CITY OF HIGHLAND

FINANCE/PERSONNEL SUBCOMMITTEE AGENDA

Special Meeting
April 8, 2025 at 4:45 PM
City Hall Upright Conference Room
27215 Base Line, Highland CA 92346

SUBCOMMITTEE MEMBERS
Larry McCallon, Member
District 5

John P. Timmer, Member
District 4

STAFF
Carlos Zamano, City Manager
Lawrence Mainez, Community Development Director
Leticia Nava-Cruz, Director of Administrative Services/City Treasurer
Lissette Nock, Deputy City Clerk
Michelle Gomez, Assistant Director of Administrative Services
Octavio Duran Jr., Public Works Director/City Engineer

MISSION STATEMENT

Highland is dedicated to the betterment of the individual, the family, the neighborhood and the community. The City Council and the staff of Highland are dedicated to providing the quality of public facilities and services that its citizens are willing to fund and will do so as efficiently as possible.

In compliance with the Americans with Disabilities Act (ADA), if you need special assistance, please contact the City Clerk's office at (909) 864-6861, ext. 226, prior to the meeting for any requests for reasonable accommodations, including interpreters.

Any disclosable public records related to an open session item provided to the majority of the Subcommittee after posting of this agenda are available for public inspection at Highland City Hall, 27215 Base Line, Highland, during normal business hours and available online at www.cityofhighland.org.

FINANCE/PERSONNEL SUBCOMMITTEE
April 8, 2025 - 4:45 p.m. (or soon thereafter)

CALL TO ORDER

PUBLIC COMMENT

Submission of Public Comments for ITEMS ON THIS AGENDA ONLY: For those wishing to make public comments by email, please submit your comments by 3:45 p.m. on April 8, 2025, to publiccomment@cityofhighland.org. If you are submitting a public comment pertaining to an item on the April 8, 2025 agenda, please identify the agenda item number in the subject line. Members of the public will be permitted to make public comments in person.

BUSINESS ITEMS

1. Minutes - February 4, 2025 Meeting
   RECOMMENDATION: Approve the Minutes as submitted.

2. 2025-2027 Budget Operating Expenditures and Revenues
   RECOMMENDATION: That the Subcommittee review and recommend to City Council the approval of the 2025-2027 proposed Operating Expenditures and Revenues.

3. Feasibility of Reinstituting the Single-Family Rehabilitation Grant Program (Grant Program) to Address Residential Property Damage in the 'East Highlands Village' Resulting from the February 2025 Rainstorm and Mud Debris Flow
   RECOMMENDATION: That the Subcommittee review and recommend City Council reinstitute the Grant Program and make a recommendation to the Housing Authority as appropriate.

CLOSED SESSION

CONFERENCE WITH LABOR NEGOTIATOR

Pursuant to Government Code Section 54957.6 regarding the following:
Agency Negotiator: Carlos Zamano, City Manager
Employee Organization: All unrepresented employees

ADJOURN

I, Lissette Nock, Deputy City Clerk, of the City of Highland, California, certify that I caused to be posted this Agenda on or before the 3rd day of April, 2025, by 5:30 p.m. on our website at www.cityofhighland.org and in the following designated areas:

Highland Branch Library
7863 Central Avenue

Fire Station No. 1
26974 Base Line

City Hall
27215 Base Line

Date: April 3, 2025

Lissette Nock
Deputy City Clerk

Business Item No.

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STAFF REPORT

TO THE FINANCE/PERSONNEL SUBCOMMITTEE

DATE: April 8, 2025

FROM: Lissette Nock, Deputy City Clerk

SUBJECT: Minutes - February 4, 2025 Meeting

RECOMMENDATION: Approve the minutes as submitted.

CALL TO ORDER

The Finance/Personnel Subcommittee special meeting was called to order at 10:45 a.m. in the Upright Conference Room, 27215 Base Line, Highland, California.

ROLL CALL

Present: McCallon, Timmer
Absent: None

PUBLIC COMMENT

None

BUSINESS ITEMS

1. Minutes - January 7, 2025 Meeting
   Approved the Minutes as submitted.

2. Resolution No. 2025-__, Establishing Employee Salaries
   The Subcommittee:
   1) Reviewed and approved the item be brought forward to City Council to approve Resolution No. 2025-___, establishing employee salaries;
   2) Approved the following budget adjustment: Transfer $21,630 from 001-2516 (General Fund-Service Enhancement) to be expended from 001-1450-3010 (General Government-Salaries); and
   3) Approved the attached job description.

ADJOURN

There being no further business, the meeting was adjourned at 10:51 a.m.

Submitted by: Approved by:

_____ _____

Lissette Nock, Deputy City Clerk Subcommittee Member

Business Item No.

2

STAFF REPORT

TO THE FINANCE PERSONNEL SUBCOMMITTEE

DATE: April 8, 2025

FROM: Carlos Zamano, City Manager CZ

PREPARED BY: Tish Nava-Cruz, Director of Administrative Services/City Treasurer LNC

SUBJECT: 2025-2027 Budget Review of Operating Expenditures and Revenues.

RECOMMENDATION: The Finance/Personnel Subcommittee review and recommend to the City Council the approval of the 2025-2027 proposed operating expenditures and revenues.

FISCAL IMPACT: None-reports only.

PUBLIC NOTICE: The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

BACKGROUND: Bi-annually the Finance/Personnel Subcommittee reviews the proposed budget operating expenditures and revenues and provides feedback to staff. Any comments are incorporated into the Preliminary Budget that is presented to the City Council/Successor Agency/Housing Authority at the May Study Session. The final draft of the budget will be presented at a public hearing on June 10, 2025.

Attachments:
1. 2025-2027 Proposed Biennial Budget Operating Revenues
2. 2025-2027 Proposed Biennial Budget Operating Expenditures

Attachment 1

2025-2027 Biennial Budget

Proposed Operating Revenue

Finance Sub Revenues
CITY OF HIGHLAND

001 GENERAL
1450 GENERAL GOVERNMENT

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
7010	SECURED PROPERTY TAX	4,303,855.02	4,565,782.64	5,347,125.00	2,766,427.77	5,667,955.00	6,008,035.00
7020	UNSECURED PROPERTY TAX	151,128.40	175,509.00	0.00	182,356.98	0.00	0.00
7030	SUPP SECURED PROPERTY TAX	142,818.89	195,800.70	0.00	66,657.34	0.00	0.00
7040	SUPP UNSECURED PROPERTY TAX	26,212.32	13,542.22	0.00	5,106.88	0.00	0.00
7050	UTILITY UNITARY TAX	98,537.03	122,261.41	0.00	85,763.57	0.00	0.00
7060	HOMEOWNERS EXEMPTION	51,865.94	50,345.84	0.00	24,797.33	0.00	0.00
7070	INTEREST, PENALTY, DELINQ. TAX	23,961.13	28,707.63	0.00	17,187.70	0.00	0.00
7075	RESIDUAL BALANCE	1,041,615.25	1,240,213.50	964,690.00	750,953.75	1,037,745.00	1,100,010.00
7090	PROPERTY TAX-VLF	6,184,817.15	6,825,963.00	6,818,965.00	3,665,598.14	7,243,280.00	7,677,880.00
7100	SALES & USE TAX	4,101,260.37	3,881,709.89	4,764,065.00	1,845,617.36	5,192,830.00	6,231,400.00
7110	EXTRACTION TAX	301,665.81	239,999.74	345,000.00	80,856.80	345,000.00	345,000.00
7300	TRANSIENT OCCUPANCY TAX	40,073.99	47,875.29	48,000.00	40,643.34	48,000.00	48,000.00
7400	FRANCHISE FEES - GAS	141,929.01	173,021.79	150,000.00	0.00	150,000.00	150,000.00
7401	FRANCHISE FEES - ELECTRIC	480,248.89	454,443.13	480,000.00	0.00	470,000.00	480,000.00
7402	FRANCHISE FEES - CABLE	417,025.77	361,216.95	480,000.00	159,045.92	480,000.00	480,000.00
7403	FRANCHISE FEES - REFUSE	935,746.75	948,811.65	905,000.00	505,015.82	1,010,000.00	1,018,000.00
7413	FRANCHISE FEES - REFUSE HHW	116,968.35	118,601.46	113,000.00	63,126.98	120,000.00	130,000.00
7450	BUSINESS LICENSE FEE	239,514.60	224,436.00	244,000.00	161,665.00	245,000.00	245,000.00
7451	MASSAGE PARLOR LICENSE FEE	930.00	930.00	0.00	620.00	0.00	0.00
7452	BUSINESS LICENSE-RESIDENTIAL RENTALS	4,030.00	6,120.00	0.00	2,520.00	0.00	0.00
7460	PROPERTY TRANSFER TAX	229,297.86	165,787.46	165,000.00	27,802.79	175,000.00	175,000.00
7510	ANIMAL LICENSE FEE	58,952.50	55,993.75	55,000.00	31,674.00	55,000.00	55,000.00
7600	BUILDING PERMITS-MISC FEES	731,329.25	693,320.63	431,665.00	599,639.85	531,755.00	537,150.00
7610	BUILDING PERMITS-PLAN CHK FEE	310,311.14	381,468.23	189,555.00	204,697.50	202,875.00	204,675.00
7620	S.M.I.P.	11,357.20	7,091.40	3,100.00	17,260.40	6,000.00	3,100.00
7630	BSAR FUND	3,706.00	3,514.00	2,000.00	3,909.80	4,000.00	2,000.00
7700	YARD SALE PERMITS	6,080.00	5,680.00	8,000.00	5,050.00	8,000.00	8,000.00
7800	MISCELLANEOUS PERMITS	0.00	75.00-	0.00	0.00	0.00	0.00
8150	PARKING CITATIONS	4,931.50	9,442.00	10,000.00	6,134.00	10,000.00	10,000.00

001 GENERAL
1450 GENERAL GOVERNMENT

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8160	ADMINISTRATIVE HEARING FEE	0.00	100.00	0.00	35.00	0.00	0.00
8201	CODE ENFORCEMENT FINES	2,293.51	1,379.92	10,000.00	8,967.83	10,000.00	10,000.00
8202	ADMIN CITATION PROGRAM	12,866.63	8,585.00	20,000.00	2,400.00	20,000.00	20,000.00
8600	INTEREST	381,055.89	777,774.73	238,495.00	529,648.73	450,000.00	480,000.00
8601	GASB 31 INTEREST INCOME ADJ	96,319.40-	125,516.79	0.00	0.00	0.00	0.00
8605	REFUSE PENALTIES & INTEREST	1,887.33	2,467.88	0.00	0.00	0.00	0.00
8710	LAND RENTAL	124,712.47	137,600.65	140,520.00	107,832.63	140,525.00	144,035.00
8900	MISCELLANEOUS	20,026.63	5,230.92	5,000.00	119,625.32	5,000.00	5,000.00
8910	VOLUNTEER DONATIONS	14,900.00	9,300.00	18,000.00	11,750.00	19,000.00	19,000.00
8911	STATE OF THE CITY DONATIONS	2,000.00	4,000.00	11,000.00	5,400.00	11,000.00	11,000.00
9010	MOTOR VEHICLE IN-LIEU TAX	58,358.50	70,325.45	40,000.00	89,659.78	110,000.00	120,000.00
9325	ARTICLE 19 WDA	51,876.74	63,019.78	55,000.00	46,906.90	57,000.00	57,000.00
9331	SAN MANUEL TOT IN-LIEU	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00	225,000.00
9335	SB 90	145,161.00	68,011.00	35,000.00	0.00	35,000.00	35,000.00
9511	PLANNING FEES - MIN/MAJ SUB	963.00	612.00	0.00	938.27	0.00	0.00
9512	PLANNING FEES - MIN/MAJ DEV	8,145.00	2,715.00	0.00	0.00	0.00	0.00
9513	PLANNING FEES - PLOT PLANS	88,135.30	119,399.45	0.00	43,297.88	0.00	0.00
9514	PLANNING FEES - SITE APPROVAL	33,200.74	83,592.64	0.00	33,782.05	0.00	0.00
9517	PLANNING FEES - OTHER	101,074.34	31,267.34	125,300.00	15,254.64	115,800.00	125,300.00
9519	PLANNING FEES-TEMP OCC PERMIT	55.00	0.00	0.00	0.00	0.00	0.00
9520	ENGINEERING FEES-PLAN CHECK	182,900.02	227,787.48	0.00	96,982.28	0.00	0.00
9521	ENGINEERING FEES-INSPECTIONS	335,953.19	328,025.81	516,715.00	130,201.91	531,335.00	580,745.00
9523	ENGINEERING FEES-OTHER	11,552.92	817.42	0.00	1,214.00	0.00	0.00
9524	NPDES-INSPECTION FEES	180.00	9,955.00	1,000.00	11,545.00	1,000.00	1,000.00
9525	PARK FEES	14,477.50	7,365.00	1,500.00	6,099.50	1,500.00	1,500.00
9526	POLICE DEPARTMENT FEES	207,444.16	216,022.20	211,075.00	7,767.97	215,300.00	219,605.00
9528	CITATION SIGN OFF FEES	48.00	0.00	0.00	96.00	0.00	0.00
9529	REPOSSESSION RELEASE FEES	1,320.00	1,065.00	1,000.00	750.00	1,000.00	1,000.00
9531	WITNESS FEES	15.00	0.00	0.00	0.00	0.00	0.00
9532	SELF HAULER FEE	250.00	190.00	1,000.00	185.00	1,000.00	1,000.00

001 GENERAL
1450 GENERAL GOVERNMENT

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
9534	DELINQUENT REFUSE ADMIN	1,056.00	1,468.64	0.00	0.00	0.00	0.00
9536	LIVESCAN SERVICE FEES	306.00	714.00	600.00	578.00	700.00	700.00
9538	FORECLOSURE REGISTRATION FEES	1,370.00	280.00	1,000.00	420.00	1,000.00	1,000.00
9540	RECORDATION OF DOCUMENT FEES	144.00	81.00	1,000.00	400.00	1,000.00	1,000.00
9541	BURRTEC-CODE ENFORCEMENT FEES	93,197.03	106,278.41	122,900.00	60,794.31	132,370.00	139,675.00
9544	EVWD-POLICE SERVICES FEES	290,764.00	304,254.00	317,525.00	312,785.00	328,020.00	342,780.00
9550	CANDIDATES STATEMENT DEPOSIT	25.00	0.00	0.00	150.00	0.00	0.00
9630	SALE OF MISCELLANEOUS COPIES	52.75	40.50	0.00	29.25	0.00	0.00
9631	POLICE STATION REPORTS	681.25	670.75	1,000.00	469.95	1,000.00	1,000.00
9632	VEHICLE STORAGE FEE	45,080.00	56,840.00	55,000.00	38,620.00	55,000.00	55,000.00
9633	NOTARY FEES	90.00	0.00	0.00	0.00	0.00	0.00
9634	PASSPORT FEE	3,920.00	6,580.00	5,000.00	3,528.75	5,000.00	5,000.00
9635	RETURNED CHECK CHARGE	240.00	0.00	0.00	0.00	0.00	0.00
9780	CITY ADMINISTRATION	0.00	168,297.97	163,655.00	76,225.24	163,305.00	163,655.00
Total	GENERAL GOVERNMENT	22,526,629.62	24,170,146.04	23,847,450.00	13,309,470.21	25,639,295.00	27,674,245.00
Total	GENERAL	22,526,629.62	24,170,146.04	23,847,450.00	13,309,470.21	25,639,295.00	27,674,245.00

002 TRAFFIC SAFETY
8200 TRAFFIC SAFETY

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8100	VEHICLE CODE FINES - CVC	13,254.88	6,846.52	6,775.00	2,278.30	6,775.00	6,775.00
8200	GENERAL FINES	10,502.41	51,401.00	9,500.00	6,545.28	9,500.00	9,500.00
9901	OPER TRANSF IN-GENERAL FUND	39,529.36	10,386.77	53,725.00	0.00	58,530.00	68,725.00
Total	TRAFFIC SAFETY	63,286.65	68,634.29	70,000.00	8,823.58	74,805.00	85,000.00
Total	TRAFFIC SAFETY	63,286.65	68,634.29	70,000.00	8,823.58	74,805.00	85,000.00

004 GAS TAX
8310 GAS TAX

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	41,849.00	79,103.00	50,400.00	49,362.00	60,000.00	65,000.00
8601	GASB 31 INTEREST INCOME ADJ	16,468.22-	16,141.40	0.00	0.00	0.00	0.00
8900	MISCELLANEOUS	9,655.87	397.17	30,000.00	8,914.12	30,000.00	30,000.00
9100	GAS TAX - 2106	207,473.99	220,052.64	242,575.00	156,760.76	223,395.00	234,565.00
9110	GAS TAX - 2107	441,683.57	467,512.08	471,180.00	315,855.28	494,040.00	518,745.00
9120	GAS TAX - 2107.5	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
9140	GAS TAX - 2105	324,091.95	345,387.59	392,280.00	243,182.95	361,995.00	380,095.00
9145	GAS TAX - 2103	464,018.57	517,907.60	592,390.00	390,417.09	517,490.00	543,365.00
9318	CITY OF SAN BERNARDINO	15,369.63	10,039.87	0.00	0.00	0.00	0.00
9320	ROAD MAINTENANCE & REHAB ACCOUNT	1,270,625.14	1,469,241.75	1,477,790.00	793,435.96	1,491,955.00	1,566,555.00
9780	CITY ADMINISTRATION	0.00	9,836.98	11,520.00	5,396.15	11,500.00	11,520.00
9923	OPER TRANSF IN-GEN CAPITAL FIN	145,023.00	145,025.00	145,025.00	0.00	145,025.00	145,025.00
Total	GAS TAX	2,910,822.50	3,288,145.08	3,420,660.00	1,970,824.31	3,342,900.00	3,502,370.00
Total	GAS TAX	2,910,822.50	3,288,145.08	3,420,660.00	1,970,824.31	3,342,900.00	3,502,370.00

005 ARTICLE 3
8320 ARTICLE 3

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
7205	TRANSPORTATION TAX - ARTICLE 3	55,981.22	170,437.35	0.00	0.00	0.00	0.00
Total	ARTICLE 3	55,981.22	170,437.35	0.00	0.00	0.00	0.00
Total	ARTICLE 3	55,981.22	170,437.35	0.00	0.00	0.00	0.00

006 COMMUNITY DEV BLOCK GRANT
8400 HCD

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
9300	COMMUNITY DEVELOP. BLOCK GRANT	806,607.46	179,804.81	645,000.00	99,148.94	185,000.00	645,000.00
Total	HCD	806,607.46	179,804.81	645,000.00	99,148.94	185,000.00	645,000.00
Total	COMMUNITY DEV BLOCK GRANT	806,607.46	179,804.81	645,000.00	99,148.94	185,000.00	645,000.00

007 DEVELOPMENT IMPACT FEES
8330 DEVELOPMENT IMPACT FEES

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	214,042.00	492,476.00	60,000.00	356,095.00	150,000.00	150,000.00
8601	GASB 31 INTEREST INCOME ADJ	46,418.62-	74,769.39	0.00	0.00	0.00	0.00
9700	DEV IMPACT FEE-POLICE	26,552.96	111,789.04	0.00	39,495.09	0.00	0.00
9701	DEV IMPACT FEE-FIRE FACILITIES	92,950.57	150,786.48	0.00	88,137.49	0.00	0.00
9702	DEV IMPACT FEE-GENERAL FAC	118,716.21	355,569.03	0.00	107,714.83	0.00	0.00
9703	DEV IMPACT FEE-PARK/REC FAC	166,218.34	1,098,339.98	0.00	87,472.42	0.00	0.00
9710	DEV IMPACT FEE-UNALLOCATED	0.00	0.00	500,000.00	0.00	500,000.00	500,000.00
9711	DEV IMPACT FEE-LIBRARY	104,042.56	317,437.61	0.00	54,185.73	0.00	0.00
9712	DEV IMPACT FEE-LOCAL CIRCULATION	500,220.98	1,029,019.91	0.00	990,509.89	0.00	0.00
9713	DEV IMPACT FEE-REGIONAL FLOOD	106,002.58	190,239.20	0.00	53,329.09	0.00	0.00
9714	DEV IMPACT FEE-PUBLIC USE	129,680.22	394,069.19	0.00	67,537.93	0.00	0.00
9715	DEV IMPACT FEE-REGIONAL CIRC VICTORIA	25,571.86	105,274.45	0.00	103,536.24	0.00	0.00
9716	DEV IMPACT FEE-REGIONAL CIRC BASE LINE	58,394.18	240,379.21	0.00	279,212.31	0.00	0.00
9717	DEV IMPACT FEE-REGIONAL CIRC 5TH ST.	57,396.36	236,285.46	0.00	232,577.89	0.00	0.00
9718	DEV IMPACT FEE-REGIONAL ARTERIALS	569,033.64	2,342,106.97	0.00	2,305,730.83	0.00	0.00
9719	DEV IMPACT FEE-QUIMBY ACT	0.00	238.15	0.00	0.00	0.00	0.00
9845	PROCEEDS FROM SBCTA AGREEMENT	1,643,961.63	207,228.54	0.00	23,060.68	0.00	0.00
Total	DEVELOPMENT IMPACT FEES	3,766,365.47	7,346,008.61	560,000.00	4,788,595.42	650,000.00	650,000.00
Total	DEVELOPMENT IMPACT FEES	3,766,365.47	7,346,008.61	560,000.00	4,788,595.42	650,000.00	650,000.00

008 DEVELOPER IN-LIEU FEES
8340 DEVELOPER IN-LIEU FEES

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	113,097.00	225,622.00	40,000.00	142,797.00	90,000.00	90,000.00
8601	GASB 31 INTEREST INCOME ADJ	21,827.13-	55,288.77	0.00	0.00	0.00	0.00
9543	MICROFILM FEE	15,564.24	19,033.42	10,000.00	19,594.68	10,000.00	10,000.00
9647	DEVELOPER FEE-STREET/TREES	8,881.62	13,361.70	0.00	6,436.19	0.00	0.00
9653	DEVELOPER FEE-UNDERGROUND UTIL	36,600.00	0.00	0.00	27,900.00	0.00	0.00
9720	INCLUSIONARY HOUSING	337,500.00	1,080,000.00	0.00	176,250.00	0.00	0.00
Total	DEVELOPER IN-LIEU FEES	489,815.73	1,393,305.89	50,000.00	372,977.87	100,000.00	100,000.00
Total	DEVELOPER IN-LIEU FEES	489,815.73	1,393,305.89	50,000.00	372,977.87	100,000.00	100,000.00

010 CAPITAL IMPROVEMENTS
3830 FACILITIES CONSTRUCTION

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	256,266.00	409,199.00	50,000.00	253,155.00	120,000.00	120,000.00
8601	GASB 31 INTEREST INCOME ADJ	20,477.90-	34,693.33	0.00	0.00	0.00	0.00
Total	FACILITIES CONSTRUCTION	235,788.10	443,892.33	50,000.00	253,155.00	120,000.00	120,000.00
Total	CAPITAL IMPROVEMENTS	235,788.10	443,892.33	50,000.00	253,155.00	120,000.00	120,000.00

