

CITY OF SEBASTOPOL

FISCAL YEAR 2025 - 2026 BUDGET



GENERAL FUND FY25-26 PROPOSED BUDGET							
Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
OPERATING REVENUE							
Property Tax	3,443,916	3,620,000	3,620,000	3,587,502	3,623,270	3,270	0.1%
Real Property Transfer Tax	36,506	40,000	40,000	52,000	50,000	10,000	25.0%
Sales Taxes	4,626,788	4,563,925	4,563,925	4,994,600	5,562,700	998,775	21.9%
User Taxes	871,287	887,175	887,175	887,975	963,800	76,625	8.6%
Transient Occupancy Tax	519,452	519,000	519,000	519,000	534,500	15,500	3.0%
Franchise Fees	489,591	502,250	502,250	500,225	530,000	27,750	5.5%
Licenses & Permits	498,057	1,442,500	1,442,500	1,089,500	1,244,000	(198,500)	-13.8%
Fines & Special Assessments	70,560	66,700	66,700	73,485	77,300	10,600	15.9%
Intergovernmental Revenues	438,560	22,890	22,890	27,690	120,200	97,310	425.1%
Interest & Rents	159,790	132,250	132,250	132,150	157,450	25,200	19.1%
Charges for Services	158,110	136,800	136,800	164,300	162,300	25,500	18.6%
Miscellaneous Revenue	89,505	183,225	258,225	409,640	110,790	(147,435)	-57.1%
Cost Allocation Plan	2,476,141	1,761,797	1,761,797	1,761,797	1,796,323	34,526	2.0%
Transfers In	102,000	425,951	187,900	163,614	289,992	102,092	54.3%
TOTAL REVENUES	13,980,263	14,304,463	14,141,412	14,363,478	15,222,625	1,081,213	7.6%
OPERATING EXPENDITURE - By Department							
10 - City Council	202,385	198,625	200,125	191,689	208,914	8,789	4.4%
11 - City Manager	518,664	698,885	773,885	949,680	621,282	(152,603)	-19.7%
12 - City Attorney	759,058	647,900	647,900	647,900	643,750	(4,150)	-0.6%
13 - City Clerk	366,405	430,771	477,471	459,251	470,818	(6,653)	-1.4%
14 - Administrative Services (Finance)	1,314,441	1,436,923	1,447,765	1,408,677	1,449,416	1,651	0.1%
21 - Community Development	532,564	616,426	625,301	640,630	799,931	174,630	27.9%
22 - Building	214,977	302,220	305,036	297,001	367,909	62,873	20.6%
31 - Fire & Prevention	1,230,393	1,535,910	1,538,726	1,393,410	1,237,640	(301,086)	-19.6%
32 - Police	4,995,733	5,366,488	5,530,162	5,274,987	5,751,682	221,520	4.0%
40 - Senior Center	72,703	41,038	41,314	26,788	52,650	11,336	27.4%
41 - Public Works Engineering	2,154,659	2,322,099	2,349,901	2,353,716	2,488,826	138,925	5.9%
42 - PW-Community Center	279,473	169,724	170,834	159,496	158,202	(12,632)	-7.4%
43 - PW-Ives Pool	249,957	297,301	298,829	228,707	225,761	(73,068)	-24.5%
00 - Non Departmental	210,838	191,645	191,645	116,200	146,940	(44,705)	-23.3%
Debt Service Payments	300,407	446,094	208,043	208,043	222,797	14,754	7.1%
Transfers Out	864,763	300,000	300,000	300,000	375,000	75,000	25.0%
TOTAL EXPENDITURES	14,267,418	15,002,049	15,106,937	14,656,175	15,221,518	114,581	0.8%
Net General Fund Surplus/(Deficit)	(287,155)	(697,586)	(965,525)	(292,698)	1,107		
Beginning Unassigned Fund Balance	5,808,703	4,392,756	4,392,756	4,392,756	4,100,059		
Ending Unassigned Fund Balance	4,392,756	3,695,170	3,427,231	4,100,059	4,101,166		
RESERVE							
Policy Reserve Level (Minimum-15%)	2,140,113	2,250,307	2,266,041	2,198,426	2,283,228		
Actual Reserve Level	30.8%	24.6%	22.7%	28.0%	26.9%		
Policy Reserve Level (Goal-20%)	2,853,484	3,000,410	3,021,387	2,931,235	3,044,304		
Actual Reserve Level	30.8%	24.6%	22.7%	28.0%	26.9%		


GENERAL FUND REVENUES DETAILED FY25-26 PROPOSED BUDGET

Revenue Categories	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
3000 - Property Tax Secured / Unsecured	2,487,900	2,595,000	2,595,000	2,595,000	2,610,920	15,920	0.6%
3002 - Real Property Transfer Tax	36,506	40,000	40,000	52,000	50,000	10,000	25.0%
3004 - Property Tax in Lieu of VLF	956,016	1,025,000	1,025,000	992,502	1,012,350	-12,650	-1.2%
Property Tax	3,480,422	3,660,000	3,660,000	3,639,502	3,673,270	13,270	0.4%
3010 - Sales Tax-Bradley Burn	2,199,730	2,173,000	2,173,000	2,233,000	2,212,000	39,000	1.8%
3011 - Sales Tax-1/4 cent (T)	770,928	760,000	760,000	761,000	772,000	12,000	1.6%
3012 - Sales Tax-1/2 cent (Q)	1,550,631	1,520,125	1,520,125	1,522,000	1,503,000	-17,125	-1.1%
3018 - Sales Tax-1/2 cent (U)	-0	-0	-0	375,000	973,000	973,000	0.0%
3014 - Sales Tax-Prop 172	105,500	110,800	110,800	103,600	102,700	-8,100	-7.3%
Sales Taxes	4,626,788	4,563,925	4,563,925	4,994,600	5,562,700	998,775	21.9%
3020 - Transient Occupancy Tax	519,452	519,000	519,000	519,000	534,500	15,500	3.0%
						-0	0.0%
3050 - Garbage Franchise	296,817	301,350	301,350	301,350	330,000	28,650	9.5%
3051 - PG&E Franchise	121,383	124,025	124,025	122,000	125,000	975	0.8%
3052 - Cable TV Franchise	71,390	76,875	76,875	76,875	75,000	-1,875	-2.4%
Franchise Fees	489,591	502,250	502,250	500,225	530,000	27,750	5.5%
3055 - Vehicle in lieu Tax	9,291	10,000	10,000	11,800	12,500	2,500	25.0%
3056 - UUT PG&E	429,651	428,600	428,600	428,600	475,000	46,400	10.8%
3057 - UUT Sonoma Clean Power	128,152	135,300	135,300	135,300	150,000	14,700	10.9%
3058 - UUT Garbage	96,555	98,400	98,400	98,400	108,200	9,800	10.0%
3059 - UUT Cable	72,492	76,875	76,875	76,875	77,000	125	0.2%
3060 - UUT Misc	135,059	136,500	136,500	136,500	140,600	4,100	3.0%
3061 - UUT (AB-1717)	88	1,500	1,500	500	500	-1,000	-66.7%
User Taxes	871,287	887,175	887,175	887,975	963,800	76,625	8.6%
3101 - Business License	142,770	140,000	140,000	140,000	140,000	-0	0.0%
3102 - Business License-Late Fees	6,388	2,500	2,500	4,500	4,000	1,500	60.0%
3103 - Building Permits	348,900	1,300,000	1,300,000	945,000	1,100,000	-200,000	-15.4%
3104 - Pet Shelter Release Fee	-0	-0	-0	-0	-0	-0	0.0%
Licenses & Permits	498,057	1,442,500	1,442,500	1,089,500	1,244,000	-198,500	-13.8%
3105 - Vehicle/ Criminal Code Fines	13,906	13,700	13,700	13,700	12,500	-1,200	-8.8%
3106 - Parking Fines	20,760	18,000	18,000	18,000	18,000	-0	0.0%
3107 - RBS Training Fees	11,600	12,000	12,000	14,200	14,800	2,800	23.3%
3110 - Business License - DSA 70% \$1	5,415	5,000	5,000	5,000	5,500	500	10.0%
3202 - State Mandated Cost Reimb	18,880	18,000	18,000	22,585	26,500	8,500	47.2%
Fines & Special Assessments	70,560	66,700	66,700	73,485	77,300	10,600	15.9%
3203 - POST Reimb	2,703	2,700	2,700	-0	-0	-2,700	-100.0%
3204 - Casino Mitigation	24,224	20,190	20,190	20,190	20,200	10	0.0%
3206 - County Grant	60,000	-0	-0	-0	-0	-0	0.0%
3207 - State Grant	351,632	-0	-0	7,500	100,000	100,000	0.0%
3209 - Federal Grant	-0	-0	-0	-0	-0	-0	0.0%
Intergovernmental Revenues	438,560	22,890	22,890	27,690	120,200	97,310	425.1%

GENERAL FUND REVENUES DETAILED FY25-26 PROPOSED BUDGET

Revenue Categories	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
3300 - Interest Income	97,452	77,000	77,000	75,000	100,000	23,000	29.9%
3301 - Cell Tower Lease Rental	43,760	43,000	43,000	43,000	44,300	1,300	3.0%
3302 - City Property Rental - Little League	2,683	2,300	2,300	3,700	3,150	850	37.0%
3304 - City Property Rental - Parking Space	420	500	500	500	500	-0	0.0%
3305 - City Property Rental - Palm Ave	2,500	2,250	2,250	2,750	2,500	250	11.1%
3401 - Plaza and Special Event Fees	12,975	7,200	7,200	7,200	7,000	-200	-2.8%
Interest & Rents	159,790	132,250	132,250	132,150	157,450	25,200	19.1%
3404 - Credit Card Transaction Fee	1,991	1,000	1,000	2,000	2,000	1,000	100.0%
3405 - Finance Fee	6,902	5,000	5,000	6,000	7,000	2,000	40.0%
3425 - Fire Dept Fees	45,248	40,000	40,000	47,000	40,000	-0	0.0%
3426 - Planning Fees	26,457	21,000	21,000	35,000	38,000	17,000	81.0%
3427 - Special Projects Plans/Specs	-0	-0	-0	-0	-0	-0	0.0%
3428 - GIS Fees	-0	-0	-0	-0	-0	-0	0.0%
3441 - Encroachment Permits Fee	38,128	30,000	30,000	30,000	30,000	-0	0.0%
3442 - Grading Permit Fee	2,122	1,000	1,000	1,000	2,000	1,000	100.0%
3445 - Public Works Services	9,965	7,500	7,500	2,000	7,500	-0	0.0%
3502 - Police Services	17,154	18,000	18,000	20,000	18,000	-0	0.0%
3504 - Impounded Vehicle Release Fee	2,070	1,800	1,800	1,800	1,800	-0	0.0%
3505 - Police Reports Copy Fee	5,405	4,000	4,000	4,000	2,000	-2,000	-50.0%
3507 - Police OT Reimbursement	2,668	7,500	7,500	7,500	6,000	-1,500	-20.0%
3615 - Solar Payback	-0	-0	-0	8,000	8,000	8,000	0.0%
Charges for Services	158,110	136,800	136,800	164,300	162,300	25,500	18.6%
3801 - Sales of Surplus Equipment	-0	10,000	10,000	1,000	-0	-10,000	-100.0%
3804 - Insurance Claims	450	500	500	9,240	500	-0	0.0%
3805 - Miscellaneous Income	9,151	100	100	1,000	500	400	400.0%
3806 - Donations & Contributions	500	500	75,500	300,500	500	-75,000	-99.3%
3807 - Rebates	15,393	14,000	14,000	15,000	15,300	1,300	9.3%
3810 - Pool Expense Reimbursement	64,011	158,125	158,125	82,900	93,990	-64,135	-40.6%
Miscellaneous Revenue	89,505	183,225	258,225	409,640	110,790	-147,435	-57.1%
3998 - Cost Allocation Plan	2,476,141	1,761,797	1,761,797	1,761,797	1,796,323	34,526	2.0%
3999 - Transfers In	102,000	425,951	187,900	163,614	289,992	102,092	54.3%
Total Revenue	13,980,263	14,304,463	14,141,412	14,363,478	15,222,625	1,081,213	7.6%

GENERAL FUND							
FY25-26 PROPOSED TRANSFERS SCHEDULE							
Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
TRANSFERS IN/(OUT)							
Transfer in							
From Building, Facilities & Infra Reserve (Fund 103)	-	41,400	41,400	39,114	-	(41,400)	-100.0%
From Equipment, Technology & Vehicle Reserve (Fund 104)	-	-	-	-	28,992	28,992	0.0%
From Tree Replacement (Fund 120)	-	-	-	-	4,000	4,000	0.0%
From Permit Technology Fund (Fund 122)	-	-	-	-	500	500	0.0%
From Vehicle Abatement (Fund 125)	2,000	4,500	4,500	4,500	15,000	10,500	233.3%
From Measure M Parks (Fund 202)	-	-	-	-	65,000	65,000	0.0%
From Inclusionary Housing (Fund 205)	-	22,000	22,000	-	-	(22,000)	-100.0%
From Police Grant (Fund 209)	100,000	120,000	120,000	120,000	175,000	55,000	45.8%
From CDBG (Fund 206)	-	-	-	-	1,500	1,500	0.0%
From Measure H (Fund 248)	-	238,051	-	-	-	-	0.0%
3999 - Transfers In	102,000	425,951	187,900	163,614	289,992	102,092	54.3%
Transfer out							
To Retirement Fund		-	-	-	-	-	0.0%
To Police Endowment Fund	(226,982)	-	-	-	-	-	0.0%
To Sewer Fund		-	-	-	-	-	0.0%
To Capital Project Fund	(637,781)	-	-	-	-	-	0.0%
To Building, Facilities & Infra Reserve (Fund 103)		(150,000)	(150,000)	(150,000)	(375,000)	(225,000)	150.0%
To Equipment, Technology & Vehicle (Fund 104)		(150,000)	(150,000)	(150,000)	-	150,000	-100.0%
4999 - Transfers Out	(864,763)	(300,000)	(300,000)	(300,000)	(375,000)	(75,000)	25.0%
TOTAL NET TRANSFERS	(762,763)	125,951	(112,100)	(136,387)	(85,008)		

BUILDINGS, FACILITIES & INFRASTRUCTURE RESERVE FUND							
							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Interest & Rents	33,032	50,000	50,000	55,000	50,000	-0	0.0%
Donations/Contributions	20,000	-0	-0	-0	-0	-0	0.0%
Transfers In		150,000	150,000	150,000	375,000	225,000	150.0%
TOTAL REVENUE	53,032	200,000	200,000	205,000	425,000	225,000	112.5%
OPERATING EXPENSES							
Contracted Services	-	41,400	41,400	39,114	-	41,400	-100.0%
Council Objectives	-	-	-	-	-	-0	0.0%
Transfers Out - Staff Support		30,000	30,000	20,820	-	-30,000	100.0%
Transfers Out - General Fund		-	-	-	210,000	210,000	0.0%
Capital Outlay	96,002	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	96,002	71,400	71,400	59,934	210,000	221,400	310.1%
NET BUDGETARY RESULT	(42,969)	128,600	128,600	145,067	215,000		
Addition/(Use) of Reserves	(42,969)	128,600	128,600	145,067	215,000		
Beginning Fund Balance (Estimated)	903,420	860,451	860,451	860,451	1,005,517		
Ending Fund Balance (Estimated)	860,451	989,051	989,051	1,005,517	1,220,517		


115		-	-	-	
ades	10,238	5,000	5,000	15,000	
	12,273	20,000	20,000	5,820	
dding ssment	2,249	5,000	5,000	-	
	215				
king	19,410	-	-	-	
ling					6
ergency ents					15
	96,002	71,400	71,400	59,934	21



EQUIPMENT, TECHNOLOGY & VEHICLES RESERVE FUND

DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Intergovernmental Revenues	32,216	-0	-0		-0	-0	0%
Interest & Rents	34,065	10,000	10,000	45,000	40,000	30,000	300%
Miscellaneous Revenue	-0	-0	-0	42,700	-0	-0	0%
Transfer in	-0	150,000	150,000	150,000	-0	-150,000	-100%
TOTAL REVENUE	66,281	160,000	160,000	237,700	40,000	-120,000	-75%
<u>OPERATING EXPENSES</u>							
Contracted Services	-	20,000	20,000	-	-	-20,000	-100%
Capital Outlay	340,000	-	-	-	180,000	180,000	0%
Transfers out	-	-	-	-	28,992	28,992	0%
TOTAL OPERATING EXPENSE	340,000	20,000	20,000	-	208,992	188,992	945%
NET BUDGETARY RESULT	(273,720)	140,000	140,000	237,700	(168,992)		
Addition/(Use) of Reserves	(273,720)	140,000	140,000	237,700	(168,992)		
Beginning Fund Balance (Estimated)	916,936	643,217	643,217	643,217	880,917		
Ending Fund Balance (Estimated)	643,217	783,217	783,217	880,917	711,925		

Detail-Equipment, Technology & Vehicles							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
4210 - Professional Contract Services							
00 - Non Departmental		20,000	20,000	-	-	(20,000)	-100.0%
Total 4210 - Professional Contract Services		20,000	20,000	-	-	(20,000)	-100.0%
5100 - Capital Out							
00 - Non Departmental		-	-	-	-	-	0.0%
31 - Fire Department	340,000	-	-	-	-	-	0.0%
32 - Police SUVs (2)		-	-	-	180,000	180,000	0.0%
Total 5100 - Capital Outlay		-	-	-	180,000	-	0.0%
4999 - Transfer Out							
00 - Debt service Principal (Tractor)	-	-	-	-	12,411	12,411	0.0%
00 - Debt service Interest (Tractor)	-	-	-	-	2,581	2,581	0.0%
1/4 Ton Pickup (shared)	-	-	-	-	14,000	14,000	0.0%
Total 4999 - Transfer Out	-	-	-	-	28,992	28,992	0.0%
TOTAL	340,000	20,000	20,000	-	237,984	217,984	1089.9%

PENSION AND OPEB FUND 105							
							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Interest & Rents	281,263	300,000	300,000	245,000	250,000	-50,000	-16.7%
Miscellaneous Revenue	-0	-0	-0	-0	-0	-0	0.0%
Transfers In	-0	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	281,263	300,000	300,000	245,000	250,000	-50,000	-16.7%
OPERATING EXPENSES							
Misc Services/Supplies	432	-	-	-	1,500	-1,500	0.00%
TOTAL OPERATING EXPENSE	432	-	-	-	1,500	-1,500	0.00%
NET BUDGETARY RESULT	280,831	300,000	300,000	245,000	248,500		
Addition/(Use) of Reserves	280,831	300,000	300,000	245,000	248,500		
Beginning Fund Balance (Estimated)	2,780,769	3,061,600	3,061,600	3,061,600	3,306,600		
Ending Fund Balance (Estimated)	3,061,600	3,361,600	3,361,600	3,306,600	3,555,100		

SUMMARY - CITY COUNCIL							
EXPENSE	2023-24 Audited Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	18,000	18,000	18,000	18,300	18,000	-	0.0%
Benefits	34,131	49,270	49,270	37,215	31,884	(17,386)	-35.3%
Contracted Services	46,783	71,200	71,200	71,200	67,900	(3,300)	-4.6%
Services & Supplies	12,320	11,910	11,910	13,067	12,280	370	3.1%
Equipment Rental/Maintenance	2,831	3,050	3,050	3,035	2,460	(590)	-19.3%
Conference & Training Expense	1,060	11,525	13,025	12,875	28,400	15,375	118.0%
Telecommunications	4,466	4,460	4,460	3,225	2,760	(1,700)	-38.1%
Council Objectives	60,418	6,500	6,500	10,060	14,400	7,900	121.5%
Allocated Insurance	22,375	22,710	22,710	22,712	30,830	8,120	35.8%
Total Expense	202,383	198,625	200,125	191,689	208,914	8,789	4.4%

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City Council							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	18,000	18,000	18,000	18,300	18,000	-	0.0%
Total Salaries & Wages	18,000	18,000	18,000	18,300	18,000	-	0.0%
Benefits							
4101 - Health in Lieu	9,241	7,280	7,280	3,200	-	(7,280)	-100.0%
4105 - Medicare & Fica	1,377	2,493	2,493	1,500	1,377	(1,116)	-44.8%
4130 - Health Insurance	19,993	33,605	33,605	27,900	24,279	(9,326)	-27.8%
4150 - Dental Insurance	2,884	4,806	4,806	3,840	5,142	336	7.0%
4151 - Vision Insurance	303	506	506	435	506	-	0.0%
4183 - EAP (Employee Asst Prog)	170	175	175	175	175	0	0.0%
4184 - Life Insurance	162	405	405	165	405	-	0.0%
Total Benefits	34,131	49,270	49,270	37,215	31,884	(17,386)	-35.3%
Contracted Services							
4210 - Professional Contract Services	41,950	67,700	67,700	67,700	64,400	(3,300)	-4.9%
4212 - Internet & Network /Technology Maint	2,792	-	-	-	-	-	0.0%
4250 - Publications/Legal Notices	2,041	3,500	3,500	3,500	3,500	-	0.0%
Total Contracted Services	46,783	71,200	71,200	71,200	67,900	(3,300)	-4.6%
Services & Supplies							
4310 - Office Supplies	1,169	1,500	1,500	1,562	1,500	-	0.0%
4330 - Misc Supplies & Services	1,582	1,000	1,000	1,000	1,000	-	0.0%
4340 - Postage & Printing	7	100	100	183	50	(50)	-50.0%
4345 - Dues & Subscriptions	9,562	9,310	9,310	10,322	9,730	420	4.5%
Total Services & Supplies	12,320	11,910	11,910	13,067	12,280	370	3.1%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	2,831	3,050	3,050	3,035	2,460	(590)	-19.3%
Total Equipment Rental/Maintenance	2,831	3,050	3,050	3,035	2,460	(590)	-19.3%
Conference & Training Expense							
4510 - Conference & Training	-	1,975	5,625	4,075	6,500	875	15.6%
4515 - Meetings & Travel	1,060	9,550	7,400	8,800	21,900	14,500	195.9%
Total Conference & Training Expense	1,060	11,525	13,025	12,875	28,400	15,375	118.0%
Telecommunications							
4750 - Telecommunications	4,466	4,460	4,460	3,225	2,760	(1,700)	-38.1%
Total Telecommunications	4,466	4,460	4,460	3,225	2,760	(1,700)	-38.1%
Council Objectives							
4800 - Council Approved Initiatives	2,888	-	-	-	-	-	0.0%
4820 - Community Grants Program	-	-	-	-	-	-	0.0%
4890 - Other Community Support	57,530	6,500	6,500	10,060	14,400	7,900	121.5%
Total Council Objectives	60,418	6,500	6,500	10,060	14,400	7,900	121.5%
Allocated Insurance							
4996 - Allocated Liability Insurance	20,451	21,000	21,000	21,000	28,945	7,945	37.8%
4997 - Allocated Wrks Comp Insurance	1,924	1,710	1,710	1,712	1,885	175	10.2%
Total Allocated Insurance	22,375	22,710	22,710	22,712	30,830	8,120	35.8%
Total Operation	202,383	198,625	200,125	191,689	208,914	8,789	4.4%

City Council				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		104,355	67	125,690
4210 - Professional Contract Services				
4210 - Professional Contract Services	Closed Captioning (Average \$1,800 per month)	21,600	1	21,600
4210 - Professional Contract Services	Videographer - PCA (Average 6 hours for 1 tech x 28 meetings @85/hour)	14,300	1	14,300
4210 - Professional Contract Services	Videographer - Cody (Average 8 hours for 1 tech x 28 meetings @ \$75/hour)	16,800	1	16,800
4210 - Professional Contract Services	Videographer (Video Editing for Zoom Bombing @85/hour)	1,700	1	1,700
4210 - Professional Contract Services	City Council Goal Setting Consulting Support	10,000	1	10,000
Total 4210 - Professional Contract Services		64,400	5	64,400
4250 - Publications/Legal Notices				
4250 - Publications/Legal Notices	Legal Ads & Public Hearing Notices	3,500	1	3,500
Total 4250 - Publications/Legal Notices		3,500	1	3,500
4310 - Office Supplies				
4310 - Office Supplies	Misc Routine Supplies (Plagues, Record Retention Boxes, Tapes for label)	1,000	1	1,000
4310 - Office Supplies	Paper Allocation	500	1	500
Total 4310 - Office Supplies		1,500	2	1,500
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Plaque & CC Business Cards	1,000	1	1,000
Total 4330 - Misc Supplies & Services		1,000	1	1,000
4345 - Dues & Subscriptions				
4345 - Dues & Subscriptions	Association of Bay Area Govt (ABAG)	3,000	1	3,000
4345 - Dues & Subscriptions	Chamber of Commerce	250	1	250
4345 - Dues & Subscriptions	League of California Cities	5,200	1	5,200
4345 - Dues & Subscriptions	Sister Cities International	155	1	155
4345 - Dues & Subscriptions	Annual Dropbox	125	1	125
4345 - Dues & Subscriptions	Zoom Large Meeting (1 Seat + Large Meeting)	700	1	700
4345 - Dues & Subscriptions	Adobe Programs	300	1	300
Total 4345 - Dues & Subscriptions		9,730	7	9,730
4510 - Conference & Training				
4510 - Conference & Training	League of California Cities Conference Registration (Northern Calif - Oct)	650	5	3,250
4510 - Conference & Training	League of California Cities Conference Registration (Southern Calif - Jan)	650	5	3,250
Total 4510 - Conference & Training		1,300	10	6,500
4515 - Meetings & Travel				
4515 - Meetings & Travel	League of California Cities Conference Registration (Northern Calif - Oct) Air/Hotel/Transportation	1,500	5	7,500
4515 - Meetings & Travel	League of California Cities Conference Registration (Southern Calif - Jan)	1,500	5	7,500
4515 - Meetings & Travel	League of California Cities Legislative Committee Air/Hotel/Transportation	1,600	2	3,200
4515 - Meetings & Travel	M&C Bi-Monthly Meeting (\$65 x 5 x 6)	325	6	1,950
4515 - Meetings & Travel	M&C Meeting Supplies	750	1	750
4515 - Meetings & Travel	Misc Travel Mileage Reimbursement	200	5	1,000
Total 4515 - Meetings & Travel		5,875	24	21,900
4750 - Telecommunications				
4750 - Telecommunications	Internet Service (Shared)	1,860	1	1,860
4750 - Telecommunications	Vimeo Annual Fee	780	1	780
4750 - Telecommunications	Main Fax Line (Shared)	10	12	120
Total 4750 - Telecommunications		2,650	14	2,760
4890 - Other Community Support				
4890 - Other Community Support	M&C Clerk Position Share Cost	2,700	1	2,700
4890 - Other Community Support	Shuttle Fare	10,000	1	10,000
4890 - Other Community Support	Community First Credit Union Covid Loan Default	1,700	1	1,700
Total 4890 - Other Community Support		14,400	3	14,400

SUMMARY - CITY MANAGER							
	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year- End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
EXPENSE							
Salaries & Wages	206,637	245,000	245,000	416,250	235,630	(9,370)	-3.8%
Benefits	91,728	125,974	125,974	162,085	147,952	21,978	17.4%
Contracted Services	152,721	258,700	333,700	300,000	145,500	(188,200)	-56.4%
Services & Supplies	17,113	20,605	20,605	20,855	21,735	1,130	5.5%
Equipment Rental/Maintenance	3,749	3,200	3,200	6,585	3,360	160	5.0%
Conference & Training Expense	55	2,300	2,300	800	14,700	12,400	539.1%
Telecommunications	3,141	3,420	3,420	3,420	3,420	-	0.0%
Allocated Insurance	43,521	39,685	39,685	39,685	48,985	9,300	23.4%
Total Expense	518,664	698,884	773,884	949,680	621,282	(152,602)	-19.7%

City Manager							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year- End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	206,637	245,000	245,000	196,000	245,000	-	0.0%
4011 - Salaries - Part-Time	-	-	-	36,500	-	-	0.0%
4023 - One Time Payment	-	-	-	183,750	-	-	0.0%
4090 - Vacancy Savings	-	-	-	-	(9,370)	(9,370)	0.0%
Total Salaries & Wages	206,637	245,000	245,000	416,250	235,630	(9,370)	-3.8%
Benefits							
4104 - Accrual in Lieu	-	-	-	46,000	-	-	0.0%
4105 - Medicare & Fica	3,044	3,552	3,552	6,800	3,553	1	0.0%
4106 - Vehicle Allowance	1,750	4,200	4,200	3,500	4,200	-	0.0%
4107 - Electronic Allowance	900	-	-	-	-	-	0.0%
4110 - CalPERS Employer Rate	58,897	30,674	30,674	24,500	30,821	147	0.5%
4111 - CalPERS UAL Cost	-	49,995	49,995	49,995	56,750	6,755	13.5%
4121 - Deferred Compensation	3,898	4,200	4,200	3,400	4,200	-	0.0%
4130 - Health Insurance	16,781	22,443	22,443	17,730	35,733	13,290	59.2%
4140 - Retiree Health Insurance OPEB	3,733	7,500	7,500	7,500	7,500	-	0.0%
4150 - Dental Insurance	1,553	1,839	1,839	1,500	3,487	1,648	89.6%
4151 - Vision Insurance	176	208	208	165	345	137	65.9%
4181 - Long Term Disability Insurance	654	795	795	650	795	(0)	0.0%
4182 - Short Term Disability Insurance	263	452	452	250	452	-	0.0%
4183 - EAP (Employee Asst Prog)	32	35	35	30	35	(0)	-0.1%
4184 - Life Insurance	46	81	81	65	81	-	0.0%
Total Benefits	91,728	125,974	125,974	162,085	147,952	21,978	17.4%
Contracted Services							
4210 - Professional Contract Services	127,514	258,700	333,700	300,000	110,500	(223,200)	-66.9%
4212 - Internet & Network /Technology Maint	-	-	-	-	-	-	0.0%
4230 - Recruitment Services	25,208	-	-	-	35,000	35,000	0.0%
Total Contracted Services	152,721	258,700	333,700	300,000	145,500	(188,200)	-56.4%
Services & Supplies							
4310 - Office Supplies	472	250	250	500	250	-	0.0%
4330 - Misc Supplies & Services	3,380	10,830	10,830	10,830	10,050	(780)	-7.2%
4345 - Dues & Subscriptions	8,359	9,525	9,525	9,525	11,435	1,910	20.1%
4351 - Computer Equip (under \$10 K)	4,902	-	-	-	-	-	0.0%
Total Services & Supplies	17,113	20,605	20,605	20,855	21,735	1,130	5.5%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,749	3,200	3,200	6,585	3,360	160	5.0%
Total Equipment Rental/Maintenance	3,749	3,200	3,200	6,585	3,360	160	5.0%
Conference & Training Expense							
4510 - Conference & Training	-	500	500	100	11,375	10,875	2175.0%
4515 - Meetings & Travel	55	1,800	1,800	700	3,325	1,525	84.7%
Total Conference & Training Expense	55	2,300	2,300	800	14,700	12,400	539.1%
Telecommunications							
4750 - Telecommunications	3,141	3,420	3,420	3,420	3,420	-	0.0%
Total Telecommunications	3,141	3,420	3,420	3,420	3,420	-	0.0%
Allocated Insurance							
4996 - Allocated Liability Insurance	17,877	16,885	16,885	16,885	23,290	6,405	37.9%
4997 - Allocated Wrkrs Comp Insurance	25,644	22,800	22,800	22,800	25,695	2,895	12.7%
Total Allocated Insurance	43,521	39,685	39,685	39,685	48,985	9,300	23.4%
Total Operation	518,664	698,885	773,885	949,680	621,282	(152,603)	-19.7%

