Item 5.

THE CITY OF EL CERRITO

FINANCE DEPARTMENT

Staff Liaison
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MINUTES

REGULAR MEETING OF THE FINANCIAL ADVISORY BOARD (FAB)

Tuesday, April 29, 2025 at 6:30 p.m.
City hall, Council Chambers
10890 San Pablo Avenue
El Cerrito, CA 94530

This Meeting Place is Wheelchair Accessible

6:30 p.m. CONVENE REGULAR MEETING

1. **ROLL CALL –** Chair Kimberly White called the meeting to order at 6:32PM.
   Present: Chair Kimberly White; Vice-Chair David Carvel; Members Michael McDougall and Janos Szlatenyi.
   Absent: None.

2. **ORAL COMMUNICATIONS FROM THE PUBLIC**
   Remarks are typically limited to three (3) minutes per person and may be on anything within the subject matter jurisdiction of the body. Remarks on non-agenda items will be heard first, as well as introduction by individuals interested in serving on the advisory body. Remarks on agenda items will be heard at the time the item is discussed.
   Ira Sharenow – Encouraged FAB to be more involved in the City's unfunded pension liability, stated the issue is not being addressed. Pavement index has dropped, concerns regarding the state of the Ohlone Greenway, the repairs needed to the City's swimming pool. Mr. Sharenow feels the City is impoverished. Would also like the FAB to review the Section 115 trust and LAIF, to make a comparison.

3. **COUNCIL/STAFF LIAISONS ANNOUNCEMENTS AND REPORTS** *(5 min.)*
   (Attachment)
   Staff and/or Councilmembers may report Council policies, priorities and significant actions taken by the City Council, and/or on matters of general interest to the FAB.

   Staff updates:
   - FY25-26 General Fund Budget Study Session
   - Federal funding updates
   - FY25 Third Quarter Cash & Investment Report

4. **APPROVAL OF THE MINUTES** (*5 min.) (*Attachment)
   Consider a motion adopting the minutes for the FAB meeting held on March 25, 2025.
   Motion/Second: To approve the minutes by Vice-Chair David Carvel, second by Member Janos Szlatenyi.
   Ayes: Chair Kimberly White; Vice-Chair David Carvel; Members Michael McDougall and Janos Szlatenyi.

Noes: None
Motion Approved

5. **INTERVIEW OF YOUTH MEMBER** *(15 min.)* (Attachment)
   Conduct an informal interview for Financial Advisory Board Youth Applicant Clive Watson-Lamprey Singer, discuss the application received, and consider possible action.
   Motion/Second: To appoint Youth Applicant Clive Watson-Lamprey Singer to the Financial Advisory Board motion by Vice-Chair David Carvel; second by member Janos Szlatenyi.
   Ayes: Chair Kimberly White; Vice-Chair David Carvel; Member Janos Szlatenyi.
   Noes: None **Abstain:** Member Michael McDougall
   Motion Approved

6. **BUDGET CYCLE RECOMMENDATIONS** *(15 min.)* (Attachment)
   Discuss and possible action regarding recommendations to Council.
   Motion/Second: Recommendation to Council for the City to set aside 2% of the General Fund Operating Budget for one-time expenditures. Motion by Chair Kimberly White; second by Vice-Chair David Carvel.
   Ayes: Chair Kimberly White; Vice-Chair David Carvel; Member Janos Szlatenyi
   Noes: Michael McDougall
   Motion Approved.

7. **AD-HOC COMMITTEE PURCHASING ORDINANCE UPDATE** *(30 min.)*
   Ad-hoc committee to discuss updates.

8. **FUTURE AGENDA ITEMS** *(5 min.)*
   - Purchasing Ordinance Review 1988-5 4.04
   - Budget cycle recommendations (Remove)
   - Federal funding updates (Remove)
   - New Member (Add)
   - Review Budget/One-time expenditure recommendations (Add)

9. **ADJOURNMENT**
   Chair Kimberly White adjourned the regular meeting at 8:32PM.

Kimberly White, Chair

Crystal Reams, Finance Director

THE CITY OF EL CERRITO

Date: May 22, 2025
To: El Cerrito City Council and Financial Advisory Board
From: Crystal Reams, Finance Director/City Treasurer
Karen Pinkos, City Manager
Subject: Fiscal Year 2025-26 Budget – Midcycle Summary and Addendum

Attached please find the draft Fiscal Year (FY) 2025-26 Budget Midcycle Summary and Addendum for your review. Staff will discuss the FY 2025-26 Budget with the Financial Advisory Board (FAB) at their regular meeting on May 27, 2025. The City Council will receive a presentation on the FY 2025-26 Budget at their regular meeting on June 3, 2025, and will consider adoption of the FY 2025-26 Budget spending authority and Gann Limit by resolution at their regular meeting on June 17, 2025. The FAB and City Council may choose to have additional special meetings to review the budget if they feel it is necessary. The City Council must approve the budget by June 30, 2025.

BIENNIAL BUDGET

On June 18, 2024, the City Council adopted the Biennial Budget for Fiscal Years 2024-25 and 2025-26 by Resolution No. 2024-46. The budget included the operating and capital budgets for the City of El Cerrito, the Public Financing Authority, and the Employee Pension Board. The budget is the City's service and financial plan for the fiscal year: a planning tool that matches the services desired by the community to the resources required in order to provide those services.

The City Council adopted a biennial budget beginning in FY 2024-25 that encompassed two fiscal years. The biennial budget allowed staff to provide a high emphasis on long-term planning and forecasting and provided a greater opportunity to focus on how the City's programs and services are working and complying with the Strategic Plan. The biennial budget also reduced resources associated with annual budgeting, allowing staff the ability to focus on pressing priorities rather than producing a budget book.

The previously approved budget document provides a plan that outlines how resources will be utilized to achieve the City's goals; however, adoption of the spending authority provides the legal authority to expend City revenues to realize these objectives. While the budget document incorporates two fiscal years, the City Council is required per the El Cerrito Municipal Code to adopt and appropriate an annual budget for each fiscal year.

Staff is presenting an updated budget for FY 2025-26 based on actual financial performance to date, current levels of service, and recommendations for the next fiscal year. The Employee Pension Board has no surviving members and has no budget for Fiscal Year 2025-26. The City's Strategic Plan continues to provide the foundation for developing the updated Budget for Fiscal Year 2025-26.

General Fund Projected Fiscal Year 2024-25 and Proposed 2025-26 Budget

In May 2025, staff presented the third quarter budget update for FY 2024-25 to the City Council and projected a General Fund reserve balance of $21.8 million. Table 1 below shows that the adopted FY 2025-26 General Fund budget has a $15,775 surplus with a year-end reserve ratio of 40.5%. There are no proposed updates to the General Fund budget for expenditures or revenue, only transfers between departments to absorb increased cost projections.

Table 1: Summary of General Fund Revenues, Expenses and Fund Balance

General Fund Summary	FY 2022-23 Actual	FY 2023-24 Actual	FY 2024-25 Projected	FY 2025-26 Adopted Budget (June 2024)
Beginning Fund Balance	$16,214,375	$23,143,081	$22,893,338	$21,764,918
Total Revenues	50,968,276	52,123,574	51,696,979	53,779,792
Total Expenses & Other Financing Sources (Uses)	44,039,570	52,373,317	52,825,399	53,764,017
Net Change in Fund Balance	6,928,706	(249,743)	(1,128,420)	15,775
Projected/Actual Total Fund Balance	**$23,143,081**	**$22,893,338**	**$21,764,918**	**$21,780,693**
Fund Balance Reserve %	**52.6%**	**43.7%**	**41.2%**	**40.5%**

Capital Improvement Program (CIP)

The CIP currently has 33 identified projects, including about 20 active projects that are either in construction, design, or on-going planning. Estimated FY 2025-26 expenditures total approximately $7.8 million for all projects. A variety of projects for transportation, recreation facilities, greenway, and storm drain repairs are underway. The largest projects include Swim Center repairs and modifications, Annual Street Improvement Program, Street & Sidewalk Access Modifications, and the Richmond Streets Complete Streets Improvement Project (led by the Contra Costa Transportation Authority).

The CIP Budget table identifies the appropriation of expenditures in various funds. The table also lists the projects to be funded by the City's Measure A Street Improvement Fund (Fund 211), which constitutes the Annual Program of Maintenance and Improvement pursuant to Measure A approved by the votes in 2008, which is updated annually.

The proposed expenditures for the FY 2025-26 CIP Budget are shown in Table 2. The CIP is proposed to increases in expenditures by $5,003,759, with an increase in revenue of $1,620,000.

Table 2
Capital Improvement Program Budget

Fund		Project #	Category	FY 2025-26
204	**Measure J Return to Source (CCTA-Transportation)**			
	Ohlone Greenway Improvements - Uptown	C3069/C3084	CR	**$47,000**
	Smart & Safe Signals	C3086	ST	**50,000**
	SUBTOTAL Measure J Return to Source			**97,000**
205	**Measure J Storm Drain**			
	Storm Drain Program	C5036	SD	**225,000**
	SUBTOTAL Measure J Storm Drain			**225,000**
207	**Measure H Parks & Recreation Facilities**			
	Swim Center Enhancements	C3050	FA	**200,000**
	SUBTOTAL Measure H Parks & Rec			**200,000**
211	**Measure A Street Improvements****			
	Annual Street Improvement Program	C3027	ST	**3,415,000**
	Traffic Safety & Management Program	C3070	ST	**160,000**
	Richmond Street Improvements	C3080	ST	**475,000**
	SUBTOTAL Measure A Street Improvements			**4,050,000**
212	**SB 1 - Road Maintenance and Rehabilitation Account Fund**			
	Access Modifications - Streets & Sidewalks	C3024	ST	**1,070,000**
	Active Transportation Program (ATP)	tbd	ST	**75,000**
	Richmond Street Improvements	C3080	ST	**225,000**
	SUBTOTAL SB 1 - Road Maintenance and Rehabilitation Account Fund			**1,370,000**
30X	**Capital Improvement Fund (Grant Sources - Secure)**			
	Ohlone Greenway Improvements - Uptown	C3069/C3084	CR	**180,000**
	Richmond Street Improvements	C3080	ST	**1,400,000**
	EC Plaza BART to Bay Trail Connection/TOD ATP	tbd	ST	**300,000**
	SUBTOTAL Capital Improvement Fund (Grant Sources - Secure)			**1,880,000**
	TOTAL Capital Improvement Program Budget Appropriations			**$7,822,000**

Special Revenue and Debt Service and Enterprise Funds

Table 3 provides a summary of the change in fund balance for all other Special Revenue, Debt Service and Enterprise Funds. The revenue and expenditure estimates for each of these funds are as per the adopted budget, except where minor revisions were needed due to timing of purchases or projects. Total increases in expenditures of $1,011,612, and a $40,000 increase in revenue in fund 227 for grant revenue. Increases are due to SEIU labor agreement increases and various updates due to the timing of purchases or projects. The attached Budget Summary outlines all changes on a line-item basis by Department.

Table 3: Summary of Special Revenue and Other Funds

Fund	Fund Description	Beginning Fund Balance FY 2025	Projected Increase (Decrease) FY 2025	Projected Ending Fund Balance FY 2025	Original Change in FB FY 2026	Proposed Increase (Decrease) FY 2026	Ending Projected Fund Balance
201	Gas Tax Fund	$361,965	$(33,441)	$328,524	$(34,250)	$(8,648)	$285,626
202	Nat'l Pollut Dis Elim Sys	368,864	(130,423)	238,441	(142,181)	(103)	96,156
203	Land & Light Assess Distr	213,297	(117,635)	95,662	(20,639)	(5,814)	69,209
204	Measure J-Return to Source Fund	658,426	(302,622)	355,804	6,287	(117,465)	244,626
205	Measure J Storm Drain	1,094,638	(858,436)	236,202	(165,670)	(776)	69,756
206	Measure A Parcel Tax	3,793	(3,793)	-	-	-	-
207	Measure H Park & Rec Facilities	454,063	(291,431)	162,632	56,619	(150,000)	69,251
208	Asset Seizure Fund	322,298	(75,000)	247,298	(75,000)	-	172,298
209	Vehicle Abatement Fund	395,030	(199,890)	195,140	(32,000)	(138,000)	25,140
211	Street Improvement & Maint	3,868,662	-	3,868,662	86,084	(2,638,759)	1,315,987
212	SB1-Road Repair & Accountability	1,379,868	(250,000)	1,129,868	(336,984)	(595,000)	197,884
213	Public Art Fund	142,329	(50,000)	92,329	(50,000)	-	42,329
214	Measure J-Paratransit Fund	610,949	(88,960)	521,989	49,619	(136,945)	434,663
221	Grants	46,039	(24,139)	21,900	-	-	21,900
222	C.O.P.S. Grant Fund	424,003	(208,003)	216,000	(166,000)	(90,000)	(40,000)
230	Municipal Services Corp	48,573	(41,178)	7,395	35,737	1,333	44,465
231	City Housing Trust	2,985,000	-	2,985,000	-	-	2,985,000
232	City LMI Housing Fund	5,281,952	(35,033)	5,246,919	(385,000)	-	4,861,919
3*	Capital Improvement Funds	104,631	-	104,631	40,000	-	144,631
501	Integrated Waste Mgmt	3,387,603	-	3,387,603	163,972	(430,194)	3,121,381
601	Vehicle/Equip Replacement	581,323	45,000	626,323	(108,535)	(45,000)	472,788
835	City Hall Bond D/S	19,531	-	19,531	55,673	-	75,204
836	Street Imp Bond D/S	4,997	-	4,997	-	-	4,997
	Total	**$22,757,835**	**$(2,664,984)**	**$20,092,851**	**$(1,022,270)**	**$(4,355,371)**	**$14,715,210**

Gann Appropriations Limit

Included in the recommended actions for adoption of the FY 2025-26 budget is the approval of the calculation and to establish the City's FY 2025-26 Gann Appropriation Limit as $195,961,530. Approved in 1979 and amended in 1990, the Gann Initiative sets an annual appropriation limit on City expenditures based on the amount of tax proceeds received. This amount is adjusted each year based on changes in population and inflation. The California Government Code requires that the City adopt the Gann appropriations limit by resolution on an annual basis. In FY 2025-26, the respective State and County offices have provided the City with the following factors to establish the Gann limit computation:

> **Cost of Living**
> California Per Capita Personal Income = 6.44%
> **Population**
> Population Change, City of El Cerrito = 1.06%
> Population Change, County of Contra Costa = 0.00%

SUMMARY

With all funds combined, the Proposed FY 2025-26 Budget recommends total expenditures of $74,859,180, an increase of $6,015,388 from the previous fiscal year, and provides funding for all City services, including Police, Fire, Recreation, Community Development, Public Works, and City Management. At this time, total revenues are projected to be $69,497,298, which is an increase of $1,660,000 from the previous fiscal year. These funds will continue to be monitored and updated as the impacts of inflation and uncertain economic conditions continue.

For FY 2025-26, staff proposes a General Fund budget with revenues of $53,779,792 and expenditures of $53,764,018, resulting in a surplus of $15,775; no change from the originally adopted budget presented on June 18, 2024.

