



City of Carpinteria
Finance Committee Agenda
Wednesday, June 3, 2026
Council Meeting Room, 5775 Carpinteria Avenue,
Carpinteria, CA 93013

4:00 PM Special Meeting

Attendance/Viewing Options:

- Attend the in-person meeting in the Council Meeting Room at City Hall (5775 Carpinteria Ave.)

How to Provide Public Comments

- Provide a live public comment in the Council Meeting Room at City Hall (5775 Carpinteria Ave.). Please note the City has the discretion to limit the speaker's time for any meeting or agenda matter. Typically, the practice has been 3 minutes per speaker on each item.
- Submit a written comment (as either a general public comment or on a specific agenda item) to be distributed to Finance Committee by 3 hours before the meeting begins by either submitting your comment via (1) email to PublicComment@carpinteriaca.gov, or (2) follow this link (<https://carpinteriaca.gov/city-hall/agendas-meetings>), select the meeting you want to provide a comment on, and click the Submit Comments button located on the left hand side of the agenda portal. Please reference the agenda item to which your comment pertains. Note that written comments will not be read into the record during the meeting.

Call to Order

Roll Call

Public Comment

This is the time for public comments on matters not otherwise on the agenda, but within the subject matter jurisdiction of the Finance Committee.

Mid-Cycle Fiscal Year 2025-27 Budget

1. Mid-Cycle Fiscal Year 2025-27 Budget

Monthly Finance Report - April 2026

2. Budget Report by Summary

3. Budget Report by Program
4. Budget Report by Type
5. Prior Year Comparative Income Statement
6. Pool Cash Report
7. Pension Trust Fund
8. Project Activity Report

Adjournment

In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact the City Clerk's Office at 684-5405, extension 403 or the California Relay Service at (866) 735-2929. Notification 2 business days prior to the meeting will enable the City to make reasonable arrangements for accessibility to this meeting.

This agenda was posted on May 27, 2026, by the Administrative Services Department, on the City Hall Public Notices Board, and on the Internet.



City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Mid-Cycle Budget Report, Including Appropriation Adjustments for Fiscal Years 2025/26 and 2026/27, Setting Related Appropriations Limits as Required by State Law, and Adopting Salary Schedules for Fiscal Year 2026/27.

STAFF RECOMMENDATION

Receive the staff report and public comments, close the public hearing, provide staff direction regarding any proposed changes to the budget, and take the following actions:

1. Receive the Mid-Cycle Budget Report and approve budget adjustments for Fiscal Years 2025/26 and 2026/27, as summarized in Attachment B, and the authorized full-time position list as shown in Attachment C;
2. Adopt Resolution No. 6476 establishing the City of Carpinteria appropriation limit for Fiscal Year 2026/27, as required by State law;
3. Adopt Resolution No. 6477 establishing the appropriation limit for Street Lighting District No. 1 for Fiscal Year 2026/27, as required by State law; and
4. Adopt Resolution Nos. 6478, 6479, and 6480 approving Fiscal Year 2026/27 salary schedules for Miscellaneous and Management Employees, SEIU-represented Employees, and Part-Time, Temporary, and Seasonal Employees, respectively.

Sample Motion: I move to adopt Resolution Nos. 6476, 6477, 6478, 6479, and 6480, as read by title only; receive the Mid-Cycle Budget Report; approve the budget adjustments for Fiscal Years 2025/26 and 2026/27 and the authorized full-time position list as provided in Attachments B and C, respectively; establish the related appropriation limits; and adopt the salary schedules for Fiscal Year 2026/27.

(Requires a roll-call vote)

BACKGROUND

The City Council adopted a two-year operating budget for Fiscal Years (FY) 2025/26 and 2026/27 at the June 2023, 2025 City Council Meeting. As part of the City of Carpinteria's (City) biennial budget process, the Mid-Cycle Budget Report provides an opportunity to review the status of the adopted budget and recommend any necessary adjustments based on updated economic conditions, operational needs, and revised revenue and expenditure projections.

The budget is a dynamic document that undergoes continuous adjustments and refinements throughout the fiscal year as financial conditions and operational priorities evolve. Amendments are made through City Council-approved budget appropriations, when needed, and also during the City's mid-year and mid-cycle adjustment periods, to ensure the budget accurately reflects anticipated outcomes and aligns available resources with service delivery needs. The Mid-Cycle Budget process allows departments to evaluate their operations and financial needs and propose budget adjustments for City Manager review and City Council consideration.

This report includes several attachments that provide additional detail and supporting information:

- **Attachment A – Mid-Cycle Budget Summary by Fund:** Provides an overview of all City funds, including summarized revenues, expenditures, interfund transfers, and proposed budget adjustments.
- **Attachment B – Mid-Cycle Budget Proposed Recommended Adjustments:** Provides a comprehensive listing of the recommended budget amendments for Fiscal Years 2025/26 and 2026/27.
- **Attachment C – Authorized Full-Time Positions:** Contains a complete listing of all authorized full-time positions and proposed staffing amendments.
- **Attachment D – Budget and Salary Schedule Resolutions:** Includes the resolutions establishing the appropriations limits (Gann Appropriations Limits) for the City and Street Lighting District, as well as the resolution adopting revised salary schedules.
- **Attachment E – Capital Improvement Program (CIP):** Includes the Capital Improvement Program projects incorporated into the Proposed Budget and reflects projects presented and discussed during the May 26, 2026, City Council meeting.

The City Council Finance/Budget Committee reviewed the draft Mid-Cycle Budget Report, including the recommended budget adjustments and the authorized full-time position list, at its June 3, 2026, meeting and recommended that the item be forwarded to the City Council for consideration and approval.

DISCUSSION

Overview of Mid-Cycle FY 2025/26 and 2026/27 Budget

The City's budget is comprised of a variety of revenue sources, including both discretionary and restricted revenues. Discretionary revenues, such as property tax and sales tax, may be allocated to municipal services based on current priorities and operational needs. Restricted revenues, such as grants and special revenue sources, are legally or programmatically designated for specific purposes and may only be used for authorized activities and projects.

The Mid-Cycle Budget Report reflects updated revenue and expenditure projections for FY2025/26 and 2026/27 based on current economic conditions, operational requirements,

and anticipated service demands. Recommended budget adjustments are intended to maintain fiscal stability, address operational priorities, and ensure the adopted biennial budget remains aligned with expected outcomes.

Discretionary and Non-Discretionary Funds (All Funds)

The All Funds budget summary includes both discretionary and restricted funds and provides a comprehensive overview of City-wide financial activity, including revenues, expenditures, transfers, and projected fund balances (see Table 1). The projected expenditure changes reflected in Table 1 are influenced by fluctuations in capital project activity, the timing of grant-funded expenditures, and the City's ongoing efforts to align spending with operational priorities and available resources. During development of the proposed Mid-Cycle Budget, the City Manager and Department Directors conducted a line-by-line review of departmental budgets and expenditures to identify operational efficiencies, cost-saving opportunities, and areas where expenditures could be deferred or reduced without significantly impacting service levels.

For FY 2025/26 (Estimated Actual vs. Current Budget):

- Total projected revenues are approximately \$28.6 million, representing an increase of \$383,000, or 1.4 percent, compared to the current budget. This increase is primarily attributable to higher-than-anticipated tax revenues, including growth in property taxes and franchise fees, as well as increased revenues from charges for services and permit activity.
- Total projected expenditures are approximately \$28.4 million, representing a decrease of \$950,000, or 3.2 percent, compared to the current budget.

The decrease in projected expenditures is primarily attributable to reductions in the General Fund and Measure X Fund totaling \$270,950, as well as \$678,650 in Special Revenue Funds, resulting from a detailed review of departmental budgets conducted by the City Manager and Department Directors. Through this process, departments identified operational efficiencies, deferred non-essential expenditures, and made limited adjustments to service levels where necessary to align spending with available resources while maintaining core service delivery.

For FY 2026/27 (Proposed Budget vs. Adopted Budget):

- Total projected revenues are approximately \$30.7 million, representing an increase of \$1.7 million, or 5.8 percent, compared to the adopted budget.
- Total projected expenditures are approximately \$31.1 million, representing an increase of \$818,000, or 2.7 percent, compared to the adopted budget.

The increase in projected expenditures is primarily attributable to an increase of approximately \$780,000 in the Capital Improvement Program (CIP), driven by park-related projects identified and highlighted at the May 26, 2026, City Council CIP meeting. These adjustments reflect the updated project schedule and planned advancement of these capital improvements in FY 2026/27.

Table 1: All Funds – Revenue and Expenditures

All Funds	Current Budget FY 2026	Recommended Adjustments FY 2026	Projected Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Projected Budget FY 2027
Revenues	\$ 28,172,100	\$ 383,050	\$ 28,555,150	\$ 29,062,700	\$ 1,675,550	\$ 30,738,250
Expenditures	29,317,425	(949,600)	28,367,825	30,321,975	817,975	31,139,950
Revenue Over/(Under) Expenditures	(1,145,325)		187,325	(1,259,275)		(401,700)
Fund Balance, July 1	17,859,731		17,859,731	18,047,056		18,047,056
Ending Fund Balance	\$ 16,714,406	\$ 1,332,650	\$ 18,047,056	\$ 16,787,781	\$ 857,575	\$ 17,645,356

General and Measure X Funds

The General and Measure X Funds account for the City's discretionary and voter-approved revenue sources supporting a wide range of municipal services and capital investments. These funds are used to finance core operations, infrastructure maintenance, and long-term capital improvement needs, while also providing flexibility to address community priorities and strategic initiatives. The following summary outlines projected revenues, expenditures, transfers, and fund balance activity for FY 2025/26 and FY 2026/27 (see Table 2 below).

For FY 2025/26 (Estimated Actual vs. Current Budget):

- Total revenues are projected at approximately \$19.0 million, representing an increase of \$242,800, or 1.3 percent, compared to the current budget.
- Transfers-in are projected at approximately \$183,682, representing an increase of \$61,500, or 50.4 percent, compared to the current budget.
- Total revenues and transfers-in are projected at approximately \$19.13 million, representing an increase of \$304,300, or 1.6 percent, compared to the current budget.
- Total expenditures are projected at approximately \$16.3 million, representing a decrease of \$270,950, or 1.6 percent, compared to the current budget.
- Transfers-out are projected at approximately \$2.3 million, representing a decrease of \$203,725, or 8.1 percent, compared to the current budget.
- Total expenditures and transfers-out are projected at approximately \$18.6 million, representing a decrease of \$474,675, or 2.5 percent, compared to the current budget.
- The projected ending fund balance is approximately \$13.93 million as of June 30, 2026, representing an increase of \$778,975, or 5.9 percent, compared to the current budget.

For FY 2026/27 (Proposed Budget vs. Adopted Budget):

- Total revenues are projected at approximately \$18.8 million, representing an increase of \$754,250, or 4.2 percent, compared to the adopted budget.
- Total revenues and transfers-in are projected at approximately \$18.8 million, representing an increase of \$754,250, or 4.2 percent, compared to the adopted budget.

budget.

- Total expenditures are projected at approximately \$16.5 million, representing a decrease of \$177,875, or 1.1 percent, compared to the adopted budget.
- Transfers-out are projected at approximately \$2.8 million, representing an increase of \$407,200, or 17.0 percent, compared to the adopted budget.
- Total expenditures and transfers-out are projected at approximately \$19.28 million, representing an increase of \$229,325, or 1.2 percent, compared to the adopted budget.
- The projected ending fund balance is approximately \$13.4 million as of June 30, 2027, representing an increase of \$524,925, or 4.1 percent, compared to the adopted budget.

Table 2: General and Measure X Funds – Revenue, Expenditures, and Transfers

General and Measure X Funds	Current Budget FY 2026	Recommended Adjustments FY 2026	Projected Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Projected Budget FY 2027
Revenues	\$ 18,706,150	\$ 242,800	\$ 18,948,950	\$ 18,008,150	\$ 754,250	\$ 18,762,400
Transfers In	122,182	61,500	183,682	-	-	-
Total Revenues & Transfers In	18,828,332	304,300	19,132,632	18,008,150	754,250	18,762,400
Expenditures	16,557,775	(270,950)	16,286,825	16,664,125	(177,875)	16,486,250
Transfers Out	2,530,907	(203,725)	2,327,182	2,390,850	407,200	2,798,050
Total Expenditures & Transfers Out	19,088,682	(474,675)	18,614,007	19,054,975	229,325	19,284,300
Revenue Over/(Under) Expenditures	(260,350)		518,625	(1,046,825)		(521,900)
Fund Balance, July 1	13,408,319		13,408,319	13,926,944		13,926,944
Ending Fund Balance	\$ 13,147,969	\$ 778,975	\$ 13,926,944	\$ 12,880,119	\$ 524,925	\$ 13,405,044

Overall, revenues in the General and Measure X Funds for FY 2025/26 and FY 2026/27 are projected to remain relatively stable, with modest growth in key locally generated revenue categories offset by fluctuations in intergovernmental and service-related revenues, such as grants, building permit activity, and local fines. While certain revenues vary due to the timing of grant receipts, economic conditions, and service activity levels, the City continues to maintain a diversified and balanced revenue base. Table 3 below summarizes projected revenue changes by major category.

For FY 2025/26 (Estimated Actual vs. Current Budget):

- Property Taxes are projected to increase by \$85,200, or 1.5 percent, compared to the current budget, reaching approximately \$5.6 million, reflecting stable assessed property values and continued strength in the local tax base.
- Sales Taxes are projected to decrease by \$51,500, or 0.8 percent, compared to the current budget, from \$6,134,300 to \$6,082,800, based on estimates provided by HDL, Inc. and underlying California economic drivers, reflecting modest softening in taxable sales activity.
- Franchise Taxes are projected to increase by \$13,100, or 1.8 percent, compared to the current budget, reflecting steady utility usage and franchise fee activity.

- Transient Occupancy Taxes are projected to decrease by \$6,350, or 0.2 percent, compared to the current budget, from \$4,029,150 to \$4,022,800, reflecting a slight decline in overnight lodging activity.
- Business License Revenues are projected to remain stable at \$70,000, compared to the current budget, consistent with current business activity trends.
- Intergovernmental Revenues are projected to decrease by \$160,450, or 29.2 percent, compared to the current budget, primarily due to the timing and completion of grant-funded activities and one-time revenues.
- Charges for Services are projected to increase by \$147,000, or 20.9 percent, compared to the current budget, reflecting updated service activity levels and cost recovery assumptions.
- Miscellaneous Revenues are projected to increase modestly by \$2,450, or 0.7 percent, compared to the current budget, reflecting normal year-to-year fluctuations in one-time revenues.

For FY 2026/27 (Proposed Budget vs. Adopted Budget):

- Property Taxes are projected to increase by \$85,200, or 1.5 percent, compared to the adopted budget, reaching approximately \$5.6 million, reflecting stable assessed property values and continued strength in the local tax base.
- Sales Taxes are projected to increase by \$96,750, or 1.6 percent, compared to the adopted budget, from \$6,144,950 to \$6,241,700, based on projections provided by HDL, Inc. and broader California economic indicators, reflecting modest growth in taxable sales activity.
- Franchise Taxes are projected to increase by \$13,100, or 1.8 percent, compared to the adopted budget, reflecting steady utility usage and franchise fee activity.
- Transient Occupancy Taxes (TOT) are projected to increase by \$267,350, or 7.0 percent, compared to the adopted budget, from \$3,798,950 to \$4,066,300, reflecting continued strength in lodging demand and tourism-related activity.
- Business License Revenues are projected to remain stable at \$70,000, compared to the adopted budget, consistent with current business activity trends.
- Intergovernmental Revenues are projected to decrease by \$160,450, or 29.2 percent, compared to the adopted budget, primarily due to the timing and completion of grant-funded activities and one-time revenues.
- Charges for Services are projected to increase by \$147,000, or 20.9 percent, compared to the adopted budget, reflecting updated service activity levels and cost recovery assumptions.
- Miscellaneous Revenues are projected to increase modestly by \$2,450, or 0.7 percent, compared to the adopted budget, reflecting normal year-to-year fluctuations

in one-time revenues

Overall, total General and Measure X Fund revenues are projected at approximately \$19.1 million in FY 2025/26, an increase of \$304,300 (1.6%) above the current budget, and \$18.8 million in FY 2026/27, reflecting an increase of \$756,250 (4.2%) above the adopted budget. Although revenues remain generally stable, projected growth remains modest and may not fully keep pace with increasing operational costs and service demands. For example, annual Public Safety costs exceed the projected revenue generated by any single major revenue source (even when combining sales tax and Measure X). In addition, the projected 5.28% increase in Sheriff service costs exceeds the anticipated growth rate of any of the City's three largest revenue sources. The City continues to evaluate long-term fiscal strategies, including expenditure management and future revenue opportunities, to maintain service levels and support fiscal sustainability.

Table 3: General and Measure X Funds – Revenue and Transfers In

General and Measure X Funds	Current Budget FY 2026	Recommended Adjustments FY 2026	Projected Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Projected Budget FY 2027
Revenue						
Property Taxes	\$ 5,515,300	\$ 85,200	\$ 5,600,500	\$ 5,793,750	\$ 22,250	\$ 5,816,000
Sales Taxes	6,134,300	(51,500)	6,082,800	6,144,950	96,750	6,241,700
Franchise Taxes	744,400	13,100	757,500	756,800	14,300	771,100
Transient Occupancy Taxes	4,029,150	(6,350)	4,022,800	3,798,950	267,350	4,066,300
Business License	70,000	-	70,000	70,000	-	70,000
Licenses & Permits	318,800	97,000	415,800	307,800	-	307,800
Intergovernmental	549,000	(160,450)	388,550	193,000	167,000	360,000
Fines & Forfeitures	84,800	74,600	159,400	66,800	53,600	120,400
Charges for Services	702,600	147,000	849,600	439,900	131,500	571,400
Interest	183,000	41,750	224,750	171,000	-	171,000
Miscellaneous	374,800	2,450	377,250	263,200	3,500	266,700
Transfers In	\$ 122,182	\$ 61,500	\$ 183,682	\$ -	\$ -	\$ -
TOTAL REVENUE	\$ 18,828,332	\$ 304,300	\$ 19,132,632	\$ 18,006,150	\$ 756,250	\$ 18,762,400

As previously stated, revenues remain relatively stable; however, expenditure projections continue to reflect ongoing cost pressures and operational adjustments across major spending categories within the General and Measure X Funds.

The dollar amounts and percentage changes listed below highlight proposed adjustments to the current FY 2025/26 budget and the projected FY 2026/27 budget. For FY 2026/27, certain expenditures previously budgeted within the Measure X Fund have been reallocated to the General Fund, Recreation Fund, and other applicable funds to more accurately reflect underlying programmatic costs and align expenditures with actual operational responsibilities. This reallocation addresses prior misalignment in fund budgeting and improves transparency and accuracy in the presentation of program costs. Programs affected by this adjustment include Senior Services, Public Safety, Advance Planning, Community Services Support, Housing Programs, and Emergency Preparedness. As a result, Measure X will primarily reflect operating transfers (subsidies) rather than direct program operating expenditures going forward.

For FY 2025/26 (Estimated Actual vs. Current Budget):

- Employee compensation and benefit costs are projected to increase by \$1,700, or 0.1 percent, compared to the current budget. Health, life, dental insurance, and retirement costs are projected at approximately \$2.2 million, reflecting continued pressure from healthcare premiums and pension-related obligations.
- Part-time wages are projected to remain unchanged at \$102,000, while other wages (bilingual pay, vacation payout, and outside medical care) are projected to remain stable at approximately \$156,400, reflecting consistent staffing and operational needs.
- Public Safety expenditures are projected at approximately \$6.6 million, with no change from the current budget. Contracted law enforcement services continue to represent the City's largest operating expenditure category.
- Utilities expenditures are projected to decrease by \$5,000, or 3.8 percent, compared to the current budget, reflecting updated consumption estimates and operational efficiencies.
- Non-operating expenditures are projected to remain unchanged at \$189,000, consistent with the current budget.
- Total Other Expenditures are projected to decrease by \$272,650, or 2.5 percent, compared to the current budget, primarily due to lower utility costs and expenditure adjustments across operating categories.
- Total Expenditures are projected to decrease by \$474,675, or 2.5 percent, compared to the current budget, resulting in a projected FY 2025/26 expenditure budget of approximately \$18.6 million.

For FY 2026/27 (Proposed Budget vs. Adopted Budget):

- Employee compensation and benefit costs are projected to decrease by \$54,550, or 2.4 percent, compared to the adopted budget. This change is primarily due to salary and labor allocation adjustments, including the reclassification of staff across funds (such as the transfer of senior services to the Recreation Fund) and the rebalancing of employee duties to better align with actual job responsibilities.
- Part-time wages are projected to decrease by \$24,700, or 38.1 percent, compared to the adopted budget. This reduction is primarily due to salary allocation adjustments, including the transfer of senior services-related part-time staffing to the Recreation Fund and the rebalancing of employee duties to better align with actual job responsibilities.
- Public Safety expenditures are projected to increase by \$47,250, or 0.7 percent, compared to the adopted budget, reaching approximately \$7.0 million. Rising contract costs for law enforcement services continue to place pressure on operating resources.

- Utilities expenditures are projected to increase by \$43,450, or 80.5 percent, compared to the adopted budget, largely due to anticipated increases in energy and service costs.
- Non-operating expenditures are projected to decrease by \$75,400, or 42.1 percent, compared to the adopted budget, reflecting reduced one-time expenditures and financing-related costs.
- Total Other Expenditures are projected to increase by \$40,075, or 0.4 percent, compared to the adopted budget, reflecting increases in public safety and utility costs offset by reductions in benefit and non-operating expenditures.
- Total Expenditures are projected to increase by \$35,625, or 0.2 percent, compared to the adopted budget, resulting in a projected FY 2026/27 expenditure budget of approximately \$19.0 million.

As shown in Table 4, total expenditures within the General and Measure X Funds are projected at approximately \$18.6 million in FY 2025/26, reflecting a reduction of \$474,675, or 2.5 percent, from the current budget. Total expenditures in FY 2026/27 are projected at approximately \$19.0 million, representing an increase of \$35,625, or 0.2 percent, above the adopted budget.

Table 4: General and Measure X Funds – Expenditures and Transfers Out

General and Measure X Funds	Current Budget FY 2026	Recommended Adjustments FY 2026	Projected Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Projected Budget FY 2027
Regular Wages	\$ 3,364,750	\$ -	\$ 3,364,750	\$ 3,530,600	\$ (328,700)	\$ 3,201,900
Part-time Wages	102,000	-	102,000	64,900	(24,700)	40,200
Overtime Wages	8,300	-	8,300	9,300	(2,200)	7,100
Other Wages	156,400	-	156,400	157,100	(1,500)	155,600
Total Wages	3,631,450	-	3,631,450	3,761,900	(357,100)	3,404,800
Health/Life/Dental Insurance	\$ 682,850	\$ -	\$ 682,850	\$ 719,600	\$ (11,000)	\$ 708,600
Retirement	1,347,600	-	1,347,600	1,392,700	(34,150)	1,358,550
Taxes/Unemployment	51,950	1,450	53,400	53,550	(6,600)	46,950
Other Benefits	135,950	250	136,200	136,050	(2,800)	133,250
Total Benefits	2,218,350	1,700	2,220,050	2,301,900	(54,550)	2,247,350
Professional Services	\$ 2,356,750	\$ (87,100)	\$ 2,269,650	\$ 1,589,250	\$ 254,750	\$ 1,844,000
Public Safety	6,584,650	-	6,584,650	6,977,950	47,250	7,025,200
Contract Services	314,200	(57,150)	257,050	439,250	(98,550)	340,700
Utilities	130,150	(5,000)	125,150	54,000	43,450	97,450
Other Operating Expenses	1,082,225	(103,400)	978,825	1,186,275	(151,425)	1,034,850
Non - Operating Expenses	189,000	-	189,000	179,000	(75,400)	103,600
Major Capital	51,000	(20,000)	31,000	100,000	20,000	120,000
Total Other Expenditures	10,707,975	(272,650)	10,435,325	10,525,725	40,075	10,565,800
Transfers Out	\$ 2,530,907	\$ (203,725)	\$ 2,327,182	\$ 2,390,850	\$ 407,200	\$ 2,798,050
TOTAL EXPENDITURES	\$ 19,088,682	\$ (474,675)	\$ 18,614,007	\$ 18,980,375	\$ 35,625	\$ 19,016,000

Special Revenue Funds

Special Revenue Funds are established to account for revenues that are legally or contractually restricted to specific purposes and programs. These funds play a vital role in the City's budgeting process by ensuring that resources generated from dedicated taxes, grants, assessments, and specific fees are used solely for their intended purposes. By

separating these revenues from the General Fund, the City enhances financial transparency and accountability while ensuring compliance with regulatory and funding requirements.

Special revenue funds support a wide array of programs and services throughout the City, ensuring that community needs are addressed with dedicated financial resources. Examples include:

- Recreation and Community Services – Funding for the City Library, senior services (AgeWell), and recreational activities that enhance residents' quality of life.
- Environmental Resources Programs – Support for Solid Waste Management, Recycling, and Resource Conservation, to address state mandates related to sustainability and environmental stewardship.
- Government Access Television (GATV) – Providing public access to important local government information and events, supporting civic engagement and transparency.
- Street Maintenance and Capital Improvements – Dedicated funds ensure essential infrastructure projects are completed and City assets are preserved and upgraded.

These special revenue funds help to maintain the quality of life in Carpinteria by supporting essential operations, targeted services, and long-term community development.

These funds include, but are not limited to, the Traffic Safety Fund, Library Fund, Road Maintenance and Rehabilitation Account (RMRA), Park Maintenance Fund, Gas Tax Fund, Local Transportation Fund, Tidelands Trust Fund, Street Lighting Assessment District, Right-of-Way Assessment District, Parking and Business Improvement District Fund, AB 939 Fund, Recreation Services Fund, Housing Fund, Measure A Revolving Fund, PEG Fee Fund, and Berm Assessment. Table 5 below summarizes the revenues and expenditures for these Special Revenue Funds.

For FY 2025/26 (Estimated Actual vs. Current Budget):

- Total revenues are projected at approximately \$4.9 million, representing an increase of \$115,800, or 2.4 percent, compared to the current budget.
- Transfers-in are projected at approximately \$2.2 million, representing a decrease of \$203,725, or 8.6 percent, compared to the current budget.
- Total revenues and transfers-in are projected at approximately \$7.1 million, representing a decrease of \$87,925, or 1.2 percent, compared to the current budget.
- Total expenditures are projected at approximately \$5.9 million, representing a decrease of \$678,650, or 10.4 percent, compared to the current budget.
- Transfers-out are projected at approximately \$1.3 million, representing an increase of \$94,500, or 8.1 percent, compared to the current budget.
- Total expenditures and transfers-out are projected at approximately \$7.1 million, representing a decrease of \$584,150, or 7.6 percent, compared to the current budget.

- The projected ending fund balance is approximately \$2.8 million as of June 30, 2026.

For FY 2026/27 (Proposed Budget vs. Adopted Budget):

- Total revenues are projected at approximately \$5.2 million, representing an increase of \$696,300, or 15.3 percent, compared to the adopted budget.
- Transfers-in are projected at approximately \$2.8 million, representing an increase of \$407,200, or 17.0 percent, compared to the adopted budget.
- Total revenues and transfers-in are projected at approximately \$8.0 million, representing an increase of \$1.1 million, or 17.2 percent, compared to the adopted budget.
- Total expenditures are projected at approximately \$6.4 million, representing an increase of \$215,850, or 3.5 percent, compared to the adopted budget.
- Transfers-out are projected at approximately \$696,000, representing an increase of \$394,000, or 130.5 percent, compared to the adopted budget.
- Total expenditures and transfers-out are projected at approximately \$7.1 million, representing an increase of \$609,850, or 9.4 percent, compared to the adopted budget.
- The projected ending fund balance is approximately negative \$1.5 million as of June 30, 2027.

Table 5: Special Revenue Funds – Revenue, Expenditures, and Transfers

Special Revenue Funds	Current Budget FY 2026	Recommended Adjustments FY 2026	Projected Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Projected Budget FY 2027
Revenues	\$ 4,817,900	\$ 115,800	\$ 4,933,700	\$ 4,454,550	\$ 696,300	\$ 5,150,850
Transfers In	2,358,725	(203,725)	2,155,000	2,390,850	407,200	2,798,050
Total Revenues & Transfers In	7,176,625	(87,925)	7,088,700	6,845,400	(4,047,350)	2,798,050
Expenditures	6,540,600	(678,650)	5,861,950	6,206,350	215,850	6,422,200
Transfers Out	1,168,500	94,500	1,263,000	302,000	394,000	696,000
Total Expenditures & Transfers Out	7,709,100	(584,150)	7,124,950	6,508,350	609,850	7,118,200
Revenue Over/(Under) Expenditures	(532,475)		(36,250)	337,050		(4,320,150)
Fund Balance, July 1	2,813,101		2,813,101	2,776,851		2,776,851
Ending Fund Balance	\$ 2,280,626	\$ 496,225	\$ 2,776,851	\$ 3,113,901	\$ (4,657,200)	\$ (1,543,299)

Capital Improvement Fund

The Capital Improvement Fund accounts for resources dedicated to the construction, rehabilitation, replacement, and improvement of the City's infrastructure and public facilities. Funding sources for capital projects include grants, restricted revenues, development impact fees, interfund transfers, and other designated funding sources. Table 6 below summarizes the revenues, expenditures, and transfers associated with the Capital Improvement Fund. Additional detail regarding the City's Capital Improvement Program (CIP) was presented to the City Council at the May 26 Council meeting.¹

¹ <https://carpinteriaca.portal.civicclerk.com/event/35/files/attachment/2301>

For FY 2025/26 (Estimated Actual vs. Current Budget):

- Total revenues are projected at approximately \$4.7 million, representing an increase of \$24,450, or 0.5 percent, compared to the current budget.
- Transfers-in are projected at approximately \$1.3 million, representing an increase of \$33,000, or 2.7 percent, compared to the current budget.
- Total revenues and transfers-in are projected at approximately \$5.9 million, representing an increase of \$57,450, or 1.0 percent, compared to the current budget.
- Total expenditures are projected at approximately \$6.2 million, with no change from the current budget.
- The projected ending fund balance is approximately \$1.3 million as of June 30, 2026.