City Manager				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		180,740	115	188,715
4210 - Professional Contract Services				
4210 - Professional Contract Services	Holly Hanson Contract - Routine	40,000	1	40,000
4210 - Professional Contract Services	Holly Hanson Contract - Special Project	10,000	1	10,000
4210 - Professional Contract Services	Homeless Count	500	1	500
4210 - Professional Contract Services	Facilitator (Perf Eval)	10,000	1	10,000
4211 - Professional Contract Services	Management Review (Analytic Support Carryover)	25,000	1	25,000
4210 - Professional Contract Services	Baker Tilly Contract (Financial Forecast Support)	25,000	1	25,000
4210 - Professional Contract Services	Relaunch Project Retro Pay	-	1	-
Total 4210 - Professional Contract Services		110,500	9	110,500
4230 - Recruitment				
4230 - Recruitment	City Manager Recruitment	35,000	1	35,000
Total 4230 - Recruitment		35,000	1	35,000
4310 - Office Supplies				
4310 - Office Supplies	Routine Supplies (Paper/Calendar/Business Cards)	250	1	250
Total 4310 - Office Supplies		250	1	250
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Canon Desktop Printer Lease	-	12	-
4330 - Misc Supplies & Services	Newsletter Distribution Service	4,050	1	4,050
4330 - Misc Supplies & Services	Newsletter Content Creation Service	6,000	1	6,000
4330 - Misc Supplies & Services	One time fees			-
Total 4330 - Misc Supplies & Services		10,050	14	10,050
4345 - Dues & Subscriptions				
4345 - Dues & Subscriptions	RCPA Contribution	8,500	1	8,500
4345 - Dues & Subscriptions	ERC (Employment Relation Consortium) LCW Membership	900	1	900
4345 - Dues & Subscriptions	ICMA (International City/County Mgmt Assoc	1,200	1	1,200
4345 - Dues & Subscriptions	CCMF (California City Mgmt Foundation)	400	1	400
4345 - Dues & Subscriptions	Adobe Subscription	300	1	300
4345 - Dues & Subscriptions	Annual Zoom Account	135	1	135
Total 4345 - Dues & Subscriptions		11,435	6	11,435
4375-Equipment Rental/Maintenance				
4375 - Equipment Rental/Maintenance	Canon Desktop Printer Lease	75	12	900
4375 - Equipment Rental/Maintenance	Canon Shared Copier Lease Cost	205	12	2,460
Total 4375-Equipment Rental/Maintenance		280	24	3,360
4510 - Conference & Training				
4510 - Conference & Training	ICMA Conference	775	1	775
4510 - Conference & Training	California City Manager Conference	600	1	600
4510 - Conference & Training	Marin Sonoma Leadership Academy	3,000	1	3,000
4510 - Conference & Training	Team Development/Building	4,000	1	4,000
4510 - Conference & Training	Coaching	3,000	1	3,000
Total 4510 - Conference & Training		11,375	5	11,375
4515 - Meetings & Travel				
4515 - Meetings & Travel	City Manager Conferences (Hotel/Airfare)	1,500	2	3,000
4515 - Meetings & Travel	M&C Meetings Dinner	65	5	325
Total 4515 - Meetings & Travel		1,565	7	3,325
4750 - Telecommunications				
4750 - Telecommunications	Cell Phone Service	50	12	600

City Manager				
Object Details				
		Worksheet Unit	Worksheet	
Object - Category	Line Item Description	Price	Quantity	Worksheet Total
4750 - Telecommunications	Fax Line Shared	5	12	60
4750 - Telecommunications	Land Line Lease	30	12	360
4750 - Telecommunications	Sonic Shared	200	12	2,400
Total 4750 - Telecommunications		285	48	3,420

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SUMMARY - CITY ATTORNEY							
EXPENSE	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	141,237	-	-	-	-	-	0.0%
Benefits	146,274	-	-	-	-	-	0.0%
Contracted Services	451,357	625,000	625,000	625,000	643,750	18,750	3.0%
Services & Supplies	549	-	-	-	-	-	0.0%
Allocated Insurance	19,641	22,900	22,900	22,900	-	(22,900)	-100.0%
Total Expense	759,058	647,900	647,900	647,900	643,750	(4,150)	-0.6%

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City Attorney							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	138,737	-	-	-	-	-	0.0%
4017 - Salaries - COVID-19	-	-	-	-	-	-	0.0%
4023 - One Time Payment	2,500	-	-	-	-	-	0.0%
Total Salaries & Wages	141,237	-	-	-	-	-	0.0%
Benefits							
4105 - Accrual in Lieu	107,978	-	-	-	-	-	0.0%
4105 - Medicare & Fica	3,633	-	-	-	-	-	0.0%
4107 - Electronic Allowance	900	-	-	-	-	-	0.0%
4110 - CalPERS Employer Rate	17,319	-	-	-	-	-	0.0%
4121 - Deferred Compensation	2,402	-	-	-	-	-	0.0%
4130 - Health Insurance	12,202	-	-	-	-	-	0.0%
4150 - Dental Insurance	1,052	-	-	-	-	-	0.0%
4151 - Vision Insurance	119	-	-	-	-	-	0.0%
4181 - Long Term Disability Insurance	458	-	-	-	-	-	0.0%
4182 - Short Term Disability Insurance	178	-	-	-	-	-	0.0%
4183 - EAP (Employee Asst Prog)	19	-	-	-	-	-	0.0%
4184 - Life Insurance	14	-	-	-	-	-	0.0%
Total Benefits	146,274	-	-	-	-	-	0.0%
Contracted Services							
4214 - Litigation Expense (General)	451,357	625,000	350,000	150,000	180,250	(169,750)	-48.5%
4217 - Litigation Expense (Special)		-	275,000	450,000	463,500	188,500	68.5%
Total Contracted Services	451,357	625,000	625,000	600,000	643,750	18,750	3.0%
Services & Supplies							
4330 - Misc Supplies & Services	549	-	-	-	-	-	0.0%
Total Services & Supplies	549	-	-	-	-	-	0.0%
Allocated Insurance							
4996 - Allocated Liability Insurance	19,641	22,900	22,900	22,900	-	(22,900)	-100.0%
4997 - Allocated Wrkrs Comp Insurance		-	-	-	-	-	0.0%
Total Allocated Insurance	19,641	22,900	22,900	22,900	-	(22,900)	-100.0%
Total Operation	759,058	647,900	647,900	622,900	643,750	(4,150)	-0.6%

SUMMARY - ASSISTANT CITY MANAGER CITY CLERK							
EXPENSE	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year- End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	225,784	233,465	274,465	272,000	264,587	(9,878)	-3.6%
Benefits	83,317	102,891	108,591	108,116	125,077	16,486	15.2%
Contracted Services	3,191	36,960	36,960	22,260	5,125	(31,835)	-86.1%
Services & Supplies	4,171	5,540	5,540	6,824	5,690	150	2.7%
Equipment Rental/Maintenance	3,162	3,500	3,500	2,046	3,480	(20)	-0.6%
Conference & Training Expense	308	2,225	2,225	2,225	6,860	4,635	208.3%
Telecommunications	2,332	2,910	2,910	2,500	2,190	(720)	-24.7%
Allocated Insurance	44,139	43,280	43,280	43,280	57,810	14,530	33.6%
Total Expense	366,404	430,771	477,471	459,251	470,819	(6,652)	-1.4%

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Assistant City Manager City Clerk							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	225,784	233,465	274,465	272,000	274,250	(215)	-0.1%
4011 - Salaries - Part Time	-	-	-	-	-	-	0.0%
4023 - One Time Payment	-	-	-	-	-	-	0.0%
4090 - Vacancy Savings	-	-	-	-	(9,663)	(9,663)	0.0%
Total Salaries & Wages	225,784	233,465	274,465	272,000	264,587	(9,878)	-3.6%
Benefits							
4105 - Medicare & Fica	3,296	3,385	3,385	3,945	3,977	592	17.5%
4106 - Vehicle Allowance	-	-	-	-	-	-	0.0%
4107 - Electronic Allowance	750	-	-	-	-	-	0.0%
4110 - CalPERS Employer Rate	60,907	29,230	34,930	34,500	34,501	(429)	-1.2%
4111 - CalPERS UAL Cost	-	48,750	48,750	48,750	63,525	14,775	30.3%
4121 - Deferred Compensation	2,104	4,200	4,200	4,200	4,200	-	0.0%
4130 - Health Insurance	10,250	11,221	11,221	10,800	12,627	1,406	12.5%
4140 - Retiree Health Insurance OPEB	3,733	3,700	3,700	3,700	3,700	-	0.0%
4150 - Dental Insurance	962	961	961	925	1,029	68	7.1%
4151 - Vision Insurance	101	101	101	96	101	(0)	-0.2%
4181 - Long Term Disability Insurance	785	795	795	785	795	(0)	0.0%
4182 - Short Term Disability Insurance	313	431	431	300	506	75	17.4%
4183 - EAP (Employee Asst Prog)	34	35	35	35	35	(0)	-0.1%
4184 - Life Insurance	81	81	81	80	81	-	0.0%
Total Benefits	83,317	102,891	108,591	108,116	125,077	16,486	15.2%
Contracted Services							
4210 - Professional Contract Services	2,576	6,960	6,960	6,960	5,125	(1,835)	-26.4%
4212 - Internet & Network /Technology Maint	-	-	-	-	-	-	0.0%
4270 - Elections	615	30,000	30,000	15,300	-	(30,000)	-100.0%
Total Contracted Services	3,191	36,960	36,960	22,260	5,125	(31,835)	-86.1%
Services & Supplies							
4310 - Office Supplies	1,623	1,900	1,900	1,900	1,480	(420)	-22.1%
4330 - Misc Supplies & Services	66	1,280	1,280	1,654	500	(780)	-60.9%
4340 - Postage & Printing	-	-	-	50	50	50	0.0%
4345 - Dues & Subscriptions	2,482	2,360	2,360	3,220	3,660	1,300	55.1%
Total Services & Supplies	4,171	5,540	5,540	6,824	5,690	150	2.7%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,162	3,500	3,500	2,046	3,480	(20)	-0.6%
Total Equipment Rental/Maintenance	3,162	3,500	3,500	2,046	3,480	(20)	-0.6%
Conference & Training Expense							
4510 - Conference & Training	-	800	800	800	2,100	1,300	162.5%
4515 - Meetings & Travel	308	1,425	1,425	1,425	4,760	3,335	234.0%
Total Conference & Training Expense	308	2,225	2,225	2,225	6,860	4,635	208.3%
Telecommunications							
4750 - Telecommunications	2,332	2,910	2,910	2,500	2,190	(720)	-24.7%
Total Telecommunications	2,332	2,910	2,910	2,500	2,190	(720)	-24.7%
Allocated Insurance							
4996 - Allocated Liability Insurance	19,131	21,055	21,055	21,055	29,045	7,990	37.9%
4997 - Allocated Wrks Comp Insurance	25,008	22,225	22,225	22,225	28,765	6,540	29.4%
Total Allocated Insurance	44,139	43,280	43,280	43,280	57,810	14,530	33.6%
Total Operation	366,404	430,771	477,471	459,251	470,819	(6,652)	-1.4%

Assistant City Manager City Clerk				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		18,370	64	23,295
4210 - Professional Contract Services				
4210 - Professional Contract Services	Annual Muni-Code Updates	5,000	1	5,000
4210 - Professional Contract Services	Annual Zoom Contract	125	1	125
4210 - Professional Contract Services	Granicus Contract	-	1	-
Total 4210 - Professional Contract Services		5,125	3	5,125
4270 - Elections				
4270 - Elections	1 Ballot Measure	-	0	-
4270 - Elections	2 Council Seats	-	0	-
4270 - Elections	Election Materials	-	0	-
Total 4270 - Elections		-	0	-
4310 - Office Supplies				
4310 - Office Supplies	Shared Paper Cost Allocation	480	1	480
4310 - Office Supplies	Misc Routine Supplies (tapes/labels/folders/paper allocation)	1,000	1	1,000
Total 4310 - Office Supplies		1,480	2	1,480
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Canon Copier Lease	-	0	-
4330 - Misc Supplies & Services	Clerk/Notary Supplies	500	1	500
Total 4330 - Misc Supplies & Services		500	1	500
4345 - Dues & Subscriptions				
4345 - Dues & Subscriptions	IIMC (International Institute of Municipal Clerks)	215	1	215
4345 - Dues & Subscriptions	ICMA (International City/County Management Association)	240	1	240
4345 - Dues & Subscriptions	MMANC (Municipal Management Association of Northern California)	-	0	-
4345 - Dues & Subscriptions	CCAC (City Clerks Association of California)	250	1	250
4345 - Dues & Subscriptions	Society of HR Management	200	1	200
4345 - Dues & Subscriptions	CalPERLA	400	1	400
4345 - Dues & Subscriptions	Annual Code Publishing	1,835	1	1,835
4345 - Dues & Subscriptions	Doodle Subscription	85	1	85
4345 - Dues & Subscriptions	Adobe	300	1	300
4345 - Dues & Subscriptions	Zoom Account	135	1	135
Total 4345 - Dues & Subscriptions		3,660	9	3,660
4375-Equipment Rental/Maintenance				
4375 - Equipment Rental/Maintenance	Canon Desktop Printer Lease	85	12	1,020
4375 - Equipment Rental/Maintenance	Canon Shared Copier Lease Cost	205	12	2,460
Total 4375-Equipment Rental/Maintenance		290	24	3,480
4510 - Conference & Training				
4510 - Conference & Training	City Clerk Annual Conference (League of California)	600	1	600
4510 - Conference & Training	City Clerk Annual Conference (League of California-New Law)	600	1	600
4510 - Conference & Training	City Clerk Annual Conference (City Clerk Association)	600	1	600
4510 - Conference & Training	Other Various Webinar	300	1	300
Total 4510 - Conference & Training		2,100	4	2,100
4515 - Meetings & Travel				
4515 - Meetings & Travel	City Clerk Annual Conference (League of California) Air/Hotel/Transportation	1,500	1	1,500
4515 - Meetings & Travel	City Clerk Annual Conference (League of California-New Law) Air/Hotel/Transportation	1,500	1	1,500
4515 - Meetings & Travel	City Clerk Annual Conference (City Clerk Association) Air/Hotel/Transportation	1,500	1	1,500
4515 - Meetings & Travel	M&C Meeting Dinner (\$65 x 4)	65	4	260
Total 4515 - Meetings & Travel		4,565	7	4,760
4750 - Telecommunications				
4750 - Telecommunications	Sonic Shared	140	12	1,680
4750 - Telecommunications	Land Line Phone Allocation	360	1	360
4750 - Telecommunications	Fax Line Shared	150	1	150
Total 4750 - Telecommunications		650	14	2,190

SUMMARY - ADMINISTRATIVE SERVICES							
EXPENSE	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	425,664	493,652	503,997	412,051	491,798	(12,199)	-2.4%
Benefits	216,104	313,692	314,189	262,157	350,143	35,954	11.4%
Contracted Services	503,457	418,884	418,884	525,870	367,834	(51,050)	-12.2%
Technology Maintenance		60,100	60,100	60,100	61,150	1,050	1.7%
Services & Supplies	36,246	22,715	22,715	23,070	23,565	850	3.7%
Equipment Rental/Maintenance	7,763	8,140	8,140	8,140	7,420	(720)	-8.8%
Conference & Training Expense	2,385	5,450	5,450	3,000	3,150	(2,300)	-42.2%
Telecommunications	5,573	6,740	6,740	6,740	6,140	(600)	-8.9%
Allocated Insurance	117,250	107,550	107,550	107,550	138,215	30,665	28.5%
Total Expense	1,314,441	1,436,923	1,447,765	1,408,678	1,449,415	1,650	0.1%

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Administrative Services							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	407,644	493,652	498,497	407,051	514,793	16,296	3.3%
4011 - Salaries - Part Time	11,656	-	2,500	2,500	-	(2,500)	-100.0%
4012 - Overtime	124	-	-	-	-	-	0.0%
4017 - Salaries - COVID-19	7,375	-	-	-	-	-	0.0%
4023 - One Time Payment	-	-	3,000	3,000	-	(3,000)	-100.0%
4090 - Vacancy Savings	-	-	-	-	(22,495)	(22,495)	0.0%
4990 - Contra-Salaries/Projects	(1,135)	-	-	(500)	(500)	(500)	0.0%
Total Salaries & Wages	425,664	493,652	503,997	412,051	491,798	(12,199)	-2.4%
Benefits							
4104 - Accrual in Lieu	1,004	-	-	1,300	-	-	0.0%
4105 - Medicare & Fica	6,223	7,158	7,158	6,820	7,464	306	4.3%
4110 - CalPERS Employer Rate	101,151	52,438	52,935	41,800	54,708	1,773	3.3%
4111 - CalPERS UAL Cost	-	103,756	103,756	103,935	120,985	17,229	16.6%
4130 - Health Insurance	90,247	125,440	125,440	91,900	141,146	15,706	12.5%
4140 - Retiree Health Insurance OPEB	3,733	7,600	7,600	3,740	7,600	-	0.0%
4150 - Dental Insurance	10,366	12,872	12,872	9,400	13,773	901	7.0%
4151 - Vision Insurance	1,080	1,363	1,363	995	1,363	-	0.0%
4181 - Long Term Disability Insurance	1,383	1,690	1,690	1,377	1,690	-	0.0%
4182 - Short Term Disability Insurance	556	911	911	535	950	39	4.3%
4183 - EAP (Employee Asst Prog)	108	140	140	115	140	(0)	0.0%
4184 - Life Insurance	253	324	324	240	324	-	0.0%
Total Benefits	216,104	313,692	314,189	262,157	350,143	35,954	11.4%
Contracted Services							
4210 - Professional Contract Services	381,392	306,884	306,884	405,370	253,834	(53,050)	-17.3%
4211 - Banking Fees	23,095	22,000	22,000	24,000	24,000	2,000	9.1%
4212 - Internet & Network /Technology Maint	43,396	60,100	60,100	60,100	61,150	1,050	1.7%
4220 - Audit & Accounting Services	29,765	46,000	46,000	46,000	43,000	(3,000)	-6.5%
4221 - Property Tax Services	-	25,000	25,000	25,000	25,000	-	0.0%
4222 - Sales Tax Audit	4,215	4,000	4,000	7,000	7,000	3,000	75.0%
4223 - UUT Audit	15,000	15,000	15,000	15,000	15,000	-	0.0%
4230 - Recruitment Services	6,594	-	-	3,500	-	-	0.0%
Total Contracted Services	503,457	478,984	478,984	585,970	428,984	(50,000)	-10.4%
Services & Supplies							
4300 - Short/Over	150	-	-	-	-	-	0.0%
4310 - Office Supplies	3,284	3,850	3,850	3,850	3,850	-	0.0%
4330 - Misc Supplies & Services	6,029	5,900	5,900	8,600	5,900	-	0.0%
4340 - Postage & Printing	2,802	6,600	6,600	3,500	6,600	-	0.0%
4345 - Dues & Subscriptions	12,444	6,365	6,365	7,120	7,215	850	13.4%
4351 - Computer Equip (under \$10 K)	11,536	-	-	-	-	-	0.0%
Total Services & Supplies	36,246	22,715	22,715	23,070	23,565	850	3.7%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	7,763	8,140	8,140	8,140	7,420	(720)	-8.8%
Total Equipment Rental/Maintenance	7,763	8,140	8,140	8,140	7,420	(720)	-8.8%
Conference & Training Expense							
4510 - Conference & Training	715	3,650	3,650	800	1,250	(2,400)	-65.8%
4515 - Meetings & Travel	1,670	1,800	1,800	2,200	1,900	100	5.6%
Total Conference & Training Expense	2,385	5,450	5,450	3,000	3,150	(2,300)	-42.2%
Telecommunications							
4750 - Telecommunications	5,573	6,740	6,740	6,740	6,140	(600)	-8.9%
Total Telecommunications	5,573	6,740	6,740	6,740	6,140	(600)	-8.9%
Allocated Insurance							
4996 - Allocated Liability Insurance	64,032	60,265	60,265	60,265	83,350	23,085	38.3%
4997 - Allocated Wrkrs Comp Insurance	53,218	47,285	47,285	47,285	54,865	7,580	16.0%
Total Allocated Insurance	117,250	107,550	107,550	107,550	138,215	30,665	28.5%
Total Operation	1,314,441	1,436,923	1,447,765	1,408,678	1,449,415	1,650	0.1%

Administrative Services				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		467,979	160	494,259
4210 - Professional Contract Services				
4210 - Professional Contract Services	Springbrook Annual Maintenance	35,000	1	35,000
4210 - Professional Contract Services	Springbrook Budget Module Maintenance	10,000	1	10,000
4210 - Professional Contract Services	Business License Annual Maintenance	10,000	1	10,000
4210 - Professional Contract Services	Cost Allocation Plan Annual Refresh	6,000	1	6,000
4210 - Professional Contract Services	User Fee Schedule Annual Update	6,300	1	6,300
4210 - Professional Contract Services	IT Contract	64,084	1	64,084
4210 - Professional Contract Services	Human Resource Contract	85,000	1	85,000
4210 - Professional Contract Services	Labor Negotiation Contract	30,000	1	30,000
4210 - Professional Contract Services	CalOPPS Recruitment Annual Contract	4,100	1	4,100
4210 - Professional Contract Services	Express Evaluation	2,500	1	2,500
4210 - Professional Contract Services	Government Job Posting Annual Contract	850	1	850
4210 - Professional Contract Services	Compensation Study	-	1	-
4210 - Professional Contract Services	Staffing Assesment Refresh	-	1	-
4210 - Professional Contract Services	Ballot Measure/Poll/Strategist	-	1	-
Total 4210 - Professional Contract Services		253,834	14	253,834
4211 - Banking Fees				
4211 - Banking Fees	Annual Banking Fee for merchant credit cards and cash/check	24,000	1	24,000
Total 4211 - Banking Fees		24,000	1	24,000
4212 - Internet & Network /Technology Maint				
4212 - Internet & Network /Technology Maint	Connect-wise 24/7 Monitoring Alerts	23,500	1	23,500
4212 - Internet & Network /Technology Maint	Licensing Renewal	3,500	1	3,500
4212 - Internet & Network /Technology Maint	O365 Service	12,000	1	12,000
4212 - Internet & Network /Technology Maint	Offsite Hosting Backup Support (Barracuda)	4,000	1	4,000
4212 - Internet & Network /Technology Maint	Website Hosting & Maintenance	250	12	3,000
4212 - Internet & Network /Technology Maint	Website AI Search/Chat	800	12	9,600
4212 - Internet & Network /Technology Maint	Website Notification Features (Text/Email Messages)	500	1	500
4212 - Internet & Network /Technology Maint	Domain Renewal	50	1	50
4212 - Internet & Network /Technology Maint	Website Accessibility (ADA)	5,000	1	5,000
Total 4212 - Internet & Network /Technology Maint		49,600	31	61,150
4220 - Audit & Accounting Services				
4220 - Audit & Accounting Services	Annual Audit	29,000	1	29,000
4220 - Audit & Accounting Services	Annual OPEB Calculations (GASB75)	5,000	1	5,000
4220 - Audit & Accounting Services	Annual Stats Section Tables	4,000	1	4,000
4220 - Audit & Accounting Services	Annual Pension Calculations (GASB-68)	5,000	1	5,000
4220 - Audit & Accounting Services	Annual Debt Calculation (GASB-96)	-	1	-
Total 4220 - Audit & Accounting Services		43,000	5	43,000
4221 - Property Tax Services				
4221 - Property Tax Services	Property Tax Services	25,000	1	25,000
Total 4221 - Property Tax Services		25,000	1	25,000
4222 - Sales Tax Audit				
4222 - Sales Tax Audit	Annual Sales Tax Audit	7,000	1	7,000
Total 4222 - Sales Tax Audit		7,000	1	7,000
4223 - UUT Audit				
4223 - UUT Audit	Annual UUT Audit	15,000	1	15,000
Total 4223 - UUT Audit		15,000	1	15,000
4310 - Office Supplies				
4310 - Office Supplies	Routine Supplies (Paper, Toners, Calendars, Banker Boxes	2,500	1	2,500
4310 - Office Supplies	Secured Envelops	1,000	1	1,000
4310 - Office Supplies	Various Annual Tax Forms (W2 & 1099)	350	1	350
Total 4310 - Office Supplies		3,850	3	3,850

Administrative Services				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Annual Budget Book Printing	2,000	1	2,000
4330 - Misc Supplies & Services	GFOA Awards Submission Fees	1,000	1	1,000
4330 - Misc Supplies & Services	PO Box Renewal	500	1	500
4330 - Misc Supplies & Services	Shredding Services	2,400	1	2,400
Total 4330 - Misc Supplies & Services		5,900	4	5,900
4340 - Postage & Printing				
4340 - Postage & Printing	Annual BL Mailing	2,200	1	2,200
4340 - Postage & Printing	Bi-weekly AP Checks Mailing	2,200	1	2,200
4340 - Postage & Printing	Late Notices Mailing	2,200	1	2,200
Total 4340 - Postage & Printing		6,600	3	6,600
4345 - Dues & Subscriptions				
4345 - Dues & Subscriptions	Adobe Annual Subscription (5)	300	5	1,500
4345 - Dues & Subscriptions	Annual DocuSign Subscription (5 seats)	670	5	3,350
4345 - Dues & Subscriptions	CalGovHR Annual Membership (1)	65	1	65
4345 - Dues & Subscriptions	COBRA Annual Subscription	850	1	850
4345 - Dues & Subscriptions	CSMFO Annual Membership (2)	150	2	300
4345 - Dues & Subscriptions	GFOA Annual Membership (1)	200	1	200
4345 - Dues & Subscriptions	MMANC Membership	100	1	100
4345 - Dues & Subscriptions	PARM Membership	300	1	300
4345 - Dues & Subscriptions	Amazon Prime	550	1	550
Total 4345 - Dues & Subscriptions		3,185	18	7,215
4351 - Computer Equip (under \$10 K)				
4351 - Computer Equip (under \$10 K)	DC1/DC1/DC4	-	0	-
Total 4351 - Computer Equip (under \$10 K)		-	0	-
4375 - Equipment Rental/Expenses				
4375 - Equipment Rental/Expenses	Insert Machine Lease	400	4	1,600
4375 - Equipment Rental/Expenses	Postage Machine Lease	600	4	2,400
4375 - Equipment Rental/Expenses	Copier Lease Shared	205	12	2,460
4375 - Equipment Rental/Expenses	Printer Lease	960	1	960
Total 4375 - Equipment Rental/Expenses		2,165	21	7,420
4510 - Conference & Training				
4510 - Conference & Training	CSMFO Conference	750	1	750
4510 - Conference & Training	Various online/webinar training + chapter meetings	500	1	500
4510 - Conference & Training	CIRA Certificate Training (Risk Management)	-	1	-
Total 4510 - Conference & Training		1,250	3	1,250
4515 - Meetings & Travel				
4515 - Meetings & Travel	Airfare	350	1	350
4515 - Meetings & Travel	CSMFO Hotel	1,300	1	1,300
4515 - Meetings & Travel	Meals	100	1	100
4515 - Meetings & Travel	Mileage Reimbursement	150	1	150
Total 4515 - Meetings & Travel		1,900	4	1,900
4750 - Telecommunications				
4750 - Telecommunications	Annual Cell Phone Service	60	12	720
4750 - Telecommunications	Annual Desk Phone Contract	265	12	3,180
4750 - Telecommunications	eFax Secured Fax Line Service for HR Confidential Matters	20	12	240
4750 - Telecommunications	Sonic Internet (Shared Allocation)	150	12	1,800
4750 - Telecommunications	Zoom Conference Service	200	1	200
Total 4750 - Telecommunications		695	49	6,140

SUMMARY - COMMUNITY DEVELOPMENT							
EXPENSE	2023-2024 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Actual	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	291,217	252,384	260,903	213,800	304,029	43,126	16.5%
Benefits	106,819	177,302	177,658	142,435	247,108	69,450	39.1%
Contracted Services	49,850	104,270	119,270	204,300	143,280	24,010	20.1%
Services & Supplies	11,220	11,750	11,750	11,200	11,900	150	1.3%
Equipment Rental/Maintenance	2,831	3,050	3,050	2,100	3,050	-	0.0%
Conference & Training Expense	-	1,075	1,075	350	5,800	4,725	439.5%
Telecommunications	3,074	3,200	3,200	3,050	3,200	-	0.0%
Allocated Insurance	67,554	63,395	63,395	63,395	81,565	18,170	28.7%
Total Expense	532,564	616,426	640,301	640,630	799,932	159,631	24.9%