Attachment: FY 2025-26 Proposed Budget Addendum

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
Fund: 101 - General Fund						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4000-Taxes - Property and Other Taxes						
101-00-00 40010	Property Tax-Cur Secured	10,536,113.00	10,949,311.56	10,949,311.56	-	
101-00-00 40020	Property Tax-Supplemental	230,000.00	230,000.00	230,000.00	-	
101-00-00 40030	Property Tax-Unitary	111,944.00	111,944.00	111,944.00	-	
101-00-00 40040	Property Tax-Cur Unsec	344,930.00	358,456.24	358,456.24	-	
101-00-00 40080	Property Tax-Homeowners'	62,000.00	62,000.00	62,000.00	-	
101-00-00 40085	Property Tax-RPTTF Pass Through Pmts	420,000.00	-	-	-	
101-00-00 40090	Property Tax-RPTFF Residual Pmts	1,125,264.00	2,600,000.00	2,600,000.00	-	
101-00-00 40095	Property Tax In-Lieu VLF	3,631,684.00	3,768,598.03	3,768,598.03	-	
101-00-00 40710	Real Property County Transfer Tx	3,000,000.00	3,200,000.00	3,200,000.00	-	
101-00-00 40210	Sales Tax-1% Bradley-Burns Local Share	3,591,458.00	3,690,049.00	3,690,049.00	-	
101-00-00 40220	Sales Tax-1/2% Prop 172	426,332.00	426,332.00	426,332.00	-	
101-00-00 40230	Sales & Use Tax In-Lieu	500,000.00	500,000.00	500,000.00	-	
101-00-00 40240	Sales Tax - District Tax - Measure R	4,459,000.00	4,581,000.00	4,581,000.00	-	
101-00-00 40410	Transient Occupancy Tax	100,000.00	100,000.00	100,000.00	-	
101-00-00 40510	Franchise Fees	1,350,000.00	1,350,000.00	1,350,000.00	-	
101-00-00 40515	IN KIND/PEG FEES	30,000.00	30,000.00	30,000.00	-	
101-00-00 40610	Business License Taxes	1,182,817.00	1,206,473.14	1,206,473.14	-	
101-00-00 40811	Utility Users' Tax - Energy	2,204,260.00	2,250,000.00	2,250,000.00	-	
101-00-00 40812	Utility Users' Tax - Water	590,000.00	550,000.00	550,000.00	-	
101-00-00 40813	Utility Users' Tax - Telecom	900,000.00	900,000.00	900,000.00	-	
	Account Classification Total: 4000-Taxes - Property and Other Taxes	34,795,802.00	36,864,163.97	36,864,163.97	-	
4200-Lic & Perm - Licenses & Permits						
101-00-00 42285	Tobacco Retailer License	7,000.00	7,280.00	7,280.00	-	
	Account Classification Total: 4200-Lic & Perm - Licenses & Permits	7,000.00	7,280.00	7,280.00	-	
4300-Fines/Forf - Fines & Forfeitures						
101-00-00 43925	Penalties-BLT	30,000.00	30,000.00	30,000.00	-	
	Account Classification Total: 4300-Fines/Forf - Fines & Forfeitures	30,000.00	30,000.00	30,000.00	-	
4400-Use of Prp - Use of Money and Property						
101-00-00 44010	Interest Income	560,000.00	420,000.00	420,000.00	-	
101-00-00 44220	Rentals-Facilities	7,000.00	7,000.00	7,000.00	-	
	Account Classification Total: 4400-Use of Prp - Use of Money and Property	567,000.00	427,000.00	427,000.00	-	
4500-Intergov'l - Intergovernmental Revenues						
101-00-00 45020	VLF In Lieu	30,000.00	30,000.00	30,000.00	-	
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	30,000.00	30,000.00	30,000.00	-	
4600-Chg for Svc - Charges for Services						
101-00-00 46510	Successor Agency Admin Allowance	250,000.00	-	-	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	250,000.00	-	-	-	
4800-Oth Revenu - Other Revenue						
101-00-00 48997	Cannabis Revenue	440,000.00	550,000.00	550,000.00	-	
	Account Classification Total: 4800-Oth Revenu - Other Revenue	440,000.00	550,000.00	550,000.00	-	
4900-Oth Source - Other Financing Sources						
101-00-00 49990.501	Operating Xfer In-IWM	3,671.00	3,671.00	3,671.00	-	
101-00-00 49991.201	Indirect Xfer In-Gas	108,048.00	109,337.00	109,337.00	-	
101-00-00 49991.202	Indirect Xfer In-NPDES	75,000.00	75,000.00	75,000.00	-	
101-00-00 49991.203	Indirect Xfer In-LLAD	163,200.00	163,200.00	163,200.00	-	
101-00-00 49991.204	Indirect Xfer In-MEAS J	68,209.00	69,546.00	69,546.00	-	
101-00-00 49991.205	Indirect Xfer In-Storm Drain	74,000.00	74,000.00	74,000.00	-	
101-00-00 49991.207	Indirect Xfer In-Measure H Park & Facilities	50,000.00	50,000.00	50,000.00	-	
101-00-00 49991.501	Indirect Xfer In-IWM	422,034.00	447,356.00	447,356.00	-	
	Account Classification Total: 4900-Oth Source - Other Financing Sources	964,162.00	992,110.00	992,110.00	-	
	Division Total: 00 - Non-Departmental	37,083,964.00	38,900,553.97	38,900,553.97	-	
	Department Total: 00 - Non-Departmental Revenue	37,083,964.00	38,900,553.97	38,900,553.97	-	
Department: 10 - Administration						
Division: 10 - City Council						
4600-Chg for Svc - Charges for Services						
101-10-10 46520	Program Fees	-	6,000.00	6,000.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	-	6,000.00	6,000.00	-	
	Division Total: 10 - City Council	-	6,000.00	6,000.00	-	
Division: 40 - City Clerk						
4600-Chg for Svc - Charges for Services						
101-10-40 46520	Program Fees	1,500.00	-	-	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	1,500.00	-	-	-	
	Division Total: 40 - City Clerk	1,500.00	-	-	-	
Division: 50 - Finance Department						
4800-Oth Revenu - Other Revenue						
101-10-50 48995	Cal Card Rebate Revenue	10,000.00	10,000.00	10,000.00	-	
	Account Classification Total: 4800-Oth Revenu - Other Revenue	10,000.00	10,000.00	10,000.00	-	
	Division Total: 50 - Finance Department	10,000.00	10,000.00	10,000.00	-	
	Department Total: 10 - Administration	11,500.00	16,000.00	16,000.00	-	
Department: 20 - Police						
Division: 11 - Police Administration						
4500-Intergov'l - Intergovernmental Revenues						
101-20-11 45540	POST Reimbursement	15,000.00	15,000.00	15,000.00	-	
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	15,000.00	15,000.00	15,000.00	-	
4600-Chg for Svc - Charges for Services						
101-20-11 46210	Fingerprinting Services	15,000.00	15,000.00	15,000.00	-	
101-20-11 46520	Program Fees	52,000.00	54,080.00	54,080.00	-	
101-20-11 46910	Reproduction Fees	4,000.00	4,000.00	4,000.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	71,000.00	73,080.00	73,080.00	-	
	Division Total: 11 - Police Administration	86,000.00	88,080.00	88,080.00	-	
Division: 12 - Police Operations						
4300-Fines/Forf - Fines & Forfeitures						
101-20-12 43010	Moving Vehicle Citations	50,000.00	50,000.00	50,000.00	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
101-20-12 43020	Parking Citations/Fines	50,000.00	50,000.00	50,000.00	-	
	Account Classification Total: 4300-Fines/Forf - Fines & Forfeitures	100,000.00	100,000.00	100,000.00	-	
	Division Total: 12 - Police Operations	100,000.00	100,000.00	100,000.00	-	
	Department Total: 20 - Police	186,000.00	188,080.00	188,080.00	-	
Department: 25 - Fire						
Division: 10 - Fire Administration						
4500-Intergov'l - Intergovernmental Revenues						
101-25-10 45550	OES Reimbursement	700,000.00	700,000.00	700,000.00	-	
101-25-10 45570	Fire Inspection Fees	90,000.00	100,000.00	100,000.00	-	
101-25-10 45720	Kensington Fire District	4,394,901.00	4,601,543.49	4,601,543.49	-	
101-25-10 45792	Measure H EMS Reimbursements	80,000.00	80,000.00	80,000.00	-	
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	5,264,901.00	5,481,543.49	5,481,543.49	-	
4600-Chg for Svc - Charges for Services						
101-25-10 46010	Plan Check Fees	104,000.00	108,160.00	108,160.00	-	
101-25-10 46250	Weed Abatement	10,000.00	10,000.00	10,000.00	-	
101-25-10 46520	Program Fees	5,200.00	5,408.00	5,408.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	119,200.00	123,568.00	123,568.00	-	
	Division Total: 10 - Fire Administration	5,384,101.00	5,605,111.49	5,605,111.49	-	
	Department Total: 25 - Fire	5,384,101.00	5,605,111.49	5,605,111.49	-	
Department: 30 - Public Works						
Division: 20 - Public Works Engineering						
4600-Chg for Svc - Charges for Services						
101-30-20 46520	Program Fees	553,000.00	575,120.00	575,120.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	553,000.00	575,120.00	575,120.00	-	
	Division Total: 20 - Public Works Engineering	553,000.00	575,120.00	575,120.00	-	
Division: 30 - Public Works Maintenance						
4500-Intergov'l - Intergovernmental Revenues						
101-30-30 45590	Other State Reimbursement	24,500.00	24,500.00	24,500.00	-	
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	24,500.00	24,500.00	24,500.00	-	
4600-Chg for Svc - Charges for Services						
101-30-30 46520	Program Fees	21,632.00	22,497.28	22,497.28	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	21,632.00	22,497.28	22,497.28	-	
	Division Total: 30 - Public Works Maintenance	46,132.00	46,997.28	46,997.28	-	
	Department Total: 30 - Public Works	599,132.00	622,117.28	622,117.28	-	
Department: 40 - Community Development						
Division: 10 - Comm Dev-Econ Developmt						
4600-Chg for Svc - Charges for Services						
101-40-10 46520	Program Fees	194,464.00	202,222.28	202,222.28	-	
101-40-10 46930	Business License Admin	105,000.00	105,000.00	105,000.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	299,464.00	307,222.28	307,222.28	-	
	Division Total: 10 - Comm Dev-Econ Developmt	299,464.00	307,222.28	307,222.28	-	
Division: 30 - Comm Dev-Planning						
4600-Chg for Svc - Charges for Services						
101-40-30 46010	Plan Check Fees	207,792.00	216,103.68	216,103.68	-	
101-40-30 46520	Program Fees	300,560.00	312,582.40	312,582.40	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	508,352.00	528,686.08	528,686.08	-	
	Division Total: 30 - Comm Dev-Planning	508,352.00	528,686.08	528,686.08	-	
Division: 40 - Comm Dev-Building Svcs						
4000-Taxes - Property and Other Taxes						
101-40-40 40910	Construction Tax	1,500.00	1,500.00	1,500.00	-	
	Account Classification Total: 4000-Taxes - Property and Other Taxes	1,500.00	1,500.00	1,500.00	-	
4200-Lic & Perm - Licenses & Permits						
101-40-40 42210	Building Permits	850,000.00	916,000.00	916,000.00	-	
101-40-40 42220	Building Issuance Fee	50,000.00	50,000.00	50,000.00	-	
101-40-40 42230	Electrical Permits	50,000.00	50,000.00	50,000.00	-	
101-40-40 42240	Mechanical Permits	30,000.00	30,000.00	30,000.00	-	
101-40-40 42260	Plumbing Permits	20,000.00	20,000.00	20,000.00	-	
	Account Classification Total: 4200-Lic & Perm - Licenses & Permits	1,000,000.00	1,066,000.00	1,066,000.00	-	
4600-Chg for Svc - Charges for Services						
101-40-40 46010	Plan Check Fees	640,000.00	648,960.00	648,960.00	-	
101-40-40 46040	Rental Inspection Fees	30,000.00	30,000.00	30,000.00	-	
101-40-40 46190	Other Planning/Insp Fees	10,000.00	10,000.00	10,000.00	-	
101-40-40 46520	Program Fees	2,080.00	2,163.20	2,163.20	-	
101-40-40 46920	Document Imaging Fee	26,000.00	27,040.00	27,040.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	708,080.00	718,163.20	718,163.20	-	
	Division Total: 40 - Comm Dev-Building Svcs	1,709,580.00	1,785,663.20	1,785,663.20	-	
	Department Total: 40 - Community Development	2,517,396.00	2,621,571.56	2,621,571.56	-	
Department: 50 - Recreation						
Division: 10 - Recreation-Admin						
4600-Chg for Svc - Charges for Services						
101-50-10 46520	Program Fees	16,640.00	17,305.60	17,305.60	-	
101-50-10 46542	Restroom Key Fees	8,320.00	8,652.80	8,652.80	-	
101-50-10 46543	Tennis Permit Fees	200.00	200.00	200.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	25,160.00	26,158.40	26,158.40	-	
4800-Oth Revenu - Other Revenue						
101-50-10 48990	Other Misc Revenue	180,000.00	187,200.00	187,200.00	-	
	Account Classification Total: 4800-Oth Revenu - Other Revenue	180,000.00	187,200.00	187,200.00	-	
	Division Total: 10 - Recreation-Admin	205,160.00	213,358.40	213,358.40	-	
Division: 20 - Recreation-Chldcr Admin						
4600-Chg for Svc - Charges for Services						
101-50-20 46520	Program Fees	94,261.00	98,032.00	98,032.00	-	
101-50-20 46521.1	Teeter Tots Fees	70,000.00	72,800.00	72,800.00	-	
101-50-20 46521.3	Harding Childcare	528,320.00	549,452.00	549,452.00	-	
101-50-20 46521.5	Madera Childcare	877,300.00	854,880.00	854,880.00	-	
101-50-20 46521.6	Fairmount Childcare	451,500.00	323,752.00	323,752.00	-	
101-50-20 46522.1	Arlington Daycamp	173,800.00	180,752.00	180,752.00	-	
101-50-20 46522.2	Daycamp VIP	3,000.00	3,000.00	3,000.00	-	
101-50-20 46522.3	Harding Daycamp	231,300.00	213,200.00	213,200.00	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
101-50-20 46522.4	Mix & Match Camp	40,000.00	41,600.00	41,600.00	-	
101-50-20 46522.6	Discover Summer Camp	192,000.00	199,680.00	199,680.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	2,661,481.00	2,537,148.00	2,537,148.00	-	
	Division Total: 20 - Recreation-Chldcr Admin	2,661,481.00	2,537,148.00	2,537,148.00	-	
Division: 30 - Recreation-Swim Center						
4400-Use of Prp - Use of Money and Property						
101-50-30 44227	Rentals-Swim Ctr	55,000.00	57,200.00	57,200.00	-	
	Account Classification Total: 4400-Use of Prp - Use of Money and Property	55,000.00	57,200.00	57,200.00	-	
4600-Chg for Svc - Charges for Services						
101-50-30 46520	Program Fees	18,000.00	18,720.00	18,720.00	-	
101-50-30 46525	Recreation Swim	116,480.00	121,139.20	121,139.20	-	
101-50-30 46526	Lap Swim	373,000.00	387,920.00	387,920.00	-	
101-50-30 46526.1	Water Aerobics	21,000.00	21,840.00	21,840.00	-	
101-50-30 46527	Swim Teams	176,800.00	183,872.00	183,872.00	-	
101-50-30 46530	Training/Class Fees	2,600.00	2,704.00	2,704.00	-	
101-50-30 46537	Lesson Fees	290,000.00	301,600.00	301,600.00	-	
101-50-30 46550	Taxable Sales	1,000.00	1,000.00	1,000.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	998,880.00	1,038,795.20	1,038,795.20	-	
	Division Total: 30 - Recreation-Swim Center	1,053,880.00	1,095,995.20	1,095,995.20	-	
Division: 40 - Recreation-Senior Svcs						
4400-Use of Prp - Use of Money and Property						
101-50-40 44220	Rentals-Facilities	10,000.00	10,400.00	10,400.00	-	
	Account Classification Total: 4400-Use of Prp - Use of Money and Property	10,000.00	10,400.00	10,400.00	-	
4600-Chg for Svc - Charges for Services						
101-50-40 46520	Program Fees	52,000.00	54,080.00	54,080.00	-	
101-50-40 46532	Excursions/Trips	5,200.00	5,408.00	5,408.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	57,200.00	59,488.00	59,488.00	-	
4900-Oth Source - Other Financing Sources						
101-50-40 49991.214	Indirect Xfer In-Paratransit	37,877.00	39,392.00	39,392.00	-	
	Account Classification Total: 4900-Oth Source - Other Financing Sources	37,877.00	39,392.00	39,392.00	-	
	Division Total: 40 - Recreation-Senior Svcs	105,077.00	109,280.00	109,280.00	-	
Division: 50 - Recreation-Adult/Commnty						
4400-Use of Prp - Use of Money and Property						
101-50-50 44221	Rentals-Comm Center	60,000.00	62,400.00	62,400.00	-	
101-50-50 44222	Rentals-Field Reserv	65,000.00	67,600.00	67,600.00	-	
101-50-50 44223	Rentals-Clubhouse	40,000.00	41,600.00	41,600.00	-	
101-50-50 44224	Rentals-Picnic	50,000.00	50,000.00	50,000.00	-	
101-50-50 44226	Rentals-Tennis Crt	110,000.00	114,400.00	114,400.00	-	
	Account Classification Total: 4400-Use of Prp - Use of Money and Property	325,000.00	336,000.00	336,000.00	-	
4600-Chg for Svc - Charges for Services						
101-50-50 46531	General Activities	248,000.00	257,920.00	257,920.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	248,000.00	257,920.00	257,920.00	-	
	Division Total: 50 - Recreation-Adult/Commnty	573,000.00	593,920.00	593,920.00	-	
Division: 60 - Recreation-Youth Services						
4600-Chg for Svc - Charges for Services						
101-50-60 46520.2	Ravencliff Prgrm	85,000.00	88,400.00	88,400.00	-	
101-50-60 46531	General Activities	275,000.00	286,000.00	286,000.00	-	
101-50-60 46533	Special Programs	739,833.00	720,547.00	720,547.00	-	
101-50-60 46534	Sports Programs	216,455.00	181,709.00	181,709.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	1,316,288.00	1,276,656.00	1,276,656.00	-	
	Division Total: 60 - Recreation-Youth Services	1,316,288.00	1,276,656.00	1,276,656.00	-	
	Department Total: 50 - Recreation	5,914,886.00	5,826,357.60	5,826,357.60	-	
	REVENUES Total	51,696,979.00	53,779,791.90	53,779,791.90	-	
EXPENSES						
Department: 10 - Administration						
Division: 10 - City Council						
5100-Persn - Personnel						
101-10-10 51110	Regular Salaries & Wages	39,000.00	39,000.00	39,000.00	-	
101-10-10 51210	PERS Contributions	1,739.00	1,738.80	1,738.80	-	
101-10-10 51211	PERS UAL	7,559.00	7,767.52	7,767.52	-	
101-10-10 51220	FICA/Medicare	2,840.00	2,839.92	2,839.92	-	
101-10-10 51150	Special Pay	250.00	250.00	250.00	-	
	Account Classification Total: 5100-Persn - Personnel	51,388.00	51,596.24	51,596.24	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-10-10 52100	Budget Only - One Time Adjustments	-	-	(5,000.00)	(5,000.00)	GF Adj between departments
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	-	-	(5,000.00)	(5,000.00)	
5400-Other Svcs - Other Purchased Services						
101-10-10 54210	Telephone Expenses	192.00	182.00	182.00	-	
101-10-10 54220	Mobile/Wireless Expenses	9,000.00	4,360.00	4,360.00	-	
101-10-10 54410	Printing & Binding	500.00	500.00	500.00	-	
101-10-10 54610	Travel & Training	35,000.00	35,000.00	35,000.00	-	
101-10-10 54910	Dues & Subscriptions	47,332.00	48,477.00	48,477.00	-	
101-10-10 54920	Events & Field Trips	7,500.00	14,500.00	14,500.00	-	
101-10-10 54990	Other Administrative Svcs	38,528.00	40,157.00	40,157.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	138,052.00	143,176.00	143,176.00	-	
5500-Supplies - Supplies						
101-10-10 55110	General Office Supplies	1,500.00	1,500.00	1,500.00	-	
	Account Classification Total: 5500-Supplies - Supplies	1,500.00	1,500.00	1,500.00	-	
	Division Total: 10 - City Council	190,940.00	196,272.24	191,272.24	(5,000.00)	
Division: 20 - City Manager						
5100-Persn - Personnel						
101-10-20 51110	Regular Salaries & Wages	538,527.21	554,683.02	554,683.02	-	
101-10-20 51210	PERS Contributions	59,979.03	61,760.05	61,760.05	-	
101-10-20 51211	PERS UAL	124,197.57	131,419.92	131,419.92	-	
101-10-20 51220	FICA/Medicare	34,105.22	35,509.86	35,509.86	-	
101-10-20 51230	Medical Benefits	74,496.62	76,359.03	76,359.03	-	
101-10-20 51235	Life & LTD Insurance	4,213.99	4,244.19	4,244.19	-	
101-10-20 51240	Workers Compensation Premiums	16,978.18	17,827.09	17,827.09	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
101-10-20 51237	Allowances & Other Benefits	4,725.00	4,725.00	4,725.00	-	
	Account Classification Total: 5100-Persn - Personnel	857,222.81	886,528.16	886,528.16	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-10-20 52100	Budget Only - One Time Adjustments	50,000.00	-	3,450.00	3,450.00	GF Adj between departments
101-10-20 52120	Legal & Financial Svcs	15,000.00	15,000.00	15,000.00	-	
101-10-20 52190	Miscellaneous Prof Svcs	172,445.00	98,959.00	98,959.00	-	
101-10-20 52230	Other Technical Services	98,927.00	98,927.00	98,927.00	-	
101-10-20 52240	Miscellaneous Services	15,914.00	15,914.00	15,914.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	352,286.00	228,800.00	232,250.00	3,450.00	
5400-Other Svcs - Other Purchased Services						
101-10-20 54210	Telephone Expenses	8,057.00	7,500.00	7,500.00	-	
101-10-20 54220	Mobile/Wireless Expenses	4,500.00	4,500.00	4,500.00	-	
101-10-20 54230	Internet Services	19,500.00	19,500.00	19,500.00	-	
101-10-20 54410	Printing & Binding	5,000.00	5,000.00	5,000.00	-	
101-10-20 54610	Travel & Training	10,000.00	10,000.00	10,000.00	-	
101-10-20 54910	Dues & Subscriptions	5,314.00	5,314.00	5,314.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	52,371.00	51,814.00	51,814.00	-	
5500-Supplies - Supplies						
101-10-20 55110	General Office Supplies	946.00	946.00	946.00	-	
101-10-20 55120	Postage & Delivery	568.00	568.00	568.00	-	
101-10-20 55130	Photocopying Charges	473.00	473.00	473.00	-	
101-10-20 55140	Recognition-EE/Volunteer	6,624.00	6,624.00	6,624.00	-	
101-10-20 55210	Fuel	220.00	231.00	231.00	-	
	Account Classification Total: 5500-Supplies - Supplies	8,831.00	8,842.00	8,842.00	-	
5600-Prop & Cap - Property & Capital						
101-10-20 56410	Office Equipment <$10K	4,647.00	4,647.00	4,647.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	4,647.00	4,647.00	4,647.00	-	
	Division Total: 20 - City Manager	1,275,357.81	1,180,631.16	1,184,081.16	3,450.00	
Division: 30 - City Attorney						
5200-Prof Svcs - Purchased Professional & Technical Services						
101-10-30 52120	Legal & Financial Svcs	350,000.00	350,000.00	350,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	350,000.00	350,000.00	350,000.00	-	
	Division Total: 30 - City Attorney	350,000.00	350,000.00	350,000.00	-	
Division: 40 - City Clerk						
5100-Persn - Personnel						
101-10-40 51110	Regular Salaries & Wages	261,105.00	268,937.96	268,937.96	-	
101-10-40 51210	PERS Contributions	29,240.00	30,114.41	30,114.41	-	
101-10-40 51211	PERS UAL	63,182.00	66,851.47	66,851.47	-	
101-10-40 51220	FICA/Medicare	19,402.00	20,198.81	20,198.81	-	
101-10-40 51230	Medical Benefits	49,960.00	51,208.38	51,208.38	-	
101-10-40 51235	Life & LTD Insurance	2,541.00	2,564.82	2,564.82	-	
101-10-40 51240	Workers Compensation Premiums	13,061.00	13,713.14	13,713.14	-	
101-10-40 51150	Special Pay	1,300.00	1,300.00	1,300.00	-	
101-10-40 51237	Allowances & Other Benefits	721.00	720.20	720.20	-	
101-10-40 51990	Salary Savings	1,706.00	-	-	-	
	Account Classification Total: 5100-Persn - Personnel	442,218.00	455,609.19	455,609.19	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-10-40 52100	Budget Only - One Time Adjustments	-	-	7,286.00	7,286.00	GF Adj between departments
101-10-40 52110	Collect & Admin Services	17,015.00	17,695.00	17,695.00	-	
101-10-40 52190	Miscellaneous Prof Svcs	77,230.00	55,000.00	55,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	94,245.00	72,695.00	79,981.00	7,286.00	
5400-Other Svcs - Other Purchased Services						
101-10-40 54210	Telephone Expenses	948.00	940.00	940.00	-	
101-10-40 54220	Mobile/Wireless Expenses	720.00	720.00	720.00	-	
101-10-40 54240	Software Licenses & Maintenance	13,089.00	13,743.00	13,743.00	-	
101-10-40 54310	Legal Notices & Advertise	3,000.00	3,000.00	3,000.00	-	
101-10-40 54610	Travel & Training	5,000.00	5,000.00	5,000.00	-	
101-10-40 54910	Dues & Subscriptions	1,300.00	575.00	575.00	-	
101-10-40 54990	Other Administrative Svcs	8,000.00	-	-	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	32,057.00	23,978.00	23,978.00	-	
5500-Supplies - Supplies						
101-10-40 55110	General Office Supplies	1,000.00	1,000.00	1,000.00	-	
101-10-40 55120	Postage & Delivery	100.00	100.00	100.00	-	
	Account Classification Total: 5500-Supplies - Supplies	1,100.00	1,100.00	1,100.00	-	
5600-Prop & Cap - Property & Capital						
101-10-40 56410	Office Equipment <$10K	1,650.00	1,715.00	1,715.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	1,650.00	1,715.00	1,715.00	-	
	Division Total: 40 - City Clerk	571,270.00	555,097.19	562,383.19	7,286.00	
Division: 50 - Finance Department						
5100-Persn - Personnel						
101-10-50 51110	Regular Salaries & Wages	730,273.58	763,614.12	763,614.12	-	
101-10-50 51210	PERS Contributions	47,175.01	49,281.86	49,281.86	-	
101-10-50 51211	PERS UAL	164,477.27	176,331.69	176,331.69	-	
101-10-50 51220	FICA/Medicare	54,486.36	57,202.73	57,202.73	-	
101-10-50 51230	Medical Benefits	101,608.78	104,149.00	104,149.00	-	
101-10-50 51235	Life & LTD Insurance	7,151.07	7,413.39	7,413.39	-	
101-10-50 51240	Workers Compensation Premiums	39,180.40	41,139.42	41,139.42	-	
101-10-50 51140	Overtime Pay	4,413.55	4,545.96	4,545.96	-	
101-10-50 51150	Special Pay	4,699.76	4,699.76	4,699.76	-	
101-10-50 51155	One-Time Payouts	34,021.51	34,021.51	34,021.51	-	
101-10-50 51237	Allowances & Other Benefits	2,880.80	2,880.80	2,880.80	-	
101-10-50 51990	Salary Savings	4,879.00	-	-	-	
	Account Classification Total: 5100-Persn - Personnel	1,195,247.09	1,245,280.24	1,245,280.24	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-10-50 52100	Budget Only - One Time Adjustments	(50,000.00)	-	(57,932.00)	(57,932.00)	GF Adj between departments
101-10-50 52110	Collect & Admin Services	123,000.00	118,000.00	118,000.00	-	
101-10-50 52120	Legal & Financial Svcs	100,000.00	100,000.00	100,000.00	-	
101-10-50 52190	Miscellaneous Prof Svcs	60,000.00	60,000.00	60,000.00	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	233,000.00	278,000.00	220,068.00	(57,932.00)	
5400-Other Svcs - Other Purchased Services						
101-10-50 54210	Telephone Expenses	4,518.00	4,120.00	4,120.00	-	
101-10-50 54220	Mobile/Wireless Expenses	825.00	825.00	825.00	-	
101-10-50 54230	Internet Services	500.00	500.00	500.00	-	
101-10-50 54240	Software Licenses & Maintenance	145,000.00	145,000.00	145,000.00	-	
101-10-50 54310	Legal Notices & Advertise	309.00	309.00	309.00	-	
101-10-50 54410	Printing & Binding	600.00	600.00	600.00	-	
101-10-50 54610	Travel & Training	15,000.00	15,000.00	15,000.00	-	
101-10-50 54910	Dues & Subscriptions	2,575.00	2,575.00	2,575.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	169,327.00	168,929.00	168,929.00	-	
5500-Supplies - Supplies						
101-10-50 55110	General Office Supplies	2,000.00	2,000.00	2,000.00	-	
101-10-50 55120	Postage & Delivery	2,000.00	2,000.00	2,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	4,000.00	4,000.00	4,000.00	-	
5600-Prop & Cap - Property & Capital						
101-10-50 56410	Office Equipment <$10K	10,000.00	10,000.00	10,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	10,000.00	10,000.00	10,000.00	-	
5800-Financing - Financing Costs						
101-10-50 58920	Bank & Credit Card Fees	50,000.00	50,000.00	50,000.00	-	
	Account Classification Total: 5800-Financing - Financing Costs	50,000.00	50,000.00	50,000.00	-	
	Division Total: 50 - Finance Department	1,661,574.09	1,756,209.24	1,698,277.24	(57,932.00)	
Division: 60 - Human Resources						
5100-Persn - Personnel						
101-10-60 51110	Regular Salaries & Wages	206,646.00	215,250.90	215,250.90	-	
101-10-60 51210	PERS Contributions	27,103.00	28,216.91	28,216.91	-	
101-10-60 51211	PERS UAL	48,495.00	51,813.27	51,813.27	-	
101-10-60 51220	FICA/Medicare	15,901.00	16,558.49	16,558.49	-	
101-10-60 51230	Medical Benefits	25,175.00	25,803.59	25,803.59	-	
101-10-60 51235	Life & LTD Insurance	2,127.00	2,208.57	2,208.57	-	
101-10-60 51240	Workers Compensation Premiums	13,061.00	13,713.14	13,713.14	-	
101-10-60 51150	Special Pay	1,200.00	1,199.90	1,199.90	-	
101-10-60 51237	Allowances & Other Benefits	1,441.00	1,440.40	1,440.40	-	
	Account Classification Total: 5100-Persn - Personnel	341,149.00	356,205.17	356,205.17	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-10-60 52100	Budget Only - One Time Adjustments	-	-	261,623.00	261,623.00	GF Adj between departments
101-10-60 52110	Collect & Admin Services	43,000.00	43,000.00	43,000.00	-	
101-10-60 52210	Lab & Investigative Svcs	600.00	600.00	600.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	43,600.00	43,600.00	305,223.00	261,623.00	
5400-Other Svcs - Other Purchased Services						
101-10-60 54110	Insurance Premiums	1,899,900.00	2,089,890.00	2,089,890.00	-	
101-10-60 54120	Settlements & Judgements	50,000.00	50,000.00	50,000.00	-	
101-10-60 54130	Insurance-Workers Comp	8,000.00	8,000.00	8,000.00	-	
101-10-60 54210	Telephone Expenses	1,800.00	1,800.00	1,800.00	-	
101-10-60 54220	Mobile/Wireless Expenses	990.00	990.00	990.00	-	
101-10-60 54610	Travel & Training	5,000.00	5,000.00	5,000.00	-	
101-10-60 54910	Dues & Subscriptions	530.00	530.00	530.00	-	
101-10-60 54990	Other Administrative Svcs	291,000.00	231,000.00	231,000.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	2,257,220.00	2,387,210.00	2,387,210.00	-	
5500-Supplies - Supplies						
101-10-60 55110	General Office Supplies	946.00	946.00	946.00	-	
101-10-60 55120	Postage & Delivery	487.00	487.00	487.00	-	
101-10-60 55130	Photocopying Charges	717.00	717.00	717.00	-	
101-10-60 55140	Recognition-EE/Volunteer	3,000.00	3,000.00	3,000.00	-	
101-10-60 55290	Other Operating Supplies	20,000.00	20,000.00	20,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	25,150.00	25,150.00	25,150.00	-	
5600-Prop & Cap - Property & Capital						
101-10-60 56410	Office Equipment <$10K	4,000.00	4,000.00	4,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	4,000.00	4,000.00	4,000.00	-	
	Division Total: 60 - Human Resources	2,671,119.00	2,816,165.17	3,077,788.17	261,623.00	
Division: 70 - Information Systems Div						
5100-Persn - Personnel						
101-10-70 51110	Regular Salaries & Wages	377,097.69	396,834.20	396,834.20	-	
101-10-70 51200	PARS Contribution	500.00	500.00	500.00	-	
101-10-70 51210	PERS Contributions	39,509.72	41,491.21	41,491.21	-	
101-10-70 51211	PERS UAL	91,531.00	98,575.55	98,575.55	-	
101-10-70 51220	FICA/Medicare	28,939.77	30,449.61	30,449.61	-	
101-10-70 51230	Medical Benefits	76,439.66	78,350.65	78,350.65	-	
101-10-70 51235	Life & LTD Insurance	3,804.86	3,974.77	3,974.77	-	
101-10-70 51240	Workers Compensation Premiums	19,590.20	20,569.71	20,569.71	-	
101-10-70 51150	Special Pay	1,199.90	1,199.90	1,199.90	-	
101-10-70 51155	One-Time Payouts	18,364.29	18,364.29	18,364.29	-	
101-10-70 51237	Allowances & Other Benefits	720.20	720.20	720.20	-	
	Account Classification Total: 5100-Persn - Personnel	657,697.27	691,030.09	691,030.09	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-10-70 52100	Budget Only - One Time Adjustments	-	-	2,528.00	2,528.00	GF Adj between departments
101-10-70 52230	Other Technical Services	26,360.00	18,000.00	18,000.00	-	
101-10-70 54250	Hardware Maintenance & Support	45,000.00	45,000.00	45,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	71,360.00	63,000.00	65,528.00	2,528.00	
5300-Prop Svcs - Purchased Property Services						
101-10-70 53250	Vehicle & Equip Maint Svc	515.00	515.00	515.00	-	
101-10-70 53290	Miscellaneous R&M Svcs	500.00	500.00	500.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	1,015.00	1,015.00	1,015.00	-	
5400-Other Svcs - Other Purchased Services						
101-10-70 54210	Telephone Expenses	3,297.00	3,200.00	3,200.00	-	
101-10-70 54220	Mobile/Wireless Expenses	3,745.00	3,745.00	3,745.00	-	
101-10-70 54230	Internet Services	19,906.00	19,906.00	19,906.00	-	
101-10-70 54240	Software Licenses & Maintenance	303,277.48	312,375.80	312,375.80	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	330,225.48	339,226.80	339,226.80	-	
5500-Supplies - Supplies						
101-10-70 55110	General Office Supplies	500.00	500.00	500.00	-	
101-10-70 55210	Fuel	440.00	462.00	462.00	-	
	Account Classification Total: 5500-Supplies - Supplies	940.00	962.00	962.00	-	
5600-Prop & Cap - Property & Capital						
101-10-70 56420	Office Equipment >$10K	71,179.18	72,000.00	72,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	71,179.18	72,000.00	72,000.00	-	
	Division Total: 70 - Information Systems Div	1,132,416.93	1,167,233.89	1,169,761.89	2,528.00	
	Department Total: 10 - Administration	7,852,677.84	8,021,608.89	8,233,563.89	211,955.00	
Department: 20 - Police						
Division: 11 - Police Administration						
5100-Persn - Personnel						
101-20-11 51110	Regular Salaries & Wages	1,478,859.57	1,530,074.22	1,530,074.22	-	
101-20-11 51120	Part-Time Permanent Salaries & Wages	75,692.64	77,963.42	77,963.42	-	
101-20-11 51200	PARS Contribution	50.00	50.00	50.00	-	
101-20-11 51210	PERS Contributions	240,209.19	247,624.08	247,624.08	-	
101-20-11 51211	PERS UAL	546,472.24	582,167.67	582,167.67	-	
101-20-11 51220	FICA/Medicare	60,266.05	62,592.46	62,592.46	-	
101-20-11 51230	Medical Benefits	227,287.52	232,969.71	232,969.71	-	
101-20-11 51235	Life & LTD Insurance	11,656.28	11,913.08	11,913.08	-	
101-20-11 51240	Workers Compensation Premiums	71,830.73	75,422.27	75,422.27	-	
101-20-11 51140	Overtime Pay	36,050.00	37,131.50	37,131.50	-	
101-20-11 51150	Special Pay	80,532.94	82,876.94	82,876.94	-	
101-20-11 51155	One-Time Payouts	31,019.49	31,019.49	31,019.49	-	
101-20-11 51237	Allowances & Other Benefits	82,398.28	83,833.75	83,833.75	-	
101-20-11 51990	Salary Savings	304,197.00	-	-	-	
	Account Classification Total: 5100-Persn - Personnel	3,246,521.93	3,055,638.59	3,055,638.59	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-20-11 52100	Budget Only - One Time Adjustments	-	-	(167,740.00)	(167,740.00)	GF Adj between departments
101-20-11 52110	Collect & Admin Services	1,345,000.00	1,466,050.00	1,466,050.00	-	
101-20-11 52190	Miscellaneous Prof Svcs	120,000.00	100,000.00	100,000.00	-	
101-20-11 52210	Lab & Investigative Svcs	10,000.00	10,000.00	10,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	1,475,000.00	1,576,050.00	1,408,310.00	(167,740.00)	
5300-Prop Svcs - Purchased Property Services						
101-20-11 53110	Utilities-Energy	12,000.00	13,200.00	13,200.00	-	
101-20-11 53230	Building Maint Services	40,000.00	40,000.00	40,000.00	-	
101-20-11 53290	Miscellaneous R&M Svcs	16,000.00	16,000.00	16,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	68,000.00	69,200.00	69,200.00	-	
5400-Other Svcs - Other Purchased Services						
101-20-11 54210	Telephone Expenses	16,312.00	15,000.00	15,000.00	-	
101-20-11 54220	Mobile/Wireless Expenses	10,000.00	10,000.00	10,000.00	-	
101-20-11 54230	Internet Services	20,500.00	20,500.00	20,500.00	-	
101-20-11 54240	Software Licenses & Maintenance	156,000.00	162,240.00	162,240.00	-	
101-20-11 54310	Legal Notices & Advertise	2,600.00	2,600.00	2,600.00	-	
101-20-11 54410	Printing & Binding	10,000.00	10,000.00	10,000.00	-	
101-20-11 54610	Travel & Training	110,000.00	110,000.00	110,000.00	-	
101-20-11 54910	Dues & Subscriptions	3,500.00	3,500.00	3,500.00	-	
101-20-11 54990	Other Administrative Svcs	20,000.00	20,000.00	20,000.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	348,912.00	353,840.00	353,840.00	-	
5500-Supplies - Supplies						
101-20-11 55110	General Office Supplies	15,000.00	15,000.00	15,000.00	-	
101-20-11 55120	Postage & Delivery	4,000.00	4,000.00	4,000.00	-	
101-20-11 55130	Photocopying Charges	5,000.00	5,000.00	5,000.00	-	
101-20-11 55290	Other Operating Supplies	10,000.00	10,000.00	10,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	34,000.00	34,000.00	34,000.00	-	
5600-Prop & Cap - Property & Capital						
101-20-11 56410	Office Equipment <$10K	20,000.00	20,000.00	20,000.00	-	
101-20-11 56710	Other Equipment <$10K	10,000.00	10,000.00	10,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	30,000.00	30,000.00	30,000.00	-	
5800-Financing - Financing Costs						
101-20-11 58920	Bank & Credit Card Fees	1,000.00	1,000.00	1,000.00	-	
	Account Classification Total: 5800-Financing - Financing Costs	1,000.00	1,000.00	1,000.00	-	
	Division Total: 11 - Police Administration	5,203,433.93	5,119,728.59	4,951,988.59	(167,740.00)	
Division: 12 - Police Operations						
5100-Persn - Personnel						
101-20-12 51110	Regular Salaries & Wages	4,020,354.11	4,200,368.18	4,200,368.18	-	
101-20-12 51210	PERS Contributions	665,955.30	693,676.11	693,676.11	-	
101-20-12 51211	PERS UAL	1,681,616.23	1,810,888.83	1,810,888.83	-	
101-20-12 51220	FICA/Medicare	71,527.47	74,802.94	74,802.94	-	
101-20-12 51230	Medical Benefits	720,379.10	738,388.58	738,388.58	-	
101-20-12 51235	Life & LTD Insurance	32,925.59	34,083.83	34,083.83	-	
101-20-12 51240	Workers Compensation Premiums	195,901.99	205,697.09	205,697.09	-	
101-20-12 51140	Overtime Pay	400,000.00	400,000.00	400,000.00	-	
101-20-12 51150	Special Pay	97,193.30	99,893.12	99,893.12	-	
101-20-12 51155	One-Time Payouts	101,241.61	101,241.61	101,241.61	-	
101-20-12 51237	Allowances & Other Benefits	183,449.13	188,230.10	188,230.10	-	
101-20-12 51990	Salary Savings	(516,634.09)	(288,474.80)	(288,474.00)	0.80	
	Account Classification Total: 5100-Persn - Personnel	7,653,909.75	8,258,795.59	8,258,796.39	0.80	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-20-12 52190	Miscellaneous Prof Svcs	2,000.00	2,000.00	2,000.00	-	
101-20-12 52230	Other Technical Services	2,500.00	2,500.00	2,500.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	4,500.00	4,500.00	4,500.00	-	
5300-Prop Svcs - Purchased Property Services						
101-20-12 53250	Vehicle & Equip Maint Svc	100,000.00	100,000.00	100,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	100,000.00	100,000.00	100,000.00	-	
5400-Other Svcs - Other Purchased Services						
101-20-12 54990	Other Administrative Svcs	6,000.00	6,000.00	6,000.00	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
Account Classification Total: 5400-Other Svcs - Other Purchased Services		6,000.00	6,000.00	6,000.00	-	