For FY 2026/27 (Proposed Budget vs. Adopted Budget):

- Total revenues are projected at approximately \$6.8 million, representing an increase of \$225,000, or 3.4 percent, compared to the adopted budget.
- Transfers-in are projected at approximately \$696,000, representing an increase of \$394,000, or 130.5 percent, compared to the adopted budget.
- Total revenues and transfers-in are projected at approximately \$7.5 million, representing an increase of \$619,000, or 9.0 percent, compared to the adopted budget.
- Total expenditures are projected at approximately \$8.2 million, representing an increase of \$780,000, or 10.5 percent, compared to the adopted budget.
- The projected ending fund balance is approximately \$633,000 as of June 30, 2027.

The FY 2025/26 and FY 2026/27 Mid-Cycle budgets include funding for major capital and infrastructure projects that support the City's long-term operational, transportation, recreational, and coastal resilience goals.

Fiscal Year 2025/26 CIP Projects

- Rincon Multi-Use Trail
- Bluffs II Trail
- Dune and Shoreline Management Plan
- Franklin Creek Trail Improvements
- Linden Avenue Beach-End Beautification (Linden Plaza)
- Carpinteria Community Pool Improvements
- Carpinteria Library Improvements
- 2023 Pavement Rehabilitation
- Carpinteria Avenue Bridge Replacement
- Linden Avenue Improvements / Carpinteria Avenue to Linden Avenue Overcrossing
- Carpinteria High School Area Crosswalk Safety Improvements

Fiscal Year 2026/27 CIP Projects

- Dune and Shoreline Management Plan
- Carpinteria Community Pool Improvements
- Bluffs III Park Project
- Monte Vista Dog Park
- El Carro Park Playground Replacement
- Carpinteria Avenue Bridge Replacement

A complete breakdown of individual projects, funding sources, timelines, and cost estimates is provided in Attachment E.

Table 6: Capital Improvement Fund – Revenue, Expenditures, and Transfers

Capital Improvement Fund	Current Budget FY 2026	Recommended Adjustments FY 2026	Projected Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Projected Budget FY 2027
Revenues	\$ 4,648,050	\$ 24,450	\$ 4,672,500	\$ 6,600,000	\$ 225,000	\$ 6,825,000
Transfers In	1,218,500	33,000	1,251,500	302,000	394,000	696,000
Total Revenues & Transfers In	5,866,550	57,450	5,924,000	6,902,000	619,000	7,521,000
Expenditures	6,219,050	-	6,219,050	7,451,500	780,000	8,231,500
Transfers Out	-	-	-	-	-	-
Total Expenditures & Transfers Out	6,219,050		6,219,050	7,451,500		8,231,500
Revenue Over/(Under) Expenditures	(352,500)		(295,050)	(549,500)		(710,500)
Fund Balance, July 1	1,638,311		1,638,311	1,343,261		1,343,261
Ending Fund Balance	\$ 1,285,811	\$ 57,450	\$ 1,343,261	\$ 793,761	\$ (161,000)	\$ 632,761

Estimated Fund Balances

The All Funds budget summary includes the City's discretionary funds, special revenue funds, and Capital Improvement Fund, and provides a comprehensive overview of citywide financial activity, including revenues, expenditures, transfers, and projected fund balances (see Table 7 and Table 8). Discretionary funds include the General Fund and Measure X Fund, which support core municipal services and provide operating subsidies to several other City funds. Special revenue funds account for restricted revenues, such as Measure A and gas tax revenues, that are dedicated to specific purposes. The Capital Improvement Fund accounts for capital projects financed through grants, development impact fees, interfund transfers, and other designated funding sources.

Across both fiscal years, Table 7 (FY 2025/26) and Table 8 (FY 2026/27) demonstrate that the timing of capital improvement projects influences changes in fund balances, the use of one-time revenues, and the planned use of discretionary fund reserves to support one-time expenditures, infrastructure investments, and operating transfers. The General Fund and Measure X Fund continue to provide operating subsidies to the Park Maintenance Fund, Library Fund, Right-of-Way Fund, PEG Fee Fund, Berm Assessment Fund, and Recreation Fund to support ongoing service levels and program operations. As a result, discretionary resources available for direct contributions to capital projects, including pavement rehabilitation and roadway improvements, remain limited. Consequently, the City continues to rely primarily on grants, development impact fees, Measure A revenues, gas tax revenues, and other restricted funding sources to finance its Capital Improvement Program.

For FY 2025/26 (Estimated Actual vs. Current Budget):

- Total projected City-wide revenues are approximately \$28.6 million, as reflected in Table 7, representing modest growth in ongoing revenue sources and restricted program revenues.
- Total projected City-wide expenditures are approximately \$28.4 million, reflecting a decrease of approximately \$950,000, or 3.2 percent, compared to the current budget.
- The reduction in expenditures is primarily attributable to a City-wide budget review conducted by the City Manager and Department Directors, which identified opportunities to defer non-essential operating costs and align expenditures with available revenues. Importantly, the CIP remained relatively stable in FY 2025/26, with most adjustments occurring within operating budgets and timing shifts in grant-related expenditures rather than reductions to core capital investment plans.
- The net effect results in a modest increase in combined fund balances of approximately \$187,000 (1.0%), as shown in Table 7, primarily due to expenditure controls, conservative budgeting practices, and the phased implementation of certain fund-restricted projects and expenditures.

For FY 2026/27 (Proposed Budget vs. Adopted Budget):

- Total projected City-wide revenues increase to approximately \$30.7 million, reflecting continued growth in discretionary revenues and program-specific funding sources, as shown in Table 6.
- Total projected City-wide expenditures increase to approximately \$31.1 million, an increase of \$818,000, or 2.7 percent, compared to the adopted budget. The increase in expenditures is primarily driven by expanded Capital Improvement Program (CIP) activity, as several multi-year infrastructure projects move from planning and design phases into active construction and implementation. This results in a natural increase in capital outlays in FY 2026/27 compared to FY 2025/26.
- Additionally, the City continues to utilize discretionary and restricted fund balances to support program subsidies and one-time capital needs, contributing to a planned decrease in overall fund balances of approximately \$402,000 (-2.2%), as shown in Table 8.

Tables 7 and 8 collectively illustrate that while revenues are projected to remain relatively stable across both fiscal years, planned expenditures and transfers continue to exceed ongoing discretionary revenue sources, resulting in a reduction in fund balances. This trend is driven by the use of one-time revenues, operating transfers to support other City funds, and investments in infrastructure and other one-time priorities. While capital project activity contributes to year-to-year fluctuations, many Capital Improvement Program (CIP) projects are funded through grants, development impact fees, Measure A revenues, gas tax revenues, and other restricted funding sources.

The General Fund and Measure X Fund remain the City's discretionary funding sources, supporting core municipal operations and voter-approved priorities. In addition to funding direct services, these funds provide operating subsidies to the Park Maintenance Fund, Library Fund, Right-of-Way Fund, PEG Fee Fund, Berm Assessment Fund, and Recreation Fund. As a result, limited discretionary resources remain available for direct contributions to capital projects, including pavement rehabilitation and roadway improvements. Although discretionary fund balances are projected to decline in FY 2026/27, the City maintains a strong Fiscal Stability Reserve, projected at \$5.8 million in FY 2025/26 and \$6.8 million in FY 2026/27, which continues to provide an important buffer against economic volatility and unforeseen fiscal pressures.

Table 7 FY Budget Summary by Fund – Mid-Cycle 2025/26

FUND	Audited Balance 6/30/2025	Fiscal Year 2025/26 Proposed Mid-Cycle Budget				Reserve Change	Estimated Balances June 30, 2026
		Revenues	Expenditures	Transfers	Subsidies		
General Fund (AFB)	\$ 3,310,955	\$ 14,893,450	\$ 13,824,825	\$ -	\$ (740,050)	\$ (131,910)	\$ 3,507,620
General Reserve - Fiscal Stability	5,616,222	-	-	-	-	209,728	5,825,950
General Fund (Nonspendable/Restricted)	1,174,328	-	-	-	-	(200,000)	974,328
General Reserve - Special Projects	883,874	22,100	-	-	-	98,126	1,004,100
Capital Asset Replacement GF	986,944	23,800	31,000	-	-	24,056	1,003,800
Measure X Fund	1,435,996	4,009,600	2,431,000	(50,000)	(1,353,450)	-	1,611,146
Traffic Safety Fund	109,148	28,650	17,450	-	-	-	120,348
Library Fund	(61)	239,500	885,150	-	645,750	-	39
Road Maintenance Rehab Fund	69,239	352,550	-	(58,000)	-	-	363,789
Park Maintenance Fund	64	224,350	816,650	-	592,250	-	14
Gas Tax Fund	176,011	391,550	249,000	(184,000)	-	-	134,561
Local Transportation Fund	12,620	16,550	16,400	(10,000)	-	-	2,770
Tidelands Trust Fund	640,542	402,350	423,750	(267,000)	-	-	352,142
Street Lighting Fund	624,641	281,550	216,500	(115,500)	-	-	574,191
R-O-W Assessment District Fund	163	218,050	397,900	-	179,700	-	13
PBIA Fund	25,299	16,550	17,350	-	-	-	24,499
AB 939 Fund	61,482	646,650	500,100	-	(61,500)	-	146,532
Recreation Services Fund	77	695,550	1,322,250	-	626,650	-	27
Housing Fund	468,930	133,050	31,250	-	-	-	570,730
Measure A Fund	618,150	1,042,200	650,200	(523,000)	-	-	487,150
Revolving Fund	-	182,200	138,200	(44,000)	-	-	-
Peg Fees Fund	6,796	42,000	129,800	-	81,050	-	46
Berm Assessment District #5	-	20,400	50,000	-	29,600	-	-
Capital Improvement Projects Fund	1,638,311	4,672,500	6,219,050	1,251,500	-	-	1,343,261
Total All Funds	\$ 17,859,731	\$ 28,555,150	\$ 28,367,825	\$ -	\$ -	\$ -	\$ 18,047,056

Table 8 Budget Summary by Fund – Mid-Cycle 2026/27

FUND	Estimated Balance 6/30/2026	Fiscal Year 2026/27 Proposed Mid-Cycle Budget				Reserve Change	Estimated Balances June 30, 2027
		Revenues	Expenditures	Transfers	Subsidies		
101 General Fund (AFB)	\$ 3,507,620	\$ 14,696,900	\$ 16,386,250	\$ -	\$ (493,950)	\$ (726,130)	\$ 598,190
101 General Reserve - Fiscal Stability	5,825,950	-	-	-	-	926,130	6,752,080
101 General Fund (Nonspendable/Restricted)	974,328	-	-	-	-	(200,000)	774,328
102 General Reserve - Special Projects	1,004,100	16,000	-	-	-	-	1,020,100
103 Capital Asset Replacement GF	1,003,800	15,000	100,000	-	-	-	918,800
104 Measure X Fund	1,611,146	4,034,500	-	-	(2,304,100)	-	3,341,546
201 Traffic Safety Fund	120,348	27,000	18,450	-	-	-	128,898
202 Library Fund	39	224,500	832,650	-	608,150	-	39
203 Road Maintenance Rehab Fund	363,789	348,300	-	(175,000)	-	-	537,089
204 Park Maintenance Fund	14	221,000	866,150	-	645,150	-	14
205 Gas Tax Fund	134,561	384,100	290,900	(59,500)	-	-	168,261
206 Local Transportation Fund	2,770	15,600	15,850	-	-	-	2,520
207 Tidelands Trust Fund	352,142	382,850	345,400	-	-	-	389,592
208 Street Lighting Fund	574,191	277,800	220,850	-	-	-	631,141
209 R-O-W Assessment District Fund	13	200,250	662,600	-	462,350	-	13
210 PBI A Fund	24,499	16,500	16,500	-	-	-	24,499
211 AB 939 Fund	146,532	662,650	635,300	-	-	-	173,882
213 Recreation Services Fund	27	703,450	1,663,200	-	959,750	-	27
214 Housing Fund	570,730	8,000	32,600	-	-	-	546,130
215 Measure A Fund	487,150	1,080,050	494,300	(67,500)	-	-	1,005,400
216 Revolving Fund	-	536,400	142,400	(394,000)	-	-	-
217 Peg Fees Fund	46	42,000	133,050	-	91,050	-	46
218 Berm Assessment District #5	-	20,400	52,000	-	31,600	-	-
301 Capital Improvement Projects Fund	1,343,261	6,825,000	8,231,500	696,000	-	-	632,761
Total All Funds	\$ 18,047,056	\$ 30,738,250	\$ 31,139,950	\$ -	\$ -	\$ -	\$ 17,645,356

Fund Balances and Policy Reserves

The Available Fund Balance (AFB) represents the portion of fund balance that remains uncommitted and is not designated for specific projects, programs, or expenditures. It provides the City with financial flexibility to address unexpected costs, fund special initiatives, or serve as a buffer against unforeseen events.

For Mid-Cycle FY 2025/26 and FY 2026/27, the General Fund and Measure X Fund, excluding reserves, are projected to end the year with a combined AFB of \$5,123,010 and \$3,943,980, respectively. These amounts reflect the unallocated funds expected to be available at fiscal year-end, representing the City's capacity to respond to future needs or revenue fluctuations.

The General Fund Fiscal Stability Reserve is a policy reserve established to ensure the City's ongoing fiscal health. It is set at 40% of total expenditures and transfers, including subsidies. This reserve provides a safeguard against economic downturns, revenue volatility, or unexpected emergencies and is a cornerstone of the City's long-term financial planning and risk management strategy. Table 9 below provides a detailed breakdown of policy reserves.

While the City maintains a healthy level of fund balance and reserves, a portion of ongoing discretionary resources continues to support operating subsidies to other City funds and one-time expenditures. This structural reliance on discretionary revenues for ongoing commitments limits the ability to expand available funding for future capital investments. It contributes to the need to evaluate additional ongoing revenue sources over time to maintain long-term fiscal balance.

Table 9 – Fund Balances and Policy Reserves (FY 2025/26 and FY 2026/27)

General and Measure X (MX) Funds	Current Budget FY2026	Meet Policy?	Estimated Actual FY2026	Meet Policy?	Adopted Budget FY2027	Meet Policy?	Proposed Budget FY2027	Meet Policy?
Nonspendable	\$ 4,244	N/A	\$ 4,244	N/A	\$ 4,244	N/A	\$ 4,244	N/A
Pension Trust	970,084	N/A	970,084	N/A	770,084	N/A	770,084	N/A
Total Restricted Reserves	974,328		974,328		774,328		774,328	
Fiscal Stability Reserve	5,976,550	Yes	5,825,950	Yes	5,922,540	Yes	6,752,080	Yes
General Reserve - Special Projects	1,000,000	Yes	1,004,100	Yes	1,020,100	Yes	1,020,100	Yes
Capital Asset Replacement - GF	1,000,000	Yes	1,003,800	Yes	918,800	No	918,800	No
Total Committed Reserves	7,976,550		7,833,850		7,861,440		8,690,980	
Improvements and Services (MX)	1,471,771	N/A	1,611,146	N/A	1,428,296	N/A	3,341,546	N/A
Total Assigned Reserves	1,471,771		1,611,146		1,428,296		3,341,546	
Unassigned Fund Balance (AFB)	2,725,320	N/A	3,507,620	N/A	2,616,055	N/A	598,190	N/A
TOTAL FUND BALANCE	\$ 13,147,969		\$ 13,926,944		\$12,680,119		\$13,405,044	

Key reserve balances estimated for FY 2025–27 include:

- The Fiscal Stability Reserve currently meets the target policy level established at 40% of General Fund expenditures and subsidies for both fiscal years.
- The General Reserve and Capital Asset Replacement Reserve are projected to meet reserve policy requirements due to Council-approved increases during the mid-year budget update. However, in FY 2026/27, the Capital Asset Replacement Reserve is projected to fall below the \$1 million policy target due to the proposed purchase of replacement equipment and vehicles for Public Works operations.
- The Unassigned Fund Balance is projected to decrease from approximately \$3.5 million to \$598 thousand, primarily due to the use of unassigned fund balance to support operating subsidies included in the proposed budget, as well as the increased allocation required to maintain the Fiscal Stability Reserve at the Council policy level of 40% of operating expenditures.

Employee Salary Schedules

Service Employees International Union (SEIU) Local 620

In accordance with Section B., Article 23.H. of the adopted Memorandum of Understanding² (MOU) for fiscal years 2022/23 through 2026/27, between the City of Carpinteria and Service Employees International Union (SEIU) Local 620, SEIU-represented employees are scheduled to receive a cost-of-living adjustment (COLA) based on the Consumer Price Index (CPI), effective the first full pay period in July. In alignment with a previously approved Side Letter Agreement, the CPI is based on the March reference month and the Los Angeles-Long Beach-Anaheim area for Urban Wage Earners and Clerical Workers (CPI-W). Based on the March 2026 CPI-W calculation, SEIU-represented employees will receive a 3.6% COLA for Fiscal Year 2026/27. Salary scales are provided in Attachment D.

² [MOU between the City of Carpinteria and SEIU Local 620, adopted January 23, 2023](#)

Management Personnel and Miscellaneous Unrepresented Personnel (MP – MUP)

It remains the City's general practice, when fiscally feasible, to adjust salary ranges for MP – MUP classifications based on the same CPI methodology used for SEIU-represented employees (March CPI-W, Los Angeles-Long Beach-Anaheim area). This approach supports internal equity and external competitiveness. Historically, these adjustments impacted only salary ranges. However, beginning in FY 2024/25, the City extended the CPI-based adjustment to incumbent salaries as well. The same approach is recommended for Fiscal Year 2026/27: a 3.6% COLA applied to both salary ranges and all MP – MUP employee salaries. This method continues to support internal pay equity, particularly between long-serving staff and new hires.

The City Manager also recommends continuing a 5% cap on merit increases for FY 2026/27. Maintaining the cap supports a more structured and consistent compensation approach while promoting fairness and equity in the administration of performance-based salary adjustments.

Position Changes

Management Personnel and Miscellaneous Unrepresented Personnel

To better reflect operational assignments and areas of responsibility, the following title revisions are proposed for the existing Program Manager classifications:

Title Revisions:

- Program Manager (General Government assignment) will be retitled to Public Information Officer and Emergency Preparedness Manager.
- Program Manager (Parks and Recreation assignment) will be retitled to Parks and Recreation Program Manager
- Aquatics Superintendent will be retitled Aquatics Supervisor.

These title revisions more clearly reflect each position's primary responsibilities and organizational role. The changes improve organizational clarity for staff, departments, and the public and better align classification titles with current operational and supervisory responsibilities. The proposed retitle of Aquatics Superintendent to Aquatics Supervisor does not create a new position or change current staffing levels; the classification is currently being underfilled by an Aquatics Coordinator, and the proposed title more accurately reflects the intended role of the classification.

- Classification Series: Accountant/Financial Analyst I/II
- Accounting Technician/Accounting Specialist
- Assistant Engineer/Associate Engineer
- Assistant Planner/Associate Engineer
- Management Analyst I/II/Senior Management Analyst

These position series were previously established to support career progression, succession planning, and recruitment flexibility. The proposed amendment formally incorporates the

series into the Authorized Positions List, allowing positions to be flexibly staffed at different classification levels based on operational needs, available funding, and candidate qualifications. This approach supports employee development and provides opportunities for advancement within the same job series.

SEIU-represented Employees

There are no proposed classification changes to the SEIU-represented salary schedule.

Part-Time Personnel

The following updates are proposed for the part-time salary schedule:

Classification Grade Change

- Beach Lifeguard I: recommended to move to Salary Range 628.

The adjustment is intended to better support recruitment and retention efforts within the City's aquatics and beach operations programs.

The City has experienced challenges encouraging existing Pool Lifeguard staff to transition into beach assignments due to the increased responsibilities and operational demands associated with beach operations while, in some cases, resulting in lower compensation upon entry into the Beach Lifeguard series. Adjusting the Beach Lifeguard I salary range will help create a more competitive and equitable compensation structure that supports operational staffing needs and encourages ongoing staff development within the aquatics program.

Classification Series Expansion

- Management Intern I/II/III: recommended to add Management Intern II and III.

The proposed amendment adds Management Intern II and Management Intern III to the Part-Time Classification and Compensation Schedule, creating a three-level Management Intern series (I, II, and III) consistent with other part-time classification series. The additional levels provide flexibility to recognize candidates with varying levels of education, relevant experience, and specialized skills, including bilingual proficiency.

Classification Removal

- Literacy Coordinator I, II, and III: recommended for removal from the part-time salary schedule.

Over time, the City has transitioned away from using the Literacy Coordinator classification structure and instead utilizes the Library Technician classification to support varying operational needs within library services, including literacy programming. This approach provides greater recruitment flexibility and allows the City to establish broader eligibility lists for future Library Technician vacancies while continuing to recruit candidates with specialized experience when needed.

CONSTITUTIONAL GANN SPENDING LIMITS

Article XIII (B) of the California Constitution imposes limitations on the City's annual appropriations, commonly known as the Gann Limitation. This limit is calculated each year and established by resolutions of the City Council.

To determine the Gann spending limitation, the previous year's limit of \$24,443,995 is adjusted based on a growth factor. This growth factor is derived from the California Per Capita Personal Income, and it is applied to the greater of either the change in the population within the City of Carpinteria or the change in the population of Santa Barbara County. For the fiscal year ending June 30, 2027, the City's appropriations limit for tax proceeds is set at \$24,443,995. The City's Street Lighting District No. 1 appropriation limit for tax proceeds is set at \$905,208.

The City is in compliance with Article XIII (B) of the California Constitution for the coming fiscal year. For detailed calculations and historical data related to the Gann Limit, please refer to Attachment D in this staff report.

Strategic Outlook

The FY 2025/26 and FY 2026/27 Mid-Cycle Budget continues to support the City Council's Goals, Priorities, and Policy Initiatives while maintaining focus on the City's Vision and Mission to preserve and enhance Carpinteria's character as a small, vibrant beach-side community. The Mid-Cycle Budget reflects a fiscally responsible approach that balances immediate service delivery needs with long-term operational and infrastructure priorities. The City remains committed to maintaining essential municipal services, advancing strategic capital investments, and preserving fiscal stability despite continued economic uncertainty and rising operating costs. Planned investments in public safety, transportation improvements, parks and recreation facilities, shoreline resilience, and community amenities reinforce the City's commitment to quality of life, sustainability, and long-term community resilience.

The Mid-Cycle Budget also reflects prudent financial stewardship through continued monitoring of operating expenditures, conservative revenue forecasting, and active management of discretionary and restricted resources. City-wide efforts undertaken by the City Manager and Department Directors to review expenditures and identify cost-saving opportunities have helped moderate expenditure growth, defer non-essential costs, and preserve fiscal flexibility where feasible.

At the same time, the City continues to strategically utilize available fund balance and reserve resources to support one-time expenditures, capital investments, and priority initiatives while maintaining compliance with Council reserve policies. The Fiscal Stability Reserve remains fully funded at policy levels in both fiscal years and continues to provide a critical safeguard against economic volatility, revenue disruptions, and unforeseen operational pressures.

Looking ahead, the City remains focused on balancing ongoing service demands with long-term fiscal sustainability by continuing to evaluate operational efficiencies, infrastructure investment timing, cost recovery strategies, and future revenue opportunities that support the community's priorities and evolving service expectations.

Future Challenges

Despite stable revenue performance and prudent expenditure management, the City continues to face structural fiscal challenges as expenditure growth increasingly outpaces recurring revenue growth. Modest increases in locally generated revenues—including property tax, franchise fees, and service charges—are not projected to fully offset ongoing increases in personnel costs, public safety expenditures, utilities, contractual services, infrastructure maintenance, and inflationary pressures.

The City's long-term fiscal outlook indicates that, absent corrective action, increasing operational expenditures may place growing pressure on discretionary resources and available fund balances beginning in FY 2027/28. While the City maintains strong policy reserves and a healthy Fiscal Stability Reserve, continued reliance on one-time resources and fund balance to support recurring operational needs is not sustainable over the long term.

A key challenge moving forward will be addressing the increasing subsidy of certain City services and assessment districts by the General Fund. Several special revenue programs and assessment-supported services have experienced rising costs that exceed dedicated revenue sources, creating additional pressure on discretionary funding. Aligning service costs with available revenues, including evaluating user fees and assessment district rates, will remain an important component of the City's long-term financial strategy.

However, implementation of funding adjustments—particularly through the Proposition 218 process for assessment districts—can be time-intensive, costly, and politically complex. These efforts require extensive public outreach, stakeholder engagement, and property owner participation. Accordingly, the City may also need to evaluate additional voter-supported revenue measures and enhanced cost recovery strategies to preserve service levels, maintain infrastructure investments, and avoid reductions in staffing or municipal services.

At the same time, broader economic uncertainty, inflationary pressures, changing consumer activity, grant timing, and external market conditions continue to present risks to both revenues and expenditures. In addition, limited discretionary capacity affects the City's ability to contribute local funds to certain capital priorities, including pavement rehabilitation and roadway maintenance projects, which are primarily dependent on Measure A revenues, gas tax revenues, and other restricted transportation funding sources. As discretionary resources are committed to supporting ongoing operating subsidies and other Citywide priorities, available funding for pavement-related capital improvements remains constrained. The City will continue closely monitoring financial performance and adjusting expenditures where appropriate to preserve fiscal flexibility and maintain long-term sustainability.

Summary

The FY 2025/26 and FY 2026/27 Mid-Cycle Budget reflects the City of Carpinteria's continued commitment to fiscal responsibility, operational stability, and long-term community investment. The proposed adjustments maintain alignment between available resources and service delivery priorities while responding to evolving economic conditions, operational demands, and updated revenue and expenditure projections.

The Mid-Cycle Budget supports the continuation of essential municipal services, including public safety, infrastructure maintenance, parks and recreation, library services, environmental stewardship, and community programs that contribute to Carpinteria's quality of life. At the same time, the budget advances key capital and infrastructure investments

that support transportation, recreation, coastal resilience, public facilities, and long-term community sustainability.

City-wide, revenues remain relatively stable, with modest growth in discretionary and restricted funding sources. Expenditure growth, however, continues to reflect inflationary pressures, rising personnel and benefit costs, public safety contract increases, utility costs, and implementation of priority capital projects. In response, the City has taken a proactive and measured approach to expenditure management through departmental budget reviews, operational efficiencies, targeted cost controls, and the strategic timing of expenditures.

The City also continues to maintain strong financial safeguards through policy reserves and prudent fund balance management. The Fiscal Stability Reserve remains funded at Council policy levels, providing an important buffer against economic volatility and unforeseen fiscal pressures while allowing the City flexibility to respond to emerging priorities and service demands.

While future fiscal challenges remain, particularly as expenditure growth continues to outpace ongoing revenue growth, the Mid-Cycle Budget positions the City to continue delivering high-quality services, maintain critical infrastructure investments, and preserve organizational resilience. Through continued financial oversight, strategic planning, community engagement, and evaluation of long-term revenue and cost recovery options, the City remains committed to sustaining the services, programs, and community character that define Carpinteria as a thriving and distinctive beach-side community.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

The preparation and presentation of the budget is consistent with Carpinteria Municipal Code Section 2.08.110(H), concerning duties of the City Manager. The City Attorney will be in attendance at the meeting to advise the City Council on legal issues and/or questions it may have related to the budget and budget approval process.

PRINCIPAL PARTIES EXPECTED AT MEETING

Interested members of the public and representatives of local stakeholders.

