II	0.00	0.00	0.00	1.00	1.00
230.211	P.O. III	0.00	2.00	2.00	4.00	4.00
Total Citizen's Option for Public Safety (COPS) Hiring		0.00	3.00	3.00	5.00	5.00
Permanent Local Housing Grant						
218.211	Police Agent	0.00	0.00	0.00	1.00	1.00
Total Permanent Local Housing Grant		0.00	0.00	0.00	1.00	1.00

City of Brawley
Personnel Summary

Department	Position	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Budgeted Positions	2025-26 Budgeted Positions
Water Treatment						
321.000	Director of Public Works Operations	0.00	0.00	0.20	0.20	0.17
321.000	Operations Division Manager	1.00	1.00	0.00	0.00	0.00
321.000	Chief Operator	1.00	1.00	1.00	1.00	1.00
321.000	Asst. Chief Operator	2.00	1.00	1.00	1.00	1.00
321.000	Plant Operator III	5.00	5.00	5.00	5.00	5.00
321.000	Maintenance Worker	1.00	1.00	1.00	1.00	1.00
321.000	Environmental Compliance Operator III	0.00	0.00	0.25	0.00	0.00
321.000	Environmental Compliance Operator II	0.00	0.00	0.25	0.50	0.50
321.000	Environmental Compliance Operator I	0.00	0.50	0.25	0.25	0.25
321.000	Water Distribution Sewage Collection System Operator	0.00	0.00	0.00	0.00	0.00
321.000	Landscaper	0.50	0.00	0.00	0.00	0.00
		-	-	-	-	-
Total Water Treatment		10.50	9.50	8.95	8.95	8.92
Water Distribution						
322.000	Director of Public Works Operations	0.00	0.00	0.20	0.20	0.17
322.000	Pretreatment & Distrib. Supervisor	0.00	0.00	0.00	0.00	0.00
322.000	Sr. Environmental Compliance Officer	0.25	0.25	0.25	0.25	0.25
322.000	W/WW System Operator	0.50	0.00	0.00	0.00	0.00
322.000	Streets & Utilities Maint. Supervisor	0.50	0.50	0.50	0.50	0.50
322.000	Assistant Streets & Utility Maint. Sup.	0.50	0.50	0.50	0.50	0.50
322.000	Water Dist. Sewage Coll. Operator	0.50	0.00	0.00	0.00	0.00
322.000	Utility Leadman	0.00	0.50	0.50	0.50	0.50
322.000	Utility Worker II	1.00	1.00	1.00	0.50	0.50
322.000	Utility Worker I	3.50	3.00	3.00	3.50	4.50
322.000	Maintenance Worker	0.00	0.50	1.00	1.00	1.00
		-	-	-	-	-
Total Water Distribution		6.75	6.25	6.95	6.95	7.92
Wastewater Collection						
331.000	Director of Public Works Operations	0.00	0.00	0.20	0.20	0.17
331.000	Pretreatment & Distrib. Supervisor	0.00	0.00	0.00	0.00	0.00
331.000	Sr. Environmental Compliance Officer	0.75	0.75	0.75	0.75	0.75
331.000	Environmental Compliance Operator III	0.00	0.00	0.25	0.00	0.00
331.000	Environmental Compliance Operator II	0.00	0.00	0.25	0.50	0.50
331.000	Environmental Compliance Operator I	0.00	0.50	0.25	0.25	0.25
331.000	W/WW System Operator	0.50	0.00	0.00	0.00	0.00
331.000	Streets & Utilities Maint. Super.	0.18	0.18	0.18	0.18	0.18
331.000	Assist. Streets & Util. Maint. Super.	0.18	0.18	0.18	0.18	0.18
331.000	Water Dist. Sewage Coll. Operator	0.18	0.00	0.00	0.00	0.00
331.000	Utility Leadman	0.00	0.18	0.18	0.18	0.18
331.000	Utility Worker II	0.36	0.36	0.36	0.18	0.18
331.000	Utility Worker I	1.26	1.08	1.08	1.26	1.90
		-	-	-	-	-
Total Wastewater Collections		3.41	3.23	3.68	3.68	4.29
Wastewater Treatment						
332.000	Director of Public Works Operations	0.00	0.00	0.20	0.20	0.17
332.000	Chief Operator	1.00	1.00	1.00	1.00	1.00
332.000	Lab Analyst	1.00	1.00	1.00	1.00	1.00
332.000	Assistant Chief Operator	0.00	1.00	1.00	1.00	1.00