5500-Supplies - Supplies						
101-20-12 55210	Fuel	130,000.00	130,000.00	130,000.00	-	
101-20-12 55220	Safety Supplies	55,000.00	55,000.00	55,000.00	-	
101-20-12 55290	Other Operating Supplies	9,000.00	9,000.00	9,000.00	-	
Account Classification Total: 5500-Supplies - Supplies		194,000.00	194,000.00	194,000.00	-	
5600-Prop & Cap - Property & Capital						
101-20-12 56520	Vehicles >$10K	322,624.00	150,000.00	150,000.00	-	
101-20-12 56710	Other Equipment <$10K	10,000.00	10,000.00	10,000.00	-	
Account Classification Total: 5600-Prop & Cap - Property & Capital		332,624.00	160,000.00	160,000.00	-	
Division Total: 12 - Police Operations		8,291,033.75	8,723,295.59	8,723,296.39	0.80	
Division: 13 - Police Investigations						
5100-Persn - Personnel						
101-20-13 51110	Regular Salaries & Wages	726,717.39	756,284.15	756,284.15	-	
101-20-13 51210	PERS Contributions	121,990.12	126,685.81	126,685.81	-	
101-20-13 51211	PERS UAL	301,099.10	323,343.45	323,343.45	-	
101-20-13 51220	FICA/Medicare	10,991.77	11,433.59	11,433.59	-	
101-20-13 51230	Medical Benefits	111,347.97	114,131.67	114,131.67	-	
101-20-13 51235	Life & LTD Insurance	5,845.33	6,002.92	6,002.92	-	
101-20-13 51240	Workers Compensation Premiums	32,650.33	34,282.85	34,282.85	-	
101-20-13 51140	Overtime Pay	93,000.00	94,000.00	94,000.00	-	
101-20-13 51150	Special Pay	21,618.04	22,230.59	22,230.59	-	
101-20-13 51155	One-Time Payouts	29,296.70	29,296.70	29,296.70	-	
101-20-13 51237	Allowances & Other Benefits	21,217.47	21,509.02	21,509.02	-	
Account Classification Total: 5100-Persn - Personnel		1,475,774.23	1,539,200.75	1,539,200.75	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-20-13 52190	Miscellaneous Prof Svcs	7,500.00	8,500.00	8,500.00	-	
101-20-13 52210	Lab & Investigative Svcs	70,000.00	70,000.00	70,000.00	-	
Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services		77,500.00	78,500.00	78,500.00	-	
5400-Other Svcs - Other Purchased Services						
101-20-13 54990	Other Administrative Svcs	5,000.00	5,000.00	5,000.00	-	
Account Classification Total: 5400-Other Svcs - Other Purchased Services		5,000.00	5,000.00	5,000.00	-	
Division Total: 13 - Police Investigations		1,558,274.23	1,622,700.75	1,622,700.75	-	
Department Total: 20 - Police		15,052,741.91	15,465,724.93	15,297,985.73	(167,739.20)	
Department: 25 - Fire						
Division: 10 - Fire Administration						
5100-Persn - Personnel						
101-25-10 51110	Regular Salaries & Wages	6,177,492.00	6,381,312.51	6,381,312.51	-	
101-25-10 51120	Part-Time Permanent Salaries & Wages	54,637.00	56,275.44	56,275.44	-	
101-25-10 51148	Back Fill Costs	955,000.00	1,087,000.00	1,087,000.00	-	
101-25-10 51210	PERS Contributions	1,214,261.00	1,253,027.70	1,253,027.70	-	
101-25-10 51211	PERS UAL	2,660,443.00	2,837,285.03	2,837,285.03	-	
101-25-10 51220	FICA/Medicare	106,371.00	109,829.84	109,829.84	-	
101-25-10 51230	Medical Benefits	1,148,592.00	1,177,305.93	1,177,305.93	-	
101-25-10 51235	Life & LTD Insurance	46,187.00	46,946.62	46,946.62	-	
101-25-10 51240	Workers Compensation Premiums	246,657.00	258,989.47	258,989.47	-	
101-25-10 51145	FLSA Overtime Pay	111,030.00	114,360.78	114,360.78	-	
101-25-10 51146	Fire Non-Supp OT	50,000.00	50,000.00	50,000.00	-	
101-25-10 51147	Fire OES Response	600,000.00	600,000.00	600,000.00	-	
101-25-10 51155	One-Time Payouts	79,871.00	79,870.57	79,870.57	-	
101-25-10 51237	Allowances & Other Benefits	299,246.00	300,406.89	300,406.89	-	
101-25-10 51242	Workers Compensation Pay (In Lieu of Salary)	103,000.00	103,000.00	103,000.00	-	
101-25-10 51990	Salary Savings	50,663.00	-	-	-	
Account Classification Total: 5100-Persn - Personnel		13,903,450.00	14,455,610.78	14,455,610.78	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-25-10 52100	Budget Only - One Time Adjustments	-	-	201,102.00	201,102.00	GF Adj between departments
101-25-10 52190	Miscellaneous Prof Svcs	274,200.00	274,200.00	274,200.00	-	
101-25-10 52220	Medical Services	35,000.00	35,000.00	35,000.00	-	
101-25-10 52230	Other Technical Services	26,700.00	26,700.00	26,700.00	-	
101-25-10 52260	OES Equipment & Apparatus	100,000.00	100,000.00	100,000.00	-	
Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services		435,900.00	435,900.00	637,002.00	201,102.00	
5300-Prop Svcs - Purchased Property Services						
101-25-10 53110	Utilities-Energy	33,866.00	37,252.60	37,252.60	-	
101-25-10 53230	Building Maint Services	20,000.00	20,000.00	20,000.00	-	
101-25-10 53240	Landscape/Park Maint Svcs	5,000.00	5,000.00	5,000.00	-	
101-25-10 53250	Vehicle & Equip Maint Svc	322,044.00	175,000.00	175,000.00	-	
101-25-10 53270	Weed Abatement	5,000.00	5,000.00	5,000.00	-	
101-25-10 53290	Miscellaneous R&M Svcs	65,655.00	63,100.00	63,100.00	-	
101-25-10 53330	Vehic Replcmt Rental Chrg	151,000.00	151,000.00	151,000.00	-	
101-25-10 53910	Solid Waste Services	9,600.00	10,584.00	10,584.00	-	
Account Classification Total: 5300-Prop Svcs - Purchased Property Services		612,165.00	466,936.60	466,936.60	-	
5400-Other Svcs - Other Purchased Services						
101-25-10 54210	Telephone Expenses	23,415.00	22,000.00	22,000.00	-	
101-25-10 54220	Mobile/Wireless Expenses	13,000.00	13,000.00	13,000.00	-	
101-25-10 54230	Internet Services	15,750.00	15,750.00	15,750.00	-	
101-25-10 54240	Software Licenses & Maintenance	17,500.00	17,500.00	17,500.00	-	
101-25-10 54310	Legal Notices & Advertise	2,500.00	2,500.00	2,500.00	-	
101-25-10 54410	Printing & Binding	10,000.00	10,000.00	10,000.00	-	
101-25-10 54610	Travel & Training	50,000.00	50,000.00	50,000.00	-	
101-25-10 54910	Dues & Subscriptions	9,000.00	9,000.00	9,000.00	-	
101-25-10 54990	Other Administrative Svcs	8,500.00	8,500.00	8,500.00	-	
Account Classification Total: 5400-Other Svcs - Other Purchased Services		149,665.00	148,250.00	148,250.00	-	
5500-Supplies - Supplies						
101-25-10 55110	General Office Supplies	3,000.00	3,000.00	3,000.00	-	
101-25-10 55120	Postage & Delivery	500.00	500.00	500.00	-	
101-25-10 55130	Photocopying Charges	100.00	100.00	100.00	-	
101-25-10 55210	Fuel	66,066.00	69,369.30	69,369.30	-	
101-25-10 55230	Medical Supplies	30,975.00	32,523.00	32,523.00	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
101-25-10 55240	Clothing & Uniform Supply	75,000.00	75,000.00	75,000.00	-	
101-25-10 55250	Vehicle & Equip Supplies	8,000.00	8,000.00	8,000.00	-	
101-25-10 55290	Other Operating Supplies	7,000.00	7,000.00	7,000.00	-	
101-25-10 55520	Building Supplies	6,000.00	6,000.00	6,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	196,641.00	201,492.30	201,492.30	-	
5600-Prop & Cap - Property & Capital						
101-25-10 56310	Improvements, not Bldgs	15,000.00	15,000.00	15,000.00	-	
101-25-10 56410	Office Equipment <$10K	8,000.00	8,000.00	8,000.00	-	
101-25-10 56710	Other Equipment <$10K	7,100.00	7,100.00	7,100.00	-	
101-25-10 56720	Other Equipment >$10K	17,825.00	-	-	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	47,925.00	30,100.00	30,100.00	-	
5800-Financing - Financing Costs						
101-25-10 58220	Licenses & Permits	2,500.00	2,500.00	2,500.00	-	
	Account Classification Total: 5800-Financing - Financing Costs	2,500.00	2,500.00	2,500.00	-	
5900-Oth Financ - Other Financing Uses						
101-25-10 59990.601	TRANSFER OUT-I/S	85,000.00	85,000.00	85,000.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	85,000.00	85,000.00	85,000.00	-	
	Division Total: 10 - Fire Administration	15,433,246.00	15,825,789.68	16,026,891.68	201,102.00	
	Department Total: 25 - Fire	15,433,246.00	15,825,789.68	16,026,891.68	201,102.00	
Department: 30 - Public Works						
Division: 10 - Public Works Admin						
5200-Prof Svcs - Purchased Professional & Technical Services						
101-30-10 52100	Budget Only - One Time Adjustments	-	-	(71,672.00)	(71,672.00)	GF Adj between departments
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	-	-	(71,672.00)	(71,672.00)	
	Division Total: 10 - Public Works Admin	-	-	(71,672.00)	(71,672.00)	
Division: 20 - Public Works Engineering						
5100-Persn - Personnel						
101-30-20 51110	Regular Salaries & Wages	185,467.77	195,023.11	195,023.11	-	
101-30-20 51210	PERS Contributions	10,746.65	11,303.80	11,303.80	-	
101-30-20 51211	PERS UAL	42,206.35	45,457.28	45,457.28	-	
101-30-20 51220	FICA/Medicare	14,004.74	14,744.64	14,744.64	-	
101-30-20 51230	Medical Benefits	29,937.85	30,686.30	30,686.30	-	
101-30-20 51235	Life & LTD Insurance	1,860.91	1,944.81	1,944.81	-	
101-30-20 51240	Workers Compensation Premiums	10,872.58	11,416.21	11,416.21	-	
101-30-20 51150	Special Pay	364.00	364.00	364.00	-	
101-30-20 51155	One-Time Payouts	2,674.85	2,674.85	2,674.85	-	
101-30-20 51237	Allowances & Other Benefits	954.46	954.46	954.46	-	
101-30-20 51990	Salary Savings	526.00	-	-	-	
	Account Classification Total: 5100-Persn - Personnel	299,616.17	314,569.46	314,569.46	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-30-20 52190	Miscellaneous Prof Svcs	97,653.00	95,000.00	95,000.00	-	
101-30-20 52230	Other Technical Services	1,090.00	1,090.00	1,090.00	-	
101-30-20 52240	Miscellaneous Services	13,630.00	16,630.00	16,630.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	112,373.00	112,720.00	112,720.00	-	
5300-Prop Svcs - Purchased Property Services						
101-30-20 53250	Vehicle & Equip Maint Svc	4,000.00	4,000.00	4,000.00	-	
101-30-20 53320	Vehicle & Equipment Lease	4,160.00	4,160.00	4,160.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	8,160.00	8,160.00	8,160.00	-	
5400-Other Svcs - Other Purchased Services						
101-30-20 54210	Telephone Expenses	5,399.00	5,200.00	5,200.00	-	
101-30-20 54220	Mobile/Wireless Expenses	9,680.00	9,680.00	9,680.00	-	
101-30-20 54240	Software Licenses & Maintenance	1,680.00	1,680.00	1,680.00	-	
101-30-20 54610	Travel & Training	4,160.00	4,160.00	4,160.00	-	
101-30-20 54910	Dues & Subscriptions	1,300.00	1,300.00	1,300.00	-	
101-30-20 54920	Events & Field Trips	440.00	440.00	440.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	22,659.00	22,460.00	22,460.00	-	
5500-Supplies - Supplies						
101-30-20 55110	General Office Supplies	840.00	840.00	840.00	-	
101-30-20 55120	Postage & Delivery	940.00	940.00	940.00	-	
101-30-20 55130	Photocopying Charges	630.00	630.00	630.00	-	
101-30-20 55220	Safety Supplies	520.00	520.00	520.00	-	
101-30-20 55290	Other Operating Supplies	110.00	110.00	110.00	-	
	Account Classification Total: 5500-Supplies - Supplies	3,040.00	3,040.00	3,040.00	-	
5600-Prop & Cap - Property & Capital						
101-30-20 56410	Office Equipment <$10K	11,900.00	13,900.00	13,900.00	-	
101-30-20 56710	Other Equipment <$10K	320.00	320.00	320.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	12,220.00	14,220.00	14,220.00	-	
	Division Total: 20 - Public Works Engineering	458,068.17	475,169.46	475,169.46	-	
Division: 30 - Public Works Maintenance						
5100-Persn - Personnel						
101-30-30 51110	Regular Salaries & Wages	322,449.00	336,696.02	336,696.02	-	
101-30-30 51120	Part-Time Permanent Salaries & Wages	57,751.00	59,482.54	59,482.54	-	
101-30-30 51200	PARS Contribution	150.00	150.00	150.00	-	
101-30-30 51210	PERS Contributions	29,099.00	30,314.68	30,314.68	-	
101-30-30 51211	PERS UAL	79,053.00	84,545.15	84,545.15	-	
101-30-30 51220	FICA/Medicare	24,361.00	25,472.74	25,472.74	-	
101-30-30 51230	Medical Benefits	73,200.00	75,029.01	75,029.01	-	
101-30-30 51235	Life & LTD Insurance	3,279.00	3,412.77	3,412.77	-	
101-30-30 51240	Workers Compensation Premiums	24,815.00	26,054.93	26,054.93	-	
101-30-30 51140	Overtime Pay	4,414.00	4,545.96	4,545.96	-	
101-30-30 51142	Straight OT	6,620.00	6,818.40	6,818.40	-	
101-30-30 51150	Special Pay	2,898.00	2,897.18	2,897.18	-	
101-30-30 51155	One-Time Payouts	4,377.00	4,376.04	4,376.04	-	
101-30-30 51237	Allowances & Other Benefits	487.00	486.20	486.20	-	
	Account Classification Total: 5100-Persn - Personnel	632,953.00	660,281.62	660,281.62	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-30-30 52190	Miscellaneous Prof Svcs	4,160.00	4,160.00	4,160.00	-	
101-30-30 52230	Other Technical Services	4,610.00	4,610.00	4,610.00	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
101-30-30 52240	Miscellaneous Services	8,510.00	8,510.00	8,510.00	-	
Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services		17,280.00	17,280.00	17,280.00	-	
5300-Prop Svcs - Purchased Property Services						
101-30-30 53110	Utilities-Energy	134,330.00	147,763.00	147,763.00	-	
101-30-30 53111	Utilities-Water & Sewer	125,600.00	125,600.00	125,600.00	-	
101-30-30 53210	Infrastructure Maint Svc	148,050.00	148,050.00	148,050.00	-	
101-30-30 53230	Building Maint Services	122,225.00	128,830.00	128,830.00	-	
101-30-30 53240	Landscape/Park Maint Svcs	518,672.00	644,780.00	644,780.00	-	
101-30-30 53250	Vehicle & Equip Maint Svc	59,106.00	58,630.00	58,630.00	-	
101-30-30 53260	Janitorial Services	26,610.00	29,610.00	29,610.00	-	
101-30-30 53290	Miscellaneous R&M Svcs	12,810.00	12,810.00	12,810.00	-	
101-30-30 53320	Vehicle & Equipment Lease	4,090.00	4,090.00	4,090.00	-	
101-30-30 53910	Solid Waste Services	41,110.00	41,110.00	41,110.00	-	
101-30-30 53990	Other Property Services	6,060.00	6,060.00	6,060.00	-	
Account Classification Total: 5300-Prop Svcs - Purchased Property Services		1,198,663.00	1,347,333.00	1,347,333.00	-	
5400-Other Svcs - Other Purchased Services						
101-30-30 54210	Telephone Expenses	13,976.00	13,010.00	13,010.00	-	
101-30-30 54220	Mobile/Wireless Expenses	10,690.00	10,690.00	10,690.00	-	
101-30-30 54230	Internet Services	7,690.00	7,690.00	7,690.00	-	
101-30-30 54240	Software Licenses & Maintenance	2,400.00	2,400.00	2,400.00	-	
101-30-30 54610	Travel & Training	6,970.00	6,970.00	6,970.00	-	
101-30-30 54910	Dues & Subscriptions	8,960.00	8,960.00	8,960.00	-	
101-30-30 54920	Events & Field Trips	3,960.00	3,960.00	3,960.00	-	
Account Classification Total: 5400-Other Svcs - Other Purchased Services		54,646.00	53,680.00	53,680.00	-	
5500-Supplies - Supplies						
101-30-30 55110	General Office Supplies	2,670.00	2,670.00	2,670.00	-	
101-30-30 55120	Postage & Delivery	810.00	810.00	810.00	-	
101-30-30 55130	Photocopying Charges	550.00	550.00	550.00	-	
101-30-30 55210	Fuel	20,977.00	22,025.85	22,025.85	-	
101-30-30 55220	Safety Supplies	7,090.00	7,090.00	7,090.00	-	
101-30-30 55250	Vehicle & Equip Supplies	7,790.00	7,790.00	7,790.00	-	
101-30-30 55290	Other Operating Supplies	9,710.00	9,710.00	9,710.00	-	
101-30-30 55520	Building Supplies	16,920.00	16,920.00	16,920.00	-	
Account Classification Total: 5500-Supplies - Supplies		66,517.00	67,565.85	67,565.85	-	
5600-Prop & Cap - Property & Capital						
101-30-30 56410	Office Equipment <$10K	14,490.00	14,490.00	14,490.00	-	
101-30-30 56620	Heavy Equipment >$10K	23,000.00	23,000.00	23,000.00	-	
101-30-30 56710	Other Equipment <$10K	7,770.00	8,770.00	8,770.00	-	
Account Classification Total: 5600-Prop & Cap - Property & Capital		45,260.00	46,260.00	46,260.00	-	
5800-Financing - Financing Costs						
101-30-30 58220	Licenses & Permits	7,700.00	7,700.00	7,700.00	-	
101-30-30 58920	Bank & Credit Card Fees	760.00	760.00	760.00	-	
Account Classification Total: 5800-Financing - Financing Costs		8,460.00	8,460.00	8,460.00	-	
Division Total: 30 - Public Works Maintenance		2,023,779.00	2,200,860.47	2,200,860.47	-	
Department Total: 30 - Public Works		2,481,847.17	2,676,029.93	2,604,357.93	(71,672.00)	
Department: 40 - Community Development						
Division: 10 - Comm Dev-Econ Developmt						
5100-Persn - Personnel						
101-40-10 51110	Regular Salaries & Wages	438,836.07	452,001.15	452,001.15	-	
101-40-10 51120	Part-Time Permanent Salaries & Wages	1,750.00	1,750.00	1,750.00	-	
101-40-10 51200	PARS Contribution	100.00	100.00	100.00	-	
101-40-10 51210	PERS Contributions	41,246.28	42,480.33	42,480.33	-	
101-40-10 51211	PERS UAL	100,292.54	106,109.81	106,109.81	-	
101-40-10 51220	FICA/Medicare	32,558.58	33,643.73	33,643.73	-	
101-40-10 51230	Medical Benefits	59,602.18	61,092.24	61,092.24	-	
101-40-10 51235	Life & LTD Insurance	4,282.33	4,371.10	4,371.10	-	
101-40-10 51240	Workers Compensation Premiums	24,161.25	25,369.32	25,369.32	-	
101-40-10 51150	Special Pay	260.00	260.00	260.00	-	
101-40-10 51237	Allowances & Other Benefits	1,440.40	1,440.40	1,440.40	-	
101-40-10 51990	Salary Savings	10,824.11	16,988.78	16,989.00	0.22	
Account Classification Total: 5100-Persn - Personnel		715,353.75	745,606.86	745,607.08	0.22	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-40-10 52100	Budget Only - One Time Adjustments	35,000.00	-	(15,364.00)	(15,364.00)	GF Adj between departments
101-40-10 52120	Legal & Financial Svcs	1,000.00	1,000.00	1,000.00	-	
101-40-10 52190	Miscellaneous Prof Svcs	51,047.00	25,000.00	25,000.00	-	
101-40-10 52230	Other Technical Services	30,000.00	30,000.00	30,000.00	-	
Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services		117,047.00	56,000.00	40,636.00	(15,364.00)	
5400-Other Svcs - Other Purchased Services						
101-40-10 54210	Telephone Expenses	1,048.00	1,000.00	1,000.00	-	
101-40-10 54220	Mobile/Wireless Expenses	1,000.00	2,000.00	2,000.00	-	
101-40-10 54410	Printing & Binding	1,000.00	1,000.00	1,000.00	-	
101-40-10 54610	Travel & Training	8,000.00	8,000.00	8,000.00	-	
101-40-10 54910	Dues & Subscriptions	5,500.00	5,500.00	5,500.00	-	
101-40-10 54920	Events & Field Trips	5,000.00	5,000.00	5,000.00	-	
Account Classification Total: 5400-Other Svcs - Other Purchased Services		21,548.00	22,500.00	22,500.00	-	
5500-Supplies - Supplies						
101-40-10 55110	General Office Supplies	1,000.00	1,000.00	1,000.00	-	
101-40-10 55120	Postage & Delivery	2,500.00	2,500.00	2,500.00	-	
101-40-10 55130	Photocopying Charges	900.00	900.00	900.00	-	
101-40-10 55240	Clothing & Uniform Supply	600.00	600.00	600.00	-	
Account Classification Total: 5500-Supplies - Supplies		5,000.00	5,000.00	5,000.00	-	
5600-Prop & Cap - Property & Capital						
101-40-10 56410	Office Equipment <$10K	4,000.00	4,000.00	4,000.00	-	
Account Classification Total: 5600-Prop & Cap - Property & Capital		4,000.00	4,000.00	4,000.00	-	
5800-Financing - Financing Costs						
101-40-10 58925	Credit Card Processing Fees	35,000.00	35,000.00	35,000.00	-	
Account Classification Total: 5800-Financing - Financing Costs		35,000.00	35,000.00	35,000.00	-	
Division Total: 10 - Comm Dev-Econ Developmt		897,948.75	868,106.86	852,743.08	(15,363.78)	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
Division: 30 - Comm Dev-Planning						
5100-Persn - Personnel						
101-40-30 51110	Regular Salaries & Wages	455,486.81	478,602.02	478,602.02	-	
101-40-30 51210	PERS Contributions	41,055.10	43,212.09	43,212.09	-	
101-40-30 51211	PERS UAL	112,066.08	120,509.42	120,509.42	-	
101-40-30 51220	FICA/Medicare	34,467.83	36,275.16	36,275.16	-	
101-40-30 51230	Medical Benefits	108,024.30	110,724.91	110,724.91	-	
101-40-30 51235	Life & LTD Insurance	4,530.51	4,718.02	4,718.02	-	
101-40-30 51240	Workers Compensation Premiums	23,834.75	25,026.49	25,026.49	-	
101-40-30 51150	Special Pay	1,820.00	1,820.00	1,820.00	-	
101-40-30 51155	One-Time Payouts	5,643.76	5,643.76	5,643.76	-	
101-40-30 51237	Allowances & Other Benefits	720.20	720.20	720.20	-	
	Account Classification Total: 5100-Persn - Personnel	787,649.34	827,252.07	827,252.07	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-40-30 52130	Architect/Engineering Svc	8,000.00	8,000.00	8,000.00	-	
101-40-30 52190	Miscellaneous Prof Svcs	180,599.00	20,000.00	20,000.00	-	
101-40-30 52230	Other Technical Services	20,000.00	22,000.00	22,000.00	-	
101-40-30 52240	Miscellaneous Services	2,000.00	2,000.00	2,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	210,599.00	52,000.00	52,000.00	-	
5400-Other Svcs - Other Purchased Services						
101-40-30 54210	Telephone Expenses	1,148.00	1,051.00	1,051.00	-	
101-40-30 54220	Mobile/Wireless Expenses	250.00	250.00	250.00	-	
101-40-30 54240	Software Licenses & Maintenance	298.00	298.00	298.00	-	
101-40-30 54310	Legal Notices & Advertise	6,500.00	6,500.00	6,500.00	-	
101-40-30 54410	Printing & Binding	2,060.00	2,060.00	2,060.00	-	
101-40-30 54610	Travel & Training	6,000.00	6,000.00	6,000.00	-	
101-40-30 54910	Dues & Subscriptions	1,766.00	1,766.00	1,766.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	18,022.00	17,925.00	17,925.00	-	
5500-Supplies - Supplies						
101-40-30 55110	General Office Supplies	473.00	473.00	473.00	-	
101-40-30 55120	Postage & Delivery	1,893.00	1,893.00	1,893.00	-	
101-40-30 55130	Photocopying Charges	2,500.00	2,500.00	2,500.00	-	
	Account Classification Total: 5500-Supplies - Supplies	4,866.00	4,866.00	4,866.00	-	
5600-Prop & Cap - Property & Capital						
101-40-30 56410	Office Equipment <$10K	2,000.00	2,000.00	2,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	2,000.00	2,000.00	2,000.00	-	
	Division Total: 30 - Comm Dev-Planning	1,023,136.34	904,043.07	904,043.07	-	
Division: 40 - Comm Dev-Building Svcs						
5100-Persn - Personnel						
101-40-40 51110	Regular Salaries & Wages	803,433.00	840,096.65	840,096.65	-	
101-40-40 51210	PERS Contributions	63,572.00	66,342.93	66,342.93	-	
101-40-40 51211	PERS UAL	200,815.00	214,947.56	214,947.56	-	
101-40-40 51220	FICA/Medicare	61,063.00	63,906.58	63,906.58	-	
101-40-40 51230	Medical Benefits	219,958.00	225,456.55	225,456.55	-	
101-40-40 51235	Life & LTD Insurance	8,229.00	8,558.70	8,558.70	-	
101-40-40 51240	Workers Compensation Premiums	49,955.00	52,452.74	52,452.74	-	
101-40-40 51140	Overtime Pay	2,207.00	2,272.45	2,272.45	-	
101-40-40 51150	Special Pay	1,520.00	1,519.96	1,519.96	-	
101-40-40 51155	One-Time Payouts	10,662.00	10,661.34	10,661.34	-	
101-40-40 51990	Salary Savings	(157,133.00)	(151,885.08)	(151,885.00)	0.08	
	Account Classification Total: 5100-Persn - Personnel	1,264,281.00	1,334,330.38	1,334,330.46	0.08	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-40-40 52130	Architect/Engineering Svc	300,000.00	300,000.00	300,000.00	-	
101-40-40 52130.4	Solar Plan Review	9,506.00	-	-	-	
101-40-40 52190	Miscellaneous Prof Svcs	495,000.00	495,000.00	495,000.00	-	
101-40-40 52190.1	Temp Staff in City Hall	61,692.00	-	-	-	
101-40-40 52230	Other Technical Services	25,000.00	25,000.00	25,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	891,198.00	820,000.00	820,000.00	-	
5300-Prop Svcs - Purchased Property Services						
101-40-40 53250	Vehicle & Equip Maint Svc	4,500.00	4,500.00	4,500.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	4,500.00	4,500.00	4,500.00	-	
5400-Other Svcs - Other Purchased Services						
101-40-40 54210	Telephone Expenses	4,168.00	4,000.00	4,000.00	-	
101-40-40 54220	Mobile/Wireless Expenses	1,000.00	1,000.00	1,000.00	-	
101-40-40 54230	Internet Services	1,448.00	1,448.00	1,448.00	-	
101-40-40 54240	Software Licenses & Maintenance	2,000.00	2,000.00	2,000.00	-	
101-40-40 54410	Printing & Binding	500.00	500.00	500.00	-	
101-40-40 54610	Travel & Training	4,000.00	4,000.00	4,000.00	-	
101-40-40 54910	Dues & Subscriptions	6,000.00	6,000.00	6,000.00	-	
101-40-40 54990	Other Administrative Svcs	1,843.00	1,843.00	1,843.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	20,959.00	20,791.00	20,791.00	-	
5500-Supplies - Supplies						
101-40-40 55110	General Office Supplies	1,419.00	1,419.00	1,419.00	-	
101-40-40 55120	Postage & Delivery	946.00	946.00	946.00	-	
101-40-40 55130	Photocopying Charges	2,000.00	2,000.00	2,000.00	-	
101-40-40 55210	Fuel	3,300.00	3,465.00	3,465.00	-	
101-40-40 55220	Safety Supplies	331.00	331.00	331.00	-	
101-40-40 55240	Clothing & Uniform Supply	709.00	709.00	709.00	-	
101-40-40 55290	Other Operating Supplies	4,000.00	4,000.00	4,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	12,705.00	12,870.00	12,870.00	-	
5600-Prop & Cap - Property & Capital						
101-40-40 56410	Office Equipment <$10K	4,000.00	4,000.00	4,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	4,000.00	4,000.00	4,000.00	-	
5800-Financing - Financing Costs						
101-40-40 58920	Bank & Credit Card Fees	50,000.00	50,000.00	50,000.00	-	
	Account Classification Total: 5800-Financing - Financing Costs	50,000.00	50,000.00	50,000.00	-	
	Division Total: 40 - Comm Dev-Building Svcs	2,247,643.00	2,246,491.38	2,246,491.46	0.08	
	Department Total: 40 - Community Development	4,168,728.09	4,018,641.31	4,003,277.61	(15,363.70)	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
Department: 50 - Recreation						
Division: 10 - Recreation-Admin						
5100-Persn - Personnel						
101-50-10 51110	Regular Salaries & Wages	361,758.00	374,852.56	374,852.56	-	
101-50-10 51120	Part-Time Permanent Salaries & Wages	15,914.00	16,390.90	16,390.90	-	
101-50-10 51200	PARS Contribution	50.00	50.00	50.00	-	
101-50-10 51210	PERS Contributions	45,768.00	47,362.81	47,362.81	-	
101-50-10 51211	PERS UAL	87,157.00	92,685.40	92,685.40	-	
101-50-10 51220	FICA/Medicare	25,831.00	26,990.83	26,990.83	-	
101-50-10 51230	Medical Benefits	62,802.00	64,371.67	64,371.67	-	
101-50-10 51235	Life & LTD Insurance	3,373.00	3,440.09	3,440.09	-	
101-50-10 51240	Workers Compensation Premiums	20,570.00	21,598.20	21,598.20	-	
101-50-10 51140	Overtime Pay	531.00	546.36	546.36	-	
101-50-10 51150	Special Pay	1,950.00	1,950.00	1,950.00	-	
101-50-10 51155	One-Time Payouts	9,572.00	9,571.89	9,571.89	-	
101-50-10 51237	Allowances & Other Benefits	1,009.00	1,008.28	1,008.28	-	
101-50-10 51990	Salary Savings	4,415.00	-	-	-	
	Account Classification Total: 5100-Persn - Personnel	640,700.00	660,818.99	660,818.99	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-50-10 52100	Budget Only - One Time Adjustments	-	-	(169,281.00)	(169,281.00)	GF Adj between departments
101-50-10 52190	Miscellaneous Prof Svcs	18,000.00	18,000.00	18,000.00	-	
101-50-10 52230	Other Technical Services	15,000.00	15,000.00	15,000.00	-	
101-50-10 52240	Miscellaneous Services	10,000.00	10,000.00	10,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	43,000.00	43,000.00	(126,281.00)	(169,281.00)	
5300-Prop Svcs - Purchased Property Services						
101-50-10 53110	Utilities-Energy	16,419.00	18,060.90	18,060.90	-	
101-50-10 53111	Utilities-Water & Sewer	2,310.00	2,310.00	2,310.00	-	
101-50-10 53230	Building Maint Services	21,000.00	21,000.00	21,000.00	-	
101-50-10 53240	Landscape/Park Maint Svcs	5,000.00	5,000.00	5,000.00	-	
101-50-10 53250	Vehicle & Equip Maint Svc	4,000.00	4,000.00	4,000.00	-	
101-50-10 53990	Other Property Services	60,000.00	62,400.00	62,400.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	108,729.00	112,770.90	112,770.90	-	
5400-Other Svcs - Other Purchased Services						
101-50-10 54210	Telephone Expenses	15,353.00	14,049.00	14,049.00	-	
101-50-10 54220	Mobile/Wireless Expenses	2,080.00	2,080.00	2,080.00	-	
101-50-10 54230	Internet Services	25,000.00	25,000.00	25,000.00	-	
101-50-10 54240	Software Licenses & Maintenance	18,000.00	18,000.00	18,000.00	-	
101-50-10 54310	Legal Notices & Advertise	1,000.00	1,000.00	1,000.00	-	
101-50-10 54410	Printing & Binding	32,136.00	33,421.00	33,421.00	-	
101-50-10 54610	Travel & Training	5,150.00	5,150.00	5,150.00	-	
101-50-10 54910	Dues & Subscriptions	2,575.00	2,575.00	2,575.00	-	
101-50-10 54990	Other Administrative Svcs	14,000.00	14,000.00	14,000.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	115,294.00	115,275.00	115,275.00	-	
5500-Supplies - Supplies						
101-50-10 55110	General Office Supplies	3,000.00	3,000.00	3,000.00	-	
101-50-10 55120	Postage & Delivery	25,000.00	25,000.00	25,000.00	-	
101-50-10 55130	Photocopying Charges	3,500.00	3,500.00	3,500.00	-	
101-50-10 55140	Recognition-EE/Volunteer	2,500.00	2,500.00	2,500.00	-	
101-50-10 55210	Fuel	2,750.00	2,887.50	2,887.50	-	
101-50-10 55290	Other Operating Supplies	8,000.00	8,000.00	8,000.00	-	
101-50-10 55520	Building Supplies	5,000.00	5,000.00	5,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	49,750.00	49,887.50	49,887.50	-	
5600-Prop & Cap - Property & Capital						
101-50-10 56410	Office Equipment <$10K	18,000.00	18,000.00	18,000.00	-	
101-50-10 56710	Other Equipment <$10K	18,000.00	18,000.00	18,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	36,000.00	36,000.00	36,000.00	-	
5800-Financing - Financing Costs						
101-50-10 58220	Licenses & Permits	3,000.00	3,000.00	3,000.00	-	
101-50-10 58920	Bank & Credit Card Fees	195,000.00	200,850.00	200,850.00	-	
	Account Classification Total: 5800-Financing - Financing Costs	198,000.00	203,850.00	203,850.00	-	
5900-Oth Financ - Other Financing Uses						
101-50-10 59990.225	Operating Xfer Out-Donations	50,000.00	50,000.00	50,000.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	50,000.00	50,000.00	50,000.00	-	
	Division Total: 10 - Recreation-Admin	1,241,473.00	1,271,602.39	1,102,321.39	(169,281.00)	
Division: 20 - Recreation-Chldcr Admin						
5100-Persn - Personnel						
101-50-20 51110	Regular Salaries & Wages	445,995.89	459,375.76	459,375.76	-	
101-50-20 51120	Part-Time Permanent Salaries & Wages	780,600.00	764,400.00	764,400.00	-	
101-50-20 51200	PARS Contribution	6,200.00	6,200.00	6,200.00	-	
101-50-20 51210	PERS Contributions	67,696.23	69,679.08	69,679.08	-	
101-50-20 51211	PERS UAL	122,166.04	129,119.21	129,119.21	-	
101-50-20 51220	FICA/Medicare	34,700.07	35,723.63	35,723.63	-	
101-50-20 51230	Medical Benefits	140,769.81	144,289.05	144,289.05	-	
101-50-20 51235	Life & LTD Insurance	4,692.47	4,826.29	4,826.29	-	
101-50-20 51240	Workers Compensation Premiums	39,180.40	41,139.42	41,139.42	-	
101-50-20 51140	Overtime Pay	3,182.70	3,278.18	3,278.18	-	
101-50-20 51150	Special Pay	14,999.80	7,599.80	7,599.80	-	
101-50-20 51155	One-Time Payouts	10,560.75	10,560.75	10,560.75	-	
101-50-20 51237	Allowances & Other Benefits	2,880.80	2,880.80	2,880.80	-	
101-50-20 51990	Salary Savings	9,923.00	-	-	-	
	Account Classification Total: 5100-Persn - Personnel	1,683,547.95	1,679,071.97	1,679,071.97	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-50-20 52190	Miscellaneous Prof Svcs	75,000.00	28,000.00	28,000.00	-	
101-50-20 52220	Medical Services	2,000.00	2,000.00	2,000.00	-	
101-50-20 52250	Instructor Services	10,032.00	10,032.00	10,032.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	87,032.00	40,032.00	40,032.00	-	
5300-Prop Svcs - Purchased Property Services						
101-50-20 53110	Utilities-Energy	13,658.00	15,023.80	15,023.80	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
101-50-20 53230	Building Maint Services	15,000.00	-	-	-	
101-50-20 53310	Land & Building Lease	10,000.00	10,000.00	10,000.00	-	
101-50-20 53990	Other Property Services	2,472.00	2,472.00	2,472.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	41,130.00	27,495.80	27,495.80	-	
5400-Other Svcs - Other Purchased Services						
101-50-20 54210	Telephone Expenses	1,152.00	1,054.00	1,054.00	-	
101-50-20 54220	Mobile/Wireless Expenses	3,500.00	3,500.00	3,500.00	-	
101-50-20 54230	Internet Services	4,000.00	4,000.00	4,000.00	-	
101-50-20 54310	Legal Notices & Advertise	2,500.00	2,500.00	2,500.00	-	
101-50-20 54610	Travel & Training	5,000.00	5,000.00	5,000.00	-	
101-50-20 54910	Dues & Subscriptions	1,000.00	1,000.00	1,000.00	-	
101-50-20 54920	Events & Field Trips	48,464.00	50,403.00	50,403.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	65,616.00	67,457.00	67,457.00	-	
5500-Supplies - Supplies						
101-50-20 55110	General Office Supplies	2,000.00	2,000.00	2,000.00	-	
101-50-20 55120	Postage & Delivery	500.00	500.00	500.00	-	
101-50-20 55130	Photocopying Charges	3,500.00	3,500.00	3,500.00	-	
101-50-20 55140	Recognition-EE/Volunteer	3,000.00	3,000.00	3,000.00	-	
101-50-20 55210	Fuel	2,750.00	2,887.50	2,887.50	-	
101-50-20 55230	Medical Supplies	5,000.00	5,000.00	5,000.00	-	
101-50-20 55240	Clothing & Uniform Supply	13,500.00	13,500.00	13,500.00	-	
101-50-20 55290	Other Operating Supplies	80,000.00	80,000.00	80,000.00	-	
101-50-20 55520	Building Supplies	2,000.00	2,000.00	2,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	112,250.00	112,387.50	112,387.50	-	
5600-Prop & Cap - Property & Capital						
101-50-20 56410	Office Equipment <$10K	2,000.00	2,000.00	2,000.00	-	
101-50-20 56710	Other Equipment <$10K	8,000.00	8,000.00	8,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	10,000.00	10,000.00	10,000.00	-	
5800-Financing - Financing Costs						
101-50-20 58220	Licenses & Permits	2,000.00	2,000.00	2,000.00	-	
	Account Classification Total: 5800-Financing - Financing Costs	2,000.00	2,000.00	2,000.00	-	
	Division Total: 20 - Recreation-Chldcr Admin	2,001,575.95	1,938,444.27	1,938,444.27	-	
Division: 30 - Recreation-Swim Center						
5100-Persn - Personnel						
101-50-30 51110	Regular Salaries & Wages	121,526.35	129,948.97	129,948.97	-	
101-50-30 51120	Part-Time Permanent Salaries & Wages	670,000.00	644,800.00	644,800.00	-	
101-50-30 51200	PARS Contribution	6,500.00	6,500.00	6,500.00	-	
101-50-30 51210	PERS Contributions	12,389.20	13,207.57	13,207.57	-	
101-50-30 51211	PERS UAL	30,679.12	33,446.97	33,446.97	-	
101-50-30 51220	FICA/Medicare	9,296.77	9,941.10	9,941.10	-	
101-50-30 51230	Medical Benefits	31,957.64	32,756.58	32,756.58	-	
101-50-30 51235	Life & LTD Insurance	1,274.96	1,355.09	1,355.09	-	
101-50-30 51240	Workers Compensation Premiums	8,815.59	9,256.37	9,256.37	-	
101-50-30 51140	Overtime Pay	1,060.90	1,092.73	1,092.73	-	
101-50-30 51155	One-Time Payouts	3,490.42	3,490.42	3,490.42	-	
101-50-30 51237	Allowances & Other Benefits	432.12	432.12	432.12	-	
	Account Classification Total: 5100-Persn - Personnel	897,423.06	886,227.92	886,227.92	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-50-30 52190	Miscellaneous Prof Svcs	2,080.00	2,080.00	2,080.00	-	
101-50-30 52220	Medical Services	1,500.00	1,500.00	1,500.00	-	
101-50-30 52250	Instructor Services	3,500.00	3,500.00	3,500.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	7,080.00	7,080.00	7,080.00	-	
5300-Prop Svcs - Purchased Property Services						
101-50-30 53110	Utilities-Energy	65,021.00	71,523.10	71,523.10	-	
101-50-30 53111	Utilities-Water & Sewer	39,699.00	41,287.00	41,287.00	-	
101-50-30 53990	Other Property Services	9,984.00	9,984.00	9,984.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	114,704.00	122,794.10	122,794.10	-	
5400-Other Svcs - Other Purchased Services						
101-50-30 54210	Telephone Expenses	2,584.00	2,364.00	2,364.00	-	
101-50-30 54220	Mobile/Wireless Expenses	500.00	500.00	500.00	-	
101-50-30 54230	Internet Services	3,538.00	3,538.00	3,538.00	-	
101-50-30 54310	Legal Notices & Advertise	1,753.00	1,753.00	1,753.00	-	
101-50-30 54610	Travel & Training	5,000.00	5,000.00	5,000.00	-	
101-50-30 54910	Dues & Subscriptions	3,120.00	3,245.00	3,245.00	-	
101-50-30 54920	Events & Field Trips	3,000.00	3,000.00	3,000.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	19,495.00	19,400.00	19,400.00	-	
5500-Supplies - Supplies						
101-50-30 55110	General Office Supplies	2,000.00	2,000.00	2,000.00	-	
101-50-30 55120	Postage & Delivery	500.00	500.00	500.00	-	
101-50-30 55130	Photocopying Charges	3,000.00	3,000.00	3,000.00	-	
101-50-30 55140	Recognition-EE/Volunteer	3,000.00	3,000.00	3,000.00	-	
101-50-30 55210	Fuel	2,500.00	2,500.00	2,500.00	-	
101-50-30 55230	Medical Supplies	3,000.00	3,000.00	3,000.00	-	
101-50-30 55240	Clothing & Uniform Supply	6,000.00	6,000.00	6,000.00	-	
101-50-30 55290	Other Operating Supplies	24,000.00	24,000.00	24,000.00	-	
101-50-30 55520	Building Supplies	2,000.00	2,000.00	2,000.00	-	
101-50-30 55590	Other Maintenance Supply	6,000.00	6,000.00	6,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	52,000.00	52,000.00	52,000.00	-	
5600-Prop & Cap - Property & Capital						
101-50-30 56410	Office Equipment <$10K	2,000.00	2,000.00	2,000.00	-	
101-50-30 56710	Other Equipment <$10K	5,000.00	5,000.00	5,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	7,000.00	7,000.00	7,000.00	-	
5800-Financing - Financing Costs						
101-50-30 58220	Licenses & Permits	3,500.00	3,500.00	3,500.00	-	
	Account Classification Total: 5800-Financing - Financing Costs	3,500.00	3,500.00	3,500.00	-	
	Division Total: 30 - Recreation-Swim Center	1,101,202.06	1,098,002.02	1,098,002.02	-	
Division: 40 - Recreation-Senior Svcs						
5100-Persn - Personnel						