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Community Development							
Budget Expenditures							
Account Number	2023-2024 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year- End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	331,734	340,184	344,703	220,000	398,819	54,116	15.7%
4011 - Salaries - Part Time	-	-	-	19,500	-	-	0.0%
4012 - Overtime	5,773	4,000	4,000	3,300	5,500	1,500	37.5%
4023 - One Time Payment	2,500	-	4,000	5,000	-	(4,000)	-100.0%
4090 - Vacancy Savings	-	-	-	-	(14,800)	(14,800)	0.0%
4990 - Staff Time Projects Reimbursement	(48,791)	(91,800)	(91,800)	(34,000)	(85,490)	6,310	-6.9%
Total Salaries & Wages	291,217	252,384	260,903	213,800	304,029	43,126	16.5%
Benefits							
4104 - Accrual in Lieu	-	-	-	11,800	-	-	0.0%
4105 - Medicare & Fica	4,948	4,933	4,933	3,800	5,783	850	17.2%
4110 - CalPERS Employer Rate	58,300	34,427	34,783	20,000	41,369	6,586	18.9%
4111 - CalPERS UAL Cost	-	74,235	74,235	74,235	90,130	15,895	21.4%
4130 - Health Insurance	36,271	54,141	54,141	27,000	95,910	41,769	77.1%
4140 - Retiree Health Insurance OPEB	1,579	1,600	1,600	1,600	1,600	-	0.0%
4150 - Dental Insurance	3,343	5,181	5,181	2,300	8,942	3,761	72.6%
4151 - Vision Insurance	363	418	418	250	898	480	114.8%
4181 - Long Term Disability Insurance	1,218	1,392	1,392	880	1,392	-	0.0%
4182 - Short Term Disability Insurance	479	627	627	350	736	109	17.4%
4183 - EAP (Employee Asst Prog)	94	105	105	65	105	-	0.0%
4184 - Life Insurance	223	243	243	155	243	-	0.0%
Total Benefits	106,819	177,302	177,658	142,435	247,108	69,450	39.1%
Contracted Services							
4210 - Professional Contract Services	45,515	97,470	112,470	185,000	139,680	27,210	24.2%
4211 - Banking Fees	31	-	-	-	-	-	0.0%
4214 - Litigation Expense	943	-	-	-	-	-	0.0%
4230 - Recruitment Services	1,043	5,000	5,000	17,000	-	(5,000)	-100.0%
4250 - Publications/Legal Notices	2,319	1,800	1,800	2,300	3,600	1,800	100.0%
Total Contracted Services	49,850	104,270	119,270	204,300	143,280	24,010	20.1%
Services & Supplies							
4310 - Office Supplies	2,626	1,200	1,200	750	1,200	-	0.0%
4330 - Misc Supplies & Services	569	250	250	750	400	150	60.0%
4340 - Postage & Printing	1,516	1,600	1,600	1,000	1,600	-	0.0%
4345 - Dues & Subscriptions	6,508	8,700	8,700	8,700	8,700	-	0.0%
Total Services & Supplies	11,220	11,750	11,750	11,200	11,900	150	1.3%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	2,831	3,050	3,050	2,100	3,050	-	0.0%
Total Equipment Rental/Maintenance	2,831	3,050	3,050	2,100	3,050	-	0.0%
Conference & Training Expense							
4510 - Conference & Training	-	975	975	250	5,400	4,425	453.8%
4515 - Meetings & Travel	-	100	100	100	400	300	300.0%
Total Conference & Training Expense	-	1,075	1,075	350	5,800	4,725	439.5%
Telecommunications							
4750 - Telecommunications	3,074	3,200	3,200	3,050	3,200	-	0.0%
Total Telecommunications	3,074	3,200	3,200	3,050	3,200	-	0.0%
Allocated Insurance							
4996 - Allocated Liability Insurance	29,475	29,550	29,550	29,550	40,765	11,215	38.0%
4997 - Allocated Wrks Comp Insurance	38,079	33,845	33,845	33,845	40,800	6,955	20.5%
Total Allocated Insurance	67,554	63,395	63,395	63,395	81,565	18,170	28.7%
Total Operation	532,564	616,426	640,301	640,630	799,932	159,631	24.9%

Community Development				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		(16,000)	37	(12,400)
4990 - Staff Time Project Reimbursement				
4990 - Staff Time Project Reimb	Main Street STG Planning and Redesign Project (note: total CalTrans grant of \$230,178 received in FY24-25; FY26 proposed budget based on conservative estimate of using at least similar amount of grant funds for staff work FY26)	(13,000)	1	(13,000)
4990 - Staff Time Project Reimb	Main Street STG Planning and Redesign Project (Matching grant as required for CalTrans grant comes from in lieu transportation funds. Local match of \$30,000 encumbered FY24-25; FY26 proposed budget based on conservative estimate of using at least similar amount of grant funds for staff work FY26)	(10,178)	1	(10,178)
4990 - Staff Time Project Reimb	PDA Land Use Housing Project Staff Time; est F26 staff time only comes from \$190k grant awarded by ABAG/retained by ABAG as in lieu work with exception of this requested carve out for City staff time FY26.	(40,000)	1	(40,000)
4990 - Staff Time Project Reimb	Various Developer Deposit Accounts; Estimate-50% closure of open accounts and staff portion of Barlow.	(22,312)	1	(22,312)
Total 4990 - Staff Time Project Reimb		(85,490)	4	(85,490)
4210 - Professional Contract Services				
4210 - Professional Contract Services	City Arborist	2,400	1	2,400
4210 - Professional Contract Services	Audio/Video Tech Support - PC Meetings	18,000	1	18,000
4210 - Professional Contract Services	Vacation rental compliance contract	3,500	1	3,500
4210 - Professional Contract Services	Fehr & Peers (STG Study) Carryover. Fully funded by CalTrans grant reimbursement from original grant of \$230,178 received FY25	100,000	1	100,000
4210 - Professional Contract Services	EIFD Contract Carryover	15,780	1	15,780
Total 4210 - Professional Contract Services		139,680	5	139,680
4250 - Publications/Legal Notices				
4250 - Publications/Legal Notices	Routine Project Permit Public Notices	1,800	1	1,800
4210 - Publications/Legal Notices	Code Source Expense for Zoning Code Updates	1,800	1	1,800
Total 4510 - Publications/Legal Notices		3,600	2	3,600
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Business cards	50	2	100
4330 - Misc Supplies & Services	Name plaques for new board/commission members	50	6	300
Total 4330 - Misc Supplies & Services		100	8	400
4345 - Dues & Subscriptions				
4345 - Dues & Subscriptions	American Planning Association, AEP, etc.	1,500	1	1,500
4345 - Dues & Subscriptions	LAFCO	7,200	1	7,200
Total 4345 - Dues & Subscriptions		8,700	2	8,700
4510 - Conference & Training				
4510 - Conference & Training	Planning Commissioner Training	1,350	2	2,700
4510 - Conference & Training	Staff Training	1,350	2	2,700
Total 4510 - Conference & Training		2,700	4	5,400
4515 - Meetings & Travel				
4515 - Meetings & Travel	Travel for mtgs - to/from Santa rosa, etc	100	4	400
Total 4515 - Meetings & Travel		100	4	400

SUMMARY - BUILDING							
EXPENSE	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	48,032	46,781	49,451	47,951	85,076	35,625	72.0%
Benefits	26,204	28,993	29,139	28,855	64,337	35,198	120.8%
Contracted Services	114,705	197,900	197,900	192,900	187,400	(10,500)	-5.3%
Services & Supplies	2,554	5,200	5,200	4,550	4,850	(350)	-6.7%
Equipment Rental/Maintenance	3,442	4,600	4,600	4,000	3,500	(1,100)	-23.9%
Conference & Training Expense	-	-	-	-	500	500	0.0%
Telecommunications	1,927	2,000	2,000	2,000	-	(2,000)	-100.0%
Allocated Insurance	18,113	16,745	16,745	16,745	22,245	5,500	32.8%
Total Expense	214,977	302,219	305,035	297,001	367,908	62,873	20.6%

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Building							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	46,782	46,781	47,951	47,951	89,336	41,385	86.3%
4012 - Overtime	-	-	-	-	-	-	0.0%
4017 - Salaries - COVID-19	-	-	-	-	-	-	0.0%
4023 - One Time Payment	1,250	-	1,500	-	-	(1,500)	-100.0%
4090 - Vacancy Savings					(4,260)	(4,260)	0.0%
Total Salaries & Wages	48,032	46,781	49,451	47,951	85,076	35,625	72.0%
Benefits							
4101 - Health in Lieu	1,232	-	-	-	-	-	0.0%
4105 - Medicare & Fica	716	678	678	678	1,295	617	91.0%
4110 - CalPERS Employer Rate	17,232	5,857	6,003	6,003	11,238	5,235	87.2%
4111 - CalPERS UAL Cost	0	9,745	9,745	9,745	11,660	1,915	19.7%
4130 - Health Insurance	5,563	11,222	11,222	11,222	35,733	24,511	218.4%
4150 - Dental Insurance	1,077	919	919	919	3,487	2,568	279.4%
4151 - Vision Insurance	119	104	104	104	345	241	231.7%
4181 - Long Term Disability Insurance	147	298	298	-	298	-	0.0%
4182 - Short Term Disability Insurance	60	54	54	68	165	111	205.6%
4183 - EAP (Employee Asst Prog)	17	35	35	35	35	-	0.0%
4184 - Life Insurance	41	81	81	81	81	-	0.0%
Total Benefits	26,204	28,993	29,139	28,855	64,337	35,198	120.8%
Contracted Services							
4210 - Professional Contract Services	114,705	197,900	197,900	192,900	187,400	(10,500)	-5.3%
4230 - Recruitment Services	-	-	-	-	-	-	0.0%
Total Contracted Services	114,705	197,900	197,900	192,900	187,400	(10,500)	-5.3%
Services & Supplies							
4310 - Office Supplies	936	1,500	1,500	1,200	1,200	(300)	-20.0%
4330 - Misc Supplies & Services	1,430	3,200	3,200	2,900	3,200	-	0.0%
4340 - Postage & Printing	28	-	-	50	50	50	0.0%
4345 - Dues & Subscriptions	160	500	500	400	400	(100)	-20.0%
Total Services & Supplies	2,554	5,200	5,200	4,550	4,850	(350)	-6.7%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,442	4,600	4,600	4,000	3,500	(1,100)	-23.9%
Total Equipment Rental/Maintenance	3,442	4,600	4,600	4,000	3,500	(1,100)	-23.9%
Conference & Training Expense							
4510 - Conference & Training	-	-	-	-	500	500	0.0%
Total Conference & Training Expense					500	500	0.0%
Telecommunications							
4750 - Telecommunications	1,927	2,000	2,000	2,000	-	(2,000)	-100.0%
Total Telecommunications	1,927	2,000	2,000	2,000	-	(2,000)	-100.0%
Allocated Insurance							
4996 - Allocated Liability Insurance	13,116	12,300	12,300	12,300	16,965	4,665	37.9%
4997 - Allocated Wrkrs Comp Insurance	4,997	4,445	4,445	4,445	5,280	835	18.8%
Total Allocated Insurance	18,113	16,745	16,745	16,745	22,245	5,500	32.8%
Total Operation	214,977	302,219	305,035	297,001	367,908	62,873	20.6%

Building				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		194,100	6	194,100
4210 - Professional Contract Services				
4210 - Professional Contract Services	Corelogic Information Solutions - Property Data Information	2,400	1	2,400
4210 - Professional Contract Services	Local Hazard Mitigation Plan (LHMP) Contract	10,000	1	10,000
4210 - Professional Contract Services	Phillips & Seabrook Contract	175,000	1	175,000
Total 4210 - Professional Contract Services		187,400	3	187,400
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	ADT Security Monitoring	700	1	700
4330 - Misc Supplies & Services	Routine Department	2,500	1	2,500
Total 4330 - Misc Supplies & Services		3,200	2	3,200
4375 - Equipment Rental/Expenses				
4375 - Equipment Rental/Expenses	Canon Lease	3,500	1	3,500
Total 4375 - Equipment Rental/Expenses		3,500	1	3,500

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SUMMARY - FIRE							
EXPENSE	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year- End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	247,332	233,856	236,526	236,526	-	(236,526)	-100.0%
Benefits	159,902	181,460	181,606	178,790	97,640	(83,966)	-46.2%
Contracted Services	468,774	752,849	752,849	597,849	1,100,000	347,151	46.1%
Services & Supplies	92,360	90,200	90,200	80,200	40,000	(50,200)	-55.7%
Special Programs	9,300	-	-	-	-	-	0.0%
Equipment (under \$10K)	1,427	20,000	20,000	10,000	-	(20,000)	-100.0%
Equipment Rental/Maintenance	11,176	39,600	39,600	39,600	-	(39,600)	-100.0%
Vehicle Expense	42,032	66,500	66,500	89,000	-	(66,500)	-100.0%
Conference & Training Expense	7,136	13,000	13,000	13,000	-	(13,000)	-100.0%
Utilities	19,675	16,345	16,345	26,345	-	(16,345)	-100.0%
Telecommunications	9,919	9,200	9,200	9,200	-	(9,200)	-100.0%
Allocated Insurance	121,362	100,900	100,900	100,900	-	(100,900)	-100.0%
Capital Outlay	40,000	12,000	12,000	12,000	-	(12,000)	-100.0%
Total Expense	1,230,395	1,535,910	1,538,726	1,393,410	1,237,640	(301,086)	-19.6%

Fire							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	233,520	218,856	220,026	220,026	-	(220,026)	-100.0%
4011 - Salaries - Part Time	-	-	-	-	-	-	0.0%
4012 - Overtime	10,062	15,000	15,000	15,000	-	(15,000)	-100.0%
4013 - VFF Duty Shift	-	-	-	-	-	-	0.0%
4014 - Part Time (Calls/Drills)	-	-	-	-	-	-	0.0%
4015 - Part Time (Captain Weekends)	-	-	-	-	-	-	0.0%
4016 - Part-Time (Retention)	-	-	-	-	-	-	0.0%
4017 - Salaries - COVID-19	-	-	-	-	-	-	0.0%
4023 - One Time Payment	3,750	-	1,500	1,500	-	(1,500)	-100.0%
Total Salaries & Wages	247,332	233,856	236,526	236,526	-	(236,526)	-100.0%
Benefits							
4100 - Employee Benefits	5	-	-	-	-	-	0.0%
4101 - Health in Lieu	1,713	6,046	6,046	6,046	-	(6,046)	-100.0%
4104 - Accrual in Lieu	-	-	-	-	-	-	0.0%
4105 - Medicare & Fica	6,679	3,173	3,173	357	-	(3,173)	-100.0%
4110 - CalPERS Employer Rate	116,527	41,353	41,499	41,499	-	(41,499)	-100.0%
4111 - CalPERS UAL Cost	-	88,591	88,591	88,591	94,325	5,734	6.5%
4130 - Health Insurance	15,363	22,443	22,443	22,443	-	(22,443)	-100.0%
4140 - Retiree Health Insurance OPEB	3,949	4,000	4,000	4,000	3,315	(685)	-17.1%
4150 - Dental Insurance	2,418	5,139	5,139	5,139	-	(5,139)	-100.0%
4151 - Vision Insurance	261	550	550	550	-	(550)	-100.0%
4170 - Fire Service CSFA Award	8,750	5,350	5,350	5,350	-	(5,350)	-100.0%
4180 - Fire LTD Disability Insurance	3,036	3,200	3,200	3,200	-	(3,200)	-100.0%
4181 - Long Term Disability Insurance	417	895	895	895	-	(895)	-100.0%
4182 - Short Term Disability Insurance	177	372	372	372	-	(372)	-100.0%
4183 - EAP (Employee Asst Prog)	492	105	105	105	-	(105)	-100.0%
4184 - Life Insurance	115	243	243	243	-	(243)	-100.0%
Total Benefits	159,902	181,460	181,606	178,790	97,640	(83,966)	-46.2%
Contracted Services							
4210 - Professional Contract Services	131,579	402,799	402,799	312,799	1,100,000	697,201	173.1%
4230 - Recruitment Services	27,281	6,250	6,250	6,250	-	(6,250)	-100.0%
4413 - VFF Duty Shift	100,933	85,000	85,000	85,000	-	(85,000)	-100.0%
4414 - VFF Calls/Drills	140,581	150,000	150,000	125,000	-	(150,000)	-100.0%
4415 - VFF Captain Weekends	28,400	28,800	28,800	28,800	-	(28,800)	-100.0%
4416 - VFF Expanded Coverage	40,000	80,000	80,000	40,000	-	(80,000)	-100.0%
Total Contracted Services	468,774	752,849	752,849	597,849	1,100,000	347,151	46.1%
Services & Supplies							
4310 - Office Supplies	32,465	3,000	3,000	3,000	-	(3,000)	-100.0%
4330 - Misc Supplies & Services	45,710	71,700	71,700	61,700	40,000	(31,700)	-44.2%
4340 - Postage & Printing	67	-	-	-	-	-	0.0%
4345 - Dues & Subscriptions	14,117	15,500	15,500	15,500	-	(15,500)	-100.0%
Total Services & Supplies	92,360	90,200	90,200	80,200	40,000	(50,200)	-55.7%
Special Programs							
4890 - Other Community Support	9,300	-	-	-	-	-	0.0%
Total Special Programs	9,300	-	-	-	-	-	0.0%
Equipment (under \$10K)							
4370 - Equipment(under \$10K)	1,427	20,000	20,000	10,000	-	(20,000)	-100.0%
Total Equipment (under \$10K)	1,427	20,000	20,000	10,000	-	(20,000)	-100.0%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	3,442	4,600	4,600	4,600	-	(4,600)	-100.0%
4378 - Equipment Maintenance	7,734	35,000	35,000	35,000	-	(35,000)	-100.0%
Total Equipment Rental/Maintenance	11,176	39,600	39,600	39,600	-	(39,600)	-100.0%

Fire								
Budget Expenditures								
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget	
Vehicle Expense								
4380 - Vehicle Maintenance	27,942	33,500	33,500	65,000	-	(33,500)	-100.0%	
4390 - City Vehicle Fuel Expense	14,090	33,000	33,000	24,000	-	(33,000)	-100.0%	
Total Vehicle Expense	42,032	66,500	66,500	89,000	-	(66,500)	-100.0%	
Conference & Training Expense								
4510 - Conference & Training	7,112	13,000	13,000	13,000	-	(13,000)	-100.0%	
4515 - Meetings & Travel	24	-	-	-	-	-	0.0%	
Total Conference & Training Expense	7,136	13,000	13,000	13,000	-	(13,000)	-100.0%	
Utilities								
4710 - Utilities - Gas & Electric	17,069	8,000	8,000	18,000	-	(8,000)	-100.0%	
4711 - Utilities - City Bill	2,606	8,345	8,345	8,345	-	(8,345)	-100.0%	
Total Utilities	19,675	16,345	16,345	26,345	-	(16,345)	-100.0%	
Telecommunications								
4750 - Telecommunications	9,919	9,200	9,200	9,200	-	(9,200)	-100.0%	
Total Telecommunications	9,919	9,200	9,200	9,200	-	(9,200)	-100.0%	
Allocated Insurance								
4996 - Allocated Liability Insurance	60,459	64,600	64,600	64,600	-	(64,600)	-100.0%	
4997 - Allocated Wrks Comp Insurance	60,903	36,300	36,300	36,300	-	(36,300)	-100.0%	
Total Allocated Insurance	121,362	100,900	100,900	100,900	-	(100,900)	-100.0%	
Capital Outlay								
5100 - Capital Outlay	40,000	12,000	12,000	12,000	-	(12,000)	-100.0%	
Total Capital Outlay	40,000	12,000	12,000	12,000	-	(12,000)	-100.0%	
Total Operation	1,230,395	1,535,910	1,538,726	1,393,410	1,237,640	(301,086)	-19.6%	

SUMMARY - POLICE							
EXPENSE	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	2,306,165	2,398,398	2,542,118	2,427,050	2,434,785	(107,333)	-4.2%
Benefits	1,671,275	1,995,311	2,015,265	1,840,405	2,200,635	185,370	9.2%
Contracted Services	206,118	271,565	271,565	286,217	318,545	46,980	17.3%
Services & Supplies	36,614	35,952	35,952	40,050	36,172	220	0.6%
Equipment (under \$10K)	1,195	-	-	-	-	-	0.0%
Equipment Rental/Maintenance	11,101	10,540	10,540	10,540	14,260	3,720	35.3%
Vehicle Expense	42,131	37,000	37,000	37,000	38,000	1,000	2.7%
Conference & Training Expense	28,579	32,745	32,745	22,745	36,800	4,055	12.4%
Utilities	35,249	37,650	37,650	43,650	47,150	9,500	25.2%
Telecommunications	33,158	31,700	31,700	31,700	31,700	-	0.0%
Allocated Insurance	504,822	465,630	465,630	465,630	593,635	128,005	27.5%
Capital Outlay	119,327	50,000	50,000	50,000	-	(50,000)	-100.0%
Total Expense	4,995,733	5,366,491	5,530,165	5,254,987	5,751,682	221,517	4.1%

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Police							
Budget Expenditures							
Account Number	2023-2024 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	1,973,614	2,188,398	2,262,218	2,116,800	2,371,975	109,757	4.9%
4011 - Salaries - Part Time	45,845	35,000	37,500	36,250	20,000	(17,500)	-46.7%
4012 - Overtime	204,969	175,000	175,000	210,000	150,000	(25,000)	-14.3%
4020 - ADPP	7,944	-	-	-	-	-	0.0%
4022 - Overtime-R12	8,793	-	-	-	-	-	0.0%
4023 - One Time Payment	65,000	-	67,400	64,000	4,500	(62,900)	-93.3%
4090 - Vacancy Savings	-	-	-	-	(111,690)	(111,690)	0.0%
Total Salaries & Wages	2,306,165	2,398,398	2,542,118	2,427,050	2,434,785	(107,333)	-4.2%
Benefits							
4100 - Employee Benefits	3,150	20,000	20,000	5,000	-	(20,000)	-100.0%
4101 - Health in Lieu	9,855	6,046	6,046	9,515	7,440	1,394	23.1%
4102 - Uniform Allowance	16,800	19,000	19,000	19,000	18,600	(400)	-2.1%
4103 - Holiday Pay	177,521	232,109	232,109	216,854	251,887	19,778	8.5%
4104 - Accrual in Lieu	29,974	77,300	77,300	50,000	40,000	(37,300)	-48.3%
4105 - Medicare & Fica	39,880	31,732	31,732	27,732	34,394	2,662	8.4%
4110 - CalPERS Employer Rate	868,749	337,576	357,530	330,000	394,557	37,027	10.4%
4111 - CalPERS UAL Cost	-	627,273	627,273	627,273	708,600	81,327	13.0%
4122 - Retirement Health Savings Plan	31,324	40,000	40,000	15,000	16,000	(24,000)	-60.0%
4130 - Health Insurance	375,533	473,827	473,827	417,217	589,821	115,994	24.5%
4140 - Retiree Health Insurance OPEB	55,691	59,500	59,500	59,500	59,600	100	0.2%
4145 - PORAC LTD Insurance	2,888	6,280	6,280	6,280	6,865	585	9.3%
4150 - Dental Insurance	48,059	54,498	54,498	47,623	62,128	7,630	14.0%
4151 - Vision Insurance	5,065	5,759	5,759	5,000	6,117	358	6.2%
4181 - Long Term Disability Insurance	4,111	1,460	1,460	1,460	1,565	105	7.2%
4182 - Short Term Disability Insurance	438	561	561	561	625	64	11.4%
4183 - EAP (Employee Asst Prog)	671	770	770	770	735	(35)	-4.5%
4184 - Life Insurance	1,567	1,620	1,620	1,620	1,701	81	5.0%
Total Benefits	1,671,275	1,995,311	2,015,265	1,840,405	2,200,635	185,370	9.2%
Contracted Services							
4210 - Professional Contract Services	122,097	201,315	201,315	215,967	252,295	50,980	25.3%
4212 - Internet & Network /Technology Maint	29,381	30,250	30,250	30,250	30,250	-	0.0%
4214 - Litigation Expense	47,640	-	-	-	-	-	0.0%
4216 - RBS Compliance	-	-	-	-	14,000	14,000	0.0%
4230 - Recruitment Services	7,000	40,000	40,000	40,000	22,000	(18,000)	-45.0%
Total Contracted Services	206,118	271,565	271,565	286,217	318,545	46,980	17.3%
Services & Supplies							
4310 - Office Supplies	3,085	6,000	6,000	6,000	6,000	-	0.0%
4330 - Misc Supplies & Services	23,331	26,300	26,300	26,300	26,300	-	0.0%
4340 - Postage & Printing	356	750	750	750	750	-	0.0%
4345 - Dues & Subscriptions	9,843	2,902	2,902	7,000	3,122	220	7.6%
Total Services & Supplies	36,614	35,952	35,952	40,050	36,172	220	0.6%
Equipment (under \$10K)							
4370 - Equipment(under \$10K)	1,195	-	-	-	-	-	0.0%
Total Equipment (under \$10K)	1,195	-	-	-	-	-	0.0%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	11,101	10,540	10,540	10,540	14,260	3,720	35.3%
Total Equipment Rental/Maintenance	11,101	10,540	10,540	10,540	14,260	3,720	35.3%
Vehicle Expense							
4380 - Vehicle Maintenance	20,373	18,000	18,000	18,000	18,000	-	0.0%
4390 - City Vehicle Fuel Expense	21,758	19,000	19,000	19,000	20,000	1,000	5.3%
Total Vehicle Expense	42,131	37,000	37,000	37,000	38,000	1,000	2.7%
Conference & Training Expense							
4510 - Conference & Training	17,153	13,745	13,745	8,745	14,800	1,055	7.7%

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Police				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		410,140	127	454,092
4011 - Part Time				
4011 - Part Time	Per Diem Dispatchers	10,000	1	10,000
4011 - Part Time	Reserve Officers	10,000	1	10,000
Total 4100 - Part Time		20,000	2	20,000
4100 - Employee Benefits				
4100 - Wellness Program	75% Participation	4,500	1	4,500
Total 4100 - Employee Benefits		4,500	1	4,500
4145 - PORAC LTD Insurance				
4145 - PORAC LTD Insurance	Police Dispatchers	1,925	1	1,925
4145 - PORAC LTD Insurance	Police Officers/Sergeant	4,940	1	4,940
Total 4145 - PORAC LTD Insurance		6,865	2	6,865
4210 - Professional Contract Services				
4210 - Professional Contract Services	KW Cleaning	13,000	1	13,000
4210 - Professional Contract Services	Chief Coaching (carryover)	3,000	1	3,000
4210 - Professional Contract Services	Language Line	750	1	750
4210 - Professional Contract Services	Psych Evals	775	3	2,325
4210 - Professional Contract Services	Scheduling Software	775	1	775
4210 - Professional Contract Services	Lexis Nexis	2,400	1	2,400
4210 - Professional Contract Services	Lexipol Academy	4,585	1	4,585
4210 - Professional Contract Services	Background Investigations	2,500	3	7,500
4210 - Professional Contract Services	Sonoma County Sheriff's Bomb Squad Annual Fee	4,500	1	4,500
4210 - Professional Contract Services	AMR Blood Draws	5,000	1	5,000
4210 - Professional Contract Services	RV Tows (carryover)	12,000	1	12,000
4210 - Professional Contract Services	SoCo ISD IIS Access and line	8,500	1	8,500
4210 - Professional Contract Services	Traffic Engineer Support	11,500	1	11,500
4210 - Professional Contract Services	DOJ Fingerprints	14,600	1	14,600
4210 - Professional Contract Services	Axon Taser 7 Annual Maintenance (Equipment,cloud)	15,000	1	15,000
4210 - Professional Contract Services	Axon Body Cams Annual Maintenance (Equip, cloud)	16,000	1	16,000
4210 - Professional Contract Services	Animal Control Contract Support (North Bay Animal Svs)	20,000	1	20,000
4210 - Professional Contract Services	Homeless Outreach Support	40,000	1	40,000
4210 - Professional Contract Services	Warming Center Ops	15,000	1	15,000
4210 - Professional Contract Services	EOC Assessments Study (carryover)	20,000	1	20,000
4210 - Professional Contract Services	EOC Assessments Study (New)	20,000	1	20,000
4210 - Professional Contract Services	County Op Area Emergency Services Contract	2,000	1	2,000
4210 - Professional Contract Services	Website Updates Support (Holly Hanson)	2,500	1	2,500
4210 - Professional Contract Services	Sonoma County Sheriff Booking Fees	1,136	10	11,360
Total 4210 - Professional Contract Services		235,521	37	252,295
4212 - Internet & Network /Technology Maint				
4212 - Internet & Network /Technology Maint	Carousel - Storage Battery	400	1	400
4212 - Internet & Network /Technology Maint	Marin IT - PD Server Maintenance Only	1,250	1	1,250
4212 - Internet & Network /Technology Maint	Marin IT - Network Maintenance Equipment Replacement	2,500	1	2,500
4212 - Internet & Network /Technology Maint	Vertiv Battery Backup	2,500	1	2,500
4212 - Internet & Network /Technology Maint	CLETS Line Fee	3,100	1	3,100
4212 - Internet & Network /Technology Maint	Sun Ridge Systems- Annual Support Services CAD/RMS	20,500	1	20,500
Total 4212 - Internet & Network /Technology Maint		30,250	6	30,250
4230 - Recruitment Services				
4230 - Recruitment Services	Police Captain Recruitment	4,000	1	4,000
4230 - Recruitment Services	Police Officer or Civilian Staff Recruitment	6,000	3	18,000
Total 4230 - Recruitment Services		10,000	4	22,000
4310 - Office Supplies				
4310 - Office Supplies	Routine Supplies	6,000	1	6,000
Total 4310 - Office Supplies		6,000	1	6,000
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Ammunition	12,000	1	12,000
4330 - Misc Supplies & Services	Citations	1,300	1	1,300
4330 - Misc Supplies & Services	Evidence/Crime Scene Supplies	2,000	1	2,000
4330 - Misc Supplies & Services	eWaste, Records & Haz Mat Destruction	5,000	1	5,000
4330 - Misc Supplies & Services	Firearms, Holsters, Duty Equipment	5,000	1	5,000
4330 - Misc Supplies & Services	Radio Batteries	1,000	1	1,000
Total 4330 - Misc Supplies & Services		26,300	6	26,300