City of Brawley
Personnel Summary

Department	Position	2021-2022 Budgeted Positions	2022-23 Budgeted Positions	2023-24 Budgeted Positions	2024-25 Budgeted Positions	2025-26 Budgeted Positions
332.000	Plant Operator II	2.00	2.00	2.00	2.00	2.00
332.000	Maintenance Worker	1.00	1.00	1.00	1.00	1.00
		-	-	-	-	-
Total Wastewater Treatment		5.00	6.00	6.20	6.20	6.17
Solid Waste						
331.000	Environmental Compliance Operator III	0.00	0.00	0.25	0.00	0.00
331.000	Environmental Compliance Operator II	0.00	0.00	0.25	0.50	0.50
331.000	Environmental Compliance Operator I	0.00	0.50	0.25	0.25	0.25
		-	-	-	-	-
Total Solid Waste		0.00	0.50	0.75	0.75	0.75
Airport Fund						
351.000	Landscaper	0.15	0.00	0.00	0.00	0.00
351.000	Maintenance Worker	0.00	0.15	0.3	0.3	0.3
		-	-	-	-	-
Total Airport		0.15	0.15	0.30	0.30	0.30
Vehicle Maintenance						
801.000	Management Analyst	0.75	0.75	0.75	0.75	0.75
801.000	Mechanic II	0.00	0.00	0.00	0.00	0.00
		-	-	-	-	-
Total Vehicle Maintenance		0.75	0.75	0.75	0.75	0.75
OVERALLTOTALS		131.00	138.00	150.00	164.00	171.00

Notes:

FY 2022/23

Senior Center Coordinator position is performed by part-time staff.

Records Administration Department is new department.

Compliance Operator is a new position partially created to assist with the administration of the unfunded CA State Organic Waste Recycling mandate

FY 2023/24

The Finance Department has a new Management Analyst position fully dedicated to grants applications and compliance.

Human Resources Generalist is a new position created to assist the Human Resources Administrator.

Total count for PD includes one fully funded SRO through agreement with BUHS , one partial funded SRO through BESD and three Police Officers funded by the 2022 COPS Grant.

Evidence Technician is a new position replacing a Community Services Officer

The Fire Department has five new full-time Firefighter positions.

The Development Services Director now oversees the Engineering and Community Development Departments.

The Public Work Analyst is a new position created to assist with the Engineering and Community Developments departments projects.

The Director of Public Works Operations now oversees the Streets Maintenance, Water and Wastewater departments.

The Recreation Clerk is a new position created to assist the Parks and Recreation Manager with events and programming.

Compliance Operator II and III are new positions partially created to assist with the administration of the unfunded CA State Organic Waste Recycling mandate.

FY 2024/25

City of Brawley
Personnel Summary

Department	Position	2021-2022	2022-23	2023-24	2024-25	2025-26
		Budgeted Positions	Budgeted Positions	Budgeted Positions	Budgeted Positions	Budgeted Positions

The Information Technology Department has a new IT Technician.
The Code Enforcement Officer is a new approved position under the Police Department , authorized during FY2023/24
The Animal Control Officer was transferred from department 241 under the direction of the Police Department as department 211.500.
The Police Department employee schedule included 5 Police Officers that are part of the COPS grant. Per the grant requirements, the 5 officers were transferred to Fund 230.
The Crime Prevention Coordinator position was approved during FY2023/24 through a Federal Grant and is tracked under Fund 228.
The Police Department added an additional Dispatcher position for FY2024/25.
The Fire Department added an additional Firefighter position for FY204/25.
The City Manager Department added an Special Projects Coordinator.
The Records Administration Department added a Records Specialist.
The Personnel Department added a Human Resources Clerk.
The Police Department added two Police Agents , (1) for the SRO Program (ICOE) and (1) Homelessness Grant.