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
101-50-40 51110	Regular Salaries & Wages	41,506.51	42,751.70	42,751.70	-	
101-50-40 51120	Part-Time Permanent Salaries & Wages	24,000.00	24,960.00	24,960.00	-	
101-50-40 51200	PARS Contribution	100.00	100.00	100.00	-	
101-50-40 51210	PERS Contributions	4,289.91	4,418.05	4,418.05	-	
101-50-40 51211	PERS UAL	10,472.91	11,074.08	11,074.08	-	
101-50-40 51220	FICA/Medicare	3,175.25	3,270.51	3,270.51	-	
101-50-40 51230	Medical Benefits	10,652.59	10,918.90	10,918.90	-	
101-50-40 51235	Life & LTD Insurance	432.05	443.62	443.62	-	
101-50-40 51240	Workers Compensation Premiums	2,938.54	3,085.46	3,085.46	-	
101-50-40 51140	Overtime Pay	530.45	546.36	546.36	-	
101-50-40 51155	One-Time Payouts	3,014.42	3,014.42	3,014.42	-	
101-50-40 51237	Allowances & Other Benefits	324.22	324.22	324.22	-	
101-50-40 51990	Salary Savings	847.00	-	-	-	
	Account Classification Total: 5100-Persn - Personnel	102,283.84	104,907.32	104,907.32	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-50-40 52220	Medical Services	500.00	500.00	500.00	-	
101-50-40 52250	Instructor Services	22,000.00	22,880.00	22,880.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	22,500.00	23,380.00	23,380.00	-	
5300-Prop Svcs - Purchased Property Services						
101-50-40 53110	Utilities-Energy	2,979.00	3,276.90	3,276.90	-	
101-50-40 53230	Building Maint Services	1,000.00	1,000.00	1,000.00	-	
101-50-40 53990	Other Property Services	832.00	832.00	832.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	4,811.00	5,108.90	5,108.90	-	
5400-Other Svcs - Other Purchased Services						
101-50-40 54220	Mobile/Wireless Expenses	1,269.00	1,269.00	1,269.00	-	
101-50-40 54410	Printing & Binding	3,000.00	3,000.00	3,000.00	-	
101-50-40 54610	Travel & Training	1,000.00	1,000.00	1,000.00	-	
101-50-40 54910	Dues & Subscriptions	1,000.00	1,000.00	1,000.00	-	
101-50-40 54920	Events & Field Trips	5,000.00	5,000.00	5,000.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	11,269.00	11,269.00	11,269.00	-	
5500-Supplies - Supplies						
101-50-40 55110	General Office Supplies	1,000.00	1,000.00	1,000.00	-	
101-50-40 55120	Postage & Delivery	5,000.00	5,000.00	5,000.00	-	
101-50-40 55210	Fuel	880.00	924.00	924.00	-	
101-50-40 55290	Other Operating Supplies	5,000.00	5,000.00	5,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	11,880.00	11,924.00	11,924.00	-	
5600-Prop & Cap - Property & Capital						
101-50-40 56710	Other Equipment <$10K	3,000.00	3,000.00	3,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	3,000.00	3,000.00	3,000.00	-	
	Division Total: 40 - Recreation-Senior Svcs	155,743.84	159,589.22	159,589.22	-	
Division: 50 - Recreation-Adult/Commnty						
5100-Persn - Personnel						
101-50-50 51110	Regular Salaries & Wages	143,941.56	149,064.32	149,064.32	-	
101-50-50 51120	Part-Time Permanent Salaries & Wages	40,000.00	41,600.00	41,600.00	-	
101-50-50 51200	PARS Contribution	100.00	100.00	100.00	-	
101-50-50 51210	PERS Contributions	12,154.23	12,552.70	12,552.70	-	
101-50-50 51211	PERS UAL	35,915.74	38,137.53	38,137.53	-	
101-50-50 51220	FICA/Medicare	11,036.37	11,428.26	11,428.26	-	
101-50-50 51230	Medical Benefits	37,098.33	38,025.79	38,025.79	-	
101-50-50 51235	Life & LTD Insurance	1,504.87	1,552.15	1,552.15	-	
101-50-50 51240	Workers Compensation Premiums	10,774.63	11,313.37	11,313.37	-	
101-50-50 51150	Special Pay	325.00	325.00	325.00	-	
101-50-50 51155	One-Time Payouts	162.59	162.59	162.59	-	
101-50-50 51237	Allowances & Other Benefits	1,008.28	1,008.28	1,008.28	-	
101-50-50 51990	Salary Savings	1,561.00	-	-	-	
	Account Classification Total: 5100-Persn - Personnel	295,582.60	305,269.99	305,269.99	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-50-50 52250	Instructor Services	130,000.00	135,200.00	135,200.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	130,000.00	135,200.00	135,200.00	-	
5300-Prop Svcs - Purchased Property Services						
101-50-50 53230	Building Maint Services	5,000.00	5,000.00	5,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	5,000.00	5,000.00	5,000.00	-	
5400-Other Svcs - Other Purchased Services						
101-50-50 54210	Telephone Expenses	4,727.00	4,325.00	4,325.00	-	
101-50-50 54220	Mobile/Wireless Expenses	800.00	800.00	800.00	-	
101-50-50 54230	Internet Services	4,058.00	4,058.00	4,058.00	-	
101-50-50 54610	Travel & Training	2,000.00	2,000.00	2,000.00	-	
101-50-50 54910	Dues & Subscriptions	500.00	500.00	500.00	-	
101-50-50 54920	Events & Field Trips	5,000.00	5,000.00	5,000.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	17,085.00	16,683.00	16,683.00	-	
5500-Supplies - Supplies						
101-50-50 55110	General Office Supplies	1,500.00	1,500.00	1,500.00	-	
101-50-50 55120	Postage & Delivery	1,000.00	1,000.00	1,000.00	-	
101-50-50 55130	Photocopying Charges	1,000.00	1,000.00	1,000.00	-	
101-50-50 55290	Other Operating Supplies	10,000.00	10,000.00	10,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	13,500.00	13,500.00	13,500.00	-	
5600-Prop & Cap - Property & Capital						
101-50-50 56410	Office Equipment <$10K	3,000.00	3,000.00	3,000.00	-	
101-50-50 56710	Other Equipment <$10K	10,000.00	10,000.00	10,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	13,000.00	13,000.00	13,000.00	-	
	Division Total: 50 - Recreation-Adult/Commnty	474,167.60	488,652.99	488,652.99	-	
Division: 60 - Recreation-Youth Services						
5100-Persn - Personnel						
101-50-60 51110	Regular Salaries & Wages	153,696.80	160,721.21	160,721.21	-	
101-50-60 51120	Part-Time Permanent Salaries & Wages	65,000.00	67,600.00	67,600.00	-	
101-50-60 51200	PARS Contribution	1,000.00	1,000.00	1,000.00	-	
101-50-60 51210	PERS Contributions	8,639.93	9,006.05	9,006.05	-	
101-50-60 51211	PERS UAL	34,705.84	37,193.84	37,193.84	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
101-50-60 51220	FICA/Medicare	11,757.82	12,295.18	12,295.18	-	
101-50-60 51230	Medical Benefits	23,123.22	23,701.30	23,701.30	-	
101-50-60 51235	Life & LTD Insurance	1,614.41	1,677.59	1,677.59	-	
101-50-60 51240	Workers Compensation Premiums	11,427.60	11,998.98	11,998.98	-	
101-50-60 51140	Overtime Pay	2,206.26	2,272.45	2,272.45	-	
101-50-60 51237	Allowances & Other Benefits	1,260.22	1,260.22	1,260.22	-	
101-50-60 51990	Salary Savings	1,613.00	-	-	-	
	Account Classification Total: 5100-Persn - Personnel	316,045.10	328,726.82	328,726.82	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
101-50-60 52250	Instructor Services	650,000.00	613,600.00	613,600.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	650,000.00	613,600.00	613,600.00	-	
5300-Prop Svcs - Purchased Property Services						
101-50-60 53310	Land & Building Lease	5,000.00	5,000.00	5,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	5,000.00	5,000.00	5,000.00	-	
5400-Other Svcs - Other Purchased Services						
101-50-60 54110	Insurance Premiums	5,000.00	5,000.00	5,000.00	-	
101-50-60 54210	Telephone Expenses	2,584.00	2,364.00	2,364.00	-	
101-50-60 54230	Internet Services	3,680.00	3,680.00	3,680.00	-	
101-50-60 54310	Legal Notices & Advertise	3,000.00	3,000.00	3,000.00	-	
101-50-60 54410	Printing & Binding	1,000.00	1,000.00	1,000.00	-	
101-50-60 54610	Travel & Training	4,000.00	4,000.00	4,000.00	-	
101-50-60 54910	Dues & Subscriptions	500.00	500.00	500.00	-	
101-50-60 54920	Events & Field Trips	40,000.00	40,000.00	40,000.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	59,764.00	59,544.00	59,544.00	-	
5500-Supplies - Supplies						
101-50-60 55110	General Office Supplies	1,500.00	1,500.00	1,500.00	-	
101-50-60 55120	Postage & Delivery	500.00	500.00	500.00	-	
101-50-60 55130	Photocopying Charges	3,000.00	3,000.00	3,000.00	-	
101-50-60 55140	Recognition-EE/Volunteer	2,000.00	2,000.00	2,000.00	-	
101-50-60 55210	Fuel	3,500.00	3,640.00	3,640.00	-	
101-50-60 55220	Safety Supplies	2,000.00	2,000.00	2,000.00	-	
101-50-60 55240	Clothing & Uniform Supply	2,000.00	2,000.00	2,000.00	-	
101-50-60 55290	Other Operating Supplies	12,000.00	12,000.00	12,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	26,500.00	26,640.00	26,640.00	-	
5600-Prop & Cap - Property & Capital						
101-50-60 56710	Other Equipment <$10K	6,000.00	6,000.00	6,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	6,000.00	6,000.00	6,000.00	-	
	Division Total: 60 - Recreation-Youth Services	1,063,309.10	1,039,510.82	1,039,510.82	-	
Division: 70 - Recreation-Custodial Services						
5100-Persn - Personnel						
101-50-70 51110	Regular Salaries & Wages	278,412.64	291,748.52	291,748.52	-	
101-50-70 51120	Part-Time Permanent Salaries & Wages	56,160.00	58,406.00	58,406.00	-	
101-50-70 51200	PARS Contribution	150.00	150.00	150.00	-	
101-50-70 51210	PERS Contributions	34,202.44	35,548.73	35,548.73	-	
101-50-70 51211	PERS UAL	83,246.11	88,978.52	88,978.52	-	
101-50-70 51220	FICA/Medicare	21,749.91	22,770.11	22,770.11	-	
101-50-70 51230	Medical Benefits	135,740.77	139,134.29	139,134.29	-	
101-50-70 51235	Life & LTD Insurance	2,932.59	3,070.55	3,070.55	-	
101-50-70 51240	Workers Compensation Premiums	28,732.29	30,168.91	30,168.91	-	
101-50-70 51140	Overtime Pay	1,060.90	1,092.73	1,092.73	-	
101-50-70 51150	Special Pay	5,899.92	5,899.92	5,899.92	-	
101-50-70 51155	One-Time Payouts	6,602.12	6,602.12	6,602.12	-	
101-50-70 51237	Allowances & Other Benefits	1,008.28	1,008.28	1,008.28	-	
101-50-70 51990	Salary Savings	6,504.00	-	-	-	
	Account Classification Total: 5100-Persn - Personnel	662,401.98	684,578.68	684,578.68	-	
5300-Prop Svcs - Purchased Property Services						
101-50-70 53230	Building Maint Services	60,000.00	60,000.00	60,000.00	-	
101-50-70 53250	Vehicle & Equip Maint Svc	12,000.00	12,000.00	12,000.00	-	
101-50-70 53260	Janitorial Services	25,000.00	25,000.00	25,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	97,000.00	97,000.00	97,000.00	-	
5400-Other Svcs - Other Purchased Services						
101-50-70 54210	Telephone Expenses	4,905.00	4,788.00	4,788.00	-	
101-50-70 54220	Mobile/Wireless Expenses	4,680.00	4,680.00	4,680.00	-	
101-50-70 54610	Travel & Training	3,000.00	3,000.00	3,000.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	12,585.00	12,468.00	12,468.00	-	
5500-Supplies - Supplies						
101-50-70 55140	Recognition-EE/Volunteer	1,000.00	1,000.00	1,000.00	-	
101-50-70 55220	Safety Supplies	4,000.00	4,000.00	4,000.00	-	
101-50-70 55240	Clothing & Uniform Supply	2,000.00	2,000.00	2,000.00	-	
101-50-70 55290	Other Operating Supplies	3,000.00	4,000.00	4,000.00	-	
101-50-70 55520	Building Supplies	42,000.00	42,000.00	42,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	52,000.00	53,000.00	53,000.00	-	
5600-Prop & Cap - Property & Capital						
101-50-70 56520	Vehicles >$10K	79,881.00	35,000.00	35,000.00	-	
101-50-70 56710	Other Equipment <$10K	12,127.00	7,000.00	7,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	92,008.00	42,000.00	42,000.00	-	
	Division Total: 70 - Recreation-Custodial Services	915,994.98	889,046.68	889,046.68	-	
	Department Total: 50 - Recreation	6,953,466.53	6,884,848.39	6,715,567.39	(169,281.00)	
Department: 90 - Non-Departmental						
Division: 00 - Non-Departmental						
5200-Prof Svcs - Purchased Professional & Technical Services						
101-90-00 52150	Library Services	70,000.00	70,000.00	81,000.00	11,000.00	GF Adj between departments
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	70,000.00	70,000.00	81,000.00	11,000.00	
5800-Financing - Financing Costs						
101-90-00 58110	Principal Payments	172,987.00	165,545.48	165,545.48	-	
101-90-00 58120	Interest Payments	16,375.00	9,093.71	9,093.71	-	
	Account Classification Total: 5800-Financing - Financing Costs	189,362.00	174,639.19	174,639.19	-	
5900-Oth Financ - Other Financing Uses						

