

SUMMARY - ADMINISTRATIVE SERVICES							
EXPENSE	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages	428,071	507,017	491,880	491,880	546,425	39,408	7.8%
Benefits	267,689	352,048	300,189	300,189	347,118	(4,930)	-1.4%
Contracted Services	537,303	367,834	420,370	425,415	344,570	(23,264)	-6.3%
Technology Maintenance		61,150	61,150	61,150	70,880	9,730	15.9%
Services & Supplies	24,910	23,565	22,440	22,440	23,685	120	0.5%
Equipment Rental/Maintenance	9,300	7,420	8,140	8,140	8,440	1,020	13.7%
Conference & Training Expense	2,799	3,150	3,000	3,250	4,150	1,000	31.7%
Telecommunications	5,577	6,140	6,740	6,740	6,140	-	0.0%
Allocated Insurance	110,146	138,215	138,215	138,215	161,237	23,022	16.7%
Total Expense	1,385,795	1,466,539	1,452,124	1,457,419	1,512,645	46,106	3.1%

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Administrative Services							
Budget Expenditures							
Account Number	2024-25 Actual	2025-26 Adopted Budget	2025-26 Adjusted Budget	2025-26 Estimated Year-End	2026-27 Proposed Budget	\$ Inc/(Dec) Proposed vs. Adopted Budget	% Inc/(Dec) Proposed vs. Adopted Budget
Salaries & Wages							
4010 - Salaries - Full Time	420,548	530,012	530,012	490,530	545,925	15,913	3.0%
4011 - Salaries - Part Time	4,807	-	1,000	1,000	-	-	0.0%
4012 - Overtime	-	-	500	500	500	500	0.0%
4023 - One Time Payment	3,000	-	-	-	-	-	0.0%
4090 - Vacancy Savings	-	(22,495)	(39,482)	-	-	22,495	-100.0%
4990 - Contra-Salaries/Projects	(284)	(500)	(150)	(150)	-	500	-100.0%
Total Salaries & Wages	428,071	507,017	491,880	491,880	546,425	39,408	7.8%
Benefits							
4104 - Accrual in Lieu	1,278	-	-	-	-	-	0.0%
4105 - Medicare & Fica	6,429	7,685	7,685	7,135	7,916	231	3.0%
4110 - CalPERS Employer Rate	42,090	56,364	56,364	49,397	53,058	(3,306)	-5.9%
4111 - CalPERS UAL Cost	103,824	120,985	120,985	116,581	135,685	14,700	12.2%
4130 - Health Insurance	97,149	141,146	141,146	108,273	128,497	(12,649)	-9.0%
4140 - Retiree Health Insurance OPEB	3,733	7,600	7,600	4,752	6,140	(1,460)	-19.2%
4150 - Dental Insurance	9,878	13,773	13,773	10,423	11,293	(2,480)	-18.0%
4151 - Vision Insurance	992	1,363	1,363	1,031	1,119	(244)	-17.9%
4181 - Long Term Disability Insurance	1,382	1,690	1,690	1,344	1,938	248	14.7%
4182 - Short Term Disability Insurance	572	978	978	882	1,008	30	3.1%
4183 - EAP (Employee Asst Prog)	109	140	140	126	140	-	0.0%
4184 - Life Insurance	254	324	324	245	324	-	0.0%
4189 - Benefit Savings	-	-	(51,859)	-	-	-	0.0%
Total Benefits	267,689	352,048	300,189	300,189	347,118	(4,930)	-1.4%
Contracted Services							
4210 - Professional Contract Services	368,690	253,834	312,175	312,175	228,570	(25,264)	-10.0%
4211 - Banking Fees	24,241	24,000	18,955	24,000	24,000	-	0.0%
4212 - Internet & Network /Technology Maint	64,956	61,150	61,150	61,150	70,880	9,730	15.9%
4220 - Audit & Accounting Services	19,451	43,000	35,640	35,640	43,000	-	0.0%
4221 - Property Tax Services	27,871	25,000	27,000	27,000	27,000	2,000	8.0%
4222 - Sales Tax Audit	6,260	7,000	6,500	6,500	7,000	-	0.0%
4223 - UUT Audit	15,000	15,000	15,000	15,000	15,000	-	0.0%
4230 - Recruitment Services	10,835	-	5,100	5,100	-	-	0.0%
Total Contracted Services	537,303	428,984	481,520	486,565	415,450	(13,534)	-3.2%
Services & Supplies							
4300 - Short/Over	-	-	-	-	-	-	0.0%
4310 - Office Supplies	3,269	3,850	3,850	3,850	3,850	-	0.0%
4330 - Misc Supplies & Services	9,632	5,900	5,900	5,900	5,900	-	0.0%
4340 - Postage & Printing	5,506	6,600	5,700	5,700	6,600	-	0.0%
4345 - Dues & Subscriptions	6,502	7,215	6,990	6,990	7,335	120	1.7%
Total Services & Supplies	24,910	23,565	22,440	22,440	23,685	120	0.5%
Equipment Rental/Maintenance							
4375 - Equipment Rental/Expenses	9,300	7,420	8,140	8,140	8,440	1,020	13.7%
Total Equipment Rental/Maintenance	9,300	7,420	8,140	8,140	8,440	1,020	13.7%
Conference & Training Expense							
4510 - Conference & Training	764	1,250	800	800	2,050	800	64.0%
4515 - Meetings & Travel	2,035	1,900	2,200	2,450	2,100	200	10.5%
Total Conference & Training Expense	2,799	3,150	3,000	3,250	4,150	1,000	31.7%
Telecommunications							
4750 - Telecommunications	5,577	6,140	6,740	6,740	6,140	-	0.0%
Total Telecommunications	5,577	6,140	6,740	6,740	6,140	-	0.0%
Allocated Insurance							
4996 - Allocated Liability Insurance	61,940	83,350	83,350	83,350	105,372	22,022	26.4%
4997 - Allocated Wrkrs Comp Insurance	48,206	54,865	54,865	54,865	55,865	1,000	1.8%
Total Allocated Insurance	110,146	138,215	138,215	138,215	161,237	23,022	16.7%
Total Operation	1,385,795	1,466,539	1,452,124	1,457,419	1,512,645	46,106	3.1%