FY 2025/26

The City Clerk is an elected position currently held by an existing City employee, this does not represent an additional FTE.
The Associate Planner is a new position under the Planning Department.
The Information Technology Department added a new IT Technician I.
The Fire Department added a Deputy Chief of Operations & Training.
The Engineering Department added an additional Assistant Civil Engineer.
An additional Full-time Maintenance Worker was added to the Parks Department.
The Streets and Water division is adding two Utility Worker I positions.

Account Number – A system of numbering or otherwise designating accounts, entries, invoices, vouchers, etc., in such a manner that the symbol used quickly reveals certain required information such as the Fund and Department.

Adopted Expenditure – The amount of expenditures approved by the City Council to be spent during the fiscal year.

Adopted Revenue – The amount of revenues approved by the City Council to be collected during the fiscal year.

American Rescue Plan Act (ARPA) – Passed by Congress in 2021, an act designed to deliver relief to American workers and aid in economic recovery in the wake of COVID-19. Provides for Coronavirus State and Local Fiscal Recovery Funds for state and local governments.

Appropriation – An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

ARPA – see American Rescue Plan Act.

Balanced Budget – A budget in which operating expenditures do not exceed available resources. Available resources may include annual revenue and any equity or fund balance carried over from a prior year that is being utilized to fund current-year operations.

Basis of Accounting/Budgeting – Cash Basis – A method of accounting in which revenue is recognized when cash is received, and expenses are recorded when cash is paid.

Basis of Accounting/Budgeting – Accrual Basis – A method of accounting in which revenue is recognized when earned, and expenses are recorded when incurred.

Basis of Accounting/Budgeting – Modified Accrual Basis - A method of accounting combining cash basis accounting with accrual basis accounting, in which revenues are recognized when they become available and measurable, and expenses are recorded when incurred.

Bond – A written promise to pay a specified sum of money at a specified date or dates in the future, together with periodic interest at a specified rate.

Budget – A financial plan, for a specified period, of operations that matches all planned revenues and expenditures with the services provided the residents of the City of Brawley.

Budget Calendar – The schedule of key dates that the City follows in the preparation and adoption of the budget.

Budget Document – The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

Budget Message – The opening section of the budget from the City Manager, which provides the City Council and the public with a general summary of the most important aspects of the budget.

Budget Resolution – The official enactment by the City Council to legally authorize City staff to obligate and expend revenues.

CalPERS – California Public Employees' Retirement System

Capital Assets – Assets of long-term character that are intended to continue to be held or used for a period of more than one year, such as land, buildings, machinery, furniture, and other equipment.

Capital Improvement Program (CIP) – A program containing all of the individual projects for a city's infrastructure, typically including a listing of the projects, financing sources, and timelines for completion.

Capital Projects Fund – A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

CDBG – see Community Development Block Grant

CFD – see Community Facilities District

Charges for Services – Revenue from charges for activities of the City.

CIP – see Capital Improvement Program

City Council – Made up of five elected officials with a rotating mayor, collectively acting as the legislative and policy-making body of the City of Brawley.

Community Development Block Grant (CDBG) – Authorized under Title 1 of the Housing and Community Development Act of 1974, a program that provides grants to states, cities, and communities to develop urban communities. CDBG focuses primarily on providing suitable housing and economic opportunities for low- and moderate-income persons.

Community Facilities District (CFD) – A special financing district established to fund various services and infrastructure improvements. Commonly referred to as "Mello-Roos."

Contract Services – The costs related to services performed for the City by individuals, businesses, or utilities.

Department – A major administrative organizational unit of the City that has overall management responsibility for one or more divisions.

Division – An administrative organizational unit of the City that has overall management responsibility for one or more activities.

Encumbrance – The commitment of appropriated funds to purchase an item or service; to encumber funds means to set aside or commit funds for a future expenditure.

Enterprise Fund – A fund established to account for operations that are financed and operated in a manner similar to private business enterprises.

Expenditures – A decrease in the net financial resources of the City due to the acquisition of goods and services.

Fines and Forfeitures – Revenues from fines and penalties for commission of statutory offenses; forfeitures of amounts held as security against loss or damage, or collections from bonds or sureties placed with the government for the same purpose; and penalties of any sort, except those levied on delinquent taxes.