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
101-90-00 59990.835	Operating Xfer Out-CHALL	623,329.00	626,735.00	626,735.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	623,329.00	626,735.00	626,735.00	-	
	Division Total: 00 - Non-Departmental	882,691.00	871,374.19	882,374.19	11,000.00	
	Department Total: 90 - Non-Departmental	882,691.00	871,374.19	882,374.19	11,000.00	
	EXPENSES Total	52,825,398.53	53,764,017.32	53,764,018.42	1.10	
	Fund REVENUE Total: 101 - General Fund	51,696,979.00	53,779,791.90	53,779,791.90	-	
	Fund EXPENSE Total: 101 - General Fund	52,825,398.53	53,764,017.32	53,764,018.42	1.10	
	Fund Total: 101 - General Fund	(1,128,419.53)	15,774.58	15,773.48	(1.10)	
Fund: 201 - Gas Tax Fund						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4500-Intergov'l - Intergovernmental Revenues						
201-00-00 45310	Gas Tax (Section 2105)	160,535.15	165,000.00	165,000.00	-	
201-00-00 45320	Gas Tax (Section 2106)	102,195.14	105,000.00	105,000.00	-	
201-00-00 45330	Gas Tax (Section 2107)	218,782.74	220,000.00	220,000.00	-	
201-00-00 45340	Gas Tax (Section 2107.5)	6,522.86	6,600.00	6,600.00	-	
201-00-00 45370	Gas Tax (Section 2103)	229,846.12	230,000.00	230,000.00	-	
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	717,882.01	726,600.00	726,600.00	-	
	Division Total: 00 - Non-Departmental	717,882.01	726,600.00	726,600.00	-	
	Department Total: 00 - Non-Departmental Revenue	717,882.01	726,600.00	726,600.00	-	
	REVENUES Total	717,882.01	726,600.00	726,600.00	-	
EXPENSES						
Department: 30 - Public Works						
Division: 20 - Public Works Engineering						
5100-Persn - Personnel						
201-30-20 51110	Regular Salaries & Wages	91,045.55	97,397.90	97,397.90	-	
201-30-20 51210	PERS Contributions	5,425.36	5,815.25	5,815.25	-	
201-30-20 51211	PERS UAL	20,529.45	22,454.75	22,454.75	-	
201-30-20 51220	FICA/Medicare	7,004.74	7,490.69	7,490.69	-	
201-30-20 51230	Medical Benefits	12,912.90	13,235.72	13,235.72	-	
201-30-20 51235	Life & LTD Insurance	948.05	1,010.63	1,010.63	-	
201-30-20 51240	Workers Compensation Premiums	6,530.10	6,856.60	6,856.60	-	
201-30-20 51150	Special Pay	520.00	520.00	520.00	-	
201-30-20 51155	One-Time Payouts	2,283.46	2,283.46	2,283.46	-	
201-30-20 51237	Allowances & Other Benefits	504.40	504.40	504.40	-	
201-30-20 51990	Salary Savings	3,570.00	-	8,648.00	8,648.00	Labor contract increases
	Account Classification Total: 5100-Persn - Personnel	151,274.01	157,569.40	166,217.40	8,648.00	
5200-Prof Svcs - Purchased Professional & Technical Services						
201-30-20 52110	Collect & Admin Services	3,200.00	3,200.00	3,200.00	-	
201-30-20 52190	Miscellaneous Prof Svcs	41,200.00	31,236.00	31,236.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	44,400.00	34,436.00	34,436.00	-	
	Division Total: 20 - Public Works Engineering	195,674.01	192,005.40	200,653.40	8,648.00	
Division: 30 - Public Works Maintenance						
5100-Persn - Personnel						
201-30-30 51110	Regular Salaries & Wages	105,535.00	109,601.96	109,601.96	-	
201-30-30 51210	PERS Contributions	11,867.00	12,295.77	12,295.77	-	
201-30-30 51211	PERS UAL	26,719.00	28,444.91	28,444.91	-	
201-30-30 51220	FICA/Medicare	7,536.00	7,872.55	7,872.55	-	
201-30-30 51230	Medical Benefits	27,112.00	27,789.69	27,789.69	-	
201-30-30 51235	Life & LTD Insurance	979.00	1,006.30	1,006.30	-	
201-30-30 51240	Workers Compensation Premiums	5,780.00	6,068.05	6,068.05	-	
201-30-30 51140	Overtime Pay	4,255.00	4,382.58	4,382.58	-	
201-30-30 51142	Straight OT	2,128.00	2,191.82	2,191.82	-	
201-30-30 51150	Special Pay	869.00	868.92	868.92	-	
201-30-30 51155	One-Time Payouts	1,462.00	1,461.38	1,461.38	-	
201-30-30 51237	Allowances & Other Benefits	145.00	144.04	144.04	-	
	Account Classification Total: 5100-Persn - Personnel	194,387.00	202,127.97	202,127.97	-	
5300-Prop Svcs - Purchased Property Services						
201-30-30 53120	Utilities-Street Light	166,300.00	183,120.00	183,120.00	-	
201-30-30 53130	Utilities-Sign/Signal	18,900.00	22,360.00	22,360.00	-	
201-30-30 53220	Sign & Signal Maint Svc	54,904.00	45,000.00	45,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	240,104.00	250,480.00	250,480.00	-	
5400-Other Svcs - Other Purchased Services						
201-30-30 54240	Software Licenses & Maintenance	6,210.00	-	-	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	6,210.00	-	-	-	
5500-Supplies - Supplies						
201-30-30 55530	Landscape & Park Supplies	6,900.00	6,900.00	6,900.00	-	
	Account Classification Total: 5500-Supplies - Supplies	6,900.00	6,900.00	6,900.00	-	
5900-Oth Financ - Other Financing Uses						
201-30-30 59991.101	Indirect Xfer-GEN	108,048.00	109,337.00	109,337.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	108,048.00	109,337.00	109,337.00	-	
	Division Total: 30 - Public Works Maintenance	555,649.00	568,844.97	568,844.97	-	
	Department Total: 30 - Public Works	751,323.01	760,850.37	769,498.37	8,648.00	
	EXPENSES Total	751,323.01	760,850.37	769,498.37	8,648.00	
	Fund REVENUE Total: 201 - Gas Tax Fund	717,882.01	726,600.00	726,600.00	-	
	Fund EXPENSE Total: 201 - Gas Tax Fund	751,323.01	760,850.37	769,498.37	8,648.00	
	Fund Total: 201 - Gas Tax Fund	(33,441.00)	(34,250.37)	(42,898.37)	(8,648.00)	
Fund: 202 - Nat'l Pollut Dis Elim Sys						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4500-Intergov'l - Intergovernmental Revenues						
202-00-00 45710	Nat'l Pol Disch Elim Sys	298,686.00	296,960.00	296,960.00	-	
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	298,686.00	296,960.00	296,960.00	-	
	Division Total: 00 - Non-Departmental	298,686.00	296,960.00	296,960.00	-	
	Department Total: 00 - Non-Departmental Revenue	298,686.00	296,960.00	296,960.00	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
	REVENUES Total	298,686.00	296,960.00	296,960.00	-	
EXPENSES						
Department: 30 - Public Works						
Division: 20 - Public Works Engineering						
5100-Persn - Personnel						
202-30-20 51110	Regular Salaries & Wages	19,330.77	20,063.87	20,063.87	-	
202-30-20 51210	PERS Contributions	934.73	973.34	973.34	-	
202-30-20 51211	PERS UAL	4,485.87	4,775.65	4,775.65	-	
202-30-20 51220	FICA/Medicare	1,480.78	1,536.86	1,536.86	-	
202-30-20 51230	Medical Benefits	3,790.25	3,885.01	3,885.01	-	
202-30-20 51235	Life & LTD Insurance	195.91	202.54	202.54	-	
202-30-20 51240	Workers Compensation Premiums	1,077.46	1,131.33	1,131.33	-	
202-30-20 51150	Special Pay	26.00	26.00	26.00	-	
202-30-20 51155	One-Time Payouts	675.86	675.86	675.86	-	
202-30-20 51237	Allowances & Other Benefits	104.26	104.26	104.26	-	
202-30-20 51990	Salary Savings	31.00	-	103.00	103.00	Labor contract increases
	Account Classification Total: 5100-Persn - Personnel	32,132.90	33,374.72	33,477.72	103.00	
5200-Prof Svcs - Purchased Professional & Technical Services						
202-30-20 52190	Miscellaneous Prof Svcs	21,914.00	20,000.00	20,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	21,914.00	20,000.00	20,000.00	-	
5400-Other Svcs - Other Purchased Services						
202-30-20 54990	Other Administrative Svcs	3,300.00	3,300.00	3,300.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	3,300.00	3,300.00	3,300.00	-	
5800-Financing - Financing Costs						
202-30-20 58220	Licenses & Permits	15,000.00	15,000.00	15,000.00	-	
	Account Classification Total: 5800-Financing - Financing Costs	15,000.00	15,000.00	15,000.00	-	
	Division Total: 20 - Public Works Engineering	72,346.90	71,674.72	71,777.72	103.00	
Division: 30 - Public Works Maintenance						
5100-Persn - Personnel						
202-30-30 51110	Regular Salaries & Wages	114,526.08	120,436.18	120,436.18	-	
202-30-30 51210	PERS Contributions	13,405.07	14,070.76	14,070.76	-	
202-30-30 51211	PERS UAL	30,522.31	32,794.03	32,794.03	-	
202-30-30 51220	FICA/Medicare	8,716.61	9,173.83	9,173.83	-	
202-30-30 51230	Medical Benefits	36,803.15	37,723.23	37,723.23	-	
202-30-30 51235	Life & LTD Insurance	1,173.52	1,225.84	1,225.84	-	
202-30-30 51240	Workers Compensation Premiums	7,738.13	8,125.04	8,125.04	-	
202-30-30 51140	Overtime Pay	3,578.49	3,862.24	3,862.24	-	
202-30-30 51142	Straight OT	2,801.56	3,007.11	3,007.11	-	
202-30-30 51150	Special Pay	995.28	995.28	995.28	-	
202-30-30 51155	One-Time Payouts	2,430.54	2,430.54	2,430.54	-	
202-30-30 51237	Allowances & Other Benefits	353.08	353.08	353.08	-	
	Account Classification Total: 5100-Persn - Personnel	223,043.82	234,197.16	234,197.16	-	
5300-Prop Svcs - Purchased Property Services						
202-30-30 53210	Infrastructure Maint Svc	58,389.00	57,930.00	57,930.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	58,389.00	57,930.00	57,930.00	-	
5400-Other Svcs - Other Purchased Services						
202-30-30 54920	Events & Field Trips	329.60	339.49	339.49	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	329.60	339.49	339.49	-	
5900-Oth Financ - Other Financing Uses						
202-30-30 59991.101	Indirect Xfer-GEN	75,000.00	75,000.00	75,000.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	75,000.00	75,000.00	75,000.00	-	
	Division Total: 30 - Public Works Maintenance	356,762.42	367,466.65	367,466.65	-	
	Department Total: 30 - Public Works	429,109.31	439,141.37	439,244.37	103.00	
	EXPENSES Total	429,109.31	439,141.37	439,244.37	103.00	
	Fund REVENUE Total: 202 - Nat'l Pollut Dis Elim Sys	298,686.00	296,960.00	296,960.00	-	
	Fund EXPENSE Total: 202 - Nat'l Pollut Dis Elim Sys	429,109.31	439,141.37	439,244.37	103.00	
	Fund Total: 202 - Nat'l Pollut Dis Elim Sys	(130,423.31)	(142,181.37)	(142,284.37)	(103.00)	
Fund: 203 - Land & Light Assess Distr						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4000-Taxes - Property and Other Taxes						
203-00-00 40110	Special Assessments	789,300.00	789,300.00	789,300.00	-	
	Account Classification Total: 4000-Taxes - Property and Other Taxes	789,300.00	789,300.00	789,300.00	-	
	Division Total: 00 - Non-Departmental	789,300.00	789,300.00	789,300.00	-	
	Department Total: 00 - Non-Departmental Revenue	789,300.00	789,300.00	789,300.00	-	
Department: 30 - Public Works						
Division: 30 - Public Works Maintenance						
4500-Intergov'l - Intergovernmental Revenues						
203-30-30 45790	Other Local Reimbursement	10,500.00	10,500.00	10,500.00	-	
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	10,500.00	10,500.00	10,500.00	-	
4600-Chg for Svc - Charges for Services						
203-30-30 46520	Program Fees	1,040.00	1,081.60	1,081.60	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	1,040.00	1,081.60	1,081.60	-	
	Division Total: 30 - Public Works Maintenance	11,540.00	11,581.60	11,581.60	-	
	Department Total: 30 - Public Works	11,540.00	11,581.60	11,581.60	-	
	REVENUES Total	800,840.00	800,881.60	800,881.60	-	
EXPENSES						
Department: 30 - Public Works						
Division: 20 - Public Works Engineering						
5100-Persn - Personnel						
203-30-20 51990	Salary Savings	2,640.00	-	5,814.00	5,814.00	Labor contract increases
	Account Classification Total: 5100-Persn - Personnel	2,640.00	-	5,814.00	5,814.00	
5200-Prof Svcs - Purchased Professional & Technical Services						
203-30-20 52110	Collect & Admin Services	4,100.00	4,100.00	4,100.00	-	
203-30-20 52120	Legal & Financial Svcs	11,742.00	12,094.26	12,094.26	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	15,842.00	16,194.26	16,194.26	-	
	Division Total: 20 - Public Works Engineering	18,482.00	16,194.26	22,008.26	5,814.00	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
Division: 30 - Public Works Maintenance						
5100-Persn - Personnel						
203-30-30 51110	Regular Salaries & Wages	92,010.00	97,028.37	97,028.37	-	
203-30-30 51200	PARS Contribution	450.00	450.00	450.00	-	
203-30-30 51210	PERS Contributions	12,227.00	12,863.81	12,863.81	-	
203-30-30 51211	PERS UAL	25,503.00	27,443.10	27,443.10	-	
203-30-30 51220	FICA/Medicare	7,088.00	7,471.56	7,471.56	-	
203-30-30 51230	Medical Benefits	33,705.00	34,547.05	34,547.05	-	
203-30-30 51235	Life & LTD Insurance	969.00	1,013.30	1,013.30	-	
203-30-30 51240	Workers Compensation Premiums	6,531.00	6,856.54	6,856.54	-	
203-30-30 51140	Overtime Pay	4,255.00	4,382.58	4,382.58	-	
203-30-30 51142	Straight OT	2,128.00	2,191.82	2,191.82	-	
203-30-30 51150	Special Pay	639.00	638.82	638.82	-	
203-30-30 51155	One-Time Payouts	2,540.00	2,539.18	2,539.18	-	
203-30-30 51237	Allowances & Other Benefits	396.00	395.98	395.98	-	
	Account Classification Total: 5100-Persn - Personnel	188,441.00	197,822.11	197,822.11	-	
5200-Prof Svcs - Purchased Professional & Technical Services						
203-30-30 52230	Other Technical Services	2,190.00	500.00	500.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	2,190.00	500.00	500.00	-	
5300-Prop Svcs - Purchased Property Services						
203-30-30 53110	Utilities-Energy	25,200.00	27,720.00	27,720.00	-	
203-30-30 53111	Utilities-Water & Sewer	155,500.00	160,165.00	160,165.00	-	
203-30-30 53210	Infrastructure Maint Svc	12,360.00	12,730.80	12,730.80	-	
203-30-30 53240	Landscape/Park Maint Svcs	235,181.00	122,003.50	122,003.50	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	428,241.00	322,619.30	322,619.30	-	
5400-Other Svcs - Other Purchased Services						
203-30-30 54610	Travel & Training	1,100.00	1,100.00	1,100.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	1,100.00	1,100.00	1,100.00	-	
5500-Supplies - Supplies						
203-30-30 55530	Landscape & Park Supplies	20,000.00	20,000.00	20,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	20,000.00	20,000.00	20,000.00	-	
5900-Oth Financ - Other Financing Uses						
203-30-30 59991.101	Indirect Xfer-GEN	163,200.00	163,200.00	163,200.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	163,200.00	163,200.00	163,200.00	-	
	Division Total: 30 - Public Works Maintenance	803,172.00	705,241.41	705,241.41	-	
	Department Total: 30 - Public Works	821,654.00	721,435.67	727,249.67	5,814.00	
Department: 50 - Recreation						
Division: 70 - Recreation-Custodial Services						
5100-Persn - Personnel						
203-50-70 51110	Regular Salaries & Wages	53,698.18	55,309.13	55,309.13	-	
203-50-70 51210	PERS Contributions	3,811.37	3,923.01	3,923.01	-	
203-50-70 51211	PERS UAL	13,228.33	13,979.80	13,979.80	-	
203-50-70 51220	FICA/Medicare	4,207.36	4,330.60	4,330.60	-	
203-50-70 51230	Medical Benefits	11,960.91	12,259.93	12,259.93	-	
203-50-70 51235	Life & LTD Insurance	568.45	585.50	585.50	-	
203-50-70 51240	Workers Compensation Premiums	6,530.07	6,856.57	6,856.57	-	
203-50-70 51140	Overtime Pay	796.19	820.08	820.08	-	
203-50-70 51150	Special Pay	1,300.00	1,300.00	1,300.00	-	
203-50-70 51237	Allowances & Other Benefits	720.20	720.20	720.20	-	
	Account Classification Total: 5100-Persn - Personnel	96,821.06	100,084.82	100,084.82	-	
	Division Total: 70 - Recreation-Custodial Services	96,821.06	100,084.82	100,084.82	-	
	Department Total: 50 - Recreation	96,821.06	100,084.82	100,084.82	-	
	EXPENSES Total	918,475.06	821,520.49	827,334.49	5,814.00	
	Fund REVENUE Total: 203 - Land & Light Assess Distr	800,840.00	800,881.60	800,881.60	-	
	Fund EXPENSE Total: 203 - Land & Light Assess Distr	918,475.06	821,520.49	827,334.49	5,814.00	
	Fund Total: 203 - Land & Light Assess Distr	(117,635.06)	(20,638.89)	(26,452.89)	(5,814.00)	
Fund: 204 - Measure J-Return to Source Fund						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4000-Taxes - Property and Other Taxes						
204-00-00 40310	Measure J-1/2% Transport	600,000.00	612,000.00	612,000.00	-	
	Account Classification Total: 4000-Taxes - Property and Other Taxes	600,000.00	612,000.00	612,000.00	-	
	Division Total: 00 - Non-Departmental	600,000.00	612,000.00	612,000.00	-	
	Department Total: 00 - Non-Departmental Revenue	600,000.00	612,000.00	612,000.00	-	
	REVENUES Total	600,000.00	612,000.00	612,000.00	-	
EXPENSES						
Department: 30 - Public Works						
Division: 20 - Public Works Engineering						
5100-Persn - Personnel						
204-30-20 51110	Regular Salaries & Wages	57,410.00	61,030.04	61,030.04	-	
204-30-20 51210	PERS Contributions	4,286.00	4,530.70	4,530.70	-	
204-30-20 51211	PERS UAL	13,019.00	14,159.46	14,159.46	-	
204-30-20 51220	FICA/Medicare	4,251.00	4,534.57	4,534.57	-	
204-30-20 51230	Medical Benefits	7,894.00	8,090.60	8,090.60	-	
204-30-20 51235	Life & LTD Insurance	567.00	597.95	597.95	-	
204-30-20 51240	Workers Compensation Premiums	3,559.00	3,736.86	3,736.86	-	
204-30-20 51150	Special Pay	325.00	325.00	325.00	-	
204-30-20 51155	One-Time Payouts	1,209.00	1,208.81	1,208.81	-	
204-30-20 51237	Allowances & Other Benefits	328.00	327.86	327.86	-	
204-30-20 51990	Salary Savings	139.00	-	465.00	465.00	Labor contract increases
	Account Classification Total: 5100-Persn - Personnel	92,987.00	98,541.85	99,006.85	465.00	
5200-Prof Svcs - Purchased Professional & Technical Services						
204-30-20 52190	Miscellaneous Prof Svcs	10,800.00	10,800.00	10,800.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	10,800.00	10,800.00	10,800.00	-	
5400-Other Svcs - Other Purchased Services						
204-30-20 54220	Mobile/Wireless Expenses	1,000.00	1,000.00	1,000.00	-	
204-30-20 54910	Dues & Subscriptions	57,225.00	60,086.25	60,086.25	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	58,225.00	61,086.25	61,086.25	-	
5900-Oth Financ - Other Financing Uses						
204-30-20 59991.101	Indirect Xfer-GEN	68,209.00	69,546.00	69,546.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	68,209.00	69,546.00	69,546.00	-	
	Division Total: 20 - Public Works Engineering	230,221.00	239,974.10	240,439.10	465.00	
Division: 30 - Public Works Maintenance						
5100-Persn - Personnel						
204-30-30 51110	Regular Salaries & Wages	32,153.75	33,896.16	33,896.16	-	
204-30-30 51120	Part-Time Permanent Salaries & Wages	11,600.00	12,296.00	12,296.00	-	
204-30-30 51210	PERS Contributions	3,912.16	4,093.84	4,093.84	-	
204-30-30 51211	PERS UAL	8,785.29	9,447.72	9,447.72	-	
204-30-30 51220	FICA/Medicare	2,511.81	2,645.11	2,645.11	-	
204-30-30 51230	Medical Benefits	11,052.14	11,328.45	11,328.45	-	
204-30-30 51235	Life & LTD Insurance	340.38	358.83	358.83	-	
204-30-30 51240	Workers Compensation Premiums	2,742.61	2,879.74	2,879.74	-	
204-30-30 51140	Overtime Pay	3,783.19	3,896.69	3,896.69	-	
204-30-30 51142	Straight OT	1,893.14	1,949.93	1,949.93	-	
204-30-30 51150	Special Pay	680.16	680.16	680.16	-	
204-30-30 51155	One-Time Payouts	746.14	746.14	746.14	-	
	Account Classification Total: 5100-Persn - Personnel	80,200.77	84,218.77	84,218.77	-	
5300-Prop Svcs - Purchased Property Services						
204-30-30 53120	Utilities-Street Light	143,200.00	157,520.00	157,520.00	-	
204-30-30 53210	Infrastructure Maint Svc	94,000.00	84,000.00	84,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	237,200.00	241,520.00	241,520.00	-	
5500-Supplies - Supplies						
204-30-30 55510	Infrastructure Supplies	18,000.00	-	20,000.00	20,000.00	To continue address backlog of street name & other street sign replacement, available fund balance
	Account Classification Total: 5500-Supplies - Supplies	18,000.00	-	20,000.00	20,000.00	
5900-Oth Financ - Other Financing Uses						
204-30-30 59990.301	Operating Xfer Out-CIP	40,000.00	40,000.00	40,000.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	40,000.00	40,000.00	40,000.00	-	
	Division Total: 30 - Public Works Maintenance	375,400.77	365,738.77	385,738.77	20,000.00	
	Department Total: 30 - Public Works	605,621.77	605,712.87	626,177.87	20,465.00	
Department: 90 - Non-Departmental						
Division: 50 - Capital Outlay						
5200-Prof Svcs - Purchased Professional & Technical Services						
204-90-50 52190	Miscellaneous Prof Svcs	100,000.00	-	-	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	100,000.00	-	-	-	
5300-Prop Svcs - Purchased Property Services						
204-90-50 53810	Construction Services	197,000.00	-	97,000.00	97,000.00	Projects carried forward from FY25 to FY26 due to current number of active projects
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	197,000.00	-	97,000.00	97,000.00	
	Division Total: 50 - Capital Outlay	297,000.00	-	97,000.00	97,000.00	
	Department Total: 90 - Non-Departmental	297,000.00	-	97,000.00	97,000.00	
	EXPENSES Total	902,621.77	605,712.87	723,177.87	117,465.00	
Fund REVENUE	Total: 204 - Measure J-Return to Source Fund	600,000.00	612,000.00	612,000.00	-	
Fund EXPENSE	Total: 204 - Measure J-Return to Source Fund	902,621.77	605,712.87	723,177.87	117,465.00	
	Fund Total: 204 - Measure J-Return to Source Fund	(302,621.77)	6,287.13	(111,177.87)	(117,465.00)	
Fund: 205 - Measure J Storm Drain						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4000-Taxes - Property and Other Taxes						
205-00-00 40150	Parcel Tax-Local Approved	709,400.00	709,400.00	709,400.00	-	
	Account Classification Total: 4000-Taxes - Property and Other Taxes	709,400.00	709,400.00	709,400.00	-	
	Division Total: 00 - Non-Departmental	709,400.00	709,400.00	709,400.00	-	
	Department Total: 00 - Non-Departmental Revenue	709,400.00	709,400.00	709,400.00	-	
	REVENUES Total	709,400.00	709,400.00	709,400.00	-	
EXPENSES						
Department: 30 - Public Works						
Division: 20 - Public Works Engineering						
5100-Persn - Personnel						
205-30-20 51110	Regular Salaries & Wages	27,699.86	29,265.16	29,265.16	-	
205-30-20 51210	PERS Contributions	1,598.78	1,697.49	1,697.49	-	
205-30-20 51211	PERS UAL	6,426.68	6,948.34	6,948.34	-	
205-30-20 51220	FICA/Medicare	2,124.03	2,243.77	2,243.77	-	
205-30-20 51230	Medical Benefits	5,170.13	5,299.38	5,299.38	-	
205-30-20 51235	Life & LTD Insurance	286.25	301.92	301.92	-	
205-30-20 51240	Workers Compensation Premiums	1,958.99	2,056.94	2,056.94	-	
205-30-20 51150	Special Pay	65.00	65.00	65.00	-	
205-30-20 51155	One-Time Payouts	777.96	777.96	777.96	-	
205-30-20 51237	Allowances & Other Benefits	107.90	107.90	107.90	-	
205-30-20 51990	Salary Savings	232.00	-	776.00	776.00	Labor contract increases
	Account Classification Total: 5100-Persn - Personnel	46,447.59	48,763.86	49,539.86	776.00	
5200-Prof Svcs - Purchased Professional & Technical Services						
205-30-20 52110	Collect & Admin Services	6,695.00	6,695.00	6,695.00	-	
205-30-20 52120	Legal & Financial Svcs	7,004.00	7,004.00	7,004.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	13,699.00	13,699.00	13,699.00	-	
5900-Oth Financ - Other Financing Uses						
205-30-20 59991.101	Indirect Xfer-GEN	74,000.00	74,000.00	74,000.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	74,000.00	74,000.00	74,000.00	-	
	Division Total: 20 - Public Works Engineering	134,146.59	136,462.86	137,238.86	776.00	
Division: 30 - Public Works Maintenance						
5100-Persn - Personnel						
205-30-30 51110	Regular Salaries & Wages	175,491.78	183,086.42	183,086.42	-	
205-30-30 51120	Part-Time Permanent Salaries & Wages	11,600.00	12,296.00	12,296.00	-	
205-30-30 51210	PERS Contributions	20,821.10	21,644.97	21,644.97	-	
205-30-30 51211	PERS UAL	47,063.94	50,241.70	50,241.70	-	
205-30-30 51220	FICA/Medicare	13,282.30	13,877.30	13,877.30	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
205-30-30 51230	Medical Benefits	57,421.04	58,856.56	58,856.56	-	
205-30-30 51235	Life & LTD Insurance	1,771.41	1,842.33	1,842.33	-	
205-30-30 51240	Workers Compensation Premiums	12,635.67	13,267.46	13,267.46	-	
205-30-30 51140	Overtime Pay	4,040.00	4,161.20	4,161.20	-	
205-30-30 51142	Straight OT	3,220.00	3,316.60	3,316.60	-	
205-30-30 51150	Special Pay	2,475.20	2,475.20	2,475.20	-	
205-30-30 51155	One-Time Payouts	3,712.19	3,712.19	3,712.19	-	
205-30-30 51237	Allowances & Other Benefits	79.30	79.30	79.30	-	
	Account Classification Total: 5100-Persn - Personnel	353,613.93	368,857.23	368,857.23	-	
5300-Prop Svcs - Purchased Property Services						
205-30-30 53210	Infrastructure Maint Svc	82,101.00	79,150.00	79,150.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	82,101.00	79,150.00	79,150.00	-	
5500-Supplies - Supplies						
205-30-30 55510	Infrastructure Supplies	15,600.00	15,600.00	15,600.00	-	
	Account Classification Total: 5500-Supplies - Supplies	15,600.00	15,600.00	15,600.00	-	
	Division Total: 30 - Public Works Maintenance	451,314.93	463,607.23	463,607.23	-	
	Department Total: 30 - Public Works	585,461.52	600,070.09	600,846.09	776.00	
Department: 90 - Non-Departmental						
Division: 50 - Capital Outlay						
5200-Prof Svcs - Purchased Professional & Technical Services						
205-90-50 52190	Miscellaneous Prof Svcs	192,374.00	50,000.00	50,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	192,374.00	50,000.00	50,000.00	-	
5300-Prop Svcs - Purchased Property Services						
205-90-50 53810	Construction Services	790,000.00	225,000.00	225,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	790,000.00	225,000.00	225,000.00	-	
	Division Total: 50 - Capital Outlay	982,374.00	275,000.00	275,000.00	-	
	Department Total: 90 - Non-Departmental	982,374.00	275,000.00	275,000.00	-	
	EXPENSES Total	1,567,835.52	875,070.09	875,846.09	776.00	
	Fund REVENUE Total: 205 - Measure J Storm Drain	709,400.00	709,400.00	709,400.00	-	
	Fund EXPENSE Total: 205 - Measure J Storm Drain	1,567,835.52	875,070.09	875,846.09	776.00	
	Fund Total: 205 - Measure J Storm Drain	(858,435.52)	(165,670.09)	(166,446.09)	(776.00)	
Fund: 207 - Measure H Park & Rec Facilities						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4000-Taxes - Property and Other Taxes						
207-00-00 40150	Parcel Tax-Local Approved	647,000.00	647,000.00	647,000.00	-	
	Account Classification Total: 4000-Taxes - Property and Other Taxes	647,000.00	647,000.00	647,000.00	-	
	Division Total: 00 - Non-Departmental	647,000.00	647,000.00	647,000.00	-	
	Department Total: 00 - Non-Departmental Revenue	647,000.00	647,000.00	647,000.00	-	
	REVENUES Total	647,000.00	647,000.00	647,000.00	-	
EXPENSES						
Department: 30 - Public Works						
Division: 30 - Public Works Maintenance						
5300-Prop Svcs - Purchased Property Services						
207-30-30 53210	Infrastructure Maint Svc	11,358.00	9,850.00	9,850.00	-	
207-30-30 53240	Landscape/Park Maint Svcs	162,914.20	154,403.39	154,403.39	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	174,272.20	164,253.39	164,253.39	-	
	Division Total: 30 - Public Works Maintenance	174,272.20	164,253.39	164,253.39	-	
	Department Total: 30 - Public Works	174,272.20	164,253.39	164,253.39	-	
Department: 50 - Recreation						
Division: 30 - Recreation-Swim Center						
5300-Prop Svcs - Purchased Property Services						
207-50-30 53110	Utilities-Energy	85,799.00	94,378.90	94,378.90	-	
207-50-30 53210	Infrastructure Maint Svc	65,479.00	65,479.00	65,479.00	-	
207-50-30 53290	Miscellaneous R&M Svcs	50,000.00	50,000.00	50,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	201,278.00	209,857.90	209,857.90	-	
5500-Supplies - Supplies						
207-50-30 55295	Chemicals	56,270.00	56,270.00	56,270.00	-	
	Account Classification Total: 5500-Supplies - Supplies	56,270.00	56,270.00	56,270.00	-	
	Division Total: 30 - Recreation-Swim Center	257,548.00	266,127.90	266,127.90	-	
Division: 70 - Recreation-Custodial Services						
5300-Prop Svcs - Purchased Property Services						
207-50-70 53290	Miscellaneous R&M Svcs	56,454.00	50,000.00	50,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	56,454.00	50,000.00	50,000.00	-	
5500-Supplies - Supplies						
207-50-70 55530	Landscape & Park Supplies	5,000.00	5,000.00	5,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	5,000.00	5,000.00	5,000.00	-	
5600-Prop & Cap - Property & Capital						
207-50-70 56710	Other Equipment <$10K	5,000.00	5,000.00	5,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	5,000.00	5,000.00	5,000.00	-	
	Division Total: 70 - Recreation-Custodial Services	66,454.00	60,000.00	60,000.00	-	
	Department Total: 50 - Recreation	324,002.00	326,127.90	326,127.90	-	
Department: 90 - Non-Departmental						
Division: 50 - Capital Outlay						
5200-Prof Svcs - Purchased Professional & Technical Services						
207-90-50 52190	Miscellaneous Prof Svcs	1,635.00	-	-	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	1,635.00	-	-	-	
5300-Prop Svcs - Purchased Property Services						
207-90-50 53810	Construction Services	388,522.00	50,000.00	200,000.00	150,000.00	$200,000 budgeted for parking lot improvements will not be spent this year, holding back $100,000 in FY25 for slide project and Lap Pool conceptual design and cost estimating. Allocating additional $50,000 from anticipated fund balance
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	388,522.00	50,000.00	200,000.00	150,000.00	
5900-Oth Financ - Other Financing Uses						
207-90-50 59991.101	Indirect Xfer-GEN	50,000.00	50,000.00	50,000.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	50,000.00	50,000.00	50,000.00	-	
	Division Total: 50 - Capital Outlay	440,157.00	100,000.00	250,000.00	150,000.00	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
	Department Total: 90 - Non-Departmental	440,157.00	100,000.00	250,000.00	150,000.00	
	EXPENSES Total	938,431.20	590,381.29	740,381.29	150,000.00	
Fund REVENUE	Total: 207 - Measure H Park & Rec Facilities	647,000.00	647,000.00	647,000.00	-	
Fund EXPENSE	Total: 207 - Measure H Park & Rec Facilities	938,431.20	590,381.29	740,381.29	150,000.00	
	Fund Total: 207 - Measure H Park & Rec Facilities	(291,431.20)	56,618.71	(93,381.29)	(150,000.00)	
Fund: 208 - Asset Seizure Fund						
EXPENSES						
Department: 20 - Police						
Division: 11 - Police Administration						
5500-Supplies - Supplies						
208-20-11 55290	Other Operating Supplies	75,000.00	75,000.00	75,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	75,000.00	75,000.00	75,000.00	-	
	Division Total: 11 - Police Administration	75,000.00	75,000.00	75,000.00	-	
	Department Total: 20 - Police	75,000.00	75,000.00	75,000.00	-	
	EXPENSES Total	75,000.00	75,000.00	75,000.00	-	
Fund REVENUE	Total: 208 - Asset Seizure Fund					
Fund EXPENSE	Total: 208 - Asset Seizure Fund	75,000.00	75,000.00	75,000.00	-	
	Fund Total: 208 - Asset Seizure Fund	(75,000.00)	(75,000.00)	(75,000.00)	-	
Fund: 209 - Vehicle Abatement Fund						
REVENUES						
Department: 20 - Police						
Division: 11 - Police Administration						
4500-Intergov'l - Intergovernmental Revenues						
209-20-11 45510	Abandoned Vehicle Abatem	8,000.00	8,000.00	8,000.00	-	
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	8,000.00	8,000.00	8,000.00	-	
	Division Total: 11 - Police Administration	8,000.00	8,000.00	8,000.00	-	
	Department Total: 20 - Police	8,000.00	8,000.00	8,000.00	-	
	REVENUES Total	8,000.00	8,000.00	8,000.00	-	
EXPENSES						
Department: 20 - Police						
Division: 11 - Police Administration						
5200-Prof Svcs - Purchased Professional & Technical Services						
209-20-11 52240	Miscellaneous Services	-	-	8,000.00	8,000.00	EBRCS Account Due Payoff - billing inconsistency in 2017 & 2018 $4k and On-going EBRCS Radio Payments $4k
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	-	-	8,000.00	8,000.00	
	Division Total: 11 - Police Administration	-	-	8,000.00	8,000.00	
Division: 12 - Police Operations						
5300-Prop Svcs - Purchased Property Services						
209-20-12 53250	Vehicle & Equip Maint Svc	10,000.00	10,000.00	10,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	10,000.00	10,000.00	10,000.00	-	
5400-Other Svcs - Other Purchased Services						
209-20-12 54240	Software Licenses & Maintenance	30,000.00	30,000.00	30,000.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	30,000.00	30,000.00	30,000.00	-	
5600-Prop & Cap - Property & Capital						
209-20-12 56510	Vehicles <$10K	7,890.00	-	-	-	
209-20-12 56520	Vehicles >$10K	160,000.00	-	130,000.00	130,000.00	Project delays, may be reduced to $95k if project is executed within current FY (in process)
	Account Classification Total: 5600-Prop & Cap - Property & Capital	167,890.00	-	130,000.00	130,000.00	
	Division Total: 12 - Police Operations	207,890.00	40,000.00	170,000.00	130,000.00	
	Department Total: 20 - Police	207,890.00	40,000.00	178,000.00	138,000.00	
	EXPENSES Total	207,890.00	40,000.00	178,000.00	138,000.00	
Fund REVENUE	Total: 209 - Vehicle Abatement Fund	8,000.00	8,000.00	8,000.00	-	
Fund EXPENSE	Total: 209 - Vehicle Abatement Fund	207,890.00	40,000.00	178,000.00	138,000.00	
	Fund Total: 209 - Vehicle Abatement Fund	(199,890.00)	(32,000.00)	(170,000.00)	(138,000.00)	
Fund: 211 - Street Improvemt & Maint						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4000-Taxes - Property and Other Taxes						
211-00-00 40240	Sales Tax - District Tax - Measure R	2,229,000.00	2,291,000.00	2,291,000.00	-	
	Account Classification Total: 4000-Taxes - Property and Other Taxes	2,229,000.00	2,291,000.00	2,291,000.00	-	
4400-Use of Prp - Use of Money and Property						
211-00-00 44010	Interest Income	45,831.00	45,831.00	45,831.00	-	
	Account Classification Total: 4400-Use of Prp - Use of Money and Property	45,831.00	45,831.00	45,831.00	-	
4800-Oth Revenu - Other Revenue						
211-00-00 48990	Other Misc Revenue	5,000.00	5,000.00	5,000.00	-	
	Account Classification Total: 4800-Oth Revenu - Other Revenue	5,000.00	5,000.00	5,000.00	-	
	Division Total: 00 - Non-Departmental	2,279,831.00	2,341,831.00	2,341,831.00	-	
	Department Total: 00 - Non-Departmental Revenue	2,279,831.00	2,341,831.00	2,341,831.00	-	
	REVENUES Total	2,279,831.00	2,341,831.00	2,341,831.00	-	
EXPENSES						
Department: 10 - Administration						
Division: 50 - Finance Department						
5200-Prof Svcs - Purchased Professional & Technical Services						
211-10-50 52120	Legal & Financial Svcs	6,570.00	6,570.00	6,570.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	6,570.00	6,570.00	6,570.00	-	
5900-Oth Financ - Other Financing Uses						
211-10-50 59990.836	Operating Xfer Out-ST IMP	702,500.00	703,000.00	703,000.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	702,500.00	703,000.00	703,000.00	-	
	Division Total: 50 - Finance Department	709,070.00	709,570.00	709,570.00	-	
	Department Total: 10 - Administration	709,070.00	709,570.00	709,570.00	-	
Department: 30 - Public Works						
Division: 20 - Public Works Engineering						
5100-Persn - Personnel						
211-30-20 51110	Regular Salaries & Wages	47,719.45	49,872.07	49,873.00	0.93	
211-30-20 51210	PERS Contributions	2,201.84	2,304.23	2,305.00	0.77	
211-30-20 51211	PERS UAL	10,796.64	11,565.43	11,566.00	0.57	
211-30-20 51220	FICA/Medicare	3,650.57	3,815.24	3,816.00	0.76	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
211-30-20 51230	Medical Benefits	7,938.57	8,137.03	8,138.00	0.97	
211-30-20 51235	Life & LTD Insurance	483.84	502.29	503.00	0.71	
211-30-20 51240	Workers Compensation Premiums	2,611.99	2,742.59	2,743.00	0.41	
211-30-20 51155	One-Time Payouts	310.58	310.58	311.00	0.42	
211-30-20 51237	Allowances & Other Benefits	251.68	251.68	252.00	0.32	
211-30-20 51990	Salary Savings	77.00	-	259.00	259.00	Labor contract increases
	Account Classification Total: 5100-Persn - Personnel	76,042.14	79,501.14	79,766.00	264.86	
5400-Other Svcs - Other Purchased Services						
211-30-20 54220	Mobile/Wireless Expenses	329.60	339.49	340.00	0.51	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	329.60	339.49	340.00	0.51	
	Division Total: 20 - Public Works Engineering	76,371.74	79,840.63	80,106.00	265.37	
Division: 30 - Public Works Maintenance						
5100-Persn - Personnel						
211-30-30 51110	Regular Salaries & Wages	24,905.74	26,037.83	26,038.00	0.17	
211-30-30 51210	PERS Contributions	3,412.96	3,550.43	3,551.00	0.57	
211-30-30 51211	PERS UAL	7,064.45	7,547.26	7,548.00	0.74	
211-30-30 51220	FICA/Medicare	1,940.54	2,027.15	2,028.00	0.85	
211-30-30 51230	Medical Benefits	9,745.17	9,988.80	9,989.00	0.20	
211-30-30 51235	Life & LTD Insurance	263.65	275.63	276.00	0.37	
211-30-30 51240	Workers Compensation Premiums	2,122.40	2,228.52	2,229.00	0.48	
211-30-30 51140	Overtime Pay	1,507.92	1,553.16	1,554.00	0.84	
211-30-30 51142	Straight OT	458.35	472.10	473.00	0.90	
211-30-30 51150	Special Pay	462.28	462.28	463.00	0.72	
211-30-30 51155	One-Time Payouts	693.68	693.68	694.00	0.32	
	Account Classification Total: 5100-Persn - Personnel	52,577.13	54,836.84	54,843.00	6.16	
	Division Total: 30 - Public Works Maintenance	52,577.13	54,836.84	54,843.00	6.16	
	Department Total: 30 - Public Works	128,948.87	134,677.47	134,949.00	271.53	
Department: 90 - Non-Departmental						
Division: 50 - Capital Outlay						
5200-Prof Svcs - Purchased Professional & Technical Services						
211-90-50 52190	Miscellaneous Prof Svcs	20,800.00	-	-	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	20,800.00	-	-	-	
5300-Prop Svcs - Purchased Property Services						
211-90-50 53810	Construction Services	3,125,000.00	1,411,500.00	4,050,000.00	2,638,500.00	Richmond Complete Streets Construction moved from FY25 to FY26; and 2025 Street Resurfacing Project needing to be rebid so award moved from FY25 to FY26, include adjusted cost estimates and planning for FY27 project
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	3,125,000.00	1,411,500.00	4,050,000.00	2,638,500.00	
	Division Total: 50 - Capital Outlay	3,145,800.00	1,411,500.00	4,050,000.00	2,638,500.00	
	Department Total: 90 - Non-Departmental	3,145,800.00	1,411,500.00	4,050,000.00	2,638,500.00	
	EXPENSES Total	3,983,818.87	2,255,747.47	4,894,519.00	2,638,771.53	
Fund REVENUE	Total: 211 - Street Improvemt & Maint	2,279,831.00	2,341,831.00	2,341,831.00	-	
Fund EXPENSE	Total: 211 - Street Improvemt & Maint	3,983,818.87	2,255,747.47	4,894,519.00	2,638,771.53	
	Fund Total: 211 - Street Improvemt & Maint	(1,703,987.87)	86,083.53	(2,552,688.00)	(2,638,771.53)	
Fund: 212 - SB1-Road Repair & Accountability						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4500-Intergov'l - Intergovernmental Revenues						
212-00-00 45810	SB-1 Road Repair - Revenue	663,891.00	700,000.00	700,000.00	-	
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	663,891.00	700,000.00	700,000.00	-	
	Division Total: 00 - Non-Departmental	663,891.00	700,000.00	700,000.00	-	
	Department Total: 00 - Non-Departmental Revenue	663,891.00	700,000.00	700,000.00	-	
	REVENUES Total	663,891.00	700,000.00	700,000.00	-	
EXPENSES						
Department: 30 - Public Works						
Division: 30 - Public Works Maintenance						
5300-Prop Svcs - Purchased Property Services						
212-30-30 53210	Infrastructure Maint Svc	87,000.00	87,000.00	87,000.00	-	
212-30-30 53220	Sign & Signal Maint Svc	138,712.00	135,754.00	135,754.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	225,712.00	222,754.00	222,754.00	-	
5500-Supplies - Supplies						
212-30-30 55510	Infrastructure Supplies	38,730.00	38,730.00	38,730.00	-	
	Account Classification Total: 5500-Supplies - Supplies	38,730.00	38,730.00	38,730.00	-	
	Division Total: 30 - Public Works Maintenance	264,442.00	261,484.00	261,484.00	-	
	Department Total: 30 - Public Works	264,442.00	261,484.00	261,484.00	-	
Department: 90 - Non-Departmental						
Division: 50 - Capital Outlay						
5200-Prof Svcs - Purchased Professional & Technical Services						
212-90-50 52190	Miscellaneous Prof Svcs	36,611.00	-	-	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	36,611.00	-	-	-	
5300-Prop Svcs - Purchased Property Services						
212-90-50 53810	Construction Services	1,084,302.00	775,000.00	1,370,000.00	595,000.00	Richmond Complete Streets Construction moved from FY25 to FY26
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	1,084,302.00	775,000.00	1,370,000.00	595,000.00	
5400-Other Svcs - Other Purchased Services						
212-90-50 54410	Printing & Binding	500.00	500.00	500.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	500.00	500.00	500.00	-	
	Division Total: 50 - Capital Outlay	1,121,413.00	775,500.00	1,370,500.00	595,000.00	
	Department Total: 90 - Non-Departmental	1,121,413.00	775,500.00	1,370,500.00	595,000.00	
	EXPENSES Total	1,385,855.00	1,036,984.00	1,631,984.00	595,000.00	
Fund REVENUE	Total: 212 - SB1-Road Repair & Accountability	663,891.00	700,000.00	700,000.00	-	
Fund EXPENSE	Total: 212 - SB1-Road Repair & Accountability	1,385,855.00	1,036,984.00	1,631,984.00	595,000.00	
	Fund Total: 212 - SB1-Road Repair & Accountability	(721,964.00)	(336,984.00)	(931,984.00)	(595,000.00)	
Fund: 213 - Public Art Fund						
EXPENSES						
Department: 10 - Administration						
Division: 20 - City Manager						
5200-Prof Svcs - Purchased Professional & Technical Services						