011 OFFICE OF TRAFFIC SAFETY
8420 OFFICE OF TRAFFIC SAFETY

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
Total	OFFICE OF TRAFFIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00
Total	OFFICE OF TRAFFIC SAFETY	0.00	0.00	0.00	0.00	0.00	0.00

012 LANDSCAPE MAINTENANCE DISTRICT
8500 LANDSCAPE MAINTENANCE DISTRICT

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
7010	SECURED PROPERTY TAX	555,000.12	476,442.79	555,000.00	294,266.73	435,750.00	457,540.00
8600	INTEREST	216.00	2,593.00	0.00	1,541.00	0.00	0.00
8900	MISCELLANEOUS	3,517.00	0.00	0.00	0.00	0.00	0.00
9780	CITY ADMINISTRATION	0.00	8,042.86	5,155.00	6,961.20	5,130.00	5,155.00
9901	OPER TRANSF IN-GENERAL FUND	0.00	37,859.32	0.00	0.00	0.00	0.00
Total	LANDSCAPE MAINTENANCE DISTRICT	558,733.12	524,937.97	560,155.00	302,768.93	440,880.00	462,695.00
Total	LANDSCAPE MAINTENANCE DISTRICT	558,733.12	524,937.97	560,155.00	302,768.93	440,880.00	462,695.00

013 STREET LIGHT DISTRICT
8510 STREET LIGHT DISTRICT

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
7010	SECURED PROPERTY TAX	415,003.25	356,284.76	410,000.00	193,102.12	414,750.00	435,490.00
8600	INTEREST	324.00	3,889.00	5,000.00	2,309.00	5,000.00	5,000.00
8900	MISCELLANEOUS	89,836.24	6,894.40	30,000.00	7,007.96	25,000.00	30,000.00
9923	OPER TRANSF IN-GEN CAPITAL FIN	0.00	76,268.67	0.00	0.00	0.00	0.00
Total	STREET LIGHT DISTRICT	505,163.49	443,336.83	445,000.00	202,419.08	444,750.00	470,490.00
Total	STREET LIGHT DISTRICT	505,163.49	443,336.83	445,000.00	202,419.08	444,750.00	470,490.00

014 COMMUNITY FACILITIES DISTRICTS
8520 COMMUNITY FACILITIES DISTRICTS

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8900	MISCELLANEOUS	10,169.53	11,078.48	10,850.00	0.00	10,550.00	10,800.00
Total	COMMUNITY FACILITIES DISTRICTS	10,169.53	11,078.48	10,850.00	0.00	10,550.00	10,800.00
Total	COMMUNITY FACILITIES DISTRICTS	10,169.53	11,078.48	10,850.00	0.00	10,550.00	10,800.00

015 COMMUNITY TRAILS DISTRICT
8530 COMMUNITY TRAILS DISTRICT

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
7010	SECURED PROPERTY TAX	16,801.42	14,423.29	16,000.00	21,971.80	13,515.00	14,325.00
8600	INTEREST	108.00	1,298.00	0.00	772.00	0.00	0.00
Total	COMMUNITY TRAILS DISTRICT	16,909.42	15,721.29	16,000.00	22,743.80	13,515.00	14,325.00
Total	COMMUNITY TRAILS DISTRICT	16,909.42	15,721.29	16,000.00	22,743.80	13,515.00	14,325.00

016 PARK MAINTENANCE DISTRICT
8540 PARK MAINTENANCE DISTRICT

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
7010	SECURED PROPERTY TAX	118,715.43	101,911.86	115,000.00	49,986.15	105,000.00	115,000.00
8600	INTEREST	4,352.00	8,725.00	3,000.00	5,189.00	4,500.00	5,000.00
8601	GASB 31 INTEREST INCOME ADJ	1,800.63-	2,351.36	0.00	0.00	0.00	0.00
9780	CITY ADMINISTRATION	0.00	8,042.86	5,155.00	6,961.20	5,130.00	5,155.00
9901	OPER TRANSF IN-GENERAL FUND	53,803.00	57,581.00	55,890.00	0.00	58,995.00	54,545.00
Total	PARK MAINTENANCE DISTRICT	175,069.80	178,612.08	179,045.00	62,136.35	173,625.00	179,700.00
Total	PARK MAINTENANCE DISTRICT	175,069.80	178,612.08	179,045.00	62,136.35	173,625.00	179,700.00

017 MEASURE I
8350 MEASURE I

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	47,180.00	115,996.00	27,000.00	85,513.00	65,000.00	70,000.00
8601	GASB 31 INTEREST INCOME ADJ	23,831.51-	22,316.87	0.00	0.00	0.00	0.00
9131	MEASURE I 2010-2040	1,496,223.41	1,458,023.21	1,681,315.00	739,001.64	1,601,250.00	1,681,315.00
Total	MEASURE I	1,519,571.90	1,596,336.08	1,708,315.00	824,514.64	1,666,250.00	1,751,315.00
Total	MEASURE I	1,519,571.90	1,596,336.08	1,708,315.00	824,514.64	1,666,250.00	1,751,315.00

018 FEDERAL EMERGENCY MGMT AGENCY
8600 FEMA

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
Total	FEMA	0.00	0.00	0.00	0.00	0.00	0.00
Total	FEDERAL EMERGENCY MGMT AGENCY	0.00	0.00	0.00	0.00	0.00	0.00

019 CFD MAINTENANCE
8430 CFD 2022-01 MEDITERRA

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
7010	SECURED PROPERTY TAX	0.00	0.00	86,720.00	45,420.33	86,720.00	92,720.00
9523	ENGINEERING FEES-OTHER	0.00	0.00	0.00	28,924.80	25,000.00	25,000.00
9780	CITY ADMINISTRATION	0.00	0.00	1,200.00	0.00	1,200.00	1,200.00
Total	CFD 2022-01 MEDITERRA	0.00	0.00	87,920.00	74,345.13	112,920.00	118,920.00
Total	CFD MAINTENANCE	0.00	0.00	87,920.00	74,345.13	112,920.00	118,920.00

020 AQMD
8440 AB 2766

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	6,933.00	12,568.00	5,000.00	7,471.00	8,000.00	8,000.00
8601	GASB 31 INTEREST INCOME ADJ	771.99-	3,491.36	0.00	0.00	0.00	0.00
9317	AQMD AB2766	74,643.66	75,305.06	72,000.00	36,561.22	75,000.00	75,000.00
Total	AB 2766	80,804.67	91,364.42	77,000.00	44,032.22	83,000.00	83,000.00
Total	AQMD	80,804.67	91,364.42	77,000.00	44,032.22	83,000.00	83,000.00

021 COPS
8450 AB 3229

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
9350	COPS GRANT	165,305.78	186,305.26	175,000.00	194,820.16	185,000.00	190,000.00
Total	AB 3229	165,305.78	186,305.26	175,000.00	194,820.16	185,000.00	190,000.00
Total	COPS	165,305.78	186,305.26	175,000.00	194,820.16	185,000.00	190,000.00

023 GENERAL CAPITAL FINANCING
3890 CAPITAL CONSTRUCTION

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	173,991.00	354,887.00	102,995.00	219,368.00	200,000.00	210,000.00
8601	GASB 31 INTEREST INCOME ADJ	65,645.01-	91,444.68	0.00	0.00	0.00	0.00
8900	MISCELLANEOUS	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00
9539	PAVEMENT IMPACT FEES	144,476.13	151,662.30	100,000.00	81,940.69	100,000.00	100,000.00
9901	OPER TRANSF IN-GENERAL FUND	1,649,000.00	1,000,000.00	0.00	0.00	0.00	0.00
Total	CAPITAL CONSTRUCTION	1,901,822.12	1,597,993.98	207,995.00	301,308.69	305,000.00	315,000.00
Total	GENERAL CAPITAL FINANCING	1,901,822.12	1,597,993.98	207,995.00	301,308.69	305,000.00	315,000.00

024 STREET/STORM DRAIN MAINT DIST
8470 STREET/STORM DRAIN MAINT DIST

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
7010	SECURED PROPERTY TAX	43,495.70	91,810.46	40,400.00	52,714.19	55,650.00	58,435.00
8600	INTEREST	22,241.00	43,399.00	3,400.00	25,801.00	15,000.00	17,000.00
8601	GASB 31 INTEREST INCOME ADJ	9,069.60-	12,058.00	0.00	0.00	0.00	0.00
8900	MISCELLANEOUS	28,560.00	0.00	0.00	0.00	0.00	0.00
9780	CITY ADMINISTRATION	0.00	205.34	220.00	115.71	220.00	220.00
Total	STREET/STORM DRAIN MAINT DIST	85,227.10	147,472.80	44,020.00	78,630.90	70,870.00	75,655.00
Total	STREET/STORM DRAIN MAINT DIST	85,227.10	147,472.80	44,020.00	78,630.90	70,870.00	75,655.00

026 JUSTICE ASSISTANCE GRANT
8480 JUSTICE ASSISTANCE GRANT

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
9360	JUSTICE ASSISTANCE GRANT	30,453.00	53,940.00	20,000.00	50,675.00	25,000.00	25,000.00
Total	JUSTICE ASSISTANCE GRANT	30,453.00	53,940.00	20,000.00	50,675.00	25,000.00	25,000.00
Total	JUSTICE ASSISTANCE GRANT	30,453.00	53,940.00	20,000.00	50,675.00	25,000.00	25,000.00

027 GRANTS FUND
8490 MISCELLANEOUS GRANTS

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	17,701.00	0.00	0.00	0.00	0.00	0.00
8601	GASB 31 INTEREST INCOME ADJ	66,847.27	0.00	0.00	0.00	0.00	0.00
8900	MISCELLANEOUS	0.00	0.00	35,000.00	0.00	832,000.00	35,000.00
9210	STATE - OTHER	444,304.81	140,449.43	1,237,000.00	234,121.81	3,378,000.00	1,237,000.00
9215	STATE - SLPP	0.00	616,202.23	0.00	960,641.06	0.00	0.00
9310	MISC PROJECT REIMBURSEMENT	0.00	262,893.31	0.00	1,154.40	0.00	0.00
9314	IVDA	528,532.48	0.00	53,000.00	251,078.48	1,212,000.00	53,000.00
9318	CITY OF SAN BERNARDINO	271,130.75	640,483.68	153,000.00	0.00	39,000.00	153,000.00
9319	EVWD PROJECT REIMBURSEMENT	8,000.00	19,680.00	0.00	0.00	8,000.00	0.00
9321	SB CO FLOOD PROJECT REIMBURSEMENT	0.00	0.00	0.00	0.00	14,500,000.00	0.00
9322	SAN BERNARDINO COUNTY	0.00	0.00	1,753,000.00	0.00	0.00	1,753,000.00
9324	CITY OF REDLANDS	7,079.06	0.00	5,000.00	0.00	0.00	5,000.00
9328	SAN MANUEL COMMUNITY CREDIT FUNDS	83.70	1,563,180.86	0.00	0.00	0.00	0.00
9917	OPER TRANSF IN-MEAS I	149,230.15	0.00	0.00	0.00	0.00	0.00
9930	OPER TRANSF IN-MAJOR GRANTS	180,097.63	0.00	0.00	0.00	0.00	0.00
Total	MISCELLANEOUS GRANTS	1,673,006.85	3,242,889.51	3,236,000.00	1,446,995.75	19,969,000.00	3,236,000.00
Total	GRANTS FUND	1,673,006.85	3,242,889.51	3,236,000.00	1,446,995.75	19,969,000.00	3,236,000.00

028 PARAMEDIC DEPARTMENT
2050 PARAMEDIC DEPARTMENT

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
7085	PROPERTY TAX-PARAMEDIC TAX	366,990.97	365,363.35	375,000.00	209,790.28	370,000.00	375,000.00
9929	OPER TRANSF IN-FIRE DEPARTMENT	871,942.31	1,282,942.53	2,209,325.00	0.00	2,890,890.00	3,048,695.00
Total	PARAMEDIC DEPARTMENT	1,238,933.28	1,648,305.88	2,584,325.00	209,790.28	3,260,890.00	3,423,695.00
Total	PARAMEDIC DEPARTMENT	1,238,933.28	1,648,305.88	2,584,325.00	209,790.28	3,260,890.00	3,423,695.00

029 FIRE DEPARTMENT
2100 FIRE DEPARTMENT

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
7010	SECURED PROPERTY TAX	3,074,601.58	3,261,415.35	3,819,060.00	1,976,290.87	3,637,200.00	3,819,060.00
7020	UNSECURED PROPERTY TAX	107,963.63	125,380.76	0.00	130,272.85	0.00	0.00
7030	SUPP SECURED PROPERTY TAX	102,027.50	139,876.86	0.00	47,618.91	0.00	0.00
7040	SUPP UNSECURED PROPERTY TAX	18,725.68	9,674.31	0.00	3,648.28	0.00	0.00
7050	UTILITY UNITARY TAX	70,393.24	87,341.57	0.00	61,268.08	0.00	0.00
7070	INTEREST, PENALTY, DELINQ. TAX	17,117.45	20,508.27	0.00	12,278.63	0.00	0.00
7075	RESIDUAL BALANCE	744,112.94	885,988.28	689,065.00	536,469.10	656,250.00	689,065.00
7600	BUILDING PERMITS-MISC FEES	35,765.00	45,115.00	39,000.00	59,689.00	50,000.00	52,000.00
7610	BUILDING PERMITS-PLAN CHK FEE	19,735.00	21,415.70	25,000.00	31,435.00	30,000.00	32,000.00
8600	INTEREST	288,413.00	585,538.00	242,000.00	370,250.00	320,000.00	330,000.00
8601	GASB 31 INTEREST INCOME ADJ	110,731.48-	129,614.86	0.00	0.00	0.00	0.00
9410	RDA PASS THRU - FIRE DEPT	238,802.64	275,808.52	185,660.00	157,538.67	191,230.00	196,970.00
9527	FIRE DEPARTMENT FEES	531,898.00	546,411.00	548,795.00	0.00	538,035.00	548,795.00
9901	OPER TRANSF IN-GENERAL FUND	0.00	0.00	1,531,785.00	0.00	2,329,075.00	2,806,915.00
Total	FIRE DEPARTMENT	5,138,824.18	6,134,088.48	7,080,365.00	3,386,759.39	7,751,790.00	8,474,805.00
Total	FIRE DEPARTMENT	5,138,824.18	6,134,088.48	7,080,365.00	3,386,759.39	7,751,790.00	8,474,805.00

030 MAJOR GRANTS FUND
8495 MAJOR GRANTS

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
9225	FEDERAL GRANT	4,040,811.17	3,872,715.92	8,091,500.00	7,289,593.76	18,942,500.00	8,091,500.00
9910	OPER TRANSF IN-CAPITAL IMP	90,048.80	0.00	0.00	0.00	0.00	0.00
9927	OPER TRANSF IN-GRANTS FUND	180,097.63	0.00	0.00	0.00	0.00	0.00
9930	OPER TRANSF IN-MAJOR GRANTS	0.00	108,811.57	0.00	0.00	0.00	0.00
Total	MAJOR GRANTS	4,310,957.60	3,981,527.49	8,091,500.00	7,289,593.76	18,942,500.00	8,091,500.00
Total	MAJOR GRANTS FUND	4,310,957.60	3,981,527.49	8,091,500.00	7,289,593.76	18,942,500.00	8,091,500.00

041 INSURANCE
9500 GENERAL LIABILITY

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	84,112.00	155,806.00	85,000.00	97,730.00	75,000.00	85,000.00
8601	GASB 31 INTEREST INCOME ADJ	9,369.26-	41,269.02	0.00	0.00	0.00	0.00
8900	MISCELLANEOUS	17,808.80	2,430.34	25,500.00	2,770.44	25,500.00	25,500.00
8915	CLAIMS PAYABLE DECREASE	6,000.00	0.00	0.00	0.00	0.00	0.00
9599	INSURANCE DEPARTMENT CHG REV	503,838.30	486,330.92	673,590.00	336,795.00	792,010.00	807,275.00
9780	CITY ADMINISTRATION	0.00	2,489.62	2,340.00	1,452.84	2,280.00	2,340.00
9901	OPER TRANSF IN-GENERAL FUND	580,000.00	0.00	0.00	0.00	0.00	0.00
Total	GENERAL LIABILITY	1,182,389.84	688,325.90	786,430.00	438,748.28	894,790.00	920,115.00
Total	INSURANCE	1,182,389.84	688,325.90	786,430.00	438,748.28	894,790.00	920,115.00

042 GENERAL SERVICES
9510 BUILDING SERVICES

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	30,355.00	60,715.00	20,000.00	38,220.00	35,000.00	37,000.00
8601	GASB 31 INTEREST INCOME ADJ	12,610.37-	16,026.89	0.00	0.00	0.00	0.00
8900	MISCELLANEOUS	0.00	10.00	0.00	0.00	0.00	0.00
9542	EVC STATIONS FEES	17,306.69	66,059.39	16,000.00	78,618.99	55,000.00	55,000.00
9598	BUILDING SVCS DEPT CHARGE REV	75,215.00	615,927.86	504,245.00	252,122.50	1,061,575.00	1,040,960.00
9780	CITY ADMINISTRATION	0.00	5,799.34	6,200.00	3,586.19	6,200.00	6,200.00
9901	OPER TRANSF IN-GENERAL FUND	525,000.00	300,000.00	0.00	0.00	0.00	0.00
Total	BUILDING SERVICES	635,266.32	1,064,538.48	546,445.00	372,547.68	1,157,775.00	1,139,160.00
Total	GENERAL SERVICES	635,266.32	1,064,538.48	546,445.00	372,547.68	1,157,775.00	1,139,160.00

070 HOUSING AUTHORITY
7000 HOUSING AUTHORITY

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	119,484.29	182,761.52	117,750.00	113,008.49	111,630.00	117,750.00
8601	GASB 31 INTEREST INCOME ADJ	54,914.02-	41,071.29	0.00	0.00	0.00	0.00
8650	PERCENTAGE RENTS	120,000.00	120,166.67	120,000.00	90,000.00	120,000.00	120,000.00
8900	MISCELLANEOUS	4,598.50	3,677.50-	4,600.00	8,276.00	4,600.00	4,600.00
9780	CITY ADMINISTRATION	0.00	829.73	4,255.00	484.29	4,235.00	4,255.00
Total	HOUSING AUTHORITY	189,168.77	341,151.71	246,605.00	211,768.78	240,465.00	246,605.00
Total	HOUSING AUTHORITY	189,168.77	341,151.71	246,605.00	211,768.78	240,465.00	246,605.00

082 RPTTF
8020 SARDA RPTTF

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
7010	SECURED PROPERTY TAX	3,682,834.00	3,498,799.00	3,678,105.00	1,986,002.00	3,625,010.00	3,584,620.00
Total	SARDA RPTTF	3,682,834.00	3,498,799.00	3,678,105.00	1,986,002.00	3,625,010.00	3,584,620.00
Total	RPTTF	3,682,834.00	3,498,799.00	3,678,105.00	1,986,002.00	3,625,010.00	3,584,620.00

087 RDA ORF BOND PROCEEDS
8070 SARDA BOND PROCEEDS

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
Total	SARDA BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
Total	RDA ORF BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00

088 RDA ORF LMIH
8080 SARDA LMIH

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
Total	SARDA LMIH	0.00	0.00	0.00	0.00	0.00	0.00
Total	RDA ORF LMIH	0.00	0.00	0.00	0.00	0.00	0.00

089 RDA ORF DEBT SERVICE
8090 SARDA DEBT SERVICE

Account Number		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
8600	INTEREST	40,132.40	63,307.39	0.00	42,079.73	0.00	0.00
9982	OPER TRANSF IN-SARDA RPTTF	3,647,732.22	3,612,278.85	3,678,105.00	2,352,121.42	3,625,010.00	3,584,620.00
Total	SARDA DEBT SERVICE	3,687,864.62	3,675,586.24	3,678,105.00	2,394,201.15	3,625,010.00	3,584,620.00
Total	RDA ORF DEBT SERVICE	3,687,864.62	3,675,586.24	3,678,105.00	2,394,201.15	3,625,010.00	3,584,620.00
	Grand Total	57,643,772.14	66,182,686.28	62,102,290.00	40,697,797.30	93,110,590.00	69,174,635.00

Attachment 2

2025-2027 Biennial Budget

Proposed Operating Expenditures

Expenditure by Object Budget Flexsheet: Finance Sub Expenditures

CITY OF HIGHLAND

001 GENERAL
1000 CITY COUNCIL

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	47,943	47,851	48,000	32,036	48,000	48,000
3510 CAFETERIA PLAN	87,431	90,263	93,000	63,550	96,000	99,000
3530 M/C & S/S - EMPLOYER	9,507	9,644	10,790	6,915	11,020	11,250
3605 ANNUAL CREDIT MONITORING ALLOWANCE	500	500	500	400	500	500
4200 OFFICE SUPPLIES	3,427	266	1,845	2,020	235	1,860
4210 POSTAGE	0	0	200	0	200	200
4310 DUES & SUBSCRIPTIONS	37,810	41,348	38,450	54,569	40,650	43,100
4320 TRAVEL & CONFERENCE	0	0	5,000	2,418	5,000	5,000
4330 TRAINING	0	468	1,500	230	1,500	1,500
4332 MILEAGE REIMBURSEMENT	0	0	500	0	200	200
4336 COMMUNITY EVENTS	14,866	6,674	12,000	3,369	12,450	13,350
4346 LAFCO FEES	4,127	4,094	8,000	4,403	6,000	7,000
4554 CONTRACT SERVICES-CONSULTANT	0	28,500	0	0	0	0
Total CITY COUNCIL	205,611	229,608	219,785	169,910	221,755	230,960

001 GENERAL
1200 CITY CLERK

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	176,492	185,797	247,380	139,313	238,890	250,830
3040 OVERTIME	3,614	6,818	0	8,052	0	0
3050 COMPENSATORY TIME	1,980	652	0	2,840	0	0
3100 SICK LEAVE	933	24,354	0	0	0	0
3110 HOLIDAY	10,820	18,333	0	12,546	0	0
3120 VACATION	13,360	31,109	0	5,108	0	0
3125 MANAGEMENT LEAVE	1,507	10,646	0	0	0	0
3510 CAFETERIA PLAN	42,896	43,631	46,500	33,713	38,400	39,600
3530 M/C & S/S - EMPLOYER	3,722	4,542	3,590	2,819	3,465	3,640
3560 PERS - RETIREMENT	51,787	55,822	73,775	48,142	52,820	56,590
3590 LIFE INSURANCE	427	340	815	266	790	830
3605 ANNUAL CREDIT MONITORING ALLOWANCE	250	250	250	250	200	200
3650 VACATION BUYBACK	0	0	0	3,580	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	2,179	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	50,264	37,145	18,573	1,350	19,830
4199 INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	4,480	10,535	10,735
4200 OFFICE SUPPLIES	1,212	1,268	2,500	1,072	2,000	2,500
4203 EQUIPMENT/FURNITURE	2,076	0	250	0	3,250	250
4210 POSTAGE	582	1,052	600	2,102	1,000	1,000
4245 EQUIPMENT MAINTENANCE	0	0	500	0	500	500
4255 SOFTWARE SUPPORT	10,337	0	200	0	200	200
4300 ADVERTISING	34,415	19,175	33,000	19,134	30,000	33,000
4310 DUES & SUBSCRIPTIONS	1,908	1,983	2,350	870	1,560	2,750
4320 TRAVEL & CONFERENCE	1,812	1,734	8,500	0	7,300	8,500
4330 TRAINING	3,000	613	450	1,500	450	450
4332 MILEAGE REIMBURSEMENT	0	299	200	74	200	200
4335 ELECTIONS	71	605	35,000	17,073	1,000	35,000
4506 CONTRACT SERVICES-SB CO RECORD	7,445	1,078	5,500	737	5,000	5,500
4625 CONTRACT SERVICES-CODIFICATION	2,878	1,371	5,500	423	5,500	5,500
4626 CONTRACT SERVICES-RECORDS MGMT	18,451	20,330	22,750	15,787	11,200	2,500
Total CITY CLERK	398,676	488,533	535,715	340,633	415,610	480,105