ATTACHMENTS

- A. Mid-Cycle Budget Summary by Fund FY 2025-27
- B. Mid-Cycle Budget Proposed Recommended Adjustments FY 2025-27
- C. Authorized Full-Time Position
- D. Budget and Salary Schedule Resolutions; Nos. 6476, 6477, 6478, 6479, and 6480
- E. Capital Improvement Program (CIP)

Staff contact:

Licette Maldonado, Administrative Services Director
(805) 755-4448; licettem@carpinteriaca.gov



Signature

Reviewed by:

Michael Ramirez, City Manager
(805) 755-4450; michaelr@carpinteriaca.gov



Signature

ATTACHMENT A
Mid-Cycle Budget
Summary by Fund FY 2025-27

CITY OF CARPINTERIA
Fiscal Year 2025-27 Mid-Cycle Budget Review
Summary by Fund

Fund	Current Budget	YTD Actuals 4/30/2026	YTD Percent	Recommended Adjustments FY2026	Estimated Actual FY2026	Adopted Budget FY2027	Recommended Adjustments FY2027	Proposed Budget FY2027
101 General Funds								
Revenues	14,638,250	10,650,220	72.8%	255,200	14,893,450	14,003,650	693,250	14,696,900
Transfers In	-	-	0.0%	61,500	61,500	-	-	-
Total Revenues & Transfers In	14,638,250	10,650,220	72.8%	316,700	14,954,950	14,003,650	693,250	14,696,900
Expenditures	14,074,575	10,931,825	77.7%	(249,750)	13,824,825	13,991,175	2,395,075	16,386,250
Transfers Out	988,982	567,217	57.4%	(65,250)	923,732	807,450	(313,500)	493,950
Total Expenditures & Transfers Out	15,063,557	11,499,042	76.3%	(315,000)	14,748,557	14,798,625	2,081,575	16,880,200
Revenues Over/(Under) Expenditures	(425,307)	(848,821)		631,700	206,393	(794,975)	(1,388,325)	(2,183,300)
Fund Balance, July 1	11,537,501				11,537,501	11,919,044		11,919,044
Fund Balance, End of Period	11,112,194	(848,821)		631,700	11,743,894	11,124,069	(1,388,325)	9,735,744
102 General Reserve - Special Projects								
Revenues	18,000	16,585	92.1%	4,100	22,100	16,000	-	16,000
Transfers In	98,126	98,126	0.0%	-	98,126	-	-	-
Total Revenues & Transfers In	116,126	114,711	98.8%	4,100	120,226	16,000	-	16,000
Expenditures	-	-	0.0%	-	-	-	-	-
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	-	-	0.0%	-	-	-	-	-
Revenues Over/(Under) Expenditures	116,126	114,711		4,100	120,226	16,000	-	16,000
Fund Balance, July 1	883,874				883,874	1,004,100		1,004,100
Fund Balance, End of Period	1,000,000	114,711		4,100	1,004,100	1,020,100	-	1,020,100
103 Major Asset Replacement and Repair								
Revenues	20,000	17,864	89.3%	3,800	23,800	15,000	-	15,000
Transfers In	24,056	24,056	0.0%	-	24,056	-	-	-
Total Revenues & Transfers In	44,056	41,920	95.2%	3,800	47,856	15,000	-	15,000
Expenditures	31,000	-	0.0%	-	31,000	100,000	-	100,000
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	31,000	-	0.0%	-	31,000	100,000	-	100,000
Revenues Over/(Under) Expenditures	13,056	41,920		3,800	16,856	(85,000)	-	(85,000)
Fund Balance, July 1	986,944				986,944	1,003,800		1,003,800
Fund Balance, End of Period	1,000,000	41,920		3,800	1,003,800	918,800	-	918,800
104 Measure X Fund								
Revenues	4,029,900	2,555,494	63.4%	(20,300)	4,009,600	3,973,500	61,000	4,034,500
Transfers In	-	-	0.0%	-	-	-	-	-
Total Revenues & Transfers In	4,029,900	2,555,494	63.4%	(20,300)	4,009,600	3,973,500	61,000	4,034,500
Expenditures	2,452,200	1,650,580	67.3%	(21,200)	2,431,000	2,572,950	(2,572,950)	-
Transfers Out	1,541,925	857,222	55.6%	(138,475)	1,403,450	1,583,400	720,700	2,304,100
Total Expenditures & Transfers Out	3,994,125	2,507,802	62.8%	(159,675)	3,834,450	4,156,350	(1,852,250)	2,304,100
Revenues Over/(Under) Expenditures	35,775	47,692		139,375	175,150	(182,850)	1,913,250	1,730,400
Fund Balance, July 1					-			-
Fund Balance, End of Period	35,775	47,692		139,375	175,150	(182,850)	1,913,250	1,730,400

CITY OF CARPINTERIA
Fiscal Year 2025-27 Mid-Cycle Budget Review
Summary by Fund

Fund	Current Budget	YTD Actuals 4/30/2026	YTD Percent	Recommended Adjustments FY2026	Estimated Actual FY2026	Adopted Budget FY2027	Recommended Adjustments FY2027	Proposed Budget FY2027
201 Traffic Safety Fund								
Revenues	36,000	17,783	49.4%	(7,350)	28,650	42,000	(15,000)	27,000
Transfers In	-	-	0.0%	-	-	-	-	-
Total Revenues & Transfers In	36,000	17,783	49.4%	(7,350)	28,650	42,000	(15,000)	27,000
Expenditures	17,450	11,611	66.5%	-	17,450	18,550	(100)	18,450
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	17,450	11,611	66.5%	-	17,450	18,550	(100)	18,450
Revenues Over/(Under) Expenditures	18,550	6,173		(7,350)	11,200	23,450	(14,900)	8,550
Fund Balance, July 1	109,148				109,148	120,348		120,348
Fund Balance, End of Period	127,698	6,173		(7,350)	120,348	143,798	(14,900)	128,898
202 Library Fund								
Revenues	237,500	224,030	94.3%	2,000	239,500	239,500	(15,000)	224,500
Transfers In	701,350	424,632	60.5%	(55,600)	645,750	727,400	(119,250)	608,150
Total Revenues & Transfers In	938,850	648,662	69.1%	(53,600)	885,250	966,900	(134,250)	832,650
Expenditures	938,750	560,532	59.7%	(53,600)	885,150	966,900	(134,250)	832,650
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	938,750	560,532	59.7%	(53,600)	885,150	966,900	(134,250)	832,650
Revenues Over/(Under) Expenditures	100	88,131		-	100	-	-	-
Fund Balance, July 1	(61)				(61)	39		39
Fund Balance, End of Period	39	88,131		-	39	39	-	39
203 Road Maintenance Rehab Fund								
Revenues	350,800	240,908	68.7%	1,750	352,550	344,800	3,500	348,300
Transfers In	-	-	0.0%	-	-	-	-	-
Total Revenues & Transfers In	350,800	240,908	68.7%	1,750	352,550	344,800	3,500	348,300
Expenditures	-	-	0.0%	-	-	-	-	-
Transfers Out	58,000	42,321	0.0%	-	58,000	175,000	-	175,000
Total Expenditures & Transfers Out	58,000	42,321	0.0%	-	58,000	175,000	-	175,000
Revenues Over/(Under) Expenditures	292,800	198,587		1,750	294,550	169,800	3,500	173,300
Fund Balance, July 1	69,239				69,239	363,789		363,789
Fund Balance, End of Period	362,039	198,587		1,750	363,789	533,589	3,500	537,089
204 Park Maintenance Fund								
Revenues	222,000	218,005	98.2%	2,350	224,350	219,200	1,800	221,000
Transfers In	651,300	337,330	51.8%	(59,050)	592,250	509,550	135,600	645,150
Total Revenues & Transfers In	873,300	555,335	63.6%	(56,700)	816,600	728,750	137,400	866,150
Expenditures	873,350	546,273	62.5%	(56,700)	816,650	728,750	137,400	866,150
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	873,350	546,273	62.5%	(56,700)	816,650	728,750	137,400	866,150
Revenues Over/(Under) Expenditures	(50)	9,062		-	(50)	-	-	-
Fund Balance, July 1	64				64	14		14
Fund Balance, End of Period	14	9,062		-	14	14	-	14

CITY OF CARPINTERIA
Fiscal Year 2025-27 Mid-Cycle Budget Review
Summary by Fund

Fund	Current Budget	YTD Actuals 4/30/2026	YTD Percent	Recommended Adjustments FY2026	Estimated Actual FY2026	Adopted Budget FY2027	Recommended Adjustments FY2027	Proposed Budget FY2027
205 Gas Tax Fund								
Revenues	384,850	286,441	74.4%	6,700	391,550	371,700	12,400	384,100
Transfers In	-	-	0.0%	-	-	-	-	-
Total Revenues & Transfers In	384,850	286,441	74.4%	6,700	391,550	371,700	12,400	384,100
Expenditures	316,800	145,011	45.8%	(67,800)	249,000	298,450	(7,550)	290,900
Transfers Out	184,000	-	0.0%	-	184,000	59,500	-	59,500
Total Expenditures & Transfers Out	500,800	145,011	29.0%	(67,800)	433,000	357,950	(7,550)	350,400
Revenues Over/(Under) Expenditures	(115,950)	141,430		74,500	(41,450)	13,750	19,950	33,700
Fund Balance, July 1	176,011				176,011	134,561		134,561
Fund Balance, End of Period	60,061	141,430		74,500	134,561	148,311	19,950	168,261
206 Local Transportation Fund								
Revenues	15,800	10,886	68.9%	750	16,550	15,100	500	15,600
Transfers In	-	-	0.0%	-	-	-	-	-
Total Revenues & Transfers In	15,800	10,886	68.9%	750	16,550	15,100	500	15,600
Expenditures	17,100	12,771	74.7%	(700)	16,400	18,200	(2,350)	15,850
Transfers Out	10,000	-	0.0%	-	10,000	-	-	-
Total Expenditures & Transfers Out	27,100	12,771	47.1%	(700)	26,400	18,200	(2,350)	15,850
Revenues Over/(Under) Expenditures	(11,300)	(1,885)		1,450	(9,850)	(3,100)	2,850	(250)
Fund Balance, July 1	12,620				12,620	2,770		2,770
Fund Balance, End of Period	1,320	(1,885)		1,450	2,770	(330)	2,850	2,520
207 Tidelands Trust Fund								
Revenues	399,250	395,454	99.0%	3,100	402,350	382,850	-	382,850
Transfers In	-	-	0.0%	-	-	-	-	-
Total Revenues & Transfers In	399,250	395,454	99.0%	3,100	402,350	382,850	-	382,850
Expenditures	429,400	293,515	68.4%	(5,650)	423,750	429,200	(83,800)	345,400
Transfers Out	267,000	37	0.0%	-	267,000	-	-	-
Total Expenditures & Transfers Out	696,400	160,880	23.1%	(5,650)	690,750	429,200	(83,800)	345,400
Revenues Over/(Under) Expenditures	(297,150)	234,574		8,750	(288,400)	(46,350)	83,800	37,450
Fund Balance, July 1	640,542				640,542	352,142		352,142
Fund Balance, End of Period	343,392	234,574		8,750	352,142	305,792	83,800	389,592
208 Street Lighting Fund								
Revenues	276,800	269,532	97.4%	4,750	281,550	280,100	(2,300)	277,800
Transfers In	-	-	0.0%	-	-	-	-	-
Total Revenues & Transfers In	276,800	269,532	97.4%	4,750	281,550	280,100	(2,300)	277,800
Expenditures	263,000	158,842	60.4%	(46,500)	216,500	216,600	4,250	220,850
Transfers Out	115,500	-	0.0%	-	115,500	-	-	-
Total Expenditures & Transfers Out	378,500	158,842	42.0%	(46,500)	332,000	216,600	4,250	220,850
Revenues Over/(Under) Expenditures	(101,700)	110,690		51,250	(50,450)	63,500	(6,550)	56,950
Fund Balance, July 1	624,641				624,641	574,191		574,191
Fund Balance, End of Period	522,941	110,690		51,250	574,191	637,691	(6,550)	631,141

CITY OF CARPINTERIA
Fiscal Year 2025-27 Mid-Cycle Budget Review
Summary by Fund

Fund	Current Budget	YTD Actuals 4/30/2026	YTD Percent	Recommended Adjustments FY2026	Estimated Actual FY2026	Adopted Budget FY2027	Recommended Adjustments FY2027	Proposed Budget FY2027
209 R-O-W Assessment District Fund								
Revenues	210,250	215,145	102.3%	7,800	218,050	200,800	(550)	200,250
Transfers In	247,400	147,411	59.6%	(67,700)	179,700	266,800	195,550	462,350
Total Revenues & Transfers In	457,650	362,556	79.2%	(59,900)	397,750	467,600	195,000	662,600
Expenditures	457,800	314,825	68.8%	(59,900)	397,900	467,600	195,000	662,600
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	457,800	314,825	68.8%	(59,900)	397,900	467,600	195,000	662,600
Revenues Over/(Under) Expenditures	(150)	47,731		-	(150)	-	-	-
Fund Balance, July 1	163				163	13		13
Fund Balance, End of Period	13	47,731		-	13	13	-	13
210 PBA Fund								
Revenues	16,500	16,024	97.1%	50	16,550	16,300	200	16,500
Transfers In	-	-	0.0%	-	-	-	-	-
Total Revenues & Transfers In	16,500	16,024	97.1%	50	16,550	16,300	200	16,500
Expenditures	17,350	7,887	45.5%	-	17,350	17,350	(850)	16,500
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	17,350	7,887	45.5%	-	17,350	17,350	(850)	16,500
Revenues Over/(Under) Expenditures	(850)	8,137		50	(800)	(1,050)	1,050	-
Fund Balance, July 1	25,299				25,299	24,499		24,499
Fund Balance, End of Period	24,449	8,137		50	24,499	23,449	1,050	24,499
211 AB 939 Fund								
Revenues	645,300	459,442	71.2%	1,350	646,650	642,750	19,900	662,650
Transfers In	(61,500)	(61,481)		61,500	-	-	-	-
Total Revenues & Transfers In	583,800	397,961	68.2%	62,850	646,650	642,750	19,900	662,650
Expenditures	619,550	316,120	51.0%	(119,450)	500,100	590,400	44,900	635,300
Transfers Out	-	-	0.0%	61,500	61,500	-	-	-
Total Expenditures & Transfers Out	619,550	316,120	51.0%	(57,950)	561,600	590,400	44,900	635,300
Revenues Over/(Under) Expenditures	(35,750)	81,842		120,800	85,050	52,350	(25,000)	27,350
Fund Balance, July 1	61,482				61,482	146,532		146,532
Fund Balance, End of Period	25,732	81,842		120,800	146,532	198,882	(25,000)	173,882
213 Recreation Services Fund								
Revenues	648,500	588,694	90.8%	47,050	695,550	630,250	73,200	703,450
Transfers In	709,550	377,362	53.2%	(82,900)	626,650	764,800	194,950	959,750
Total Revenues & Transfers In	1,358,050	966,056	71.1%	(35,850)	1,322,200	1,395,050	268,150	1,663,200
Expenditures	1,358,100	937,610	69.0%	(35,850)	1,322,250	1,403,800	259,400	1,663,200
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	1,358,100	937,610	69.0%	(35,850)	1,322,250	1,403,800	259,400	1,663,200
Revenues Over/(Under) Expenditures	(50)	28,446		-	(50)	(8,750)	8,750	-
Fund Balance, July 1	77				77	27		27
Fund Balance, End of Period	27	28,446		-	27	(8,723)	8,750	27

CITY OF CARPINTERIA
Fiscal Year 2025-27 Mid-Cycle Budget Review
Summary by Fund

Fund	Current Budget	YTD Actuals 4/30/2026	YTD Percent	Recommended Adjustments FY2026	Estimated Actual FY2026	Adopted Budget FY2027	Recommended Adjustments FY2027	Proposed Budget FY2027
214 Housing Fund								
Revenues	130,750	129,471	99.0%	2,300	133,050	8,000	-	8,000
Transfers In	-	-	0.0%	-	-	-	-	-
Total Revenues & Transfers In	130,750	129,471	99.0%	2,300	133,050	8,000	-	8,000
Expenditures	31,250	14,668	46.9%	-	31,250	32,600	-	32,600
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	31,250	14,668	46.9%	-	31,250	32,600	-	32,600
Revenues Over/(Under) Expenditures	99,500	114,803		2,300	101,800	(24,600)	-	(24,600)
Fund Balance, July 1	468,930				468,930	570,730		570,730
Fund Balance, End of Period	568,430	114,803		2,300	570,730	546,130	-	546,130
215 Measure A Fund								
Revenues	1,032,000	619,523	60.0%	10,200	1,042,200	942,600	137,450	1,080,050
Transfers In	-	-	0.0%	-	-	-	-	-
Total Revenues & Transfers In	1,032,000	619,523	60.0%	10,200	1,042,200	942,600	137,450	1,080,050
Expenditures	882,700	386,554	43.8%	(232,500)	650,200	777,050	(282,750)	494,300
Transfers Out	523,000	5,166	1.0%	-	523,000	67,500	-	67,500
Total Expenditures & Transfers Out	1,405,700	391,719	27.9%	(232,500)	1,173,200	844,550	(282,750)	561,800
Revenues Over/(Under) Expenditures	(373,700)	227,804		242,700	(131,000)	98,050	420,200	518,250
Fund Balance, July 1	618,150				618,150	487,150		487,150
Fund Balance, End of Period	244,450	227,804		242,700	487,150	585,200	420,200	1,005,400
216 Revolving Fund								
Revenues	149,200	42,550	28.5%	33,000	182,200	58,000	478,400	536,400
Transfers In	-	-	0.0%	-	-	-	-	-
Total Revenues & Transfers In	149,200	42,550	28.5%	33,000	182,200	58,000	478,400	536,400
Expenditures	138,200	50,080	36.2%	-	138,200	58,000	84,400	142,400
Transfers Out	11,000	-	0.0%	33,000	44,000	-	394,000	394,000
Total Expenditures & Transfers Out	149,200	50,080	33.6%	33,000	182,200	58,000	478,400	536,400
Revenues Over/(Under) Expenditures	-	(7,530)		-	-	-	-	-
Fund Balance, July 1	-	-		-	-	-	-	-
Fund Balance, End of Period	-	(7,530)		-	-	-	-	-
217 PEG Fees Fund								
Revenues	42,000	31,874	75.9%		42,000	40,200	1,800	42,000
Transfers In	81,025	62,082	76.6%	25	81,050	91,200	(150)	91,050
Total Revenues & Transfers In	123,025	93,956	76.4%	25	123,050	131,400	1,650	133,050
Expenditures	129,800	96,479	74.3%	-	129,800	131,400	1,650	133,050
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	129,800	96,479	74.3%	-	129,800	131,400	1,650	133,050
Revenues Over/(Under) Expenditures	(6,775)	(2,523)		25	(6,750)	-	-	-
Fund Balance, July 1	6,796				6,796	46		46
Fund Balance, End of Period	21	(2,523)		25	46	46	-	46

CITY OF CARPINTERIA
Fiscal Year 2025-27 Mid-Cycle Budget Review
Summary by Fund

Fund	Current Budget	YTD Actuals 4/30/2026	YTD Percent	Recommended Adjustments FY2026	Estimated Actual FY2026	Adopted Budget FY2027	Recommended Adjustments FY2027	Proposed Budget FY2027
218 Berm Assessment District #5								
Revenues	20,400	19,926	97.7%	-	20,400	20,400	-	20,400
Transfers In	29,600	21,775	73.6%	-	29,600	31,100	500	31,600
Total Revenues & Transfers In	50,000	41,701	83.4%	-	50,000	51,500	500	52,000
Expenditures	50,000	34,257	68.5%	-	50,000	51,500	500	52,000
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	50,000	34,257	68.5%	-	50,000	51,500	500	52,000
Revenues Over/(Under) Expenditures	-	7,444		-	-	-	-	-
Fund Balance, July 1	-	-		-	-	-	-	-
Fund Balance, End of Period	-	7,444		-	-	-	-	-
301 Capital Improvement Projects Fund								
Revenues	4,648,050	1,181,762	25.4%	24,450	4,672,500	6,600,000	225,000	6,825,000
Transfers In	1,218,500	40,670	3.3%	33,000	1,251,500	302,000	394,000	696,000
Total Revenues & Transfers In	5,866,550	1,222,432	20.8%	57,450	5,924,000	6,902,000	619,000	7,521,000
Expenditures	6,219,050	1,220,379	19.6%	-	6,219,050	7,451,500	780,000	8,231,500
Transfers Out	-	-	0.0%	-	-	-	-	-
Total Expenditures & Transfers Out	6,219,050	1,220,379	19.6%	-	6,219,050	7,451,500	780,000	8,231,500
Revenues Over/(Under) Expenditures	(352,500)	2,053		57,450	(295,050)	(549,500)	(161,000)	(710,500)
Fund Balance, July 1	1,638,311				1,638,311	1,343,261		1,343,261
Fund Balance, End of Period	1,285,811	2,053		57,450	1,343,261	793,761	(161,000)	632,761
All Funds Total								
Revenues	28,172,100	18,207,615	64.6%	383,050	28,555,150	29,062,700	1,675,550	30,738,250
Transfers In	3,699,407	1,471,962	39.8%	(109,225)	3,590,182	2,692,850	801,200	3,494,050
Total Revenues & Transfers In	31,871,507	19,679,577	61.7%	273,825	32,145,332	31,755,550	2,476,750	34,232,300
Expenditures	29,317,425	17,689,816	60.3%	(949,600)	28,367,825	30,321,975	817,975	31,139,950
Transfers Out	3,699,407	1,471,962	39.8%	(109,225)	3,590,182	2,692,850	801,200	3,494,050
Total Expenditures & Transfers Out	33,016,832	19,161,778	58.0%	(1,058,825)	31,958,007	33,014,825	1,619,175	34,634,000
Revenues Over/(Under) Expenditures	(1,145,325)	517,799		1,332,650	187,325	(1,259,275)	857,575	(401,700)
Fund Balance, July 1	17,859,731				17,859,731	18,047,056		18,047,056
Fund Balance, End of Period	16,714,406	517,799		1,332,650	18,047,056	16,787,781	857,575	17,645,356

ATTACHMENT B
Mid-Cycle Budget
Proposed Recommended Adjustments FY 2025-27



Carpinteria, CA

Budget Comparison Report

Account Detail

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 101 - GENERAL FUND								
Type: 41 - Taxes								
101-171-4120	Sales Tax Safety	90,859.35	91,535.91	54,368.31	92,800.00	92,800.00	0.00	0.00%
101-900-4100	Property Tax- Secured, Current	2,863,439.74	2,987,637.75	3,031,589.76	3,024,000.00	3,091,600.00	67,600.00	2.24%
101-900-4101	Property Tax- Unsecured, Curr	109,634.66	110,564.48	110,681.82	119,000.00	119,000.00	0.00	0.00%
101-900-4102	Property Tax- Prior Year, Secur	34,362.00	40,532.64	39,056.54	35,000.00	45,000.00	10,000.00	28.57%
101-900-4103	Property Tax- In Lieu	2,016,328.09	2,090,542.00	1,086,762.50	2,173,500.00	2,173,500.00	0.00	0.00%
101-900-4111	Property Tax- Homeowners Ex	9,957.92	9,867.76	4,825.52	11,400.00	11,400.00	0.00	0.00%
101-900-4112	Property Tax- Documentary Tr	63,296.44	80,737.90	78,446.47	70,000.00	85,000.00	15,000.00	21.43%
101-900-4113	Property Tax- Supplemental Rc	94,269.63	73,125.29	45,197.48	82,400.00	75,000.00	-7,400.00	-8.98%
101-900-4121	Sales Tax	2,082,124.74	2,044,252.10	1,335,391.42	2,107,500.00	2,083,000.00	-24,500.00	-1.16%
101-900-4130	Franchise Fees - Cable	160,584.15	151,248.52	104,161.21	152,000.00	139,000.00	-13,000.00	-8.55%
101-900-4135	Franchise Fees - Gas	68,481.29	42,230.63	49,753.74	42,250.00	49,800.00	7,550.00	17.87%
101-900-4140	Franchise Fees - Refuse	350,667.19	382,228.83	326,389.34	412,000.00	436,000.00	24,000.00	5.83%
101-900-4145	Franchise Fees - Electric	143,278.72	138,111.61	132,668.36	138,150.00	132,700.00	-5,450.00	-3.94%
101-900-4150	Transient Occupancy Tax	2,469,342.76	2,802,235.12	2,133,873.95	2,939,150.00	2,969,800.00	30,650.00	1.04%
101-900-4151	Transient Occupancy Tax - Sho	724,905.20	885,805.39	814,001.49	1,090,000.00	1,053,000.00	-37,000.00	-3.39%
101-900-4160	Business License Tax	70,585.65	67,141.16	64,500.27	70,000.00	70,000.00	0.00	0.00%
Total Type: 41 - Taxes:		11,352,117.53	11,997,797.09	9,411,668.18	12,559,150.00	12,626,600.00	67,450.00	0.54%
Type: 42 - Licenses & Permits								
101-201-4200	Business License Application Fe	12,552.00	14,352.37	9,370.00	12,000.00	12,000.00	0.00	0.00%
101-321-4220	Building/ Construction Permits	204,915.51	334,648.99	303,985.96	225,000.00	310,000.00	85,000.00	37.78%
101-321-4221	Solar Permits	0.00	20,207.64	25,318.08	22,000.00	28,000.00	6,000.00	27.27%
101-321-4260	Flat Rate Permits	5,955.77	11,120.00	8,259.02	8,000.00	9,000.00	1,000.00	12.50%
101-331-4210	Massage & Peddler Permits	560.00	213.00	0.00	300.00	300.00	0.00	0.00%
101-341-4270	Dog Licenses	9,733.00	7,550.00	6,955.83	8,000.00	8,000.00	0.00	0.00%
101-341-4271	Animal Keeping Permit	0.00	0.00	536.00	0.00	0.00	0.00	0.00%
101-402-4230	Engineering/ Street Permits	21,713.88	33,247.78	30,967.42	30,000.00	35,000.00	5,000.00	16.67%
101-402-4240	Over-Size Load Permits	2,104.00	2,357.00	1,377.00	1,800.00	1,800.00	0.00	0.00%
101-900-4201	Short-Term Rental License	24,015.00	22,349.00	8,849.00	10,000.00	10,000.00	0.00	0.00%
101-900-4202	Tobacco Retailer Permit	1,736.00	1,664.00	0.00	1,700.00	1,700.00	0.00	0.00%
Total Type: 42 - Licenses & Permits:		283,285.16	447,709.78	395,618.31	318,800.00	415,800.00	97,000.00	30.43%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Type: 43 - Intergovernmental								
101-171-4375	Federal Grant- COPS	186,158.96	194,663.36	201,536.56	195,000.00	201,550.00	6,550.00	3.36%
101-302-4360	State Grants	111,125.71	44,625.60	38,550.30	270,000.00	110,000.00	-160,000.00	-59.26%
101-401-4360	State Grants	7,026.75	57,256.15	13,377.80	30,500.00	23,500.00	-7,000.00	-22.95%
101-900-4300	DMV Parking Fees	18,557.53	22,369.10	13,985.02	18,000.00	18,000.00	0.00	0.00%
Total Type: 43 - Intergovernmental:		322,868.95	318,914.21	267,449.68	513,500.00	353,050.00	-160,450.00	-31.25%
Type: 44 - Fines & Forfeitures								
101-201-4400	Penalties/Interest Charges	11,856.88	23,630.45	17,945.17	9,000.00	20,000.00	11,000.00	122.22%
101-331-4404	Parking Fines & Penalties	31,898.23	34,863.70	37,344.96	32,000.00	38,000.00	6,000.00	18.75%
101-331-4406	Local Fines & Penalties	11,197.50	22,965.00	32,811.50	30,000.00	80,000.00	50,000.00	166.67%
101-401-4406	Local Fines & Penalties	1,200.00	100.00	0.00	100.00	100.00	0.00	0.00%
101-900-4402	Court Fines & Penalties	1,350.69	736.25	281.11	1,300.00	1,300.00	0.00	0.00%
101-900-4410	Property Tax- Interest/Penaltie	18,541.09	21,680.48	16,204.05	12,400.00	20,000.00	7,600.00	61.29%
Total Type: 44 - Fines & Forfeitures:		76,044.39	103,975.88	104,586.79	84,800.00	159,400.00	74,600.00	87.97%
Type: 45 - Charges for services								
101-131-4504	City Clerk Charges	75.00	152.25	25.00	200.00	200.00	0.00	0.00%
101-201-4502	Processing Fee	15,595.00	26,911.62	36,901.60	40,000.00	40,000.00	0.00	0.00%
101-201-4599	Merchant Processing Fees	916.65	1,538.44	1,963.83	1,500.00	2,700.00	1,200.00	80.00%
101-211-4500	Rents & Leases	0.00	1,680.00	0.00	0.00	0.00	0.00	0.00%
101-221-4511	Technology Surcharge	0.00	30,949.67	21,021.25	23,000.00	23,000.00	0.00	0.00%
101-302-4547	General Plan Update Fee	1,435.13	6,784.96	2,192.94	3,500.00	3,500.00	0.00	0.00%
101-321-4503	Planning Charges	233,539.54	313,313.84	487,430.29	400,000.00	550,000.00	150,000.00	37.50%
101-321-4509	Building Plan Check	58,954.87	268,611.79	206,824.91	216,000.00	216,000.00	0.00	0.00%
101-341-4565	Animal Control Fees	294.00	270.00	1,253.00	500.00	1,300.00	800.00	160.00%
101-401-4507	Public Works Charges	55,340.35	18,341.76	2,520.38	15,000.00	10,000.00	-5,000.00	-33.33%
Total Type: 45 - Charges for services:		366,150.54	668,554.33	760,133.20	699,700.00	846,700.00	147,000.00	21.01%
Type: 46 - Interest								
101-900-4600	Interest Income	204,242.86	241,362.37	110,383.63	120,000.00	147,150.00	27,150.00	22.63%
101-900-4601	Net Adjustment Fair Value	182,406.18	48,327.04	0.00	0.00	0.00	0.00	0.00%
101-900-4602	Gain/Loss on Investment	156.18	21,435.48	10,572.19	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		386,805.22	311,124.89	120,955.82	120,000.00	147,150.00	27,150.00	22.63%
Type: 48 - Miscellaneous Revenue								
101-161-4802	Miscellaneous Income	0.00	2,181.50	0.00	0.00	0.00	0.00	0.00%
101-401-4802	Miscellaneous Income	12,425.18	411.00	875.00	500.00	500.00	0.00	0.00%
101-403-4802	Miscellaneous Income	0.00	2,181.50	0.00	0.00	0.00	0.00	0.00%
101-403-4812	Reimbursement- Insurance Cla	0.00	0.00	0.00	0.00	2,450.00	2,450.00	0.00%
101-451-4802	Miscellaneous Income	0.00	4,362.95	0.00	0.00	0.00	0.00	0.00%
101-900-4802	Miscellaneous Income	2,958.70	220,903.10	243,136.65	250,000.00	250,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Account Number							
101-900-4804	SB90 Claims	7,515.00	7,648.00	0.00	7,700.00	7,700.00	0.00
101-900-4806	Donations	0.00	0.00	0.00	0.00	0.00	0.00%
101-900-4810	Reimbursement- State	21,435.45	117,876.40	83,577.56	83,600.00	83,600.00	0.00
101-900-4812	Reimbursement- Insurance Cla	273.10	4,387.48	498.81	500.00	500.00	0.00
101-900-4878	Sale of Property Gain/Loss	15,000.00	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		59,607.43	359,951.93	328,088.02	342,300.00	344,750.00	2,450.00
Total Fund: 101 - GENERAL FUND:		12,846,879.22	14,208,028.11	11,388,500.00	14,638,250.00	14,893,450.00	255,200.00
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS							
Type: 46 - Interest							
102-900-4600	Interest Income	24,869.76	32,245.70	16,584.59	18,000.00	22,100.00	4,100.00
102-900-4601	Net Adjustment Fair Value	9,958.16	16,027.72	0.00	0.00	0.00	0.00
102-900-4602	Gain/Loss on Investment	77.73	2,955.84	1,448.84	0.00	0.00	0.00
Total Type: 46 - Interest:		34,905.65	51,229.26	18,033.43	18,000.00	22,100.00	4,100.00
Total Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS:		34,905.65	51,229.26	18,033.43	18,000.00	22,100.00	4,100.00
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE							
Type: 46 - Interest							
103-900-4600	Interest Income	32,204.13	37,254.25	17,864.26	20,000.00	23,800.00	3,800.00
103-900-4601	Net Adjustment Fair Value	12,921.79	17,896.73	0.00	0.00	0.00	0.00
103-900-4602	Gain/Loss on Investment	94.63	3,579.97	1,602.80	0.00	0.00	0.00
Total Type: 46 - Interest:		45,220.55	58,730.95	19,467.06	20,000.00	23,800.00	3,800.00
Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R...		45,220.55	58,730.95	19,467.06	20,000.00	23,800.00	3,800.00
Fund: 104 - MEASURE X FUND							
Type: 41 - Taxes							
104-900-4122	Sales Tax - Local	3,804,197.55	3,787,080.55	2,494,333.86	3,934,000.00	3,907,000.00	-27,000.00
Total Type: 41 - Taxes:		3,804,197.55	3,787,080.55	2,494,333.86	3,934,000.00	3,907,000.00	-27,000.00
Type: 43 - Intergovernmental							
104-302-4360	State Grants	95,200.00	0.00	17,740.93	35,500.00	35,500.00	0.00
Total Type: 43 - Intergovernmental:		95,200.00	0.00	17,740.93	35,500.00	35,500.00	0.00
Type: 45 - Charges for services							
104-162-4500	Rents & Leases	1,492.80	1,262.22	2,857.60	2,900.00	2,900.00	0.00
Total Type: 45 - Charges for services:		1,492.80	1,262.22	2,857.60	2,900.00	2,900.00	0.00
Type: 46 - Interest							
104-900-4600	Interest Income	131,468.38	80,455.78	23,798.81	25,000.00	31,700.00	6,700.00
104-900-4601	Net Adjustment Fair Value	54,619.57	14,214.07	0.00	0.00	0.00	0.00
104-900-4602	Gain/Loss on Investment	659.89	9,970.54	1,851.64	0.00	0.00	0.00
Total Type: 46 - Interest:		186,747.84	104,640.39	25,650.45	25,000.00	31,700.00	6,700.00