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
213-10-20 52190	Miscellaneous Prof Svcs	50,000.00	50,000.00	50,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	50,000.00	50,000.00	50,000.00	-	
	Division Total: 20 - City Manager	50,000.00	50,000.00	50,000.00	-	
	Department Total: 10 - Administration	50,000.00	50,000.00	50,000.00	-	
	EXPENSES Total	50,000.00	50,000.00	50,000.00	-	
	Fund REVENUE Total: 213 - Public Art Fund					
	Fund EXPENSE Total: 213 - Public Art Fund	50,000.00	50,000.00	50,000.00	-	
	Fund Total: 213 - Public Art Fund	(50,000.00)	(50,000.00)	(50,000.00)	-	
Fund: 214 - Measure J-Paratransit Fund						
REVENUES						
Department: 50 - Recreation						
Division: 40 - Recreation-Senior Svcs						
4000-Taxes - Property and Other Taxes						
214-50-40 40320	Measure J-Paratransit	261,720.00	269,572.00	269,572.00	-	
	Account Classification Total: 4000-Taxes - Property and Other Taxes	261,720.00	269,572.00	269,572.00	-	
4600-Chg for Svc - Charges for Services						
214-50-40 46532	Excursions/Trips	2,500.00	2,575.00	2,575.00	-	
214-50-40 46532.1	Fare Box Revenue	5,000.00	5,000.00	5,000.00	-	
214-50-40 46532.2	Nutrion Rides	2,500.00	2,500.00	2,500.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	10,000.00	10,075.00	10,075.00	-	
	Division Total: 40 - Recreation-Senior Svcs	271,720.00	279,647.00	279,647.00	-	
	Department Total: 50 - Recreation	271,720.00	279,647.00	279,647.00	-	
	REVENUES Total	271,720.00	279,647.00	279,647.00	-	
EXPENSES						
Department: 50 - Recreation						
Division: 40 - Recreation-Senior Svcs						
5100-Persn - Personnel						
214-50-40 51110	Regular Salaries & Wages	15,775.00	16,248.00	16,248.00	-	
214-50-40 51120	Part-Time Permanent Salaries & Wages	61,800.00	63,654.00	63,654.00	-	
214-50-40 51200	PARS Contribution	500.00	500.00	500.00	-	
214-50-40 51210	PERS Contributions	1,116.00	1,148.52	1,149.00	0.48	
214-50-40 51211	PERS UAL	4,823.00	5,093.96	5,094.00	0.04	
214-50-40 51220	FICA/Medicare	1,232.00	1,267.85	1,268.00	0.15	
214-50-40 51230	Medical Benefits	9,187.00	9,416.21	9,417.00	0.79	
214-50-40 51235	Life & LTD Insurance	167.00	172.00	172.00	-	
214-50-40 51240	Workers Compensation Premiums	1,633.00	1,714.13	1,715.00	0.87	
214-50-40 51140	Overtime Pay	531.00	546.36	547.00	0.64	
214-50-40 51150	Special Pay	325.00	325.00	325.00	-	
214-50-40 51990	Salary Savings	714.00	-	1,945.00	1,945.00	Labor contract increases
	Account Classification Total: 5100-Persn - Personnel	97,803.00	100,086.03	102,034.00	1,947.97	
5200-Prof Svcs - Purchased Professional & Technical Services						
214-50-40 52220	Medical Services	50,000.00	50,000.00	50,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	50,000.00	50,000.00	50,000.00	-	
5300-Prop Svcs - Purchased Property Services						
214-50-40 53250	Vehicle & Equip Maint Svc	10,000.00	10,000.00	10,000.00	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	10,000.00	10,000.00	10,000.00	-	
5400-Other Svcs - Other Purchased Services						
214-50-40 54220	Mobile/Wireless Expenses	1,000.00	1,000.00	1,000.00	-	
214-50-40 54410	Printing & Binding	5,000.00	5,000.00	5,000.00	-	
214-50-40 54920	Events & Field Trips	1,000.00	1,000.00	1,000.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	7,000.00	7,000.00	7,000.00	-	
5500-Supplies - Supplies						
214-50-40 55110	General Office Supplies	3,000.00	3,000.00	3,000.00	-	
214-50-40 55120	Postage & Delivery	2,000.00	2,000.00	2,000.00	-	
214-50-40 55210	Fuel	11,000.00	11,550.00	11,550.00	-	
214-50-40 55250	Vehicle & Equip Supplies	3,000.00	3,000.00	3,000.00	-	
214-50-40 55290	Other Operating Supplies	2,000.00	2,000.00	2,000.00	-	
	Account Classification Total: 5500-Supplies - Supplies	21,000.00	21,550.00	21,550.00	-	
5600-Prop & Cap - Property & Capital						
214-50-40 56510	Vehicles <$10K	-	-	135,000.00	135,000.00	Purchase of electric paratransit van
214-50-40 56520	Vehicles >$10K	135,000.00	-	-	-	
214-50-40 56710	Other Equipment <$10K	2,000.00	2,000.00	2,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	137,000.00	2,000.00	137,000.00	135,000.00	
5900-Oth Financ - Other Financing Uses						
214-50-40 59991.101	Indirect Xfer-GEN	37,877.00	39,392.00	39,392.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	37,877.00	39,392.00	39,392.00	-	
	Division Total: 40 - Recreation-Senior Svcs	360,680.00	230,028.03	366,976.00	136,947.97	
	Department Total: 50 - Recreation	360,680.00	230,028.03	366,976.00	136,947.97	
	EXPENSES Total	360,680.00	230,028.03	366,976.00	136,947.97	
	Fund REVENUE Total: 214 - Measure J-Paratransit Fund	271,720.00	279,647.00	279,647.00	-	
	Fund EXPENSE Total: 214 - Measure J-Paratransit Fund	360,680.00	230,028.03	366,976.00	136,947.97	
	Fund Total: 214 - Measure J-Paratransit Fund	(88,960.00)	49,618.97	(87,329.00)	(136,947.97)	
Fund: 221 - Grants						
REVENUES						
Department: 40 - Community Development						
Division: 10 - Comm Dev-Econ Developmt						
4500-Intergov'l - Intergovernmental Revenues						
221-40-10 45440	State Grant-Operating	1,085,000.00	150,000.00	150,000.00	-	
221-40-10 45790	Other Local Reimbursement	117,000.00	-	-	-	
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	1,202,000.00	150,000.00	150,000.00	-	
	Division Total: 10 - Comm Dev-Econ Developmt	1,202,000.00	150,000.00	150,000.00	-	
	Department Total: 40 - Community Development	1,202,000.00	150,000.00	150,000.00	-	
	REVENUES Total	1,202,000.00	150,000.00	150,000.00	-	
EXPENSES						
Department: 40 - Community Development						
Division: 10 - Comm Dev-Econ Developmt						
5200-Prof Svcs - Purchased Professional & Technical Services						