001 GENERAL
1450 GENERAL GOVERNMENT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	230,792	210,164	304,885	164,857	305,405	320,635
3040 OVERTIME	2,232	6,248	1,000	6,934	1,000	1,000
3050 COMPENSATORY TIME	831	592	0	299	0	0
3100 SICK LEAVE	1,629	51,856	0	0	0	0
3110 HOLIDAY	12,330	27,515	0	13,144	0	0
3120 VACATION	20,524	46,987	0	615	0	0
3125 MANAGEMENT LEAVE	2,742	19,831	0	2,806	0	0
3510 CAFETERIA PLAN	36,457	36,175	39,990	28,683	38,400	39,600
3511 PERS ADMIN	811	883	1,000	569	1,000	1,000
3530 M/C & S/S - EMPLOYER	4,622	6,011	4,420	3,123	4,430	4,650
3560 PERS - RETIREMENT	82,033	67,365	93,165	67,178	92,645	100,850
3580 DEFERRED COMPENSATION	7,163	13,854	7,510	5,598	7,510	7,510
3590 LIFE INSURANCE	714	701	1,005	590	1,010	1,060
3600 AUTO ALLOWANCE	6,927	5,968	6,900	4,883	8,280	8,280
3605 ANNUAL CREDIT MONITORING ALLOWANCE	215	215	215	215	200	200
3650 VACATION BUYBACK	19,705	35,269	25,000	3,716	25,000	25,000
3655 SICK LEAVE INCENTIVE PROGRAM	29,485	27,651	28,000	4,465	28,000	28,000
3660 ADMIN LEAVE BUYBACK	16,860	16,471	19,000	5,590	19,000	19,000
3665 COMP TIME BUYBACK	1,346	0	1,000	0	1,000	1,000
4080 BUILDING SERVICES DEPT CHARGE	0	44,512	31,950	15,975	1,350	19,830
4102 OPER TRANSF OUT-TRAFFIC SAFETY	39,529	10,387	53,725	0	58,530	68,725
4112 OPER TRANSF OUT-LMD	0	114,128	0	0	0	0
4123 OPER TRANSF OUT-GEN CAP FIN	1,649,000	1,000,000	0	0	0	0
4129 OPER TRANSF OUT-FIRE DEPARTMENT	0	0	1,531,785	0	2,329,075	2,806,915
4141 OPER TRANSF OUT-INSURANCE	580,000	0	0	0	0	0
4142 OPER TRANSF OUT-GENERAL SVCS	525,000	300,000	0	0	0	0
4199 INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	4,480	10,535	10,735
4200 OFFICE SUPPLIES	103	1,885	495	161	450	495
4203 EQUIPMENT/FURNITURE	492	0	250	231	250	250
4210 POSTAGE	397	154	400	24	300	300
4260 DISASTER SUPPLIES	0	0	0	42,165	0	0
4310 DUES & SUBSCRIPTIONS	2,616	4,719	2,640	4,959	2,570	2,640
4320 TRAVEL & CONFERENCE	0	0	0	1,396	2,000	2,200
4330 TRAINING	0	133	495	213	675	675
4332 MILEAGE REIMBURSEMENT	0	0	100	0	100	100
4400 MISCELLANEOUS	0	16-	0	38	0	0
4505 CONTRACT SERVICES-SALES TAX	1,800	1,800	2,000	900	2,000	2,000
4520 CONTRACT SERVICES-ATTORNEY	120,938	154,043	135,000	79,798	154,200	154,200
4525 CONTRACT SERVICES-AFTERSCHOOL PROGRAI	0	0	45,000	0	45,000	45,000

001 GENERAL
1450 GENERAL GOVERNMENT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4535 CONTRACT SERVICES-PERSONNEL	14,865	8,279	500	0	0	0
Total GENERAL GOVERNMENT	3,418,859	2,220,247	2,346,390	463,605	3,139,915	3,671,850

001 GENERAL
1600 PERSONNEL

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	26,160	32,569	38,410	19,709	115,290	121,110
3040 OVERTIME	279	383	1,000	225	1,000	1,000
3050 COMPENSATORY TIME	38	39	0	100	0	0
3100 SICK LEAVE	176	6,651	0	0	0	0
3110 HOLIDAY	1,891	2,684	0	1,593	0	0
3120 VACATION	2,645	6,396	0	63	0	0
3125 MANAGEMENT LEAVE	0	2,713	0	0	0	0
3510 CAFETERIA PLAN	4,142	4,178	4,650	3,371	21,120	21,780
3530 M/C & S/S - EMPLOYER	565	822	555	388	1,675	1,755
3560 PERS - RETIREMENT	8,868	9,387	11,300	5,263	27,720	29,725
3590 LIFE INSURANCE	82	83	130	63	380	400
3600 AUTO ALLOWANCE	904	938	900	637	1,920	1,920
3605 ANNUAL CREDIT MONITORING ALLOWANCE	25	25	25	25	110	110
3650 VACATION BUYBACK	0	0	0	759	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	575	0	0
3660 ADMIN LEAVE BUYBACK	0	0	0	733	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	5,063	3,715	1,858	740	10,905
4199 INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	4,480	10,535	10,735
4200 OFFICE SUPPLIES	211	1,668	865	668	950	950
4203 EQUIPMENT/FURNITURE	0	0	0	0	350	350
4210 POSTAGE	493	66	200	245	200	200
4235 PHYSICALS/TESTING	2,120	1,353	2,740	1,626	2,740	2,740
4236 LIVESCAN SERVICE FEE	160	192	245	0	245	245
4300 ADVERTISING	199	789	2,000	2,878	1,575	2,175
4310 DUES & SUBSCRIPTIONS	2,250	0	1,000	1,308	1,400	1,400
4330 TRAINING	0	267	2,015	242	515	515
4337 SPECIAL EVENTS	0	1,962	3,500	3,425	4,200	4,200
4537 CONTRACT SERVICES-E A P	1,575	760	6,000	770	0	0
4622 CONTRACT SERVICES-NYL 125 PLAN	485	485	515	0	0	0
Total PERSONNEL	59,969	85,940	88,725	51,004	192,665	212,215

001 GENERAL
1700 FINANCE

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	301,478	333,654	401,030	221,547	401,095	421,160
3040 OVERTIME	2,792	2,879	1,000	4,070	1,000	1,000
3050 COMPENSATORY TIME	3,076	3,426	0	5,955	0	0
3100 SICK LEAVE	2,111	24,805	0	3,768	0	0
3110 HOLIDAY	18,064	23,869	0	19,927	0	0
3120 VACATION	11,665	27,606	0	9,064	0	0
3125 MANAGEMENT LEAVE	0	9,044	0	0	0	0
3510 CAFETERIA PLAN	70,875	72,598	74,400	53,940	72,960	75,240
3530 M/C & S/S - EMPLOYER	6,138	7,275	5,815	4,636	5,820	6,110
3560 PERS - RETIREMENT	95,613	96,170	100,015	83,049	104,935	112,245
3590 LIFE INSURANCE	1,176	1,282	1,325	951	1,325	1,390
3600 AUTO ALLOWANCE	3,013	3,126	3,000	2,123	6,480	6,480
3605 ANNUAL CREDIT MONITORING ALLOWANCE	400	400	400	400	380	380
3650 VACATION BUYBACK	0	0	0	2,530	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	1,917	0	0
3660 ADMIN LEAVE BUYBACK	0	0	0	2,442	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	81,265	59,440	29,720	2,560	37,675
4199 INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	4,480	10,535	10,735
4200 OFFICE SUPPLIES	2,012	2,024	2,700	1,204	2,700	2,700
4203 EQUIPMENT/FURNITURE	740	491	575	180	575	575
4210 POSTAGE	4,778	3,432	5,500	2,513	5,500	5,500
4236 LIVESCAN SERVICE FEE	288	608	600	544	600	600
4250 SPECIAL DEPARTMENT SUPPLIES	906	0	1,000	0	0	1,000
4255 SOFTWARE SUPPORT	61,955	0	0	0	0	0
4310 DUES & SUBSCRIPTIONS	1,065	2,760	2,145	1,655	2,750	2,145
4320 TRAVEL & CONFERENCE	0	1,290	2,200	2,852	5,500	3,500
4330 TRAINING	535	861	1,630	1,515	1,215	1,040
4332 MILEAGE REIMBURSEMENT	0	0	100	170	150	150
4400 MISCELLANEOUS	285	252	1,205	1,021	1,200	1,205
4510 CONTRACT SERVICES-AUDITOR	42,195	44,995	50,200	34,695	49,325	52,550
4513 CONTRACT SERVICES-SB 90	2,400	2,800	2,800	0	2,600	2,800
4515 CONTRACT SERVICES-COLLECTIONS	591	1,285	1,450	110	1,400	1,450
4516 CONTRACT SERVICES-CITATIONS	515	1,150	2,000	600	2,000	2,000
4517 CONTRACT SERVICES-DMV	78	301	650	150	625	650
4621 CONTRACT SERVICES-COST ALLOCATION STUD	0	0	0	10,048	0	22,000
Total FINANCE	641,445	756,115	730,140	507,776	683,230	772,280

001 GENERAL
2000 POLICE DEPARTMENT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4010 ELECTRICITY	87,992	101,458	95,000	71,195	106,575	111,905
4020 GAS	32,272	18,030	31,000	9,154	21,000	22,050
4030 WATER/SEWER	19,025	17,362	24,000	18,601	28,000	29,500
4040 PEST CONTROL SUPPLIES	0	0	500	0	0	0
4045 LANDSCAPING SUPPLIES	343	0	500	0	500	500
4055 JANITORIAL SUPPLIES	5,320	5,945	6,500	3,382	6,000	6,500
4060 TELEPHONE	23,328	34,666	25,500	13,703	0	0
4061 CELL PHONES/SATELLITE PHONES	4,812	18,417	5,880	1,818	5,880	5,880
4062 AIR CARDS	13,374	13,486	16,020	8,977	16,020	16,020
4065 INTERNET/CABLE	15,849	14,108	15,970	10,058	16,330	16,390
4066 ALARM MONITORING	1,020	1,380	1,700	1,195	1,900	1,900
4070 BUILDING MAINTENANCE	4,382	11,635	2,500	11,409	8,000	6,000
4075 PUBLIC FACILITIES IMPROVEMENTS	2,116	0	5,000	2,001	5,000	5,000
4198 CITY ADMINISTRATION	4,309	7,531	5,500	4,407	5,500	5,500
4200 OFFICE SUPPLIES	1,357	46,128	50,700	282	0	0
4203 EQUIPMENT/FURNITURE	6,211	0	2,000	2,236	2,000	2,000
4205 PHOTOCOPIER	6,828	7,241	7,260	5,431	8,640	8,640
4206 MATERIALS	1,479	1,141	1,200	117	1,200	1,200
4210 POSTAGE	1,255	1,055	1,700	704	1,700	1,700
4220 FUEL	121,208	130,131	128,000	81,256	135,000	140,000
4221 FUEL TANK MAINTENANCE/INSPECTION	1,583	2,113	4,340	1,540	6,715	4,340
4222 GENERATOR PERMITS/MAINT/INSP	2,140	2,298	3,175	54	5,175	5,175
4224 OVERHEAD DOOR/GATE MAINTENANCE	707	407	3,350	8,999	3,440	3,440
4236 LIVESCAN SERVICE FEE	0	0	100	0	100	100
4240 VEHICLE MAINTENANCE	57,336	116,733	110,000	3,750	0	0
4245 EQUIPMENT MAINTENANCE	6,102	8,056	7,750	7,473	9,850	10,350
4250 SPECIAL DEPARTMENT SUPPLIES	5,645	7,715	13,250	13,037	13,250	13,250
4255 SOFTWARE SUPPORT	11,473	623	1,750	0	1,675	1,750
4351 EMERGENCY INCIDENTS	0	0	0	0	1,000	1,000
4504 CONTRACT SERVICES-JANITORIAL SERVICES	12,960	13,546	15,400	10,905	15,410	16,180
4560 CONTRACT SERVICES-SHERIFF	10,924,853	12,229,362	13,069,110	4,325,172	14,108,660	15,115,250
4561 CONTRACT SERVICES-SHERIFF RES	390	290	1,000	198	1,000	1,000
4563 CONTRACT SERVICES-WE TIP	3,296	3,296	3,500	3,296	3,500	3,500
4564 CONTRACT SERVICES-CAL ID	64,971	66,724	68,750	66,061	66,725	68,750
4566 CONTRACT SERVICES-CITIZEN PATR	190	437	1,000	770	1,000	1,000
4571 CONTRACT SERVICES-SHERIFF EXPL	0	0	1,000	0	1,000	1,000
4585 CONTRACT SERVICES-LANDSCAPE MAINTENAN	6,000	6,000	6,930	4,632	6,960	7,295
4587 CONTRACT SERVICES-ELEVATOR MAINTENANCE	2,768	2,372	3,200	1,479	3,200	3,200
4588 CONTRACT SERVICES-HVAC MAINTENANCE	8,131	13,296	22,500	12,500	11,900	12,500

001 GENERAL
2000 POLICE DEPARTMENT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4589 CONTRACT SERVICES-PEST CONTROL	1,251	2,768	1,200	1,722	1,335	1,400
4680 CONTRACT SERVICES-TREE TRIM	2,126	2,182	2,300	2,188	2,500	2,500
Total POLICE DEPARTMENT	11,464,402	12,907,932	13,766,035	4,709,702	14,633,640	15,653,665

001 GENERAL
2200 ANIMAL CONTROL

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4200 OFFICE SUPPLIES	527	0	585	0	0	0
4210 POSTAGE	900	2,207	750	621	750	750
4255 SOFTWARE SUPPORT	3,977	0	0	0	0	0
4344 VOUCHER/REBATE PROGRAM	1,100	650	500	250	500	500
4565 CONTRACT SERVICES-ANIMAL CTRL	460,875	490,529	504,545	222,597	520,405	536,020
Total ANIMAL CONTROL	467,379	493,386	506,380	223,468	521,655	537,270

001 GENERAL
3100 PUBLIC WORKS

Title/Object		2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
Total	PUBLIC WORKS	0	0	0	0	0	0

001 GENERAL
3200 ENGINEERING

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	172,945	235,350	288,475	101,762	342,655	297,040
3040 OVERTIME	1,863	10,032	0	5,627	0	0
3050 COMPENSATORY TIME	303	2,197	0	1,747	0	0
3100 SICK LEAVE	340	1,262	0	1,100	0	0
3110 HOLIDAY	10,047	15,446	0	8,492	0	0
3120 VACATION	2,675	8,199	0	2,942	0	0
3125 MANAGEMENT LEAVE	1,082	1,570	0	1,260	0	0
3510 CAFETERIA PLAN	30,896	37,841	39,990	18,631	50,880	42,570
3530 M/C & S/S - EMPLOYER	3,249	4,412	4,185	2,090	4,970	4,310
3560 PERS - RETIREMENT	32,659	45,628	48,495	39,701	80,410	63,110
3590 LIFE INSURANCE	469	665	950	314	1,035	980
3600 AUTO ALLOWANCE	0	0	0	0	1,680	1,680
3605 ANNUAL CREDIT MONITORING ALLOWANCE	215	215	215	135	315	315
3650 VACATION BUYBACK	0	0	0	6,404	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	3,275	0	0
3660 ADMIN LEAVE BUYBACK	0	0	0	643	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	42,390	31,950	15,975	2,125	31,230
4199 INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	4,480	10,535	10,735
4200 OFFICE SUPPLIES	1,040	1,288	2,000	52	1,200	1,200
4203 EQUIPMENT/FURNITURE	0	0	1,250	0	1,900	0
4210 POSTAGE	276	143	600	35	300	300
4245 EQUIPMENT MAINTENANCE	1,887	1,710	2,800	1,719	2,000	2,000
4249 UNIFORMS	0	0	0	0	525	0
4250 SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	450	0
4310 DUES & SUBSCRIPTIONS	0	540	750	298	1,750	950
4320 TRAVEL & CONFERENCE	0	0	1,250	1,236	1,450	1,450
4330 TRAINING	818	203	1,580	88	2,080	2,080
4332 MILEAGE REIMBURSEMENT	0	0	0	32	100	100
4520 CONTRACT SERVICES-ATTORNEY	0	0	0	160	0	0
4550 CONTRACT SERVICES-ENGINEERING	6,528	16,142	55,000	15,342	54,000	66,000
4551 CONTRACT SERVICES-ENG PROJECTS	304,983	319,525	418,000	173,785	456,000	501,600
4554 CONTRACT SERVICES-CONSULTANT	0	25,170	0	0	0	0
4605 CONTRACT SERVICES-CONSERV PLAN	15,522	4,625	0	725	18,000	18,000
Total ENGINEERING	594,498	781,020	906,450	408,050	1,034,360	1,045,650

001 GENERAL
4100 PLANNING

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	364,064	434,783	553,035	315,703	616,150	647,040
3040 OVERTIME	2,494	299	0	1,517	0	0
3050 COMPENSATORY TIME	9,132	8,413	0	2,778	0	0
3100 SICK LEAVE	21,669	5,437	0	10,934	0	0
3110 HOLIDAY	22,065	32,471	0	31,368	0	0
3120 VACATION	21,003	26,154	0	16,590	0	0
3125 MANAGEMENT LEAVE	4,164	4,645	0	6,987	0	0
3510 CAFETERIA PLAN	86,769	92,526	97,650	70,796	100,800	103,950
3530 M/C & S/S - EMPLOYER	7,248	8,259	8,020	6,180	8,935	9,385
3560 PERS - RETIREMENT	127,984	141,688	159,035	135,706	185,855	197,695
3590 LIFE INSURANCE	1,515	1,635	1,825	1,378	2,035	2,135
3600 AUTO ALLOWANCE	3,496	4,809	4,800	3,397	8,160	8,160
3605 ANNUAL CREDIT MONITORING ALLOWANCE	500	525	525	525	525	525
3650 VACATION BUYBACK	0	0	0	3,324	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	5,667	0	0
3660 ADMIN LEAVE BUYBACK	0	0	0	766	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	106,144	78,015	39,008	3,540	52,050
4199 INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	4,480	10,535	10,735
4200 OFFICE SUPPLIES	1,310	1,153	1,350	348	1,350	1,350
4210 POSTAGE	2,826	1,750	4,000	940	2,000	2,000
4310 DUES & SUBSCRIPTIONS	592	536	1,050	518	1,500	1,500
4320 TRAVEL & CONFERENCE	3,574	4,137	3,500	65	5,000	5,000
4330 TRAINING	85	1,645	1,500	0	2,700	2,700
4332 MILEAGE REIMBURSEMENT	70	0	300	0	200	200
4336 COMMUNITY EVENTS	1,130	84	1,200	0	1,200	1,200
4345 NOTICE OF DETERMINATION	3,564	300	2,700	3,267	3,500	3,500
4534 CONTRACT SERVICES-GIS	11,144	0	0	0	0	0
4547 CONTRACT SERVICES-ARCH LANDSCP	49,896	57,744	35,000	28,253	45,000	35,000
4554 CONTRACT SERVICES-CONSULTANT	0	0	10,000	3,000	10,000	10,000
4582 CONTRACT SERVICES-STUDIES	0	0	0	0	5,000	0
4662 CONTRACT SERVICES-HOUSE ELEM	22,455	0	0	0	0	0
Total PLANNING	775,450	941,604	972,465	693,495	1,013,985	1,094,125

001 GENERAL
4200 PUBLIC SERVICES

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	206,123	214,447	268,820	155,438	287,760	302,040
3040 OVERTIME	0	0	0	2,288	0	0
3050 COMPENSATORY TIME	5,479	9,168	0	3,459	0	0
3100 SICK LEAVE	517	0	0	11,500	0	0
3110 HOLIDAY	12,733	14,909	0	13,098	0	0
3120 VACATION	13,440	14,994	0	25,809	0	0
3125 MANAGEMENT LEAVE	4,529	3,139	0	949	0	0
3510 CAFETERIA PLAN	48,962	50,547	52,080	38,533	53,760	55,440
3530 M/C & S/S - EMPLOYER	4,190	4,431	3,900	3,669	4,175	4,380
3560 PERS - RETIREMENT	73,664	76,591	79,125	71,488	96,230	102,355
3590 LIFE INSURANCE	826	929	890	609	950	1,000
3605 ANNUAL CREDIT MONITORING ALLOWANCE	280	280	280	280	280	280
3650 VACATION BUYBACK	0	0	0	3,215	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	4,122	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	56,793	41,610	20,805	1,885	27,760
4199 INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	4,480	10,535	10,735
4200 OFFICE SUPPLIES	1,820	1,715	1,800	363	1,800	1,800
4202 CRV GRANT USE	25,118	2,501	0	0	0	0
4203 EQUIPMENT/FURNITURE	0	185	250	0	200	200
4206 MATERIALS	500	442	500	13	300	300
4210 POSTAGE	38	72	300	97	100	100
4220 FUEL	1,532	1,769	2,000	779	2,000	2,000
4240 VEHICLE MAINTENANCE	894	7,207	1,600	2,504	5,980	1,980
4249 UNIFORMS	1,168	1,100	1,425	1,399	1,350	1,525
4250 SPECIAL DEPARTMENT SUPPLIES	500	997	1,000	105	0	0
4310 DUES & SUBSCRIPTIONS	920	500	950	435	950	950
4320 TRAVEL & CONFERENCE	3,606	3,737	4,500	944	5,750	5,750
4330 TRAINING	1,304	1,314	2,400	915	2,490	2,490
4332 MILEAGE REIMBURSEMENT	0	0	300	474	200	200
4596 CONTRACT SERVICES-E H S	54,989	54,139	64,000	54,568	65,200	67,400
4665 CONTRACT SERVICES-STORM DRAIN	64,747	129,012	200,000	147,068	195,600	228,000
6040 EQUIPMENT	30,202	0	0	0	0	0
Total PUBLIC SERVICES	564,782	657,385	736,690	569,406	737,495	816,685