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Type: 48 - Miscellaneous Revenue								
104-461-4802	Miscellaneous Income	83,018.06	31,868.45	16,762.78	32,500.00	32,500.00	0.00	0.00%
104-512-4806	Donations	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		83,018.06	33,368.45	16,762.78	32,500.00	32,500.00	0.00	0.00%
Total Fund: 104 - MEASURE X FUND:		4,170,656.25	3,926,351.61	2,557,345.62	4,029,900.00	4,009,600.00	-20,300.00	-0.50%
Fund: 201 - TRAFFIC SAFETY FUND								
Type: 44 - Fines & Forfeitures								
201-331-4408	California Vehicle Code Penalti	49,551.79	25,876.43	11,884.30	28,000.00	20,000.00	-8,000.00	-28.57%
Total Type: 44 - Fines & Forfeitures:		49,551.79	25,876.43	11,884.30	28,000.00	20,000.00	-8,000.00	-28.57%
Type: 46 - Interest								
201-331-4600	Interest Income	2,119.74	3,716.21	2,016.75	2,000.00	2,650.00	650.00	32.50%
201-331-4601	Net Adjustment Fair Value	971.10	1,913.51	0.00	0.00	0.00	0.00	0.00%
201-331-4602	Gain/Loss on Investment	5.94	324.43	178.79	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		3,096.78	5,954.15	2,195.54	2,000.00	2,650.00	650.00	32.50%
Type: 48 - Miscellaneous Revenue								
201-331-4802	Miscellaneous Income	3,107.49	6,737.06	4,719.49	6,000.00	6,000.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		3,107.49	6,737.06	4,719.49	6,000.00	6,000.00	0.00	0.00%
Total Fund: 201 - TRAFFIC SAFETY FUND:		55,756.06	38,567.64	18,799.33	36,000.00	28,650.00	-7,350.00	-20.42%
Fund: 202 - LIBRARY FUND								
Type: 43 - Intergovernmental								
202-550-4365	Per Capita County Funding	146,832.00	151,946.00	155,344.00	153,000.00	155,000.00	2,000.00	1.31%
Total Type: 43 - Intergovernmental:		146,832.00	151,946.00	155,344.00	153,000.00	155,000.00	2,000.00	1.31%
Type: 45 - Charges for services								
202-550-4510	Library Service Fees	3,072.64	2,822.73	2,257.20	3,000.00	3,000.00	0.00	0.00%
Total Type: 45 - Charges for services:		3,072.64	2,822.73	2,257.20	3,000.00	3,000.00	0.00	0.00%
Type: 46 - Interest								
202-900-4601	Net Adjustment Fair Value	0.00	159.55	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		0.00	159.55	0.00	0.00	0.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue								
202-550-4806	Donations	66,545.68	71,400.38	66,429.18	81,500.00	81,500.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		66,545.68	71,400.38	66,429.18	81,500.00	81,500.00	0.00	0.00%
Total Fund: 202 - LIBRARY FUND:		216,450.32	226,328.66	224,030.38	237,500.00	239,500.00	2,000.00	0.84%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND								
Type: 43 - Intergovernmental								
203-431-4314	RMRA (SB1)	339,478.60	358,606.04	264,688.10	347,800.00	347,800.00	0.00	0.00%
	Total Type: 43 - Intergovernmental:	339,478.60	358,606.04	264,688.10	347,800.00	347,800.00	0.00	0.00%
Type: 46 - Interest								
203-431-4600	Interest Income	2,589.42	73.63	3,585.93	3,000.00	4,750.00	1,750.00	58.33%
203-431-4601	Net Adjustment Fair Value	64.93	109.62	0.00	0.00	0.00	0.00	0.00%
203-431-4602	Gain/Loss on Investment	5.00	7.17	218.70	0.00	0.00	0.00	0.00%
	Total Type: 46 - Interest:	2,659.35	190.42	3,804.63	3,000.00	4,750.00	1,750.00	58.33%
Total Fund: 203 - ROAD MAINTENANCE REHABILITATION FUN...		342,137.95	358,796.46	268,492.73	350,800.00	352,550.00	1,750.00	0.50%
Fund: 204 - PARK MAINTENANCE FUND								
Type: 41 - Taxes								
204-405-4169	Property Tax- Park Maintenanc	160,638.93	158,971.51	0.00	0.00	0.00	0.00	0.00%
204-472-4169	Property Tax- Park Maintenanc	0.00	0.00	157,461.67	159,000.00	159,000.00	0.00	0.00%
	Total Type: 41 - Taxes:	160,638.93	158,971.51	157,461.67	159,000.00	159,000.00	0.00	0.00%
Type: 43 - Intergovernmental								
204-501-4316	Bluffs Endowment	36,000.00	77,849.00	36,732.00	38,000.00	37,000.00	-1,000.00	-2.63%
	Total Type: 43 - Intergovernmental:	36,000.00	77,849.00	36,732.00	38,000.00	37,000.00	-1,000.00	-2.63%
Type: 45 - Charges for services								
204-501-4513	Park Rentals	16,695.55	18,281.52	18,181.26	21,000.00	21,000.00	0.00	0.00%
	Total Type: 45 - Charges for services:	16,695.55	18,281.52	18,181.26	21,000.00	21,000.00	0.00	0.00%
Type: 46 - Interest								
204-501-4600	Interest Income	0.00	345.27	0.00	0.00	0.00	0.00	0.00%
204-501-4601	Net Adjustment Fair Value	0.00	64.09	0.00	0.00	0.00	0.00	0.00%
204-501-4602	Gain/Loss on Investment	0.00	55.60	0.00	0.00	0.00	0.00	0.00%
	Total Type: 46 - Interest:	0.00	464.96	0.00	0.00	0.00	0.00	0.00%
Type: 47 - Special Assessments								
204-501-4700	Berm Assessment	20,162.57	20,702.74	0.00	0.00	0.00	0.00	0.00%
	Total Type: 47 - Special Assessments:	20,162.57	20,702.74	0.00	0.00	0.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue								
204-405-4802	Miscellaneous Income	4,203.60	31,459.05	0.00	0.00	0.00	0.00	0.00%
204-501-4806	Donations	5,540.00	15,500.00	7,950.00	4,000.00	7,350.00	3,350.00	83.75%
	Total Type: 48 - Miscellaneous Revenue:	9,743.60	46,959.05	7,950.00	4,000.00	7,350.00	3,350.00	83.75%
Total Fund: 204 - PARK MAINTENANCE FUND:		243,240.65	323,228.78	220,324.93	222,000.00	224,350.00	2,350.00	1.06%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Fund: 205 - GAS TAX FUND							
Type: 43 - Intergovernmental							
205-431-4320	Section 2103	119,666.19	125,351.95	92,755.39	125,950.00	126,600.00	650.00
205-431-4322	Section 2106	45,759.13	46,983.69	34,239.15	47,950.00	47,300.00	-650.00
205-431-4324	Section 2107	108,021.93	108,412.93	78,287.02	112,850.00	111,200.00	-1,650.00
205-431-4326	Section 2107.5	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00
205-431-4328	Section 2105	79,804.24	81,724.35	59,542.77	84,450.00	83,200.00	-1,250.00
Total Type: 43 - Intergovernmental:		356,251.49	365,472.92	267,824.33	374,200.00	371,300.00	-2,900.00
Type: 46 - Interest							
205-431-4600	Interest Income	16,124.87	8,078.68	4,974.22	5,000.00	6,600.00	1,600.00
205-431-4601	Net Adjustment Fair Value	6,543.26	2,815.18	0.00	0.00	0.00	0.00
205-431-4602	Gain/Loss on Investment	44.61	1,095.96	382.04	0.00	0.00	0.00
Total Type: 46 - Interest:		22,712.74	11,989.82	5,356.26	5,000.00	6,600.00	1,600.00
Type: 48 - Miscellaneous Revenue							
205-431-4802	Miscellaneous Income	0.00	13,527.06	0.00	0.00	0.00	0.00
205-431-4812	Reimbursement- Insurance Cla	0.00	0.00	14,846.79	5,650.00	13,650.00	8,000.00
Total Type: 48 - Miscellaneous Revenue:		0.00	13,527.06	14,846.79	5,650.00	13,650.00	8,000.00
Total Fund: 205 - GAS TAX FUND:		378,964.23	390,989.80	288,027.38	384,850.00	391,550.00	6,700.00
Fund: 206 - LOCAL TRANSPORTATION FUND							
Type: 43 - Intergovernmental							
206-431-4330	BKWY, ART3; SEC 9	12,294.14	15,289.99	9,369.91	14,250.00	15,000.00	750.00
Total Type: 43 - Intergovernmental:		12,294.14	15,289.99	9,369.91	14,250.00	15,000.00	750.00
Type: 46 - Interest							
206-431-4600	Interest Income	135.93	315.41	216.60	250.00	250.00	0.00
206-431-4601	Net Adjustment Fair Value	38.29	159.21	0.00	0.00	0.00	0.00
206-431-4602	Gain/Loss on Investment	-0.80	22.72	18.60	0.00	0.00	0.00
Total Type: 46 - Interest:		173.42	497.34	235.20	250.00	250.00	0.00
Type: 48 - Miscellaneous Revenue							
206-431-4802	Miscellaneous Income	0.00	219.17	0.00	0.00	0.00	0.00
206-431-4812	Reimbursement- Insurance Cla	0.00	0.00	1,299.39	1,300.00	1,300.00	0.00
Total Type: 48 - Miscellaneous Revenue:		0.00	219.17	1,299.39	1,300.00	1,300.00	0.00
Total Fund: 206 - LOCAL TRANSPORTATION FUND:		12,467.56	16,006.50	10,904.50	15,800.00	16,550.00	750.00
Fund: 207 - TIDELANDS TRUST FUND							
Type: 43 - Intergovernmental							
207-531-4360	State Grants	0.00	0.00	0.00	0.00	0.00	0.00
Total Type: 43 - Intergovernmental:		0.00	0.00	0.00	0.00	0.00	0.00

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Type: 45 - Charges for services								
207-531-4500	Rents & Leases	309,803.18	317,741.48	380,726.66	380,750.00	380,750.00	0.00	0.00%
207-531-4526	Ocean Recreation	0.00	0.00	3,400.00	6,500.00	6,500.00	0.00	0.00%
Total Type: 45 - Charges for services:		309,803.18	317,741.48	384,126.66	387,250.00	387,250.00	0.00	0.00%
Type: 46 - Interest								
207-531-4600	Interest Income	32,801.52	37,510.66	11,327.59	12,000.00	15,100.00	3,100.00	25.83%
207-531-4601	Net Adjustment Fair Value	5,919.55	11,034.75	0.00	0.00	0.00	0.00	0.00%
207-531-4602	Gain/Loss on Investment	-51.11	1,868.44	990.32	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		38,669.96	50,413.85	12,317.91	12,000.00	15,100.00	3,100.00	25.83%
Type: 48 - Miscellaneous Revenue								
207-531-4802	Miscellaneous Income	0.00	0.10	0.00	0.00	0.00	0.00	0.00%
207-531-4806	Donations	170.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		170.00	0.10	0.00	0.00	0.00	0.00	0.00%
Total Fund: 207 - TIDELANDS TRUST FUND:		348,643.14	368,155.43	396,444.57	399,250.00	402,350.00	3,100.00	0.78%
Fund: 208 - STREET LIGHTING FUND								
Type: 41 - Taxes								
208-411-4100	Property Tax- Secured, Current	228,126.14	238,091.58	240,405.39	246,750.00	246,750.00	0.00	0.00%
208-411-4101	Property Tax- Unsecured, Current	8,525.18	8,548.27	8,588.92	8,900.00	8,900.00	0.00	0.00%
208-411-4111	Property Tax- Homeowners Exemption	774.20	767.08	375.43	800.00	800.00	0.00	0.00%
208-411-4113	Property Tax- Supplemental Rate	7,332.56	5,659.56	3,523.41	4,200.00	4,200.00	0.00	0.00%
Total Type: 41 - Taxes:		244,758.08	253,066.49	252,893.15	260,650.00	260,650.00	0.00	0.00%
Type: 44 - Fines & Forfeitures								
208-411-4410	Property Tax- Interest/Penalties	1,409.80	1,406.09	1,166.22	1,600.00	1,600.00	0.00	0.00%
Total Type: 44 - Fines & Forfeitures:		1,409.80	1,406.09	1,166.22	1,600.00	1,600.00	0.00	0.00%
Type: 46 - Interest								
208-411-4600	Interest Income	15,560.06	22,167.70	11,523.47	12,000.00	15,350.00	3,350.00	27.92%
208-411-4601	Net Adjustment Fair Value	6,718.39	11,689.34	0.00	0.00	0.00	0.00	0.00%
208-411-4602	Gain/Loss on Investment	9.98	2,056.55	1,044.03	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		22,288.43	35,913.59	12,567.50	12,000.00	15,350.00	3,350.00	27.92%
Type: 48 - Miscellaneous Revenue								
208-411-4802	Miscellaneous Income	0.00	4,582.12	0.00	0.00	0.00	0.00	0.00%
208-411-4812	Reimbursement- Insurance Claims	0.00	0.00	4,430.55	2,550.00	3,950.00	1,400.00	54.90%
Total Type: 48 - Miscellaneous Revenue:		0.00	4,582.12	4,430.55	2,550.00	3,950.00	1,400.00	54.90%
Total Fund: 208 - STREET LIGHTING FUND:		268,456.31	294,968.29	271,057.42	276,800.00	281,550.00	4,750.00	1.72%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND							
Type: 44 - Fines & Forfeitures							
209-441-4410	Property Tax- Interest/Penaltie	357.96	497.03	237.35	200.00	250.00	50.00 25.00%
Total Type: 44 - Fines & Forfeitures:		357.96	497.03	237.35	200.00	250.00	50.00 25.00%
Type: 46 - Interest							
209-441-4600	Interest Income	0.00	1,030.68	0.00	0.00	0.00	0.00 0.00%
209-441-4601	Net Adjustment Fair Value	0.00	162.29	0.00	0.00	0.00	0.00 0.00%
209-441-4602	Gain/Loss on Investment	0.00	141.64	0.00	0.00	0.00	0.00 0.00%
Total Type: 46 - Interest:		0.00	1,334.61	0.00	0.00	0.00	0.00 0.00%
Type: 47 - Special Assessments							
209-441-4701	ROW Assessment	201,162.15	198,853.69	197,112.60	200,000.00	200,000.00	0.00 0.00%
Total Type: 47 - Special Assessments:		201,162.15	198,853.69	197,112.60	200,000.00	200,000.00	0.00 0.00%
Type: 48 - Miscellaneous Revenue							
209-441-4802	Miscellaneous Income	14,508.86	7,421.12	0.00	0.00	0.00	0.00 0.00%
209-441-4806	Donations	0.00	0.00	2,000.00	0.00	2,000.00	2,000.00 0.00%
209-441-4812	Reimbursement- Insurance Cla	0.00	0.00	17,722.16	10,050.00	15,800.00	5,750.00 57.21%
Total Type: 48 - Miscellaneous Revenue:		14,508.86	7,421.12	19,722.16	10,050.00	17,800.00	7,750.00 77.11%
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU...		216,028.97	208,106.45	217,072.11	210,250.00	218,050.00	7,800.00 3.71%
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT FUND							
Type: 44 - Fines & Forfeitures							
210-161-4400	Penalties/Interest Charges	1,396.30	400.00	200.00	500.00	500.00	0.00 0.00%
Total Type: 44 - Fines & Forfeitures:		1,396.30	400.00	200.00	500.00	500.00	0.00 0.00%
Type: 46 - Interest							
210-161-4600	Interest Income	1,009.85	1,207.52	649.86	800.00	850.00	50.00 6.25%
210-161-4601	Net Adjustment Fair Value	471.22	525.25	0.00	0.00	0.00	0.00 0.00%
210-161-4602	Gain/Loss on Investment	4.78	115.32	58.15	0.00	0.00	0.00 0.00%
Total Type: 46 - Interest:		1,485.85	1,848.09	708.01	800.00	850.00	50.00 6.25%
Type: 47 - Special Assessments							
210-161-4703	General Business District Asses	12,771.51	17,527.35	14,541.75	15,200.00	15,200.00	0.00 0.00%
Total Type: 47 - Special Assessments:		12,771.51	17,527.35	14,541.75	15,200.00	15,200.00	0.00 0.00%
Total Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DIS...		15,653.66	19,775.44	15,449.76	16,500.00	16,550.00	50.00 0.30%
Fund: 211 - AB 939 SOLID WASTE FUND							
Type: 45 - Charges for services							
211-421-4516	AB 939 Fees	279,450.65	329,175.31	450,931.94	637,250.00	637,250.00	0.00 0.00%
Total Type: 45 - Charges for services:		279,450.65	329,175.31	450,931.94	637,250.00	637,250.00	0.00 0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Type: 46 - Interest							
211-421-4600	Interest Income	-78.23	142.58	361.06	500.00	450.00	-50.00
211-421-4602	Gain/Loss on Investment	0.00	22.96	24.18	0.00	0.00	0.00
	Total Type: 46 - Interest:	-78.23	165.54	385.24	500.00	450.00	-50.00
Type: 48 - Miscellaneous Revenue							
211-421-4802	Miscellaneous Income	0.00	6,763.59	0.00	0.00	0.00	0.00
211-421-4810	Reimbursement- State	9,931.80	12,018.13	4,200.07	5,000.00	5,000.00	0.00
211-421-4812	Reimbursement- Insurance Cla	0.00	0.00	4,430.55	2,550.00	3,950.00	1,400.00
	Total Type: 48 - Miscellaneous Revenue:	9,931.80	18,781.72	8,630.62	7,550.00	8,950.00	1,400.00
	Total Fund: 211 - AB 939 SOLID WASTE FUND:	289,304.22	348,122.57	459,947.80	645,300.00	646,650.00	1,350.00
Fund: 213 - RECREATION SERVICES FUND							
Type: 42 - Licenses & Permits							
213-521-4260	Sign Permits	270.00	249.00	810.00	700.00	850.00	150.00
	Total Type: 42 - Licenses & Permits:	270.00	249.00	810.00	700.00	850.00	150.00
Type: 43 - Intergovernmental							
213-531-4360	State Grants	6,651.40	17,597.60	0.00	0.00	0.00	0.00
	Total Type: 43 - Intergovernmental:	6,651.40	17,597.60	0.00	0.00	0.00	0.00
Type: 45 - Charges for services							
213-501-4500	Rents & Leases	0.00	0.00	2,712.01	2,900.00	2,900.00	0.00
213-503-4500	Rents & Leases	13,566.65	8,496.20	8,396.20	8,300.00	8,300.00	0.00
213-503-4522	Jazzercise	5,200.00	5,684.50	4,874.13	5,250.00	5,250.00	0.00
213-503-4528	Vets Hall Rentals	29,977.19	38,359.23	70,329.64	67,000.00	75,000.00	8,000.00
213-521-4529	Uniform Sales	0.00	252.00	250.00	250.00	250.00	0.00
213-521-4530	Swim Lessons	46,850.00	74,640.51	45,795.03	50,000.00	50,000.00	0.00
213-521-4532	Punch Card Sales	25,487.25	26,493.01	26,276.50	35,000.00	35,000.00	0.00
213-521-4533	Aerobics Program	6,115.00	4,385.00	5,072.00	6,000.00	6,000.00	0.00
213-521-4535	Adult Pass Fee	8,530.00	8,206.50	6,690.18	7,000.00	7,000.00	0.00
213-521-4536	Senior Pass Fee	31,827.50	34,908.52	36,310.01	36,000.00	39,000.00	3,000.00
213-521-4537	Masters Swim Program	14,340.00	17,225.00	17,425.00	18,000.00	18,000.00	0.00
213-521-4541	Concession - Taxable	7,403.25	7,658.33	4,010.31	6,600.00	6,600.00	0.00
213-521-4542	Locker Rentals	1,149.00	1,005.50	1,351.00	1,500.00	1,500.00	0.00
213-521-4543	Child Pass Fee	3,287.50	2,319.00	2,865.00	4,000.00	4,000.00	0.00
213-521-4545	Concession - Non Taxable	2,678.00	35.00	0.00	0.00	0.00	0.00
213-521-4546	Pool Special Event	65,260.00	55,700.00	104,562.50	110,000.00	110,000.00	0.00
213-521-4599	Merchant Processing Fees	0.00	14,038.09	16,008.08	14,000.00	18,000.00	4,000.00
213-522-4524	Jr Lifeguard Fee	128,646.50	116,517.82	159,554.30	135,000.00	158,700.00	23,700.00
213-523-4538	Swim Team Tuitions	81,721.60	95,386.44	99,790.50	95,000.00	102,000.00	7,000.00
213-531-4500	Rents & Leases	2,299.98	1,638.32	0.00	0.00	0.00	0.00

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
213-531-4525	Beach Concession	0.00	7,585.42	0.00	0.00	0.00	0.00%
213-531-4526	Ocean Recreation	618.00	450.00	0.00	0.00	0.00	0.00%
213-532-4525	Beach Concession	14,659.25	0.00	0.00	0.00	0.00	0.00%
213-541-4520	Softball Revenue	3,436.00	4,900.00	4,200.00	4,000.00	4,500.00	500.00 12.50%
213-541-4544	Tennis Tuition	2,591.00	0.00	345.00	0.00	700.00	700.00 0.00%
213-542-4521	Community Garden Dues	7,209.00	13,080.00	9,930.00	12,000.00	12,000.00	0.00 0.00%
Total Type: 45 - Charges for services:		502,852.67	538,964.39	626,747.39	617,800.00	664,700.00	46,900.00 7.59%
Type: 46 - Interest							
213-900-4601	Net Adjustment Fair Value	0.00	76.70	0.00	0.00	0.00	0.00 0.00%
Total Type: 46 - Interest:		0.00	76.70	0.00	0.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue							
213-478-4850	Orchard Proceeds	0.00	0.00	5,487.75	30,000.00	30,000.00	0.00 0.00%
213-521-4802	Miscellaneous Income	7.00	0.00	0.00	0.00	0.00	0.00 0.00%
213-542-4806	Donations	28.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total Type: 48 - Miscellaneous Revenue:		35.00	0.00	5,487.75	30,000.00	30,000.00	0.00 0.00%
Total Fund: 213 - RECREATION SERVICES FUND:		509,809.07	556,887.69	633,045.14	648,500.00	695,550.00	47,050.00 7.26%
Fund: 214 - HOUSING FUND							
Type: 46 - Interest							
214-311-4600	Interest Income	15,025.35	17,551.39	10,743.35	12,000.00	14,300.00	2,300.00 19.17%
214-311-4601	Net Adjustment Fair Value	5,571.98	8,584.94	0.00	0.00	0.00	0.00 0.00%
214-311-4602	Gain/Loss on Investment	39.14	1,624.48	934.63	0.00	0.00	0.00 0.00%
214-311-4603	Interest Income, Loan	37,908.23	3,000.00	43,698.00	43,700.00	43,700.00	0.00 0.00%
Total Type: 46 - Interest:		58,544.70	30,760.81	55,375.98	55,700.00	58,000.00	2,300.00 4.13%
Type: 48 - Miscellaneous Revenue							
214-311-4802	Miscellaneous Income	0.00	0.00	30.00	50.00	50.00	0.00 0.00%
214-311-4830	Housing Loans	59,400.00	0.00	75,000.00	75,000.00	75,000.00	0.00 0.00%
Total Type: 48 - Miscellaneous Revenue:		59,400.00	0.00	75,030.00	75,050.00	75,050.00	0.00 0.00%
Total Fund: 214 - HOUSING FUND:		117,944.70	30,760.81	130,405.98	130,750.00	133,050.00	2,300.00 1.76%
Fund: 215 - MEASURE A FUND							
Type: 43 - Intergovernmental							
215-431-4332	Measure A Revenue	1,010,244.76	1,003,377.88	593,196.49	1,008,850.00	1,008,850.00	0.00 0.00%
Total Type: 43 - Intergovernmental:		1,010,244.76	1,003,377.88	593,196.49	1,008,850.00	1,008,850.00	0.00 0.00%
Type: 46 - Interest							
215-431-4600	Interest Income	50,496.20	34,741.04	21,053.42	20,000.00	28,050.00	8,050.00 40.25%
215-431-4601	Net Adjustment Fair Value	15,554.28	7,116.91	0.00	0.00	0.00	0.00 0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
215-431-4602	Gain/Loss on Investment	220.40	1,641.98	1,042.73	0.00	0.00	0.00	0.00%
	Total Type: 46 - Interest:	66,270.88	43,499.93	22,096.15	20,000.00	28,050.00	8,050.00	40.25%
	Type: 48 - Miscellaneous Revenue							
215-411-4802	Miscellaneous Income	0.00	2,452.38	0.00	0.00	0.00	0.00	0.00%
215-431-4802	Miscellaneous Income	0.00	219.17	0.00	0.00	0.00	0.00	0.00%
215-431-4812	Reimbursement- Insurance Cla	0.00	0.00	5,996.11	3,150.00	5,300.00	2,150.00	68.25%
215-441-4802	Miscellaneous Income	10,209.29	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Type: 48 - Miscellaneous Revenue:	10,209.29	2,671.55	5,996.11	3,150.00	5,300.00	2,150.00	68.25%
	Total Fund: 215 - MEASURE A FUND:	1,086,724.93	1,049,549.36	621,288.75	1,032,000.00	1,042,200.00	10,200.00	0.99%
Fund: 216 - REVOLVING FUND								
	Type: 43 - Intergovernmental							
216-151-4360	State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
216-405-4360	State Grants	0.00	48,614.61	0.00	0.00	0.00	0.00	0.00%
216-421-4360	State Grants	25,527.99	26,873.15	36,073.65	78,500.00	78,500.00	0.00	0.00%
216-521-4390	Private Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
216-523-4360	State Grant	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
216-531-4360	State Grants	0.00	0.00	0.00	10,300.00	10,300.00	0.00	0.00%
216-542-4360	State Grants	17,570.77	0.00	0.00	0.00	0.00	0.00	0.00%
216-550-4360	State Grants	14,763.85	5,473.44	3,478.83	5,500.00	5,500.00	0.00	0.00%
	Total Type: 43 - Intergovernmental:	57,862.61	80,961.20	39,552.48	94,300.00	94,300.00	0.00	0.00%
	Type: 48 - Miscellaneous Revenue							
216-405-4806	Donations	0.00	3,339.91	0.00	0.00	0.00	0.00	0.00%
216-501-4806	Donations	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
216-512-4806	Donations	956.54	0.00	0.00	400.00	400.00	0.00	0.00%
216-521-4806	Donations	0.00	20,000.00	400.00	11,000.00	33,000.00	22,000.00	200.00%
216-522-4806	Donations	622.59	15,540.05	0.00	21,000.00	21,000.00	0.00	0.00%
216-523-4806	Donations	0.00	3,320.70	2,797.30	10,000.00	10,000.00	0.00	0.00%
216-550-4806	Donations	29,698.71	12,294.59	0.00	11,500.00	22,500.00	11,000.00	95.65%
	Total Type: 48 - Miscellaneous Revenue:	31,277.84	54,495.25	3,197.30	54,900.00	87,900.00	33,000.00	60.11%
	Total Fund: 216 - REVOLVING FUND:	89,140.45	135,456.45	42,749.78	149,200.00	182,200.00	33,000.00	22.12%
Fund: 217 - PEG FEES								
	Type: 41 - Taxes							
217-161-4131	COX Cable PEG Fees	34,365.00	32,367.18	22,290.51	30,000.00	30,000.00	0.00	0.00%
	Total Type: 41 - Taxes:	34,365.00	32,367.18	22,290.51	30,000.00	30,000.00	0.00	0.00%
	Type: 45 - Charges for services							
217-211-4500	Rents & Leases	0.00	280.00	1,530.00	2,000.00	2,000.00	0.00	0.00%
	Total Type: 45 - Charges for services:	0.00	280.00	1,530.00	2,000.00	2,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					FY 2025/26	FY 2025/26	Budget	
					FY 2026 AB	FY 2026 MC	Increase /	
							(Decrease)	
Account Number		FY 2023/24	FY 2024/25	FY 2025/26				
		Total Activity	Total Activity	YTD Activity				
				Through May				
Type: 46 - Interest								
217-161-4600	Interest Income	1,225.93	481.70	0.00	0.00	0.00	0.00	0.00%
217-161-4601	Net Adjustment Fair Value	286.46	0.00	0.00	0.00	0.00	0.00	0.00%
217-161-4602	Gain/Loss on Investment	-6.92	84.95	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		1,505.47	566.65	0.00	0.00	0.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue								
217-161-4802	Miscellaneous Income	3,701.25	15,008.75	8,053.75	10,000.00	10,000.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		3,701.25	15,008.75	8,053.75	10,000.00	10,000.00	0.00	0.00%
Total Fund: 217 - PEG FEES:		39,571.72	48,222.58	31,874.26	42,000.00	42,000.00	0.00	0.00%
Fund: 218 - BERM ASSESSMENT DISTRICT								
Type: 47 - Special Assessments								
218-472-4700	Berm Assessment	0.00	0.00	19,926.08	20,400.00	20,400.00	0.00	0.00%
Total Type: 47 - Special Assessments:		0.00	0.00	19,926.08	20,400.00	20,400.00	0.00	0.00%
Total Fund: 218 - BERM ASSESSMENT DISTRICT:		0.00	0.00	19,926.08	20,400.00	20,400.00	0.00	0.00%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND								
Type: 43 - Intergovernmental								
301-403-4360	State Grants	237,535.66	1,330,869.12	818,202.69	1,748,550.00	1,748,550.00	0.00	0.00%
301-403-4370	Federal Grants	17,717.16	1,013,077.85	98,203.67	1,032,000.00	1,032,000.00	0.00	0.00%
301-403-4380	County Grants	53,174.99	385,895.75	66,700.00	1,497,000.00	1,497,000.00	0.00	0.00%
301-403-4390	Private Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Type: 43 - Intergovernmental:		308,427.81	2,729,842.72	983,106.36	4,277,550.00	4,277,550.00	0.00	0.00%
Type: 45 - Charges for services								
301-401-4550	Highway & Bridges	0.00	53,218.74	53,396.99	52,200.00	53,400.00	1,200.00	2.30%
301-401-4552	Traffic Control	0.00	6,148.16	6,360.72	6,250.00	6,400.00	150.00	2.40%
301-401-4555	General Government	0.00	12,161.04	31,395.91	30,750.00	31,400.00	650.00	2.11%
301-431-4551	Storm Drainage	0.00	23,791.33	59,239.82	58,700.00	59,250.00	550.00	0.94%
301-431-4553	Streets & Thoroughfares	0.00	3,784.98	3,815.80	3,750.00	3,800.00	50.00	1.33%
301-501-4561	Park & Recreation Facilities Imq	0.00	53,817.83	189,670.03	185,600.00	189,700.00	4,100.00	2.21%
301-501-4562	Aquatics Facilities	0.00	3,095.07	11,454.32	11,250.00	11,450.00	200.00	1.78%
301-501-4563	Open Space Parks	0.00	21,692.10	-4,360.85	0.00	4,400.00	4,400.00	0.00%
301-501-4564	Quimby Fees	32,935.14	29,203.08	0.00	0.00	0.00	0.00	0.00%
301-501-4566	New Construction Fee	9,000.00	23,216.44	3,500.00	2,000.00	2,500.00	500.00	25.00%
Total Type: 45 - Charges for services:		41,935.14	230,128.77	354,472.74	350,500.00	362,300.00	11,800.00	3.37%
Type: 46 - Interest								
301-900-4600	Interest Income	68,363.84	71,578.36	24,505.11	20,000.00	32,650.00	12,650.00	63.25%
301-900-4601	Net Adjustment Fair Value	39,388.01	34,229.72	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	Budget		
				FY 2025/26	FY 2025/26	Increase /	%
				FY 2026 AB	FY 2026 MC	(Decrease)	
Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May			
301-900-4602	Gain/Loss on Investment	205.33	11,039.69	3,292.69	0.00	0.00	0.00%
	Total Type: 46 - Interest:	107,957.18	116,847.77	27,797.80	20,000.00	32,650.00	12,650.00 63.25%
Type: 48 - Miscellaneous Revenue							
301-403-4802	Miscellaneous Income	0.00	94,023.20	0.00	0.00	0.00	0.00%
	Total Type: 48 - Miscellaneous Revenue:	0.00	94,023.20	0.00	0.00	0.00	0.00%
Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:		458,320.13	3,170,842.46	1,365,376.90	4,648,050.00	4,672,500.00	24,450.00 0.53%
Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (GFAAG)							
Type: 48 - Miscellaneous Revenue							
801-900-4878	Sale of Property Gain/Loss	1,106,315.37	9,708,410.41	0.00	0.00	0.00	0.00%
	Total Type: 48 - Miscellaneous Revenue:	1,106,315.37	9,708,410.41	0.00	0.00	0.00	0.00%
Total Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (G...		1,106,315.37	9,708,410.41	0.00	0.00	0.00	0.00%
Fund: 900 - POOLED CASH							
Type: 46 - Interest							
900-000-4600	Interest Income	0.00	0.00	48,680.94	0.00	0.00	0.00%
900-900-4602	Gain/Loss on Investment	0.00	0.00	-1,408.48	0.00	0.00	0.00%
	Total Type: 46 - Interest:	0.00	0.00	47,272.46	0.00	0.00	0.00%
Total Fund: 900 - POOLED CASH:		0.00	0.00	47,272.46	0.00	0.00	0.00%
Report Total:		22,892,591.11	35,537,515.71	19,265,836.37	28,172,100.00	28,555,150.00	383,050.00 1.36%