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
221-40-10 52190	Miscellaneous Prof Svcs	331,139.00	150,000.00	150,000.00	-	
Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services		331,139.00	150,000.00	150,000.00	-	
5400-Other Svcs - Other Purchased Services						
221-40-10 54990	Other Administrative Svcs	895,000.00	-	-	-	
Account Classification Total: 5400-Other Svcs - Other Purchased Services		895,000.00	-	-	-	
Division Total: 10 - Comm Dev-Econ Developmt		1,226,139.00	150,000.00	150,000.00	-	
Department Total: 40 - Community Development		1,226,139.00	150,000.00	150,000.00	-	
EXPENSES Total		1,226,139.00	150,000.00	150,000.00	-	
Fund REVENUE Total: 221 - Grants		1,202,000.00	150,000.00	150,000.00	-	
Fund EXPENSE Total: 221 - Grants		1,226,139.00	150,000.00	150,000.00	-	
Fund Total: 221 - Grants		(24,139.00)	-	-	-	
Fund: 222 - C.O.P.S. Grant Fund						
REVENUES						
Department: 20 - Police						
Division: 12 - Police Operations						
4500-Intergov'l - Intergovernmental Revenues						
222-20-12 45440	State Grant-Operating	100,000.00	100,000.00	100,000.00	-	
Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues		100,000.00	100,000.00	100,000.00	-	
Division Total: 12 - Police Operations		100,000.00	100,000.00	100,000.00	-	
Department Total: 20 - Police		100,000.00	100,000.00	100,000.00	-	
REVENUES Total		100,000.00	100,000.00	100,000.00	-	
EXPENSES						
Department: 20 - Police						
Division: 11 - Police Administration						
5400-Other Svcs - Other Purchased Services						
222-20-11 54240	Software Licenses & Maintenance	136,000.00	136,000.00	186,000.00	50,000.00	Radio Systems/Payoff for billing inconsistency in 2017 & 2018 EBRCS
Account Classification Total: 5400-Other Svcs - Other Purchased Services		136,000.00	136,000.00	186,000.00	50,000.00	
Division Total: 11 - Police Administration		136,000.00	136,000.00	186,000.00	50,000.00	
Division: 12 - Police Operations						
5300-Prop Svcs - Purchased Property Services						
222-20-12 53250	Vehicle & Equip Maint Svc	140,000.00	100,000.00	100,000.00	-	
Account Classification Total: 5300-Prop Svcs - Purchased Property Services		140,000.00	100,000.00	100,000.00	-	
5500-Supplies - Supplies						
222-20-12 55220	Safety Supplies	32,003.00	30,000.00	30,000.00	-	
Account Classification Total: 5500-Supplies - Supplies		32,003.00	30,000.00	30,000.00	-	
5600-Prop & Cap - Property & Capital						
222-20-12 56520	Vehicles >$10K	-	-	40,000.00	40,000.00	Patrol Vehicle Purchase
Account Classification Total: 5600-Prop & Cap - Property & Capital		-	-	40,000.00	40,000.00	
Division Total: 12 - Police Operations		172,003.00	130,000.00	170,000.00	40,000.00	
Department Total: 20 - Police		308,003.00	266,000.00	356,000.00	90,000.00	
EXPENSES Total		308,003.00	266,000.00	356,000.00	90,000.00	
Fund REVENUE Total: 222 - C.O.P.S. Grant Fund		100,000.00	100,000.00	100,000.00	-	
Fund EXPENSE Total: 222 - C.O.P.S. Grant Fund		308,003.00	266,000.00	356,000.00	90,000.00	
Fund Total: 222 - C.O.P.S. Grant Fund		(208,003.00)	(166,000.00)	(256,000.00)	(90,000.00)	
Fund: 225 - Donations						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4800-Oth Revenu - Other Revenue						
225-00-00 48120.4	Donations - July 4th	50,000.00	50,000.00	50,000.00	-	
Account Classification Total: 4800-Oth Revenu - Other Revenue		50,000.00	50,000.00	50,000.00	-	
4900-Oth Source - Other Financing Sources						
225-00-00 49990.101	Operating Xfer In-GEN	50,000.00	50,000.00	50,000.00	-	
Account Classification Total: 4900-Oth Source - Other Financing Sources		50,000.00	50,000.00	50,000.00	-	
Division Total: 00 - Non-Departmental		100,000.00	100,000.00	100,000.00	-	
Department Total: 00 - Non-Departmental Revenue		100,000.00	100,000.00	100,000.00	-	
REVENUES Total		100,000.00	100,000.00	100,000.00	-	
EXPENSES						
Department: 50 - Recreation						
Division: 00 - Non-Departmental						
5450 - Programs						
225-50-00 52185.4	July 4th Expenses	145,184.00	100,000.00	100,000.00	-	
Account Classification Total: 5450 - Programs		145,184.00	100,000.00	100,000.00	-	
Division Total: 00 - Non-Departmental		145,184.00	100,000.00	100,000.00	-	
Department Total: 50 - Recreation		145,184.00	100,000.00	100,000.00	-	
EXPENSES Total		145,184.00	100,000.00	100,000.00	-	
Fund REVENUE Total: 225 - Donations		100,000.00	100,000.00	100,000.00	-	
Fund EXPENSE Total: 225 - Donations		145,184.00	100,000.00	100,000.00	-	
Fund Total: 225 - Donations		(45,184.00)	-	-	-	
Fund: 227 - Grants - Environmental Services						
REVENUES						
Department: 10 - Administration						
Division: 80 - Environmental Services						
4500-Intergov'l - Intergovernmental Revenues						
227-10-80 45440	State Grant-Operating	75,000.00	-	40,000.00	40,000.00	Grant revenue
Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues		75,000.00	-	40,000.00	40,000.00	
Division Total: 80 - Environmental Services		75,000.00	-	40,000.00	40,000.00	
Department Total: 10 - Administration		75,000.00	-	40,000.00	40,000.00	
REVENUES Total		75,000.00	-	40,000.00	40,000.00	
EXPENSES						
Department: 10 - Administration						
Division: 80 - Environmental Services						
5450 - Programs						
227-10-80 52185	Program Expense	75,000.00	-	40,000.00	40,000.00	SB1383 Grant Program Expenditures not expensed in FY25
Account Classification Total: 5450 - Programs		75,000.00	-	40,000.00	40,000.00	
Division Total: 80 - Environmental Services		75,000.00	-	40,000.00	40,000.00	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
	Department Total: 10 - Administration	75,000.00	-	40,000.00	40,000.00	
	EXPENSES Total	75,000.00	-	40,000.00	40,000.00	
	Fund REVENUE Total: 227 - Grants - Environmental Services	75,000.00	-	40,000.00	40,000.00	
	Fund EXPENSE Total: 227 - Grants - Environmental Services	75,000.00	-	40,000.00	40,000.00	
	Fund Total: 227 - Grants - Environmental Services	-	-	-	-	
Fund: 230 - Municipal Services Corp						
REVENUES						
Department: 40 - Community Development						
Division: 10 - Comm Dev-Econ Developmt						
4800-Oth Revenu - Other Revenue						
230-40-10 48997	Cannabis Revenue	150,000.00	150,000.00	150,000.00	-	
	Account Classification Total: 4800-Oth Revenu - Other Revenue	150,000.00	150,000.00	150,000.00	-	
	Division Total: 10 - Comm Dev-Econ Developmt	150,000.00	150,000.00	150,000.00	-	
	Department Total: 40 - Community Development	150,000.00	150,000.00	150,000.00	-	
	REVENUES Total	150,000.00	150,000.00	150,000.00	-	
EXPENSES						
Department: 40 - Community Development						
Division: 10 - Comm Dev-Econ Developmt						
5200-Prof Svcs - Purchased Professional & Technical Services						
230-40-10 52240	Miscellaneous Services	108,822.00	114,263.00	112,930.00	(1,333.00)	Approved adjustment for FY25-26 MSC Budget
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	108,822.00	114,263.00	112,930.00	(1,333.00)	
	Division Total: 10 - Comm Dev-Econ Developmt	108,822.00	114,263.00	112,930.00	(1,333.00)	
	Department Total: 40 - Community Development	108,822.00	114,263.00	112,930.00	(1,333.00)	
	EXPENSES Total	108,822.00	114,263.00	112,930.00	(1,333.00)	
	Fund REVENUE Total: 230 - Municipal Services Corp	150,000.00	150,000.00	150,000.00	-	
	Fund EXPENSE Total: 230 - Municipal Services Corp	108,822.00	114,263.00	112,930.00	(1,333.00)	
	Fund Total: 230 - Municipal Services Corp	41,178.00	35,737.00	37,070.00	1,333.00	
Fund: 232 - City LMI Housing Fund						
EXPENSES						
Department: 40 - Community Development						
Division: 10 - Comm Dev-Econ Developmt						
5200-Prof Svcs - Purchased Professional & Technical Services						
232-40-10 52120	Legal & Financial Svcs	20,000.00	20,000.00	20,000.00	-	
232-40-10 52190	Miscellaneous Prof Svcs	15,000.00	15,000.00	15,000.00	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	35,000.00	35,000.00	35,000.00	-	
5900-Oth Financ - Other Financing Uses						
232-40-10 59110	Loans & Grants	-	350,000.00	350,000.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	-	350,000.00	350,000.00	-	
	Division Total: 10 - Comm Dev-Econ Developmt	35,000.00	385,000.00	385,000.00	-	
	Department Total: 40 - Community Development	35,000.00	385,000.00	385,000.00	-	
Department: 60 - Economic Development						
Division: 20 - Economic Development						
5400-Other Svcs - Other Purchased Services						
232-60-20 54210	Telephone Expenses	33.00	-	-	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	33.00	-	-	-	
	Division Total: 20 - Economic Development	33.00	-	-	-	
	Department Total: 60 - Economic Development	33.00	-	-	-	
	EXPENSES Total	35,033.00	385,000.00	385,000.00	-	
	Fund REVENUE Total: 232 - City LMI Housing Fund					
	Fund EXPENSE Total: 232 - City LMI Housing Fund	35,033.00	385,000.00	385,000.00	-	
	Fund Total: 232 - City LMI Housing Fund	(35,033.00)	(385,000.00)	(385,000.00)	-	
Fund: 301 - Capital Improvement Fund						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4900-Oth Source - Other Financing Sources						
301-00-00 49990.204	Operating Xfer In-Meas J Return to Source	40,000.00	40,000.00	40,000.00	-	
	Account Classification Total: 4900-Oth Source - Other Financing Sources	40,000.00	40,000.00	40,000.00	-	
	Division Total: 00 - Non-Departmental	40,000.00	40,000.00	40,000.00	-	
	Department Total: 00 - Non-Departmental Revenue	40,000.00	40,000.00	40,000.00	-	
	REVENUES Total	40,000.00	40,000.00	40,000.00	-	
EXPENSES						
Department: 90 - Non-Departmental						
Division: 50 - Capital Outlay						
5200-Prof Svcs - Purchased Professional & Technical Services						
301-90-50 52190	Miscellaneous Prof Svcs	164,845.00	-	-	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	164,845.00	-	-	-	
5300-Prop Svcs - Purchased Property Services						
301-90-50 53810	Construction Services	10,270.00	-	-	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	10,270.00	-	-	-	
	Division Total: 50 - Capital Outlay	175,115.00	-	-	-	
	Department Total: 90 - Non-Departmental	175,115.00	-	-	-	
	EXPENSES Total	175,115.00	-	-	-	
	Fund REVENUE Total: 301 - Capital Improvement Fund	40,000.00	40,000.00	40,000.00	-	
	Fund EXPENSE Total: 301 - Capital Improvement Fund	175,115.00	-	-	-	
	Fund Total: 301 - Capital Improvement Fund	(135,115.00)	40,000.00	40,000.00	-	
Fund: 303 - CIP Del Norte Complete Streets						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental Revenue						
4800-Oth Revenu - Other Revenue						
303-00-00 48610	Transportation Impact Fees	200,000.00	-	-	-	
	Account Classification Total: 4800-Oth Revenu - Other Revenue	200,000.00	-	-	-	
	Division Total: 00 - Non-Departmental Revenue	200,000.00	-	-	-	
	Department Total: 00 - Non-Departmental Revenue	200,000.00	-	-	-	
	REVENUES Total	200,000.00	-	-	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
EXPENSES						
Department: 90 - Non-Departmental						
Division: 50 - Capital Outlay						
5200-Prof Svcs - Purchased Professional & Technical Services						
303-90-50 52190	Miscellaneous Prof Svcs	1,397,367.00	-	-	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	1,397,367.00	-	-	-	
5300-Prop Svcs - Purchased Property Services						
303-90-50 53810	Construction Services	9,512,445.00	-	-	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	9,512,445.00	-	-	-	
	Division Total: 50 - Capital Outlay	10,909,812.00	-	-	-	
	Department Total: 90 - Non-Departmental	10,909,812.00	-	-	-	
	EXPENSES Total	10,909,812.00	-	-	-	
	Fund REVENUE Total: 303 - CIP Del Norte Complete Streets	200,000.00	-	-	-	
	Fund EXPENSE Total: 303 - CIP Del Norte Complete Streets	10,909,812.00	-	-	-	
	Fund Total: 303 - CIP Del Norte Complete Streets	(10,709,812.00)	-	-	-	
Fund: 304 - Capital Improvement Fund Master						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental Revenue						
4500-Intergov'l - Intergovernmental Revenues						
304-00-00 45450	State Grant-Capital	1,750,000.00	-	-	-	
304-00-00 45460	Local Agency Grants	180,000.00	260,000.00	1,880,000.00	1,620,000.00	Project delivery changes from FY25 to FY26
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	1,930,000.00	260,000.00	1,880,000.00	1,620,000.00	
	Division Total: 00 - Non-Departmental Revenue	1,930,000.00	260,000.00	1,880,000.00	1,620,000.00	
	Department Total: 00 - Non-Departmental Revenue	1,930,000.00	260,000.00	1,880,000.00	1,620,000.00	
	REVENUES Total	1,930,000.00	260,000.00	1,880,000.00	1,620,000.00	
EXPENSES						
Department: 90 - Non-Departmental						
Division: 50 - Capital Outlay						
5200-Prof Svcs - Purchased Professional & Technical Services						
304-90-50 52190	Miscellaneous Prof Svcs	182,834.00	-	-	-	
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	182,834.00	-	-	-	
5300-Prop Svcs - Purchased Property Services						
304-90-50 53810	Construction Services	1,883,179.00	260,000.00	1,880,000.00	1,620,000.00	Project delivery changes from FY25 to FY26
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	1,883,179.00	260,000.00	1,880,000.00	1,620,000.00	
	Division Total: 50 - Capital Outlay	2,066,013.00	260,000.00	1,880,000.00	1,620,000.00	
	Department Total: 90 - Non-Departmental	2,066,013.00	260,000.00	1,880,000.00	1,620,000.00	
	EXPENSES Total	2,066,013.00	260,000.00	1,880,000.00	1,620,000.00	
	Fund REVENUE Total: 304 - Capital Improvement Fund Master	1,930,000.00	260,000.00	1,880,000.00	1,620,000.00	
	Fund EXPENSE Total: 304 - Capital Improvement Fund Master	2,066,013.00	260,000.00	1,880,000.00	1,620,000.00	
	Fund Total: 304 - Capital Improvement Fund Master	(136,013.00)	-	-	-	
Fund: 501 - Integrated Waste Mgmt						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4400-Use of Prp - Use of Money and Property						
501-00-00 44010	Interest Income	28,969.00	28,969.00	28,969.00	-	
	Account Classification Total: 4400-Use of Prp - Use of Money and Property	28,969.00	28,969.00	28,969.00	-	
	Division Total: 00 - Non-Departmental	28,969.00	28,969.00	28,969.00	-	
	Department Total: 00 - Non-Departmental Revenue	28,969.00	28,969.00	28,969.00	-	
Department: 10 - Administration						
Division: 80 - Environmental Services						
4500-Intergov'l - Intergovernmental Revenues						
501-10-80 45440	State Grant-Operating	20,000.00	20,000.00	20,000.00	-	
501-10-80 45460	Local Agency Grants	2,000.00	2,000.00	2,000.00	-	
	Account Classification Total: 4500-Intergov'l - Intergovernmental Revenues	22,000.00	22,000.00	22,000.00	-	
4600-Chg for Svc - Charges for Services						
501-10-80 46310	IWM Fees	4,180,265.89	4,431,081.84	4,431,081.84	-	
501-10-80 46320	Recycling Revenues	92,664.00	96,370.56	96,370.56	-	
501-10-80 46321.1	Recycling Sales-CFL/Flourescent Tubes	1,880.00	1,880.00	1,880.00	-	
501-10-80 46321.5	Recycling Sales-Sharps	160.00	160.00	160.00	-	
501-10-80 46321.9	Recycling Sales-Event Stands	400.00	400.00	400.00	-	
	Account Classification Total: 4600-Chg for Svc - Charges for Services	4,275,369.89	4,529,892.40	4,529,892.40	-	
4800-Oth Revenu - Other Revenue						
501-10-80 48990	Other Misc Revenue	3,000.00	3,000.00	3,000.00	-	
	Account Classification Total: 4800-Oth Revenu - Other Revenue	3,000.00	3,000.00	3,000.00	-	
	Division Total: 80 - Environmental Services	4,300,369.89	4,554,892.40	4,554,892.40	-	
	Department Total: 10 - Administration	4,300,369.89	4,554,892.40	4,554,892.40	-	
	REVENUES Total	4,329,338.89	4,583,861.40	4,583,861.40	-	
EXPENSES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
5600-Prop & Cap - Property & Capital						
501-00-00 56910	Depreciation Expense	179,491.39	179,491.39	179,491.39	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	179,491.39	179,491.39	179,491.39	-	
	Division Total: 00 - Non-Departmental	179,491.39	179,491.39	179,491.39	-	
	Department Total: 00 - Non-Departmental Revenue	179,491.39	179,491.39	179,491.39	-	
Department: 10 - Administration						
Division: 20 - City Manager						
5100-Persn - Personnel						
501-10-20 51110	Regular Salaries & Wages	59,541.14	61,327.38	61,327.38	-	
501-10-20 51210	PERS Contributions	7,798.00	8,029.32	8,029.32	-	
501-10-20 51211	PERS UAL	13,569.08	14,360.74	14,360.74	-	
501-10-20 51220	FICA/Medicare	3,541.75	3,702.50	3,702.50	-	
501-10-20 51230	Medical Benefits	6,244.92	6,401.05	6,401.05	-	
501-10-20 51235	Life & LTD Insurance	430.05	430.05	430.05	-	
501-10-20 51240	Workers Compensation Premiums	1,632.51	1,714.14	1,714.14	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
501-10-20 51237	Allowances & Other Benefits	675.00	675.00	675.00	-	
	Account Classification Total: 5100-Persn - Personnel	93,432.46	96,640.18	96,640.18	-	
	Division Total: 20 - City Manager	93,432.46	96,640.18	96,640.18	-	
Division: 80 - Environmental Services						
5100-Persn - Personnel						
501-10-80 51110	Regular Salaries & Wages	984,313.00	1,016,361.87	1,016,361.87	-	
501-10-80 51120	Part-Time Permanent Salaries & Wages	54,364.00	55,994.30	55,994.30	-	
501-10-80 51200	PARS Contribution	1,000.00	1,000.00	1,000.00	-	
501-10-80 51210	PERS Contributions	95,470.00	98,479.52	98,479.52	-	
501-10-80 51211	PERS UAL	266,114.00	281,828.31	281,828.31	-	
501-10-80 51220	FICA/Medicare	74,695.00	77,190.69	77,190.69	-	
501-10-80 51230	Medical Benefits	359,574.00	368,562.70	368,562.70	-	
501-10-80 51235	Life & LTD Insurance	10,088.00	10,383.17	10,383.17	-	
501-10-80 51240	Workers Compensation Premiums	75,749.00	79,536.20	79,536.20	-	
501-10-80 51140	Overtime Pay	37,132.00	38,245.44	38,245.44	-	
501-10-80 51150	Special Pay	5,900.00	5,899.92	5,899.92	-	
501-10-80 51155	One-Time Payouts	11,470.00	11,469.82	11,469.82	-	
501-10-80 51237	Allowances & Other Benefits	4,214.00	4,213.04	4,213.04	-	
501-10-80 51990	Salary Savings	96,726.00	-	214,194.00	214,194.00	labor contract increases 95,194 Admin position approved FY25 119k
	Account Classification Total: 5100-Persn - Personnel	2,076,809.00	2,049,164.98	2,263,358.98	214,194.00	
5200-Prof Svcs - Purchased Professional & Technical Services						
501-10-80 52190	Miscellaneous Prof Svcs	247,100.00	60,000.00	150,000.00	90,000.00	For consultant services related to franchise fee study and post-collection services;
501-10-80 52210	Lab & Investigative Svcs	8,200.00	8,200.00	8,200.00	-	
501-10-80 52230	Other Technical Services	2,400.00	2,400.00	2,400.00	-	
501-10-80 52240	Miscellaneous Services	55,900.00	5,900.00	45,900.00	40,000.00	For services related to solid waste/environmental-related work; unused budget FY25 so in IWM 10-year plan
	Account Classification Total: 5200-Prof Svcs - Purchased Professional & Technical Services	313,600.00	76,500.00	206,500.00	130,000.00	
5300-Prop Svcs - Purchased Property Services						
501-10-80 53110	Utilities-Energy	4,800.00	5,280.00	5,280.00	-	
501-10-80 53111	Utilities-Water & Sewer	6,970.00	7,179.10	7,179.10	-	
501-10-80 53210	Infrastructure Maint Svc	60,400.00	60,400.00	60,400.00	-	
501-10-80 53230	Building Maint Services	19,380.00	19,380.00	19,380.00	-	
501-10-80 53250	Vehicle & Equip Maint Svc	274,724.00	239,120.00	239,120.00	-	
501-10-80 53320	Vehicle & Equipment Lease	6,000.00	6,000.00	6,000.00	-	
501-10-80 53910	Solid Waste Services	269,627.00	240,000.00	240,000.00	-	
501-10-80 53990	Other Property Services	2,297.00	2,365.81	2,365.81	-	
	Account Classification Total: 5300-Prop Svcs - Purchased Property Services	644,198.00	579,724.91	579,724.91	-	
5400-Other Svcs - Other Purchased Services						
501-10-80 54110	Insurance Premiums	-	25,000.00	25,000.00	-	
501-10-80 54210	Telephone Expenses	3,322.00	3,080.00	3,080.00	-	
501-10-80 54220	Mobile/Wireless Expenses	4,870.00	4,870.00	4,870.00	-	
501-10-80 54230	Internet Services	2,260.00	2,260.00	2,260.00	-	
501-10-80 54310	Legal Notices & Advertise	520.00	520.00	520.00	-	
501-10-80 54410	Printing & Binding	20,000.00	20,000.00	20,000.00	-	
501-10-80 54610	Travel & Training	19,000.00	19,000.00	25,000.00	6,000.00	Significant changes in staff requires investment in training/certifications
501-10-80 54910	Dues & Subscriptions	16,060.00	16,060.00	16,060.00	-	
501-10-80 54920	Events & Field Trips	5,410.00	5,410.00	5,410.00	-	
	Account Classification Total: 5400-Other Svcs - Other Purchased Services	71,442.00	96,200.00	102,200.00	6,000.00	
5500-Supplies - Supplies						
501-10-80 55110	General Office Supplies	2,080.00	2,080.00	2,080.00	-	
501-10-80 55120	Postage & Delivery	410.00	410.00	410.00	-	
501-10-80 55130	Photocopying Charges	1,740.00	1,740.00	1,740.00	-	
501-10-80 55210	Fuel	83,677.00	87,860.85	87,860.85	-	
501-10-80 55220	Safety Supplies	16,410.00	5,410.00	5,410.00	-	
501-10-80 55240	Clothing & Uniform Supply	6,830.00	6,830.00	6,830.00	-	
501-10-80 55250	Vehicle & Equip Supplies	61,278.00	61,040.00	61,040.00	-	
501-10-80 55290	Other Operating Supplies	10,920.00	10,920.00	10,920.00	-	
501-10-80 55520	Building Supplies	200.00	200.00	200.00	-	
	Account Classification Total: 5500-Supplies - Supplies	183,545.00	176,490.85	176,490.85	-	
5600-Prop & Cap - Property & Capital						
501-10-80 56410	Office Equipment <$10K	18,769.00	15,000.00	15,000.00	-	
501-10-80 56620	Heavy Equipment >$10K	749,000.00	250,000.00	250,000.00	-	
501-10-80 56710	Other Equipment <$10K	123,000.00	45,750.00	125,750.00	80,000.00	Roll PO from FY25
501-10-80 56910	Depreciation Expense	7,000.00	7,000.00	7,000.00	-	
	Account Classification Total: 5600-Prop & Cap - Property & Capital	897,769.00	317,750.00	397,750.00	80,000.00	
5800-Financing - Financing Costs						
501-10-80 58110.1	Principal Payments-Facilities	298,300.00	151,900.00	151,900.00	-	
501-10-80 58110.4	Principal Pymt - Sideloader Recycling Truck	77,895.00	-	-	-	
501-10-80 58110.6	Principal Pymt - Rearloader Recycling Truck	81,788.00	84,685.00	84,685.00	-	
501-10-80 58120.1	Interest Payments-Facilities	8,235.00	1,385.00	1,385.00	-	
501-10-80 58120.4	Interest Payment - Sideloader Recycling Truck	1,632.00	-	-	-	
501-10-80 58120.6	Interest Payment - Rearloader Recycling Truck	12,218.00	9,321.00	9,321.00	-	
501-10-80 58220	Licenses & Permits	8,790.00	8,790.00	8,790.00	-	
501-10-80 58920	Bank & Credit Card Fees	410.00	410.00	410.00	-	
	Account Classification Total: 5800-Financing - Financing Costs	489,268.00	256,491.00	256,491.00	-	
5900-Oth Financ - Other Financing Uses						
501-10-80 59991.101	Indirect Xfer-GEN	422,034.00	447,356.00	447,356.00	-	
501-10-80 59990.101	Operating Xfer Out-GEN	3,671.00	3,671.00	3,671.00	-	
	Account Classification Total: 5900-Oth Financ - Other Financing Uses	425,705.00	451,027.00	451,027.00	-	
	Division Total: 80 - Environmental Services	5,102,336.00	4,003,348.74	4,433,542.74	430,194.00	
	Department Total: 10 - Administration	5,195,768.46	4,099,988.92	4,530,182.92	430,194.00	
Department: 30 - Public Works						
Division: 20 - Public Works Engineering						
5100-Persn - Personnel						
501-30-20 51110	Regular Salaries & Wages	3,513.65	3,794.74	3,794.74	-	
501-30-20 51210	PERS Contributions	243.51	262.99	262.99	-	
501-30-20 51211	PERS UAL	819.38	902.95	902.95	-	

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
501-30-20 51220	FICA/Medicare	268.81	290.32	290.32	-	
501-30-20 51230	Medical Benefits	660.76	677.28	677.28	-	
501-30-20 51235	Life & LTD Insurance	37.20	40.17	40.17	-	
501-30-20 51240	Workers Compensation Premiums	326.48	342.81	342.81	-	
501-30-20 51155	One-Time Payouts	38.92	38.92	38.92	-	
	Account Classification Total: 5100-Persn - Personnel	5,908.72	6,350.18	6,350.18	-	
	Division Total: 20 - Public Works Engineering	5,908.72	6,350.18	6,350.18	-	
Division: 30 - Public Works Maintenance						
5100-Persn - Personnel						
501-30-30 51110	Regular Salaries & Wages	65,627.68	69,885.19	69,885.19	-	
501-30-30 51210	PERS Contributions	6,574.25	6,937.39	6,937.39	-	
501-30-30 51211	PERS UAL	16,925.04	18,362.74	18,362.74	-	
501-30-30 51220	FICA/Medicare	5,149.20	5,474.89	5,474.89	-	
501-30-30 51230	Medical Benefits	17,851.50	18,297.78	18,297.78	-	
501-30-30 51235	Life & LTD Insurance	694.73	739.80	739.80	-	
501-30-30 51240	Workers Compensation Premiums	5,713.80	5,999.49	5,999.49	-	
501-30-30 51140	Overtime Pay	2,994.31	3,537.44	3,537.44	-	
501-30-30 51142	Straight OT	2,200.42	2,299.73	2,299.73	-	
501-30-30 51150	Special Pay	1,681.94	1,681.94	1,681.94	-	
501-30-30 51155	One-Time Payouts	842.00	842.00	842.00	-	
	Account Classification Total: 5100-Persn - Personnel	126,254.86	134,058.39	134,058.39	-	
	Division Total: 30 - Public Works Maintenance	126,254.86	134,058.39	134,058.39	-	
	Department Total: 30 - Public Works	132,163.58	140,408.57	140,408.57	-	
	EXPENSES Total	5,507,423.43	4,419,888.88	4,850,082.88	430,194.00	
	Fund REVENUE Total: 501 - Integrated Waste Mgmt	4,329,338.89	4,583,861.40	4,583,861.40	-	
	Fund EXPENSE Total: 501 - Integrated Waste Mgmt	5,507,423.43	4,419,888.88	4,850,082.88	430,194.00	
	Fund Total: 501 - Integrated Waste Mgmt	(1,178,084.54)	163,972.52	(266,221.48)	(430,194.00)	
Fund: 601 - Vehicle/Equip Replacement						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4400-Use of Prp - Use of Money and Property						
601-00-00 44240	Departmental Rental Chgs	136,591.00	136,590.23	136,590.23	-	
	Account Classification Total: 4400-Use of Prp - Use of Money and Property	136,591.00	136,590.23	136,590.23	-	
4900-Oth Source - Other Financing Sources						
601-00-00 49990.101	Operating Xfer In-GEN	85,000.00	85,000.00	85,000.00	-	
	Account Classification Total: 4900-Oth Source - Other Financing Sources	85,000.00	85,000.00	85,000.00	-	
	Division Total: 00 - Non-Departmental	221,591.00	221,590.23	221,590.23	-	
	Department Total: 00 - Non-Departmental Revenue	221,591.00	221,590.23	221,590.23	-	
	REVENUES Total	221,591.00	221,590.23	221,590.23	-	
EXPENSES						
Department: 10 - Administration						
Division: 70 - Information Systems Div						
5500-Supplies - Supplies						
601-10-70 55250	Vehicle & Equip Supplies	-	-	45,000.00	45,000.00	IT equipment purchases, transferred into ISF FY25.
	Account Classification Total: 5500-Supplies - Supplies	-	-	45,000.00	45,000.00	
	Division Total: 70 - Information Systems Div	-	-	45,000.00	45,000.00	
	Department Total: 10 - Administration	-	-	45,000.00	45,000.00	
Department: 25 - Fire						
Division: 10 - Fire Administration						
5800-Financing - Financing Costs						
601-25-10 58110	Principal Payments	190,028.10	193,534.99	193,534.99	-	
601-25-10 58120	Interest Payments	31,562.10	136,590.20	136,590.20	-	
	Account Classification Total: 5800-Financing - Financing Costs	221,590.20	330,125.19	330,125.19	-	
	Division Total: 10 - Fire Administration	221,590.20	330,125.19	330,125.19	-	
	Department Total: 25 - Fire	221,590.20	330,125.19	330,125.19	-	
	EXPENSES Total	221,590.20	330,125.19	375,125.19	45,000.00	
	Fund REVENUE Total: 601 - Vehicle/Equip Replacement	221,591.00	221,590.23	221,590.23	-	
	Fund EXPENSE Total: 601 - Vehicle/Equip Replacement	221,590.20	330,125.19	375,125.19	45,000.00	
	Fund Total: 601 - Vehicle/Equip Replacement	0.80	(108,534.96)	(153,534.96)	(45,000.00)	
Fund: 835 - City Hall Bond D/S						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						
4900-Oth Source - Other Financing Sources						
835-00-00 49990.101	Operating Xfer In-GEN	623,329.00	626,735.00	626,735.00	-	
	Account Classification Total: 4900-Oth Source - Other Financing Sources	623,329.00	626,735.00	626,735.00	-	
	Division Total: 00 - Non-Departmental	623,329.00	626,735.00	626,735.00	-	
	Department Total: 00 - Non-Departmental Revenue	623,329.00	626,735.00	626,735.00	-	
	REVENUES Total	623,329.00	626,735.00	626,735.00	-	
EXPENSES						
Department: 10 - Administration						
Division: 50 - Finance Department						
5800-Financing - Financing Costs						
835-10-50 58110	Principal Payments	330,000.00	345,000.00	345,000.00	-	
835-10-50 58120	Interest Payments	242,562.50	226,062.50	226,062.50	-	
	Account Classification Total: 5800-Financing - Financing Costs	572,562.50	571,062.50	571,062.50	-	
	Division Total: 50 - Finance Department	572,562.50	571,062.50	571,062.50	-	
	Department Total: 10 - Administration	572,562.50	571,062.50	571,062.50	-	
	EXPENSES Total	572,562.50	571,062.50	571,062.50	-	
	Fund REVENUE Total: 835 - City Hall Bond D/S	623,329.00	626,735.00	626,735.00	-	
	Fund EXPENSE Total: 835 - City Hall Bond D/S	572,562.50	571,062.50	571,062.50	-	
	Fund Total: 835 - City Hall Bond D/S	50,766.50	55,672.50	55,672.50	-	
Fund: 836 - Street Imp Bond D/S						
REVENUES						
Department: 00 - Non-Departmental Revenue						
Division: 00 - Non-Departmental						

G/L Account Number	Account Description	2025 Amended Budget	2026 Original	2026 Proposed	2026 Adjustments	Department Proposed Comments
4900-Oth Source - Other Financing Sources						
836-00-00 49990.211	Operating XferIN-STREETS	702,500.00	703,000.00	703,000.00	-	
	Account Classification Total: 4900-Oth Source - Other Financing Sources	702,500.00	703,000.00	703,000.00	-	
	Division Total: 00 - Non-Departmental	702,500.00	703,000.00	703,000.00	-	
	Department Total: 00 - Non-Departmental Revenue	702,500.00	703,000.00	703,000.00	-	
	REVENUES Total	702,500.00	703,000.00	703,000.00	-	
EXPENSES						
Department: 10 - Administration						
Division: 50 - Finance Department						
5800-Financing - Financing Costs						
836-10-50 58110	Principal Payments	390,000.00	410,000.00	410,000.00	-	
836-10-50 58120	Interest Payments	312,500.00	293,000.00	293,000.00	-	
	Account Classification Total: 5800-Financing - Financing Costs	702,500.00	703,000.00	703,000.00	-	
	Division Total: 50 - Finance Department	702,500.00	703,000.00	703,000.00	-	
	Department Total: 10 - Administration	702,500.00	703,000.00	703,000.00	-	
	EXPENSES Total	702,500.00	703,000.00	703,000.00	-	
	Fund REVENUE Total: 836 - Street Imp Bond D/S	702,500.00	703,000.00	703,000.00	-	
	Fund EXPENSE Total: 836 - Street Imp Bond D/S	702,500.00	703,000.00	703,000.00	-	
	Fund Total: 836 - Street Imp Bond D/S	-	-	-	-	
	REVENUE GRAND Totals:	68,367,987.90	67,837,298.13	69,497,298.13	1,660,000.00	
	EXPENSE GRAND Totals:	86,449,635.40	68,843,792.87	74,859,180.47	6,015,387.60	
	Grand Totals:	(18,081,647.50)	(1,006,494.74)	(5,361,882.34)	(4,355,387.60)	
					16.60	Rounding

What changed in the main ordinance: our 21 core articles

- Threshold table now aligns with today's Admin Procedures, replacing the old $50 purchase-order trigger and $15 k formal-bid floor.