Fiscal Year (FY) – The 12-month period to which the annual operating budget applies; the City of Brawley has specified July 1 through June 30 as its fiscal year.

Franchise Fee – A fee paid by public service utilities for use of public property in providing their services to the citizens of a community, including cable television, natural gas, and waste collection services.

FTE – See full-time equivalent position

Full-Time Equivalent Position (FTE) – The number of staff based on 2,080 hours worked per year by each employee and 2,912 hours for fire positions.

Fund – An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or government function.

Fund Balance – The difference between assets and liabilities reported in a governmental fund.

FY – See fiscal Year

GAAP – See Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

Generally Accepted Accounting Principles (GAAP) – A collection of commonly followed accounting rules and standards for financial reporting.

General Fund – The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Bonds – Bonds that finance a variety of public projects, which pledge the full faith, and credit of the City.

Governmental Accounting Standards Board (GASB) – An independent, private-sector organization that establishes accounting and financial reporting standards for U.S. State and local governments that follow Generally Accepted Accounting Principles (GAAP).

Grant – A contribution by a government or other organization to support a particular function.

HUD – U.S. Department of Housing and Urban Development

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

Intergovernmental Revenues – Revenue from other governments and agencies, primarily federal, state, and county grants.

Internal Service Fund – This fund is used to account for the financing of goods and services provided by one department or agency to other departments or agencies of the City.

Licenses, Permits & Fees – Revenues collected by a governmental unit from individuals or business concerns for various rights or privileges granted by the government.

Maintenance – All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems, and land.

Major Fund – According to GASB Statement No. 34, “a fund whose revenues, expenditures, assets, or liabilities (excluding extraordinary items) are at least 10 percent of totals for governmental or enterprise funds and at least five percent of the aggregate amount for all governmental and enterprise funds.”

Materials and Supplies – Expendable materials and operating supplies necessary to conduct department activity.

Measure U – The City of Brawley’s November 2021 Utility User Tax (UUT) Ballot Measure to modernize, retain, and remove the sunset from the 4% UUT.

Memorandum of Understanding (MOU) – Agreements between the city and its employee associations outlining employment-related matters. The city currently maintains four MOU’s covering various types of employees.

MOU – See Memorandum of Understanding

Non-Departmental – Program costs that do not relate to any one particular department but represent costs that are general and citywide in nature.

Operating Transfer – A transfer of revenues from one fund to another fund.

Operating Budget – A financial plan for the operation of government and the provision of services; excluded from the operating budget are capital projects, which are determined by a separate, but interrelated process.

Ordinance – A formal legislative enactment by the governing board of a municipality. An ordinance may not conflict with any higher form of law such as a state statute or constitutional provision. It has full force and effect of law within the boundaries of the municipality to which it applies.

Program – An activity or set of activities that provides a particular service to the citizens.

Property Taxes – Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes.

Proprietary Fund Types – Enterprise and internal service funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector.

Public Hearing – The portions of open meetings held to present evidence and provide information on both sides of an issue.

RDA – Redevelopment Agency

Resolution – An order of a legislative body requiring less formality than an ordinance or statute.

Restricted Funds – These funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose.

Revenue – Funds that the government receives as income.

Sales Tax – The tax placed on the value of goods sold within the City; the California State Legislature and a majority vote of the people of the state set the rate. The tax is collected by the state and is distributed to local taxing authorities.

Tax Base – The total value of all real and personal property in the City as of March 1 of each year, as certified by the Riverside County Assessor. The tax base represents net value after all exemptions.

TOT – See Transient Occupancy Tax

Transient Occupancy Tax (TOT) – Tax imposed on persons staying 30 days or less in a hotel, inn, home rental, or other lodging facility. The city's TOT rate is 8 percent on all lodging facilities and was last updated in 1984.

Transfer – Amounts moved from one fund to another to assist in financing the services for the recipient fund.

User Fees – The payment of a charge or fee for direct receipt of a service by the party benefiting from the service.

Utility Users Tax (UUT) – A four percent tax imposed on telecommunications, natural gas, electric, water, solid waste, and trash services.

UUT – See Utility Users Tax