Budget Comparison Report

Group Summary

Typ...	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 101 - GENERAL FUND							
41 - Taxes	11,352,117.53	11,997,797.09	9,411,668.18	12,559,150.00	12,626,600.00	67,450.00	0.54%
42 - Licenses & Permits	283,285.16	447,709.78	395,618.31	318,800.00	415,800.00	97,000.00	30.43%
43 - Intergovernmental	322,868.95	318,914.21	267,449.68	513,500.00	353,050.00	-160,450.00	-31.25%
44 - Fines & Forfeitures	76,044.39	103,975.88	104,586.79	84,800.00	159,400.00	74,600.00	87.97%
45 - Charges for services	366,150.54	668,554.33	760,133.20	699,700.00	846,700.00	147,000.00	21.01%
46 - Interest	386,805.22	311,124.89	120,955.82	120,000.00	147,150.00	27,150.00	22.63%
48 - Miscellaneous Revenue	59,607.43	359,951.93	328,088.02	342,300.00	344,750.00	2,450.00	0.72%
Total Fund: 101 - GENERAL FUND:	12,846,879.22	14,208,028.11	11,388,500.00	14,638,250.00	14,893,450.00	255,200.00	1.74%
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS							
46 - Interest	34,905.65	51,229.26	18,033.43	18,000.00	22,100.00	4,100.00	22.78%
Total Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS:	34,905.65	51,229.26	18,033.43	18,000.00	22,100.00	4,100.00	22.78%
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE							
46 - Interest	45,220.55	58,730.95	19,467.06	20,000.00	23,800.00	3,800.00	19.00%
Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R...	45,220.55	58,730.95	19,467.06	20,000.00	23,800.00	3,800.00	19.00%
Fund: 104 - MEASURE X FUND							
41 - Taxes	3,804,197.55	3,787,080.55	2,494,333.86	3,934,000.00	3,907,000.00	-27,000.00	-0.69%
43 - Intergovernmental	95,200.00	0.00	17,740.93	35,500.00	35,500.00	0.00	0.00%
45 - Charges for services	1,492.80	1,262.22	2,857.60	2,900.00	2,900.00	0.00	0.00%
46 - Interest	186,747.84	104,640.39	25,650.45	25,000.00	31,700.00	6,700.00	26.80%
48 - Miscellaneous Revenue	83,018.06	33,368.45	16,762.78	32,500.00	32,500.00	0.00	0.00%
Total Fund: 104 - MEASURE X FUND:	4,170,656.25	3,926,351.61	2,557,345.62	4,029,900.00	4,009,600.00	-20,300.00	-0.50%
Fund: 201 - TRAFFIC SAFETY FUND							
44 - Fines & Forfeitures	49,551.79	25,876.43	11,884.30	28,000.00	20,000.00	-8,000.00	-28.57%
46 - Interest	3,096.78	5,954.15	2,195.54	2,000.00	2,650.00	650.00	32.50%
48 - Miscellaneous Revenue	3,107.49	6,737.06	4,719.49	6,000.00	6,000.00	0.00	0.00%
Total Fund: 201 - TRAFFIC SAFETY FUND:	55,756.06	38,567.64	18,799.33	36,000.00	28,650.00	-7,350.00	-20.42%
Fund: 202 - LIBRARY FUND							
43 - Intergovernmental	146,832.00	151,946.00	155,344.00	153,000.00	155,000.00	2,000.00	1.31%
45 - Charges for services	3,072.64	2,822.73	2,257.20	3,000.00	3,000.00	0.00	0.00%
46 - Interest	0.00	159.55	0.00	0.00	0.00	0.00	0.00%
48 - Miscellaneous Revenue	66,545.68	71,400.38	66,429.18	81,500.00	81,500.00	0.00	0.00%
Total Fund: 202 - LIBRARY FUND:	216,450.32	226,328.66	224,030.38	237,500.00	239,500.00	2,000.00	0.84%
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND							
43 - Intergovernmental	339,478.60	358,606.04	264,688.10	347,800.00	347,800.00	0.00	0.00%
46 - Interest	2,659.35	190.42	3,804.63	3,000.00	4,750.00	1,750.00	58.33%

Budget Comparison Report

Typ...	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Total Fund: 203 - ROAD MAINTENANCE REHABILITATION FUN...	342,137.95	358,796.46	268,492.73	350,800.00	352,550.00	1,750.00	0.50%
Fund: 204 - PARK MAINTENANCE FUND							
41 - Taxes	160,638.93	158,971.51	157,461.67	159,000.00	159,000.00	0.00	0.00%
43 - Intergovernmental	36,000.00	77,849.00	36,732.00	38,000.00	37,000.00	-1,000.00	-2.63%
45 - Charges for services	16,695.55	18,281.52	18,181.26	21,000.00	21,000.00	0.00	0.00%
46 - Interest	0.00	464.96	0.00	0.00	0.00	0.00	0.00%
47 - Special Assessments	20,162.57	20,702.74	0.00	0.00	0.00	0.00	0.00%
48 - Miscellaneous Revenue	9,743.60	46,959.05	7,950.00	4,000.00	7,350.00	3,350.00	83.75%
Total Fund: 204 - PARK MAINTENANCE FUND:	243,240.65	323,228.78	220,324.93	222,000.00	224,350.00	2,350.00	1.06%
Fund: 205 - GAS TAX FUND							
43 - Intergovernmental	356,251.49	365,472.92	267,824.33	374,200.00	371,300.00	-2,900.00	-0.77%
46 - Interest	22,712.74	11,989.82	5,356.26	5,000.00	6,600.00	1,600.00	32.00%
48 - Miscellaneous Revenue	0.00	13,527.06	14,846.79	5,650.00	13,650.00	8,000.00	141.59%
Total Fund: 205 - GAS TAX FUND:	378,964.23	390,989.80	288,027.38	384,850.00	391,550.00	6,700.00	1.74%
Fund: 206 - LOCAL TRANSPORTATION FUND							
43 - Intergovernmental	12,294.14	15,289.99	9,369.91	14,250.00	15,000.00	750.00	5.26%
46 - Interest	173.42	497.34	235.20	250.00	250.00	0.00	0.00%
48 - Miscellaneous Revenue	0.00	219.17	1,299.39	1,300.00	1,300.00	0.00	0.00%
Total Fund: 206 - LOCAL TRANSPORTATION FUND:	12,467.56	16,006.50	10,904.50	15,800.00	16,550.00	750.00	4.75%
Fund: 207 - TIDELANDS TRUST FUND							
43 - Intergovernmental	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
45 - Charges for services	309,803.18	317,741.48	384,126.66	387,250.00	387,250.00	0.00	0.00%
46 - Interest	38,669.96	50,413.85	12,317.91	12,000.00	15,100.00	3,100.00	25.83%
48 - Miscellaneous Revenue	170.00	0.10	0.00	0.00	0.00	0.00	0.00%
Total Fund: 207 - TIDELANDS TRUST FUND:	348,643.14	368,155.43	396,444.57	399,250.00	402,350.00	3,100.00	0.78%
Fund: 208 - STREET LIGHTING FUND							
41 - Taxes	244,758.08	253,066.49	252,893.15	260,650.00	260,650.00	0.00	0.00%
44 - Fines & Forfeitures	1,409.80	1,406.09	1,166.22	1,600.00	1,600.00	0.00	0.00%
46 - Interest	22,288.43	35,913.59	12,567.50	12,000.00	15,350.00	3,350.00	27.92%
48 - Miscellaneous Revenue	0.00	4,582.12	4,430.55	2,550.00	3,950.00	1,400.00	54.90%
Total Fund: 208 - STREET LIGHTING FUND:	268,456.31	294,968.29	271,057.42	276,800.00	281,550.00	4,750.00	1.72%
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND							
44 - Fines & Forfeitures	357.96	497.03	237.35	200.00	250.00	50.00	25.00%
46 - Interest	0.00	1,334.61	0.00	0.00	0.00	0.00	0.00%
47 - Special Assessments	201,162.15	198,853.69	197,112.60	200,000.00	200,000.00	0.00	0.00%
48 - Miscellaneous Revenue	14,508.86	7,421.12	19,722.16	10,050.00	17,800.00	7,750.00	77.11%
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU...	216,028.97	208,106.45	217,072.11	210,250.00	218,050.00	7,800.00	3.71%

Budget Comparison Report

Typ...	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT...							
44 - Fines & Forfeitures	1,396.30	400.00	200.00	500.00	500.00	0.00	0.00%
46 - Interest	1,485.85	1,848.09	708.01	800.00	850.00	50.00	6.25%
47 - Special Assessments	12,771.51	17,527.35	14,541.75	15,200.00	15,200.00	0.00	0.00%
Total Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DIS...	15,653.66	19,775.44	15,449.76	16,500.00	16,550.00	50.00	0.30%
Fund: 211 - AB 939 SOLID WASTE FUND							
45 - Charges for services	279,450.65	329,175.31	450,931.94	637,250.00	637,250.00	0.00	0.00%
46 - Interest	-78.23	165.54	385.24	500.00	450.00	-50.00	-10.00%
48 - Miscellaneous Revenue	9,931.80	18,781.72	8,630.62	7,550.00	8,950.00	1,400.00	18.54%
Total Fund: 211 - AB 939 SOLID WASTE FUND:	289,304.22	348,122.57	459,947.80	645,300.00	646,650.00	1,350.00	0.21%
Fund: 213 - RECREATION SERVICES FUND							
42 - Licenses & Permits	270.00	249.00	810.00	700.00	850.00	150.00	21.43%
43 - Intergovernmental	6,651.40	17,597.60	0.00	0.00	0.00	0.00	0.00%
45 - Charges for services	502,852.67	538,964.39	626,747.39	617,800.00	664,700.00	46,900.00	7.59%
46 - Interest	0.00	76.70	0.00	0.00	0.00	0.00	0.00%
48 - Miscellaneous Revenue	35.00	0.00	5,487.75	30,000.00	30,000.00	0.00	0.00%
Total Fund: 213 - RECREATION SERVICES FUND:	509,809.07	556,887.69	633,045.14	648,500.00	695,550.00	47,050.00	7.26%
Fund: 214 - HOUSING FUND							
46 - Interest	58,544.70	30,760.81	55,375.98	55,700.00	58,000.00	2,300.00	4.13%
48 - Miscellaneous Revenue	59,400.00	0.00	75,030.00	75,050.00	75,050.00	0.00	0.00%
Total Fund: 214 - HOUSING FUND:	117,944.70	30,760.81	130,405.98	130,750.00	133,050.00	2,300.00	1.76%
Fund: 215 - MEASURE A FUND							
43 - Intergovernmental	1,010,244.76	1,003,377.88	593,196.49	1,008,850.00	1,008,850.00	0.00	0.00%
46 - Interest	66,270.88	43,499.93	22,096.15	20,000.00	28,050.00	8,050.00	40.25%
48 - Miscellaneous Revenue	10,209.29	2,671.55	5,996.11	3,150.00	5,300.00	2,150.00	68.25%
Total Fund: 215 - MEASURE A FUND:	1,086,724.93	1,049,549.36	621,288.75	1,032,000.00	1,042,200.00	10,200.00	0.99%
Fund: 216 - REVOLVING FUND							
43 - Intergovernmental	57,862.61	80,961.20	39,552.48	94,300.00	94,300.00	0.00	0.00%
48 - Miscellaneous Revenue	31,277.84	54,495.25	3,197.30	54,900.00	87,900.00	33,000.00	60.11%
Total Fund: 216 - REVOLVING FUND:	89,140.45	135,456.45	42,749.78	149,200.00	182,200.00	33,000.00	22.12%
Fund: 217 - PEG FEES							
41 - Taxes	34,365.00	32,367.18	22,290.51	30,000.00	30,000.00	0.00	0.00%
45 - Charges for services	0.00	280.00	1,530.00	2,000.00	2,000.00	0.00	0.00%
46 - Interest	1,505.47	566.65	0.00	0.00	0.00	0.00	0.00%
48 - Miscellaneous Revenue	3,701.25	15,008.75	8,053.75	10,000.00	10,000.00	0.00	0.00%
Total Fund: 217 - PEG FEES:	39,571.72	48,222.58	31,874.26	42,000.00	42,000.00	0.00	0.00%

Budget Comparison Report

Typ...				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May		FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 218 - BERM ASSESSMENT DISTRICT							
47 - Special Assessments	0.00	0.00	19,926.08	20,400.00	20,400.00	0.00	0.00%
Total Fund: 218 - BERM ASSESSMENT DISTRICT:	0.00	0.00	19,926.08	20,400.00	20,400.00	0.00	0.00%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND							
43 - Intergovernmental	308,427.81	2,729,842.72	983,106.36	4,277,550.00	4,277,550.00	0.00	0.00%
45 - Charges for services	41,935.14	230,128.77	354,472.74	350,500.00	362,300.00	11,800.00	3.37%
46 - Interest	107,957.18	116,847.77	27,797.80	20,000.00	32,650.00	12,650.00	63.25%
48 - Miscellaneous Revenue	0.00	94,023.20	0.00	0.00	0.00	0.00	0.00%
Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:	458,320.13	3,170,842.46	1,365,376.90	4,648,050.00	4,672,500.00	24,450.00	0.53%
Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (GFAAG)							
48 - Miscellaneous Revenue	1,106,315.37	9,708,410.41	0.00	0.00	0.00	0.00	0.00%
Total Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (G...	1,106,315.37	9,708,410.41	0.00	0.00	0.00	0.00	0.00%
Fund: 900 - POOLED CASH							
46 - Interest	0.00	0.00	47,272.46	0.00	0.00	0.00	0.00%
Total Fund: 900 - POOLED CASH:	0.00	0.00	47,272.46	0.00	0.00	0.00	0.00%
Report Total:	22,892,591.11	35,537,515.71	19,265,836.37	28,172,100.00	28,555,150.00	383,050.00	1.36%

Fund	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
101 - GENERAL FUND	12,846,879.22	14,208,028.11	11,388,500.00	14,638,250.00	14,893,450.00	255,200.00	1.74%
102 - GENERAL RESERVE - SPECIAL PROJEC...	34,905.65	51,229.26	18,033.43	18,000.00	22,100.00	4,100.00	22.78%
103 - MAJOR ASSET REPLACEMENT AND R...	45,220.55	58,730.95	19,467.06	20,000.00	23,800.00	3,800.00	19.00%
104 - MEASURE X FUND	4,170,656.25	3,926,351.61	2,557,345.62	4,029,900.00	4,009,600.00	-20,300.00	-0.50%
201 - TRAFFIC SAFETY FUND	55,756.06	38,567.64	18,799.33	36,000.00	28,650.00	-7,350.00	-20.42%
202 - LIBRARY FUND	216,450.32	226,328.66	224,030.38	237,500.00	239,500.00	2,000.00	0.84%
203 - ROAD MAINTENANCE REHABILITATI...	342,137.95	358,796.46	268,492.73	350,800.00	352,550.00	1,750.00	0.50%
204 - PARK MAINTENANCE FUND	243,240.65	323,228.78	220,324.93	222,000.00	224,350.00	2,350.00	1.06%
205 - GAS TAX FUND	378,964.23	390,989.80	288,027.38	384,850.00	391,550.00	6,700.00	1.74%
206 - LOCAL TRANSPORTATION FUND	12,467.56	16,006.50	10,904.50	15,800.00	16,550.00	750.00	4.75%
207 - TIDELANDS TRUST FUND	348,643.14	368,155.43	396,444.57	399,250.00	402,350.00	3,100.00	0.78%
208 - STREET LIGHTING FUND	268,456.31	294,968.29	271,057.42	276,800.00	281,550.00	4,750.00	1.72%
209 - RIGHT-OF-WAY MAINTENANCE DIST...	216,028.97	208,106.45	217,072.11	210,250.00	218,050.00	7,800.00	3.71%
210 - PARKING AND BUSINESS IMPROVEM...	15,653.66	19,775.44	15,449.76	16,500.00	16,550.00	50.00	0.30%
211 - AB 939 SOLID WASTE FUND	289,304.22	348,122.57	459,947.80	645,300.00	646,650.00	1,350.00	0.21%
213 - RECREATION SERVICES FUND	509,809.07	556,887.69	633,045.14	648,500.00	695,550.00	47,050.00	7.26%
214 - HOUSING FUND	117,944.70	30,760.81	130,405.98	130,750.00	133,050.00	2,300.00	1.76%
215 - MEASURE A FUND	1,086,724.93	1,049,549.36	621,288.75	1,032,000.00	1,042,200.00	10,200.00	0.99%
216 - REVOLVING FUND	89,140.45	135,456.45	42,749.78	149,200.00	182,200.00	33,000.00	22.12%
217 - PEG FEES	39,571.72	48,222.58	31,874.26	42,000.00	42,000.00	0.00	0.00%
218 - BERM ASSESSMENT DISTRICT	0.00	0.00	19,926.08	20,400.00	20,400.00	0.00	0.00%
301 - CAPITAL IMPROVEMENT PROJECTS ...	458,320.13	3,170,842.46	1,365,376.90	4,648,050.00	4,672,500.00	24,450.00	0.53%
801 - GENERAL FIXED ASSET ACCOUNT GR...	1,106,315.37	9,708,410.41	0.00	0.00	0.00	0.00	0.00%
900 - POOLED CASH	0.00	0.00	47,272.46	0.00	0.00	0.00	0.00%
Report Total:	22,892,591.11	35,537,515.71	19,265,836.37	28,172,100.00	28,555,150.00	383,050.00	1.36%