Police				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
4345 - Dues & Subscriptions				
4345 - Dues & Subscriptions	Adobe Subscriptions	288	2	576
4345 - Dues & Subscriptions	IACP	220	1	220
4345 - Dues & Subscriptions	CA Association for Property and Evidence Technicians	50	1	50
4345 - Dues & Subscriptions	California Police Chief's Association	375	1	375
4345 - Dues & Subscriptions	CLEAR (CA Law Enforcement Assn. of Records Supervisors)	100	1	100
4345 - Dues & Subscriptions	Copware - Legal Sourcebook	705	1	705
4345 - Dues & Subscriptions	Critical Reach APD Net Annual Subscription	250	1	250
4345 - Dues & Subscriptions	National Emergency Network Association Fee	147	1	147
4345 - Dues & Subscriptions	NBLETMA (North Bay Law Enforcement Training Managers Assn.)	250	1	250
4345 - Dues & Subscriptions	Sonoma County Law Enforcement Chiefs Association	200	1	200
4345 - Dues & Subscriptions	Zoom Subscriptions for Chief and Captain	124	2	249
Total 4345 - Dues & Subscriptions		2,709	13	3,122
4375 - Equipment Rental/Expenses				
4375 - Equipment Rental/Expenses	Badges and Cases	250	4	1,000
4375 - Equipment Rental/Expenses	Ballsitic Vests	1,575	4	6,300
4375 - Equipment Rental/Expenses	Canon Copier Lease	255	12	3,060
4375 - Equipment Rental/Expenses	Florence Avenue Closure Equipment	3,900	1	3,900
Total 4375 - Equipment Rental/Expenses		5,980	21	14,260
4510 - Conference & Training				
4510 - Conference & Training	Cal Chiefs- Annual Chief's Conference, 4 Days, Out of town	975	1	975
4510 - Conference & Training	Collision Investigation- 3 Officers, 5 days	200	3	600
4510 - Conference & Training	Crisis Intervention Training- 2 Officers, 5 days local	125	2	250
4510 - Conference & Training	CSI School- 3 Officers, 5 days likely out of town	1,135	3	3,405
4510 - Conference & Training	First Aid/CPR Instructor- 1 Officer, 5 days, Out of town	430	1	430
4510 - Conference & Training	FTO Program Coordinator- 1 Sergeant, 3 day course out of town	80	1	80
4510 - Conference & Training	Internal Affairs Investigations - 3 Sergeants. 3 day course out of town	300	1	300
4510 - Conference & Training	Interview and Interrogation- 5 officers, 5 days out of town	575	3	1,725
4510 - Conference & Training	Officer Involved Shooting Investigations - 3 Sergeants. 2 day course out of town	250	2	500
4510 - Conference & Training	Radar and Lidar- 3 Officers, 4 days possibly local	320	3	960
4510 - Conference & Training	RIMS Conference- Dispatch System Conference Annually, Out of town	1,350	1	1,350
4510 - Conference & Training	Women Law Enforcement Leadership Symposium	575	3	1,725
4510 - Conference & Training	Records Supervisor School	750	1	750
4510 - Conference & Training	Firarms Instructor School	750	1	750
4510 - Conference & Training	IACP Conference	500	2	1,000
Total 4510 - Conference & Training		8,315	28	14,800
4515 - Meetings & Travel				
4515 - Meetings & Travel	Estimated Lodging for identified Courses	15,000	1	15,000
4515 - Meetings & Travel	Estimated Per Diem Costs	7,000	1	7,000
Total 4515 - Meetings & Travel		22,000	2	22,000
4750 - Telecommunications				
4750 - Telecommunications	Police Department Land Lines (AT&T)	14,000	1	14,000
4750 - Telecommunications	Police Department Cell Phone & MDT (AT&T Mobility)	12,800	1	12,800
4750 - Telecommunications	EOC Cable Service (Comcast)	3,200	1	3,200
4750 - Telecommunications	EOC Fax Line & Router (AT&T)	1,700	1	1,700
4750 - Telecommunications		31,700	4	31,700

PUBLIC WORKS - STAFFING ALLOCATION (FULL-TIME EQUIVALENT POSITIONS)														
Budgeted Staffing	FISCAL YEAR - 2025-26 ¹													
	Corp Yard 41-02	Gas Tax Streets 200-41-03	General Fund Streets 41-03	LAD 215-41-03	Parks & Landscaping 41-04	Parking Lots 41-05	Government Building 41-06	Engineering 41-07	Senior Center 40-02	Community Center 42-02	Ives Pool 43-02	Water Fund 500-44-02	Sewer Fund 510-44-02	FTE - Total
Public Works/Engineering														
Director of Public Works/City Engineer				3%				97%						1.00
Assistant Superintendent	5%		15%		10%							45%	25%	1.00
Administrative Technician	25%							75%						1.00
Engineering Technician	50%							50%						1.00
Water System Treatment Operator			20%									60%	20%	1.00
Sanitary Sewer System Operator		20%										20%	60%	1.00
Senior Maintenance Worker		20%										40%	40%	1.00
Senior Parks & Facilities/Maintenance Worker III		20%		5%	25%	5%	10%			5%	20%	5%	5%	1.00
Maintenance Worker II		5%	20%		5%	10%	10%					25%	25%	1.00
Maintenance Worker II			5%		5%	10%	5%		5%			35%	35%	1.00
Maintenance Worker I					10%	10%	5%			5%		35%	35%	1.00
Maintenance Worker I		5%			15%	10%	5%			5%		35%	25%	1.00
Laborer					10%							50%	40%	1.00
Laborer		5%			85%	5%				5%				1.00
Laborer - Vacant														0.00
Total	0.80	0.75	0.60	0.08	1.65	0.50	0.35	2.22	0.05	0.20	0.20	3.50	3.10	14.00
¹ The above staffing allocation is based on organizational structure, assigned duties, and schedules last reviewed by Department management in January 2025.														
Budgeted Staffing	FISCAL YEAR - 2024-25 ²													
	Corp Yard 41-02	Gas Tax Streets 200-41-03	General Fund Streets 41-03	LAD 215-41-03	Parks & Landscaping 41-04	Parking Lots 41-05	Government Building 41-06	Engineering 41-07	Senior Center 40-02	Community Center 42-02	Ives Pool 43-02	Water Fund 500-44-02	Sewer Fund 510-44-02	FTE - Total
Public Works/Engineering														
Director of Public Works/City Engineer	49%			2%				49%						1.00
Assistant Superintendent	5%		15%		10%							45%	25%	1.00
Management Analyst	25%							75%						1.00
Permit Technician	50%							50%						1.00
Water System Treatment Operator			20%									60%	20%	1.00
Sanitary Sewer System Operator		20%										20%	60%	1.00
Senior Maintenance Worker		20%										40%	40%	1.00
Senior Parks & Facilities/Maintenance Worker III		20%		5%	25%	5%	10%			5%	20%	5%	5%	1.00
Maintenance Worker II			25%		25%	25%	25%							1.00
Maintenance Worker II			5%		5%	5%			5%			40%	40%	1.00
Maintenance Worker I					5%	10%				5%		40%	40%	1.00
Maintenance Worker I		10%			5%	5%				5%		50%	25%	1.00
Laborer												50%	50%	1.00
Laborer		5%			85%	5%				5%				1.00
Laborer		5%			85%	5%				5%				1.00
Total	1.29	0.80	0.65	0.07	2.45	0.60	0.35	1.74	0.05	0.25	0.20	3.50	3.05	15.00
² The above staffing allocation is based on organizational structure, assigned duties, and schedules last reviewed by Department management in January 2024.														
Difference in Allocation FY25-26 vs. FY24-25	-0.49	-0.05	-0.05	0.01	-0.80	-0.10	0.00	0.48	0.00	-0.05	0.00	0.00	0.05	-1.00

SUMMARY - PUBLIC WORKS/ENGINEERING							
EXPENSES	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	710,474	647,980	674,619	643,610	675,204	585	0.1%
Benefits	397,599	504,507	505,670	451,844	486,996	(18,674)	-3.7%
Contracted Services	418,327	372,223	372,223	420,683	407,808	35,585	9.6%
Services & Supplies	184,556	283,505	283,505	268,525	277,925	(5,580)	-2.0%
Equipment Rental/Maintenance	11,596	12,250	12,250	11,704	12,450	200	1.6%
Vehicle Expense	77,063	70,525	70,525	61,000	70,525	-	0.0%
Conference & Training Expense	307	550	550	550	5,300	4,750	863.6%
Utilities-PG&E	61,211	64,412	64,412	78,475	80,950	16,538	25.7%
Utilities-City	73,046	170,475	170,475	223,000	200,034	29,559	17.3%
Telecommunications	14,467	17,250	17,250	15,900	17,550	300	1.7%
Allocated Insurance	197,621	178,425	178,425	178,425	230,085	51,660	29.0%
Capital Outlay	9,013	-	-	-	24,000	24,000	0.0%
Total Expense	2,155,278	2,322,101	2,349,903	2,353,716	2,488,827	138,924	5.9%

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Public Works/Engineering Consolidated							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	668,261	686,790	698,134	582,410	661,194	(36,940)	-5.3%
4011 - Salaries - Part Time	944	-	-	55,000	20,000	20,000	0.0%
4012 - Overtime	20,762	19,340	19,340	15,650	20,500	1,160	6.0%
4013 - Standby/Shift	6,208	7,850	9,185	5,300	8,250	(935)	-10.2%
4023 - One Time Payment	14,300	-	13,960	750	-	(13,960)	-100.0%
4090 - Vacancy Savings	-	-	-	-	(34,740)	(34,740)	0.0%
4990 - Staff Time Project Reimbursement	-	(66,000)	(66,000)	(15,500)	-	66,000	-100.0%
Total Salaries & Wages	710,474	647,980	674,619	643,610	675,204	585	0.1%
Benefits							
4100 - Employee Benefits	9,668	-	-	-	-	-	0.0%
4101 - Health in Lieu	-	-	-	-	-	-	0.0%
4102 - Uniform Allowance	3,650	5,235	5,235	4,050	4,250	(985)	-18.8%
4104 - Accrual in Lieu	-	67,680	67,680	63,000	-	(67,680)	-100.0%
4105 - Medicare & Fica	10,392	9,959	9,959	9,070	9,588	(371)	-3.7%
4110 - CalPERS Employer Rate	191,782	70,342	71,505	66,960	65,553	(5,952)	-8.3%
4111 - CalPERS UAL Cost	-	150,705	150,705	150,710	177,559	26,854	17.8%
4130 - Health Insurance	148,484	155,395	155,395	127,700	180,603	25,208	16.2%
4140 - Retiree Health Insurance OPEB	12,101	16,350	16,350	10,450	16,470	120	0.7%
4150 - Dental Insurance	15,509	14,824	14,824	13,150	16,745	1,921	13.0%
4151 - Vision Insurance	1,632	1,572	1,572	1,504	1,663	91	5.8%
4181 - Long Term Disability Insurance	2,547	8,217	8,217	3,100	10,040	1,823	22.2%
4182 - Short Term Disability Insurance	1,026	979	979	975	953	(26)	-2.7%
4183 - EAP (Employee Asst Prog)	244	980	980	415	980	-	0.0%
4184 - Life Insurance	563	2,268	2,268	760	2,592	324	14.3%
Total Benefits	397,599	504,507	505,670	451,844	486,996	(18,674)	-3.7%
Contracted Services							
4210 - Professional Contract Services	380,976	330,090	330,090	362,650	382,590	52,500	15.9%
4212 - Internet & Network /Technology Maint	142	3,333	3,333	3,333	3,353	20	0.6%
4213 - Building/Grounds Maintenance	34,099	31,300	31,300	31,300	11,865	(19,435)	-62.1%
4230 - Recruitment Services	3,110	7,500	7,500	23,400	10,000	2,500	33.3%
Total Contracted Services	418,327	372,223	372,223	420,683	407,808	35,585	9.6%
Services & Supplies							
4310 - Office Supplies	388	630	630	500	630	-	0.0%
4330 - Misc Supplies & Services	132,579	213,700	213,700	214,200	206,015	(7,685)	-3.6%
4332 - Janitorial & Safety Supplies	5,254	13,675	13,675	13,050	13,780	105	0.8%
4340 - Postage & Printing	167	300	300	404	400	100	33.3%
4345 - Dues & Subscriptions	46,168	55,200	55,200	40,371	57,100	1,900	3.4%
Total Services & Supplies	184,556	283,505	283,505	268,525	277,925	(5,580)	-2.0%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	11,596	12,250	12,250	11,704	12,450	200	1.6%
Total Equipment Rental/Maintenance	11,596	12,250	12,250	11,704	12,450	200	1.6%
Vehicle Expense							
4380 - Vehicle Maintenance	39,977	31,885	31,885	26,000	31,885	-	0.0%
4390 - City Vehicle Fuel Expense	37,086	38,640	38,640	35,000	38,640	-	0.0%
Total Vehicle Expense	77,063	70,525	70,525	61,000	70,525	-	0.0%
Conference & Training Expense							
4510 - Conference & Training	-	200	200	200	4,700	4,500	2250.0%
4515 - Meetings & Travel	307	350	350	350	600	250	71.4%
Total Conference & Training Expense	307	550	550	550	5,300	4,750	863.6%
Utilities							
4710 - Utilities - Gas & Electric	47,270	51,359	51,359	59,475	61,000	9,641	18.8%
4711 - Utilities - City Bill	73,046	170,475	170,475	223,000	200,034	29,559	17.3%
4712 - Utilities(Elec Vehicle Charging Stations)	12,134	10,408	10,408	15,000	15,750	5,342	51.3%
4721 - Utilities-Little League Elec	1,808	2,645	2,645	4,000	4,200	1,555	58.8%

Corporation Yard Division 41-02							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	263,261	165,494	167,101	138,220	79,508	(87,593)	-52.4%
4011 - Salaries - Part Time	472	-	-	9,000	-	-	0.0%
4012 - Overtime	-	240	240	350	400	160	66.7%
4023 - One Time Payment	4,550	-	3,580	-	-	(3,580)	-100.0%
4090 - Vacancy Savings	-	-	-	-	(34,740)	(34,740)	0.0%
4990 - Staff Time Project Reimbursement	-	(66,000)	(66,000)	(15,500)	-	66,000	-100.0%
Total Salaries & Wages	268,283	99,734	104,921	132,070	45,168	(59,753)	-57.0%
Benefits							
4100 - Employee Benefits	9,668	-	-	-	-	-	0.0%
4101 - Health in Lieu	-	-	-	-	-	-	0.0%
4102 - Uniform Allowance	-	1,285	1,285	-	-	(1,285)	-100.0%
4104 - Accrual in Lieu	-	67,680	67,680	63,000	-	(67,680)	-100.0%
4105 - Medicare & Fica	3,906	2,400	2,400	2,200	1,153	(1,247)	-52.0%
4110 - CalPERS Employer Rate	71,938	17,422	17,593	22,070	9,694	(7,899)	-44.9%
4111 - CalPERS UAL Cost	-	56,825	56,825	56,825	18,840	(37,985)	-66.8%
4130 - Health Insurance	43,915	31,485	31,485	20,500	28,586	(2,899)	-9.2%
4140 - Retiree Health Insurance OPEB	8,368	12,600	12,600	6,700	12,720	120	1.0%
4150 - Dental Insurance	4,651	2,903	2,903	2,500	2,790	(113)	-3.9%
4151 - Vision Insurance	499	314	314	354	276	(38)	-12.1%
4181 - Long Term Disability Insurance	1,045	1,099	1,099	600	895	(204)	-18.6%
4182 - Short Term Disability Insurance	417	256	256	250	92	(164)	-64.1%
4183 - EAP (Employee Asst Prog)	62	140	140	50	105	(35)	-25.0%
4184 - Life Insurance	147	324	324	150	243	(81)	-25.0%
Total Benefits	144,616	194,733	194,904	175,199	75,394	(119,510)	-61.3%
Contracted Services							
4210 - Professional Contract Services	4,501	10,740	10,740	40,000	11,445	705	6.6%
4212 - Internet & Network /Technology Maint	142	1,653	1,653	1,653	1,653	-	0.0%
4230 - Recruitment Services	3,110	2,500	2,500	16,900	5,000	2,500	100.0%
Total Contracted Services	7,753	14,893	14,893	58,553	18,098	3,205	21.5%
Services & Supplies							
4310 - Office Supplies	388	630	630	500	630	-	0.0%
4330 - Misc Supplies & Services	4,659	12,700	12,700	12,000	13,335	635	5.0%
4332 - Janitorial & Safety Supplies	1,155	2,625	2,625	2,000	2,625	-	0.0%
4340 - Postage & Printing	144	300	300	329	300	-	0.0%
4345 - Dues & Subscriptions	120	-	-	262	-	-	0.0%
Total Services & Supplies	6,466	16,255	16,255	15,091	16,890	635	3.9%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	5,726	5,200	5,200	4,654	5,200	-	0.0%
Total Equipment Rental/Maintenance	5,726	5,200	5,200	4,654	5,200	-	0.0%
Vehicle Expense							
4380 - Vehicle Maintenance	39,180	30,135	30,135	25,000	30,135	-	0.0%
4390 - City Vehicle Fuel Expense	37,086	38,640	38,640	35,000	38,640	-	0.0%
Total Vehicle Expense	76,266	68,775	68,775	60,000	68,775	-	0.0%
Conference & Training Expense							
4510 - Conference & Training	-	200	200	200	200	-	0.0%
4515 - Meetings & Travel	153	100	100	100	100	-	0.0%
Total Conference & Training Expense	153	300	300	300	300	-	0.0%
Utilities							
4710 - Utilities - Gas & Electric	3,188	6,900	6,900	5,200	6,000	(900)	-13.0%
4711 - Utilities - City Bill	6,340	10,645	10,645	10,500	11,801	1,156	10.9%
Total Utilities	9,528	17,545	17,545	15,700	17,801	256	1.5%
Telecommunications							
4750 - Telecommunications	11,998	13,650	13,650	12,000	13,650	-	0.0%

Corporation Yard Division 41-02							
Budget Expenditures							
Total Telecommunications	11,998	13,650	13,650	12,000	13,650	-	0.0%
Allocated Insurance							
4996 - Allocated Liability Insurance	30,876	27,860	27,860	27,860	38,430	10,570	37.9%
4997 - Allocated Wrkrs Comp Insurance	30,453	27,060	27,060	27,060	9,830	(17,230)	-63.7%
Total Allocated Insurance	61,329	54,920	54,920	54,920	48,260	(6,660)	-12.1%
Capital Outlay							
5100 - Capital Outlay	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operation	592,118	486,005	491,363	528,487	309,536	(181,827)	-37.0%

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Corporation Yard Division 41-02				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		29,780	11	29,780
4990 - Staff Time Project Reimbursement				
4990 - Staff Time Project Reimb	0903 Joe Rodota Trail third art commission - staff time for implementation	-	-	\$ -
4990 - Staff Time Project Reimb	0214-20.07 City Hall ADA Upgrades Staff Time (CDBG)	-	-	\$ -
4990 - Staff Time Project Reimb	0214-20.07 City Hall ADA Upgrades (Building Reserve Fund)	-	-	\$ -
Total 4990 - Staff Time Project Reimb		-	-	\$ -
4210 - Professional Contract Services				
4210 - Professional Contract Services	Generator Air Quality Permitting	840	1	\$ 840
4210 - Professional Contract Services	Generator Service and Repairs	5,040	1	\$ 5,040
4210 - Professional Contract Services	HVAC Service and Repairs	1,575	1	\$ 1,575
4210 - Professional Contract Services	Security Monitoring	3,990	1	\$ 3,990
4210 - Professional Contract Services	CARB Compliance & EV Charging System Upgrade Analysis	-	1	\$ -
Total 4210 - Professional Contract Services		11,445	5	\$ 11,445
4230 - Recruitment Services				
4230 - Recruitment Services	Admin Tech	2,500	1	2,500
4230 - Recruitment Services	Maintenance Assistant	2,500	1	2,500
Total 4230 - Recruitment Services		5,000	2	5,000
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Above Ground Fuel Tanks Inspections and Maintenance	3,360	1	\$ 3,360
4330 - Misc Supplies & Services	Aerial Utility Equipment Safety Certification	2,100	1	\$ 2,100
4330 - Misc Supplies & Services	Building Repairs and Upgrades	4,200	1	\$ 4,200
4330 - Misc Supplies & Services	Safety Supplies	3,675	1	\$ 3,675
Total 4330 - Misc Supplies & Services		13,335	4	\$ 13,335

Streets Maintenance							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	67,390	71,217	72,497	54,400	67,420	(5,077)	-7.0%
4012 - Overtime	13,926	9,450	9,450	8,400	9,450	-	0.0%
4013 - Standby/Shift	1,827	2,300	2,550	2,300	2,550	-	0.0%
4023 - One Time Payment	1,375	-	1,660	-	-	(1,660)	-100.0%
Total Salaries & Wages	84,519	82,967	86,157	65,100	79,420	(6,737)	-7.8%
Benefits							
4102 - Uniform Allowance	300	650	650	600	600	(50)	-7.7%
4105 - Medicare & Fica	1,233	1,033	1,033	1,000	978	(55)	-5.3%
4110 - CalPERS Employer Rate	13,209	7,787	7,942	5,500	6,623	(1,319)	-16.6%
4111 - CalPERS UAL Cost	-	13,795	13,795	13,800	12,204	(1,591)	
4130 - Health Insurance	19,056	20,642	20,642	13,000	21,440	798	3.9%
4150 - Dental Insurance	2,111	2,118	2,118	1,500	2,092	(26)	-1.2%
4151 - Vision Insurance	223	224	224	175	207	(17)	-7.6%
4181 - Long Term Disability Insurance	245	1,193	1,193	250	1,193	-	0.0%
4182 - Short Term Disability Insurance	113	82	82	80	78	(4)	-4.9%
4183 - EAP (Employee Asst Prog)	23	140	140	100	105	(35)	-25.0%
4184 - Life Insurance	55	324	324	100	324	-	0.0%
Total Benefits	36,569	47,988	48,143	36,105	45,844	(2,299)	-4.8%
Contracted Services							
4210 - Professional Contract Services	55,629	48,150	48,150	48,150	77,550	29,400	61.1%
Total Contracted Services	55,629	48,150	48,150	48,150	77,550	29,400	61.1%
Services & Supplies							
4330 - Misc Supplies & Services	62,699	106,000	106,000	106,000	110,000	4,000	3.8%
4332 - Janitorial & Safety Supplies	29	1,500	1,500	1,500	1,500	-	0.0%
Total Services & Supplies	62,728	107,500	107,500	107,500	111,500	4,000	3.7%
Utilities							
4710 - Utilities - Gas & Electric	17,695	16,775	16,775	16,775	20,000	3,225	19.2%
4711 - Utilities - City Bill	9,895	18,475	18,475	20,000	22,820	4,345	23.5%
Total Utilities	27,589	35,250	35,250	36,775	42,820	7,570	21.5%
Allocated Insurance							
4996 - Allocated Liability Insurance	25,419	19,700	19,700	19,700	27,190	7,490	38.0%
4997 - Allocated Wrks Comp Insurance	7,076	6,300	6,300	6,300	5,530	(770)	-12.2%
Total Allocated Insurance	32,495	26,000	26,000	26,000	32,720	6,720	25.8%
Capital Outlay							
5100 - Capital Outlay	3,918	-	-	-	14,000	14,000	0.0%
Total Capital Outlay	3,918	-	-	-	14,000	14,000	0.0%
Total Operation	303,445	347,855	351,200	319,630	403,854	52,654	15.0%

Streets Maintenance				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		201,550	19	\$ 201,550
4210 - Professional Contract Services				
4210 - Professional Contract Services	Asset Management Software Maintenance Contract	3,050	1	\$ 3,050
4210 - Professional Contract Services	Pedestrian Crosswalk Lighting Safety Inspection	15,500	1	\$ 15,500
4210 - Professional Contract Services	Street Light Pole Repairs and Replacement	7,000	1	\$ 7,000
4210 - Professional Contract Services	Traffic Signal Inspections and Maintenance (CALTRANS)	16,500	1	\$ 16,500
4210 - Professional Contract Services	Vegetation management along ROW shoulders	12,000	1	\$ 12,000
4210 - Professional Contract Services	Storm drain spot repairs	15,000	1	\$ 15,000
4210 - Professional Contract Services	Traffic Signal Lighting Safety Inspections (Bodega at Jewell and Bodega at Pleasant Hill)	8,500	1	\$ 8,500
Total 4210 - Professional Contract Services		77,550	7	\$ 77,550
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Street Tree Replacement materials	4,000	1	\$ 4,000
4330 - Misc Supplies & Services	Flood Sand and Sandbags	5,500	1	\$ 5,500
4330 - Misc Supplies & Services	Hazardous Materials Disposal	3,000	1	\$ 3,000
4330 - Misc Supplies & Services	OSHA Compliance Safety Equipment	2,500	1	\$ 2,500
4330 - Misc Supplies & Services	Pedestrian Crosswalk and Traffic Signal Lighting and Controls Repairs	16,500	1	\$ 16,500
4330 - Misc Supplies & Services	Storm Water Systems Repair materials	7,500	1	\$ 7,500
4330 - Misc Supplies & Services	Street and Sidewalk Repair Materials	39,500	1	\$ 39,500
4330 - Misc Supplies & Services	Street Landscaping Materials- Compost Plants and Irrigation	10,500	1	\$ 10,500
4330 - Misc Supplies & Services	Street Marking Maintenance Materials	5,500	1	\$ 5,500
4330 - Misc Supplies & Services	Street Sign Pole Reflective Safety Enhancements	5,000	1	\$ 5,000
4330 - Misc Supplies & Services	Street Sign Maintenance and Replacement Materials	10,500	1	\$ 10,500
Total 4330 - Misc Supplies & Services		110,000	11	\$ 110,000
5100 - Capital Outlay				
5100 - Capital Outlay	1/4 Ton Pickup truck-(split-3ways Str/Water/Sewer)	14,000	1	\$ 14,000
Total 5100 - Capital Outlay		14,000	1	\$ 14,000

Parks & Landscape Maintenance							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	150,489	157,771	161,386	180,090	119,243	(42,143)	-26.1%
4012 - Overtime	3,120	6,000	6,000	4,000	4,500	(1,500)	-25.0%
4013 - Standby/Shift	1,969	3,000	3,705	1,500	3,000	(705)	-19.0%
4017 - Salaries - COVID-19	-	-	-	-	-	-	0.0%
4019 - WC- 4850/Temp Disb	-	-	-	-	-	-	0.0%
4023 - One Time Payment	3,250	-	4,685	-	-	(4,685)	-100.0%
Total Salaries & Wages	158,827	166,771	175,776	185,590	126,743	(49,033)	-27.9%
Benefits							
4101 - Health in Lieu	-	-	-	-	-	-	0.0%
4102 - Uniform Allowance	2,350	2,350	2,350	2,700	2,700	350	14.9%
4105 - Medicare & Fica	2,346	2,288	2,288	2,700	1,729	(559)	-24.4%
4110 - CalPERS Employer Rate	58,985	14,754	15,097	16,800	11,187	(3,910)	-25.9%
4111 - CalPERS UAL Cost	-	36,545	36,545	36,545	55,160	18,615	50.9%
4130 - Health Insurance	45,269	40,565	40,565	53,000	34,079	(6,486)	-16.0%
4150 - Dental Insurance	4,724	3,821	3,821	5,000	3,050	(771)	-20.2%
4151 - Vision Insurance	485	398	398	515	296	(102)	-25.6%
4181 - Long Term Disability Insurance	625	2,154	2,154	750	2,684	530	24.6%
4182 - Short Term Disability Insurance	247	182	182	275	138	(44)	-24.2%
4183 - EAP (Employee Asst Prog)	82	280	280	100	315	35	12.5%
4184 - Life Insurance	183	648	648	250	729	81	12.5%
Total Benefits	115,296	103,985	104,328	118,635	112,067	7,739	7.4%
Contracted Services							
4210 - Professional Contract Services	3,005	5,500	5,500	5,500	71,500	66,000	1200.0%
Total Contracted Services	3,005	5,500	5,500	5,500	71,500	66,000	1200.0%
Services & Supplies							
4330 - Misc Supplies & Services	44,114	67,800	67,800	69,000	54,100	(13,700)	-20.2%
4332 - Janitorial & Safety Supplies	36	7,500	7,500	7,500	7,500	-	0.0%
Total Services & Supplies	44,150	75,300	75,300	76,500	61,600	(13,700)	-18.2%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	144	250	250	250	250	-	0.0%
Total Equipment Rental/Maintenance	144	250	250	250	250	-	0.0%
Vehicle Expense							
4380 - Vehicle Maintenance	797	1,750	1,750	1,000	1,750	-	0.0%
Total Vehicle Expense	797	1,750	1,750	1,000	1,750	-	0.0%
Utilities							
4710 - Utilities - Gas & Electric	5,527	7,360	7,360	7,500	8,000	640	8.7%
4711 - Utilities - City Bill	48,706	122,610	122,610	172,000	149,680	27,070	22.1%
4721 - Utilities-Little League Elec	1,808	2,645	2,645	4,000	4,200	1,555	58.8%
Total Utilities	56,040	132,615	132,615	183,500	161,880	29,265	22.1%
Allocated Insurance							
4996 - Allocated Liability Insurance	18,123	19,500	19,500	19,500	26,890	7,390	37.9%
4997 - Allocated Wrksr Comp Insurance	18,746	16,660	16,660	16,660	24,975	8,315	49.9%
Total Allocated Insurance	36,869	36,160	36,160	36,160	51,865	15,705	43.4%
Capital Outlay							
5100 - Capital Outlay	5,095	-	-	-	-	-	0.0%
Total Capital Outlay	5,095	-	-	-	-	-	0.0%
Total Operation	420,224	522,331	531,679	607,135	587,655	55,976	10.5%

Parks & Landscape Maintenance				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		125,600	11	\$ 197,100
4210 - Professional Contract Services				
4210 - Professional Contract Services	Annual Biological Surveys	2,500	1	\$ 2,500
4210 - Professional Contract Services	Burbank Farm Tree Safety Survey Maintenance	4,000	1	\$ 4,000
4210 - Professional Contract Services	Tree removals per arborist study-Ives Park	15,000	1	\$ 15,000
4210 - Professional Contract Services	Tree removals per arborist study-Libby Park	25,000	1	\$ 25,000
4210 - Professional Contract Services	Tree removals/pruning per arborist study-Burbank Farm Park	25,000	1	\$ 25,000
Total 4210 - Professional Contract Services		71,500	5	\$ 71,500
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Irrigation Supplies	4,100	1	4,100
4330 - Misc Supplies & Services	Landscaping Supplies-Compost, Mulch, Plants	23,500	1	23,500
4330 - Misc Supplies & Services	Park Restroom Facility Repairs	6,500	1	6,500
4330 - Misc Supplies & Services	Park Site Furnishings Repair and Replacement	10,000	1	10,000
4330 - Misc Supplies & Services	Pet Waste Bags and Dispensers	3,000	1	3,000
4330 - Misc Supplies & Services	Playground Fall Zone Safety Fiber	7,000	1	7,000
Total 4330 - Misc Supplies & Services		54,100	6	54,100
5100 - Capital Outlay				
5100 - Capital Outlay		-	0	\$ -
Total 5100 - Capital Outlay		-	0	\$ -