001 GENERAL
4500 BUILDING & SAFETY

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	149,828	175,434	209,760	126,006	304,700	319,805
3050 COMPENSATORY TIME	1,022	817	0	927	0	0
3100 SICK LEAVE	3,430	1,759	0	1,342	0	0
3110 HOLIDAY	6,491	8,423	0	11,386	0	0
3120 VACATION	6,125	621	0	3,576	0	0
3125 MANAGEMENT LEAVE	1,893	301	0	1,276	0	0
3510 CAFETERIA PLAN	32,222	37,008	38,130	27,644	58,560	60,390
3530 M/C & S/S - EMPLOYER	2,730	3,049	3,045	2,445	4,420	4,640
3560 PERS - RETIREMENT	39,612	40,141	42,270	41,457	76,985	82,515
3590 LIFE INSURANCE	536	674	695	555	1,010	1,055
3600 AUTO ALLOWANCE	301	301	300	212	360	360
3605 ANNUAL CREDIT MONITORING ALLOWANCE	205	205	205	205	305	305
3650 VACATION BUYBACK	0	0	0	5,123	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	3,099	0	0
3660 ADMIN LEAVE BUYBACK	0	0	0	3,873	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	41,499	30,465	15,233	2,055	30,235
4199 INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	4,480	10,535	10,735
4200 OFFICE SUPPLIES	2,434	1,812	2,700	573	1,300	1,300
4203 EQUIPMENT/FURNITURE	0	1,123	0	746	500	500
4206 MATERIALS	1,403	232	700	481	1,500	200
4210 POSTAGE	2	5	150	4	0	0
4220 FUEL	120	349	500	0	500	500
4240 VEHICLE MAINTENANCE	91	0	1,500	118	1,740	1,740
4249 UNIFORMS	0	0	625	54	0	625
4250 SPECIAL DEPARTMENT SUPPLIES	147	134	200	0	900	900
4255 SOFTWARE SUPPORT	0	0	0	0	15,000	0
4310 DUES & SUBSCRIPTIONS	295	292	700	717	1,635	1,635
4330 TRAINING	840	1,330	1,500	765	2,000	2,000
4332 MILEAGE REIMBURSEMENT	0	0	150	0	150	150
4534 CONTRACT SERVICES-GIS	11,144	0	0	0	0	0
4540 CONTRACT SERVICES-BLDG INSP	386,785	371,389	389,410	332,525	442,200	442,200
4542 CONTRACT SERVICES-SMIP	11,361	7,091	3,100	16,069	6,000	3,100
4543 CONTRACT SERVICES-BSAR FUND	3,706	3,514	2,000	3,344	4,000	2,000
Total BUILDING & SAFETY	669,424	703,970	737,065	604,235	936,355	966,890

001 GENERAL
4600 CODE ENFORCEMENT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	156,055	239,133	313,960	151,593	257,500	270,305
3040 OVERTIME	0	129	0	644	1,000	1,000
3050 COMPENSATORY TIME	5,895	5,677	0	5,343	0	0
3100 SICK LEAVE	6,714	11,851	0	9,014	0	0
3110 HOLIDAY	8,489	18,339	0	15,039	0	0
3120 VACATION	3,317	5,766	0	10,751	0	0
3125 MANAGEMENT LEAVE	328	239	0	372	0	0
3510 CAFETERIA PLAN	47,398	73,113	75,330	48,414	58,560	60,390
3530 M/C & S/S - EMPLOYER	3,242	5,046	4,550	3,455	3,735	3,920
3560 PERS - RETIREMENT	66,359	81,693	86,035	81,566	85,290	91,120
3590 LIFE INSURANCE	685	1,008	1,035	777	850	895
3600 AUTO ALLOWANCE	545	301	300	212	360	360
3605 ANNUAL CREDIT MONITORING ALLOWANCE	265	405	405	305	305	305
3650 VACATION BUYBACK	0	0	0	1,814	0	0
4080 BUILDING SERVICES DEPT CHARGE	0	81,265	60,185	30,093	2,055	30,235
4199 INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	4,480	10,535	10,735
4200 OFFICE SUPPLIES	1,226	321	800	426	800	800
4206 MATERIALS	0	1,219	0	0	0	0
4210 POSTAGE	2,412	2,386	2,500	1,354	2,500	2,500
4220 FUEL	3,621	5,813	5,000	3,655	5,000	5,000
4240 VEHICLE MAINTENANCE	1,914	3,794	2,000	1,842	2,720	2,720
4249 UNIFORMS	1,382	1,308	1,875	0	1,350	1,875
4250 SPECIAL DEPARTMENT SUPPLIES	0	28	500	0	250	250
4330 TRAINING	200	438	800	920	800	800
4520 CONTRACT SERVICES-ATTORNEY	28,214	37,367	35,000	13,472	30,000	30,000
4534 CONTRACT SERVICES-GIS	11,144	0	0	0	0	0
4538 CONTRACT SERVICES-CODE ENFORCE	98,053	0	0	0	0	0
4545 CONTRACT SERVICES-WEED ABATEMENT	5,150	10,300	7,000	5,150	7,000	7,000
4557 CONTRACT SERVICES-BOARD/SECURE	1,580	8,884	2,000	6,630	5,000	2,000
Total CODE ENFORCEMENT	460,889	602,290	608,235	397,321	475,610	522,210

001 GENERAL
6000 PARKS

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	47,280	64,843	77,435	46,321	81,070	85,115
3040 OVERTIME	2,857	3,121	0	3,265	0	0
3050 COMPENSATORY TIME	102	167	0	94	0	0
3100 SICK LEAVE	149	1,386	0	299	0	0
3110 HOLIDAY	3,083	4,840	0	4,072	0	0
3120 VACATION	1,977	2,656	0	3,793	0	0
3125 MANAGEMENT LEAVE	233	235	0	135	0	0
3510 CAFETERIA PLAN	20,109	20,760	21,390	15,508	22,080	22,770
3530 M/C & S/S - EMPLOYER	1,211	1,356	1,125	1,039	1,175	1,235
3560 PERS - RETIREMENT	20,725	20,734	21,510	21,451	26,495	29,455
3590 LIFE INSURANCE	217	243	255	199	270	280
3605 ANNUAL CREDIT MONITORING ALLOWANCE	115	115	115	115	115	115
3650 VACATION BUYBACK	0	0	0	562	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	1,366	0	0
3660 ADMIN LEAVE BUYBACK	0	0	0	47	0	0
4010 ELECTRICITY	3,775	10,148	30,000	22,534	30,000	30,000
4030 WATER/SEWER	200,461	127,585	225,000	113,655	200,000	200,000
4045 LANDSCAPING SUPPLIES	2,490	0	2,500	0	1,000	1,000
4055 JANITORIAL SUPPLIES	5,090	4,499	4,500	3,728	5,000	5,000
4060 TELEPHONE	11,284	9,860	10,000	0	0	0
4061 CELL PHONES/SATELLITE PHONES	781	828	1,000	533	1,000	1,000
4066 ALARM MONITORING	3,888	4,710	5,520	3,525	3,720	3,720
4070 BUILDING MAINTENANCE	31,861	22,107	39,000	44,242	20,600	21,000
4116 OPER TRANSF OUT-PARK DISTRICT	53,803	57,581	55,890	0	58,995	54,545
4198 CITY ADMINISTRATION	501	818	2,000	133	2,000	2,000
4199 INSURANCE DEPARTMENT CHARGE	6,701	6,467	8,960	4,480	10,535	10,735
4200 OFFICE SUPPLIES	602	699	360	308	360	360
4206 MATERIALS	15,794	8,662	14,500	7,959	13,000	14,500
4220 FUEL	4,076	4,700	7,000	2,238	6,000	6,000
4224 OVERHEAD DOOR/GATE MAINTENANCE	553	0	775	0	775	775
4240 VEHICLE MAINTENANCE	1,071	526	1,600	352	1,600	1,600
4245 EQUIPMENT MAINTENANCE	0	2,566	66,000	0	1,000	1,000
4247 PARKS MAINTENANCE	35	0	0	185	0	0
4248 EQUIPMENT RENTAL/LEASE	0	610	700	0	600	700
4249 UNIFORMS	1,091	1,248	1,100	862	1,250	1,250
4330 TRAINING	0	0	400	0	400	400
4504 CONTRACT SERVICES-JANITORIAL SERVICES	40,848	42,695	47,000	31,535	47,305	49,650
4526 CONTRACT SERVICES-YMCA	519,720	498,302	526,250	298,228	513,750	526,250
4533 CONTRACT SERVICES-SOFTWARE SUBSCRIPTI(	475	475	700	475	700	700

001 GENERAL
6000 PARKS

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4578 CONTRACT SERVICES-STRIPING	0	0	0	0	18,000	0
4585 CONTRACT SERVICES-LANDSCAPE MAINTENAN	74,935	74,688	85,670	57,659	86,290	90,575
4587 CONTRACT SERVICES-ELEVATOR MAINTENANCE	8,844	10,339	8,925	10,779	8,925	8,925
4588 CONTRACT SERVICES-HVAC MAINTENANCE	59,689	66,003	75,770	116,220	95,610	108,230
4589 CONTRACT SERVICES-PEST CONTROL	1,176	1,263	2,500	986	2,500	2,500
4680 CONTRACT SERVICES-TREE TRIM	12,857	13,253	14,300	10,177	13,000	15,015
6060 VEHICLES	103,640	0	0	0	0	0
Total PARKS	1,264,099	1,091,088	1,359,750	829,059	1,275,120	1,296,400

001 GENERAL
6010 GRAFFITI

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	55,558	55,057	83,800	49,362	88,000	92,400
3040 OVERTIME	1,845	1,226	0	173	0	0
3050 COMPENSATORY TIME	1,135	201	0	2,952	0	0
3100 SICK LEAVE	1,603	7,494	0	2,071	0	0
3110 HOLIDAY	2,892	4,069	0	5,929	0	0
3120 VACATION	3,795	7,268	0	16,030	0	0
3510 CAFETERIA PLAN	17,486	18,053	18,600	14,260	19,200	19,800
3530 M/C & S/S - EMPLOYER	1,215	1,338	1,215	1,329	1,275	1,340
3560 PERS - RETIREMENT	25,215	27,431	30,025	26,662	35,720	37,955
3590 LIFE INSURANCE	212	250	280	211	290	305
3605 ANNUAL CREDIT MONITORING ALLOWANCE	100	100	100	100	100	100
3650 VACATION BUYBACK	0	0	0	1,534	0	0
4061 CELL PHONES/SATELLITE PHONES	378	371	540	270	540	540
4198 CITY ADMINISTRATION	108	297	1,000	29	1,000	1,000
4199 INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	4,513	10,615	10,815
4200 OFFICE SUPPLIES	31	21	0	41	0	0
4206 MATERIALS	4,326	4,291	4,500	2,734	4,500	5,000
4220 FUEL	4,235	3,134	3,500	1,848	3,000	3,500
4240 VEHICLE MAINTENANCE	504	2,195	2,000	95	6,000	2,000
4245 EQUIPMENT MAINTENANCE	189	705	1,800	259	2,050	1,800
4249 UNIFORMS	550	423	625	266	625	625
4330 TRAINING	0	0	200	0	200	200
4347 GRAFFITI REWARD PROGRAM	0	0	250	0	250	250
4667 CONTRACT SERVICES-GRAFFITI	0	0	25,000	0	25,000	25,000
Total GRAFFITI	128,130	140,439	182,460	130,668	198,365	202,630

001 GENERAL
6020 COMMUNITY VOLUNTEER SERVICES

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	36,673	36,294	45,975	22,909	54,600	57,300
3050 COMPENSATORY TIME	2,984	3,300	0	2,309	0	0
3100 SICK LEAVE	942	2,020	0	3,016	0	0
3110 HOLIDAY	1,285	2,288	0	2,642	0	0
3120 VACATION	0	0	0	1,646	0	0
3510 CAFETERIA PLAN	13,115	13,539	13,950	10,114	14,400	14,850
3530 M/C & S/S - EMPLOYER	778	814	670	605	795	835
3560 PERS - RETIREMENT	17,789	18,279	18,850	17,588	24,305	25,860
3590 LIFE INSURANCE	141	150	155	118	180	190
3605 ANNUAL CREDIT MONITORING ALLOWANCE	75	75	75	75	75	75
4080 BUILDING SERVICES DEPT CHARGE	0	15,189	11,145	5,573	505	7,435
4199 INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	4,513	10,615	10,815
4200 OFFICE SUPPLIES	653	464	800	281	500	500
4203 EQUIPMENT/FURNITURE	0	269	0	0	0	0
4206 MATERIALS	546	1,694	1,700	270	500	500
4210 POSTAGE	272	214	700	154	500	500
4249 UNIFORMS	73	69	0	0	100	275
4300 ADVERTISING	0	0	1,000	0	4,000	1,400
4310 DUES & SUBSCRIPTIONS	150	150	240	150	340	350
4330 TRAINING	435	495	700	230	1,200	1,200
4332 MILEAGE REIMBURSEMENT	0	0	200	19	200	200
4336 COMMUNITY EVENTS	18,244	20,906	26,050	15,167	27,450	27,350
Total COMMUNITY VOLUNTEER SERVICES	100,908	122,724	131,235	87,379	140,265	149,635

001 GENERAL
6100 TRAILS

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4198 CITY ADMINISTRATION	5,042	5,343	4,000	3,459	4,000	4,000
4206 MATERIALS	1,523	1,133	5,000	40	2,500	2,500
4248 EQUIPMENT RENTAL/LEASE	0	0	500	0	500	500
4592 CONTRACT SERVICES-TRAILS MAINTENANCE	3,000	1,110	5,000	0	5,000	5,000
Total TRAILS	9,565	7,586	14,500	3,499	12,000	12,000

001 GENERAL

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	1,971,391	2,265,376	2,880,965	1,546,556	3,141,115	3,232,780
3040 OVERTIME	17,976	31,135	3,000	32,795	4,000	4,000
3050 COMPENSATORY TIME	31,977	34,649	0	28,803	0	0
3100 SICK LEAVE	40,213	138,875	0	43,044	0	0
3110 HOLIDAY	110,190	173,186	0	139,236	0	0
3120 VACATION	100,526	177,756	0	95,987	0	0
3125 MANAGEMENT LEAVE	16,478	52,363	0	13,785	0	0
3510 CAFETERIA PLAN	538,758	590,232	615,660	427,157	645,120	655,380
3511 PERS ADMIN	811	883	1,000	569	1,000	1,000
3530 M/C & S/S - EMPLOYER	48,417	56,999	51,880	38,693	55,890	57,450
3560 PERS - RETIREMENT	642,308	680,929	763,600	639,251	889,410	929,475
3580 DEFERRED COMPENSATION	7,163	13,854	7,510	5,598	7,510	7,510
3590 LIFE INSURANCE	7,000	7,960	9,360	6,031	10,125	10,520
3600 AUTO ALLOWANCE	15,186	15,443	16,200	11,464	27,240	27,240
3605 ANNUAL CREDIT MONITORING ALLOWANCE	3,145	3,310	3,310	3,030	3,410	3,410
3650 VACATION BUYBACK	19,705	35,269	25,000	32,561	25,000	25,000
3655 SICK LEAVE INCENTIVE PROGRAM	29,485	27,651	28,000	26,665	28,000	28,000
3660 ADMIN LEAVE BUYBACK	16,860	16,471	19,000	14,094	19,000	19,000
3665 COMP TIME BUYBACK	1,346	0	1,000	0	1,000	1,000
4010 ELECTRICITY	91,767	111,606	125,000	93,729	136,575	141,905
4020 GAS	32,272	18,030	31,000	9,154	21,000	22,050
4030 WATER/SEWER	219,486	144,947	249,000	132,256	228,000	229,500
4040 PEST CONTROL SUPPLIES	0	0	500	0	0	0
4045 LANDSCAPING SUPPLIES	2,833	0	3,000	0	1,500	1,500
4055 JANITORIAL SUPPLIES	10,410	10,444	11,000	7,110	11,000	11,500
4060 TELEPHONE	34,612	44,526	35,500	13,703	0	0
4061 CELL PHONES/SATELLITE PHONES	5,971	19,616	7,420	2,621	7,420	7,420
4062 AIR CARDS	13,374	13,486	16,020	8,977	16,020	16,020
4065 INTERNET/CABLE	15,849	14,108	15,970	10,058	16,330	16,390
4066 ALARM MONITORING	4,908	6,090	7,220	4,720	5,620	5,620
4070 BUILDING MAINTENANCE	36,243	33,742	41,500	55,651	28,600	27,000
4075 PUBLIC FACILITIES IMPROVEMENTS	2,116	0	5,000	2,001	5,000	5,000
4080 BUILDING SERVICES DEPT CHARGE	0	524,384	385,620	192,813	18,165	267,185
4102 OPER TRANSF OUT-TRAFFIC SAFETY	39,529	10,387	53,725	0	58,530	68,725
4112 OPER TRANSF OUT-LMD	0	114,128	0	0	0	0
4116 OPER TRANSF OUT-PARK DISTRICT	53,803	57,581	55,890	0	58,995	54,545
4123 OPER TRANSF OUT-GEN CAP FIN	1,649,000	1,000,000	0	0	0	0
4129 OPER TRANSF OUT-FIRE DEPARTMENT	0	0	1,531,785	0	2,329,075	2,806,915
4141 OPER TRANSF OUT-INSURANCE	580,000	0	0	0	0	0
4142 OPER TRANSF OUT-GENERAL SVCS	525,000	300,000	0	0	0	0

001 GENERAL

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4198 CITY ADMINISTRATION	9,960	13,989	12,500	8,028	12,500	12,500
4199 INSURANCE DEPARTMENT CHARGE	80,516	77,700	107,650	53,826	126,580	128,980
4200 OFFICE SUPPLIES	17,965	60,712	69,500	7,799	13,645	15,815
4202 CRV GRANT USE	25,118	2,501	0	0	0	0
4203 EQUIPMENT/FURNITURE	9,519	2,068	4,575	3,393	9,025	4,125
4205 PHOTOCOPIER	6,828	7,241	7,260	5,431	8,640	8,640
4206 MATERIALS	25,571	18,814	28,100	11,614	23,500	24,200
4210 POSTAGE	14,231	12,536	17,600	8,793	15,050	15,050
4220 FUEL	134,792	145,896	146,000	89,776	151,500	157,000
4221 FUEL TANK MAINTENANCE/INSPECTION	1,583	2,113	4,340	1,540	6,715	4,340
4222 GENERATOR PERMITS/MAINT/INSP	2,140	2,298	3,175	54	5,175	5,175
4224 OVERHEAD DOOR/GATE MAINTENANCE	1,260	407	4,125	8,999	4,215	4,215
4235 PHYSICALS/TESTING	2,120	1,353	2,740	1,626	2,740	2,740
4236 LIVESCAN SERVICE FEE	448	800	945	544	945	945
4240 VEHICLE MAINTENANCE	61,810	130,455	118,700	8,661	18,040	10,040
4245 EQUIPMENT MAINTENANCE	8,178	13,037	78,850	9,451	15,400	15,650
4247 PARKS MAINTENANCE	35	0	0	185	0	0
4248 EQUIPMENT RENTAL/LEASE	0	610	1,200	0	1,100	1,200
4249 UNIFORMS	4,264	4,148	5,650	2,581	5,200	6,175
4250 SPECIAL DEPARTMENT SUPPLIES	7,198	8,874	15,950	13,142	14,850	15,400
4255 SOFTWARE SUPPORT	87,742	623	1,950	0	16,875	1,950
4260 DISASTER SUPPLIES	0	0	0	42,165	0	0
4300 ADVERTISING	34,614	19,964	36,000	22,012	35,575	36,575
4310 DUES & SUBSCRIPTIONS	47,606	52,828	50,275	65,479	55,105	57,420
4320 TRAVEL & CONFERENCE	8,992	10,898	24,950	8,911	32,000	31,400
4330 TRAINING	7,217	7,767	15,170	6,618	16,225	16,050
4332 MILEAGE REIMBURSEMENT	70	299	1,850	769	1,500	1,500
4335 ELECTIONS	71	605	35,000	17,073	1,000	35,000
4336 COMMUNITY EVENTS	34,240	27,664	39,250	18,536	41,100	41,900
4337 SPECIAL EVENTS	0	1,962	3,500	3,425	4,200	4,200
4344 VOUCHER/REBATE PROGRAM	1,100	650	500	250	500	500
4345 NOTICE OF DETERMINATION	3,564	300	2,700	3,267	3,500	3,500
4346 LAFCO FEES	4,127	4,094	8,000	4,403	6,000	7,000
4347 GRAFFITI REWARD PROGRAM	0	0	250	0	250	250
4351 EMERGENCY INCIDENTS	0	0	0	0	1,000	1,000
4400 MISCELLANEOUS	285	236	1,205	1,059	1,200	1,205
4504 CONTRACT SERVICES-JANITORIAL SERVICI	53,808	56,241	62,400	42,440	62,715	65,830
4505 CONTRACT SERVICES-SALES TAX	1,800	1,800	2,000	900	2,000	2,000
4506 CONTRACT SERVICES-SB CO RECORD	7,445	1,078	5,500	737	5,000	5,500
4510 CONTRACT SERVICES-AUDITOR	42,195	44,995	50,200	34,695	49,325	52,550

001 GENERAL

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4513 CONTRACT SERVICES-SB 90	2,400	2,800	2,800	0	2,600	2,800
4515 CONTRACT SERVICES-COLLECTIONS	591	1,285	1,450	110	1,400	1,450
4516 CONTRACT SERVICES-CITATIONS	515	1,150	2,000	600	2,000	2,000
4517 CONTRACT SERVICES-DMV	78	301	650	150	625	650
4520 CONTRACT SERVICES-ATTORNEY	149,152	191,410	170,000	93,430	184,200	184,200
4525 CONTRACT SERVICES-AFTERSCHOOL PRO	0	0	45,000	0	45,000	45,000
4526 CONTRACT SERVICES-YMCA	519,720	498,302	526,250	298,228	513,750	526,250
4533 CONTRACT SERVICES-SOFTWARE SUBSCR	475	475	700	475	700	700
4534 CONTRACT SERVICES-GIS	33,432	0	0	0	0	0
4535 CONTRACT SERVICES-PERSONNEL	14,865	8,279	500	0	0	0
4537 CONTRACT SERVICES-E A P	1,575	760	6,000	770	0	0
4538 CONTRACT SERVICES-CODE ENFORCE	98,053	0	0	0	0	0
4540 CONTRACT SERVICES-BLDG INSP	386,785	371,389	389,410	332,525	442,200	442,200
4542 CONTRACT SERVICES-SMIP	11,361	7,091	3,100	16,069	6,000	3,100
4543 CONTRACT SERVICES-BSAR FUND	3,706	3,514	2,000	3,344	4,000	2,000
4545 CONTRACT SERVICES-WEED ABATEMENT	5,150	10,300	7,000	5,150	7,000	7,000
4547 CONTRACT SERVICES-ARCH LANDSCP	49,896	57,744	35,000	28,253	45,000	35,000
4550 CONTRACT SERVICES-ENGINEERING	6,528	16,142	55,000	15,342	54,000	66,000
4551 CONTRACT SERVICES-ENG PROJECTS	304,983	319,525	418,000	173,785	456,000	501,600
4554 CONTRACT SERVICES-CONSULTANT	0	53,670	10,000	3,000	10,000	10,000
4557 CONTRACT SERVICES-BOARD/SECURE	1,580	8,884	2,000	6,630	5,000	2,000
4560 CONTRACT SERVICES-SHERIFF	10,924,853	12,229,362	13,069,110	4,325,172	14,108,660	15,115,250
4561 CONTRACT SERVICES-SHERIFF RES	390	290	1,000	198	1,000	1,000
4563 CONTRACT SERVICES-WE TIP	3,296	3,296	3,500	3,296	3,500	3,500
4564 CONTRACT SERVICES-CAL ID	64,971	66,724	68,750	66,061	66,725	68,750
4565 CONTRACT SERVICES-ANIMAL CTRL	460,875	490,529	504,545	222,597	520,405	536,020
4566 CONTRACT SERVICES-CITIZEN PATR	190	437	1,000	770	1,000	1,000
4571 CONTRACT SERVICES-SHERIFF EXPL	0	0	1,000	0	1,000	1,000
4578 CONTRACT SERVICES-STRIPING	0	0	0	0	18,000	0
4582 CONTRACT SERVICES-STUDIES	0	0	0	0	5,000	0
4585 CONTRACT SERVICES-LANDSCAPE MAINTE	80,935	80,688	92,600	62,291	93,250	97,870
4587 CONTRACT SERVICES-ELEVATOR MAINTEN	11,612	12,711	12,125	12,258	12,125	12,125
4588 CONTRACT SERVICES-HVAC MAINTENANCE	67,820	79,299	98,270	128,720	107,510	120,730
4589 CONTRACT SERVICES-PEST CONTROL	2,427	4,031	3,700	2,708	3,835	3,900
4592 CONTRACT SERVICES-TRAILS MAINTENANC	3,000	1,110	5,000	0	5,000	5,000
4596 CONTRACT SERVICES-E H S	54,989	54,139	64,000	54,568	65,200	67,400
4605 CONTRACT SERVICES-CONSERV PLAN	15,522	4,625	0	725	18,000	18,000
4621 CONTRACT SERVICES-COST ALLOCATION S	0	0	0	10,048	0	22,000
4622 CONTRACT SERVICES-NYL 125 PLAN	485	485	515	0	0	0
4625 CONTRACT SERVICES-CODIFICATION	2,878	1,371	5,500	423	5,500	5,500