Carpinteria, CA

Budget Comparison Report

Account Detail

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 101 - GENERAL FUND								
SubProgram: 101 - Legislative & Policy								
101-101-5100	Regular Wages	0.00	22,154.00	20,899.15	23,200.00	23,200.00	0.00	0.00%
101-101-5101	Elected/Appointed Wages	18,600.00	37,480.00	52,250.00	57,000.00	57,000.00	0.00	0.00%
101-101-5106	Other Pay	4,924.62	6,950.14	7,541.26	7,250.00	7,250.00	0.00	0.00%
101-101-5120	Health Insurance	89,798.40	97,639.76	95,789.13	104,550.00	104,550.00	0.00	0.00%
101-101-5121	Dental Insurance	6,602.40	6,911.07	6,327.42	7,300.00	7,300.00	0.00	0.00%
101-101-5122	Life Insurance	659.45	886.60	707.99	950.00	950.00	0.00	0.00%
101-101-5123	Disability Insurance	71.82	260.78	235.56	350.00	350.00	0.00	0.00%
101-101-5130	PERS CLASSIC Contribution	0.00	2,766.54	2,678.36	3,700.00	3,700.00	0.00	0.00%
101-101-5131	PERS PEPRA Contribution	0.00	1.48	0.00	0.00	0.00	0.00	0.00%
101-101-5132	PERS Prepay UAAL	0.00	5,994.54	7,814.49	7,850.00	7,850.00	0.00	0.00%
101-101-5134	Deferred Compensation	0.00	1,482.27	1,499.56	1,650.00	1,650.00	0.00	0.00%
101-101-5140	Medicare Tax	353.34	1,024.73	1,144.77	1,200.00	1,200.00	0.00	0.00%
101-101-5150	Flexible Benefits Program	6,613.80	6,864.09	6,427.76	7,100.00	7,100.00	0.00	0.00%
101-101-5151	Fitness Benefit	0.00	44.00	28.50	3,100.00	3,100.00	0.00	0.00%
101-101-5152	Cell Phone Allowance	0.00	78.00	104.00	100.00	100.00	0.00	0.00%
101-101-5153	Auto Allowance	0.00	540.00	495.00	550.00	550.00	0.00	0.00%
101-101-5154	Housing Allowance	0.00	2,400.00	2,550.00	2,400.00	2,400.00	0.00	0.00%
101-101-5500	Printing & Advertising	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
101-101-5505	Public Relations	9,990.10	2,077.40	2,511.13	3,150.00	3,150.00	0.00	0.00%
101-101-5510	Dues & Subscriptions	11,531.00	11,481.00	11,673.00	12,050.00	12,050.00	0.00	0.00%
101-101-5512	Meetings & Travel	5,229.51	7,389.32	7,437.76	13,000.00	13,000.00	0.00	0.00%
101-101-5560	Supplies & Materials	0.00	630.98	80.81	500.00	500.00	0.00	0.00%
Total SubProgram: 101 - Legislative & Policy:		154,374.44	215,056.70	228,195.65	257,150.00	257,150.00	0.00	0.00%
SubProgram: 102 - Commissions Boards and Committees								
101-102-5100	Regular Wages	0.00	18,973.71	0.00	0.00	0.00	0.00	0.00%
101-102-5106	Other Pay	0.00	1,235.53	0.00	0.00	0.00	0.00	0.00%
101-102-5120	Health Insurance	0.00	1,166.84	0.00	0.00	0.00	0.00	0.00%
101-102-5121	Dental Insurance	0.00	215.65	0.00	0.00	0.00	0.00	0.00%
101-102-5122	Life Insurance	0.00	73.43	0.00	0.00	0.00	0.00	0.00%
101-102-5123	Disability Insurance	0.00	41.39	0.00	0.00	0.00	0.00	0.00%
101-102-5130	PERS CLASSIC Contribution	0.00	1,350.12	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Account Number								
101-102-5131	PERS PEPRA Contribution	0.70	658.13	0.00	0.00	0.00	0.00	0.00%
101-102-5132	PERS Prepay UAAL	0.00	2,997.30	0.00	0.00	0.00	0.00	0.00%
101-102-5134	Deferred Compensation	0.00	741.05	0.00	0.00	0.00	0.00	0.00%
101-102-5140	Medicare Tax	0.10	309.35	0.00	0.00	0.00	0.00	0.00%
101-102-5150	Flexible Benefits Program	0.00	126.54	0.00	0.00	0.00	0.00	0.00%
101-102-5151	Fitness Benefit	2.50	52.00	0.00	0.00	0.00	0.00	0.00%
101-102-5152	Cell Phone Allowance	0.00	52.00	0.00	0.00	0.00	0.00	0.00%
101-102-5153	Auto Allowance	0.00	270.00	0.00	0.00	0.00	0.00	0.00%
101-102-5154	Housing Allowance	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00%
101-102-5201	Professional Services	1,650.00	1,140.00	400.00	2,400.00	2,400.00	0.00	0.00%
101-102-5500	Printing & Advertising	2,620.00	3,786.00	730.00	5,000.00	5,000.00	0.00	0.00%
101-102-5512	Meetings & Travel	1,292.55	1,509.88	0.00	2,000.00	2,000.00	0.00	0.00%
101-102-5590	Advisory Board Stipend	3,850.00	4,660.00	3,285.00	6,400.00	6,400.00	0.00	0.00%
Total SubProgram: 102 - Commissions Boards and Committees:		9,415.85	40,558.92	4,415.00	15,800.00	15,800.00	0.00	0.00%
SubProgram: 111 - City Administration								
101-111-5100	Regular Wages	328,792.50	379,159.34	380,392.67	428,750.00	428,750.00	0.00	0.00%
101-111-5104	Overtime Pay	44.28	77.79	0.00	350.00	350.00	0.00	0.00%
101-111-5106	Other Pay	48,608.40	22,345.39	31,451.95	28,250.00	28,250.00	0.00	0.00%
101-111-5108	Bilingual Pay	1,695.75	133.00	0.00	0.00	0.00	0.00	0.00%
101-111-5120	Health Insurance	43,464.44	40,244.34	42,784.24	42,350.00	42,350.00	0.00	0.00%
101-111-5121	Dental Insurance	3,337.70	4,242.63	4,060.34	4,550.00	4,550.00	0.00	0.00%
101-111-5122	Life Insurance	3,091.81	1,528.30	1,470.56	1,800.00	1,800.00	0.00	0.00%
101-111-5123	Disability Insurance	881.15	1,110.80	1,029.30	1,200.00	1,200.00	0.00	0.00%
101-111-5130	PERS CLASSIC Contribution	28,895.23	20,991.78	24,102.31	32,950.00	32,950.00	0.00	0.00%
101-111-5131	PERS PEPRA Contribution	8,124.83	17,393.10	15,691.25	17,600.00	17,600.00	0.00	0.00%
101-111-5132	PERS Prepay UAAL	50,720.87	45,824.69	70,459.80	71,150.00	71,150.00	0.00	0.00%
101-111-5133	PERS Retiree Additional Contril	1,545.69	1,672.26	0.00	1,800.00	1,800.00	0.00	0.00%
101-111-5134	Deferred Compensation	20,761.94	10,969.61	13,493.27	14,650.00	14,650.00	0.00	0.00%
101-111-5140	Medicare Tax	5,795.70	6,208.49	6,276.83	6,250.00	6,250.00	0.00	0.00%
101-111-5141	Unemployment Insurance	0.00	5,355.00	1,335.60	200.00	1,350.00	1,150.00	575.00%
101-111-5150	Flexible Benefits Program	3,767.46	3,959.22	3,597.44	4,100.00	4,100.00	0.00	0.00%
101-111-5151	Fitness Benefit	654.27	1,065.50	691.50	1,800.00	1,800.00	0.00	0.00%
101-111-5152	Cell Phone Allowance	880.75	1,072.52	1,576.25	1,800.00	1,800.00	0.00	0.00%
101-111-5153	Auto Allowance	2,885.63	3,780.00	4,455.00	4,900.00	4,900.00	0.00	0.00%
101-111-5154	Housing Allowance	20,900.00	16,800.00	22,950.00	25,200.00	25,200.00	0.00	0.00%
101-111-5201	Professional Services	53,107.88	91,867.50	19,286.99	83,850.00	83,850.00	0.00	0.00%
101-111-5440	Utility - Communications/Telep	0.00	351.32	214.03	250.00	250.00	0.00	0.00%
101-111-5510	Dues & Subscriptions	2,288.00	2,930.00	2,093.00	4,550.00	4,550.00	0.00	0.00%
101-111-5512	Meetings & Travel	4,796.00	13,229.94	12,049.57	15,000.00	15,000.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
101-111-5560	Supplies & Materials	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
Total SubProgram: 111 - City Administration:		635,040.28	692,312.52	659,461.90	793,600.00	794,750.00	1,150.00	0.14%
SubProgram: 121 - Legal Services								
101-121-5270	Legal Services	740,712.50	623,615.62	701,753.13	750,000.00	810,000.00	60,000.00	8.00%
101-121-5271	Litigation Legal Services	878.00	1,753.00	191,434.09	149,650.00	215,000.00	65,350.00	43.67%
101-121-5272	Third Party Legal Services	22,425.00	59,115.77	34,855.00	40,000.00	40,000.00	0.00	0.00%
101-121-5273	Legal Services - MHRS Ordinam	3,078.00	5,067.00	8,120.00	6,050.00	7,500.00	1,450.00	23.97%
Total SubProgram: 121 - Legal Services:		767,093.50	689,551.39	936,162.22	945,700.00	1,072,500.00	126,800.00	13.41%
SubProgram: 131 - Records Management								
101-131-5100	Regular Wages	44,464.99	43,947.15	46,427.75	52,250.00	52,250.00	0.00	0.00%
101-131-5104	Overtime Pay	9.49	16.67	0.00	100.00	100.00	0.00	0.00%
101-131-5106	Other Pay	2,327.12	1,647.47	2,817.51	2,650.00	2,650.00	0.00	0.00%
101-131-5108	Bilingual Pay	363.37	28.51	0.00	0.00	0.00	0.00	0.00%
101-131-5120	Health Insurance	6,048.99	4,657.97	5,822.72	5,600.00	5,600.00	0.00	0.00%
101-131-5121	Dental Insurance	453.61	280.98	313.03	350.00	350.00	0.00	0.00%
101-131-5122	Life Insurance	164.78	150.20	138.88	200.00	200.00	0.00	0.00%
101-131-5123	Disability Insurance	178.03	173.56	156.49	250.00	250.00	0.00	0.00%
101-131-5131	PERS PEPRA Contribution	3,548.18	3,549.25	3,788.41	4,200.00	4,200.00	0.00	0.00%
101-131-5132	PERS Prepay UAAL	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
101-131-5140	Medicare Tax	673.63	674.42	713.80	800.00	800.00	0.00	0.00%
101-131-5141	Unemployment Insurance	0.00	1,147.50	286.20	50.00	300.00	250.00	500.00%
101-131-5150	Flexible Benefits Program	602.28	574.09	604.38	700.00	700.00	0.00	0.00%
101-131-5151	Fitness Benefit	39.75	41.25	45.00	300.00	300.00	0.00	0.00%
101-131-5152	Cell Phone Allowance	273.00	273.01	250.25	300.00	300.00	0.00	0.00%
101-131-5201	Professional Services	15,176.62	4,249.95	4,442.45	5,000.00	5,000.00	0.00	0.00%
101-131-5500	Printing & Advertising	11,068.00	8,518.80	1,911.00	14,300.00	14,300.00	0.00	0.00%
101-131-5510	Dues & Subscriptions	435.00	445.00	745.00	550.00	550.00	0.00	0.00%
101-131-5512	Meetings & Travel	3,842.41	2,104.29	1,335.86	2,500.00	2,500.00	0.00	0.00%
101-131-5560	Supplies & Materials	606.08	497.37	190.62	1,000.00	1,000.00	0.00	0.00%
Total SubProgram: 131 - Records Management:		90,275.33	72,977.44	69,989.35	91,300.00	91,550.00	250.00	0.27%
SubProgram: 132 - Elections								
101-132-5100	Regular Wages	30,848.80	33,772.67	32,772.21	36,400.00	36,400.00	0.00	0.00%
101-132-5106	Other Pay	1,994.90	848.10	2,356.76	2,300.00	2,300.00	0.00	0.00%
101-132-5120	Health Insurance	2,706.03	2,950.94	3,041.38	3,300.00	3,300.00	0.00	0.00%
101-132-5121	Dental Insurance	187.06	189.94	173.16	200.00	200.00	0.00	0.00%
101-132-5122	Life Insurance	116.30	116.22	98.52	150.00	150.00	0.00	0.00%
101-132-5123	Disability Insurance	123.58	131.66	108.27	150.00	150.00	0.00	0.00%
101-132-5131	PERS PEPRA Contribution	2,440.88	2,726.07	2,674.36	2,950.00	2,950.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
101-132-5132	PERS Prepay UAAL	0.00	0.00	0.00	150.00	150.00	0.00	0.00%
101-132-5140	Medicare Tax	467.70	511.71	512.93	550.00	550.00	0.00	0.00%
101-132-5150	Flexible Benefits Program	396.84	404.76	378.06	450.00	450.00	0.00	0.00%
101-132-5151	Fitness Benefit	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
101-132-5152	Cell Phone Allowance	234.00	233.98	214.50	250.00	250.00	0.00	0.00%
101-132-5201	Professional Services	1,120.00	24,644.11	0.00	2,500.00	2,500.00	0.00	0.00%
101-132-5500	Printing & Advertising	0.00	1,314.56	0.00	2,000.00	2,000.00	0.00	0.00%
101-132-5560	Supplies & Materials	449.13	534.74	621.44	1,000.00	1,000.00	0.00	0.00%
Total SubProgram: 132 - Elections:		41,085.22	68,379.46	42,951.59	52,550.00	52,550.00	0.00	0.00%
SubProgram: 141 - Staff Recruitment, Retention and Development								
101-141-5100	Regular Wages	125,053.24	189,013.42	194,107.86	216,950.00	216,950.00	0.00	0.00%
101-141-5104	Overtime Pay	48.62	4,129.68	45.50	550.00	550.00	0.00	0.00%
101-141-5106	Other Pay	5,707.37	7,215.90	15,571.74	9,650.00	9,650.00	0.00	0.00%
101-141-5108	Bilingual Pay	0.00	0.00	855.00	2,150.00	2,150.00	0.00	0.00%
101-141-5120	Health Insurance	6,976.73	9,118.58	9,860.11	10,500.00	10,500.00	0.00	0.00%
101-141-5121	Dental Insurance	2,393.15	2,961.90	2,917.53	3,400.00	3,400.00	0.00	0.00%
101-141-5122	Life Insurance	293.99	442.03	541.53	500.00	500.00	0.00	0.00%
101-141-5123	Disability Insurance	478.56	651.19	616.08	800.00	800.00	0.00	0.00%
101-141-5130	PERS CLASSIC Contribution	10,265.79	11,011.91	9,156.69	12,550.00	12,550.00	0.00	0.00%
101-141-5131	PERS PEPRA Contribution	3,502.29	8,093.01	9,959.51	11,050.00	11,050.00	0.00	0.00%
101-141-5132	PERS Prepay UAAL	17,495.15	24,517.35	26,886.76	27,250.00	27,250.00	0.00	0.00%
101-141-5134	Deferred Compensation	0.00	741.05	0.00	0.00	0.00	0.00	0.00%
101-141-5135	Retiree Health	43,922.50	45,948.06	47,845.56	50,000.00	50,000.00	0.00	0.00%
101-141-5136	Retiree Life Insurance	317.18	340.80	258.80	400.00	400.00	0.00	0.00%
101-141-5140	Medicare Tax	1,898.96	2,943.26	3,076.16	3,150.00	3,150.00	0.00	0.00%
101-141-5150	Flexible Benefits Program	1,821.41	2,420.32	2,520.68	2,800.00	2,800.00	0.00	0.00%
101-141-5151	Fitness Benefit	22.50	302.46	337.43	1,200.00	1,200.00	0.00	0.00%
101-141-5152	Cell Phone Allowance	78.00	104.00	786.50	900.00	900.00	0.00	0.00%
101-141-5153	Auto Allowance	0.00	270.00	0.00	0.00	0.00	0.00	0.00%
101-141-5154	Housing Allowance	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00%
101-141-5160	Health Insurance Fees - Retiree	232.99	195.28	92.43	250.00	250.00	0.00	0.00%
101-141-5161	Health Insurance Fees	2,271.57	1,850.32	694.46	3,000.00	3,000.00	0.00	0.00%
101-141-5201	Professional Services	123,754.15	2,400.00	2,400.00	5,000.00	5,000.00	0.00	0.00%
101-141-5221	Employee Training	2,289.58	121.63	1,223.37	6,000.00	6,000.00	0.00	0.00%
101-141-5501	Recruitment	3,528.62	2,610.77	2,242.00	3,000.00	3,000.00	0.00	0.00%
101-141-5510	Dues & Subscriptions	5,160.00	5,070.00	5,280.00	7,000.00	7,000.00	0.00	0.00%
101-141-5512	Meetings & Travel	0.00	2,364.01	1,364.69	2,500.00	2,500.00	0.00	0.00%
101-141-5531	Employee/Public Relations	9,220.17	7,475.02	4,859.11	12,400.00	12,400.00	0.00	0.00%
101-141-5532	Flexible Benefits Admin Fees	1,630.68	2,001.52	1,347.22	2,200.00	2,200.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Account Number							
101-141-5533	Pre-employment Screening	6,288.83	8,888.16	1,694.69	11,000.00	11,000.00	0.00
101-141-5560	Supplies & Materials	0.00	0.00	76.72	1,000.00	1,000.00	0.00
Total SubProgram: 141 - Staff Recruitment, Retention and De...		374,652.03	344,401.63	346,618.13	407,150.00	407,150.00	0.00
SubProgram: 142 - Risk Management							
101-142-5100	Regular Wages	44,840.13	62,799.41	90,031.02	99,950.00	99,950.00	0.00
101-142-5104	Overtime Pay	16.21	1,376.54	15.16	100.00	100.00	0.00
101-142-5106	Other Pay	2,170.55	2,362.78	6,737.01	4,550.00	4,550.00	0.00
101-142-5108	Bilingual Pay	0.00	0.00	95.00	500.00	500.00	0.00
101-142-5120	Health Insurance	2,648.40	2,650.42	6,397.53	7,000.00	7,000.00	0.00
101-142-5121	Dental Insurance	849.58	994.93	1,217.59	1,450.00	1,450.00	0.00
101-142-5122	Life Insurance	106.61	161.54	317.90	250.00	250.00	0.00
101-142-5123	Disability Insurance	169.71	218.06	287.30	400.00	400.00	0.00
101-142-5130	PERS CLASSIC Contribution	3,700.49	3,219.83	3,052.21	4,200.00	4,200.00	0.00
101-142-5131	PERS PEPRA Contribution	1,243.07	2,971.77	5,369.59	5,900.00	5,900.00	0.00
101-142-5132	PERS Prepay UAAL	6,278.79	7,173.07	8,961.91	9,200.00	9,200.00	0.00
101-142-5140	Medicare Tax	682.70	972.51	1,415.46	1,450.00	1,450.00	0.00
101-142-5150	Flexible Benefits Program	634.42	809.41	1,260.12	1,400.00	1,400.00	0.00
101-142-5151	Fitness Benefit	10.00	103.49	87.49	600.00	600.00	0.00
101-142-5152	Cell Phone Allowance	39.00	0.00	633.75	750.00	750.00	0.00
101-142-5201	Professional Services	8,507.51	0.00	0.00	0.00	0.00	0.00
101-142-5221	Employee Training	1,247.40	1,600.00	0.00	0.00	0.00	0.00
101-142-5512	Meetings & Travel	500.00	0.00	1,186.83	1,450.00	1,450.00	0.00
101-142-5534	Volunteer Screening	0.00	0.00	0.00	1,000.00	1,000.00	0.00
101-142-5560	Supplies & Materials	0.00	0.00	5,674.00	5,750.00	5,750.00	0.00
101-142-5570	Liability Insurance	293,074.68	283,589.76	318,974.37	348,000.00	348,000.00	0.00
101-142-5571	Workers' Compensation	96,287.28	108,007.24	118,270.24	131,900.00	131,900.00	0.00
101-142-5572	Property Insurance/Bonding	125,200.04	123,121.00	114,817.37	181,550.00	125,000.00	-56,550.00
Total SubProgram: 142 - Risk Management:		588,206.57	602,131.76	684,801.85	807,350.00	750,800.00	-56,550.00
SubProgram: 151 - Emergency Preparedness							
101-151-5100	Regular Wages	56,709.24	50,053.13	37,084.41	40,300.00	40,300.00	0.00
101-151-5106	Other Pay	3,382.11	4,969.80	1,032.38	1,100.00	1,100.00	0.00
101-151-5108	Bilingual Pay	0.00	0.00	836.00	1,000.00	1,000.00	0.00
101-151-5120	Health Insurance	12,539.73	12,286.35	8,483.58	9,400.00	9,400.00	0.00
101-151-5121	Dental Insurance	1,242.33	931.75	468.69	550.00	550.00	0.00
101-151-5122	Life Insurance	235.18	208.63	123.00	200.00	200.00	0.00
101-151-5123	Disability Insurance	211.02	189.02	130.98	200.00	200.00	0.00
101-151-5130	PERS CLASSIC Contribution	1,432.36	2,431.48	0.00	0.00	0.00	0.00
101-151-5131	PERS PEPRA Contribution	3,593.59	2,530.35	3,094.37	3,250.00	3,250.00	0.00
101-151-5132	PERS Prepay UAAL	2,488.59	5,588.18	17.67	150.00	150.00	0.00

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
101-151-5134	Deferred Compensation	439.13	772.39	0.00	0.00	0.00	0.00	0.00%
101-151-5140	Medicare Tax	831.79	796.41	553.43	600.00	600.00	0.00	0.00%
101-151-5150	Flexible Benefits Program	584.98	628.53	504.12	600.00	600.00	0.00	0.00%
101-151-5151	Fitness Benefit	83.40	134.50	180.00	250.00	250.00	0.00	0.00%
101-151-5152	Cell Phone Allowance	471.25	867.74	286.00	350.00	350.00	0.00	0.00%
101-151-5153	Auto Allowance	151.87	270.00	0.00	0.00	0.00	0.00	0.00%
101-151-5154	Housing Allowance	1,100.00	1,200.00	0.00	0.00	0.00	0.00	0.00%
101-151-5201	Professional Services	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00%
101-151-5440	Utility - Communications/Telep	858.30	821.23	699.03	850.00	850.00	0.00	0.00%
101-151-5500	Printing & Advertising	0.00	1,472.95	2,598.53	2,600.00	2,600.00	0.00	0.00%
101-151-5510	Dues & Subscriptions	325.00	275.00	75.00	100.00	100.00	0.00	0.00%
101-151-5512	Meetings & Travel	623.45	4,790.89	0.00	0.00	0.00	0.00	0.00%
101-151-5560	Supplies & Materials	0.00	10,543.11	5,084.86	8,400.00	8,400.00	0.00	0.00%
Total SubProgram: 151 - Emergency Preparedness:		87,303.32	103,261.44	61,252.05	69,900.00	69,900.00	0.00	0.00%
SubProgram: 161 - Communication and Community Promotions								
101-161-5100	Regular Wages	49,495.00	43,869.15	50,998.68	55,400.00	55,400.00	0.00	0.00%
101-161-5104	Overtime Pay	508.67	255.58	0.00	0.00	0.00	0.00	0.00%
101-161-5106	Other Pay	1,903.02	3,584.81	1,427.58	1,500.00	1,500.00	0.00	0.00%
101-161-5108	Bilingual Pay	5.00	0.00	1,149.50	1,400.00	1,400.00	0.00	0.00%
101-161-5120	Health Insurance	11,492.00	9,416.38	11,671.57	12,900.00	12,900.00	0.00	0.00%
101-161-5121	Dental Insurance	1,305.50	985.58	645.64	750.00	750.00	0.00	0.00%
101-161-5122	Life Insurance	180.06	138.83	169.32	250.00	250.00	0.00	0.00%
101-161-5123	Disability Insurance	198.01	169.25	179.98	250.00	250.00	0.00	0.00%
101-161-5130	PERS CLASSIC Contribution	1,345.91	1,565.17	0.00	0.00	0.00	0.00	0.00%
101-161-5131	PERS PEPRA Contribution	3,121.28	2,532.08	4,254.71	4,450.00	4,450.00	0.00	0.00%
101-161-5132	PERS Prepay UAAL	2,208.71	3,502.60	17.51	200.00	200.00	0.00	0.00%
101-161-5140	Medicare Tax	730.15	676.66	761.24	850.00	850.00	0.00	0.00%
101-161-5150	Flexible Benefits Program	650.83	606.38	695.98	800.00	800.00	0.00	0.00%
101-161-5151	Fitness Benefit	87.80	97.50	247.50	350.00	350.00	0.00	0.00%
101-161-5152	Cell Phone Allowance	253.50	159.25	393.25	450.00	450.00	0.00	0.00%
101-161-5201	Professional Services	0.00	0.00	4,535.00	9,000.00	9,000.00	0.00	0.00%
101-161-5301	Contract Services	6,700.00	19,950.00	6,650.00	15,000.00	15,000.00	0.00	0.00%
101-161-5500	Printing & Advertising	2,548.80	14,453.62	6,305.94	10,000.00	10,000.00	0.00	0.00%
101-161-5505	Public Relations	0.00	0.00	1,407.11	1,400.00	1,400.00	0.00	0.00%
101-161-5510	Dues & Subscriptions	0.00	0.00	700.00	700.00	700.00	0.00	0.00%
101-161-5512	Meetings & Travel	591.46	2,067.71	780.00	800.00	800.00	0.00	0.00%
101-161-5560	Supplies & Materials	900.99	6,577.34	8,085.99	10,800.00	10,800.00	0.00	0.00%
Total SubProgram: 161 - Communication and Community Pro...		84,226.69	110,607.89	101,076.50	127,250.00	127,250.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
SubProgram: 162 - Economic Vitality								
101-162-5100	Regular Wages	10,904.54	8,636.28	0.00	0.00	0.00	0.00	0.00%
101-162-5106	Other Pay	998.29	525.12	0.00	0.00	0.00	0.00	0.00%
101-162-5120	Health Insurance	969.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5121	Dental Insurance	175.86	138.27	0.00	0.00	0.00	0.00	0.00%
101-162-5122	Life Insurance	29.11	22.09	0.00	0.00	0.00	0.00	0.00%
101-162-5123	Disability Insurance	34.64	26.34	0.00	0.00	0.00	0.00	0.00%
101-162-5130	PERS CLASSIC Contribution	837.52	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5131	PERS PEPRA Contribution	340.36	696.81	0.00	0.00	0.00	0.00	0.00%
101-162-5132	PERS Prepay UAAL	1,341.35	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5140	Medicare Tax	172.43	133.39	0.00	0.00	0.00	0.00	0.00%
101-162-5150	Flexible Benefits Program	93.46	67.32	0.00	0.00	0.00	0.00	0.00%
101-162-5151	Fitness Benefit	10.00	30.00	0.00	0.00	0.00	0.00	0.00%
101-162-5152	Cell Phone Allowance	39.00	13.00	0.00	0.00	0.00	0.00	0.00%
101-162-5301	Contract Services	829.15	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
Total SubProgram: 162 - Economic Vitality:		16,774.71	10,288.62	0.00	1,000.00	0.00	-1,000.00	-100.00%
SubProgram: 163 - Community Services Support								
101-163-5601	Community Services Grants	41,350.00	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
101-163-5602	Community Services Agreeemer	13,769.75	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 163 - Community Services Support:		55,119.75	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
SubProgram: 171 - Law Enforcement								
101-171-5132	PERS Prepay UAAL	309,723.96	496,648.00	466,886.75	509,400.00	509,400.00	0.00	0.00%
101-171-5133	PERS Retiree Additional Contril	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-171-5201	Professional Services	0.00	585.00	1,415.00	5,000.00	5,000.00	0.00	0.00%
101-171-5253	SB County Mental Health	0.00	2,698.00	2,766.00	2,800.00	2,800.00	0.00	0.00%
101-171-5254	SB County Sheriff	5,270,813.00	5,415,290.30	5,024,455.54	5,481,000.00	5,481,000.00	0.00	0.00%
101-171-5255	SB County Sheriff Augmentatio	23,178.52	15,000.00	15,000.00	15,000.00	15,000.00	0.00	0.00%
Total SubProgram: 171 - Law Enforcement:		5,603,715.48	5,930,221.30	5,510,523.29	6,013,200.00	6,013,200.00	0.00	0.00%
SubProgram: 201 - Financial Management Services								
101-201-5100	Regular Wages	269,484.98	286,476.86	307,133.41	338,550.00	338,550.00	0.00	0.00%
101-201-5104	Overtime Pay	187.59	0.00	0.00	750.00	750.00	0.00	0.00%
101-201-5106	Other Pay	17,011.71	21,195.70	15,138.29	13,100.00	13,100.00	0.00	0.00%
101-201-5108	Bilingual Pay	0.00	0.00	0.00	950.00	950.00	0.00	0.00%
101-201-5120	Health Insurance	42,755.58	43,097.31	46,751.00	48,850.00	48,850.00	0.00	0.00%
101-201-5121	Dental Insurance	3,007.78	2,862.74	2,645.49	3,050.00	3,050.00	0.00	0.00%
101-201-5122	Life Insurance	757.66	709.34	774.52	900.00	900.00	0.00	0.00%
101-201-5123	Disability Insurance	973.57	920.78	908.58	1,100.00	1,100.00	0.00	0.00%
101-201-5130	PERS CLASSIC Contribution	15,615.25	19,300.59	27,370.88	37,350.00	37,350.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
101-201-5131	PERS PEPRA Contribution	11,670.84	10,900.69	7,631.15	8,150.00	8,150.00	0.00	0.00%
101-201-5132	PERS Prepay UAAL	27,130.62	45,538.33	80,122.03	80,200.00	80,200.00	0.00	0.00%
101-201-5140	Medicare Tax	4,300.48	4,465.42	4,623.21	4,950.00	4,950.00	0.00	0.00%
101-201-5141	Unemployment Insurance	0.00	7,648.20	538.30	550.00	550.00	0.00	0.00%
101-201-5150	Flexible Benefits Program	3,052.01	3,289.94	3,529.12	3,900.00	3,900.00	0.00	0.00%
101-201-5151	Fitness Benefit	1,164.49	874.30	454.30	1,700.00	1,700.00	0.00	0.00%
101-201-5152	Cell Phone Allowance	1,092.00	819.00	955.50	1,100.00	1,100.00	0.00	0.00%
101-201-5201	Professional Services	69,264.05	61,108.60	9,566.42	68,250.00	68,250.00	0.00	0.00%
101-201-5210	Annual Audit	49,790.00	52,140.00	33,365.00	55,100.00	60,000.00	4,900.00	8.89%
101-201-5236	Banking Fees	2,123.93	1,919.54	2,452.99	2,100.00	2,700.00	600.00	28.57%
101-201-5301	Contract Services	1,251.00	1,160.00	1,148.00	1,250.00	1,250.00	0.00	0.00%
101-201-5510	Dues & Subscriptions	1,357.50	940.00	1,420.00	2,150.00	1,600.00	-550.00	-25.58%
101-201-5512	Meetings & Travel	6,751.40	10,248.55	9,882.27	13,400.00	13,400.00	0.00	0.00%
101-201-5530	Interest/Penalty Fees	87.28	0.00	0.00	500.00	100.00	-400.00	-80.00%
101-201-5560	Supplies & Materials	964.14	1,397.68	793.98	1,200.00	1,200.00	0.00	0.00%
Total SubProgram: 201 - Financial Management Services:		529,793.86	577,013.57	557,204.44	689,100.00	693,650.00	4,550.00	0.66%
SubProgram: 211 - Central Services								
101-211-5100	Regular Wages	63,537.04	64,489.67	74,007.63	82,350.00	82,350.00	0.00	0.00%
101-211-5102	Part-time Wages	41,374.36	6,035.51	1,407.10	16,350.00	16,350.00	0.00	0.00%
101-211-5104	Overtime Pay	46.53	11.11	0.00	250.00	250.00	0.00	0.00%
101-211-5106	Other Pay	3,645.34	4,980.72	3,311.80	2,800.00	2,800.00	0.00	0.00%
101-211-5108	Bilingual Pay	242.25	69.00	0.00	200.00	200.00	0.00	0.00%
101-211-5120	Health Insurance	11,064.19	10,053.32	12,292.72	12,250.00	12,250.00	0.00	0.00%
101-211-5121	Dental Insurance	801.48	621.61	677.96	800.00	800.00	0.00	0.00%
101-211-5122	Life Insurance	181.91	162.78	189.95	250.00	250.00	0.00	0.00%
101-211-5123	Disability Insurance	231.24	210.63	224.43	300.00	300.00	0.00	0.00%
101-211-5130	PERS CLASSIC Contribution	3,346.07	4,135.93	5,865.35	8,000.00	8,000.00	0.00	0.00%
101-211-5131	PERS PEPRA Contribution	3,291.41	2,597.12	2,418.61	2,550.00	2,550.00	0.00	0.00%
101-211-5132	PERS Prepay UAAL	5,813.75	9,758.16	17,168.96	17,250.00	17,250.00	0.00	0.00%
101-211-5140	Medicare Tax	1,448.91	1,096.68	1,126.48	1,450.00	1,450.00	0.00	0.00%
101-211-5141	Unemployment Insurance	0.00	2,982.45	401.55	150.00	450.00	300.00	200.00%
101-211-5150	Flexible Benefits Program	747.11	773.13	919.61	1,050.00	1,050.00	0.00	0.00%
101-211-5151	Fitness Benefit	276.04	214.85	142.35	450.00	450.00	0.00	0.00%
101-211-5152	Cell Phone Allowance	351.00	175.52	204.75	250.00	250.00	0.00	0.00%
101-211-5201	Professional Services	0.00	0.00	1,821.00	2,500.00	2,600.00	100.00	4.00%
101-211-5301	Contract Services	1,197.04	238.00	236.00	750.00	750.00	0.00	0.00%
101-211-5400	Utility - Electricity	38,911.11	39,390.23	0.00	0.00	0.00	0.00	0.00%
101-211-5410	Utility - Natural Gas	5,255.47	6,907.45	0.00	0.00	0.00	0.00	0.00%
101-211-5420	Utility - Sewer	6,886.00	7,043.67	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
101-211-5430	Utility - Water	8,451.97	9,200.32	0.00	0.00	0.00	0.00	0.00%
101-211-5440	Utility - Communications/Telep	26,651.55	24,992.75	214.03	250.00	250.00	0.00	0.00%
101-211-5500	Printing & Advertising	1,717.72	2,198.61	992.82	1,800.00	1,800.00	0.00	0.00%
101-211-5509	Postage	9,900.61	10,615.20	8,000.00	12,000.00	12,000.00	0.00	0.00%
101-211-5510	Dues & Subscriptions	444.97	255.10	200.60	500.00	400.00	-100.00	-20.00%
101-211-5536	Equipment/Office Rent & Lease	22,492.11	18,927.47	13,413.88	21,000.00	19,100.00	-1,900.00	-9.05%
101-211-5560	Supplies & Materials	14,912.62	16,786.29	9,849.76	14,000.00	14,000.00	0.00	0.00%
101-211-5568	Minor Equipment	17,256.94	0.00	1,784.24	2,000.00	5,000.00	3,000.00	150.00%
101-211-5581	Vehicle Operations & Maintena	620.10	536.09	443.97	850.00	600.00	-250.00	-29.41%
101-211-5582	Fuel Expense	1,136.25	561.41	234.13	850.00	700.00	-150.00	-17.65%
101-211-5761	Major Equipment	25,887.50	0.00	0.00	0.00	0.00	0.00	0.00%
101-211-5763	Furniture & Fixtures	0.00	2,902.11	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 211 - Central Services:		318,120.59	248,922.89	157,549.68	203,200.00	204,200.00	1,000.00	0.49%
SubProgram: 221 - Management Information Services								
101-221-5100	Regular Wages	57,771.37	61,388.02	65,813.90	72,550.00	72,550.00	0.00	0.00%
101-221-5104	Overtime Pay	40.19	0.00	0.00	200.00	200.00	0.00	0.00%
101-221-5106	Other Pay	3,645.46	4,541.81	3,243.76	2,800.00	2,800.00	0.00	0.00%
101-221-5108	Bilingual Pay	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
101-221-5120	Health Insurance	9,135.70	9,242.90	10,017.69	10,500.00	10,500.00	0.00	0.00%
101-221-5121	Dental Insurance	644.43	581.67	566.70	700.00	700.00	0.00	0.00%
101-221-5122	Life Insurance	161.94	151.86	165.59	200.00	200.00	0.00	0.00%
101-221-5123	Disability Insurance	208.25	196.50	194.14	250.00	250.00	0.00	0.00%
101-221-5130	PERS Classic Contribution	3,345.50	4,135.38	5,863.99	8,000.00	8,000.00	0.00	0.00%
101-221-5131	PERS Pepra Contribution	2,486.51	2,335.73	1,634.96	1,750.00	1,750.00	0.00	0.00%
101-221-5132	PERS Prepay UAAL	5,813.53	9,758.23	17,168.92	17,200.00	17,200.00	0.00	0.00%
101-221-5140	Medicare Tax	890.76	956.49	990.81	1,100.00	1,100.00	0.00	0.00%
101-221-5141	Unemployment Insurance	0.00	1,060.35	115.35	150.00	150.00	0.00	0.00%
101-221-5150	Flexible Benefits Program	653.82	704.83	755.68	850.00	850.00	0.00	0.00%
101-221-5151	Fitness Benefit	249.53	187.35	97.35	400.00	400.00	0.00	0.00%
101-221-5152	Cell Phone Allowance	117.00	175.48	204.75	250.00	250.00	0.00	0.00%
101-221-5201	Professional Services	61,909.64	62,116.87	54,500.00	109,850.00	84,850.00	-25,000.00	-22.76%
101-221-5345	Equipment Repairs/Replaceme	2,483.51	1,083.16	2,171.64	2,500.00	2,500.00	0.00	0.00%
101-221-5360	Software Subscription/Mainten	80,272.05	90,095.68	131,825.00	187,750.00	150,950.00	-36,800.00	-19.60%
101-221-5560	Supplies & Materials	391.16	1,356.55	1,315.54	1,500.00	1,500.00	0.00	0.00%
101-221-5565	Computer Hardware/Replacem	21,149.31	10,528.76	10,633.56	15,000.00	15,000.00	0.00	0.00%
Total SubProgram: 221 - Management Information Services:		251,369.66	260,597.62	307,279.33	433,700.00	371,900.00	-61,800.00	-14.25%
SubProgram: 301 - Community Development Administration								
101-301-5100	Regular Wages	68,083.59	105,583.28	169,471.21	187,850.00	187,850.00	0.00	0.00%
101-301-5104	Overtime Pay	516.20	10.95	0.00	450.00	450.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Account Number							
101-301-5106	Other Pay	6,707.81	3,893.43	8,278.88	8,100.00	8,100.00	0.00
101-301-5108	Bilingual Pay	242.25	864.51	999.50	1,350.00	1,350.00	0.00
101-301-5120	Health Insurance	6,969.52	15,172.81	22,760.97	24,250.00	24,250.00	0.00
101-301-5121	Dental Insurance	630.71	1,303.27	1,478.38	1,750.00	1,750.00	0.00
101-301-5122	Life Insurance	176.50	252.13	424.62	500.00	500.00	0.00
101-301-5123	Disability Insurance	246.14	363.92	517.65	650.00	650.00	0.00
101-301-5130	PERS CLASSIC Contribution	5,157.70	8,182.64	14,363.18	19,350.00	19,350.00	0.00
101-301-5131	PERS PEPRA Contribution	2,239.79	3,405.00	4,747.69	5,250.00	5,250.00	0.00
101-301-5132	PERS Prepay UAAL	8,712.97	17,077.48	41,153.31	41,600.00	41,600.00	0.00
101-301-5140	Medicare Tax	1,088.93	1,555.27	2,548.37	2,750.00	2,750.00	0.00
101-301-5150	Flexible Benefits Program	1,216.51	1,253.31	1,827.66	2,050.00	2,050.00	0.00
101-301-5151	Fitness Benefit	185.30	156.00	150.07	900.00	900.00	0.00
101-301-5152	Cell Phone Allowance	182.00	169.00	500.50	650.00	650.00	0.00
101-301-5510	Dues & Subscriptions	101.00	376.00	725.00	1,000.00	1,000.00	0.00
101-301-5512	Meetings & Travel	869.02	81.82	103.08	3,800.00	100.00	-3,700.00
101-301-5560	Supplies & Materials	0.00	220.11	156.47	500.00	300.00	-200.00
Total SubProgram: 301 - Community Development Administra..		103,325.94	159,920.93	270,206.54	302,750.00	298,850.00	-3,900.00
SubProgram: 302 - Advance Planning							
101-302-5100	Regular Wages	82,677.14	48,400.91	0.00	0.00	0.00	0.00
101-302-5104	Overtime Pay	516.20	0.00	0.00	0.00	0.00	0.00
101-302-5106	Other Pay	9,719.27	3,242.47	0.00	0.00	0.00	0.00
101-302-5120	Health Insurance	4,618.65	3,063.52	0.00	0.00	0.00	0.00
101-302-5121	Dental Insurance	668.90	190.03	0.00	0.00	0.00	0.00
101-302-5122	Life Insurance	225.38	116.38	0.00	0.00	0.00	0.00
101-302-5123	Disability Insurance	291.31	138.22	0.00	0.00	0.00	0.00
101-302-5130	PERS CLASSIC Contribution	6,314.18	6,172.62	0.00	0.00	0.00	0.00
101-302-5131	PERS PEPRA Contribution	2,594.82	0.00	0.00	0.00	0.00	0.00
101-302-5132	PERS Prepay UAAL	10,918.00	13,983.94	0.00	0.00	0.00	0.00
101-302-5140	Medicare Tax	1,348.16	750.29	0.00	0.00	0.00	0.00
101-302-5150	Flexible Benefits Program	693.89	404.76	0.00	0.00	0.00	0.00
101-302-5151	Fitness Benefit	345.30	180.00	0.00	0.00	0.00	0.00
101-302-5152	Cell Phone Allowance	273.00	234.00	0.00	0.00	0.00	0.00
101-302-5201	Professional Services	89,250.10	54,935.60	65,379.80	270,000.00	110,000.00	-160,000.00
101-302-5500	Printing & Advertising	0.00	0.00	814.00	1,000.00	1,000.00	0.00
101-302-5512	Meetings & Travel	125.00	1,777.15	1,470.76	5,000.00	1,500.00	-3,500.00
Total SubProgram: 302 - Advance Planning:		210,579.30	133,589.89	67,664.56	276,000.00	112,500.00	-163,500.00
SubProgram: 311 - Housing							
101-311-5100	Regular Wages	24,188.91	26,879.59	36,006.39	40,300.00	40,300.00	0.00
101-311-5104	Overtime Pay	516.20	5.48	1.46	100.00	100.00	0.00