Administrative Services				
Object Details				
Object - Category	Line Item Description	Worksheet Unit Price	Worksheet Quantity	Worksheet Total
Grand Total		418,715	204	484,865
4210 - Professional Contract Services				
4210-01 - Professional Contract Services	Springbrook Annual Maintenance	45,000	1	45,000
4210-01 - Professional Contract Services	Business License Annual Maintenance	10,000	1	10,000
4210-01 - Professional Contract Services	Cost Allocation Plan Annual Refresh	8,200	1	8,200
4210-01 - Professional Contract Services	User Fee Schedule Annual Update	6,560	1	6,560
4210-10 - Professional Contract Services	IT Onsite Support Contract	56,160	1	56,160
4210-11 - Professional Contract Services	Human Resource Contract	85,000	1	85,000
4210-11 - Professional Contract Services	Labor Negotiation Contract	10,000	1	10,000
4210-11 - Professional Contract Services	CalOPPS Recruitment Annual Contract	4,300	1	4,300
4210-11 - Professional Contract Services	Express Evaluation	2,500	1	2,500
4210-11 - Professional Contract Services	Government Job Posting Annual Contract	850	1	850
Total 4210 - Professional Contract Services		228,570	10	228,570
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	Remote Monitoring (Automate 24/7)	2,500	12	30,000
4212 - Internet & Network /Technology Maint	MS365 Service	335	12	4,020
4212 - Internet & Network /Technology Maint	Backup Data/Servers & 365	600	12	7,200
4212 - Internet & Network /Technology Maint	Proofpoint SPAM and Malware Filter	3,500	1	3,500
4212 - Internet & Network /Technology Maint	Teams Calling Licensing	4,510	1	4,510
4212 - Internet & Network /Technology Maint	Licensing Renewal	3,500	1	3,500
4212 - Internet & Network /Technology Maint	Domain Renewal	50	1	50
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	Website Accessibility (ADA)	5,000	1	5,000
Total 4212 - Internet & Network /Technology Maint		21,545	66	70,880
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 Pension Calculations (GASB-68)	5,000	1	5,000
4220 - Audit & Accounting Services	Annual Stats Section Tables	4,000	1	4,000
Total 4220 - Audit & Accounting Services		43,000	4	43,000
4221 - Property Tax Services				
4221 - Property Tax Services	Property Tax Services	27,000	1	27,000
Total 4221 - Property Tax Services		27,000	1	27,000
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)	700	5	3,500
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 (3)	270	1	270
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		3,335	17	7,335
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	285	12	3,420
4375 - Equipment Rental/Expenses	Printer Lease	85	12	1,020
Total 4375 - Equipment Rental/Expenses		1,370	32	8,440
4510 - Conference & Training				
4510 - Conference & Training	CSMFO Conference	750	1	750
4510 - Conference & Training	Finance Chapter Meeting	100	4	400
4510 - Conference & Training	Financial Software Annual Conference	900	1	900
Total 4510 - Conference & Training		1,750	6	2,050
4515 - Meetings & Travel				
4515 - Meetings & Travel	CSMFO Hotel	1,300	1	1,300
4515 - Meetings & Travel	CSMFO Mileage Reimbursement	250	1	250
4515 - Meetings & Travel	Airfare	250	1	250
4515 - Meetings & Travel	Meals - Incrementals	200	1	200
4515 - Meetings & Travel	Shared Ride	100	1	100
Total 4515 - Meetings & Travel		2,100	5	2,100
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	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