001 GENERAL

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4626 CONTRACT SERVICES-RECORDS MGMT	18,451	20,330	22,750	15,787	11,200	2,500
4662 CONTRACT SERVICES-HOUSE ELEM	22,455	0	0	0	0	0
4665 CONTRACT SERVICES-STORM DRAIN	64,747	129,012	200,000	147,068	195,600	228,000
4667 CONTRACT SERVICES-GRAFFITI	0	0	25,000	0	25,000	25,000
4680 CONTRACT SERVICES-TREE TRIM	14,983	15,435	16,600	12,365	15,500	17,515
6040 EQUIPMENT	30,202	0	0	0	0	0
6060 VEHICLES	103,640	0	0	0	0	0
Total GENERAL	21,224,086	22,229,867	23,842,020	10,189,210	25,632,025	27,664,570

002 TRAFFIC SAFETY
8200 TRAFFIC SAFETY

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4530 CONTRACT SERVICES-CROSS GUARD	63,287	68,634	70,000	47,481	74,805	85,000
Total TRAFFIC SAFETY	63,287	68,634	70,000	47,481	74,805	85,000

004 GAS TAX
8310 GAS TAX

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	373,830	381,720	517,940	257,986	589,295	618,640
3040 OVERTIME	8,289	7,594	0	5,254	0	0
3050 COMPENSATORY TIME	1,751	1,493	0	1,607	0	0
3100 SICK LEAVE	9,431	16,205	0	6,854	0	0
3110 HOLIDAY	18,392	27,096	0	23,428	0	0
3120 VACATION	24,947	31,927	0	15,678	0	0
3125 MANAGEMENT LEAVE	7,759	8,844	0	4,884	0	0
3510 CAFETERIA PLAN	82,730	85,489	91,140	56,753	103,680	106,920
3530 M/C & S/S - EMPLOYER	7,616	8,024	7,510	5,283	8,545	8,970
3560 PERS - RETIREMENT	128,287	126,488	147,145	110,059	148,460	191,805
3580 DEFERRED COMPENSATION	478	924	500	373	500	500
3590 LIFE INSURANCE	1,391	1,697	1,710	1,321	1,945	2,045
3600 AUTO ALLOWANCE	3,710	2,682	3,720	2,586	6,120	6,120
3605 ANNUAL CREDIT MONITORING ALLOWANCE	430	495	490	392	540	540
3650 VACATION BUYBACK	3,624	5,590	0	4,963	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	3,146	3,893	0	2,703	0	0
3660 ADMIN LEAVE BUYBACK	3,160	5,575	0	2,014	0	0
4010 ELECTRICITY	17,287	18,174	18,000	13,510	19,000	19,000
4030 WATER/SEWER	40,425	35,949	52,000	37,226	52,000	52,000
4045 LANDSCAPING SUPPLIES	541	0	550	292	550	550
4055 JANITORIAL SUPPLIES	1,231	335	1,200	198	1,000	1,000
4060 TELEPHONE	25,667	21,038	25,920	5,239	8,100	8,100
4061 CELL PHONES/SATELLITE PHONES	1,818	1,818	1,800	1,336	1,800	1,800
4062 AIR CARDS	607	527	960	304	700	700
4066 ALARM MONITORING	2,250	2,270	2,440	1,775	9,920	2,420
4070 BUILDING MAINTENANCE	9,427	1,008	5,500	92	8,500	4,200
4080 BUILDING SERVICES DEPT CHARGE	37,605	43,145	56,055	28,028	72,455	71,050
4198 CITY ADMINISTRATION	22,275	26,646	15,000	19,001	28,000	28,000
4199 INSURANCE DEPARTMENT CHARGE	403,061	389,084	538,865	269,433	633,635	645,815
4200 OFFICE SUPPLIES	1,083	1,100	2,500	658	1,500	1,500
4203 EQUIPMENT/FURNITURE	2,017	2,257	33,550	14,529	33,850	3,350
4206 MATERIALS	49,406	56,523	53,000	35,409	57,300	58,300
4210 POSTAGE	0	0	50	0	50	50
4220 FUEL	10,965	17,625	13,000	8,391	18,000	18,000
4224 OVERHEAD DOOR/GATE MAINTENANCE	711	3,025	2,500	0	3,200	3,200
4240 VEHICLE MAINTENANCE	7,692	5,246	8,000	3,180	7,500	8,000
4245 EQUIPMENT MAINTENANCE	5,707	9,934	8,500	10,050	8,000	8,500
4248 EQUIPMENT RENTAL/LEASE	0	214	1,000	0	1,000	1,000
4249 UNIFORMS	1,372	1,892	1,875	1,376	2,225	1,875

004 GAS TAX
8310 GAS TAX

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4250 SPECIAL DEPARTMENT SUPPLIES	0	0	0	0	450	0
4255 SOFTWARE SUPPORT	0	0	0	0	1,000	0
4310 DUES & SUBSCRIPTIONS	0	0	0	0	160	0
4330 TRAINING	750	1,050	1,140	700	1,140	1,140
4332 MILEAGE REIMBURSEMENT	0	0	100	0	100	100
4534 CONTRACT SERVICES-GIS	0	0	3,000	0	53,000	3,000
4553 CONTRACT SERVICES-U S A	13,768	16,367	13,845	8,177	14,845	14,845
4570 CONTRACT SERVICES-STREET MAINT	49,197	118,577	85,000	31,946	155,000	133,000
4576 CONTRACT SERVICES-EMERG WORK	6,694	6,940	10,000	23,862	10,000	10,000
4578 CONTRACT SERVICES-STRIPING	24,363	24,088	32,800	0	29,800	32,800
4580 CONTRACT SERVICES-TRAFFIC SIG	271,562	302,622	250,000	179,848	385,000	385,000
4585 CONTRACT SERVICES-LANDSCAPE MAINTENAN	20,894	34,512	38,400	26,643	39,960	41,960
4588 CONTRACT SERVICES-HVAC MAINTENANCE	2,200	2,200	5,700	3,234	6,000	6,000
4589 CONTRACT SERVICES-PEST CONTROL	960	972	960	760	1,050	1,100
4591 CONTRACT SERVICES-SIDEWALK REPAIR	37,739	44,279	45,000	55,415	75,000	75,000
4666 CONTRACT SERVICES-STRM DRN MNT	8,962	19,551	16,000	28,516	41,000	42,000
4680 CONTRACT SERVICES-TREE TRIM	66,601	70,468	70,000	59,052	75,000	75,000
6040 EQUIPMENT	0	77,487	0	0	218,000	0
6060 VEHICLES	0	0	0	0	95,000	0
6530 STREET/SIDEWALK CONSTRUCTION	676,619	101,455	0	0	0	0
6545 SIDEWALK REPAIRS	38,085	0	0	0	0	0
6550 TRAFFIC IMPROVEMENTS	145,023	8,648	1,388,000	0	0	0
Total GAS TAX	2,683,535	2,182,762	3,572,365	1,370,318	3,028,875	2,694,895

005 ARTICLE 3
8320 ARTICLE 3

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
6530 STREET/SIDEWALK CONSTRUCTION	104,454	753	0	0	0	0
6545 SIDEWALK REPAIRS	89,500	44,567	0	28,101	0	0
Total ARTICLE 3	193,954	45,320	0	28,101	0	0

006 COMMUNITY DEV BLOCK GRANT
8400 HCD

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	49,785	0	0	0	0	0
3050 COMPENSATORY TIME	39	0	0	0	0	0
3100 SICK LEAVE	1,581	0	0	0	0	0
3110 HOLIDAY	2,878	0	0	0	0	0
3120 VACATION	2,834	0	0	0	0	0
3125 MANAGEMENT LEAVE	1,598	0	0	0	0	0
3510 CAFETERIA PLAN	11,507	0	0	0	0	0
3530 M/C & S/S - EMPLOYER	1,004	0	0	0	0	0
3560 PERS - RETIREMENT	16,804	0	0	0	0	0
3590 LIFE INSURANCE	200	0	0	0	0	0
3600 AUTO ALLOWANCE	1,041	0	0	0	0	0
3605 ANNUAL CREDIT MONITORING ALLOWANCE	65	0	0	0	0	0
4198 CITY ADMINISTRATION	0	120,000	120,000	55,402	120,000	120,000
4348 CDBG PROGRAMS	51,470	52,562	65,000	41,942	65,000	65,000
4353 CDBG CV PROGRAMS	51,789	22,370	0	35,565	0	0
6550 TRAFFIC IMPROVEMENTS	603,778	908	460,000	181,081	0	460,000
Total HCD	796,373	195,840	645,000	313,990	185,000	645,000

007 DEVELOPMENT IMPACT FEES
8330 DEVELOPMENT IMPACT FEES

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4070 BUILDING MAINTENANCE	0	0	0	0	58,000	29,500
4075 PUBLIC FACILITIES IMPROVEMENTS	0	0	0	0	25,000	0
4198 CITY ADMINISTRATION	0	510	0	0	0	0
4203 EQUIPMENT/FURNITURE	0	0	0	0	31,765	20,000
6030 BUILDING	74,163	207,075	0	0	0	500,000
6040 EQUIPMENT	0	47,756	0	0	175,000	75,000
6060 VEHICLES	0	0	0	65,188	0	0
6530 STREET/SIDEWALK CONSTRUCTION	55	0	0	68	0	0
6550 TRAFFIC IMPROVEMENTS	610,783	520	0	0	0	0
6600 STORM DRAIN PROJECTS	7,773	25,266	564,000	17,478	0	0
6803 FACILITIES CONSTRUCTION	0	0	0	0	155,000	0
6813 BRIDGE CONSTRUCTION	1,700,873	208,172	279,000	29,229	0	0
6816 TRAILS CONSTRUCTION	0	0	3,000	0	0	0
Total DEVELOPMENT IMPACT FEES	2,393,647	489,299	846,000	111,963	444,765	624,500

008 DEVELOPER IN-LIEU FEES
8340 DEVELOPER IN-LIEU FEES

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	0	18,997	33,200	19,568	34,800	36,400
3100 SICK LEAVE	0	400	0	875	0	0
3530 M/C & S/S - EMPLOYER	0	1,499	2,540	1,579	2,665	2,790
3605 ANNUAL CREDIT MONITORING ALLOWANCE	0	200	0	200	200	200
4203 EQUIPMENT/FURNITURE	4,000	199	0	0	250	0
4450 RELEASE/USE OF FEE	0	63,237	0	0	0	0
6530 STREET/SIDEWALK CONSTRUCTION	230	0	0	0	0	0
Total DEVELOPER IN-LIEU FEES	4,230	84,532	35,740	22,222	37,915	39,390

Expenditure by Object Budget Flexsheet: Finance Sub Expenditures

CITY OF HIGHLAND

010 CAPITAL IMPROVEMENTS
3830 FACILITIES CONSTRUCTION

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	138,267	123,021	188,020	91,578	198,525	208,430
3040 OVERTIME	5,039	3,553	0	3,027	0	0
3050 COMPENSATORY TIME	555	266	0	218	0	0
3100 SICK LEAVE	292	741	0	3,962	0	0
3110 HOLIDAY	5,436	8,183	0	7,516	0	0
3120 VACATION	5,561	7,586	0	3,452	0	0
3125 MANAGEMENT LEAVE	1,950	1,787	0	2,015	0	0
3510 CAFETERIA PLAN	18,789	18,745	22,320	14,733	23,040	23,760
3530 M/C & S/S - EMPLOYER	2,489	2,354	2,725	1,723	2,880	3,025
3560 PERS - RETIREMENT	37,532	34,511	47,445	25,598	36,255	54,625
3590 LIFE INSURANCE	406	515	620	345	655	690
3600 AUTO ALLOWANCE	2,987	2,014	3,000	2,077	5,040	5,040
3605 ANNUAL CREDIT MONITORING ALLOWANCE	85	120	120	115	120	120
3650 VACATION BUYBACK	3,145	3,644	0	2,681	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	2,137	3,012	0	748	0	0
3660 ADMIN LEAVE BUYBACK	2,650	5,060	0	551	0	0
4080 BUILDING SERVICES DEPT CHARGE	19,660	24,262	31,285	15,643	40,440	39,655
4130 OPER TRANSF OUT-MAJOR GRANTS FUND	90,049	0	0	0	0	0
4198 CITY ADMINISTRATION	56	3,145	0	0	0	0
4199 INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	4,513	10,615	10,815
6550 TRAFFIC IMPROVEMENTS	427,725	803,089	253,000	712,707	0	0
6600 STORM DRAIN PROJECTS	46,120	13,329	0	7,011	0	0
6813 BRIDGE CONSTRUCTION	230,189	23,449	0	22,897	0	0
Total FACILITIES CONSTRUCTION	1,047,872	1,088,901	557,560	923,110	317,570	346,160

012 LANDSCAPE MAINTENANCE DISTRICT
8500 LANDSCAPE MAINTENANCE DISTRICT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	23,065	31,715	38,490	22,057	39,835	41,825
3040 OVERTIME	1,535	1,608	0	1,659	0	0
3050 COMPENSATORY TIME	51	113	0	69	0	0
3100 SICK LEAVE	134	949	0	177	0	0
3110 HOLIDAY	1,594	2,434	0	1,958	0	0
3120 VACATION	909	1,411	0	1,915	0	0
3510 CAFETERIA PLAN	10,492	10,832	11,160	8,091	11,520	11,880
3530 M/C & S/S - EMPLOYER	608	679	560	511	580	605
3560 PERS - RETIREMENT	10,585	10,547	11,000	10,861	13,995	15,015
3590 LIFE INSURANCE	107	120	130	98	130	140
3605 ANNUAL CREDIT MONITORING ALLOWANCE	60	60	60	60	60	60
3650 VACATION BUYBACK	0	0	0	250	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	683	0	0
4010 ELECTRICITY	8,424	1,731	14,000	2,581	6,000	7,000
4030 WATER/SEWER	209,201	213,067	225,000	189,329	250,000	250,000
4198 CITY ADMINISTRATION	0	61	500	8,839	500	500
4206 MATERIALS	7,686	6,482	7,000	3,313	7,000	7,000
4220 FUEL	2,128	0	0	0	0	0
4550 CONTRACT SERVICES-ENGINEERING	3,196	9,721	7,700	1,598	7,000	7,700
4585 CONTRACT SERVICES-LANDSCAPE MAINTENAN	242,287	270,082	319,125	208,532	303,885	323,125
Total LANDSCAPE MAINTENANCE DISTRICT	522,062	561,612	634,725	462,581	640,505	664,850

013 STREET LIGHT DISTRICT
8510 STREET LIGHT DISTRICT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4011 ELECTRICITY - STREET LIGHTING	320,774	348,841	310,000	233,475	410,000	410,000
4198 CITY ADMINISTRATION	0	0	2,000	935	2,000	2,000
4206 MATERIALS	0	31,623	15,000	0	15,000	15,000
4310 DUES & SUBSCRIPTIONS	1,260	1,260	1,500	1,260	1,400	1,500
4550 CONTRACT SERVICES-ENGINEERING	5,880	7,000	7,700	2,250	7,000	7,700
4664 CONTRACT SERVICES-STREET LIGHT MAINT.	122,268	126,544	105,000	44,236	130,000	135,000
Total STREET LIGHT DISTRICT	450,182	515,268	441,200	282,156	565,400	571,200

014 COMMUNITY FACILITIES DISTRICTS
8520 COMMUNITY FACILITIES DISTRICTS

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4198 CITY ADMINISTRATION	9,746	10,904	10,550	6,182	10,300	10,550
4200 OFFICE SUPPLIES	249	0	250	0	200	200
4210 POSTAGE	0	0	50	0	50	50
4554 CONTRACT SERVICES-CONSULTANT	175	175	0	0	0	0
Total COMMUNITY FACILITIES DISTRICTS	10,170	11,079	10,850	6,182	10,550	10,800

015 COMMUNITY TRAILS DISTRICT
8530 COMMUNITY TRAILS DISTRICT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4198 CITY ADMINISTRATION	550	1,270	4,000	1,983	4,000	4,000
4206 MATERIALS	0	0	7,000	0	9,500	7,000
4550 CONTRACT SERVICES-ENGINEERING	600	997	1,100	0	1,000	1,100
4592 CONTRACT SERVICES-TRAILS MAINTENANCE	0	0	15,000	0	20,000	15,000
Total COMMUNITY TRAILS DISTRICT	1,150	2,267	27,100	1,983	34,500	27,100

016 PARK MAINTENANCE DISTRICT
8540 PARK MAINTENANCE DISTRICT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	23,065	31,715	38,490	22,057	39,835	41,825
3040 OVERTIME	1,534	1,608	0	1,659	0	0
3050 COMPENSATORY TIME	51	113	0	69	0	0
3100 SICK LEAVE	134	949	0	177	0	0
3110 HOLIDAY	1,594	2,434	0	1,958	0	0
3120 VACATION	909	1,411	0	1,915	0	0
3510 CAFETERIA PLAN	10,492	10,832	11,160	8,091	11,520	11,880
3530 M/C & S/S - EMPLOYER	608	679	560	510	580	605
3560 PERS - RETIREMENT	10,585	10,547	11,000	10,861	13,995	15,015
3590 LIFE INSURANCE	107	120	130	98	130	140
3605 ANNUAL CREDIT MONITORING ALLOWANCE	60	60	60	60	60	60
3650 VACATION BUYBACK	0	0	0	250	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	683	0	0
4010 ELECTRICITY	555	548	1,000	596	1,000	1,000
4030 WATER/SEWER	45,831	47,120	32,500	39,002	65,000	65,000
4066 ALARM MONITORING	300	300	0	350	0	0
4198 CITY ADMINISTRATION	0	0	500	748	500	500
4203 EQUIPMENT/FURNITURE	1,352	0	2,400	0	1,500	1,500
4206 MATERIALS	6,392	6,385	7,000	6,701	6,500	7,000
4220 FUEL	2,128	0	2,500	0	0	0
4245 EQUIPMENT MAINTENANCE	0	0	550	0	550	550
4550 CONTRACT SERVICES-ENGINEERING	600	997	1,100	0	1,000	1,100
4585 CONTRACT SERVICES-LANDSCAPE MAINTENAN	20,217	19,968	24,205	15,415	23,205	24,450
4680 CONTRACT SERVICES-TREE TRIM	7,995	8,169	9,075	8,355	8,250	9,075
Total PARK MAINTENANCE DISTRICT	134,509	143,955	142,230	119,555	173,625	179,700

017 MEASURE I
8350 MEASURE I

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4127 OPER TRANSF OUT-GRANTS FUND	149,230	0	0	0	0	0
4198 CITY ADMINISTRATION	11,606	5,813	0	0	0	0
6530 STREET/SIDEWALK CONSTRUCTION	121,170	74,856	0	13,926	0	0
6545 SIDEWALK REPAIRS	23,966	74,947	65,000	30,371	0	0
6550 TRAFFIC IMPROVEMENTS	106,846	98,471	2,289,000	17,891	0	0
6600 STORM DRAIN PROJECTS	0	0	61,000	0	0	0
Total MEASURE I	412,818	254,087	2,415,000	62,188	0	0

019 CFD MAINTENANCE
8430 CFD 2022-01 MEDITERRA

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4011 ELECTRICITY - STREET LIGHTING	0	0	985	0	2,850	2,960
4030 WATER/SEWER	0	0	950	0	950	950
4070 BUILDING MAINTENANCE	0	0	5,090	0	0	0
4198 CITY ADMINISTRATION	0	0	1,200	374	2,000	2,000
4206 MATERIALS	0	0	3,640	0	0	0
4245 EQUIPMENT MAINTENANCE	0	0	720	0	0	0
4300 ADVERTISING	0	0	0	605	0	0
4310 DUES & SUBSCRIPTIONS	0	0	530	0	530	530
4520 CONTRACT SERVICES-ATTORNEY	0	0	0	1,740	0	0
4550 CONTRACT SERVICES-ENGINEERING	0	9,898	7,000	28,948	13,000	13,480
4585 CONTRACT SERVICES-LANDSCAPE MAINTENAN	0	0	60,730	0	55,920	59,650
4592 CONTRACT SERVICES-TRAILS MAINTENANCE	0	0	6,440	0	0	0
4664 CONTRACT SERVICES-STREET LIGHT MAINT.	0	0	635	0	635	635
4666 CONTRACT SERVICES-STRM DRN MNT	0	0	0	0	1,300	1,380
6530 STREET/SIDEWALK CONSTRUCTION	0	0	0	0	34,395	36,460
Total CFD 2022-01 MEDITERRA	0	9,898	87,920	31,667	111,580	118,045

020 AQMD
8440 AB 2766

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4198 CITY ADMINISTRATION	0	0	5,000	0	5,000	5,000
4550 CONTRACT SERVICES-ENGINEERING	74,625	62,145	72,000	24,210	78,000	78,000
6040 EQUIPMENT	0	0	0	0	75,000	0
6550 TRAFFIC IMPROVEMENTS	0	0	76,000	0	0	0
Total AB 2766	74,625	62,145	153,000	24,210	158,000	83,000

021 COPS
8450 AB 3229

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4560 CONTRACT SERVICES-SHERIFF	165,306	186,305	175,000	194,820	185,000	190,000
Total AB 3229	165,306	186,305	175,000	194,820	185,000	190,000