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
101-311-5106	Other Pay	2,500.78	1,080.87	1,792.79	2,200.00	2,200.00	0.00	0.00%
101-311-5120	Health Insurance	2,031.64	2,069.45	2,716.67	2,300.00	2,300.00	0.00	0.00%
101-311-5121	Dental Insurance	123.99	126.74	173.18	200.00	200.00	0.00	0.00%
101-311-5122	Life Insurance	55.70	58.26	93.29	150.00	150.00	0.00	0.00%
101-311-5123	Disability Insurance	83.91	85.79	108.07	150.00	150.00	0.00	0.00%
101-311-5130	PERS CLASSIC Contribution	1,894.41	2,106.82	2,064.19	2,850.00	2,850.00	0.00	0.00%
101-311-5131	PERS PEPR A Contribution	724.28	836.39	1,623.40	1,800.00	1,800.00	0.00	0.00%
101-311-5132	PERS Prepay UAAL	3,288.54	4,638.00	6,043.35	6,150.00	6,150.00	0.00	0.00%
101-311-5140	Medicare Tax	393.03	406.57	549.58	600.00	600.00	0.00	0.00%
101-311-5150	Flexible Benefits Program	139.56	269.98	378.18	450.00	450.00	0.00	0.00%
101-311-5151	Fitness Benefit	75.30	75.00	75.00	200.00	200.00	0.00	0.00%
101-311-5152	Cell Phone Allowance	78.00	78.00	143.00	200.00	200.00	0.00	0.00%
101-311-5201	Professional Services	0.00	1,805.00	0.00	0.00	0.00	0.00	0.00%
101-311-5512	Meetings & Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 311 - Housing:		36,094.25	40,521.94	51,768.55	57,650.00	57,650.00	0.00	0.00%
SubProgram: 321 - Development Review and Building								
101-321-5100	Regular Wages	404,680.47	413,075.27	432,901.65	496,950.00	496,950.00	0.00	0.00%
101-321-5104	Overtime Pay	2,839.00	30.10	0.00	950.00	950.00	0.00	0.00%
101-321-5106	Other Pay	18,597.43	26,054.33	14,925.44	15,250.00	15,250.00	0.00	0.00%
101-321-5108	Bilingual Pay	2,180.25	1,605.49	1,630.50	2,500.00	2,500.00	0.00	0.00%
101-321-5120	Health Insurance	65,839.24	59,088.74	75,498.03	80,850.00	80,850.00	0.00	0.00%
101-321-5121	Dental Insurance	6,232.50	5,652.28	4,878.37	5,850.00	5,850.00	0.00	0.00%
101-321-5122	Life Insurance	1,177.46	1,196.69	1,226.01	1,500.00	1,500.00	0.00	0.00%
101-321-5123	Disability Insurance	1,596.77	1,548.83	1,473.89	1,950.00	1,950.00	0.00	0.00%
101-321-5130	PERS CLASSIC Contribution	26,843.13	15,963.77	10,188.94	13,400.00	13,400.00	0.00	0.00%
101-321-5131	PERS PEPR A Contribution	15,154.59	23,352.47	28,943.20	33,000.00	33,000.00	0.00	0.00%
101-321-5132	PERS Prepay UAAL	45,451.40	35,147.06	28,838.27	29,950.00	29,950.00	0.00	0.00%
101-321-5140	Medicare Tax	6,078.72	6,293.45	6,423.61	7,250.00	7,250.00	0.00	0.00%
101-321-5150	Flexible Benefits Program	5,200.54	5,021.83	5,366.56	6,050.00	6,050.00	0.00	0.00%
101-321-5151	Fitness Benefit	504.12	256.50	560.21	2,650.00	2,650.00	0.00	0.00%
101-321-5152	Cell Phone Allowance	962.00	520.01	786.50	2,350.00	2,350.00	0.00	0.00%
101-321-5201	Professional Services	83,780.87	213,898.32	123,727.68	188,000.00	163,000.00	-25,000.00	-13.30%
101-321-5440	Utility - Communications/Telep	411.81	712.31	608.54	750.00	750.00	0.00	0.00%
101-321-5500	Printing & Advertising	2,583.18	1,290.46	39.27	1,500.00	750.00	-750.00	-50.00%
101-321-5510	Dues & Subscriptions	165.00	145.00	0.00	800.00	800.00	0.00	0.00%
101-321-5512	Meetings & Travel	2,162.56	0.00	3,098.22	8,700.00	8,700.00	0.00	0.00%
101-321-5516	Uniform Allowance	0.00	0.00	0.00	800.00	0.00	-800.00	-100.00%
101-321-5560	Supplies & Materials	182.10	123.40	0.00	2,000.00	2,000.00	0.00	0.00%
101-321-5581	Vehicle Operations & Maintena	20.00	489.55	359.65	600.00	600.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
101-321-5582	Fuel Expense	785.81	341.02	49.52	800.00	200.00	-600.00	-75.00%
Total SubProgram: 321 - Development Review and Building:		693,428.95	811,806.88	741,524.06	904,400.00	877,250.00	-27,150.00	-3.00%
SubProgram: 331 - Code Compliance								
101-331-5100	Regular Wages	169,275.87	185,795.28	134,589.91	153,850.00	153,850.00	0.00	0.00%
101-331-5104	Overtime Pay	774.16	357.56	176.33	600.00	600.00	0.00	0.00%
101-331-5106	Other Pay	9,168.83	4,609.00	1,904.07	4,800.00	4,800.00	0.00	0.00%
101-331-5108	Bilingual Pay	0.00	0.00	0.00	2,250.00	2,250.00	0.00	0.00%
101-331-5120	Health Insurance	44,085.72	48,150.35	45,908.50	51,050.00	51,050.00	0.00	0.00%
101-331-5121	Dental Insurance	3,389.72	3,419.18	3,123.31	3,600.00	3,600.00	0.00	0.00%
101-331-5122	Life Insurance	516.40	605.42	414.48	550.00	550.00	0.00	0.00%
101-331-5123	Disability Insurance	670.34	686.28	448.02	600.00	600.00	0.00	0.00%
101-331-5130	PERS CLASSIC Contribution	13,530.82	14,379.00	8,612.78	12,150.00	12,150.00	0.00	0.00%
101-331-5131	PERS PEPRA Contribution	4,790.55	5,874.64	5,499.54	6,200.00	6,200.00	0.00	0.00%
101-331-5132	PERS Prepay UAAL	23,535.65	31,989.82	25,305.45	26,150.00	26,150.00	0.00	0.00%
101-331-5140	Medicare Tax	2,584.89	2,768.48	1,996.70	2,250.00	2,250.00	0.00	0.00%
101-331-5150	Flexible Benefits Program	1,963.97	2,681.40	2,142.62	2,400.00	2,400.00	0.00	0.00%
101-331-5151	Fitness Benefit	763.54	654.23	402.12	1,050.00	1,050.00	0.00	0.00%
101-331-5152	Cell Phone Allowance	1,033.50	1,065.99	1,228.50	1,350.00	1,350.00	0.00	0.00%
101-331-5201	Professional Services	322.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-331-5440	Utility - Communications/Telep	643.06	511.52	428.06	500.00	500.00	0.00	0.00%
101-331-5500	Printing & Advertising	0.00	0.00	0.00	1,250.00	500.00	-750.00	-60.00%
101-331-5510	Dues & Subscriptions	200.00	200.00	200.00	200.00	200.00	0.00	0.00%
101-331-5512	Meetings & Travel	1,673.54	1,629.99	2,368.93	5,750.00	3,750.00	-2,000.00	-34.78%
101-331-5516	Uniform Allowance	224.86	305.13	0.00	2,000.00	1,000.00	-1,000.00	-50.00%
101-331-5560	Supplies & Materials	67.55	603.32	156.47	750.00	750.00	0.00	0.00%
101-331-5581	Vehicle Operations & Maintena	1,022.35	1,599.28	2,159.02	2,250.00	2,250.00	0.00	0.00%
101-331-5582	Fuel Expense	2,565.96	2,926.05	2,363.72	3,000.00	3,000.00	0.00	0.00%
Total SubProgram: 331 - Code Compliance:		282,803.28	310,811.92	239,428.53	284,550.00	280,800.00	-3,750.00	-1.32%
SubProgram: 341 - Animal Care and Control								
101-341-5100	Regular Wages	28,177.68	32,462.32	24,287.26	27,800.00	27,800.00	0.00	0.00%
101-341-5104	Overtime Pay	0.00	26.05	19.59	100.00	100.00	0.00	0.00%
101-341-5106	Other Pay	426.62	223.36	465.80	1,200.00	1,200.00	0.00	0.00%
101-341-5108	Bilingual Pay	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
101-341-5120	Health Insurance	9,920.11	11,015.35	8,028.50	8,950.00	8,950.00	0.00	0.00%
101-341-5121	Dental Insurance	862.50	874.28	508.20	600.00	600.00	0.00	0.00%
101-341-5122	Life Insurance	86.96	96.72	79.78	150.00	150.00	0.00	0.00%
101-341-5123	Disability Insurance	120.93	122.83	81.29	150.00	150.00	0.00	0.00%
101-341-5130	PERS CLASSIC Contribution	1,007.95	1,141.69	2,152.51	3,050.00	3,050.00	0.00	0.00%
101-341-5131	PERS PEPRA Contribution	1,581.51	1,891.84	610.99	700.00	700.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Account Number							
101-341-5132	PERS Prepay UAAL	1,755.40	2,456.73	6,292.12	6,550.00	6,550.00	0.00
101-341-5140	Medicare Tax	414.27	476.72	360.36	450.00	450.00	0.00
101-341-5150	Flexible Benefits Program	360.87	539.75	378.06	450.00	450.00	0.00
101-341-5151	Fitness Benefit	190.26	176.45	44.68	200.00	200.00	0.00
101-341-5152	Cell Phone Allowance	266.50	273.00	214.50	250.00	250.00	0.00
101-341-5201	Professional Services	23,707.12	22,128.09	18,644.75	25,200.00	25,200.00	0.00
101-341-5500	Printing & Advertising	542.57	0.00	0.00	1,000.00	250.00	-750.00
101-341-5510	Dues & Subscriptions	150.00	300.00	300.00	400.00	400.00	0.00
101-341-5512	Meetings & Travel	0.00	0.00	0.00	450.00	450.00	0.00
101-341-5560	Supplies & Materials	342.36	356.79	222.54	1,000.00	500.00	-500.00
Total SubProgram: 341 - Animal Care and Control:		69,913.61	74,561.97	62,690.93	79,050.00	77,800.00	-1,250.00
SubProgram: 401 - Public Works Administration							
101-401-5100	Regular Wages	157,494.27	168,972.43	90,519.14	100,750.00	100,750.00	0.00
101-401-5102	Part-time Wages	0.00	0.00	40,210.74	40,250.00	40,250.00	0.00
101-401-5104	Overtime Pay	0.00	86.90	117.08	150.00	150.00	0.00
101-401-5106	Other Pay	4,360.83	6,497.19	2,983.79	2,950.00	2,950.00	0.00
101-401-5108	Interpreter Pay	0.00	0.00	100.00	150.00	150.00	0.00
101-401-5120	Health Insurance	22,385.67	26,912.38	14,752.85	16,200.00	16,200.00	0.00
101-401-5121	Dental Insurance	1,732.29	1,927.28	1,087.23	1,200.00	1,200.00	0.00
101-401-5122	Life Insurance	438.80	451.75	249.77	250.00	250.00	0.00
101-401-5123	Disability Insurance	553.33	585.95	263.88	350.00	350.00	0.00
101-401-5130	PERS CLASSIC Contribution	13,299.55	11,252.81	6,584.47	9,000.00	9,000.00	0.00
101-401-5131	PERS PEPRA Contribution	4,121.59	6,464.74	3,193.15	3,500.00	3,500.00	0.00
101-401-5132	PERS Prepay UAAL	23,181.14	23,549.38	19,399.13	19,400.00	19,400.00	0.00
101-401-5140	Medicare Tax	2,335.21	2,545.25	1,951.86	2,100.00	2,100.00	0.00
101-401-5150	Flexible Benefits Program	1,843.45	2,218.53	1,008.24	1,150.00	1,150.00	0.00
101-401-5151	Fitness Benefit	509.40	545.84	180.00	500.00	500.00	0.00
101-401-5152	Cell Phone Allowance	585.00	536.26	430.33	500.00	500.00	0.00
101-401-5201	Professional Services	27,916.75	58,355.37	15,895.80	33,000.00	23,500.00	-9,500.00
101-401-5301	Contract Services	5,556.51	0.00	0.00	0.00	0.00	0.00
101-401-5440	Utility - Communications/Telep	545.99	713.15	520.56	700.00	700.00	0.00
101-401-5500	Printing & Advertising	1,156.52	2,516.93	842.89	1,800.00	1,800.00	0.00
101-401-5510	Dues & Subscriptions	3,659.40	4,668.09	968.99	6,950.00	6,950.00	0.00
101-401-5512	Meetings & Travel	2,850.84	7,560.14	4,188.36	7,400.00	7,400.00	0.00
101-401-5560	Supplies & Materials	4,470.73	924.60	920.64	1,500.00	1,500.00	0.00
Total SubProgram: 401 - Public Works Administration:		278,997.27	327,284.97	206,368.90	249,750.00	240,250.00	-9,500.00
SubProgram: 403 - Capital Improvements							
101-403-5100	Regular Wages	120,070.30	158,734.13	210,429.47	242,000.00	242,000.00	0.00
101-403-5104	Overtime Pay	511.08	2,423.00	866.37	1,050.00	1,050.00	0.00

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Account Number							
101-403-5106	Other Pay	3,215.19	4,221.43	3,285.45	6,350.00	6,350.00	0.00
101-403-5108	Bilingual Pay	5.00	252.50	1,005.50	1,200.00	1,200.00	0.00
101-403-5120	Health Insurance	19,054.34	32,195.16	42,371.44	48,550.00	48,550.00	0.00
101-403-5121	Dental Insurance	1,674.23	2,540.89	2,564.82	3,100.00	3,100.00	0.00
101-403-5122	Life Insurance	317.55	405.01	576.41	650.00	650.00	0.00
101-403-5123	Disability Insurance	423.45	553.79	663.87	850.00	850.00	0.00
101-403-5130	PERS CLASSIC Contribution	8,824.78	8,787.81	6,554.63	10,850.00	10,850.00	0.00
101-403-5131	PERS PEPRA Contribution	3,989.92	7,152.19	13,073.09	13,900.00	13,900.00	0.00
101-403-5132	PERS Prepay UAAL	15,278.85	18,852.58	19,133.04	23,750.00	23,750.00	0.00
101-403-5140	Medicare Tax	1,801.92	2,402.80	3,156.07	3,550.00	3,550.00	0.00
101-403-5150	Flexible Benefits Program	1,480.50	2,328.56	3,234.20	3,650.00	3,650.00	0.00
101-403-5151	Fitness Benefit	418.65	424.43	575.40	1,600.00	1,600.00	0.00
101-403-5152	Cell Phone Allowance	312.00	289.27	424.49	550.00	550.00	0.00
Total SubProgram: 403 - Capital Improvements:		177,377.76	241,563.55	307,914.25	361,600.00	361,600.00	0.00
SubProgram: 405 - Facilities							
101-405-5100	Regular Wages	1,161.58	59,207.75	0.00	0.00	0.00	0.00
101-405-5104	Overtime Pay	0.00	106.14	0.00	0.00	0.00	0.00
101-405-5106	Other Pay	0.00	1,112.71	0.00	0.00	0.00	0.00
101-405-5120	Health Insurance	0.00	8,985.43	0.00	0.00	0.00	0.00
101-405-5121	Dental Insurance	0.00	717.24	0.00	0.00	0.00	0.00
101-405-5122	Life Insurance	0.00	134.54	0.00	0.00	0.00	0.00
101-405-5123	Disability Insurance	0.00	174.10	0.00	0.00	0.00	0.00
101-405-5130	PERS CLASSIC Contribution	85.30	4,740.07	0.00	0.00	0.00	0.00
101-405-5131	PERS PEPRA Contribution	38.23	1,746.32	0.00	0.00	0.00	0.00
101-405-5132	PERS Prepay UAAL	0.00	10,483.24	0.00	0.00	0.00	0.00
101-405-5140	Medicare Tax	16.66	870.41	0.00	0.00	0.00	0.00
101-405-5150	Flexible Benefits Program	0.00	543.92	0.00	0.00	0.00	0.00
101-405-5151	Fitness Benefit	0.00	120.00	0.00	0.00	0.00	0.00
101-405-5152	Cell Phone Allowance	0.00	61.75	0.00	0.00	0.00	0.00
101-405-5301	Contract Services	0.00	33,653.80	0.00	0.00	0.00	0.00
101-405-5345	Equipment Repairs/Replaceme	0.00	3,295.43	0.00	0.00	0.00	0.00
101-405-5350	Landscape Maintenance	0.00	8,904.00	0.00	0.00	0.00	0.00
101-405-5356	Tree Maintenance	0.00	3,585.00	0.00	0.00	0.00	0.00
101-405-5357	Tree Replacement	0.00	0.00	0.00	0.00	0.00	0.00
101-405-5362	Janitorial Services	0.00	30,675.06	0.00	0.00	0.00	0.00
101-405-5510	Dues & Subscriptions	0.00	1,388.01	0.00	0.00	0.00	0.00
101-405-5560	Supplies & Materials	0.00	2,211.17	0.00	0.00	0.00	0.00
101-405-5561	Janitorial Supplies	0.00	6,870.88	0.00	0.00	0.00	0.00
101-405-5567	Landscaping Supply Repairs & f	0.00	0.00	0.00	0.00	0.00	0.00

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
101-405-5568	Minor Equipment	0.00	996.56	0.00	0.00	0.00	0.00	0.00%
101-405-5761	Major Equipment	0.00	22,036.41	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		1,301.77	202,619.94	0.00	0.00	0.00	0.00	0.00%
SubProgram: 431 - Street Maintenance								
101-431-5761	Major Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 431 - Street Maintenance:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 451 - Watershed Management								
101-451-5100	Regular Wages	77,555.62	68,413.01	87,977.91	115,750.00	115,750.00	0.00	0.00%
101-451-5104	Overtime Pay	1,017.28	539.91	15.60	200.00	200.00	0.00	0.00%
101-451-5106	Other Pay	2,974.11	5,188.77	2,855.47	2,650.00	2,650.00	0.00	0.00%
101-451-5108	Bilingual Pay	10.00	0.00	316.50	200.00	200.00	0.00	0.00%
101-451-5120	Health Insurance	14,774.93	13,477.48	12,803.46	21,100.00	21,100.00	0.00	0.00%
101-451-5121	Dental Insurance	1,422.84	1,214.43	870.08	1,600.00	1,600.00	0.00	0.00%
101-451-5122	Life Insurance	253.32	219.50	255.96	350.00	350.00	0.00	0.00%
101-451-5123	Disability Insurance	313.41	271.59	262.89	400.00	400.00	0.00	0.00%
101-451-5130	PERS CLASSIC Contribution	6,820.32	5,508.88	4,346.38	11,550.00	11,550.00	0.00	0.00%
101-451-5131	PERS PEPRA Contribution	1,984.52	1,991.43	4,434.13	3,450.00	3,450.00	0.00	0.00%
101-451-5132	PERS Prepay UAAL	11,739.02	10,958.17	12,575.64	24,800.00	24,800.00	0.00	0.00%
101-451-5140	Medicare Tax	1,199.44	1,064.21	1,326.85	1,700.00	1,700.00	0.00	0.00%
101-451-5150	Flexible Benefits Program	1,353.49	1,096.20	1,129.56	1,400.00	1,400.00	0.00	0.00%
101-451-5151	Fitness Benefit	261.50	138.45	196.18	600.00	600.00	0.00	0.00%
101-451-5152	Cell Phone Allowance	273.00	250.26	278.26	550.00	550.00	0.00	0.00%
101-451-5301	Contract Services	13,419.79	21,344.31	709.38	19,500.00	2,500.00	-17,000.00	-87.18%
101-451-5500	Printing & Advertising	3,215.00	2,918.00	759.72	4,500.00	1,000.00	-3,500.00	-77.78%
101-451-5510	Dues & Subscriptions	13,799.95	11,926.36	15,193.31	15,200.00	15,200.00	0.00	0.00%
101-451-5512	Meetings & Travel	3,337.12	2,433.23	1,808.78	5,000.00	2,000.00	-3,000.00	-60.00%
101-451-5560	Supplies & Materials	1,182.61	1,069.36	156.47	1,500.00	500.00	-1,000.00	-66.67%
Total SubProgram: 451 - Watershed Management:		156,907.27	150,023.55	148,272.53	232,000.00	207,500.00	-24,500.00	-10.56%
SubProgram: 461 - Resource Conservation								
101-461-5560	Supplies & Materials	5.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 461 - Resource Conservation:		5.00	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 471 - City Hall Facilities								
101-471-5100	Regular Wages	0.00	0.00	7,504.73	7,950.00	7,950.00	0.00	0.00%
101-471-5104	Overtime Pay	0.00	0.00	401.07	1,150.00	1,150.00	0.00	0.00%
101-471-5106	Other Pay	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
101-471-5120	Health Insurance	0.00	0.00	1,908.95	2,300.00	2,300.00	0.00	0.00%
101-471-5121	Dental Insurance	0.00	0.00	114.55	150.00	150.00	0.00	0.00%
101-471-5122	Life Insurance	0.00	0.00	18.12	50.00	50.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Account Number								
101-471-5123	Disability Insurance	0.00	0.00	24.61	50.00	50.00	0.00	0.00%
101-471-5130	PERS CLASSIC Contribution	0.00	0.00	922.64	1,300.00	1,300.00	0.00	0.00%
101-471-5132	PERS Prepay UAAL	0.00	-58.96	2,629.21	2,700.00	2,700.00	0.00	0.00%
101-471-5140	Medicare Tax	0.00	0.00	116.33	150.00	150.00	0.00	0.00%
101-471-5150	Flexible Benefits Program	0.00	0.00	132.48	150.00	150.00	0.00	0.00%
101-471-5151	Fitness Benefit	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
101-471-5301	Contract Services	0.00	0.00	26,301.26	29,400.00	29,400.00	0.00	0.00%
101-471-5345	Equipment Repairs/Replaceme	0.00	0.00	0.00	4,500.00	4,500.00	0.00	0.00%
101-471-5350	Landscape Maintenance	0.00	0.00	7,420.00	13,500.00	13,500.00	0.00	0.00%
101-471-5356	Tree Maintenance	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
101-471-5357	Tree Replacement	0.00	0.00	0.00	350.00	0.00	-350.00	-100.00%
101-471-5362	Janitorial Services	0.00	0.00	25,032.11	33,700.00	33,700.00	0.00	0.00%
101-471-5400	Utility - Electricity	0.00	0.00	32,916.36	44,000.00	39,500.00	-4,500.00	-10.23%
101-471-5410	Utility - Natural Gas	0.00	0.00	5,448.98	7,250.00	7,250.00	0.00	0.00%
101-471-5420	Utility - Sewer	0.00	0.00	6,634.73	6,700.00	6,700.00	0.00	0.00%
101-471-5430	Utility - Water	0.00	0.00	8,493.55	11,000.00	10,500.00	-500.00	-4.55%
101-471-5440	Utility - Communications/Telep	0.00	0.00	22,601.71	24,650.00	24,650.00	0.00	0.00%
101-471-5510	Dues & Subscriptions	0.00	0.00	3,029.26	3,050.00	3,050.00	0.00	0.00%
101-471-5560	Supplies & Materials	0.00	0.00	5,716.11	6,000.00	6,000.00	0.00	0.00%
101-471-5561	Janitorial Supplies	0.00	0.00	3,118.32	8,000.00	4,500.00	-3,500.00	-43.75%
101-471-5567	Landscaping Supply Repairs & I	0.00	0.00	417.37	2,000.00	1,000.00	-1,000.00	-50.00%
101-471-5761	Major Equipment	0.00	0.00	0.00	20,000.00	0.00	-20,000.00	-100.00%
Total SubProgram: 471 - City Hall Facilities:		0.00	-58.96	160,902.45	233,450.00	203,600.00	-29,850.00	-12.79%
SubProgram: 501 - Parks and Recreation Administration								
101-501-5100	Regular Wages	54,287.03	67,889.61	84,520.99	90,300.00	90,300.00	0.00	0.00%
101-501-5102	Part-time Wages	0.00	12,973.45	18,362.78	22,700.00	22,700.00	0.00	0.00%
101-501-5104	Overtime Pay	633.15	0.00	0.00	0.00	0.00	0.00	0.00%
101-501-5106	Other Pay	11,069.98	1,597.48	2,360.25	2,400.00	2,400.00	0.00	0.00%
101-501-5120	Health Insurance	11,725.86	7,248.18	6,385.03	6,850.00	6,850.00	0.00	0.00%
101-501-5121	Dental Insurance	1,032.76	561.51	346.70	400.00	400.00	0.00	0.00%
101-501-5122	Life Insurance	114.10	174.53	222.04	250.00	250.00	0.00	0.00%
101-501-5123	Disability Insurance	196.78	216.57	239.56	300.00	300.00	0.00	0.00%
101-501-5130	PERS CLASSIC Contribution	6,657.61	6,980.05	8,708.79	11,400.00	11,400.00	0.00	0.00%
101-501-5131	PERS PEPPRA Contribution	0.00	999.55	1,351.73	1,500.00	1,500.00	0.00	0.00%
101-501-5132	PERS Prepay UAAL	12,300.79	15,768.92	25,573.06	24,400.00	24,400.00	0.00	0.00%
101-501-5140	Medicare Tax	948.16	1,195.45	1,509.32	1,700.00	1,700.00	0.00	0.00%
101-501-5150	Flexible Benefits Program	459.42	697.08	756.12	850.00	850.00	0.00	0.00%
101-501-5151	Fitness Benefit	210.00	300.00	205.00	400.00	400.00	0.00	0.00%
101-501-5152	Cell Phone Allowance	91.00	195.01	286.00	500.00	500.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Account Number								
101-501-5440	Utility - Communications/Telep	331.13	160.44	418.20	500.00	500.00	0.00	0.00%
101-501-5500	Printing & Advertising	210.00	0.00	570.68	1,500.00	750.00	-750.00	-50.00%
101-501-5510	Dues & Subscriptions	0.00	550.00	551.99	550.00	550.00	0.00	0.00%
101-501-5512	Meetings & Travel	410.00	2,203.82	4,740.78	7,925.00	7,925.00	0.00	0.00%
101-501-5560	Supplies & Materials	96.10	209.05	576.77	1,000.00	1,000.00	0.00	0.00%
Total SubProgram: 501 - Parks and Recreation Administration:		100,773.87	119,920.70	157,685.79	175,425.00	174,675.00	-750.00	-0.43%
SubProgram: 502 - Parks and Facilities Maintenance								
101-502-5100	Regular Wages	566.78	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5104	Overtime Pay	4,857.59	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5106	Other Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5120	Health Insurance	1,187.52	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5121	Dental Insurance	67.65	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5122	Life Insurance	10.38	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5123	Disability Insurance	16.21	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5130	PERS CLASSIC Contribution	549.10	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5132	PERS Prepay UAAL	855.12	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5140	Medicare Tax	81.16	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5150	Flexible Benefits Program	198.35	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5151	Fitness Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5301	Contract Services	22,869.22	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5345	Equipment Repairs/Replaceme	2,723.95	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5350	Landscape Maintenance	9,155.79	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5356	Tree Maintenance	175.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5362	Janitorial Services	26,624.79	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5510	Dues & Subscriptions	535.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5560	Supplies & Materials	2,714.53	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5561	Janitorial Supplies	6,143.78	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5567	Landscaping Supply Repairs & I	322.31	0.00	0.00	0.00	0.00	0.00	0.00%
101-502-5764	Improvements	24,539.12	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 502 - Parks and Facilities Maintenance:		104,193.35	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 101 - GENERAL FUND:		11,822,268.90	12,538,850.43	12,091,908.07	14,074,575.00	13,824,825.00	-249,750.00	-1.77%
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE								
SubProgram: 431 - Street Maintenance								
103-431-5761	Major Equipment	0.00	152,234.21	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 431 - Street Maintenance:		0.00	152,234.21	0.00	0.00	0.00	0.00	0.00%
SubProgram: 472 - Parks Facilities								
103-472-5761	Major Equipment	0.00	0.00	0.00	31,000.00	31,000.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
103-472-5762	Vehicle Purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total SubProgram: 472 - Parks Facilities:	0.00	0.00	0.00	31,000.00	31,000.00	0.00	0.00%
	Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R...	0.00	152,234.21	0.00	31,000.00	31,000.00	0.00	0.00%
Fund: 104 - MEASURE X FUND								
	SubProgram: 111 - City Administration							
104-111-5201	Professional Services	0.00	0.00	78,469.63	175,500.00	175,500.00	0.00	0.00%
	Total SubProgram: 111 - City Administration:	0.00	0.00	78,469.63	175,500.00	175,500.00	0.00	0.00%
	SubProgram: 141 - Staff Recruitment, Retention and Development							
104-141-5201	Professional Services	0.00	0.00	0.00	80,000.00	80,000.00	0.00	0.00%
	Total SubProgram: 141 - Staff Recruitment, Retention and De...	0.00	0.00	0.00	80,000.00	80,000.00	0.00	0.00%
	SubProgram: 142 - Risk Management							
104-142-5534	Volunteer Screening	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
	Total SubProgram: 142 - Risk Management:	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
	SubProgram: 151 - Emergency Preparedness							
104-151-5201	Professional Services	0.00	0.00	0.00	105,500.00	105,500.00	0.00	0.00%
	Total SubProgram: 151 - Emergency Preparedness:	0.00	0.00	0.00	105,500.00	105,500.00	0.00	0.00%
	SubProgram: 161 - Communication and Community Promotions							
104-161-5201	Professional Services	66,600.00	76,044.87	59,524.75	85,500.00	85,500.00	0.00	0.00%
	Total SubProgram: 161 - Communication and Community Pro...	66,600.00	76,044.87	59,524.75	85,500.00	85,500.00	0.00	0.00%
	SubProgram: 162 - Economic Vitality							
104-162-5601	Community Services Grants	30,706.00	29,635.64	0.00	15,500.00	15,500.00	0.00	0.00%
	Total SubProgram: 162 - Economic Vitality:	30,706.00	29,635.64	0.00	15,500.00	15,500.00	0.00	0.00%
	SubProgram: 163 - Community Services Support							
104-163-5601	Community Services Grants	105,150.00	146,750.00	130,444.39	150,000.00	150,000.00	0.00	0.00%
104-163-5602	Community Services Agreeemer	2,015.00	9,610.00	7,130.00	13,500.00	13,500.00	0.00	0.00%
	Total SubProgram: 163 - Community Services Support:	107,165.00	156,360.00	137,574.39	163,500.00	163,500.00	0.00	0.00%
	SubProgram: 171 - Law Enforcement							
104-171-5254	SB County Sheriff	788,200.00	809,370.38	984,179.46	1,073,650.00	1,073,650.00	0.00	0.00%
104-171-5255	SB County Sheriff Augmentatio	0.00	0.00	0.00	15,000.00	15,000.00	0.00	0.00%
	Total SubProgram: 171 - Law Enforcement:	788,200.00	809,370.38	984,179.46	1,088,650.00	1,088,650.00	0.00	0.00%
	SubProgram: 181 - Racial Equity							
104-181-5100	Regular Wages	14,201.30	11,297.43	0.00	0.00	0.00	0.00	0.00%
104-181-5106	Other Pay	1,369.61	787.07	0.00	0.00	0.00	0.00	0.00%
104-181-5120	Health Insurance	1,453.55	1,166.58	0.00	0.00	0.00	0.00	0.00%
104-181-5121	Dental Insurance	233.87	134.13	0.00	0.00	0.00	0.00	0.00%
104-181-5122	Life Insurance	38.71	60.08	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Account Number							
104-181-5123	Disability Insurance	46.11	25.72	0.00	0.00	0.00	0.00 0.00%
104-181-5130	PERS Classic Contribution	1,256.20	1,348.81	0.00	0.00	0.00	0.00 0.00%
104-181-5131	PERS PEPR A Contribution	339.63	39.14	0.00	0.00	0.00	0.00 0.00%
104-181-5132	PERS Prepay UAAL	2,012.01	2,996.88	0.00	0.00	0.00	0.00 0.00%
104-181-5134	Deferred Compensation	0.00	740.76	0.00	0.00	0.00	0.00 0.00%
104-181-5140	Medicare Tax	225.11	190.13	0.00	0.00	0.00	0.00 0.00%
104-181-5150	Flexible Benefits Program	123.45	59.07	0.00	0.00	0.00	0.00 0.00%
104-181-5151	Fitness Benefit	7.50	22.00	0.00	0.00	0.00	0.00 0.00%
104-181-5152	Cell Phone Allowance	58.50	39.00	0.00	0.00	0.00	0.00 0.00%
104-181-5153	Auto Allowance	0.00	270.00	0.00	0.00	0.00	0.00 0.00%
104-181-5154	Housing Allowance	0.00	1,200.00	0.00	0.00	0.00	0.00 0.00%
104-181-5201	Professional Services	29,028.00	0.00	0.00	29,000.00	29,000.00	0.00 0.00%
104-181-5440	Utility - Communications/Telep	263.86	0.00	0.00	0.00	0.00	0.00 0.00%
104-181-5512	Meetings & Travel	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubProgram: 181 - Racial Equity:		50,657.41	20,376.80	0.00	29,000.00	29,000.00	0.00 0.00%
SubProgram: 302 - Advance Planning							
104-302-5100	Regular Wages	135,239.25	210,883.98	198,524.10	222,250.00	222,250.00	0.00 0.00%
104-302-5104	Overtime Pay	24.88	131.18	13.18	550.00	550.00	0.00 0.00%
104-302-5106	Other Pay	5,350.53	8,956.20	7,677.14	11,250.00	11,250.00	0.00 0.00%
104-302-5120	Health Insurance	6,565.24	10,355.96	15,686.39	11,350.00	11,350.00	0.00 0.00%
104-302-5121	Dental Insurance	787.63	1,266.00	1,096.24	1,300.00	1,300.00	0.00 0.00%
104-302-5122	Life Insurance	371.45	581.40	526.34	600.00	600.00	0.00 0.00%
104-302-5123	Disability Insurance	477.94	753.48	621.34	800.00	800.00	0.00 0.00%
104-302-5130	PERS Classic Contribution	0.00	95.03	4,123.98	5,700.00	5,700.00	0.00 0.00%
104-302-5131	PERS PEPR A Contribution	10,703.65	16,959.96	13,570.29	14,900.00	14,900.00	0.00 0.00%
104-302-5132	PERS Prepay UAAL	0.00	0.00	12,022.15	12,750.00	12,750.00	0.00 0.00%
104-302-5140	Medicare Tax	2,046.02	3,208.95	3,001.38	3,250.00	3,250.00	0.00 0.00%
104-302-5150	Flexible Benefits Program	1,663.26	2,698.32	2,394.50	2,650.00	2,650.00	0.00 0.00%
104-302-5151	Fitness Benefit	0.00	1,200.00	645.00	1,150.00	1,150.00	0.00 0.00%
104-302-5152	Cell Phone Allowance	536.25	780.00	702.00	800.00	800.00	0.00 0.00%
104-302-5201	Professional Services	33,680.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubProgram: 302 - Advance Planning:		197,446.10	257,870.46	260,604.03	289,300.00	289,300.00	0.00 0.00%
SubProgram: 311 - Housing							
104-311-5201	Professional Services	40,376.59	33,257.81	18,779.97	42,000.00	42,000.00	0.00 0.00%
Total SubProgram: 311 - Housing:		40,376.59	33,257.81	18,779.97	42,000.00	42,000.00	0.00 0.00%
SubProgram: 405 - Facilities							
104-405-5100	Regular Wages	1,249.05	64,391.22	0.00	0.00	0.00	0.00 0.00%
104-405-5104	Overtime Pay	0.00	36.54	0.00	0.00	0.00	0.00 0.00%