- Day-to-day mechanics live in "Administrative Purchasing Policies & Procedures" (APPs) so we can tweak forms and logs without reopening the code.

- We borrowed Milpitas's standardization rule (with an annual report), the local-vendor match-within-range clause, and Fremont's emergency-purchase procedure that tracks Public Contract Code § 22050.

- Transparency bump: annual non-standard-purchases report and a mandatory five-year chapter review.

Separate draft add-ons (mix-and-match)

To give the FAB something concrete to debate where Janis and I thought there was a clear set of alternative directions where we could go —and to keep the core text from ballooning—we spun out extra articles and alternatives as an appendix

Alternates (swap-ins)

• **4.04.060** – Thresholds set in the APPs (Finance can adjust the dollar bands administratively).

• **4.04.160** – Straight 5 % local-vendor bonus (no re-bid step).

Options (could be freely bolted on)

• **4.04.065 UPCCAA** – Public-works thresholds and procedures from the state act

• **4.04.075 Bid Protests & Appeals** – Three-day filing window, two-tier review

• **4.04.095 Alternative Contracting Methods** – Design-build, reverse auctions, pilot programs; needs a written value justification and Council notice over $100 k.

Each alternative or option flags its source city so we can give credit—or blame—where due.

We've appended running notes on the other jurisdictions we mined; they double as a checklist of features we might still want and examples of how peers tackle the same issues. At your discretion consider including our 13 collected copies of other cities ordinances and our cheat-sheet as material the FAB could consider.

— Michael

TITLE 4 – REVENUE & FINANCE

CHAPTER 4.04 PURCHASING

4.04.010 Purchasing system.

The objectives of the City purchasing system are to secure supplies, equipment, services, software, and public-works construction at the best-value total cost commensurate with quality needed; to exercise financial control over purchases; to promote transparency; and to support the local economy.

4.04.020 Purchasing officer.

A. The City Manager is the Purchasing Officer and may delegate, in writing, any powers and duties of this chapter to other officers or employees.

B. The Purchasing Officer shall:

1. Purchase or contract for all items and services required by any department in accordance with this chapter and the APPs
2. Negotiate and recommend execution of contracts.
3. Secure needed quality at least expense to the City.
4. Encourage full and open competition.
5. Adopt, update, and publish administrative purchasing regulations and forms.
6. Keep informed of market conditions and new products.
7. Maintain the vendor registry, bidders list, and related records.
8. Supervise inspection of deliveries and recommend transfer or disposal of surplus property.

4.04.025 Implementation and Administrative Purchasing Policies and Procedures

A. *Administrative Purchasing Policies and Procedures.* The Finance Director, with City-Manager approval, shall maintain living purchasing procedures and policies consistent with this chapter. APPs may set forms, workflows, approval routing, and documentation rules so long as they substantially align with the dollar limits and competitive-process requirements in this Chapter. Substantive revisions shall be posted online and noticed to the City Council.

4.04.030 Requisitions.

Departments shall submit electronic or paper requisitions on forms prescribed in the APPs.

4.04.040 Purchase orders.

All purchases valued above $5,000 shall be made by purchase order issued by the Purchasing Officer.

4.04.050 Encumbrance of funds.

Except in a declared emergency, no purchase order or contract shall be issued unless sufficient unencumbered funds exist in the appropriate account.

4.04.055 Split-purchase prohibition.

No purchase, contract, or requisition shall be subdivided or split for the purpose of evading the dollar thresholds or competitive requirements set forth in this chapter. The Purchasing Officer may consolidate similar needs to promote economies of scale.

4.04.060 Procurement thresholds and methods.

Dollar band (goods, services, software)	Method	Minimum requirement
$0 – 5,000	Minor purchase	Invoice / receipt; price-reasonableness check
$5,001 – 25,000	Informal purchase	Informal price check (catalog, internet, phone) per APPs
$25,001 – 45,000	Informal quotes	At least three written or verbal quotations on file, or other method set in APPs
Over 45,000	Formal solicitation	Public notice; sealed bid or RFP/RFQ

Professional services follow a qualifications-based RFP/RFQ with Council approval when the negotiated fee exceeds $45,000.

4.04.070 Formal solicitation procedure.

This section supplements § 4.04.060 for purchases exceeding $45,000.

A. Notice inviting bids shall be posted on the City's online bids posting page (or any successor electronic procurement platform) and may also be published in a newspaper of general circulation.

B. Bid security, opening, rejection, tie-bid resolution, and performance bonds are to follow the practices set out in the APPs.

4.04.080 Informal purchasing procedure (open market).

Purchases from $25,001 up to $45,000 require at least three written or verbal quotes. For purchases of $25,000 or less, departments shall follow the informal methods and record-keeping steps set out in the Administrative Purchasing Policies & Procedures (APPs).

4.04.090 Emergency purchases.

In an imminent threat to life, property, or critical services, the City Manager may authorize purchases or contracts up to $100,000 without competitive procedures. A written report shall be submitted to the Council at its next regular meeting.

4.04.100 Sole-source procurements.

A purchase may be awarded without competition only when (a) one vendor uniquely meets the City's specifications or compatibility requirements, or (b) competition is impracticable after reasonable market research. A written justification approved by the City Manager is required and shall be filed with the contract record.

4.04.110 Standardization of goods & technology.

A. *Written finding.* The Purchasing Officer may specify a single brand or platform only after issuing a written determination that (i) health, safety, interoperability, or demonstrable life-cycle cost savings require it, and (ii) available competition has been evaluated.

B. *Competitive quotes.* When two or more vendors can supply the standardized item, the quotations or bids required by § 4.04.060 shall still be obtained.

C. *Sunset & review.* Each standardization decision expires after five (5) years unless re-justified, unless the product becomes obsolete sooner.

D. *Annual report.* By 31 August each year, the Finance Director shall publish a list of active standardizations (product, vendor, justification) on the Council consent calendar.

E. *Relationship to sole-source awards.* If a standardization under this section results in only one qualified vendor, the purchase may be processed as a sole-source under § 4.04.100; the written standardization finding satisfies the sole-source justification requirement.

4.04.120 Inter-governmental & cooperative purchasing.

A. Authority. The City may purchase under, or join in, a competitively awarded contract of another public agency when doing so will achieve equal or better value.

B. Conditions. A cooperative purchase is permitted only when the originating agency used bidding or proposal procedures that are reasonably consistent with this chapter's requirements and the vendor extends to El Cerrito the same or lower pricing, terms, and conditions that it gave the originating agency.

C. Contract file. The Purchasing Officer shall place a copy of the originating contract, and a brief written determination that the cooperative contract offers best value in the City's contract record.

D. Reporting. Cooperative purchases shall be summarized in the annual non-standard purchases report required by § 4.04.180 B.

4.04.130 Professional services; refresh requirement.

Professional-service agreements shall be recompeted or formally reviewed at least every three years unless the Council expressly extends the term.

4.04.140 Multi-year contracts; SaaS, cloud, subscriptions.

A. Contract approval shall consider the total potential value over the entire contract term, including renewals and extensions.

B. SaaS, cloud services, and other technology-based subscriptions should include a reasonable evaluation of safety standards, data backup practices, and overall service reliability.

C. Annual dues and subscriptions may be renewed without competition provided they adhere to published fee schedules and are certified as beneficial by the relevant department head.

4.04.150 Total-cost summary for capital purchases, services, and subscriptions

For capital items ≥ $25,000, staff reports shall include a concise Total-Cost-of-Ownership (TCO) summary reviewed by the Finance Director. APPs shall outline procedures for establishing TCO and budgeting for total cost.

4.04.160 Local-vendor preference.

A. Council intent. The City supports its local economy by giving qualified El Cerrito businesses a limited opportunity to match the low bid on price-driven purchases.

B. Basic framework. The Administrative Purchasing Policies and Procedures (APPs) may set:

1. The maximum price differential, not to exceed ten percent (10%) of the low bid;
2. Any minimum dollar threshold for activating the preference;
3. Verification and documentation requirements; and
4. Time-frames for exercising any match options.

The APPs may establish additional preference tiers (e.g., “regional” vendors) so long as no tier exceeds the ten-percent ceiling

C. *Exceptions.* This preference does not apply to public-works contracts, emergencies, cooperative purchases, sole-source awards, or contracts where state or federal funding rules prohibit geographic preferences.

D. Reporting. Use of the preference shall be summarized annually under § 4.04.180 B.

4.04.170 Transparency and records.

Solicitations, contract awards, sole-source memoranda, and vendor-contact logs are public records under the California Public Records Act (CPRA). The City shall progressively increase online access to these documents, with annual updates provided to the City Council outlining progress and future goals.

4.04.180 Implementation & policy review.

B. *Annual non-standard purchases report.* By 31 October each fiscal year, the Finance Director shall present to the Council a written report summarizing (1) waivers and sole-source awards by department and dollar value; (2) use of the local-vendor preference and percentage spend with local vendors; (3) cooperative and piggy-back contracts used; (4) change orders exceeding administrative thresholds; and (5) recommended policy updates.

C. *Five-year ordinance review.* At least every five (5) years, the Finance Director and City Attorney shall review this chapter and recommend any amendments to the Council.

4.04.190 Surplus property.

The Purchasing Officer shall establish procedures for the transfer, sale, or disposal of surplus supplies and equipment, consistent with administrative regulations and Council-approved thresholds.

4.04.200 Statutory exclusions.

This chapter does not govern:

A. Real-property transactions (purchase, sale, lease, easements).

B. Debt service, bond payments, and investment securities.

C. Employee payroll, benefits, or tax withholdings.

D. Utilities (electricity, natural gas, water).

E. Insurance and surety bonds.

F. Legal services, medical services, or other professional engagements where state law or privilege requires separate selection procedures.

Possible Additions / Alternative Articles:

4.04.065 Public works projects—Uniform Public Construction Cost Accounting Act (UPCCAA) adoption (Draft Addition)

Source model: San Pablo Municipal Code Chapter 3.16 (Informal-Bidding Procedures under the Public Contract Code (PCC) §§ 22000–22045), adapted for El Cerrito. Many of the cities whose codes we've read adopt this to simply and clarify interacting with the state on public works projects. Note that if this is adopted, we should note in § 4.04.060 *(our procurement thresholds)* *that public works projects have their own thresholds aligning with state law.*

A. The City elects to be governed by the Public Contract Code (PCC) §§ 22000–22045, known collectively as the Uniform Public Construction Cost Accounting Act (UPCCAA).

B. Force-account work is permitted up to $75,000; informal bids up to $220,000; formal bids above that amount.

C. These monetary thresholds—and any related procedural requirements—shall adjust automatically to remain in conformance with PCC § 22032, as it may be amended from time to time.

4.04.060 Procurement thresholds and methods (Draft Substitution)

Source model: We were unable to find any cities that didn't outline specific cost thresholds, but the non-inflation indexed nature of these bothered us both. Here's a version of the thresholds that has the Finance Director maintain these thresholds and report them out to the city council.

A. Thresholds and Methods. Procurement thresholds, purchasing methods, and minimum requirements for each purchasing tier shall be established and maintained by the Finance Director in the Administrative Purchasing Policies and Procedures (APPs). These APPs shall substantially align with the principles of competitive procurement and transparency outlined in this chapter.

B. Minimum Standards. At a minimum, the APPs shall provide:

1. Clear dollar thresholds for minor, informal, and formal purchasing methods.
2. The minimum required documentation for each purchasing method.
3. Competitive procedures appropriate to the procurement's complexity, cost, and nature.

C. Professional Services. Procurement of professional services shall follow a qualifications-based selection process (RFP/RFQ), with specific dollar thresholds requiring City Council approval clearly defined in the APPs.

D. Public Access and Updates. All substantive revisions to purchasing thresholds and methods within the APPs shall be published online, with notification provided to the City Council upon implementation.

4.04.095 Alternative contracting methods (Draft Addition)

Source model: Fremont Municipal Code § 3.20.165 (design-build, reverse auction, pilot programs), adapted for El Cerrito. This provides contracting flexibility, for situations where the *basic bid process proves inappropriate. Provides flexibility for innovative or timecritical procurements while keeping some competition safeguards and Council visibility.*

A. Purpose. When the Purchasing Officer determines that sealed bidding or a formal RFP/RFQ is unlikely to yield best value or will unreasonably delay delivery, a department may request use of an alternative competitive process.

B. Written request. The department head shall submit to the Purchasing Officer a written request describing:

1. The proposed process (e.g., design-build, reverse auction, pilot program, revenue-share);
2. How the process preserves competition and transparency;
3. Expected cost savings or quality improvements; and
4. Risk-mitigation measures.

C. Approval. The City Manager may approve the request in writing upon finding that the alternative process will achieve equal or better value for the City than the methods in § 4.04.060. The written approval becomes part of the contract file.

D. Council notice. For contracts whose estimated value exceeds $45,000, the City Manager shall place the approval on the next Council consent calendar for information.

E. Public-works limitation. This section does not apply to public-works projects unless the Public Contract Code expressly permits the alternative method. *(Delete this if we don't adopt PCC)*

4.04.160 Local-vendor preference (5% alternate)

Source model: Lafayette Municipal Code § 8-3.209 Local Vendor Preference. Rather than letting folks rebid, this just does a straight bonus local businesses

A. Council intent. The City supports its local economy by providing qualified El Cerrito businesses a five percent (5%) bidding preference on eligible purchases for amounts up to the "Informal Process" amounts outlined in § 4.04.060

B. Application. Eligible bids submitted by local vendors shall be evaluated as if the submitted bid amount were five percent (5%) lower than the actual amount for the purpose of determining the lowest bid, for

C. Exceptions. This preference does not apply to public-works contracts, emergencies, cooperative purchases, sole-source awards, or contracts where state or federal funding rules prohibit geographic preferences.

D. Reporting. Use of the local-vendor preference shall be summarized annually under § 4.04.180 B.

4.04.075 Bid protests and appeals (Draft Addition)

Source model: Fremont Municipal Code Art. VIII (FMC §§ 3.20.330–340), adapted for El Cerrito. Establishes a predictable, legally backed process for bid protests, avoiding ad-hoc handling or unnecessary Council involvement. This adds some complexity to the code, but means that we have a spelled out process for any bids that get challenged and will probably make potential legal cases more straightforward if any bidder wants to go to court.

A. Application. These procedures apply to awards for:

1. Goods, services, or software over $25,000;

2. Public-works contracts over $30,000; or

3. Any solicitation the City Manager designates as protest-eligible.

B. Eligibility. Only a bidder or proposer that submitted a response may protest; sub-contractors and third parties are not eligible.

C. Filing deadline. A written protest must be delivered to the Purchasing Officer by 5 p.m. on the third business day after the City posts its notice of intent to award.

D. Required content. The protest shall state all legal and factual grounds, include supporting documents, and specify the relief sought. Incomplete protests may be rejected without review.

E. Initial review. The Purchasing Officer, in consultation with the City Attorney, shall investigate and issue a written recommendation.

F. Awarding-body determination.

1. Contracts ≤ $100,000 — the City Manager issues the final written decision.

2. Contracts > $100,000 — the City Council acts as the awarding body; staff shall agendize the protest for determination before award.

G. Appeal. A City-Manager decision may be appealed in writing to an independent hearing officer within ten calendar days of notice; the hearing officer’s written decision is final.

H. Exclusive remedy. Compliance with this section is the sole administrative remedy for protesting an award. Failure to comply waives further challenge except as permitted by law.

I. Stay of award. No contract shall be executed until the protest—and any timely appeal—is resolved, unless the City Manager determines in writing that award without delay is necessary to protect substantial City interests.

One-glance "Should-I-read-this?" guide to 14 ordinances

City **Snap-shot of style & clarity** **Borrowable ideas / Caveats / why it's not a perfect model**

El Cerrito (1988) Skeleton-style chapter; very low dollar limits ($1k open-market, $15k formal) and heavy Council touch-points – reads like the Brown Act era it was written in. Outdated amounts, no digital transparency, no sustainability or local preference language. But it's our base model so it's an important read.

Richmond (2020 rewrite) Modern, code-lawyer drafting with eight "Articles" and a stand-alone Ethics article; strong protest & dispute framework. *Art. IV Transparency/Integrity* – the detailed ethics section gives language for gift bans & non-collusion.*Art. III Exceptions* – master-development design-build exemption template. Dense legal prose; thresholds buried; less useful as a source Check-list style guidelines.

Fremont (2025 update) Highly structured, cross-referenced ("Article VI-VIII" etc.); mixes narrative purpose with granular procedures; built-in anti-splitting rule and UPCCAA integration. *Art. I Purpose & Goals* – concise policy statement is copy-ready.*Art. II Threshold Table* – separate tables for authority vs. solicitation are clear.*Art. III Sole Source & Cooperative* – well-articulated criteria. 29-page chapter—great for lawyers, long for handbook readers.

Vacaville (1993 w/ 2024 codifier) Old-school but plain-English; purchasing agent centric; strong surplus property article and "most advantageous bid" factors list. *Art. V Surplus Property* – short, flexible disposal menu.*Art. II Evaluation language* – life-cycle cost, vendor proximity, etc. Thresholds are low; no sustainability or local preference; still paper-based.

Campbell (2018 policy embedded in code) Very concise chapter (≈6 pages); relies on a back-end admin policy; clear three-tier thresholds ($5k/ $25k/ $50k). *Art. II Threshold Table* – elegant three-row model.*Appendix – authority matrix* idea. Lacks transparency provisions; sustainability/local neglected.

Benicia (2025 overhaul) Hybrid code + manual feel; robust recycled-product mandate, purchase-card article, and tie-bid rules; tables for PW vs. goods. *Art. IV Sustainability* – recycled-product clause is turnkey.*Art. V Contract Management* – purchase-card controls.*Art. II Tie-bid resolution* language. 14-page chapter plus separate services chapter – could be overkill.

Lafayette (1997 w/ 2017 UPCCAA add-on) Simple, policy-first chapter; explicit hometown-business preference; UPCCAA section tucked at end. *Art. IV Local Business Preference* – clean 5% wording.*Art. III Public Works (UPCCAA)* – model for periodic threshold auto-updates. No digital transparency; authority limits very low; little guidance on professional services.

Pleasant Hill (2005/08/24) Reads like an operations manual embedded in code; robust local-preference, emergency spending and leasing rules. *Art. III Emergency Purchases* – single sentence delegation.*Art. IV Local Pref.* – 5% within-range rule is succinct. Chapter split between "Purchasing" & finance manual—some duplication.

Los Gatos (2021 recodification) Compact chapter with modular RFP/RFQ sections and environmental paper-procurement addendum; good tie-bid language. *Art. II Informal vs Formal* – crisp triggers.*Art. IV Sustainability* – paper-product spec could drop straight in. Doesn't include an authority matrix in the code (lives in policy); modest thresholds.

Pinole (2023 admin policy adopted by ref.) 46-page policy manual—not codified; rich in internal-control, ethics, and SB 1383 recycled content; appendix threshold chart. *Art. IV Integrity* – conflict-of-interest & gift language.*Appendix Threshold Matrix* – visual layout worth emulating. Too detailed for a municipal code; would need heavy trimming.

Vallejo (2018 ordinance) Balanced legal/plain style; strong local-preference (5 % up to $10k diff.) and contract-change-order authority ladder. *Art. IV Local Business Preference* wording.*Art. V Contract Amendments* – sliding scale delegation. Lengthy purpose section; no sustainability provisions.

San Pablo (1975 base, many amendments) Bare-bones but updated dollar limits; empowers coop purchasing and $100k emergency authority. *Art. II Cooperative Purchasing* – short, flexible clause.*Art. III Emergency Purchases* – single paragraph model. Still cites 1970s ordinances; limited transparency; thresholds mid-range.

West Sacramento (PDF policy 2022) Policy document appended to code; emphasizes procurement ethics and low micro-purchase limit; multi-column threshold chart. *Appendix Threshold Matrix* – clear charting.*Art. IV Ethics language* – succinct staff conduct standards. Not actually codified; duplicative of finance policy; sustainability light.

Milpitas (2021 rewrite) Modern, ordinance-heavy chapter with protest procedure, split-order prohibition, exclusions list, and department $10k authority. *Art. II Anti-splitting* – explicit text.*Art. III Exclusions list* – handy template for non-bid items.*Art. IV Protest process* could sit in an implementation appendix. Dense numbering ("I-2-3.02" etc.); could confuse casual readers; no local-preference.

ORDINANCE 88-5

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF EL CERRITO AMENDING TITLE 4, REVENUE AND FINANCE, OF THE EL CERRITO MUNICIPAL CODE.

TITLE 4

Item 7

REVENUE AND FINANCE

CHAPTERS:

CHAPTER 4.01
MASTER FEE SCHEDULE

4.01.010 Prior to July first of each year, the council shall ~~hold a public hearing to~~ consider and adopt the schedule of all general and special fees and charges to be known as the Master Fee Schedule.

The Master Fee Schedule shall list all fees and charges by department.

CHAPTER 4.04
PURCHASING[1]

SECTIONS:

4.04.010 Purchasing system.

The objectives of the purchasing system are to secure for the city supplies and equipment at the lowest possible cost commensurate with quality needed, to exercise financial control over purchases, and to assure quality of purchases. ~~The purchasing system is adopted subject to the requirements of the Government Code of the state of California and relevant sections of the El Cerrito Municipal Code. (Prior code Section 2700.)~~

4.04.020 Purchasing officer.

The city manager is designated as purchasing officer. The city manager may delegate and withdraw in writing powers and duties conferred under this chapter to any officer or employee of the city. The purchasing officer shall have authority to:

A. Purchase or contract for supplies and equipment required by any using ~~agency~~ department in accordance with purchasing procedures prescribed by this chapter, such administrative regulations as the purchasing officer shall adopt, and such other rules and regulations as shall be prescribed by the council;

B. Negotiate and recommend execution of contracts for the purchase of supplies and equipment;

C. Act to procure for the city the needed quality in supplies and equipment at least expense to the city;

D. Discourage uniform bidding and endeavor to obtain as full and open competition as possible on all purchases;

E. Prepare administrative regulations governing the purchase of supplies and equipment for the city to implement the objectives of the purchasing system as defined in this chapter;

F. Keep informed of current developments in the field of purchasing, prices, market conditions and new products;

G. Prescribe and maintain such forms as are reasonably necessary to the operation of this chapter and other rules and regulations;

H. Supervise the inspection of all supplies and equipment purchased to insure conformance with specifications;

I. Recommend the transfer of surplus or unused supplies and equipment which cannot be used by any ~~agency~~-department, or which have become unsuitable for city use;

J. Maintain a bidders' list, vendors catalog file, and the records needed for the efficient operation of the purchasing department.

~~(Prior code Section 2700.1.)~~

4.04.030 Requisitions.

Using ~~agencies~~ departments shall submit requests for supplies and equipment to the purchasing officer ~~by~~ on standard requisition forms. ~~(Prior code Section 2701.)~~

4.04.040 Purchase orders.

All purchases of supplies and equipment costing more than $50 in the aggregate shall be made ~~only~~ by purchase order. ~~(Prior code Section 2702.)~~

4.04.050 Encumbrance of funds.

Except in cases of emergency, the purchasing officer shall not issue any purchase order for supplies or equipment unless there exists an unencumbered appropriation to the fund account against which said purchase is to be charged. ~~(Prior code Section 2703.)~~

4.04.060 Bidding.

Purchases of supplies and equipment shall be ~~by bid procedures~~ pursuant to Sections 4.04.070 and 4.04.080. Bidding shall be dispensed with only when an emergency requires that an order be placed with the nearest available source of supply, when each unit to be purchased is less than fifteen thousand dollars, or when the commodity can be obtained from only one vendor. ~~(Ord. 84-3 Section 1, 1984; Ord. 80-4 Section 1, 1980; prior code Section 2704.)~~

4.04.070 Formal contract procedure.

Except as otherwise provided herein, purchases and contracts for supplies and equipment of estimated unit value greater than fifteen thousand dollars shall be by written contract with the lowest responsible bidder, pursuant to the procedure prescribed herein.

A. Notice Inviting Bids. Notices inviting bids shall include a general description of the articles to be purchased, shall state where bid blanks and specifications may be secured, and shall state the time and place for opening bids.

1. Published notice. Notices inviting bids shall be published at least ten days before the date of opening of the bids. Each notice shall be published at least once in a newspaper of general circulation, printed and published in the city, or if there is none, it shall be posted in at least three public places in the city that have been designated by ordinance as the places for posting public notices.

2. Bidders' list. The purchasing officer shall also solicit sealed bids from all responsible prospective suppliers whose names are on the bidders' list or who have requested that their names ~~to~~ be added thereto.

3. Bulletin board. The purchasing officer shall also advertise pending purchases by a notice posted on a public bulletin board in the City Hall.

B. Bidder's Security. When deemed necessary by the purchasing officer, bidder's security may be prescribed in the ~~public~~ notices inviting bids. Bidders shall be entitled to return of bid security; provided that a successful bidder shall forfeit his bid security upon refusal or failure to execute the contract within ten days after the notice of award of contract has been mailed, unless the city is responsible for the delay. The council may, on refusal or failure of the successful bidder to execute the contract, award it to the next lowest responsible bidder. If the council awards the contract to the next lowest bidder, the amount of the lowest bidder's security shall be applied by the city to the difference between the low bid and the second lowest bid, and the surplus, if any, shall be returned to the lowest bidder.

C. Bid Opening Procedure. Sealed bids shall be submitted to the purchasing officer and shall be identified as bids on the envelope. Bids shall be opened in public at the time and place stated in the ~~public~~ notice inviting bids. A tabulation of all bids received shall be open for public inspection during regular business hours for a period of not less than thirty calendar days after the bid opening.

D. Rejection of Bids. In its discretion, the council may reject any and all bids presented and readvertise for bids.

E. Award of Contracts. Contracts shall be awarded by the council to the lowest responsible bidder except as otherwise provided in this section.

F. Tie Bids. If two or more bids received are for the same total amount or unit price, quality and service being equal, and if the public interest will not permit the delay of readvertising for bids, the council may accept the one it chooses or accept the lowest bid made by negotiation with the tie bidders at the time of the bid opening.

G. Performance Bonds. The council shall have authority to require a performance bond before entering a contract in such amount as it shall find reasonably necessary to protect the best interests of the city. If the council requires a performance bond, the form and amount of the bond shall be described in the notice inviting bids.

~~(Ord. 84-3 Section 2, 1984; ord. 80-4 Section 2, 1980; Ord. 348 N.S. Section 1, 1974; prior code Section 2704.1.)~~

4.04.080 Open market procedure.

Purchase of supplies and equipment of an estimated value in the amount of fifteen thousand dollars or less may be made by the purchasing officer in the open market without observing the procedure prescribed by Section 4.04.070.

A. Minimum Number of Bids. Open market purchases shall, wherever possible, be based on at least three bids, and shall be awarded to the lowest responsible bidder.

B. Notice Inviting Bids. The purchasing officer shall solicit bids by written requests to prospective vendors, by telephone or by personal contact.

C. Written Bids. Written bids shall be submitted to the purchasing officer, who shall keep a record of all open market orders and bids for a period of one year after the submission of bids or the placing of orders. This record, while so kept, shall be open to public inspection.
~~(Ord. 84-3 Section 3, 1984; ord. 80-4 Section 3, 1980; Ord. 348 N.S. Section 2, 1974; prior code Section 2704.2.)~~

4.04.090 Inspection and testing.

~~The-purchasing-office-shall-inspect~~ The city manager shall appoint an employee of the city, other than the purchasing officer, to be responsible for inspection of supplies and equipment delivered to determine their conformance with the specifications set forth in the order or contract. ~~The purchasing-officer~~ This person shall have authority to require chemical and physical tests of samples submitted with bids and samples of deliveries which are necessary to determine their quality and conformance with specifications. ~~(Prior-code-Section 2705.)~~

CHAPTER 4.08
UNCLAIMED PROPERTY[2]

SECTIONS:

4.08.010 Retention period.

Unclaimed property shall be held by the police department for a period of six months~~,-except-as-provided-in-this-chapter,~~ and a record of such property and the disposition thereof shall be kept by the chief of police. ~~(Ord.-77-11-Section-1,-1977:-prior-code Section-2800.)~~

4.08.020 Use of property by departments.

If the use of any unclaimed property is needed and requested by a department of the city, and the property so requested is not subject to destruction under applicable federal, state or city laws, the council may direct that said property shall be turned over to the city manager or such person as shall be designated by him, who shall sign a receipt therefor, for distribution to the department making the request. ~~(Prior-code-Section-2801.)~~

4.08.030 Disposition at public auction.

All unclaimed property which is not disposed of as provided in this chapter shall be sold at public auction to the highest bidder.

Such public auction ~~sale~~ shall be held at least once a year at a time and place ~~to-be~~ fixed by the city manager. ~~(Prior-code Section-2802-(part).)~~

4.08.040 Auction - Notice.