023 GENERAL CAPITAL FINANCING
3890 CAPITAL CONSTRUCTION

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	24,723	31,754	41,985	11,049	41,895	43,965
3040 OVERTIME	197	564	1,000	0	1,000	1,000
3050 COMPENSATORY TIME	1,090	1,504	0	863	0	0
3100 SICK LEAVE	476	1,031	0	1,063	0	0
3110 HOLIDAY	1,072	2,341	0	1,082	0	0
3120 VACATION	127	1,308	0	624	0	0
3510 CAFETERIA PLAN	6,613	7,941	8,370	4,278	8,640	8,910
3530 M/C & S/S - EMPLOYER	491	667	610	263	610	640
3560 PERS - RETIREMENT	7,611	10,178	10,780	8,982	13,370	14,270
3590 LIFE INSURANCE	73	95	140	51	140	145
3605 ANNUAL CREDIT MONITORING ALLOWANCE	45	45	45	30	45	45
4080 BUILDING SERVICES DEPT CHARGE	5,130	8,985	11,730	5,865	15,165	14,870
4104 OPER TRANSF OUT-GAS TAX	145,023	145,025	145,025	0	145,025	145,025
4198 CITY ADMINISTRATION	3,168	6,735	0	0	0	0
4199 INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	4,513	10,615	10,815
4533 CONTRACT SERVICES-SOFTWARE SUBSCRIPTIC	9,350	9,724	9,350	12,441	0	0
4550 CONTRACT SERVICES-ENGINEERING	35,734	42,803	50,000	7,517	50,000	50,000
4554 CONTRACT SERVICES-CONSULTANT	41,292	48,990	39,000	32,000	48,000	48,000
4558 CONTRACT SERVICES-APPRAISAL	0	0	1,000	0	500	500
4582 CONTRACT SERVICES-STUDIES	13,869	10,235	50,000	0	47,500	25,000
4592 CONTRACT SERVICES-TRAILS MAINTENANCE	894	0	0	0	0	0
6020 LAND IMPROVEMENTS	139,700	0	0	0	0	0
6040 EQUIPMENT	0	17,381	35,000	0	45,000	45,000
6060 VEHICLES	0	0	0	0	0	200,000
6530 STREET/SIDEWALK CONSTRUCTION	35,444	30,277	0	0	0	0
6545 SIDEWALK REPAIRS	23,678	12,986	0	115	0	0
6550 TRAFFIC IMPROVEMENTS	2,685	8,590-	341,000	46,012	0	0
6600 STORM DRAIN PROJECTS	0	0	20,000	978	0	0
6813 BRIDGE CONSTRUCTION	0	0	0	4,272	0	0
6816 TRAILS CONSTRUCTION	25,343	1,571	0	5,306	0	0
Total CAPITAL CONSTRUCTION	530,581	390,065	774,060	147,304	427,505	608,185

024 STREET/STORM DRAIN MAINT DIST
8470 STREET/STORM DRAIN MAINT DIST

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	2,600	3,057	3,895	1,840	4,160	4,365
3040 OVERTIME	48	91	0	39	0	0
3050 COMPENSATORY TIME	19	10	0	16	0	0
3100 SICK LEAVE	147	136	0	11	0	0
3110 HOLIDAY	127	212	0	209	0	0
3120 VACATION	277	285	0	149	0	0
3125 MANAGEMENT LEAVE	47	47	0	27	0	0
3510 CAFETERIA PLAN	874	903	930	504	960	990
3530 M/C & S/S - EMPLOYER	62	69	55	41	60	65
3560 PERS - RETIREMENT	1,029	1,047	1,080	1,005	1,170	1,460
3590 LIFE INSURANCE	11	13	15	11	15	15
3605 ANNUAL CREDIT MONITORING ALLOWANCE	5	5	5	3	5	5
3650 VACATION BUYBACK	0	0	0	26	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	0	0	0	32	0	0
3660 ADMIN LEAVE BUYBACK	0	0	0	9	0	0
4030 WATER/SEWER	0	366	0	473	0	0
4198 CITY ADMINISTRATION	0	0	1,000	4,114	1,000	1,000
4206 MATERIALS	0	0	1,000	0	1,000	1,000
4220 FUEL	276	0	0	0	0	0
4534 CONTRACT SERVICES-GIS	0	0	4,000	0	0	4,000
4550 CONTRACT SERVICES-ENGINEERING	1,933	3,070	4,400	0	4,000	4,400
4570 CONTRACT SERVICES-STREET MAINT	0	0	7,000	0	7,000	7,000
4666 CONTRACT SERVICES-STRM DRN MNT	7,570	523	13,000	41,022	45,000	45,000
4680 CONTRACT SERVICES-TREE TRIM	0	0	1,000	0	1,000	1,000
Total STREET/STORM DRAIN MAINT DIST	15,025	9,834	37,380	49,531	65,370	70,300

026 JUSTICE ASSISTANCE GRANT
8480 JUSTICE ASSISTANCE GRANT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4560 CONTRACT SERVICES-SHERIFF	0	43,359	20,000	17,990	25,000	25,000
Total JUSTICE ASSISTANCE GRANT	0	43,359	20,000	17,990	25,000	25,000

027 GRANTS FUND
8490 MISCELLANEOUS GRANTS

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4130 OPER TRANSF OUT-MAJOR GRANTS FUND	180,098	0	0	0	0	0
4198 CITY ADMINISTRATION	377	836	0	0	0	0
4255 SOFTWARE SUPPORT	81,160	68,840	0	0	0	0
4349 GRANT PROGRAMS	2,521	21,929	0	22,234	0	0
6020 LAND IMPROVEMENTS	0	212,006	0	0	0	0
6030 BUILDING	0	260,597	0	0	0	0
6040 EQUIPMENT	0	49,680	0	0	0	0
6530 STREET/SIDEWALK CONSTRUCTION	826,425	50,823	0	27	0	0
6550 TRAFFIC IMPROVEMENTS	1,773,862	2,929,346	6,126,000	454,366	0	0
6813 BRIDGE CONSTRUCTION	212,218	201,694	1,077,000	120,247	0	0
6816 TRAILS CONSTRUCTION	0	0	5,000	0	0	0
Total MISCELLANEOUS GRANTS	3,076,661	3,795,751	7,208,000	596,874	0	0

028 PARAMEDIC DEPARTMENT
2050 PARAMEDIC DEPARTMENT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4010 ELECTRICITY	18,492	21,740	22,000	16,221	23,100	24,255
4020 GAS	2,427	1,502	2,750	1,107	2,500	2,750
4030 WATER/SEWER	6,858	6,886	8,000	6,157	7,500	8,000
4040 PEST CONTROL SUPPLIES	0	0	25	0	25	25
4045 LANDSCAPING SUPPLIES	32	109	150	78	150	150
4055 JANITORIAL SUPPLIES	2,783	4,005	2,750	2,405	3,200	3,360
4061 CELL PHONES/SATELLITE PHONES	1,972	2,001	2,100	1,393	1,200	1,200
4062 AIR CARDS	3,775	3,649	3,360	2,433	2,400	2,400
4065 INTERNET/CABLE	6,184	6,132	6,240	5,030	5,400	5,400
4066 ALARM MONITORING	300	668	510	425	510	510
4070 BUILDING MAINTENANCE	3,496	36,369	19,000	19,045	22,000	6,000
4198 CITY ADMINISTRATION	1,473	1,161	1,650	640	1,650	1,650
4200 OFFICE SUPPLIES	2,225	2,556	1,800	1,573	2,100	2,100
4203 EQUIPMENT/FURNITURE	4,873	5,395	1,000	4,037	1,500	1,500
4206 MATERIALS	990	2,743	1,500	2,256	1,500	1,500
4207 PARAMEDIC SUPPLIES	24,773	28,079	17,000	20,430	28,500	29,000
4209 RADIO ACCESS	6,381	8,259	7,920	3,190	6,600	6,600
4210 POSTAGE	55	0	100	0	100	100
4211 PARAMEDIC EQUIPMENT MAINTENANCE	4,912	0	7,500	7,139	7,500	7,500
4220 FUEL	23,322	25,492	21,475	17,323	27,300	28,665
4222 GENERATOR PERMITS/MAINT/INSP	876	3,394	3,940	1,292	5,940	5,940
4223 ICEMA PERMITS & INSP	3,200	3,200	3,200	0	3,200	3,200
4224 OVERHEAD DOOR/GATE MAINTENANCE	4,266	696	4,000	4,101	4,000	4,000
4240 VEHICLE MAINTENANCE	94,797	42,547	59,000	49,551	90,000	90,000
4243 SCBA FLOW TESTING/HYDRO TESTING	3,472	3,796	2,800	38	2,800	2,800
4244 FIRE EXTING/FIRE SPRINKLER TESTING	0	0	1,000	0	1,000	1,000
4245 EQUIPMENT MAINTENANCE	1,304	5,113	2,300	5,775	3,750	3,750
4250 SPECIAL DEPARTMENT SUPPLIES	0	0	50	0	50	50
4351 EMERGENCY INCIDENTS	0	0	0	0	500	500
4360 INSURANCE PREMIUMS	10,000	10,000	10,000	0	10,000	10,000
4550 CONTRACT SERVICES-ENGINEERING	3,200	5,516	3,750	1,283	5,500	6,000
4567 CONTRACT SERVICES-PARAMEDIC	979,888	1,398,813	2,353,355	415,882	2,970,915	3,145,190
4574 CONTRACT SERVICES-MEDICAL DIRECTOR	14,500	14,500	10,000	0	14,500	14,500
4588 CONTRACT SERVICES-HVAC MAINTENANCE	7,075	2,167	2,000	963	2,000	2,000
4589 CONTRACT SERVICES-PEST CONTROL	447	950	1,000	720	1,000	1,000
4680 CONTRACT SERVICES-TREE TRIM	589	872	1,100	692	1,000	1,100
Total PARAMEDIC DEPARTMENT	1,238,937	1,648,310	2,584,325	591,179	3,260,890	3,423,695

029 FIRE DEPARTMENT
2100 FIRE DEPARTMENT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4010 ELECTRICITY	18,491	21,740	22,000	16,221	23,100	24,255
4020 GAS	2,427	1,502	2,750	1,107	2,500	2,750
4030 WATER/SEWER	7,113	7,081	8,000	6,157	7,500	8,000
4040 PEST CONTROL SUPPLIES	0	0	25	0	25	25
4045 LANDSCAPING SUPPLIES	32	109	150	78	150	150
4055 JANITORIAL SUPPLIES	2,783	4,004	2,750	2,405	3,200	3,360
4061 CELL PHONES/SATELLITE PHONES	256	256	300	229	1,200	1,200
4062 AIR CARDS	0	0	0	0	2,400	2,400
4065 INTERNET/CABLE	6,183	6,132	6,240	5,030	5,400	5,400
4066 ALARM MONITORING	300	668	510	425	510	510
4070 BUILDING MAINTENANCE	3,496	36,369	19,000	19,045	22,000	6,000
4128 OPER TRANSF OUT-PARAMEDIC DEPT	871,942	1,282,943	2,209,325	0	2,908,385	3,048,695
4198 CITY ADMINISTRATION	1,473	1,161	1,650	640	1,650	1,650
4200 OFFICE SUPPLIES	2,225	2,556	2,100	1,573	2,100	2,100
4203 EQUIPMENT/FURNITURE	5,465	4,996	7,500	4,037	4,750	3,000
4204 PERSONAL PROTECTIVE EQUIPMENT	3,481	12,096	18,000	19,069	18,000	18,000
4206 MATERIALS	990	2,742	1,500	2,281	1,500	1,500
4209 RADIO ACCESS	6,381	8,259	7,920	3,190	6,600	6,600
4210 POSTAGE	99	0	100	22	100	100
4219 FIRE DEPARTMENT EQUIPMENT/SUPPLIES	0	0	3,500	0	33,500	3,500
4220 FUEL	23,322	25,666	21,475	17,322	27,300	28,665
4222 GENERATOR PERMITS/MAINT/INSP	876	3,394	3,940	1,292	5,940	5,940
4224 OVERHEAD DOOR/GATE MAINTENANCE	4,267	696	4,000	4,101	4,000	4,000
4235 PHYSICALS/TESTING	0	0	3,000	0	0	0
4236 LIVESCAN SERVICE FEE	0	0	500	0	0	0
4240 VEHICLE MAINTENANCE	94,797	42,547	59,000	49,551	90,000	90,000
4242 ANNUAL LADDER TESTING	4,905	2,601	2,000	3,137	3,500	3,500
4243 SCBA FLOW TESTING/HYDRO TESTING	3,472	3,796	2,800	38	2,800	2,800
4244 FIRE EXTING/FIRE SPRINKLER TESTING	0	0	1,000	0	1,000	1,000
4245 EQUIPMENT MAINTENANCE	1,304	5,113	6,940	5,775	3,750	3,750
4249 UNIFORMS	0	0	150	0	0	0
4250 SPECIAL DEPARTMENT SUPPLIES	0	0	50	0	50	50
4351 EMERGENCY INCIDENTS	0	955	500	0	500	500
4360 INSURANCE PREMIUMS	10,000	10,000	10,000	0	10,000	10,000
4540 CONTRACT SERVICES-BLDG INSP	64,076	64,531	64,000	73,341	120,000	120,000
4545 CONTRACT SERVICES-WEED ABATEMENT	25,046	25,046	42,000	0	40,000	42,000
4568 CONTRACT SERVICES-FIRE SERVICE	43,532	51,484	52,000	0	52,000	52,000
4569 CONTRACT SERVICES-FIRE DEPT	2,701,191	3,211,149	4,487,590	863,596	4,389,375	4,966,805
4572 CONTRACT SERVICES-VOLUNTEER FIREFIGHTE	0	0	1,000	0	0	0

029 FIRE DEPARTMENT
2100 FIRE DEPARTMENT

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4573 CONTRACT SERVICES-FIRE EXPLORE	0	0	500	0	0	0
4576 CONTRACT SERVICES-EMERG WORK	0	619	500	555	500	500
4588 CONTRACT SERVICES-HVAC MAINTENANCE	7,075	2,167	2,000	963	2,000	2,000
4589 CONTRACT SERVICES-PEST CONTROL	447	950	1,000	720	1,000	1,000
4680 CONTRACT SERVICES-TREE TRIM	589	872	1,100	692	1,000	1,100
6040 EQUIPMENT	54,800	34,987	0	0	17,495	0
6060 VEHICLES	38,875	403,323	0	30,348	0	0
Total FIRE DEPARTMENT	4,011,711	5,282,510	7,080,365	1,132,940	7,816,780	8,474,805

030 MAJOR GRANTS FUND
8495 MAJOR GRANTS

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4127 OPER TRANSF OUT-GRANTS FUND	180,098	0	0	0	0	0
4130 OPER TRANSF OUT-MAJOR GRANTS FUND	0	108,812	0	0	0	0
4198 CITY ADMINISTRATION	0	3,403	0	0	0	0
4203 EQUIPMENT/FURNITURE	13,136	28,410	0	14,873	0	0
4349 GRANT PROGRAMS	247,485	28,364	5,000	1,240,950	0	0
4520 CONTRACT SERVICES-ATTORNEY	68	0	1,000	0	0	0
4560 CONTRACT SERVICES-SHERIFF	1,051,908	439,515	487,500	3,161,346	0	0
4567 CONTRACT SERVICES-PARAMEDIC	895,833	337,500	337,500	465,897	0	0
4569 CONTRACT SERVICES-FIRE DEPT	895,833	337,500	337,500	950,813	0	0
6530 STREET/SIDEWALK CONSTRUCTION	0	0	17,000	0	0	0
6550 TRAFFIC IMPROVEMENTS	1,662,972	2,628,661	3,259,000	85,154	0	0
6600 STORM DRAIN PROJECTS	0	66,676	0	22,601	0	0
6813 BRIDGE CONSTRUCTION	222,868	255,443	2,591,000	157,516	0	0
6816 TRAILS CONSTRUCTION	34,997	31,685	1,056,000	0	0	0
Total MAJOR GRANTS	5,205,198	4,265,969	8,091,500	6,099,150	0	0

041 INSURANCE
9500 GENERAL LIABILITY

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	56,546	57,299	73,045	41,642	78,155	82,055
3040 OVERTIME	0	640	1,000	1,440	1,000	1,000
3100 SICK LEAVE	0	17,002	0	0	0	0
3110 HOLIDAY	3,133	7,342	0	3,511	0	0
3120 VACATION	4,001	15,669	0	255	0	0
3125 MANAGEMENT LEAVE	632	6,909	0	561	0	0
3510 CAFETERIA PLAN	6,120	5,985	6,510	4,720	6,720	6,930
3515 PERS-HEALTH INSURANCE-RETIRED	26,000	22,200	33,600	17,200	26,400	26,400
3530 M/C & S/S - EMPLOYER	1,115	1,673	1,060	807	1,135	1,190
3560 PERS - RETIREMENT	17,682	17,398	21,880	12,062	19,115	20,765
3580 DEFERRED COMPENSATION	1,433	2,771	1,500	1,120	1,500	1,500
3590 LIFE INSURANCE	174	161	240	125	260	270
3600 AUTO ALLOWANCE	2,169	2,006	2,160	1,529	2,520	2,520
3605 ANNUAL CREDIT MONITORING ALLOWANCE	35	35	35	35	35	35
3650 VACATION BUYBACK	1,544	2,803	0	1,479	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	1,529	604	0	1,391	0	0
3660 ADMIN LEAVE BUYBACK	1,694	477	0	1,753	0	0
4200 OFFICE SUPPLIES	32	0	50	0	50	50
4203 EQUIPMENT/FURNITURE	10,719	0	500	349	500	500
4210 POSTAGE	0	33	200	0	200	200
4320 TRAVEL & CONFERENCE	1,554	1,157	3,000	510	1,000	1,000
4330 TRAINING	0	45	700	900	700	700
4349 GRANT PROGRAMS	0	2,002	22,500	8,767	26,500	26,500
4351 EMERGENCY INCIDENTS	0	0	0	0	200,000	200,000
4355 CLAIMS PAYABLE INCREASE	0	2,000	5,000	0	5,000	5,000
4360 INSURANCE PREMIUMS	460,171	494,858	518,450	615,763	629,000	648,500
4370 INSURANCE CLAIMS	6,109	370	35,000	1,922	35,000	35,000
4390 INSURANCE LEGAL	0	9,488	60,000	17,693	60,000	60,000
4550 CONTRACT SERVICES-ENGINEERING	0	0	0	0	40,000	0
4591 CONTRACT SERVICES-SIDEWALK REPAIR	0	17,400	20,000	0	0	0
6545 SIDEWALK REPAIRS	0	0	500,000	0	500,000	0
Total GENERAL LIABILITY	602,392	688,327	1,306,430	735,534	1,634,790	1,120,115

042 GENERAL SERVICES
9510 BUILDING SERVICES

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	112,530	96,997	151,585	53,385	243,015	255,110
3040 OVERTIME	823	1,059	1,000	488	1,000	1,000
3050 COMPENSATORY TIME	474	406	0	797	0	0
3100 SICK LEAVE	1,168	3,497	0	676	0	0
3110 HOLIDAY	7,934	4,515	0	4,157	0	0
3120 VACATION	8,450	5,781	0	3,771	0	0
3125 MANAGEMENT LEAVE	8,573	469	0	270	0	0
3510 CAFETERIA PLAN	23,134	18,053	18,600	13,485	67,200	69,300
3530 M/C & S/S - EMPLOYER	2,449	1,916	2,200	1,155	3,525	3,700
3560 PERS - RETIREMENT	35,421	35,639	39,620	35,318	79,905	87,820
3590 LIFE INSURANCE	235	199	285	228	800	840
3600 AUTO ALLOWANCE	0	0	0	0	720	720
3605 ANNUAL CREDIT MONITORING ALLOWANCE	195	195	200	100	350	350
3650 VACATION BUYBACK	514	692	0	458	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	394	454	0	800	0	0
3660 ADMIN LEAVE BUYBACK	470	580	0	94	0	0
3665 COMP TIME BUYBACK	238	0	0	0	0	0
4010 ELECTRICITY	31,646	38,644	44,000	24,255	45,000	47,000
4012 ELECTRICITY - EVC STATIONS	15,216	54,972	16,000	98,082	55,000	55,000
4020 GAS	5,355	1,933	6,000	1,030	4,000	4,000
4030 WATER/SEWER	2,504	2,622	5,000	2,842	4,500	5,000
4040 PEST CONTROL SUPPLIES	0	0	250	0	250	250
4045 LANDSCAPING SUPPLIES	216	0	250	0	250	250
4055 JANITORIAL SUPPLIES	2,959	3,682	3,200	4,520	3,000	3,200
4060 TELEPHONE	40,120	26,849	28,800	0	28,800	28,800
4061 CELL PHONES/SATELLITE PHONES	9,470	10,088	12,600	7,669	12,600	12,600
4062 AIR CARDS	3,800	2,809	4,320	2,033	4,320	4,320
4065 INTERNET/CABLE	19,852	20,613	19,800	15,720	21,600	21,600
4066 ALARM MONITORING	3,119	2,740	3,420	1,650	3,950	3,420
4070 BUILDING MAINTENANCE	12,726	8,612	5,000	8,846	5,000	5,000
4075 PUBLIC FACILITIES IMPROVEMENTS	0	0	5,000	27,521	5,000	5,000
4198 CITY ADMINISTRATION	1,278	2,220	2,100	7,435	6,000	6,000
4200 OFFICE SUPPLIES	19,914	8,888	26,340	13,889	15,020	16,220
4203 EQUIPMENT/FURNITURE	374	22,787	19,350	21,146	20,200	19,050
4205 PHOTOCOPIER	20,212	20,378	20,400	15,279	24,000	24,000
4208 NETWORK SUPPLIES/MATERIALS	10,218	2,171	6,250	2,262	6,250	6,250
4220 FUEL	4,196	1,208	3,000	938	2,000	2,000
4240 VEHICLE MAINTENANCE	904	2,007	1,500	977	2,480	2,480
4245 EQUIPMENT MAINTENANCE	0	0	500	0	500	500

042 GENERAL SERVICES
9510 BUILDING SERVICES

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4248 EQUIPMENT RENTAL/LEASE	2,320	2,320	2,900	1,740	2,900	2,900
4251 ADA COMPLIANCE	0	0	2,000	0	2,000	2,000
4255 SOFTWARE SUPPORT	0	165,067	147,350	69,309	209,025	193,775
4260 DISASTER SUPPLIES	648	367	2,000	310	2,500	2,500
4310 DUES & SUBSCRIPTIONS	2,237	169	500	169	500	500
4504 CONTRACT SERVICES-JANITORIAL SERVICES	22,476	23,492	24,500	17,352	26,480	27,805
4533 CONTRACT SERVICES-SOFTWARE SUBSCRIPTIC	18,082	82,144	129,885	81,567	99,870	87,285
4585 CONTRACT SERVICES-LANDSCAPE MAINTENAN	6,000	6,000	7,600	4,829	7,000	7,350
4588 CONTRACT SERVICES-HVAC MAINTENANCE	2,780	725	4,500	0	4,500	4,500
4589 CONTRACT SERVICES-PEST CONTROL	810	864	720	651	1,065	1,065
4623 CONTRACT SERVICES-WEBSITE	4,568	4,796	5,040	5,036	10,100	5,100
4627 CONTRACT SERVICES-NETWORK	24,696	65,185	61,800	73,233	114,000	102,000
4631 CONTRACT SERVICES-PRINTER MAINTENANCE	1,407	7,741	0	6,754	9,600	9,600
4680 CONTRACT SERVICES-TREE TRIM	1,927	1,997	2,000	1,988	2,000	2,000
6070 SOFTWARE	0	0	0	0	400,000	259,065
Total BUILDING SERVICES	495,032	764,542	837,365	634,214	1,557,775	1,398,225