Parking Lot Maintenance							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	52,128	45,114	46,254	33,900	39,462	(6,792)	-14.7%
4012 - Overtime	1,992	1,750	1,750	1,500	1,750	-	0.0%
4013 - Standby/Shift	1,664	1,400	1,620	1,200	1,400	(220)	-13.6%
4023 - One Time Payment	1,500	-	1,475	-	-	(1,475)	-100.0%
Total Salaries & Wages	57,285	48,264	51,099	36,600	42,612	(8,487)	-16.6%
Benefits							
4101 - Health in Lieu	-	-	-	-	-	-	0.0%
4102 - Uniform Allowance	800	600	600	500	600	-	0.0%
4105 - Medicare & Fica	845	654	654	600	572	(82)	-12.5%
4110 - CalPERS Employer Rate	14,620	4,800	4,920	3,400	3,425	(1,495)	-30.4%
4111 - CalPERS UAL Cost	-	12,080	12,080	12,080	8,440	(3,640)	-30.1%
4130 - Health Insurance	17,807	16,535	16,535	12,000	15,139	(1,396)	-8.4%
4150 - Dental Insurance	1,898	1,674	1,674	1,300	1,413	(261)	-15.6%
4151 - Vision Insurance	198	176	176	150	140	(36)	-20.5%
4181 - Long Term Disability Insurance	205	2,087	2,087	600	2,087	-	0.0%
4182 - Short Term Disability Insurance	79	52	52	50	45	(7)	-13.5%
4183 - EAP (Employee Asst Prog)	27	245	245	50	245	-	0.0%
4184 - Life Insurance	61	567	567	50	567	-	0.0%
Total Benefits	36,539	39,470	39,590	30,780	32,673	(6,917)	-17.5%
Contracted Services							
4210 - Professional Contract Services	4,563	7,700	7,700	7,700	8,100	400	5.2%
Total Contracted Services	4,563	7,700	7,700	7,700	8,100	400	5.2%
Services & Supplies							
4330 - Misc Supplies & Services	3,521	6,500	6,500	6,500	6,500	-	0.0%
Total Services & Supplies	3,521	6,500	6,500	6,500	6,500	-	0.0%
Utilities							
4710 - Utilities - Gas & Electric	13,263	9,545	9,545	25,000	20,000	10,455	109.5%
4711 - Utilities - City Bill	5,377	12,000	12,000	14,000	12,119	119	1.0%
4712 - Utilities(Elec Vehicle Charging Stations)	12,134	10,408	10,408	15,000	15,750	5,342	51.3%
Total Utilities	30,774	31,953	31,953	54,000	47,869	15,916	49.8%
Allocated Insurance							
4996 - Allocated Liability Insurance	5,631	6,600	6,600	6,600	9,130	2,530	38.3%
4997 - Allocated Wrkrs Comp Insurance	6,196	5,500	5,500	5,500	3,820	(1,680)	-30.5%
Total Allocated Insurance	11,827	12,100	12,100	12,100	12,950	850	7.0%
Total Operation	144,509	145,987	148,942	147,680	150,704	1,762	1.2%

Parking Lot Maintenance				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		14,600	4	\$ 14,600
4210 - Professional Contract Services				
4210 - Professional Contract Services	EV Charging Station Maintenance Contract (City Owned)	8,100	1	\$ 8,100
Total 4210 - Professional Contract Services		8,100	1	\$ 8,100
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Landscape Maintenance Supplies	3,500	1	\$ 3,500
4330 - Misc Supplies & Services	Street Markings- Paint and Thermoplastic	500	1	\$ 500
4330 - Misc Supplies & Services	Tree Maintenance and Replacement	2,500	1	\$ 2,500
Total 4330 - Misc Supplies & Services		6,500	3	\$ 6,500

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Government Building							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	22,883	32,722	33,537	15,800	34,623	1,086	3.2%
4012 - Overtime	1,723	1,900	1,900	1,400	1,900	-	0.0%
4013 - Standby/Shift	748	1,150	1,310	300	1,300	(10)	-0.8%
4017 - Salaries - COVID-19	-	-	-	-	-	-	0.0%
4019 - WC- 4850/Temp Disb	-	-	-	-	-	-	0.0%
4023 - One Time Payment	500	-	1,060	-	-	(1,060)	-100.0%
Total Salaries & Wages	25,855	35,772	37,807	17,500	37,823	16	0.0%
Benefits							
4102 - Uniform Allowance	200	350	350	250	350	-	0.0%
4105 - Medicare & Fica	379	474	474	250	502	28	5.9%
4110 - CalPERS Employer Rate	9,792	4,097	4,199	2,000	3,323	(876)	-20.9%
4111 - CalPERS UAL Cost	-	6,140	6,140	6,140	4,300	(1,840)	-30.0%
4130 - Health Insurance	4,429	10,184	10,184	3,500	12,197	2,013	19.8%
4150 - Dental Insurance	484	1,038	1,038	400	1,133	95	9.2%
4151 - Vision Insurance	47	108	108	50	111	3	2.8%
4181 - Long Term Disability Insurance	59	596	596	100	1,789	1,193	200.2%
4182 - Short Term Disability Insurance	23	38	38	35	40	2	5.3%
4183 - EAP (Employee Asst Prog)	7	70	70	10	105	35	50.0%
4184 - Life Insurance	16	162	162	50	486	324	200.0%
Total Benefits	15,436	23,257	23,359	12,785	24,336	977	4.2%
Contracted Services							
4210 - Professional Contract Services	32,605	125,300	125,300	125,300	131,995	6,695	5.3%
4213 - Building/Grounds Maintenance	34,099	31,300	31,300	31,300	11,865	(19,435)	-62.1%
Total Contracted Services	66,704	156,600	156,600	156,600	143,860	(12,740)	-8.1%
Services & Supplies							
4330 - Misc Supplies & Services	17,068	19,600	19,600	19,600	20,580	980	5.0%
4332 - Janitorial & Safety Supplies	4,034	2,050	2,050	2,050	2,155	105	5.1%
Total Services & Supplies	21,102	21,650	21,650	21,650	22,735	1,085	5.0%
Utilities							
4710 - Utilities - Gas & Electric	7,598	10,779	10,779	5,000	7,000	(3,779)	-35.1%
4711 - Utilities - City Bill	2,728	6,745	6,745	6,500	3,614	(3,131)	-46.4%
Total Utilities	10,325	17,524	17,524	11,500	10,614	(6,910)	-39.4%
Allocated Insurance							
4996 - Allocated Liability Insurance	8,400	9,300	9,300	9,300	12,770	3,470	37.3%
4997 - Allocated Wrks Comp Insurance	3,149	2,800	2,800	2,800	1,945	(855)	-30.5%
Total Allocated Insurance	11,549	12,100	12,100	12,100	14,715	2,615	21.6%
Capital Outlay							
5100 - Capital Outlay	-	-	-	-	10,000	10,000	0.0%
Total Capital Outlay	-	-	-	-	10,000	10,000	0.0%
Total Operation	150,971	266,903	269,040	232,135	264,083	(4,957)	-1.8%

Government Building				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		164,440	19	\$ 164,440
4210 - Professional Contract Services				
4210 - Professional Contract Services	Generator Air Quality Permitting	1,365	1	\$ 1,365
4210 - Professional Contract Services	HVAC Maintenance Service and Repairs	18,060	1	\$ 18,060
4210 - Professional Contract Services	Janitorial Cleaning Services (CH & PW)	18,700	1	\$ 18,700
4211 - Professional Contract Services	Janitorial Cleaning Services (Police)	13,650	1	\$ 13,650
4210 - Professional Contract Services	Pest Control and Exclusion	7,140	1	\$ 7,140
4210 - Professional Contract Services	Police Dept. and Fire Dept. Generator Maintenance Testing and Repairs	9,975	1	\$ 9,975
4210 - Professional Contract Services	Security System Monitoring and Maintenance - Public Works	1,575	1	\$ 1,575
4210 - Professional Contract Services	Security System Monitoring and Maintenance - City Hall	4,305	1	\$ 4,305
4210 - Professional Contract Services	Solar PV Maintenance Agreement	2,625	1	\$ 2,625
4210 - Professional Contract Services	Park Village Management Contract	54,600	1	\$ 54,600
Total 4210 - Professional Contract Services		131,995	10	\$ 131,995
4213 - Building/Grounds Maintenance				
4213 - Building/Grounds Maintenance	Facility Improvements and Grounds Maintenance	4,725	1	\$ 4,725
4213 - Building/Grounds Maintenance	Park Village Maintenance and Repairs	4,725	1	\$ 4,725
4213 - Building/Grounds Maintenance	Library Maintenance and Repairs	1,050	1	\$ 1,050
4213 - Building/Grounds Maintenance	Museum Maintenance and Repairs	840	1	\$ 840
4213 - Building/Grounds Maintenance	Burbank Cottage Maintenance and Repairs	525	1	\$ 525
Total 4213 - Building/Grounds Maintenance		11,865	5	\$ 11,865
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Electrical and Lighting Repairs	3,675	1	\$ 3,675
4330 - Misc Supplies & Services	General Building Maintenance- Paint, Plumbing, Roof Repairs	11,025	1	\$ 11,025
4330 - Misc Supplies & Services	Work Space Improvements	4,305	1	\$ 4,305
4330 - Misc Supplies & Services	Landscape Maintenance Supplies- Compost, Mulch, Plants	1,575	1	\$ 1,575
Total 4330 - Misc Supplies & Services		20,580	4	\$ 20,580
5100 - Capital Outlay				
5100 - Capital Outlay	Upgrade PD generator to run the EOC	150,000	-	\$ -
5100 - Capital Outlay	Police Dept Gate and security fence	10,000	1	\$ 10,000
Total 5100 - Capital Outlay		160,000	1	\$ 10,000

Engineering							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	112,109	214,472	217,359	160,000	320,938	103,579	47.7%
4011 - Salaries - Part Time	472	-	-	46,000	20,000	20,000	0.0%
4012 - Overtime	-	-	-	-	2,500	2,500	0.0%
4013 - Standby/Shift	-	-	-	-	-	-	0.0%
4017 - Salaries - COVID-19	-	-	-	-	-	-	0.0%
4019 - WC- 4850/Temp Disb	-	-	-	-	-	-	0.0%
4023 - One Time Payment	3,125	-	1,500	750	-	(1,500)	-100.0%
Total Salaries & Wages	115,706	214,472	218,859	206,750	343,438	124,579	56.9%
Benefits							
4105 - Medicare & Fica	1,683	3,110	3,110	2,320	4,654	1,544	49.7%
4110 - CalPERS Employer Rate	23,238	21,482	21,754	17,190	31,301	9,547	43.9%
4111 - CalPERS UAL Cost	-	25,320	25,320	25,320	78,615	53,295	210.5%
4130 - Health Insurance	18,007	35,984	35,984	25,700	69,162	33,178	92.2%
4140 - Retiree Health Insurance OPEB	3,733	3,750	3,750	3,750	3,750	-	0.0%
4150 - Dental Insurance	1,642	3,270	3,270	2,450	6,267	2,997	91.7%
4151 - Vision Insurance	180	352	352	260	633	281	79.7%
4181 - Long Term Disability Insurance	368	1,088	1,088	800	1,392	304	27.9%
4182 - Short Term Disability Insurance	148	369	369	285	560	191	51.7%
4183 - EAP (Employee Asst Prog)	43	105	105	105	105	-	0.0%
4184 - Life Insurance	101	243	243	160	243	-	0.0%
Total Benefits	49,143	95,074	95,346	78,340	196,682	101,336	106.3%
Contracted Services							
4210 - Professional Contract Services	280,674	132,700	132,700	136,000	82,000	(50,700)	-38.2%
4212 - Internet & Network /Technology Maint	-	1,680	1,680	1,680	1,700	20	1.2%
4230 - Recruitment Services	-	5,000	5,000	6,500	5,000	-	0.0%
Total Contracted Services	280,674	139,380	139,380	144,180	83,700	(50,680)	-36.4%
Services & Supplies							
4330 - Misc Supplies & Services	517	1,100	1,100	1,100	1,500	400	36.4%
4340 - Postage & Printing	23	-	-	75	100	100	0.0%
4345 - Dues & Subscriptions	46,048	55,200	55,200	40,109	57,100	1,900	3.4%
Total Services & Supplies	46,588	56,300	56,300	41,284	1,600	2,400	4.3%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	5,726	6,800	6,800	6,800	7,000	200	2.9%
Total Equipment Rental/Maintenance	5,726	6,800	6,800	6,800	7,000	200	2.9%
Conference & Training Expense							
4510 - Conference & Training	-	-	-	-	4,500	4,500	0.0%
4515 - Meetings & Travel	153	250	250	250	500	250	100.0%
Total Conference & Training Expense	153	250	250	250	5,000	4,750	1900.0%
Telecommunications							
4750 - Telecommunications	2,468	3,600	3,600	3,900	3,900	300	8.3%
Total Telecommunications	2,468	3,600	3,600	3,900	3,900	300	8.3%
Allocated Insurance							
4996 - Allocated Liability Insurance	30,564	25,600	25,600	25,600	35,275	9,675	37.8%
4997 - Allocated Wrksr Comp Insurance	12,988	11,545	11,545	11,545	34,300	22,755	197.1%
Total Allocated Insurance	43,552	37,145	37,145	37,145	69,575	32,430	87.3%
Total Operation	544,010	553,020	557,679	518,649	772,995	215,316	38.6%

Engineering				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
4210 - Professional Contract Services				
4210 - Professional Contract Services	As-needed Engineering services support for PW maint: pavement, parks, and facilities	50,000	1	50,000
4210 - Professional Contract Services	As-needed Land surveying services for minor land development projects	10,000	1	10,000
4210 - Professional Contract Services	Apple Blossom Trail feasibility study	-	-	-
4210 - Professional Contract Services	Public outreach services for engineering activities	1,500	1	1,500
4210 - Professional Contract Services	Annual storm water report assistance, trash capture program; permit renewal (minimal amt); may need contract amendment if State Board has more mandates in new permit	20,000	1	20,000
4210 - Professional Contract Services	Mandate storm water creek sampling-RWQCB suspended September 2022/Est. update Sep 2024	500	1	500
4210 - Professional Contract Services	RRWA technical support and MS4 co-permittee support	-	-	-
Total 4210 - Professional Contract Services		82,000	5	82,000
4212 - Internet & Network /Technology Maint				
4212 - Internet & Network /Technology Maint	Breeze Software (CIP)	1,700	1	1,700
Total 4212 - Internet & Network /Technology Maint		1,700	1	1,700
4230 - Recruitment Services				
4230 - Recruitment Services	Admin Technician	5,000	1	5,000
Total 4230 - Recruitment Services		5,000	1	5,000
4345 - Dues & Subscriptions				
4345 - Dues & Subscriptions	Adobe Acrobat Pro (for 2 Techs)	400	1	400
4345 - Dues & Subscriptions	SCTA Annual Fee (note RCPA annual fee approx \$9k included in Planning ops budget)	6,000	1	6,000
4345 - Dues & Subscriptions	5-year MS4 permit renewal fee	5,000	1	5,000
4345 - Dues & Subscriptions	Russian River Water Shed work plan	36,000	1	36,000
4345 - Dues & Subscriptions	SWRCB annual stormwater permit fee	8,000	1	8,000
4345 - Dues & Subscriptions	Professional Engineer certification (biannual renewal-due FY 26/27)	-	-	-
4345 - Dues & Subscriptions	APWA membership annual dues	400	1	400
4345 - Dues & Subscriptions	League of Cities-Public Works Institute annual dues	700	1	700
4345 - Dues & Subscriptions	LID certification fees	600	1	600
Total 4345 - Dues & Subscriptions		57,100	7	57,100
4510 - Conference & Training				
4510 - Conference & Training	APWA conference (Public Works Director/City Engineer)	1,500	1	1,500
4510 - Conference & Training	Public Works Institute conference	1,500	1	1,500
4510 - Conference & Training	LID/CASQA (Eng. Tech) - needed to obtain LID certification	1,500	1	1,500
Total 4510 - Conference & Training		4,500	3	4,500
4515 - Meetings & Travel				
4515 - Meetings & Travel	Misc. Local Technical Meetings & Training Sessions	500	1	500
Total 4515 - Meetings & Travel		500	1	500

SUMMARY - SENIOR CENTER							
EXPENSE	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	10,635	5,325	5,593	6,090	5,768	175	3.1%
Benefits	4,585	4,363	4,372	4,098	4,042	(330)	-7.5%
Contracted Services	15,164	6,100	6,100	6,100	11,405	5,305	87.0%
Services & Supplies	210	6,250	6,250	6,500	6,500	250	4.0%
Special Programs	38,250	-	-	-	-	-	0.0%
Allocated Insurance	3,859	4,000	4,000	4,000	4,935	935	23.4%
Capital Outlay	-	15,000	15,000	-	20,000	5,000	33.3%
Total Expense	72,703	41,038	41,315	26,788	52,650	11,335	27.4%

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Senior Center							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	8,731	4,305	4,413	5,100	4,983	570	12.9%
4012 - Overtime	1,075	570	570	500	570	-	0.0%
4013 - Standby/Shift	579	450	470	350	450	(20)	-4.3%
4090 - Vacancy Savings	-	-	-	-	(235)	(235)	0.0%
4023 - One Time Payment	250	-	140	140	-	(140)	-100.0%
Total Salaries & Wages	10,635	5,325	5,593	6,090	5,768	175	3.1%
Benefits							
4102 - Uniform Allowance	100	50	50	50	50	(0)	-0.1%
4105 - Medicare & Fica	156	62	62	100	72	10	15.4%
4110 - CalPERS Employer Rate	1,033	339	347	380	397	50	14.4%
4111 - CalPERS UAL Cost	-	1,725	1,725	1,725	1,125	(600)	-34.8%
4130 - Health Insurance	2,904	1,588	1,588	1,580	1,787	199	12.5%
4150 - Dental Insurance	305	163	163	175	174	11	6.8%
4151 - Vision Insurance	33	17	17	17	17	(0)	-1.6%
4181 - Long Term Disability Insurance	29	298	298	50	298	(0)	-0.1%
4182 - Short Term Disability Insurance	12	5	5	6	6	1	22.0%
4183 - EAP (Employee Asst Prog)	4	35	35	5	35	(0)	-0.1%
4184 - Life Insurance	9	81	81	10	81	-	0.0%
Total Benefits	4,585	4,363	4,372	4,098	4,042	(330)	-7.5%
Contracted Services							
4210 - Professional Contract Services	15,164	6,100	6,100	6,100	11,405	5,305	87.0%
Total Contracted Services	15,164	6,100	6,100	6,100	11,405	5,305	87.0%
Services & Supplies							
4330 - Misc Supplies & Services	210	6,250	6,250	6,500	6,500	250	4.0%
Total Services & Supplies	210	6,250	6,250	6,500	6,500	250	4.0%
Special Programs							
4880 - Contr to Ops	38,250	-	-	-	-	-	0.0%
Total Special Programs	38,250	-	-	-	-	-	0.0%
Allocated Insurance							
4996 - Allocated Liability Insurance	2,976	3,200	3,200	3,200	4,425	1,225	38.3%
4997 - Allocated Wrkrs Comp Insurance	883	800	800	800	510	(290)	-36.3%
Total Allocated Insurance	3,859	4,000	4,000	4,000	4,935	935	23.4%
Capital Outlay							
5100 - Capital Outlay	-	15,000	15,000	-	20,000	5,000	33.3%
Total Capital Outlay	-	15,000	15,000	-	20,000	5,000	33.3%
Total Operation	72,703	41,038	41,315	26,788	52,650	11,335	27.4%

Senior Center				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		37,905	8	37,905
4210 - Professional Contract Services				
4210 - Professional Contract Services	HVAC, Electrical, Service and Repairs	2,730	1	2,730
4210 - Professional Contract Services	HVAV Service	1,785	1	1,785
4210 - Professional Contract Services	Pest Control and Exclusion	1,890	1	1,890
4210 - Professional Contract Services	Building Appraisal	5,000	1	5,000
Total 4210 - Professional Contract Services		11,405	4	11,405
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services		-	-	-
4330 - Misc Supplies & Services	General Building Maintenance	6,000	1	6,000
4330 - Misc Supplies & Services	Lighting and Electrical	500	1	500
Total 4330 - Misc Supplies & Services		6,500	2	6,500
4880 - Contr to Living Wages Ops				
4880 - Contr to Living Wages Ops		-	-	-
4880 - Contr to Living Wages Ops		-	1	-
Total 4880 - Contr to Living Wages Ops		-	1	-
5100- Capital Outlay	Rain Gutter Replacement	20,000	1	20,000

SUMMARY - COMMUNITY CENTER							
EXPENSE	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposal Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	41,087	19,534	20,604	20,000	16,946	(3,658)	-17.8%
Benefits	25,864	18,031	18,071	19,005	13,961	(4,110)	-22.7%
Contracted Services	21,606	5,885	5,885	8,000	6,180	295	5.0%
Services & Supplies	3,143	11,586	11,586	5,000	17,728	6,142	53.0%
Special Programs	148,572	58,300	58,300	58,300	-	(58,300)	-100.0%
Utilities	20,162	30,820	30,820	23,621	30,786	(34)	-0.1%
Allocated Insurance	19,040	25,570	25,570	25,570	32,600	7,030	27.5%
Capital Outlay	-	-	-	-	40,000	40,000	0.0%
Total Expense	279,473	169,726	170,836	159,496	158,201	(12,635)	-7.4%

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Community Center							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year- End	2025-26 Proposal Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	37,966	16,934	17,364	17,400	15,518	(1,846)	-10.6%
4012 - Overtime	1,177	1,600	1,600	1,100	1,600	-	0.0%
4013 - Standby/Shift	943	1,000	1,085	600	900	(185)	-17.1%
4090 - Vacancy Savings	-	-	-	-	(1,072)	(1,072)	0.0%
4023 - One Time Payment	1,000	-	555	900	-	(555)	-100.0%
Total Salaries & Wages	41,087	19,534	20,604	20,000	16,946	(3,658)	-17.8%
Benefits							
4101 - Health in Lieu	-	-	-	-	-	-	0.0%
4102 - Uniform Allowance	600	250	250	300	300	50	20.0%
4105 - Medicare & Fica	607	246	246	350	225	(21)	-8.5%
4110 - CalPERS Employer Rate	10,871	1,605	1,645	2,270	1,519	(126)	-7.7%
4111 - CalPERS UAL Cost	-	7,830	7,830	7,830	5,150	(2,680)	-34.2%
4130 - Health Insurance	12,096	5,420	5,420	7,250	4,943	(477)	-8.8%
4150 - Dental Insurance	1,281	534	534	720	443	(91)	-17.0%
4151 - Vision Insurance	132	55	55	75	43	(12)	-21.8%
4181 - Long Term Disability Insurance	153	1,491	1,491	100	895	(596)	-40.0%
4182 - Short Term Disability Insurance	59	20	20	35	14	(6)	-30.0%
4183 - EAP (Employee Asst Prog)	20	175	175	25	105	(70)	-40.0%
4184 - Life Insurance	46	405	405	50	324	(81)	-20.0%
Total Benefits	25,864	18,031	18,071	19,005	13,961	(4,110)	-22.7%
Contracted Services							
4210 - Professional Contract Services	21,606	5,885	5,885	8,000	6,180	295	5.0%
Total Contracted Services	21,606	5,885	5,885	8,000	6,180	295	5.0%
Services & Supplies							
4330 - Misc Supplies & Services	3,143	11,586	11,586	5,000	17,728	6,142	53.0%
Total Services & Supplies	3,143	11,586	11,586	5,000	17,728	6,142	53.0%
Special Programs							
4880 - Contr to Living Wages Ops	50,000	-	-	-	-	-	0.0%
4881 - Contr to General Ops	50,000	58,300	58,300	58,300	-	(58,300)	-100.0%
4883 - Contr to Teen Club	14,000	-	-	-	-	-	0.0%
4885 - Concert Series	17,000	-	-	-	-	-	0.0%
4886 - SCCC-Flood Reimbursement	17,572	-	-	-	-	-	0.0%
Total Special Programs	148,572	58,300	58,300	58,300	-	(58,300)	-100.0%
Utilities							
4710 - Utilities - Gas & Electric	12,304	14,260	14,260	9,849	13,000	(1,260)	-8.8%
4711 - Utilities - City Bill	7,858	16,560	16,560	13,772	17,786	1,226	7.4%
Total Utilities	20,162	30,820	30,820	23,621	30,786	(34)	-0.1%
Allocated Insurance							
4996 - Allocated Liability Insurance	15,021	22,000	22,000	22,000	30,265	8,265	37.6%
4997 - Allocated Wrks Comp Insurance	4,019	3,570	3,570	3,570	2,335	(1,235)	-34.6%
Total Allocated Insurance	19,040	25,570	25,570	25,570	32,600	7,030	27.5%
Capital Outlay							
5100 - Capital Outlay	-	-	-	-	40,000	40,000	0.0%
Total Capital Outlay	-	-	-	-	40,000	40,000	0.0%
Total Operation	279,473	169,726	170,836	159,496	158,201	(12,635)	-7.4%

Community Center				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		23,908	9	23,908
4210 - Professional Contract Services				
4210 - Professional Contract Services	HVAC Inspections and Maintenance Garzot Building	499	1	499
4210 - Professional Contract Services	HVAC Inspections and Maintenance SCCC	1,654	1	1,654
4210 - Professional Contract Services	HVAC Inspections and Maintenance Youth Annex	609	1	609
4210 - Professional Contract Services	Pest Control and Exclusion	3,418	1	3,418
Total 4210 - Professional Contract Services		6,180	4	6,180
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Building Maintenance-Paint, Plumbing, Roof Repairs	6,500	1	6,500
4330 - Misc Supplies & Services	Landscape Maintenance Supplies	1,575	1	1,575
4330 - Misc Supplies & Services	Lighting and Electrical Repairs	2,625	1	2,625
4330 - Misc Supplies & Services	Security System Monitoring and Maintenance	4,028	1	4,028
4330 - Misc Supplies & Services	Folding Chairs (100)	3,000	1	3,000
Total 4330 - Misc Supplies & Services		17,728	5	17,728
5100- Capital Outlay				
5100 - Capital Outlay	HVAC units (2) @ \$15K each	15,000	2	30,000
5100 - Capital Outlay	Youth Annex Carpet Replacement	10,000	1	10,000
Total 5100 - Capital Outlay		25,000	3	40,000

SUMMARY - IVES POOL							
EXPENSE	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages	33,365	26,226	27,566	27,440	26,534	(1,032)	-3.7%
Benefits	17,666	16,476	16,664	16,147	15,998	(666)	-4.0%
Contracted Services	1,892	8,000	8,000	8,000	8,820	820	10.3%
Services & Supplies	9,932	14,700	14,700	18,800	16,695	1,995	13.6%
Equipment Rental/Maintenance	4,585	2,300	2,300	2,000	2,415	115	5.0%
Utilities	66,914	136,680	136,680	90,000	102,834	(33,846)	-24.8%
Allocated Insurance	13,426	10,120	10,120	10,120	12,465	2,345	23.2%
Capital Outlay	11,209	82,800	82,800	56,200	40,000	(42,800)	-51.7%
Total Expense	158,990	297,302	298,830	228,707	225,761	(73,069)	-24.5%

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Ives Pool							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	28,605	23,386	23,971	24,600	24,554	583	2.4%
4012 - Overtime	4,135	2,840	2,840	2,840	3,000	160	5.6%
4090 - Vacancy Savings	-	-	-	-	(1,020)	(1,020)	0.0%
4023 - One Time Payment	625	-	755	-	-	(755)	-100.0%
Total Salaries & Wages	33,365	26,226	27,566	27,440	26,534	(1,032)	-3.7%
Benefits							
4013 - Standby/Shift	935	1,400	1,515	700	1,000	(515)	-34.0%
4102 - Uniform Allowance	250	200	200	200	200	(0)	0.0%
4105 - Medicare & Fica	502	339	339	400	356	17	5.0%
4110 - CalPERS Employer Rate	9,715	2,928	3,001	2,930	3,089	88	2.9%
4111 - CalPERS UAL Cost	-	6,190	6,190	6,215	5,340	(850)	-13.7%
4130 - Health Insurance	5,475	4,489	4,489	5,000	5,051	562	12.5%
4150 - Dental Insurance	596	446	446	500	477	31	7.0%
4151 - Vision Insurance	58	43	43	50	43	-	0.0%
4181 - Long Term Disability Insurance	74	298	298	75	298	-	0.0%
4182 - Short Term Disability Insurance	31	27	27	22	28	1	3.7%
4183 - EAP (Employee Asst Prog)	9	35	35	30	35	-	0.0%
4184 - Life Insurance	21	81	81	25	81	-	0.0%
Total Benefits	17,666	16,476	16,664	16,147	15,998	(666)	-4.0%
Contracted Services							
4210 - Professional Contract Services	1,892	8,000	8,000	8,000	8,820	820	10.3%
Total Contracted Services	1,892	8,000	8,000	8,000	8,820	820	10.3%
Services & Supplies							
4330 - Misc Supplies & Services	5,243	10,900	10,900	10,900	12,705	1,805	16.6%
4331 - Chlorination & Chemicals Reimb	4,690	3,800	3,800	7,900	3,990	190	5.0%
Total Services & Supplies	9,932	14,700	14,700	18,800	16,695	1,995	13.6%
Equipment Rental/Maintenance							
4378 - Equipment Maintenance	4,585	2,300	2,300	2,000	2,415	115	5.0%
Total Equipment Rental/Maintenance	4,585	2,300	2,300	2,000	2,415	115	5.0%
Utilities							
4710 - Utilities - Gas & Electric	63,332	116,725	116,725	75,000	90,000	(26,725)	-22.9%
4711 - Utilities - City Bill	3,582	19,955	19,955	15,000	12,834	(7,121)	-35.7%
Total Utilities	66,914	136,680	136,680	90,000	102,834	(33,846)	-24.8%
Allocated Insurance							
4996 - Allocated Liability Insurance	10,251	7,300	7,300	7,300	10,045	2,745	37.6%
4997 - Allocated Wrkrs Comp Insurance	3,175	2,820	2,820	2,820	2,420	(400)	-14.2%
Total Allocated Insurance	13,426	10,120	10,120	10,120	12,465	2,345	23.2%
Capital Outlay							
5100 - Capital Outlay	11,209	82,800	82,800	56,200	40,000	(42,800)	-51.7%
Total Capital Outlay	11,209	82,800	82,800	56,200	40,000	(42,800)	-51.7%
Total Operation	158,990	297,302	298,830	228,707	225,761	(73,069)	-24.5%

Ives Pool				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		63,940	14	63,940
4210 - Professional Contract Services				
4210 - Professional Contract Services	California Environmental Reporting System (CERS) Fees	840	1	840
4210 - Professional Contract Services	Certified Unified Program Agencies (CUPA) Reporting Fees	840	1	840
4210 - Professional Contract Services	HVAC Pool Building Inspections and Maintenance Service	1,470	1	1,470
4210 - Professional Contract Services	Pool Heater and Pool Building Shower Heater Inspections and Maintenance Service	5,040	1	5,040
4210 - Professional Contract Services	Solar Array Inspections, Monitoring and Maintenance Repairs	630	1	630
Total 4210 - Professional Contract Services		8,820	5	8,820
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Facility Maintenance Repairs- Paint, Plumbing, Roof Repairs	6,090	1	6,090
4330 - Misc Supplies & Services	Landscape Maintenance Supplies	1,260	1	1,260
4330 - Misc Supplies & Services	Lighting and Electrical Repairs and Maintenance	1,365	1	1,365
4330 - Misc Supplies & Services	Monitoring system for chlorinator	1,260	1	1,260
4330 - Misc Supplies & Services	Security Fencing Maintenance and Repairs	2,730	1	2,730
Total 4330 - Misc Supplies & Services		12,705	5	12,705
4378 - Equipment Maintenance				
4378 - Equipment Maintenance	Chlorine Generator Maintenance and Supplies	1,890	1	1,890
4378 - Equipment Maintenance	Direct Current Cell Maintenance and Servicing	525	1	525
Total 4378 - Equipment Maintenance		2,415	2	2,415
5100 - Capital Outlay				
5100 - Capital Outlay	Building repair work (rotten beam and siding)	25,000	1	25,000
5100 - Capital Outlay	Rain gutters	15,000	1	15,000
Total 5100 - Capital Outlay		40,000	2	40,000

SUMMARY - NON DEPARTMENTAL							
EXPENSE	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Benefits	57,825	74,520	74,520	69,220	76,840	2,320	3.1%
Contracted Services	147,292	-	-	-	-	-	0.0%
Services & Supplies	5,720	117,125	117,125	47,000	70,100	(47,025)	-40.1%
Transfers Out	864,763	300,000	300,000	300,000	375,000	75,000	25.0%
Total Expense	1,075,600	491,645	491,645	416,220	521,940	30,295	6.2%

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Non Departmental							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year-End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
Benefits							
4104 - Accrual in Lieu	56,999	68,220	68,220	68,220	75,740	7,520	11.0%
4105 - Medicare & Fica	826	6,300	6,300	1,000	1,100	(5,200)	-82.5%
4170 - Fire Service CSFA Award	-	-	-	-	-	-	0.0%
Total Benefits	57,825	74,520	74,520	69,220	76,840	2,320	3.1%
Contracted Services							
4210 - Professional Contract Services	122,912	-	-	-	-	-	0.0%
4221 - Property Tax Services	24,380	-	-	-	-	-	0.0%
Total Contracted Services	147,292	-	-	-	-	-	0.0%
Services & Supplies							
4330 - Misc Supplies & Services	5,720	117,125	117,125	47,000	70,100	(47,025)	-40.1%
Total Services & Supplies	5,720	117,125	117,125	47,000	70,100	(47,025)	-40.1%
Transfers Out							
4999 -Transfers Out	-	300,000	300,000	300,000	375,000	-	0.0%
4999b -Transfers Out - Library Project - Phase 1	265,758	-	-	-	-	-	0.0%
4999c -Transfers Out - Library Project - Phase 2	371,168	-	-	-	-	-	0.0%
4999d -Transfer Out - Police Donation	227,837	-	-	-	-	-	0.0%
Total Transfers Out	864,763	300,000	300,000	300,000	375,000	75,000	25.0%
Total Operation	1,075,600	491,645	491,645	416,220	521,940	30,295	6.2%
NON DEPARTMENTAL GUIDELINE							
^The purpose of the Non-Departmental account/program is to record expenditures for those items that are not directly associated with any one department or operating budget, but to the City as a whole.							
^Non-Departmental operating expenses include, personnel payout cost (per MOUs provisions), informational technology replacement plan							

Non Departmental				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		\$ 70,100	\$ 4	\$ 70,100
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Laptops/Desktops Replacement	\$ 28,000	1	\$ 28,000
4330 - Misc Supplies & Services	Cyber Security	\$ 12,100	1	\$ 12,100
4330 - Misc Supplies & Services	Servers Lease Program	\$ 20,000	1	\$ 20,000
4330 - Misc Supplies & Services	Network and Wireless Refresh	\$ 10,000	1	\$ 10,000
Total 4330 - Misc Supplies & Services		\$ 70,100	\$ 4	\$ 70,100

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DEBT SERVICE

The City record and disbursement of monies used to repay of annual principal and interest, fees, anticipated new debt, and administrative fees on city issued debt. Transaction Sales Tax Fund accounts for the payment of debt service on the City's General Obligation. The Utility Fund accounts for all debt associated with the Water utilities activity. These debts account for the accumulation of resources and payment of general long-term debt principal.

Infrastructure Lease (99-71)

On May 16, 2006 the City adopted a resolution authorizing the lease financing in the amount of \$2,880,000 for various public improvements. The lease cost of issuance was \$20,000, with an interest rate of 4.85% for 20 years. The semi-annual payments are \$113,284 and the lease will be paid in full on June 8, 2026. The projects included replacing the sewer force main; construction of the Skate Park; installation of a Water Booster Pump which will interconnect the low and high water zones; drilling a new Well No. 2 on the existing site of the old well; Street improvements; and install solar ponds on the roof of the Sewer pump station, City Hall and Library, and the Police Station.

On May 18, 2021 the City adopted a resolution authorizing the City 2006 Lease refinancing in the amount of \$1,109,000. The lease cost of issuance was \$31,000, with an interest rate of 1.1%, with annual payment of \$211,293 and the lease will be paid in full on June 30, 2026.

Village Mobile Home Park (99-72)

On September 18, 2007 the City entered into a purchase agreement in the amount of \$1,611,594 for the Village Mobile Home Park purchase. The lease financing was in the amount of \$817,500 with an interest rate of 4.90% per annum for 20 years, and a \$17,500 cost of issuance. The semi-annual payments are \$32,293 and the debt will be paid in full on July 1, 2027.

Backhoe Tractor Lease (99-74)

The Public Works | Engineering Department needs a robust and versatile machine designed to handle a variety of tasks with efficiency and reliability. This backhoe loader is equipped with a powerful John Deere PowerTech™ EWL engine that delivers 113 horsepower at 1,900 rpm, ensuring enhanced performance and reliability. The lease terms for this equipment is 48 months at 8% interest with an annual payment of \$45,000 and the debt will be paid in full on June 30, 2029.

Well 7 Arsenic Treatment System Construction Loan (99-77)

The City of Sebastopol needs to lower the arsenic level in Well 7, and construction plans and specifications for the Well 7 Water Treatment System has been completed by the consultant, and approved by the City Engineer. The City entered into 20 year loan from Muni Financing for the arsenic treatment system construction. The \$1,235,000 loan at 4.10% is for 20 years ending on June 30, 2035.

On May 18, 2021 the City adopted a resolution authorizing the refinancing of Well 7 Loan in the amount of \$1,177,000. The lease cost of issuance was \$30,000, with an interest rate of 2.09%, with annual payment of \$84,065 and the lease will be paid in full on June 30, 2033.

Energy Conservation Measure Tax Exempt Lease Purchase (99-80)

The City of Sebastopol selected Sysco Energy Solution, Inc. to develop and implement a "Comprehensive Energy Efficiency, Water Conservation, and Solar PV Project" at City-owned facilities and water meter connections. The Project received unanimous approval from the City Council on October 19, 2021, and approval of the Tax-Exempt Lease Financing. The City entered into 15 year Equipment Lease Purchase Agreement with Signature Public Funding Corporation. The \$4,938,891 tax exempt lease purchase at 1.77% is for 15 years ending on July 1, 2036.

Debt Service							
Budget Expenditures							
Account Number	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Actual	2025-26 Proposed Budget	\$ Inc/(Dec)	% Change
71 - Infrastructure Lease							
6100 - Principal							
100 - General Fund	55,422	56,199	56,199	56,033	54,895	(1,304)	-2.3%
212 - Park Development Fund	26,684	26,979	26,979	26,979	26,430	(549)	-2.0%
500 - Water Enterprise Fund	63,632	64,853	64,853	64,853	65,059	206	0.3%
510 - WasteWater Enterprise Fund	59,527	57,652	57,652	60,184	56,927	(725)	-1.3%
Total 6100 - Principal	205,265	205,683	205,683	208,049	203,311	(2,372)	-1.2%
6200 - Interest							
100 - General Fund	1,697	1,089	1,089	1,240	2,155	1,066	97.9%
212 - Park Development Fund	817	558	558	597	1,038	480	86.0%
500 - Water Enterprise Fund	1,948	1,256	1,256	1,423	2,555	1,299	103.4%
510 - WasteWater Enterprise Fund	1,822	1,117	1,117	1,331	2,235	1,118	100.1%
Total 6200 - Interest	6,284	4,020	4,020	4,591	7,983	3,963	98.6%
Total 71 - Infrastructure Lease	211,549	209,703	209,703	212,640	211,294	1,591	0.8%
72 - VMHP (Park Village) Lease							
6100 - Principal							
100 - General Fund	52,579	55,187	55,187	52,610	57,924	2,737	5.0%
Total 6100 - Principal	52,579	55,187	55,187	52,610	57,924	2,737	5.0%
6200 - Interest							
100 - General Fund	12,006	9,398	9,398	11,975	6,661	(2,737)	-29.1%
Total 6200 - Interest	12,006	9,398	9,398	11,975	6,661	(2,737)	-29.1%
Total 72 - VMHP (Park Village) Lease	64,585	64,585	64,585	64,585	64,585	-	0.0%
73 - CREBS Lease							
6100 - Principal							
100 - General Fund	92,534	-	-	-	-	-	0.0%
402 - CREBS DS Fund	40,596	-	-	-	-	-	0.0%
500 - Water Enterprise Fund	62,048	-	-	-	-	-	0.0%
Total 6100 - Principal	195,178	-	-	-	-	-	0.0%
Total 73 - CREBS Lease	195,178	-	-	-	-	-	0.0%
74 - Tractor							
6100 - Principal							
100 - General Fund	-	-	-	-	12,411	12,411	0.0%
500 - Water Enterprise Fund	-	-	-	-	12,411	12,411	0.0%
510 - WasteWater Enterprise Fund	-	-	-	-	12,411	12,411	0.0%
Total 6100 - Principal	-	-	-	-	37,233	37,233	0.0%
6200 - Interest							
100 - General Fund	-	-	-	-	2,581	2,581	0.0%
500 - Water Enterprise Fund	-	-	-	-	2,581	2,581	0.0%
510 - WasteWater Enterprise Fund	-	-	-	-	2,581	2,581	0.0%
Total 6200 - Interest					7,743	7,743	0.0%
Total 74 - Tractor Lease	-	-	-	-	44,976	44,976	0.0%

OTHER NON-MAJOR GOVERNMENTAL FUNDS

Non-major governmental funds are essential components of a city's financial structure, supporting specific activities and projects that fall outside the general fund's scope. It's important to note that while these funds are 'non-major' in the context of the city's overall budget, they play a significant role in maintaining the city's infrastructure and services to ensure transparency and accountability in their usage. The various funds and their sources include:

- a) **Tree Replacement Fund (120)** This fund is used for the removal and replacement of trees along City streets and City-owned properties (excluding City parks). Tree removal and replacement in City parks is paid from Measure M-Parks fund.
- b) **Permit Technology Fund (122)** is an integral part of the city's infrastructure, aimed at streamlining the permit process through the implementation of advanced technological solutions. This fund supports the development and maintenance of a digital platform that facilitates efficient permit issuance, tracking, and management, ensuring that the city's building and development standards are upheld while providing a user-friendly experience for residents and contractors.
- c) **Street Pavement Reserve Fund (123)** This fund is used for paving streets including associated improvements (such as curb and gutter). The fund is primarily used for CIP street paving project and not intended for general street maintenance activities.
- d) **Vehicle Abatement Fund (125)** was established to address the issue of abandoned vehicles within the city limits. It provides Sebastopol's share of a county pool of funds provided by the state based on city size and population to remove, store, and dispose of these vehicles in an environmentally responsible manner. The fund is a testament to the city's proactive approach to maintaining public safety and aesthetics. It ensures that abandoned vehicles, which can be eyesores and potential hazards, are promptly dealt with, thereby preserving the integrity of the city's streets and neighborhoods.
- e) **Flood Mitigation Fund (127)** is a financial reserve established to manage and mitigate the impacts of flooding within the city. This fund is a component of the city's emergency preparedness and response strategy, ensuring that resources are available to address the immediate and long-term effects of flood events and focus on its role in safeguarding the community against flood risks, detailing the measures and projects it supports, such as the construction of levees, improvement of drainage systems, and restoration of floodplains.
- f) **Police Endowment Fund (128)** is a fund that was established from an endowment donation from a donor who passed away but wanted a portion of their estate to go to the Sebastopol Police Department. The intention of the funds was for improvements and support for the police department that the employees would benefit from.


TREE REPLACEMENT FUND 120

DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest & Rents	1,028	1,700	1,700	2,500	1,700	-0	0.0%
Miscellaneous Revenue	9,935	1,200	1,200	-0	1,200	-0	0.0%
TOTAL REVENUE	10,963	2,900	2,900	2,500	2,900	-0	0.0%
<u>OPERATING EXPENSES</u>							
Contracted Services	-	-	-	-	-	-0	0.0%
Services & Supplies	-	8,000	8,000	-	-	-8,000	-100.0%
Transfers Out	-	-	-	-	4,000	4,000	0.0%
TOTAL OPERATING EXPENSE	-	8,000	8,000	-	4,000	-4,000	-50.0%
NET BUDGETARY RESULT	10,963	(5,100)	(5,100)	2,500	(1,100)		
Addition/(Use) of Reserves	10,963	(5,100)	(5,100)	2,500	(1,100)		
Beginning Fund Balance (Estimated)	9,462	20,425	20,425	20,425	22,925		
Ending Fund Balance (Estimated)	20,425	15,325	15,325	22,925	21,825		



PERMIT TECHNOLOGY FUND 122

DESCRIPTION	Footnote	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE								
Interest & Rents		3,917	6,500	6,500	8,200	6,500	-0	0.0%
Charges for Services		19,556	64,000	64,000	22,000	22,000	-42,000	-65.6%
TOTAL REVENUE		23,474	70,500	70,500	30,200	28,500	-42,000	-59.6%
OPERATING EXPENSES								
Contracted Services	1,2,3	19,065	19,100	19,100	20,975	21,100	2,000	10.5%
Services & Supplies	4	391	500	500	500	500	-0	0.0%
Transfers out	5	-	-	-	-	500	500	0.0%
TOTAL OPERATING EXPENSE		19,456	19,600	19,600	21,475	22,100	2,500	-12.8%
NET BUDGETARY RESULT		4,018	50,900	50,900	8,725	6,400		
Addition/(Use) of Reserves		4,018	50,900	50,900	8,725	6,400		
Beginning Fund Balance (Estimated)		128,574	132,592	132,592	132,592	141,317		
Ending Fund Balance (Estimated)		132,592	183,492	183,492	141,317	147,717		
¹ Subscription Fee for e-permitting		2,100	2,100	2,100	2,100	2,100		
² Annual ePermit Software Cost		12,965	13,000	13,000	13,875	14,000		
³ Santa Rosa GIS Maintenance Cost		4,000	4,000	4,000	5,000	5,000		
⁴ Banking Fees		391	500	500	500	500		
⁵ Transfer to General Fund (training)		-	-	-	-	500		
Total		19,456	19,600	19,600	21,475	22,100		



STREET PAVEMENT RESERVE FUND 123

DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Intergovernmental Revenues	-0	-0	-0	-0	-0	-0	0.0%
Interest & Rents	16,836	10,000	10,000	20,000	20,000	10,000	100.0%
Transfers In	-0	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	16,836	10,000	10,000	20,000	20,000	10,000	100.0%
<u>OPERATING EXPENSES</u>							
Transfers Out	157,470	55,000	55,000	8,000	-	-55,000	-100.0%
TOTAL OPERATING EXPENSE	157,470	55,000	55,000	8,000	-	-55,000	-100.0%
NET BUDGETARY RESULT	(140,633)	(45,000)	(45,000)	12,000	20,000		
Addition/(Use) of Reserves	(140,633)	(45,000)	(45,000)	12,000	20,000		
Beginning Fund Balance (Estimated)	431,086	290,453	290,453	290,453	302,453		
Ending Fund Balance (Estimated)	290,453	245,453	245,453	302,453	322,453		



VEHICLE ABATEMENT FUND 125

DESCRIPTION	Footnote	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>								
Interest & Rents		103	100	100	750	1,000	900	900.0%
Charges for Services		10,319	4,000	4,000	10,000	10,000	6,000	150.0%
TOTAL REVENUE		10,422	4,100	4,100	10,750	11,000	6,900	168.3%
<u>OPERATING EXPENSES</u>								
Transfers Out	¹	2,000	4,500	4,500	4,500	15,000	10,500	-233.3%
TOTAL OPERATING EXPENSE		2,000	4,500	4,500	4,500	15,000	10,500	-233.3%
NET BUDGETARY RESULT		8,422	(400)	(400)	6,250	(4,000)		
Addition/(Use) of Reserves		8,422	(400)	(400)	6,250	(4,000)		
Beginning Fund Balance (Estimated)		2,589	11,011	11,011	11,011	17,261		
Ending Fund Balance (Estimated)		11,011	10,611	10,611	17,261	13,261		
¹ Transfer to General Fund to offset expense for RV Tows								



FLOOD MITIGATION FUND 127

DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Interest & Rents	-16,559	2,500	2,500	60,000	50,000	47,500	1900.0%
Charges for Services	-0	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	-16,559	2,500	2,500	60,000	50,000	47,500	1900.0%
OPERATING EXPENSES							
Contracted Services	-	70,000	70,000	70,000	-	-70,000	-100.0%
Transfers Out	-	255,000	255,000	16,000	184,000	-71,000	-27.8%
TOTAL OPERATING EXPENSE	-	325,000	325,000	86,000	184,000	-141,000	-43.4%
NET BUDGETARY RESULT	(16,559)	(322,500)	(322,500)	(26,000)	(134,000)		
Addition/(Use) of Reserves	(16,559)	(322,500)	(322,500)	(26,000)	(134,000)		
Beginning Fund Balance (Estimated)	1,039,142	1,022,583	1,022,583	1,022,583	996,583		
Ending Fund Balance (Estimated)	1,022,583	700,083	700,083	996,583	862,583		
0711.23.05 - Flood Resilient Master Plan		170,000	170,000	1,000	169,000		
0712.23.06 - Community Center Master Plan		85,000	85,000	15,000	15,000		
0713.24.09 - Community Services & Facilities		70,000	70,000	70,000	-		
Total		325,000	325,000	86,000	184,000		

Flood Mitigation Fund 127				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		169,000	1	184,000
4210 - Contract Services	0713-24.09 Fire-related Building Improvements at Community Cultural Center	-	-	-
4999 - Transfers Out				
	0711-23.05 Flood Resiliency Master Plan	169,000	1	169,000
	0712-23.06 Community Cultural Center Master Plan	-	-	15,000
Total 4999 - Transfers Out		169,000	1	184,000

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POLICE ENDOWMENT FUND 128

DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest & Rents		-0	-0	8,500	5,000	5,000	0.0%
Charges for Services		-0	-0	-0	-0	-0	0.0%
Transfer in	226,982	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	226,982	-0	-0	8,500	5,000	5,000	0.0%
<u>OPERATING EXPENSES</u>							
Capital Outlay	-	80,000	80,000	100,000	90,000	10,000	-12.5%
TOTAL OPERATING EXPENSE	-	80,000	80,000	100,000	90,000	10,000	-12.5%
NET BUDGETARY RESULT	226,982	(80,000)	(80,000)	(91,500)	(85,000)		
Addition/(Use) of Reserves	226,982	(80,000)	(80,000)	(91,500)	(85,000)		
Beginning Fund Balance (Estimated)	-0	226,982	226,982	226,982	135,482		
Ending Fund Balance (Estimated)	226,982	146,982	146,982	135,482	50,482		
\$90,000 Police Vehicle							

SPECIAL REVENUE FUNDS

Special Revenue Funds are designated for income obtained from particular sources which are limited or committed to spending for specific objectives. These funds are mandated by legal statutes, provisions, or ordinances to support certain government functions or activities. The various funds and their sources include:

- a) Gas Tax Fund (200) accounts for funds from the State of California under the Street and Highway Code Sections 2103, 2105, 2106, 2107 and 2107.5. The use of funds is restricted to street related projects, which can include related public facilities for non-motorized traffic, e.g. bike and pedestrian paths.
- b) Measure M Transportation Fund (201) receives funding from the County for construction of eligible transportation projects that improve the quality of roads, sidewalks and bike lanes.
- c) Measure M Parks Fund (202) receives funding from the County from the November 6, 2018 voters approved measure of the one-eighth cent sales tax that will support city parks, trails, signs, buildings, playgrounds, sports field, restrooms, picnic area and visitor centers.
- d) Art In-Lieu Fund (203) accounts for developer contributions in lieu of installation of public art on project sites and income received from art programs and events to fund public artwork, cultural programs, maintenance/conservation, and administrative costs relating to the Art in Public Places Program.
- e) Housing Linkage Fee Fund (204) is used to mitigate the housing impacts caused by new, changed and expanded nonresidential development in the City and provide a source of revenue for housing affordable to person of very low and low income.
- f) Inclusionary Housing Fund (205) accounts for revenue received from fee payment to be used for the exclusive purpose of providing housing affordable to low and moderate income households in the City for construction of five or more new dwelling units, or for the division or subdivision of land into five or more lots for residential use.
- g) Building Permit Incremental Fee Fund (206) accounts for revenue received from construction inspection and plan checks to fund training, certification exams and courses.
- h) Downtown Improvement District (207) was established via ordinance 666 and shall include all businesses located within the area described in Exhibit A. The revenues derived from taxes imposed upon all the businesses in the area shall be utilized for acquisition, construction or maintenance of parking facilities, decoration of any public place, promotion of public events which are to take place, furnishing of music in any public place and general promotion of retail trade activities for the benefit of the area.
- i) General Plan Update Fee Fund (208) is assessed on Building Permits and is designed to help recover the significant long-term costs of periodically updating the General Plan and Zoning Ordinance. The Fund is typically used for consultant and other costs related to updates.
- j) Supplemental Law Enforcement Services Fund (209) receives funds from the State of California to supplement local law enforcement activities.
- k) Asset Forfeiture Fund (210) is used for specified police activities (excluding regular salary) from confiscated assets of convicted drug felons.
- l) Transportation Grant Fund (211) funds is a financial resource aimed at enhancing the city's transportation infrastructure. It supports a variety of projects, including road maintenance,

bicycle and pedestrian access improvements, and safety enhancements receiving transportation grant funding from regional, State and Federal agencies. The fund is managed to ensure that it addresses the city's needs while promoting sustainable transportation practices. It reflects the city's commitment to improving the quality of life for its residents through thoughtful and effective use of transportation grant resources.

- m) Park in Lieu Fund (212) receives revenue from new residential and hotel development to mitigate the impact of such new development on City park and recreational facilities. The use of revenues from the Fund is restricted to park and recreational capital improvements.
- n) Traffic Impact Fee Fund (213) was established to reduce the traffic impacts caused by new development within the City limits. Revenue collected from these fees shall be used solely to pay for the City's future construction of facilities or services or reimburse the City for facilities constructed by the City with funds advanced by the City from other sources.
- o) Underground Utilities Fee Fund (214) is an in-lieu fee paid by development projects where the City Engineer has determined physical undergrounding of overhead utilities is not practical. The Fund is used for general City utility undergrounding projects.
- p) Lighting Assessment District (215) was formed on May 18, 1981 by the City to cover the costs associated with the operation and maintenance of the citywide streetlight system. This action included adopting Resolution Number 3316 proposing the formation of the Assessment District pursuant to the Landscaping and Lighting Act of 1972. Assessments were levied for Fiscal Years 1981/82; but the Council elected not to collect annual assessment from 1983-1996. Since 1996/97 assessments have been collected on an annual basis. Funds are received from the County via property tax rolls for the exclusive use of paying the operating costs of street lighting within the City of Sebastopol. The assessment is the subject of an annual hearing to review projected costs and setting of the tax levy.
- q) Community Development Block Grant (216) funds communities with resources to address a wide range of unique community development needs such as affordable housing, anti-poverty programs and infrastructure development.
- r) Road Maintenance & Rehabilitation SB1 (217) accounts for funds from the State of California under Road Repair and Accountability Act of 2017. The use of funds is similar but, not identical, to Gas Tax use rules and must be used for projects related to road maintenance and rehabilitation, safety projects, and traffic control devices.
- s) General Government Facilities Fee Fund (219) collected from development projects. This fund is used to fund government facilities to maintain the existing level of service the City provides. As new development occurs, the City will be required to expand general facilities to maintain the existing standard.
- t) Fire Facilities Fee (220) collected from development projects. This fund is used to fund expansion of Fire facilities to maintain the existing level of service the City provides. As new development occurs, the City will be required to expand Fire facilities to maintain the existing standard.
- u) Stormwater Facilities Fee (221) collected from development projects. This fund is used to fund expansion of the City's Stormwater management facilities to maintain the existing level of service the City provides. As new development occurs, the City will be required to expand the capacity of stormwater facilities to service new development.
- v) Human Services & Community Fund (233) accounts for revenue obtained by the solicitation of voluntary contributions from residents and property owners through water and sewer bills

and other means of collection or fundraising activities to fund programs or activities which address the welfare of the City's residents regardless of all age, social status or income.

- w) Wellness/Mental Health Fund (240) Program, established in the 2022 Budget Act (Assembly Bill 178, Chapter 45, Statutes of 2022), provides \$50 million for city and county law enforcement agencies for the purpose of improving officer wellness and expanding mental health sources. The funding may be used for any of the purposes such as establishing or expanding officer wellness units, establishing or expanding peer support units, services provided by a licensed mental health professional, counselor or other professional that works with law enforcement, expanding multiagency mutual aid programs focused on officer wellness and mental health, other programs and services that are evidence-based or have a successful track record of enhancing officer wellness.
- x) Measure H Fire Services Fund (248) is a dedicated resources for fire services, ensuring to provide essential fire protection and related services to its residents and visitors. The fund supports a wide range of services, including the maintenance and operation of fire department facilities, the purchase of necessary equipment, and the payment of personnel cost.

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GAS TAX FUND 200							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Actual	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
User Taxes	211,450	219,735	219,735	218,560	219,735	-0	0.0%
Interest & Rents	702	700	700	4,000	3,500	2,800	400.0%
Transfers In		-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	212,152	220,435	220,435	222,560	223,235	2,800	1.3%
<u>OPERATING EXPENSES</u>							
Salaries & Wages	98,659	90,465	90,465	90,790	104,345	13,880	15.3%
Benefits	62,893	58,525	58,525	57,120	72,987	14,462	24.7%
Services & Supplies	-	-	-	-	3,000	3,000	0.0%
Utilities	6,955	6,900	6,900	6,900	8,000	1,100	15.9%
Allocated Insurance	10,989	9,765	9,765	9,765	10,640	875	9.0%
TOTAL OPERATING EXPENSE	179,495	165,655	165,655	164,575	198,972	33,317	20.1%
NET BUDGETARY RESULT	32,657	54,780	54,780	57,985	24,263		
Addition/(Use) of Reserves	32,657	54,780	54,780	57,985	24,263		
Beginning Fund Balance (Estimated)	43,859	76,516	76,516	76,516	134,501		
Ending Fund Balance (Estimated)	76,516	131,296	131,296	134,501	158,764		

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MEASURE M ROAD MAINTENANCE FUND 201							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Sales Tax	81,446	84,545	84,545	57,747	-0	-84,545	-100.0%
Intergovernmental Revenues	-0	-0	-0	-0	-0	-0	0.0%
Interest & Rents	9,221	1,500	1,500	5,000	-0	-1,500	-100.0%
TOTAL REVENUE	90,667	86,045	86,045	62,747	-0	-86,045	-100.0%
OPERATING EXPENSES							
Transfers Out	223,775	-	-	-	136,000	-136,000	0.0%
TOTAL OPERATING EXPENSE	223,775	-	-	-	136,000	-136,000	0.0%
NET BUDGETARY RESULT	(133,109)	86,045	86,045	62,747	(136,000)		
Addition/(Use) of Reserves	(133,109)	86,045	86,045	62,747	(136,000)		
Beginning Fund Balance (Estimated)	226,454	93,345	93,345	93,345	156,092		
Ending Fund Balance (Estimated)	93,345	179,390	179,390	156,092	20,092		

Measure M Road Maintenance				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		1	136,000	136,000
4999 - Transfers Out				
	0514-22.06 Bodega Ave. Bike Lanes and Pavement Rehabilitation Phase 2	1	136,000	136,000
Total 4999 - Transfers Out		1	136,000	136,000

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MEASURE M PARKS FUND 202							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Sales Tax	110,936	113,000	113,000	113,000	119,185	6,185	5.5%
Interest & Rents	8,249	1,500	1,500	17,000	15,000	13,500	900.0%
Transfers In	-0	5,000	5,000	-0	-0	-5,000	-100.0%
TOTAL REVENUE	119,185	119,500	119,500	130,000	134,185	14,685	12.3%
<u>OPERATING EXPENSES</u>							
Transfers Out	68,643	90,000	90,000	72,000	168,057	78,057	86.7%
Transfers Out (to Fund 212)	-	-	-			-0	0.0%
TOTAL OPERATING EXPENSE	68,643	90,000	90,000	72,000	168,057	78,057	86.7%
NET BUDGETARY RESULT	50,542	29,500	29,500	58,000	(33,872)		
Addition/(Use) of Reserves	50,542	29,500	29,500	58,000	(33,872)		
Beginning Fund Balance (Estimated)	273,911	324,453	324,453	324,453	382,453		
Ending Fund Balance (Estimated)	324,453	353,953	353,953	382,453	348,581		

Measure M Parks Fund 202				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		2	103,057	103,057
4999 - Transfers Out				
	Tree removals per arborist safety report-Ives Park	1	15,000	15,000
	Tree removals and pruning per arborist safety report-Burbank Farm Park	1	25,000	25,000
	Tree removals per arborist safety report-Libby Park	1	25,000	25,000
	0411-73.00 Americorp Trail Extension Project	1	73,057	73,057
	0413-78.00 Burbank Farm: Public Restroom Facility	1	30,000	30,000
Total 4999 - Transfers Out		5	168,057	168,057

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ART IN LIEU FUND 203							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest & Rents	3,918	500	500	3,650	500	-0	0.0%
Charges for Services	605	-0	-0	500	500	500	0.0%
Miscellaneous Revenue	-0	-0	-0		-0	-0	0.0%
TOTAL REVENUE	4,523	500	500	4,150	1,000	500	0.0%
<u>OPERATING EXPENSES</u>							
Contracted Services	44,266	28,500	28,500	53,000	6,300	-22,200	-77.9%
Transfers Out - Staff Time	618	6,000	6,000	3,000	-	-6,000	-100.0%
TOTAL OPERATING EXPENSE	44,884	34,500	34,500	56,000	6,300	-28,200	-81.7%
NET BUDGETARY RESULT	(40,361)	(34,000)	(34,000)	(51,850)	(5,300)		
Addition/(Use) of Reserves	(40,361)	(34,000)	(34,000)	(51,850)	(5,300)		
Beginning Fund Balance (Estimated)	98,596	58,235	58,235	58,235	6,385		
Ending Fund Balance (Estimated)	58,235	24,235	24,235	6,385	1,085		