070 HOUSING AUTHORITY
7000 HOUSING AUTHORITY

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	102,077	105,103	126,485	73,716	134,275	141,005
3040 OVERTIME	0	268	0	606	0	0
3100 SICK LEAVE	0	6,569	0	0	0	0
3110 HOLIDAY	4,713	8,660	0	8,189	0	0
3120 VACATION	7,474	10,006	0	3,296	0	0
3125 MANAGEMENT LEAVE	1,443	3,996	0	1,965	0	0
3510 CAFETERIA PLAN	13,389	13,428	13,950	10,114	14,400	14,850
3530 M/C & S/S - EMPLOYER	1,934	2,252	1,835	1,537	1,950	2,045
3560 PERS - RETIREMENT	33,551	34,149	36,965	28,176	39,850	42,320
3580 DEFERRED COMPENSATION	478	924	500	373	500	500
3590 LIFE INSURANCE	385	393	420	302	445	465
3600 AUTO ALLOWANCE	1,363	1,270	1,320	934	3,960	3,960
3605 ANNUAL CREDIT MONITORING ALLOWANCE	175	75	75	75	75	75
3650 VACATION BUYBACK	1,761	4,158	0	2,635	0	0
3655 SICK LEAVE INCENTIVE PROGRAM	2,647	2,354	0	6,131	0	0
3660 ADMIN LEAVE BUYBACK	720	2,636	0	1,350	0	0
4080 BUILDING SERVICES DEPT CHARGE	12,820	15,153	19,555	9,778	25,275	24,785
4199 INSURANCE DEPARTMENT CHARGE	6,753	6,515	9,025	4,513	10,615	10,815
4210 POSTAGE	231	0	0	22	0	0
4520 CONTRACT SERVICES-ATTORNEY	27,082	3,036	20,000	6,960	15,000	10,000
4556 CONTRACT SERVICES-DEMOLITION	50,181	0	0	0	0	0
4611 CONTRACT SERVICES-LMI HOUSING	27,413	5,965	30,000	10,195	25,000	15,000
Total HOUSING AUTHORITY	296,590	226,910	260,130	170,867	271,345	265,820

082 RPTTF
8020 SARDA RPTTF

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4189 OPER TRANSF OUT-RDA ORF DEBT SERVICE	3,647,732	3,612,279	3,678,105	2,352,121	3,625,010	3,584,620
Total SARDA RPTTF	3,647,732	3,612,279	3,678,105	2,352,121	3,625,010	3,584,620

089 RDA ORF DEBT SERVICE
8090 SARDA DEBT SERVICE

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4198 CITY ADMINISTRATION	5,256	5,694	5,050	3,504	3,450	3,550
4520 CONTRACT SERVICES-ATTORNEY	0	0	240	0	250	260
4554 CONTRACT SERVICES-CONSULTANT	11,446	11,852	17,075	4,470	12,425	10,740
5100 PRINCIPAL	2,091,434	2,181,874	2,281,280	946,278	2,345,895	2,422,830
5200 INTEREST	1,568,072	1,475,349	1,374,460	741,172	1,262,990	1,147,240
Total SARDA DEBT SERVICE	3,676,208	3,674,769	3,678,105	1,695,424	3,625,010	3,584,620

Grand Totals

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
3010 SALARIES	2,877,879	3,146,754	4,094,100	2,141,434	4,544,905	4,706,400
3040 OVERTIME	35,441	48,120	6,000	46,967	7,000	7,000
3050 COMPENSATORY TIME	36,007	38,554	0	32,442	0	0
3100 SICK LEAVE	53,576	186,354	0	56,839	0	0
3110 HOLIDAY	157,063	236,403	0	191,244	0	0
3120 VACATION	156,015	253,140	0	127,042	0	0
3125 MANAGEMENT LEAVE	38,480	74,415	0	23,507	0	0
3510 CAFETERIA PLAN	722,898	762,440	799,800	547,926	892,800	910,800
3511 PERS ADMIN	811	883	1,000	569	1,000	1,000
3515 PERS-HEALTH INSURANCE-RETIRED	26,000	22,200	33,600	17,200	26,400	26,400
3530 M/C & S/S - EMPLOYER	66,793	76,811	71,535	52,102	78,420	81,085
3560 PERS - RETIREMENT	941,395	961,433	1,090,515	882,173	1,255,525	1,372,570
3580 DEFERRED COMPENSATION	9,552	18,473	10,010	7,464	10,010	10,010
3590 LIFE INSURANCE	10,089	11,273	13,050	8,610	14,645	15,270
3600 AUTO ALLOWANCE	26,456	23,415	26,400	18,590	45,600	45,600
3605 ANNUAL CREDIT MONITORING ALLOWANCE	4,300	4,600	4,400	4,100	4,900	4,900
3650 VACATION BUYBACK	30,293	52,156	25,000	45,303	25,000	25,000
3655 SICK LEAVE INCENTIVE PROGRAM	39,338	37,968	28,000	39,836	28,000	28,000
3660 ADMIN LEAVE BUYBACK	25,554	30,799	19,000	19,865	19,000	19,000
3665 COMP TIME BUYBACK	1,584	0	1,000	0	1,000	1,000
4010 ELECTRICITY	186,662	214,183	246,000	167,113	253,775	264,415
4011 ELECTRICITY - STREET LIGHTING	320,774	348,841	310,985	233,475	412,850	412,960
4012 ELECTRICITY - EVC STATIONS	15,216	54,972	16,000	98,082	55,000	55,000
4020 GAS	42,481	22,967	42,500	12,398	30,000	31,550
4030 WATER/SEWER	531,418	458,038	580,450	413,442	615,450	618,450
4040 PEST CONTROL SUPPLIES	0	0	800	0	300	300
4045 LANDSCAPING SUPPLIES	3,654	218	4,100	448	2,600	2,600
4055 JANITORIAL SUPPLIES	20,166	22,470	20,900	16,638	21,400	22,420
4060 TELEPHONE	100,399	92,413	90,220	18,942	36,900	36,900
4061 CELL PHONES/SATELLITE PHONES	19,487	33,779	24,220	13,248	24,220	24,220
4062 AIR CARDS	21,556	20,471	24,660	13,747	25,840	25,840
4065 INTERNET/CABLE	48,068	46,985	48,250	35,838	48,730	48,790
4066 ALARM MONITORING	11,177	12,736	14,100	9,345	20,510	12,480
4070 BUILDING MAINTENANCE	65,388	116,100	95,090	102,679	144,100	77,700
4075 PUBLIC FACILITIES IMPROVEMENTS	2,116	0	10,000	29,522	35,000	10,000
4080 BUILDING SERVICES DEPT CHARGE	75,215	615,929	504,245	252,127	171,500	417,545

***Grand Totals** [Continued]*

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4102 OPER TRANSF OUT-TRAFFIC SAFETY	39,529	10,387	53,725	0	58,530	68,725
4104 OPER TRANSF OUT-GAS TAX	145,023	145,025	145,025	0	145,025	145,025
4112 OPER TRANSF OUT-LMD	0	114,128	0	0	0	0
4116 OPER TRANSF OUT-PARK DISTRICT	53,803	57,581	55,890	0	58,995	54,545
4123 OPER TRANSF OUT-GEN CAP FIN	1,649,000	1,000,000	0	0	0	0
4127 OPER TRANSF OUT-GRANTS FUND	329,328	0	0	0	0	0
4128 OPER TRANSF OUT-PARAMEDIC DEPT	871,942	1,282,943	2,209,325	0	2,908,385	3,048,695
4129 OPER TRANSF OUT-FIRE DEPARTMENT	0	0	1,531,785	0	2,329,075	2,806,915
4130 OPER TRANSF OUT-MAJOR GRANTS FUND	270,147	108,812	0	0	0	0
4141 OPER TRANSF OUT-INSURANCE	580,000	0	0	0	0	0
4142 OPER TRANSF OUT-GENERAL SVCS	525,000	300,000	0	0	0	0
4189 OPER TRANSF OUT-RDA ORF DEBT SERVICE	3,647,732	3,612,279	3,678,105	2,352,121	3,625,010	3,584,620
4198 CITY ADMINISTRATION	67,218	203,548	182,700	117,825	198,550	198,900
4199 INSURANCE DEPARTMENT CHARGE	503,836	486,329	673,590	336,798	792,060	807,240
4200 OFFICE SUPPLIES	43,693	75,812	102,540	25,492	34,615	37,985
4202 CRV GRANT USE	25,118	2,501	0	0	0	0
4203 EQUIPMENT/FURNITURE	51,455	66,112	68,875	62,364	103,340	53,025
4204 PERSONAL PROTECTIVE EQUIPMENT	3,481	12,096	18,000	19,069	18,000	18,000
4205 PHOTOCOPIER	27,040	27,619	27,660	20,710	32,640	32,640
4206 MATERIALS	91,035	125,312	124,740	61,574	122,800	122,500
4207 PARAMEDIC SUPPLIES	24,773	28,079	17,000	20,430	28,500	29,000
4208 NETWORK SUPPLIES/MATERIALS	10,218	2,171	6,250	2,262	6,250	6,250
4209 RADIO ACCESS	12,762	16,518	15,840	6,380	13,200	13,200
4210 POSTAGE	14,616	12,569	18,100	8,837	15,550	15,550
4211 PARAMEDIC EQUIPMENT MAINTENANCE	4,912	0	7,500	7,139	7,500	7,500
4219 FIRE DEPARTMENT EQUIPMENT/SUPPLIES	0	0	3,500	0	33,500	3,500
4220 FUEL	201,129	215,887	207,450	133,750	226,100	234,330
4221 FUEL TANK MAINTENANCE/INSPECTION	1,583	2,113	4,340	1,540	6,715	4,340
4222 GENERATOR PERMITS/MAINT/INSP	3,892	9,086	11,055	2,638	17,055	17,055
4223 ICEMA PERMITS & INSP	3,200	3,200	3,200	0	3,200	3,200
4224 OVERHEAD DOOR/GATE MAINTENANCE	10,504	4,824	14,625	17,201	15,415	15,415
4235 PHYSICALS/TESTING	2,120	1,353	5,740	1,626	2,740	2,740
4236 LIVESCAN SERVICE FEE	448	800	1,445	544	945	945
4240 VEHICLE MAINTENANCE	260,000	222,802	246,200	111,920	208,020	200,520
4242 ANNUAL LADDER TESTING	4,905	2,601	2,000	3,137	3,500	3,500
4243 SCBA FLOW TESTING/HYDRO TESTING	6,944	7,592	5,600	76	5,600	5,600

***Grand Totals** [Continued]*

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4244 FIRE EXTING/FIRE SPRINKLER TESTING	0	0	2,000	0	2,000	2,000
4245 EQUIPMENT MAINTENANCE	16,493	33,197	98,360	31,051	31,950	32,700
4247 PARKS MAINTENANCE	35	0	0	185	0	0
4248 EQUIPMENT RENTAL/LEASE	2,320	3,144	5,100	1,740	5,000	5,100
4249 UNIFORMS	5,636	6,040	7,675	3,957	7,425	8,050
4250 SPECIAL DEPARTMENT SUPPLIES	7,198	8,874	16,050	13,142	15,400	15,500
4251 ADA COMPLIANCE	0	0	2,000	0	2,000	2,000
4255 SOFTWARE SUPPORT	168,902	234,530	149,300	69,309	226,900	195,725
4260 DISASTER SUPPLIES	648	367	2,000	42,475	2,500	2,500
4300 ADVERTISING	34,614	19,964	36,000	22,617	35,575	36,575
4310 DUES & SUBSCRIPTIONS	51,103	54,257	52,805	66,908	57,695	59,950
4320 TRAVEL & CONFERENCE	10,546	12,055	27,950	9,421	33,000	32,400
4330 TRAINING	7,967	8,862	17,010	8,218	18,065	17,890
4332 MILEAGE REIMBURSEMENT	70	299	1,950	769	1,600	1,600
4335 ELECTIONS	71	605	35,000	17,073	1,000	35,000
4336 COMMUNITY EVENTS	34,240	27,664	39,250	18,536	41,100	41,900
4337 SPECIAL EVENTS	0	1,962	3,500	3,425	4,200	4,200
4344 VOUCHER/REBATE PROGRAM	1,100	650	500	250	500	500
4345 NOTICE OF DETERMINATION	3,564	300	2,700	3,267	3,500	3,500
4346 LAFCO FEES	4,127	4,094	8,000	4,403	6,000	7,000
4347 GRAFFITI REWARD PROGRAM	0	0	250	0	250	250
4348 CDBG PROGRAMS	51,470	52,562	65,000	41,942	65,000	65,000
4349 GRANT PROGRAMS	250,006	52,295	27,500	1,271,951	26,500	26,500
4351 EMERGENCY INCIDENTS	0	955	500	0	202,000	202,000
4353 CDBG CV PROGRAMS	51,789	22,370	0	35,565	0	0
4355 CLAIMS PAYABLE INCREASE	0	2,000	5,000	0	5,000	5,000
4360 INSURANCE PREMIUMS	480,171	514,858	538,450	615,763	649,000	668,500
4370 INSURANCE CLAIMS	6,109	370	35,000	1,922	35,000	35,000
4390 INSURANCE LEGAL	0	9,488	60,000	17,693	60,000	60,000
4400 MISCELLANEOUS	285	236	1,205	1,059	1,200	1,205
4450 RELEASE/USE OF FEE	0	63,237	0	0	0	0
4504 CONTRACT SERVICES-JANITORIAL SERVICES	76,284	79,733	86,900	59,792	89,195	93,635
4505 CONTRACT SERVICES-SALES TAX	1,800	1,800	2,000	900	2,000	2,000
4506 CONTRACT SERVICES-SB CO RECORD	7,445	1,078	5,500	737	5,000	5,500
4510 CONTRACT SERVICES-AUDITOR	42,195	44,995	50,200	34,695	49,325	52,550
4513 CONTRACT SERVICES-SB 90	2,400	2,800	2,800	0	2,600	2,800

***Grand Totals** [Continued]*

Title/Object	*2023 Actuals*	*2024 Actuals*	*2025 Adopted Budget*	*2025 Actuals*	*2026 Finance Subcomm*	*2027 Finance Subcomm*
4515 CONTRACT SERVICES-COLLECTIONS	591	1,285	1,450	110	1,400	1,450
4516 CONTRACT SERVICES-CITATIONS	515	1,150	2,000	600	2,000	2,000
4517 CONTRACT SERVICES-DMV	78	301	650	150	625	650
4520 CONTRACT SERVICES-ATTORNEY	176,302	194,446	191,240	102,130	199,450	194,460
4525 CONTRACT SERVICES-AFTERSCHOOL PROGR	0	0	45,000	0	45,000	45,000
4526 CONTRACT SERVICES-YMCA	519,720	498,302	526,250	298,228	513,750	526,250
4530 CONTRACT SERVICES-CROSS GUARD	63,287	68,634	70,000	47,481	74,805	85,000
4533 CONTRACT SERVICES-SOFTWARE SUBSCRIPT	27,907	92,343	139,935	94,483	100,570	87,985
4534 CONTRACT SERVICES-GIS	33,432	0	7,000	0	53,000	7,000
4535 CONTRACT SERVICES-PERSONNEL	14,865	8,279	500	0	0	0
4537 CONTRACT SERVICES-E A P	1,575	760	6,000	770	0	0
4538 CONTRACT SERVICES-CODE ENFORCE	98,053	0	0	0	0	0
4540 CONTRACT SERVICES-BLDG INSP	450,861	435,920	453,410	405,866	562,200	562,200
4542 CONTRACT SERVICES-SMIP	11,361	7,091	3,100	16,069	6,000	3,100
4543 CONTRACT SERVICES-BSAR FUND	3,706	3,514	2,000	3,344	4,000	2,000
4545 CONTRACT SERVICES-WEED ABATEMENT	30,196	35,346	49,000	5,150	47,000	49,000
4547 CONTRACT SERVICES-ARCH LANDSCP	49,896	57,744	35,000	28,253	45,000	35,000
4550 CONTRACT SERVICES-ENGINEERING	132,296	158,289	209,750	81,148	260,500	235,480
4551 CONTRACT SERVICES-ENG PROJECTS	304,983	319,525	418,000	173,785	456,000	501,600
4553 CONTRACT SERVICES-U S A	13,768	16,367	13,845	8,177	14,845	14,845
4554 CONTRACT SERVICES-CONSULTANT	52,913	114,687	66,075	39,470	70,425	68,740
4556 CONTRACT SERVICES-DEMOLITION	50,181	0	0	0	0	0
4557 CONTRACT SERVICES-BOARD/SECURE	1,580	8,884	2,000	6,630	5,000	2,000
4558 CONTRACT SERVICES-APPRAISAL	0	0	1,000	0	500	500
4560 CONTRACT SERVICES-SHERIFF	12,142,067	12,898,541	13,751,610	7,699,328	14,318,660	15,330,250
4561 CONTRACT SERVICES-SHERIFF RES	390	290	1,000	198	1,000	1,000
4563 CONTRACT SERVICES-WE TIP	3,296	3,296	3,500	3,296	3,500	3,500
4564 CONTRACT SERVICES-CAL ID	64,971	66,724	68,750	66,061	66,725	68,750
4565 CONTRACT SERVICES-ANIMAL CTRL	460,875	490,529	504,545	222,597	520,405	536,020
4566 CONTRACT SERVICES-CITIZEN PATR	190	437	1,000	770	1,000	1,000
4567 CONTRACT SERVICES-PARAMEDIC	1,875,721	1,736,313	2,690,855	881,779	2,970,915	3,145,190
4568 CONTRACT SERVICES-FIRE SERVICE	43,532	51,484	52,000	0	52,000	52,000
4569 CONTRACT SERVICES-FIRE DEPT	3,597,024	3,548,649	4,825,090	1,814,409	4,389,375	4,966,805
4570 CONTRACT SERVICES-STREET MAINT	49,197	118,577	92,000	31,946	162,000	140,000
4571 CONTRACT SERVICES-SHERIFF EXPL	0	0	1,000	0	1,000	1,000
4572 CONTRACT SERVICES-VOLUNTEER FIREFIGHT	0	0	1,000	0	0	0

***Grand Totals** [Continued]*

Title/Object	2023 Actuals	2024 Actuals	2025 Adopted Budget	2025 Actuals	2026 Finance Subcomm	2027 Finance Subcomm
4573 CONTRACT SERVICES-FIRE EXPLORE	0	0	500	0	0	0
4574 CONTRACT SERVICES-MEDICAL DIRECTOR	14,500	14,500	10,000	0	14,500	14,500
4576 CONTRACT SERVICES-EMERG WORK	6,694	7,559	10,500	24,417	10,500	10,500
4578 CONTRACT SERVICES-STRIPING	24,363	24,088	32,800	0	47,800	32,800
4580 CONTRACT SERVICES-TRAFFIC SIG	271,562	302,622	250,000	179,848	385,000	385,000
4582 CONTRACT SERVICES-STUDIES	13,869	10,235	50,000	0	52,500	25,000
4585 CONTRACT SERVICES-LANDSCAPE MAINTENA	370,333	411,250	542,660	317,710	523,220	554,405
4587 CONTRACT SERVICES-ELEVATOR MAINTENAN	11,612	12,711	12,125	12,258	12,125	12,125
4588 CONTRACT SERVICES-HVAC MAINTENANCE	86,950	86,558	112,470	133,880	122,010	135,230
4589 CONTRACT SERVICES-PEST CONTROL	5,091	7,767	7,380	5,559	7,950	8,065
4591 CONTRACT SERVICES-SIDEWALK REPAIR	37,739	61,679	65,000	55,415	75,000	75,000
4592 CONTRACT SERVICES-TRAILS MAINTENANCE	3,894	1,110	26,440	0	25,000	20,000
4596 CONTRACT SERVICES-E H S	54,989	54,139	64,000	54,568	65,200	67,400
4605 CONTRACT SERVICES-CONSERV PLAN	15,522	4,625	0	725	18,000	18,000
4611 CONTRACT SERVICES-LMI HOUSING	27,413	5,965	30,000	10,195	25,000	15,000
4621 CONTRACT SERVICES-COST ALLOCATION STU	0	0	0	10,048	0	22,000
4622 CONTRACT SERVICES-NYL 125 PLAN	485	485	515	0	0	0
4623 CONTRACT SERVICES-WEBSITE	4,568	4,796	5,040	5,036	10,100	5,100
4625 CONTRACT SERVICES-CODIFICATION	2,878	1,371	5,500	423	5,500	5,500
4626 CONTRACT SERVICES-RECORDS MGMT	18,451	20,330	22,750	15,787	11,200	2,500
4627 CONTRACT SERVICES-NETWORK	24,696	65,185	61,800	73,233	114,000	102,000
4631 CONTRACT SERVICES-PRINTER MAINTENANCI	1,407	7,741	0	6,754	9,600	9,600
4662 CONTRACT SERVICES-HOUSE ELEM	22,455	0	0	0	0	0
4664 CONTRACT SERVICES-STREET LIGHT MAINT.	122,268	126,544	105,635	44,236	130,635	135,635
4665 CONTRACT SERVICES-STORM DRAIN	64,747	129,012	200,000	147,068	195,600	228,000
4666 CONTRACT SERVICES-STRM DRN MNT	16,532	20,074	29,000	69,538	87,300	88,380
4667 CONTRACT SERVICES-GRAFFITI	0	0	25,000	0	25,000	25,000
4680 CONTRACT SERVICES-TREE TRIM	92,684	97,813	100,875	83,144	103,750	106,790
5100 PRINCIPAL	2,091,434	2,181,874	2,281,280	946,278	2,345,895	2,422,830
5200 INTEREST	1,568,072	1,475,349	1,374,460	741,172	1,262,990	1,147,240
6020 LAND IMPROVEMENTS	139,700	212,006	0	0	0	0
6030 BUILDING	74,163	467,672	0	0	0	500,000
6040 EQUIPMENT	85,002	227,291	35,000	0	530,495	120,000
6060 VEHICLES	142,515	403,323	0	95,536	95,000	200,000
6070 SOFTWARE	0	0	0	0	400,000	259,065
6530 STREET/SIDEWALK CONSTRUCTION	1,764,397	258,164	17,000	14,021	34,395	36,460

***Grand Totals** [Continued]*

Title/Object	*2023 Actuals*	*2024 Actuals*	*2025 Adopted Budget*	*2025 Actuals*	*2026 Finance Subcomm*	*2027 Finance Subcomm*
6545 SIDEWALK REPAIRS	175,229	132,500	565,000	58,587	500,000	0
6550 TRAFFIC IMPROVEMENTS	5,333,674	6,461,053	14,192,000	1,497,211	0	460,000
6600 STORM DRAIN PROJECTS	53,893	105,271	645,000	48,068	0	0
6803 FACILITIES CONSTRUCTION	0	0	0	0	155,000	0
6813 BRIDGE CONSTRUCTION	2,366,148	688,758	3,947,000	334,161	0	0
6816 TRAILS CONSTRUCTION	60,340	33,256	1,064,000	5,306	0	0
Grand Totals	52,973,873	52,534,396	69,211,475	28,414,865	53,909,590	56,499,595

Business Item No. 3

STAFF REPORT

TO THE FINANCE SUBCOMMITTEE

DATE: April 8, 2025

FROM: Carlos Zamano, City Manager

REVIEWED BY: Lawrence A. Mainez, Community Development Director

PREPARED BY: Kim Stater, Assistant Community Development Director

SUBJECT: Feasibility of reinstituting the Single Family Rehabilitation Grant Program (Grant Program) to address residential property damage in the 'East Highlands Village' resulting from the February 2025 rainstorm and mud and debris flow.