Art In Lieu				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		4	-	-
4999 - Transfers Out				
	0901 "Sebastopol Spire" Ned Kahn Carryover - installation	1	-	-
	0903 Joe Rodota Trail third art commission - artist commission	1	-	-
	0903 Joe Rodota Trail third art commission - staff time for implementation	1	-	-
Total 4999 - Transfers Out		4	-	-

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HOUSING LINKAGE FUND 204							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Charges for Services	-0	-0	-0	-0	-0	-0	0.0%
Interest & Rents	3,011	1,000	1,000	5,000	5,500	4,500	450.0%
Capital Contributions	-0	-0	-0			-0	0.0%
TOTAL REVENUE	3,011	1,000	1,000	5,000	5,500	4,500	450.0%
OPERATING EXPENSES							
Transfers Out	-	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	-	-	-	-	-	-0	0.0%
NET BUDGETARY RESULT	3,011	1,000	1,000	5,000	5,500		
Addition/(Use) of Reserves	3,011	1,000	1,000	5,000	5,500		
Beginning Fund Balance (Estimated)	86,205	89,216	89,216	89,216	94,216		
Ending Fund Balance (Estimated)	89,216	90,216	90,216	94,216	99,716		

Housing Linkage				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		1	-	-
4999 - Transfers Out				
4999 - Transfers Out	Affordable Housing Monitoring (ownership)	1	-	-
Total 4999 - Transfers Out		1	-	-

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INCLUSIONARY HOUSING FUND 205							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Charges for Services	-0	-0	-0	-0	-0	-0	0.0%
Interest & Rents	1,336	1,000	1,000	2,230	2,500	1,500	150.0%
Capital Contributions	-0	-0	-0			-0	0.0%
Transfers In	-0	-0	-0			-0	0.0%
TOTAL REVENUE	1,336	1,000	1,000	2,230	2,500	1,500	150.0%
OPERATING EXPENSES							
Transfers Out	-	22,000	22,000	-	-	(22,000)	-100.0%
TOTAL OPERATING EXPENSE	-	22,000	22,000	-	-	(22,000)	-100.0%
NET BUDGETARY RESULT	1,336	(21,000)	(21,000)	2,230	2,500		
Addition/(Use) of Reserves	1,336	(21,000)	(21,000)	2,230	2,500		
Beginning Fund Balance (Estimated)	38,230	39,566	39,566	39,566	41,796		
Ending Fund Balance (Estimated)	39,566	18,566	18,566	41,796	44,296		

Inclusinary Housing				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		1	-	-
4999 - Transfers Out				
4999 - Transfers Out	Affordable Housing Monitoring (rental)	1	.	.
Total 4999 - Transfers Out		1	-	-

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BUILDING PERMIT INCREMENTAL FUND 206							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest & Rents	3,342	500	500	7,200	7,200	6,700	1340.0%
Charges for Services	15,489	10,000	10,000	9,000	18,000	8,000	80.0%
TOTAL REVENUE	18,831	10,500	10,500	16,200	25,200	14,700	140.0%
<u>OPERATING EXPENSES</u>							
Conference & Training Expense	-	-	-	-	-	-0	0.0%
Transfers Out	-	-	-	-	1,500	1,500	0.0%
TOTAL OPERATING EXPENSE	-	-	-	-	1,500	1,500	0.0%
NET BUDGETARY RESULT	18,831	10,500	10,500	16,200	23,700		
Addition/(Use) of Reserves	18,831	10,500	10,500	16,200	23,700		
Beginning Fund Balance (Estimated)	108,031	126,862	126,862	126,862	143,062		
Ending Fund Balance (Estimated)	126,862	137,362	137,362	143,062	166,762		

BUILDING PERMIT INCREMENTAL FUND 206				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		1	-	-
Conference & Training Expense	LID conference and training for Engineering Tech II	1	1,500	1,500
4999 - Transfers Out				
4999 - Transfers Out		1	.	.
Total 4999 - Transfers Out		1	-	-

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DOWNTOWN IMPROVEMENT DISTRICT FUND 207							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Licenses & Permits	7,300	8,700	8,700	7,500	8,000	-700	-8.0%
Interest & Rents	9	-0	-0	400	350	350	0.0%
TOTAL REVENUE	7,309	8,700	8,700	7,900	8,350	-350	-4.0%
OPERATING EXPENSES							
Contracted Services	-	-	-	-		-0	0.0%
Services & Supplies	-	16,000	16,000	7,300	16,000	-0	0.0%
TOTAL OPERATING EXPENSE	-	16,000	16,000	7,300	16,000	-0	0.0%
NET BUDGETARY RESULT	7,309	(7,300)	(7,300)	600	(7,650)		
Addition/(Use) of Reserves	7,309	(7,300)	(7,300)	600	(7,650)		
Beginning Fund Balance (Estimated)	-65	7,244	7,244	7,244	7,844		
Ending Fund Balance (Estimated)	7,244	(56)	(56)	7,844	194		

GENERAL PLAN UPDATE FUND 208							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Intergovernmental Revenues	6,830	-0	-0	29,085	-0	-0	0.0%
Interest & Rents	2,718	4,000	4,000	4,500	4,500	500	12.5%
Charges for Services	-0	110,000	110,000	-0	-0	-110,000	-100.0%
Transfers In	-0	-0	-0		-0	-0	0.0%
TOTAL REVENUE	9,548	114,000	114,000	33,585	4,500	-109,500	-96.1%
OPERATING EXPENSES							
Contracted Services	44,665	30,025	30,025	-	30,025	-0	0.0%
Transfers Out		-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	44,665	30,025	30,025	-	30,025	-0	0.0%
NET BUDGETARY RESULT	(35,117)	83,975	83,975	33,585	(25,525)		
Addition/(Use) of Reserves	(35,117)	83,975	83,975	33,585	(25,525)		
Beginning Fund Balance (Estimated)	114,612	79,495	79,495	79,495	113,080		
Ending Fund Balance (Estimated)	79,495	163,470	163,470	113,080	87,555		

General Plan Update*				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		2	-	30,025
4210 - Professional Contract Services				
	Opticos contract - carryover	1	-	20,025
	Safety Element update	1	-	10,000
Total 4210 - Professional Contract Services		2	-	30,025

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SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND 209							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Intergovernmental Revenues	121,288	120,000	120,000	120,000	120,000	-0	0.0%
Interest & Rents	1,344	1,000	1,000	5,000	5,000	4,000	400.0%
Transfers In	-0	-0	-0			-0	0.0%
TOTAL REVENUE	122,632	121,000	121,000	125,000	125,000	4,000	3.3%
<u>OPERATING EXPENSES</u>							
Transfers Out	100,000	120,000	120,000	120,000	175,000	55,000	-45.8%
TOTAL OPERATING EXPENSE	100,000	120,000	120,000	120,000	175,000	55,000	-45.8%
NET BUDGETARY RESULT	22,632	1,000	1,000	5,000	(50,000)		
Addition/(Use) of Reserves	22,632	1,000	1,000	5,000	(50,000)		
Beginning Fund Balance (Estimated)	40,908	63,540	63,540	63,540	68,540		
Ending Fund Balance (Estimated)	63,540	64,540	64,540	68,540	18,540		

ASSET FORFEITURES FUND 210							
DESCRIPTION	2023- 24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest & Rents	354	-0	-0	700	800	800	0.00%
Miscellaneous Revenue	-0	-0	-0	-0	-0	-0	0.00%
TOTAL REVENUE	354	-0	-0	700	800	800	0.00%
<u>OPERATING EXPENSES</u>							
Miscellaneous Supplies/Services	-	-	-	-	-	-0	0.00%
TOTAL OPERATING EXPENSE	-	-	-	-	-	-0	0.00%
NET BUDGETARY RESULT	354	-	-	700	800		
Addition/(Use) of Reserves	354	-	-	700	800		
Beginning Fund Balance (Estimated)	2,043	2,397	2,397	2,397	3,097		
Ending Fund Balance (Estimated)	2,397	2,397	2,397	3,097	3,897		

TRANSPORTATION GRANT FUND 211							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest & Rents	-0	-0	-0	-0	-0	-0	0.00%
Intergovernmental Revenues - OBAG	-0	-0	-0	188,674	-0	-0	0.00%
Intergovernmental Revenues - TDA3	-0	-0	-0	-0	-0	-0	0.00%
Intergovernmental Revenues - Quick Strike	386,773	-0	-0	148,418	-0	-0	0.00%
Intergovernmental Revenues - HSIP1	-0	312,300	312,300	-0	299,500	-12,800	-4.10%
Intergovernmental Revenues - HSIP2	-0	215,820	215,820	-0	215,820	-0	0.00%
Intergovernmental Revenues - HSIP3	-0	-0	-0	-0	349,560	349,560	0.00%
Intergovernmental Revenues - OBAG2	889,679	-0	-0	-0	-0	-0	0.00%
Intergovernmental Revenues - STG	-0	150,000	150,000	-0	233,356	83,356	55.57%
Intergovernmental Revenues - Dist5	-0	102,960	102,960	164,904	-0	-102,960	-100.00%
Intergovernmental Revenues - Go Sonoma	-0	-0	-0	-0	2,240,000	2,240,000	0.00%
Miscellaneous Revenue	-0	-0	-0	-0	-0	-0	0.00%
Transfer In	-0	-0	-0	-0	-0	-0	0.00%
TOTAL REVENUE	1,276,452	781,080	781,080	501,996	3,338,236	2,557,156	327.39%
<u>OPERATING EXPENSES</u>							
4210 Contracted Services		146,822	146,822	-	-	-146,822	100.00%
4990 Transfers Out - Staff Support	894	3,178	3,178	-	-	-3,178	100.00%
Transfers Out - Projects	1,644,810	631,080	631,080	149,419	3,268,139	2,637,059	-417.86%
TOTAL OPERATING EXPENSE	1,645,704	781,080	781,080	149,419	3,268,139	2,637,059	-337.62%
NET BUDGETARY RESULT	(369,251)	-	-	352,577	70,097		
Addition/(Use) of Reserves	(369,251)	-	-	352,577	70,097		
Beginning Fund Balance (Estimated)	-0	-399,404	-399,404	-399,404	-46,827		
Ending Fund Balance (Estimated)	(399,404)	(399,404)	(399,404)	(46,827)	23,271		

Transporation Grant Fund				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		7	3,268,139	3,268,139
4999 - Transfers Out				
211 OBAG2	0513-74.09 Bodega Ave Bike Lanes & Pavement Rehab - Phase 1	-	-	-
211 Go Sonoma (SCTA grant)	0514-22.06 Bodega Ave Bike Lanes & Pavement Rehab - Phase 2 (FY 25/26)	1	2,240,000	2,240,000
211 Quick Strike	1000-19.01 SR 116 Curb Ramps and Crosswalk Impr at Bodega/Florence and Robinson	-	-	-
211 TDA 3	1000-19.01 SR 116 Curb Ramps and Crosswalk Impr at Bodega/Florence and Robinson	-	-	-
211 HSIP1	0131-23.01 Bodega Ave Guardrails at city limits HSIP1 (Cycle 11)	1	299,500	299,500
211 HSIP2	0132-23.02 SR 116 Enhanced Crossings at Burnett, Keating, Hutchins, Walker	1	215,820	215,820
211 District 5 Infrastructure	0133-23.10 Sunset Ave/Taft St Pedestrian Crossing Enhancements	1	-	-
	0134-24.01 Covert Lane/Zimpher Drive Crossing Improve HSIP3 (Cycle 12)	1	349,560	349,560
211 Sust Transp Planning grant	Main Street STG Planning and Redesign Project (note: total grant \$230,178) local match in TIF	1	163,259	163,259
211 Sust Transp Planning grant	Main Street STG Planning and Redesign Project - staff support- local match charged to TIF fund 213	1	-	-
			-	-
Total 4999 - Transfers Out		7	3,268,139	3,268,139

PARK IN-LIEU FEES FUND 212							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Intergovernmental Revenues	82,771	-0	-0	-0	-0	-0	0.0%
Intergovernmental Revenues	-0	126,943	126,943	-0	126,943	-0	0.0%
Interest & Rents	1,336	-0	-0	3,200	3,500	3,500	0.0%
Charges for Services	6,500	563,969	563,969	157,104	646,808	82,839	14.7%
Other Financing Sources	-0	-0	-0	-0	-0	-0	0.0%
Transfers In	-0	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	90,607	690,912	690,912	160,304	777,251	86,339	12.5%
OPERATING EXPENSES							
Contracted Services		-	-	-	-	-0	0.0%
Transfers Out	87,047	339,455	339,455	248	711,800	372,345	109.7%
Debt Service Payments	27,501	27,537	27,537	27,537	27,468	-69	0.3%
TOTAL OPERATING EXPENSE	114,548	366,992	366,992	27,785	739,268	372,276	101.4%
NET BUDGETARY RESULT	(23,942)	323,920	323,920	132,519	37,983		
Addition/(Use) of Reserves	(23,942)	323,920	323,920	132,519	37,983		
Beginning Fund Balance (Estimated)	16,379	-7,563	-7,563	-7,563	124,956		
Ending Fund Balance (Estimated)	(7,563)	316,357	316,357	124,956	162,939		

Park In-Lieu Fees Fund 212				
Object Details				
Object	Worksheet <input type="checkbox"/> Description	Worksheet <input type="checkbox"/> Quantity	Worksheet <input type="checkbox"/> Unit <input type="checkbox"/> Price	Worksheet <input type="checkbox"/> Total
Grand Total		3	711,800	711,800
4999 - Transfers Out				
from Park in-lieu fees	0411-73.00 AmeriCorps Trail Extension - Park Improvement Fund	1	273,057	273,057
Sonoma County Ag&Open Space grant	0411-73.00 AmeriCorps Trail Extension - Park Improvement Fund (Sonoma Co.)	1	126,943	126,943
Prop 68	0416-95.00 Ives Park Pathway Replacement and ADA Upgrade (Segment 1)			
	0423.20.10 Trail Connection -Tomodachi Park to west property line -Park Imp Fund	1	-	-
	Burbank Farm ADA Path and Restroom facility	1	311,800	311,800
	Pay back Measure M borrowed in FY 23/24		-	-
Total 4999 - Transfers Out		4	711,800	711,800

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TRAFFIC IMPACT FEE FUND 213							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Charges for Services	12,214	389,109	389,109	117,500	454,728	65,619	16.9%
Interest & Rents	7,424	1,800	1,800	8,000	4,000	2,200	122.2%
Transfer in		-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	19,638	390,909	390,909	125,500	458,728	67,819	17.3%
<u>OPERATING EXPENSES</u>							
Contract Services		-	-	-		-0	0.0%
Transfers Out	112,816	209,830	209,830	99,050	114,620	-95,210	45.4%
Transfers Out Staff Support	-	27,622	27,622	3,178	24,444	-3,178	11.5%
TOTAL OPERATING EXPENSE	112,816	237,452	237,452	102,228	139,064	-98,388	41.4%
NET BUDGETARY RESULT	(93,178)	153,457	153,457	23,272	319,664		
Addition/(Use) of Reserves	(93,178)	153,457	153,457	23,272	319,664		
Beginning Fund Balance (Estimated)	176,042	82,864	82,864	82,864	106,136		
Ending Fund Balance (Estimated)	82,864	236,321	236,321	106,136	425,800		

Traffic Impact				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		7	139,064	163,508
4999 - Transfers Out				
4999 - Transfers Out for Planning staff reimbursement	Main Street Planning and Redesign Project (note: this is not a CIP but in Planning project budget-11.47% local match \$27,622 staff in-kind) for Sustainable Transportation Planning grant	1	24,444	24,444
Total -staff reimbursement				24,444
4999 Transfers Out	Active Transportation Plan Update (Planning project budget-part of local match \$7,800)	1	-	-
	0131-23.01 Bodega Ave. Guardrails HSIP 1	1	-	-
	0133-23.02 SR116 Enhanced Crossings at Burnett, Keating, Hutchins, Walker-HSIP local match	1	74,180	74,180
	0134-24 Covert Lane/Zimpher Dr Crossing Improvements local match for design-HSIP3	1	40,440	40,440
	0135-4.02 Sunset/Johnson St Pedestrian Crossing Enhancements	1	-	-
4999 - Transfers Out	0113-16.00 Bodega Ave. Bicycle Connection Ragle Rd. to Atascadero Creek	1	-	-
Total 4999 - Transfers Out			114,620	114,620

UNDERGROUND UTILITIES FEE FUND 214							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest & Rents	8,413	4,500	4,500	15,000	15,000	10,500	233.3%
Utility Undergrounding Fees		-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	8,413	4,500	4,500	15,000	15,000	10,500	233.3%
<u>OPERATING EXPENSES</u>							
Transfer Out	-	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	-	-	-	-	-	-0	0.0%
NET BUDGETARY RESULT	8,413	4,500	4,500	15,000	15,000		
Addition/(Use) of Reserves	8,413	4,500	4,500	15,000	15,000		
Beginning Fund Balance (Estimated)	240,818	249,231	249,231	249,231	264,231		
Ending Fund Balance (Estimated)	249,231	253,731	253,731	264,231	279,231		

COMMUNITY DEVELOPMENT BLOCK GRANT - ADA FUND 216							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Intergovernmental Revenues	39,811	45,000	45,000	76,000	138,200	93,200	207.1%
Interest & Rents	3,566	-0	-0	2,000	2,000	2,000	0.0%
Miscellaneous Revenue	-0	-0	-0	-0	-0	-0	0.0%
Transfers In	-0	-0	-0	-0	-0	-0	0.0%
TOTAL REVENUE	43,378	45,000	45,000	78,000	140,200	95,200	211.6%
<u>OPERATING EXPENSES</u>							
Transfers Out	-	5,000	-	68,000	138,200	138,200	0.0%
Transfers Out - Staff Support	95,882	40,000	45,000	8,000	-	-45,000	100.0%
TOTAL OPERATING EXPENSE	95,882	45,000	45,000	76,000	138,200	93,200	-207.1%
NET BUDGETARY RESULT	(52,504)	-	-	2,000	2,000		
Addition/(Use) of Reserves	(52,504)	-	-	2,000	2,000		
Beginning Fund Balance (Estimated)	74,842	22,338	22,338	22,338	24,338		
Ending Fund Balance (Estimated)	22,338	22,338	22,338	24,338	26,338		

Community Development Block Grant- ADA				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		2	-	-
4999 - Transfers Out				
	0213-20.05 Youth Annex ADA Upgrades	1	-	-
	0214-20.07 City Hall ADA Upgrades	1	-	-
	0214-20.07 City Hall ADA Upgrades Public Works staff support (reimbursed)			
	0413-78.00 Burbank Farm ADA Path and Restroom Facility	1	138,200	138,200
Total 4999 - Transfers Out		3	138,200	138,200

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ROAD MAINTENANCE & REHAB (SB1) FUND 217							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Sales Tax	175,941	194,800	194,800	189,950	218,537	23,737	12.2%
Intergovernmental Revenues	-0	-0	-0	-0	-0	-0	0.0%
Interest & Rents	5,631	5,000	5,000	20,000	17,000	12,000	240.0%
TOTAL REVENUE	181,572	199,800	199,800	209,950	235,537	35,737	17.9%
<u>OPERATING EXPENSES</u>							
Contracted Services		-	-	-		-0	0.0%
Transfers Out	22,100	61,700	61,700	80,200	200,000	138,300	-224.1%
TOTAL OPERATING EXPENSE	22,100	61,700	61,700	80,200	200,000	138,300	-224.1%
NET BUDGETARY RESULT	159,472	138,100	138,100	129,750	35,537		
Addition/(Use) of Reserves	159,472	138,100	138,100	129,750	35,537		
Beginning Fund Balance (Estimated)	153,834	313,306	313,306	313,306	443,056		
Ending Fund Balance (Estimated)	313,306	451,406	451,406	443,056	478,593		

Road Maintenance SB1				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		3	-	-
4999 - Transfers Out				
	0131-23.01 NEW: Bodega Ave. Guardrails at City Limits	1	-	-
	0132-23.02 NEW: SR 116 Enhanced Crossings at Burnett, Keating, Hutchins, and Walker	1	-	-
	1000-19.01 SR 116 Curb Ramps and Crosswalk Safety Improvements at Bodega/Florence & Bodega/Robinson	1	-	-
	0514-22.06 Bodega Ave. Bike Lanes and Pavement Rehabilitation Phase 2	1	200,000	200,000
Total 4999 - Transfers Out		5	200,000	200,000

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GENERAL GOVERNMENTAL FACILITIES FEE FUND 219							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest & Rents	74	-0	-0	500	1,000	1,000	0.0%
Charges for Services	3,017	150,850	150,850	-0	136,272	-14,578	-9.7%
TOTAL REVENUE	3,091	150,850	150,850	500	137,272	-13,578	-9.0%
<u>OPERATING EXPENSES</u>							
Transfer Out	-	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	-	-	-	-	-	-	0.0%
NET BUDGETARY RESULT	3,091	150,850	150,850	500	137,272	(13,578)	-9.0%
Addition/(Use) of Reserves	3,091	150,850	150,850	500	137,272		
Beginning Fund Balance (Estimated)	2,972	6,063	6,063	6,063	6,563		
Ending Fund Balance (Estimated)	6,063	156,913	156,913	6,563	143,835		

FIRE FACILITIES FEE FUND 220							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest & Rents	11	100	100	250	1,000	900	900.0%
Charges for Services	2,000	40,000	40,000	-0	138,082	98,082	245.2%
TOTAL REVENUE	2,011	40,100	40,100	250	139,082	98,982	246.8%
<u>OPERATING EXPENSES</u>							
Transfer Out	-	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	-	-	-	-	-	-	0.0%
NET BUDGETARY RESULT	2,011	40,100	40,100	250	139,082	98,982	246.8%
Addition/(Use) of Reserves	2,011	40,100	40,100	250	139,082		
Beginning Fund Balance (Estimated)	985	2,996	2,996	2,996	3,246		
Ending Fund Balance (Estimated)	2,996	43,096	43,096	3,246	142,328		

STORMWATER FACILITIES FEE FUND 221							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest & Rents	125	1,000	1,000	1,000	1,000	-0	0.0%
Charges for Services	9,428	144,000	144,000	7,000	59,940	-84,060	-58.4%
TOTAL REVENUE	9,553	145,000	145,000	8,000	60,940	-84,060	-58.0%
<u>OPERATING EXPENSES</u>							
Transfer Out	-	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	-	-	-	-	-	-	0.0%
NET BUDGETARY RESULT	9,553	145,000	145,000	8,000	60,940	(84,060)	-58.0%
Addition/(Use) of Reserves	9,553	145,000	145,000	8,000	60,940		
Beginning Fund Balance (Estimated)	6,335	15,888	15,888	15,888	23,888		
Ending Fund Balance (Estimated)	15,888	160,888	160,888	23,888	84,828		

HUMAN SERVICES & COMMUNITY FUND 233							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest & Rents	335	200	200	1,200	1,200	1,000.00	500.0%
Charges for Services	-0	-0	-0	-0	-0	-0.00	0.0%
Miscellaneous Revenue	750	800	800	700	700	-100.00	-12.5%
TOTAL REVENUE	1,085	1,000	1,000	1,900	1,900	900.00	90.0%
<u>OPERATING EXPENSES</u>							
Contracted Services	-	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	-	-	-	-	-	-	0.0%
NET BUDGETARY RESULT	1,085	1,000	1,000	1,900	1,900		
Addition/(Use) of Reserves	1,085	1,000	1,000	1,900	1,900		
Beginning Fund Balance (Estimated)	10,049	11,134	11,134	11,134	13,034		
Ending Fund Balance (Estimated)	11,134	12,134	12,134	13,034	14,934		

WELLNESS/MENTAL HEALTH FUND 240							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Intergovernmental Revenues	2,849	-0	-0	-0		-0	0.0%
Interest Income	346	-0	-0	1,200	-0	-0	0.0%
TOTAL REVENUE	3,195	-0	-0	1,200	-0	-0	0.0%
OPERATING EXPENSES							
Contracted Services	-	-	-			-0	0.0%
Services & Supplies	-	-	-		18,900	18,900	0.0%
Conference & Training Expense	-	-	-			-0	0.0%
TOTAL OPERATING EXPENSE	-	-	-	-	18,900	18,900	0.0%
NET BUDGETARY RESULT	3,195	-	-	1,200	(18,900)	-18,900	0.0%
Addition/(Use) of Reserves	3,195	-	-	1,200	(18,900)		
Beginning Fund Balance (Estimated)	14,526	-17,721	17,721	17,721	18,921		
Ending Fund Balance (Estimated)	17,721	(17,721)	17,721	18,921	21		

GO SONOMA ROADS FUND 241							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Actual	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Sales Tax	-0	-0	-0	37,385	142,174	142,174	0.0%
Intergovernmental Revenues	-0	-0	-0		-0	-0	0.0%
Interest & Rents	-0	-0	-0		-0	-0	0.0%
TOTAL REVENUE	-0	-0	-0	37,385	142,174	142,174	0.0%
OPERATING EXPENSES							
Transfers Out	-0	-0	-0	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	-	-	-	-	-	-0	0.0%
NET BUDGETARY RESULT	-	-	-	37,385	142,174		
Addition/(Use) of Reserves	-	-	-	37,385	142,174		
Beginning Fund Balance (Estimated)	0	-0	-0	-0	37,385		
Ending Fund Balance (Estimated)	-	-	-	37,385	179,559		

Go Sonoma Road				
Object Details				
Object	Worksheet Description	Worksheet Quantity	Worksheet Unit Price	Worksheet Total
Grand Total		1	-	-
4999 - Transfers Out				
	0514-22.06 Bodega Ave. Bike Lanes and Pavement Rehabilitation Phase 2	1	-	-
Total 4999 - Transfers Out		1	-	-

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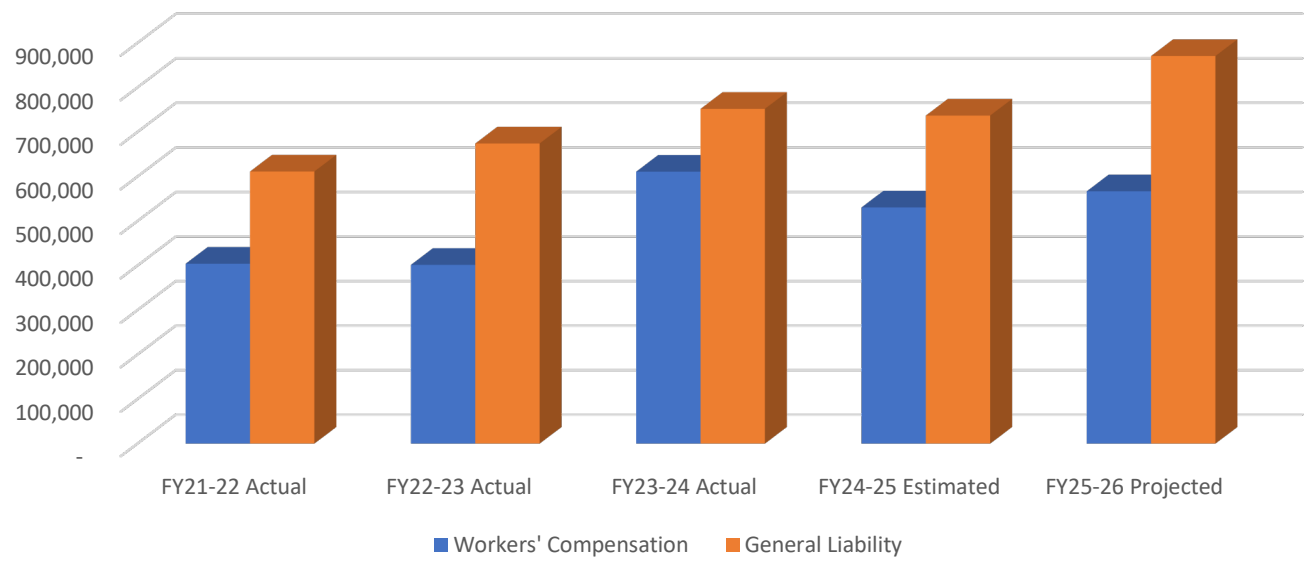
MEASURE H - FIRE SERVICES FUND 248							
DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
<u>OPERATING REVENUE</u>							
Sales Tax	-0	600,000	600,000	782,000	-0	-600,000	-100.0%
Transfers In	-0	-0	-0			-0	0.0%
TOTAL REVENUE	-0	600,000	600,000	782,000	-0	-600,000	-100.0%
<u>OPERATING EXPENSES</u>							
Salaries	-	-	80,781	80,781	-	-80,781	100.0%
Benefits	-	-	36,436	36,436	-	-36,436	100.0%
Contracted Services	-	60,000	70,000	60,000	-	-70,000	100.0%
Debt Service	-	238,051	238,051	238,051	-	-238,051	100.0%
TOTAL OPERATING EXPENSE	-	298,051	425,268	415,268	-	425,268	-100.0%
NET BUDGETARY RESULT	-	301,949	174,732	366,732	-		
Addition/(Use) of Reserves	-	301,949	174,732	366,732	-		
Beginning Fund Balance (Estimated)	-0	-0	-0	-0	366,732		
Ending Fund Balance (Estimated)	-	301,949	174,732	366,732	366,732		



INSURANCE FUND - FUND 601

DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
G & A Allocation	1,363,064	1,243,750	1,243,750	1,267,659	1,437,670	193,920	15.6%
TOTAL REVENUE	1,363,064	1,243,750	1,243,750	1,267,659	1,437,670	193,920	15.6%
OPERATING EXPENSES							
Insurance Premium	1,363,064	1,243,750	1,243,750	1,267,659	1,437,670	193,920	15.6%
Contracted Services	-	-	-	-	-	-0	0.0%
TOTAL OPERATING EXPENSE	1,363,064	1,243,750	1,243,750	1,267,659	1,437,670	193,920	15.6%
NET BUDGETARY RESULT	-	-	-	-	-		
Addition/(Use) of Reserves	-	-	-	-	-		
Beginning Fund Balance (Estimated)	1,051	1,051	1,051	1,051	1,051		
Ending Fund Balance (Estimated)	1,051	1,051	1,051	1,051	1,051		