RECOMMENDATION: Staff recommends the Subcommittee consider reinstitution of the Grant Program and make a recommendation to the Housing Authority as appropriate.

FISCAL IMPACT: The fiscal impact will vary based on the parameters of the Program as determined by the Housing Authority. Grant funds and staff time would be borne by the Low and Moderate Income (LMI) Housing Fund. Additional details follow below.

PUBLIC NOTICE: The agenda for this item was posted at the three locations per Resolution No. 2011-047 and on the City's website.

BACKGROUND: This item is proposed by staff in response to the February 13-14, 2025, flooding and debris flow event. Staff recommends the Subcommittee consider reviving a program similar to the Former Redevelopment Agency's / Low-Moderate Income (RDA/LMI) Single Family Rehabilitation Grant Program. The Grant Program could provide funding to residential properties in the East Highlands Village for the purposes of conducting mud-outs and repairing property damage related to the mud and debris flow.

The Grant Program originated in the late 1990s and was originally offered in the Ward/Cunningham Neighborhood within in the City's Redevelopment Project Area. It continued until the dissolution of the Redevelopment Agency in 2012. Subsequently, the assets of the Agency, including the "7000" Budget fund were transferred to the City's

Approved _____ Motion _____ Second _____ Agenda Item No. _____

Denied _____ Ayes _____

Continued _____ Noes _____ File No. _____

Tabled _____ Abstain _____

Absent _____

_____ _____

City Clerk City Manager

Housing Authority. This Fund receives the majority of its revenue from an agreement with Housing Ventures 1, in the amount of $120,000 annually. This Fund is used for the ongoing expenditures of the Housing Authority, its staff, and projects including the future construction of a senior housing development at 7433 Central Avenue in coordination with Wakeland Housing and Development Corporation (Disposition and Development Affordable Housing Agreement approved on May 9, 2023).

The current Housing Authority Fund (070-7000) balance is approximately $4.6M. After consideration of ongoing annual costs of approximately $260,000 (FY 2024-2025 Budget), and $3,363,500 committed to the Wakeland Communities to help fund the affordable senior housing project on Central Avenue, there is approximately $976,500 available for other qualified projects such as the proposed Grant/Loan Program.

It is worth noting that staff is also exploring allocating a portion of these available funds to Wakeland to help offset the significant increases in labor and material cost since the DDA was approved in 2023. This adjustment in Wakeland funding would require City Council / Housing Authority approval.

If the Housing Authority so chose, a portion of these funds could be allocated to individual grants in the East Highlands Village, similar to the City's response of the 2010 flooding event. Traditionally, RDA/LMI funds are made available to property owners with damaged homes who reside in their house and income qualify within the US Department of Housing and Urban Development (HUD) criteria. The grant is structured to be forgiven over five (5) years, amortized with 0% interest.

Here is an excerpt from HUD guidelines that demonstrates the maximum eligible income for a family:

Income Level	*1 person household*	*2 person household*	*3 person household*	*4 person household*	*5 person household*	*6 person household*	*7 person household*	*8 person household*
Moderate	$81,900	$93,600	$105,300	$117,000	$126,350	$135,700	$145,100	$154,450

In 2010, there were additional concessions made to fund rental properties, families earning above the established income criteria, and structures outside the mud flow, but within the East Highland Village. These grants were funded with RDA capital funds (commonly referred to as the "80% funds"), not LMI (commonly referred to as the "20% funds").

During the Subcommittee Meeting, staff can present an overview of damaged structures and update of restoration performed to date. As of the date of this staff report, there were 16 homes which had mud flow onto their property. Six (6) of these had mud intrusion into an accessory structure such as a garage or carport, and 1 had mud intrusion into the main residence. Mud-outs and restoration for individual properties can be estimated to be between $100 and $30,000. Prevailing wage would apply to non-LMI applicants (California Health and Safety Code Section 37912).

ANALYSIS: If the Subcommittee wishes to proceed with a recommendation to the Housing Authority to fund a Grant Program, staff requests direction on the following:

1) Should the grant be limited to the homes affected by mud intrusion or should it be available to all residences within the Village?

2) Should the grants be limited to storm damage restoration or allow other work to the property (ie. roofing, painting, interior improvements)?

3) Should there be an overall funding cap per property? In 2012 it was $25,000.

4) Should the grant structure continue to be a 5-year forgivable loan, amortized and due upon sale if prior to the 5th anniversary?

5) Should there be consideration for rental units or homeowners who exceed the established LMI income (over 120% of median income)? If so, staff can recommend other fund sources such as the RDA Fund Acct No. 010-3830.

6) Should work that was already completed by the homeowner be reimbursed if they can provide sufficient receipts/back up?

7) Should vacant lots be eligible to receiving funding for a mud-out?

Attachments: A. Map of damaged homes
B. Photos of damaged homes

Attachment 'A'
Map of damaged homes



Yellow Tag Issued

Significant Mud on lots

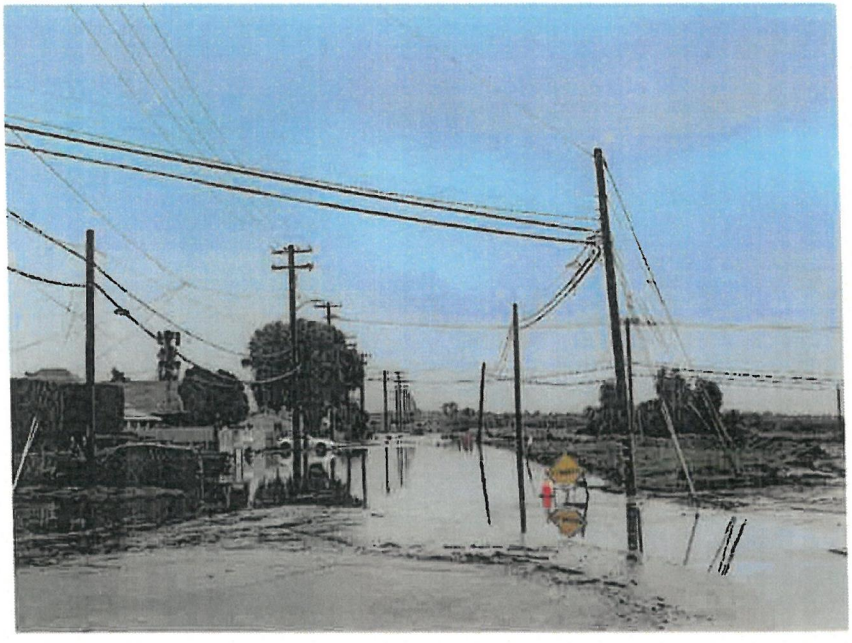
Mud on lots

Accessory structure (garage/carport/shed) with Mud or water settled against underneath or inside.

Initial damage assessment

Attachment ‘B’
Photos of damaged homes

Photos taken immediately following flooding



Church Avenue, looking south from Old Greenspot Road

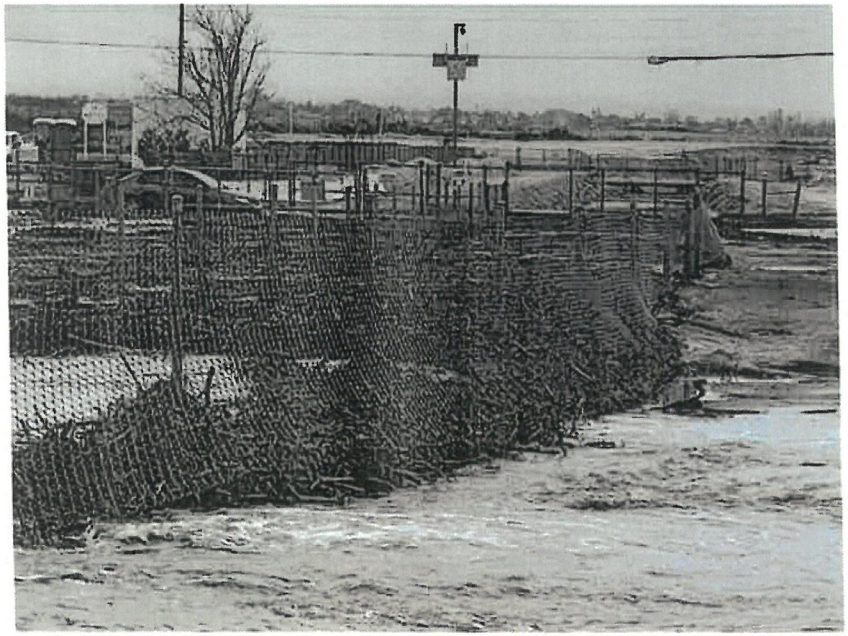




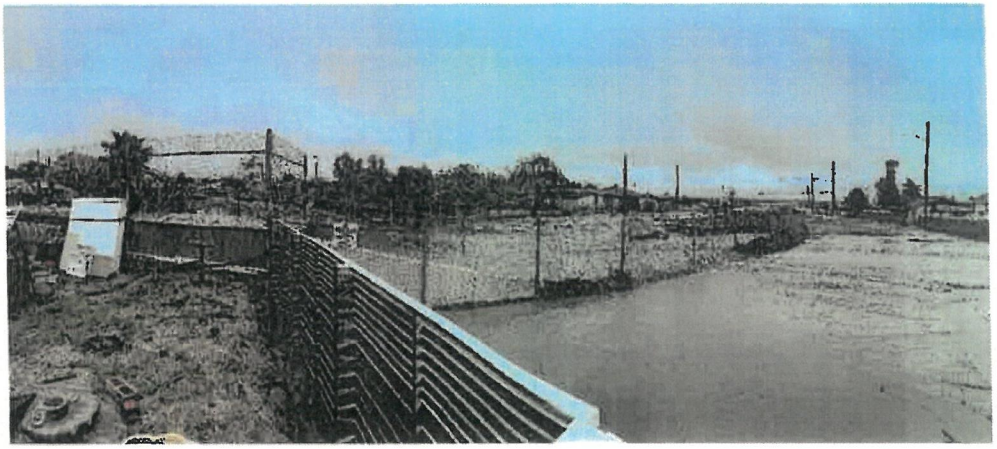
7966 Ypsilantha Street



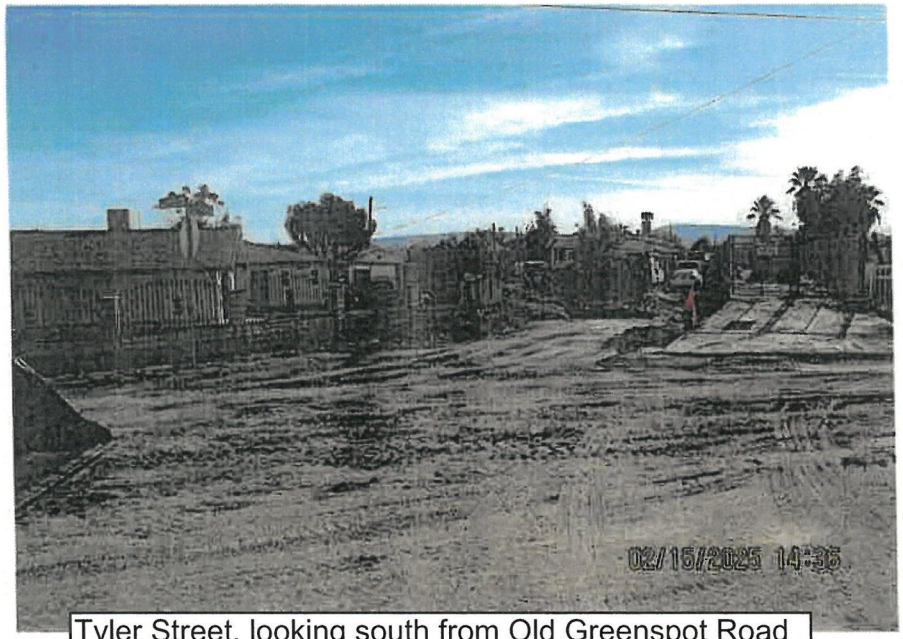
Ypsilantha Street, looking north from Merris Street



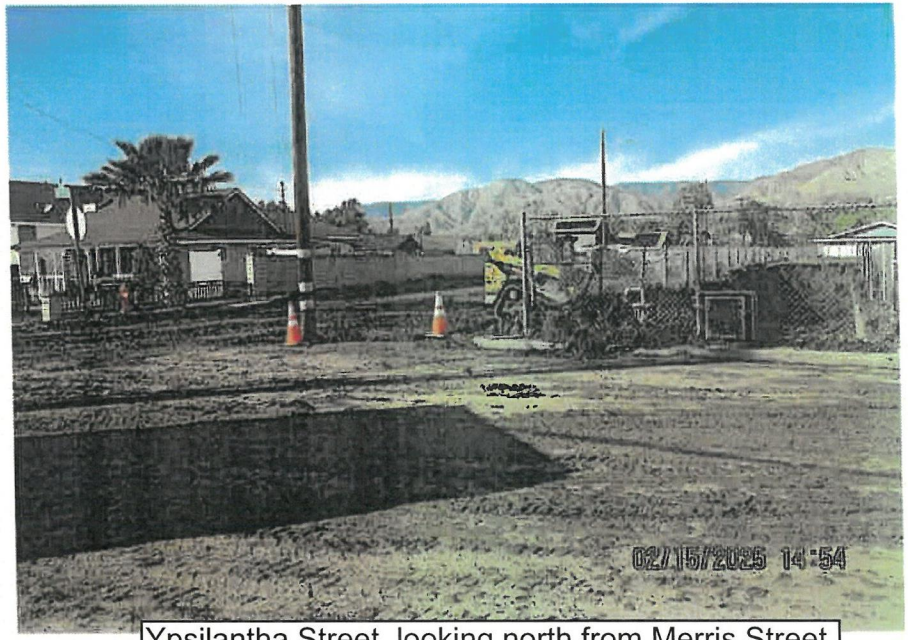
Bledsoe Creek / Gulch Flood Control Channel







Tyler Street, looking south from Old Greenspot Road



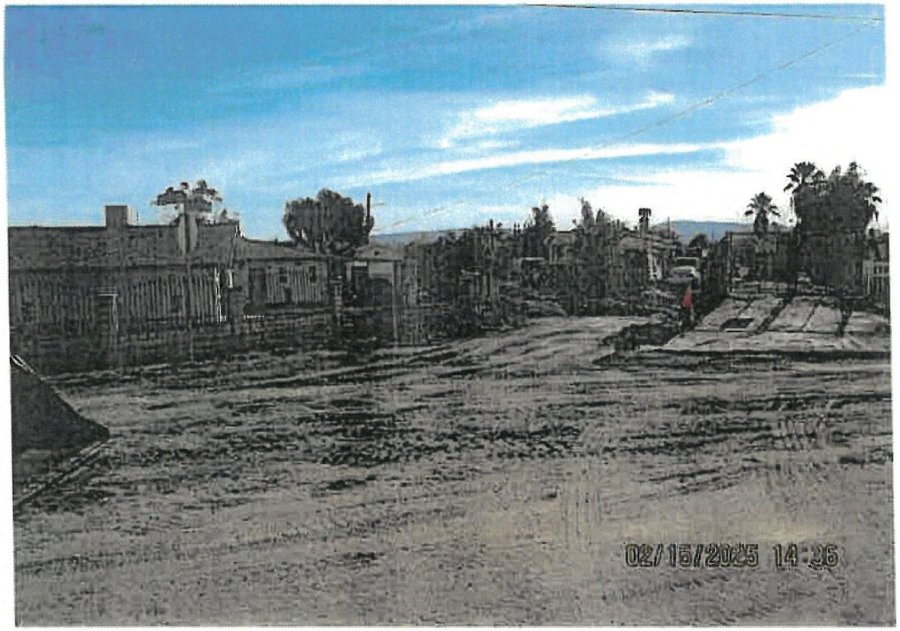
Ypsilantha Street, looking north from Merris Street



Old Greenspot Road, looking west



Tyler Street, looking south from Old Greenspot Road


02/15/2025 14:26


02/15/2025 14:54


ROAD
CLOSED
02/15/2025 14:35


02/15/2025 14:37





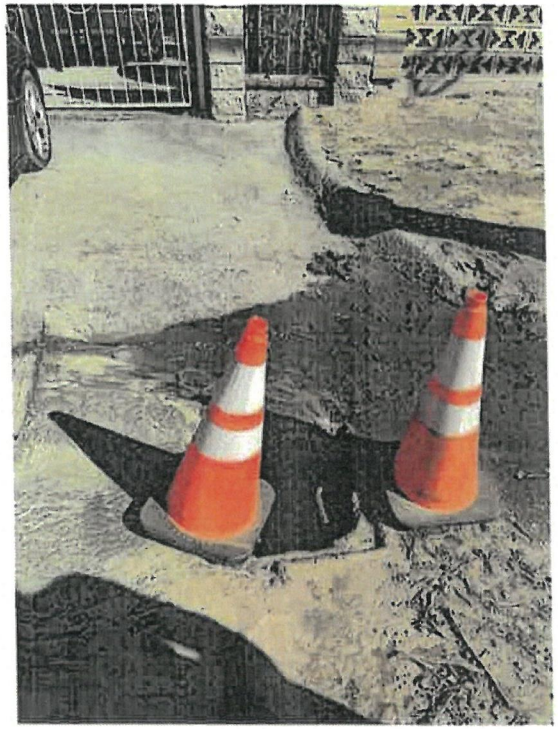
Elder Gulch Flood Control Channel

Photos taken

2 weeks after flooding



7953 Church Ave



7953 Church Ave



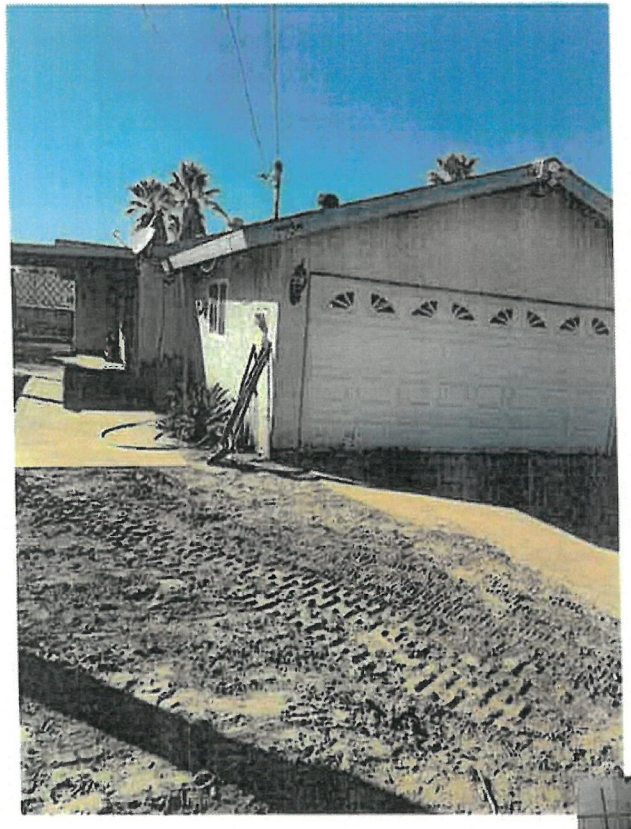
Church Avenue, midblock, looking northwest

7975 Church Avenue

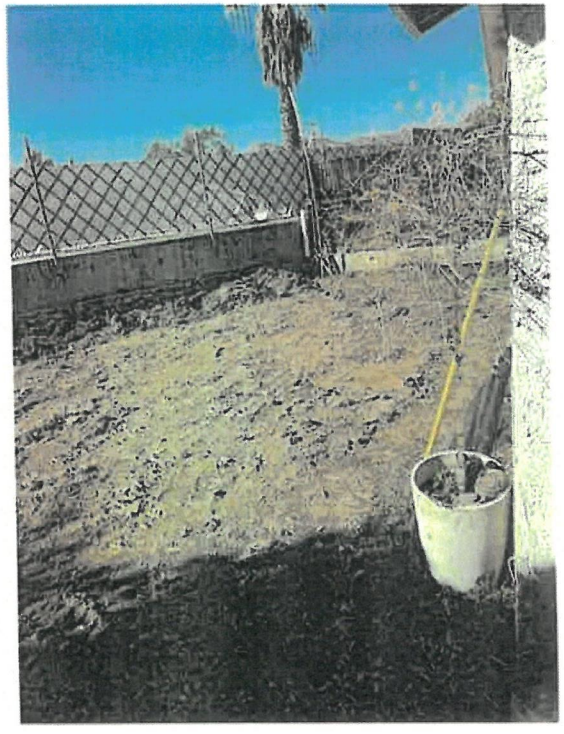






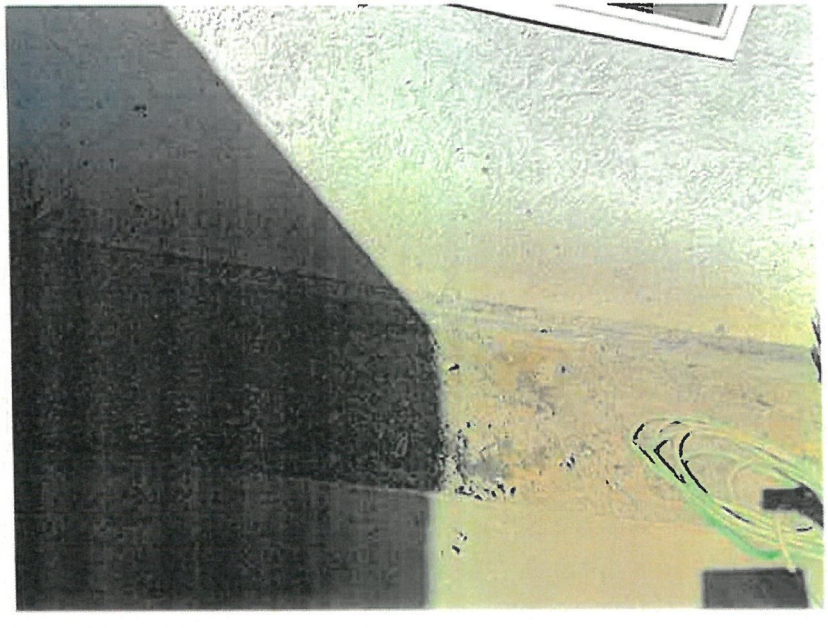






7936 Tyler Street











7936 Tyler Street