5-Year History of Insurance Cost



d across all departments					



WATER OPERATING FUND - 500 FINANCIAL REPORTING

Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
OPERATING REVENUE							
Usage Charges - Single Family	1,343,048	3,189,700	1,690,541	1,690,500	1,764,321	73,780	4.4%
Usage Charges - Commerical	895,366	-0	1,447,159	1,446,700	1,510,087	62,928	4.3%
Usage Charges - Water Tower	-0	-0	52,000	52,000	54,500	2,500	4.8%
Interest Income	82,780	75,000	75,000	75,000	75,000	-	0.0%
Construction Hydrant	500	2,160	2,160	-0	-0	(2,160)	-100.0%
Backflow Inspections		650	650	-0	-0	(650)	-100.0%
New Service Fee	8,700	36,600	36,600	10,000	10,000	(26,600)	-72.7%
Water Meter Sales	190	8,600	8,600	-0	-0	(8,600)	-100.0%
Penalties	21,591	15,000	15,000	20,000	20,000	5,000	33.3%
Other Charges	279	2,145	2,145	-0	-0	(2,145)	-100.0%
Insurance Claims	515	-0	-0	-0	-0	-	0.0%
Miscellaneous Income	155,392	43,000	43,000	44,000	44,000	1,000	2.3%
TOTAL REVENUE	2,508,361	3,372,855	3,372,855	3,338,200	3,477,908	105,053	3.1%
OPERATING EXPENDITURE							
Salaries & Wages	319,666	357,977	374,777	354,870	367,271	(7,506)	-2.0%
Benefits	158,712	223,277	223,967	200,870	244,501	20,534	9.2%
Contracted Services	338,990	255,820	255,820	261,320	226,800	(29,020)	-11.3%
Services & Supplies	161,691	225,550	225,550	228,050	222,490	(3,060)	-1.4%
Conference & Training Expense	2,865	5,000	5,000	5,000	5,000	-	0.0%
Utilities	203,566	254,600	254,600	312,000	317,350	62,750	24.6%
Allocated Insurance	90,730	79,530	79,530	79,530	104,755	25,225	31.7%
Capital Outlay	-	27,750	27,750	27,750	106,500	78,750	283.8%
Debt Service Payments	380,175	318,656	318,656	318,656	335,263	16,607	5.2%
Cost Allocation Plan	1,261,493	852,863	852,863	852,863	845,358	(7,505)	-0.9%
Transfers Out	940,341	120,000	120,000	21,530	115,000	(5,000)	-4.2%
TOTAL EXPENDITURES	3,858,228	2,721,023	2,738,513	2,662,439	2,890,288	151,775	5.5%
Net Surplus/(Deficit)	(1,349,867)	651,832	634,342	675,761	587,620		
Beginning Cash Balance	1,880,487	533,941	533,941	533,941	1,209,702		
Ending Cash Balance	533,941	1,185,773	1,168,283	1,209,702	1,797,322		
RESERVE							
Policy Reserve Level (25%)	964,557	680,256	684,628	665,610	722,572		
Actual Reserve Level	13.8%	43.6%	42.7%	45.4%	62.2%		



Detail - Water Operation Fund - 500
Budget Expenditures

Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
Salaries & Wages							
4010 - Salaries - Full Time	280,059	327,277	334,022	310,380	342,816	8,794	2.6%
4012 - Overtime	21,691	21,000	21,000	23,340	24,500	3,500	16.7%
4013 - Standby/Shift	11,165	9,700	11,015	13,500	14,200	3,185	28.9%
4090 - Vacancy Savings	-	-	-	-	(14,245)	(14,245)	0.0%
4023 - One Time Payment	6,750	-	8,740	7,650	-	(8,740)	-100.0%
Total Salaries & Wages	319,666	357,977	374,777	354,870	367,271	(7,506)	-2.0%
Benefits							
4101 - Health in Lieu	1,588	-	-	-	-	-	0.0%
4102 - Uniform Allowance	2,750	3,500	3,500	2,550	-	(3,500)	-100.0%
4105 - Medicare & Fica	4,724	4,746	4,746	5,280	4,971	225	4.7%
4110 - CalPERS Employer Rate	62,681	32,099	32,789	29,000	33,744	955	2.9%
4111 - CalPERS UAL Cost	-	60,770	60,770	60,825	73,475	12,705	20.9%
4130 - Health Insurance	75,118	106,027	106,027	91,000	115,634	9,607	9.1%
4150 - Dental Insurance	9,258	10,840	10,840	9,375	11,067	227	2.1%
4151 - Vision Insurance	980	1,136	1,136	1,050	1,088	(48)	-4.2%
4181 - Long Term Disability Insurance	918	2,684	2,684	1,025	2,982	298	11.1%
4182 - Short Term Disability Insurance	364	431	431	395	450	19	4.4%
4183 - EAP (Employee Asst Prog)	98	315	315	110	280	(35)	-11.1%
4184 - Life Insurance	233	729	729	260	810	81	11.1%
Total Benefits	158,712	223,277	223,967	200,870	244,501	20,534	9.2%
Contracted Services							
4210 - Professional Contract Services	326,001	243,320	243,320	243,320	208,800	(34,520)	-14.2%
4211 - Banking Fees	12,989	12,500	12,500	18,000	18,000	5,500	44.0%
Total Contracted Services	338,990	255,820	255,820	261,320	226,800	(29,020)	-11.3%
Services & Supplies							
4301 - Bad Debt Expense	13,205	10,000	10,000	2,500	5,000	(5,000)	-50.0%
4310 - Office Supplies	-	1,500	1,500	1,500	1,500	-	0.0%
4330 - Misc Supplies & Services	135,827	180,650	180,650	190,650	182,090	1,440	0.8%
4332 - Janitorial & Safety Supplies	15	1,200	1,200	1,200	1,200	-	0.0%
4361 - Meter Replacement Program	2,516	7,500	7,500	7,500	7,500	-	0.0%
4365 - Fire Hydrant Replacement Program	9,445	9,500	9,500	9,500	10,000	500	5.3%
4366 - Backflow Prevention Program	634	5,200	5,200	5,200	5,200	-	0.0%
4380 - Vehicle Maintenance	48	10,000	10,000	10,000	10,000	-	0.0%
Total Services & Supplies	161,691	225,550	225,550	228,050	222,490	(3,060)	-1.4%
Conference & Training Expense							
4510 - Conference & Training	1,327	3,000	3,000	3,000	3,000	-	0.0%
4515 - Meetings & Travel	1,538	2,000	2,000	2,000	2,000	-	0.0%
Total Conference & Training Expense	2,865	5,000	5,000	5,000	5,000	-	0.0%
Utilities							
4710 - Utilities - Gas & Electric	197,837	247,250	247,250	305,000	310,000	62,750	25.4%
4750 - Telecommunications	5,729	7,350	7,350	7,000	7,350	-	0.0%
Total Utilities	203,566	254,600	254,600	312,000	317,350	62,750	24.6%
Allocated Insurance Others							
4996 - Allocated Liability Insurance	59,559	51,825	51,825	51,825	71,485	19,660	37.9%
4997 - Allocated Wrks Comp Insurance	31,171	27,705	27,705	27,705	33,270	5,565	20.1%
4998 - Cost Allocation Plan (CAP)	1,261,493	852,863	852,863	852,863	845,358	(7,505)	-0.9%
4999 - Transfers Out	940,341	120,000	120,000	21,530	115,000	(5,000)	-4.2%
5100 - Capital Outlay	-	27,750	27,750	27,750	106,500	78,750	283.8%
Total Allocated Insurance Others	2,292,564	1,080,143	1,080,143	981,673	1,171,613	91,470	8.5%
Debt Service							
6100 - Principal	323,576	266,477	266,477	266,477	276,103	9,626	3.6%
6200 - Interest	56,599	52,179	52,179	52,179	59,160	6,981	13.4%
Total Debt Service	380,175	318,656	318,656	318,656	335,263	16,607	5.2%
TOTAL	3,858,228	2,721,023	2,738,513	2,662,439	2,890,288	151,775	5.5%

Water Fund - 500				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		644,057	28	612,390
4210 - Professional Contract Services				
4210 - Professional Contract Services	Asset Management Softwear Maintenance Contract	3,050	1	3,050
4210 - Professional Contract Services	Groundwater Sustainability Agency Participation Annual Fees (GSA)	57,330	1	57,330
4210 - Professional Contract Services	LSL Field Inventory Audit Compliance Reporting	35,000	1	35,000
4210 - Professional Contract Services	Portable Generator Service and Testing	2,520	1	2,520
4210 - Professional Contract Services	Reservoir Cathodic Protection Inspections	5,600	1	5,600
4210 - Professional Contract Services	Reservoir Cathodic Protection Repairs	4,500	1	4,500
4210 - Professional Contract Services	Reservoir Tree Maintenance and Replacement	8,000	1	8,000
4210 - Professional Contract Services	Well 4 Tree Removals per arborist safety report	50,000	1	50,000
4210 - Professional Contract Services	Solar Array Inspections, Maintenance and Replacement	3,500	1	3,500
4210 - Professional Contract Services	Water Facilities Repairs and Maintenance	15,500	1	15,500
4210 - Professional Contract Services	Water System Engineering Services	10,000	1	10,000
4210 - Professional Contract Services	Water System Leak Detection Surveys	4,500	1	4,500
4210 - Professional Contract Services	Water Well Level Monitoring	9,300	1	9,300
Total 4210 - Professional Contract Services		208,800	13	208,800
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	California Environmental Reporting System (CERS) Fees	1,350	1	1,350
4330 - Misc Supplies & Services	Certified Unified Program Agencies (CUPS) Reporting Fees	1,350	1	1,350
4330 - Misc Supplies & Services	Consumer Confidence Annual Report Printing	750	1	750
4330 - Misc Supplies & Services	OSHA Safety Compliance Supplies	4,200	1	4,200
4330 - Misc Supplies & Services	State Water Resources Control Board Regulation Oversight	19,900	1	19,900
4330 - Misc Supplies & Services	Water System Infrastructure Maintenance and Repairs	42,900	1	42,900
4330 - Misc Supplies & Services	Water System Regulatory Water Quality Testing	101,640	1	101,640
4330 - Misc Supplies & Services	Utility Billing Mailout	10,000	1	10,000
Total 4330 - Misc Supplies & Services		182,090	8	182,090
4999 - Transfers out				
4999 - Transfers Out	0819-21.01 Parquet Street Water Line Repl Project	-	1	-
4999 - Transfers Out	0821-23.09 Water System Master Plan Update	115,000	1	115,000
4999 - Transfers Out	0822-24.06 Well 4 Replacement Project	-	1	-
Total 4999 - Transfers Out		115,000	3	115,000
5100 - Capital Outlay				
5100 - Capital Outlay	Well 4 Pump Motor Variable Speed Drive Replacement	25,500	1	25,500
5100 - Capital Outlay	Well 6 Pump Motor Variable Speed Drive Replacement (2)	25,000	1	25,000
5100 - Capital Outlay	Dump Truck-(split-3ways Str/Water/Sewer)	31,667	0	-
5100 - Capital Outlay	1/4 Ton Pickup truck-(split-3ways Str/Water/Sewer)	14,000	1	14,000
5100 - Capital Outlay	Well 6 & 8 Roof Repairs/ Replacement	42,000	1	42,000
Total 5100 - Capital Outlay		138,167	4	106,500
Debt Service				
Debt service - Principal	Tractor	12,411	1	12,411
Debt service - Interest	Tractor	2,581	1	2,581
Debt service - Principal	Infrastructure Lease	65,059	1	65,059
Debt service - Interest	Infrastructure Lease	2,555	1	2,555
Debt service - Principal	Well#7	62,049	1	62,049
Debt service - Interest	Well#7	22,016	1	22,016
Debt service - Principal	Energy Project Lease	136,584	1	136,584
Debt service - Interest	Energy Project Lease	32,008	1	32,008
Total xxxx - Debt Service		335,263	8	335,263



WATER CAPITAL FUND - 501 FINANCIAL REPORTING

Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
<u>OPERATING REVENUE</u>							
Interest Income	-0	-0	-0	-0	-0	-	0.00%
Transfers In	937,849	120,000	120,000	21,530	115,000	(5,000)	-4.17%
TOTAL REVENUE	937,849	120,000	120,000	21,530	115,000	(5,000)	-4.17%
<u>OPERATING EXPENDITURE</u>							
Capital Projects	933,555	120,000	120,000	21,530	115,000	(5,000)	4.17%
						-	0.00%
TOTAL EXPENDITURES	933,555	120,000	120,000	21,530	115,000	(5,000)	4.17%
Net Surplus/(Deficit)	4,294	-	-	-	-		
Beginning Cash Balance	131,927	184,801	184,801	184,801	0		
Balance Sheet Adjustment	48,581	(140,014)	(140,014)	(140,014)	-		
Transfer To Water Connection Fund	-	(44,787)	(44,787)	(44,787)	-		
Ending Cash Balance	184,801	0	0	0	0		

Water Capital Fund - 501				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		515,000	2	115,000
Capital Projects				
CIP Project	0819-21.01 Parquet Street Water Line Repl Project	-	1	-
CIP Project	0821-23.09 Water System Master Plan Update	115,000	1	115,000
CIP Project	0822-24.06 Well 4 Replacement Project	400,000	0	-
				-
Total - Capital Projects		515,000	2	\$ 115,000
Water Replacement Fund set-aside	Per Water Model scenario	357,315	1	\$ 357,315

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**WATER CONNECTION FEE FUND - 502
FINANCIAL REPORTING**

Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
<u>OPERATING REVENUE</u>							
Connection Fee	7,956	-0	-0	107,150	413,840	413,840	0.00%
Transfers In	-0	-0	-0	-0	-0	-	0.00%
TOTAL REVENUE	7,956	-0	-0	107,150	413,840	413,840	-
<u>OPERATING EXPENDITURE</u>							
Capital Projects	-	-	-	-	-	-	0.00%
Transfer out	7,956	-	-	-	-	-	0.00%
TOTAL EXPENDITURES	7,956	-	-	-	-	-	-
Net Surplus/(Deficit)	-	-	-	107,150	413,840		
Beginning Working Capital Balance	-0	44,787	44,787	44,787	151,937		
Ending Working Capital Balance	-	44,787	44,787	151,937	565,777		

Water Connection Fee Fund - 502				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		-	3	-
Capital Projects				
CIP Project	0819-21.01 Parquet Street Water Line Repl Project	-	1	-
CIP Project	0821-23.09 Water System Master Plan Update	-	1	-
CIP Project	0822-24.06 Well 4 Replacement Project	-	1	-
Total - Capital Projects		-	3	-

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WASTEWATER FUND - 510 FINANCIAL REPORTING

Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
OPERATING REVENUE							
Usage Charges - Single Family	2,813,939	4,647,523	2,277,286	2,277,286	2,535,849	258,563	11.4%
Usage Charges - Commerical	-0	-0	2,370,237	2,370,237	2,639,354	269,117	11.4%
Interest Income	20,194	-0	-0	20,000	20,000	20,000	0.0%
Penalties	15,153	2,500	2,500	20,000	20,000	17,500	700.0%
Insurance Claims	-0	8,729	8,729	-0	-0	(8,729)	-100.0%
Miscellaneous Income	32,552	1,000	1,000	-0	-0	(1,000)	-100.0%
Transfers In	-0	-0	-0	-0	-0	-	0.0%
TOTAL REVENUE	2,881,838	4,659,752	4,659,752	4,687,523	5,215,203	555,451	11.9%
OPERATING EXPENDITURE							
Salaries & Wages	282,963	306,893	322,383	293,650	323,477	1,094	0.3%
Benefits	139,103	194,999	195,644	175,140	219,127	23,483	12.0%
Contracted Services	84,665	118,050	118,050	123,925	129,550	11,500	9.7%
Subregional O&M	1,952,842	2,118,435	2,118,435	2,118,435	1,953,889	(164,546)	-7.8%
Services & Supplies	60,826	105,700	105,700	106,700	107,000	1,300	1.2%
Conference & Training Expense	8,458	8,000	8,000	8,000	8,000	-	0.0%
Utilities	63,567	81,352	81,352	59,400	65,198	(16,154)	-19.9%
Allocated Insurance	68,625	55,735	55,735	55,735	68,905	13,170	23.6%
Capital Outlay	-	-	-	-	94,000	94,000	0.0%
Debt Service Payments	181,237	178,656	178,656	178,657	194,042	15,386	8.6%
4998 - G & A Allocation	1,041,462	908,934	908,934	908,934	950,965	42,031	4.6%
4999 - Transfers Out	800,532	32,000	32,000	32,606	187,000	155,000	484.4%
TOTAL EXPENDITURES	4,684,280	4,108,755	4,124,890	4,061,182	4,301,153	176,263	4.3%
Net Surplus/(Deficit)	(1,802,442)	550,997	534,862	626,341	914,050		
Ending Cash Balance	(160,210)	390,788	374,653	466,131	1,380,181		
RESERVE							
Policy Reserve Level (25%)	702,642	616,313	618,733	609,177	645,173		
Actual Reserve Level	-3.4%	9.5%	9.1%	11.5%	32.1%		

Detail - Wastewater Fund 510							
Budget Expenditures							
Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
OPERATING EXPENDITURE							
Salaries & Wages							
4010 - Salaries - Full Time	253,366	280,793	286,993	264,000	304,617	17,624	6.1%
4012 - Overtime	15,476	16,300	16,300	18,700	19,600	3,300	20.2%
4013 - Standby/Shift	8,871	9,800	11,015	10,950	11,500	485	4.4%
4090 - Vacancy Savings	-	-	-	-	(12,240)	(12,240)	0.0%
4023 - One Time Payment	5,250	-	8,075	-	-	(8,075)	-100.0%
Total Salaries & Wages	282,963	306,893	322,383	293,650	323,477	1,094	0.3%
Benefits							
4101 - Health in Lieu	2,276	-	-	-	-	-	0.0%
4102 - Uniform Allowance	2,280	3,050	3,050	2,500	2,300	(750)	-24.6%
4105 - Medicare & Fica	4,180	4,071	4,071	4,820	4,417	346	8.5%
4110 - CalPERS Employer Rate	61,670	28,289	28,934	25,620	30,386	1,452	5.0%
4111 - CalPERS Employer Rate-Unfunded	-	53,400	53,400	54,000	63,200	9,800	18.4%
4130 - Health Insurance	58,703	91,736	91,736	78,000	103,436	11,700	12.8%
4150 - Dental Insurance	7,772	9,373	9,373	7,900	9,934	561	6.0%
4151 - Vision Insurance	823	977	977	875	977	(0)	0.0%
4181 - Long Term Disability Insurance	800	2,684	2,684	875	2,982	298	11.1%
4182 - Short Term Disability Insurance	318	374	374	350	405	31	8.2%
4183 - EAP (Employee Asst Prog)	83	315	315	100	280	(35)	-11.1%
4184 - Life Insurance	197	729	729	100	810	81	11.1%
Total Benefits	139,103	194,999	195,644	175,140	219,127	23,483	12.0%
Contracted Services							
4210 - Professional Contract Services	71,676	105,550	105,550	105,550	110,250	4,700	4.5%
4210 - Subregional O&M	1,952,842	2,118,435	2,118,435	2,118,435	1,953,889	(164,546)	-7.8%
4211 - Banking Fees	12,989	12,500	12,500	18,375	19,300	6,800	54.4%
Total Contracted Services	2,037,507	2,236,485	2,236,485	2,242,360	2,083,439	(153,046)	-6.8%
Bad Debt Expense							
4301 - Bad Debt Expense	19,020	10,000	10,000	4,000	5,000	(5,000)	-50.0%
Total Bad Debt Expense	19,020	10,000	10,000	4,000	5,000	(5,000)	-50.0%
Services & Supplies							
4330 - Misc Supplies & Services	29,942	83,200	83,200	91,200	89,500	6,300	7.6%
4332 - Janitorial & Safety Supplies	29	1,500	1,500	1,500	1,500	-	0.0%
Total Services & Supplies	29,971	84,700	84,700	92,700	91,000	6,300	7.4%
Special Programs							
4360 - Conservation Rebate Program	-	1,000	1,000	-	1,000	-	0.0%
Total Special Programs	-	1,000	1,000	-	1,000	-	0.0%
Vehicle Expense							
4380 - Vehicle Maintenance	11,834	10,000	10,000	10,000	10,000	-	0.0%
Total Vehicle Expense	11,834	10,000	10,000	10,000	10,000	-	0.0%
Conference & Training Expense							
4510 - Conference & Training	5,628	5,000	5,000	5,000	5,000	-	0.0%
4515 - Meetings & Travel	2,830	3,000	3,000	3,000	3,000	-	0.0%
Total Conference & Training Expense	8,458	8,000	8,000	8,000	8,000	-	0.0%
Utilities							
4710 - Utilities - Gas & Electric	56,498	66,412	66,412	55,000	60,000	(6,412)	-9.7%
4711 - Utilities - City Bill	5,377	12,440	12,440	3,200	3,198	(9,242)	-74.3%
Total Utilities	61,875	78,852	78,852	58,200	63,198	(15,654)	-19.9%
Telecommunications							
4750 - Telecommunications	1,692	2,500	2,500	1,200	2,000	(500)	-20.0%
Total Telecommunications	1,692	2,500	2,500	1,200	2,000	(500)	-20.0%
Allocated Insurance							
4996 - Allocated Liability Insurance	41,232	29,200	29,200	29,200	40,285	11,085	38.0%
4997 - Allocated Wrks Comp Insurance	27,393	26,535	26,535	26,535	28,620	2,085	7.9%



Detail - Wastewater Fund 510 Budget Expenditures							
Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
Total Allocated Insurance	68,625	55,735	55,735	55,735	68,905	13,170	23.6%
G & A Allocation							
4998 - G & A Allocation	1,041,462	908,934	908,934	908,934	950,965	42,031	4.6%
Total G & A Allocation	1,041,462	908,934	908,934	908,934	950,965	42,031	4.6%
Transfers Out							
4999 - Transfers Out	800,532	32,000	32,000	32,606	187,000	155,000	484.4%
Total Transfers Out	800,532	32,000	32,000	32,606	187,000	155,000	484.4%
Capital Outlay							
5100 - Capital Outlay	-	-	-	-	94,000	94,000	0.0%
Total Capital Outlay	-	-	-	-	94,000	94,000	0.0%
Debt Service Payments							
6100 - Principal	153,305	153,089	153,089	153,089	166,465	13,376	8.7%
6200 - Interest	27,932	25,567	25,567	25,568	27,577	2,010	7.9%
Total Debt Service Payments	181,237	178,656	178,656	178,657	194,042	15,386	8.6%
TOTAL	4,684,280	4,108,755	4,124,890	4,061,182	4,301,153	176,263	4.3%

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Sewer Fund - 510				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		480,750	27	480,750
4210 - Professional Contract Services				
4210 - Professional Contract Services		-	-	-
4210 - Professional Contract Services	Asset Management Software Maintenance Contract	3,050	1	3,050
4210 - Professional Contract Services	Electrical Performance Annual Testing	9,100	1	9,100
4210 - Professional Contract Services	Emergency Generator Maintenance and Repairs	5,900	1	5,900
4210 - Professional Contract Services	Emergency Generator Service and Testing Contract	11,000	1	11,000
4210 - Professional Contract Services	Sanitary Sewer System Engineering Services	10,000	1	10,000
4210 - Professional Contract Services	Sewer Facility Repairs and Maintenance	12,800	1	12,800
4210 - Professional Contract Services	Sewer Pump Annual Performance Testing	3,900	1	3,900
4210 - Professional Contract Services	Sewer Pump Maintenance and Repairs	10,500	1	10,500
4210 - Professional Contract Services	Sewer Pump station Inlet Gate Service and Repairs	6,000	1	6,000
4210 - Professional Contract Services	Sewer Solids Grinder Service and Repairs	6,000	1	6,000
4210 - Professional Contract Services	Sewer System Infrastructure Repairs	20,000	1	20,000
4210 - Professional Contract Services	Solar Array Maintenance Repairs and Testing	4,800	1	4,800
4210 - Professional Contract Services	Supervisory Control and Data Acquisition Annual Alarm Testing	7,200	1	7,200
Total 4210 - Professional Contract Services		110,250	13	110,250
4330 - Misc Supplies & Services				
4330 - Misc Supplies & Services	Bay Area Air Quality Facility Permitting	3,700	1	3,700
4330 - Misc Supplies & Services	California Environmental Reporting System (CERS) Fees	1,500	1	1,500
4330 - Misc Supplies & Services	Certified Unified Program Agencies (CUPS) Reporting Fees	1,500	1	1,500
4330 - Misc Supplies & Services	Clean and Televised Sewer System	35,000	1	35,000
4330 - Misc Supplies & Services	OSHA Safety Compliance Equipment	4,100	1	4,100
4330 - Misc Supplies & Services	Sewer Main Infrastructure Replacement and Repairs	15,500	1	15,500
4330 - Misc Supplies & Services	Sewer Pump Station Maintenance and Repairs	15,500	1	15,500
4330 - Misc Supplies & Services	Sewer Utility Maintenance Hole Remote Alarm monitoring	4,700	1	4,700
4330 - Misc Supplies & Services	Utility Billing Mailout	8,000	1	8,000
Total 4330 - Misc Supplies & Services		89,500	9	89,500
4999 - Transfers Out				
4999 - Transfers Out (CIP)	0604-37.00 Zimpher Creek Sewer Relocation Part 1 - Covert Ln Rerouting	5,000	1	5,000
4999 - Transfers Out (CIP)	0615-23.04 Sewer System Master Plan Update	157,000	1	157,000
4999 - Transfers Out (CIP)	1001-25.03 NEW: Morris Street Pump Station Repairs	25,000	1	25,000
Total 4999 - Transfers Out		187,000	3	187,000
5100 - Capital Outlay				
5100 - Capital Outlay	VFD's	80,000	1	80,000
5100 - Capital Outlay	1/4 Ton Pickup truck-(split-3ways Str/Water/Sewer)	14,000	1	14,000
Total 5100 - Capital Outlay		94,000	2	94,000
Debt Service				
Debt service - Principal	Tractor	12,411	1	12,411
Debt service - Interest	Tractor	2,581	1	2,581
Debt service - Principal	Infrastructure Lease	56,927	1	56,927
Debt service - Interest	Infrastructure Lease	2,235	1	2,235
Debt service - Principal	Energy Project Lease	97,127	1	97,127
Debt service - Interest	Energy Project Lease	22,761	1	22,761
Total xxxx - Debt Service		194,042	6	194,042



SEWER CAPITAL FUND 511 FINANCIAL REPORTING

Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
<u>OPERATING REVENUE</u>							
3999 - Transfers In	795,096	32,000	32,000	32,606	187,000	155,000	484.4%
TOTAL REVENUE	795,096	32,000	32,000	32,606	187,000	155,000	484.4%
<u>OPERATING EXPENDITURE</u>							
Capital Projects	790,802	32,000	32,000	2,030	187,000	155,000	-484.4%
Capital Projects	-	-	-	30,576	-	-	0.0%
TOTAL EXPENDITURES	790,802	32,000	32,000	32,606	187,000	155,000	-484.4%
Net Surplus/(Deficit)	4,294	-	-	(0)	-		
Beginning Cash Balance	194,941	223,812	223,812	223,812	223,811		
Balance Sheet Adjustments	24,577						
Ending Fund Balance	223,812	223,812	223,812	223,811	223,811		

Sewer Capital Fund 511				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		187,000	3	187,000
Description				
Capital Projects	0604-37.00 Zimpher Creek Part 1-Covert Lane Rerouting	5,000	1	5,000
Capital Projects	0615-21.01 Parquet Street Sewer Line Replacement Project	-	-	-
Capital Projects	0615-23.04 Sewer System Master Plan Update	157,000	1	157,000
Capital Projects	1001-25.03 NEW: Morris Street Pump Station Repairs	25,000	1	25,000
Total - Capital Projects		187,000	3	187,000



SEWER CONNECTION FEE FUND 512 FINANCIAL REPORTING

Description	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs Adjusted Budget	% Change Proposed vs Adjusted Budget
OPERATING REVENUE							
3300 - Interest Income	-12,425	0	0	9,000	10,000	10,000	0.0%
3730 - Connection Fee	6,940	227,500	227,500	36,000	245,700	18,200	8.0%
3999 - Transfers In	-0	-0	-0	-0	-0	-	0.0%
TOTAL REVENUE	19,365	227,500	227,500	45,000	255,700	18,200	8.0%
OPERATING EXPENDITURE							
4999 - Transfer Out	-	-	-	-	-	-	0.0%
TOTAL EXPENDITURES	-	-	-	-	-	-	0.0%
Net Surplus/(Deficit)	19,365	227,500	227,500	45,000	255,700		
Beg Cash Balance	222,147	249,966	249,966	249,966	294,966		
Balance Sheet Adjustment	8,454	-	-	-	-		
Ending Fund Balance	249,966	477,466	477,466	294,966	550,666		

Sewer Connection Fee 512				
Object Details				
Object	Worksheet Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		-	4	-
Description				
Capital Projects		-	1	-
Capital Projects		-	1	-
Capital Projects		-	1	-
Capital Projects		-	1	-
Total 4210 - Professional Contract Services		-	4	-

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LIGHTING ASSESSMENT DISTRICT FINANCIAL REPORT



DESCRIPTION	2023-24 Actual	2024-25 Adopted Budget	2024-25 Adjusted Budget	2024-25 Estimated Year End	2025-26 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adjusted Budget	% Change Proposed vs. Adjusted Budget
OPERATING REVENUE							
Property Tax	127,807	128,144	128,144	128,144	140,158	12,014	9.4%
Interest & Rents	783	350	350	1,000	500	150	42.9%
TOTAL REVENUE	128,590	128,494	128,494	129,144	140,658	12,164	9.5%
OPERATING EXPENSES							
Salaries & Wages	21,722	22,150	22,150	14,815	22,530	380	1.7%
Benefits	10,376	14,830	14,830	14,337	7,848	-6,982	-47.1%
Contracted Services	7,778	8,000	8,000	8,000	8,000	-0	0.0%
Utilities	91,324	96,100	96,100	96,100	100,900	4,800	5.0%
TOTAL OPERATING EXPENSE	131,199	141,080	141,080	133,252	139,278	-1,802	-1.3%
NET BUDGETARY RESULT	(2,609)	(12,586)	(12,586)	(4,108)	1,380		
Addition/(Use) of Reserves	(2,609)	(12,586)	(12,586)	(4,108)	1,380		
Beginning Fund Balance (Estimated)	29,836	27,227	27,227	27,227	23,119		
Ending Fund Balance (Estimated)	27,227	14,641	14,641	23,119	24,499		
Actual Reserve Level	20.8%	10.4%	10.4%	17.3%	17.6%		

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