Budget Comparison Report

					Comparison 1		Comparison 1	
					Budget		to Parent	
					Budget		Budget	
					FY 2025/26		Increase /	
					FY 2026 AB		(Decrease)	

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
104-461-5510	Dues & Subscriptions	908.00	925.00	322.00	900.00	900.00	0.00	0.00%
104-461-5512	Meetings & Travel	65.00	1,188.22	92.04	4,350.00	100.00	-4,250.00	-97.70%
104-461-5560	Supplies & Materials	0.00	0.00	6,255.68	10,000.00	10,000.00	0.00	0.00%
Total SubProgram: 461 - Resource Conservation:		85,236.12	77,562.42	109,034.36	170,850.00	164,100.00	-6,750.00	-3.95%
SubProgram: 502 - Parks and Facilities Maintenance								
104-502-5100	Regular Wages	111,219.97	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5104	Overtime Pay	1,155.24	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5106	Other Pay	3,571.82	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5108	Bilingual Pay	80.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5120	Health Insurance	41,175.05	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5121	Dental Insurance	3,572.80	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5122	Life Insurance	431.42	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5123	Disability Insurance	460.88	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5130	PERS CLASSIC Contribution	287.91	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5131	PERS PEPRA Contribution	8,630.28	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5132	PERS Prepay UAAL	479.07	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5140	Medicare Tax	1,634.26	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5150	Flexible Benefits Program	1,992.88	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5151	Fitness Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5152	Cell Phone Allowance	559.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5170	Uniform Cleaning	695.55	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5171	Uniform Allowance	1,518.85	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5180	Individual Equipment/Safety	147.47	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5301	Contract Services	29,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5440	Utility - Communications/Telep	1,190.17	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5536	Equipment/Office Rent & Lease	5,832.38	0.00	0.00	0.00	0.00	0.00	0.00%
104-502-5560	Supplies & Materials	30.81	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 502 - Parks and Facilities Maintenance:		214,465.81	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 512 - Senior Services								
104-512-5100	Regular Wages	17,940.96	94,009.58	91,272.28	103,900.00	103,900.00	0.00	0.00%
104-512-5102	Part-Time Wages	14,864.48	19,657.49	11,390.66	22,700.00	22,700.00	0.00	0.00%
104-512-5104	Overtime Pay	0.00	0.00	0.00	600.00	600.00	0.00	0.00%
104-512-5106	Other Pay	1,316.21	6,100.25	6,116.22	6,650.00	6,650.00	0.00	0.00%
104-512-5120	Health Insurance	0.00	1,540.63	3,279.40	3,500.00	3,500.00	0.00	0.00%
104-512-5121	Dental Insurance	568.55	2,481.41	2,352.72	2,750.00	2,750.00	0.00	0.00%
104-512-5122	Life Insurance	46.08	251.70	270.42	350.00	350.00	0.00	0.00%
104-512-5123	Disability Insurance	65.86	345.67	313.48	450.00	450.00	0.00	0.00%
104-512-5130	PERS Classic Contribution	62.13	3,150.70	0.00	0.00	0.00	0.00	0.00%
104-512-5131	PERS PEPRA Contribution	1,588.40	5,593.76	7,447.20	8,350.00	8,350.00	0.00	0.00%

Budget Comparison Report

				Comparison 1		Comparison 1	
				Budget		to Parent	
				Budget		Budget	
				FY 2025/26		Increase /	
				FY 2026 AB		FY 2026 MC	
						(Decrease)	
						%	
Account Number		FY 2023/24	FY 2024/25	FY 2025/26			
		Total Activity	Total Activity	YTD Activity			
				Through May			
104-512-5132	PERS Prepay UAAL	0.00	7,205.26	39.80	350.00	350.00	0.00 0.00%
104-512-5140	Medicare Tax	497.14	1,750.48	1,607.81	1,900.00	1,900.00	0.00 0.00%
104-512-5150	Flexible Benefits Program	333.96	1,551.59	1,638.40	1,850.00	1,850.00	0.00 0.00%
104-512-5151	Fitness Benefit	0.00	690.00	289.50	800.00	800.00	0.00 0.00%
104-512-5152	Cell Phone Allowance	0.00	117.01	0.00	250.00	250.00	0.00 0.00%
104-512-5201	Professional Services	0.00	131.50	410.22	5,000.00	5,000.00	0.00 0.00%
104-512-5205	Senior Programs	0.00	5,225.41	5,984.25	10,000.00	10,000.00	0.00 0.00%
104-512-5440	Utility - Communications/Telep	154.24	241.59	213.73	250.00	250.00	0.00 0.00%
104-512-5500	Printing & Advertising	0.00	0.00	498.99	2,000.00	500.00	-1,500.00 -75.00%
104-512-5510	Dues & Subscriptions	0.00	273.98	271.90	750.00	500.00	-250.00 -33.33%
104-512-5512	Meetings & Travel	0.00	4,880.56	2,508.16	3,800.00	3,800.00	0.00 0.00%
104-512-5560	Supplies & Materials	1,794.42	4,602.49	6,888.81	12,500.00	10,000.00	-2,500.00 -20.00%
104-512-5568	Minor Equipment	0.00	1,139.03	2,722.39	16,200.00	6,000.00	-10,200.00 -62.96%
104-512-5763	Furniture & Fixtures	0.00	4,626.22	0.00	0.00	0.00	0.00 0.00%
Total SubProgram: 512 - Senior Services :		39,232.43	165,566.31	145,516.34	204,900.00	190,450.00	-14,450.00 -7.05%
Total Fund: 104 - MEASURE X FUND:		1,621,530.58	1,726,267.07	1,793,682.93	2,452,200.00	2,431,000.00	-21,200.00 -0.86%
Fund: 201 - TRAFFIC SAFETY FUND							
SubProgram: 331 - Code Compliance							
201-331-5102	Part-time Wages	14,944.33	13,385.44	12,520.29	16,350.00	16,350.00	0.00 0.00%
201-331-5131	PERS PEPRA Contribution	549.74	560.83	524.86	600.00	600.00	0.00 0.00%
201-331-5140	Medicare Tax	216.71	194.11	181.58	500.00	500.00	0.00 0.00%
Total SubProgram: 331 - Code Compliance:		15,710.78	14,140.38	13,226.73	17,450.00	17,450.00	0.00 0.00%
Total Fund: 201 - TRAFFIC SAFETY FUND:		15,710.78	14,140.38	13,226.73	17,450.00	17,450.00	0.00 0.00%
Fund: 202 - LIBRARY FUND							
SubProgram: 102 - Commissions Boards and Committees							
202-102-5590	Advisory Board Stipend	1,410.00	1,350.00	1,140.00	2,250.00	2,250.00	0.00 0.00%
Total SubProgram: 102 - Commissions Boards and Committees:		1,410.00	1,350.00	1,140.00	2,250.00	2,250.00	0.00 0.00%
SubProgram: 142 - Risk Management							
202-142-5534	Volunteer Screening	0.00	0.00	0.00	3,200.00	3,200.00	0.00 0.00%
Total SubProgram: 142 - Risk Management:		0.00	0.00	0.00	3,200.00	3,200.00	0.00 0.00%
SubProgram: 211 - Central Services							
202-211-5400	Utility - Electricity	0.00	7,108.50	0.00	0.00	0.00	0.00 0.00%
202-211-5410	Utility - Natural Gas	0.00	1,407.07	0.00	0.00	0.00	0.00 0.00%
202-211-5420	Utility - Sewer	0.00	2,128.21	0.00	0.00	0.00	0.00 0.00%
202-211-5430	Utility - Water	0.00	3,166.46	0.00	0.00	0.00	0.00 0.00%
202-211-5440	Utility - Communications/Telep	0.00	3,037.02	0.00	0.00	0.00	0.00 0.00%
Total SubProgram: 211 - Central Services:		0.00	16,847.26	0.00	0.00	0.00	0.00 0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
SubProgram: 221 - Management Information Services								
202-221-5201	Professional Services	14,473.00	13,462.69	8,072.75	22,500.00	11,850.00	-10,650.00	-47.33%
202-221-5360	Software Subscription/Mainten	1,544.00	2,462.92	409.99	4,050.00	4,300.00	250.00	6.17%
202-221-5565	Computer Hardware/ Replacen	0.00	0.00	294.28	3,000.00	3,000.00	0.00	0.00%
Total SubProgram: 221 - Management Information Services:		16,017.00	15,925.61	8,777.02	29,550.00	19,150.00	-10,400.00	-35.19%
SubProgram: 405 - Facilities								
202-405-5100	Regular Wages	8,368.07	39,516.05	0.00	0.00	0.00	0.00	0.00%
202-405-5104	Overtime Pay	11.27	1,531.28	0.00	0.00	0.00	0.00	0.00%
202-405-5106	Other Pay	285.28	1,340.86	0.00	0.00	0.00	0.00	0.00%
202-405-5108	Bilingual Pay	0.00	187.50	0.00	0.00	0.00	0.00	0.00%
202-405-5120	Health Insurance	144.50	12,515.27	0.00	0.00	0.00	0.00	0.00%
202-405-5121	Dental Insurance	9.97	949.09	0.00	0.00	0.00	0.00	0.00%
202-405-5122	Life Insurance	1.50	125.19	0.00	0.00	0.00	0.00	0.00%
202-405-5123	Disability Insurance	2.46	147.79	0.00	0.00	0.00	0.00	0.00%
202-405-5130	PERS CLASSIC Contribution	92.38	1,466.17	0.00	0.00	0.00	0.00	0.00%
202-405-5131	PERS PEPRA Contribution	27.60	2,225.82	0.00	0.00	0.00	0.00	0.00%
202-405-5132	PERS Prepay UAAL	206.73	3,105.80	0.00	0.00	0.00	0.00	0.00%
202-405-5140	Medicare Tax	16.65	599.22	0.00	0.00	0.00	0.00	0.00%
202-405-5150	Flexible Benefits Program	222.45	643.42	0.00	0.00	0.00	0.00	0.00%
202-405-5151	Fitness Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5152	Cell Phone Allowance	0.00	39.00	0.00	0.00	0.00	0.00	0.00%
202-405-5301	Contract Services	0.00	6,654.84	0.00	0.00	0.00	0.00	0.00%
202-405-5345	Equipment Repairs/Replaceme	0.00	45,523.13	0.00	0.00	0.00	0.00	0.00%
202-405-5350	Landscape Maintenance	0.00	2,501.83	0.00	0.00	0.00	0.00	0.00%
202-405-5362	Janitorial Services	0.00	10,365.60	0.00	0.00	0.00	0.00	0.00%
202-405-5560	Supplies & Materials	0.00	2,140.57	0.00	0.00	0.00	0.00	0.00%
202-405-5561	Janitorial Supplies	0.00	844.35	0.00	0.00	0.00	0.00	0.00%
202-405-5567	Landscaping Supply Repairs & I	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		9,388.86	132,422.78	0.00	0.00	0.00	0.00	0.00%
SubProgram: 473 - Library Facilities								
202-473-5100	Regular Wages	0.00	0.00	28,147.40	43,100.00	43,100.00	0.00	0.00%
202-473-5104	Overtime Pay	0.00	0.00	663.64	1,450.00	1,450.00	0.00	0.00%
202-473-5106	Other Pay	0.00	0.00	773.01	1,900.00	1,900.00	0.00	0.00%
202-473-5108	Bilingual Pay	0.00	0.00	120.00	150.00	150.00	0.00	0.00%
202-473-5120	Health Insurance	0.00	0.00	7,138.26	11,500.00	11,500.00	0.00	0.00%
202-473-5121	Dental Insurance	0.00	0.00	745.25	1,150.00	1,150.00	0.00	0.00%
202-473-5122	Life Insurance	0.00	0.00	79.80	150.00	150.00	0.00	0.00%
202-473-5123	Disability Insurance	0.00	0.00	96.04	200.00	200.00	0.00	0.00%
202-473-5130	PERS CLASSIC Contribution	0.00	0.00	922.64	1,300.00	1,300.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
202-473-5131	PERS PEPRA Contribution	0.00	0.00	1,688.91	2,850.00	2,850.00	0.00	0.00%
202-473-5132	PERS Prepay UAAL	0.00	-14.45	2,584.70	2,800.00	2,800.00	0.00	0.00%
202-473-5140	Medicare Tax	0.00	0.00	429.99	650.00	650.00	0.00	0.00%
202-473-5141	Unemployment Insurance	0.00	0.00	495.00	500.00	500.00	0.00	0.00%
202-473-5150	Flexible Benefits Program	0.00	0.00	499.30	700.00	700.00	0.00	0.00%
202-473-5151	Fitness Benefit	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
202-473-5152	Cell Phone Allowance	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
202-473-5301	Contract Services	0.00	0.00	9,848.31	16,150.00	13,150.00	-3,000.00	-18.58%
202-473-5345	Equipment Repairs/Replaceme	0.00	0.00	1,404.51	5,000.00	5,000.00	0.00	0.00%
202-473-5350	Landscape Maintenance	0.00	0.00	2,084.83	3,800.00	3,800.00	0.00	0.00%
202-473-5362	Janitorial Services	0.00	0.00	8,842.03	23,000.00	13,700.00	-9,300.00	-40.43%
202-473-5400	Utility - Electricity	0.00	0.00	6,160.54	7,550.00	7,550.00	0.00	0.00%
202-473-5410	Utility - Natural Gas	0.00	0.00	1,110.20	1,500.00	1,500.00	0.00	0.00%
202-473-5420	Utility - Sewer	0.00	0.00	2,091.36	4,200.00	4,200.00	0.00	0.00%
202-473-5430	Utility - Water	0.00	0.00	2,754.38	3,800.00	3,600.00	-200.00	-5.26%
202-473-5440	Utility - Communications/Telep	0.00	0.00	2,140.87	2,350.00	2,350.00	0.00	0.00%
202-473-5560	Supplies & Materials	0.00	0.00	2,520.34	3,000.00	2,500.00	-500.00	-16.67%
202-473-5561	Janitorial Supplies	0.00	0.00	1,100.41	2,500.00	1,500.00	-1,000.00	-40.00%
202-473-5567	Landscaping Supply Repairs & I	0.00	0.00	0.00	1,500.00	1,000.00	-500.00	-33.33%
Total SubProgram: 473 - Library Facilities:		0.00	-14.45	84,441.72	143,250.00	128,750.00	-14,500.00	-10.12%
SubProgram: 501 - Parks and Recreation Administration								
202-501-5100	Regular Wages	15,076.11	16,894.01	16,990.79	18,050.00	18,050.00	0.00	0.00%
202-501-5106	Other Pay	1,533.57	431.63	474.65	500.00	500.00	0.00	0.00%
202-501-5120	Health Insurance	2,019.86	1,026.84	1,047.40	1,150.00	1,150.00	0.00	0.00%
202-501-5121	Dental Insurance	237.42	63.31	57.80	100.00	100.00	0.00	0.00%
202-501-5122	Life Insurance	41.89	38.86	40.30	50.00	50.00	0.00	0.00%
202-501-5123	Disability Insurance	49.83	46.16	45.29	50.00	50.00	0.00	0.00%
202-501-5130	PERS CLASSIC Contribution	1,914.23	2,154.83	2,177.49	2,850.00	2,850.00	0.00	0.00%
202-501-5132	PERS Prepay UAAL	3,308.38	4,803.54	6,384.30	6,100.00	6,100.00	0.00	0.00%
202-501-5140	Medicare Tax	239.00	251.65	254.23	300.00	300.00	0.00	0.00%
202-501-5150	Flexible Benefits Program	131.15	134.99	126.06	150.00	150.00	0.00	0.00%
202-501-5151	Fitness Benefit	0.00	60.00	45.00	100.00	100.00	0.00	0.00%
202-501-5152	Cell Phone Allowance	87.75	78.00	71.50	100.00	100.00	0.00	0.00%
Total SubProgram: 501 - Parks and Recreation Administration:		24,639.19	25,983.82	27,714.81	29,500.00	29,500.00	0.00	0.00%
SubProgram: 502 - Parks and Facilities Maintenance								
202-502-5201	Professional Services	925.00	0.00	0.00	0.00	0.00	0.00	0.00%
202-502-5301	Contract Services	1,764.95	0.00	0.00	0.00	0.00	0.00	0.00%
202-502-5350	Landscape Maintenance	2,785.00	0.00	0.00	0.00	0.00	0.00	0.00%
202-502-5362	Janitorial Services	12,430.75	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

						Comparison 1	Comparison 1	%
						Budget	to Parent	
		FY 2023/24	FY 2024/25	FY 2025/26	Parent Budget	FY 2025/26	Increase /	
Account Number		Total Activity	Total Activity	YTD Activity	FY 2025/26	FY 2025/26	(Decrease)	
				Through May				
202-502-5400	Utility - Electricity	6,640.23	0.00	0.00	0.00	0.00	0.00	0.00%
202-502-5410	Utility - Natural Gas	1,039.95	0.00	0.00	0.00	0.00	0.00	0.00%
202-502-5420	Utility - Sewer	79.41	0.00	0.00	0.00	0.00	0.00	0.00%
202-502-5430	Utility - Water	3,907.44	0.00	0.00	0.00	0.00	0.00	0.00%
202-502-5440	Utility - Communications/Telep	2,120.11	0.00	0.00	0.00	0.00	0.00	0.00%
202-502-5536	Equipment/Office Rent & Lease	341.02	0.00	0.00	0.00	0.00	0.00	0.00%
202-502-5560	Supplies & Materials	741.55	0.00	0.00	0.00	0.00	0.00	0.00%
202-502-5561	Janitorial Supplies	869.03	0.00	0.00	0.00	0.00	0.00	0.00%
202-502-5567	Landscaping Supply Repairs & I	745.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 502 - Parks and Facilities Maintenance:		34,389.44	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 550 - City Library								
202-550-5100	Regular Wages	193,048.68	209,407.40	154,740.89	229,600.00	229,600.00	0.00	0.00%
202-550-5102	Part-time Wages	99,720.09	108,088.75	106,234.57	161,450.00	161,450.00	0.00	0.00%
202-550-5104	Overtime Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
202-550-5106	Other Pay	9,953.50	29,690.79	13,360.51	9,850.00	9,850.00	0.00	0.00%
202-550-5108	Interpreter Pay	0.00	0.00	1,900.00	2,500.00	2,500.00	0.00	0.00%
202-550-5120	Health Insurance	20,724.14	27,004.56	27,051.45	60,650.00	60,650.00	0.00	0.00%
202-550-5121	Dental Insurance	1,698.06	2,328.70	2,179.84	5,050.00	5,050.00	0.00	0.00%
202-550-5122	Life Insurance	781.71	775.56	555.05	850.00	850.00	0.00	0.00%
202-550-5123	Disability Insurance	823.61	830.08	505.70	900.00	900.00	0.00	0.00%
202-550-5130	PERS CLASSIC Contribution	14,690.44	14,198.53	0.00	0.00	0.00	0.00	0.00%
202-550-5131	PERS PEPRA Contribution	10,367.39	10,900.49	14,626.43	18,400.00	18,400.00	0.00	0.00%
202-550-5132	PERS Prepay UAAL	25,493.44	29,242.61	153.23	750.00	750.00	0.00	0.00%
202-550-5140	Medicare Tax	4,529.63	5,068.35	4,027.38	5,700.00	5,700.00	0.00	0.00%
202-550-5150	Flexible Benefits Program	2,645.52	2,584.78	2,293.60	2,800.00	2,800.00	0.00	0.00%
202-550-5151	Fitness Benefit	508.55	600.00	0.00	1,200.00	1,200.00	0.00	0.00%
202-550-5152	Cell Phone Allowance	1,560.00	1,495.00	1,300.00	1,600.00	1,600.00	0.00	0.00%
202-550-5201	Professional Services	0.00	11,000.00	5,646.01	5,500.00	5,500.00	0.00	0.00%
202-550-5202	Library Programs	4,666.35	15,123.55	4,192.23	14,500.00	10,000.00	-4,500.00	-31.03%
202-550-5203	Library Operating Services	67,970.69	63,588.07	66,788.20	75,000.00	75,000.00	0.00	0.00%
202-550-5221	Employee Training	155.23	228.07	0.00	1,200.00	500.00	-700.00	-58.33%
202-550-5301	Contract Services	1,016.67	3,581.97	2,592.90	5,500.00	5,500.00	0.00	0.00%
202-550-5440	Utility - Communications/Telep	0.00	0.00	445.34	500.00	500.00	0.00	0.00%
202-550-5500	Printing & Advertising	1,461.99	1,510.00	672.22	4,500.00	2,000.00	-2,500.00	-55.56%
202-550-5510	Dues & Subscriptions	954.39	381.96	509.00	1,000.00	1,000.00	0.00	0.00%
202-550-5512	Meetings & Travel	2,131.90	3,656.64	1,613.50	4,500.00	2,000.00	-2,500.00	-55.56%
202-550-5520	Books	51,691.58	43,909.64	27,302.05	46,000.00	36,000.00	-10,000.00	-21.74%
202-550-5521	Periodicals	1,486.39	2,940.25	1,737.01	4,000.00	3,000.00	-1,000.00	-25.00%
202-550-5522	Digital Materials	50,252.83	41,275.51	33,209.98	35,000.00	35,000.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
202-550-5523	Library of Things	2,056.71	6,285.88	5,406.11	7,000.00	7,000.00	0.00	0.00%
202-550-5536	Equipment/Office Rent & Lease	0.00	1,760.55	597.69	2,500.00	2,000.00	-500.00	-20.00%
202-550-5560	Supplies & Materials	10,089.11	9,586.58	4,947.23	16,000.00	10,000.00	-6,000.00	-37.50%
202-550-5568	Minor Equipment	240.77	593.18	260.50	2,000.00	1,000.00	-1,000.00	-50.00%
202-550-5761	Major Equipment	810.31	0.00	0.00	0.00	0.00	0.00	0.00%
202-550-5763	Furniture & Fixtures	0.00	0.00	1,372.15	5,000.00	5,000.00	0.00	0.00%
Total SubProgram: 550 - City Library:		581,529.68	647,637.45	486,220.77	731,000.00	702,300.00	-28,700.00	-3.93%
Total Fund: 202 - LIBRARY FUND:		667,374.17	840,152.47	608,294.32	938,750.00	885,150.00	-53,600.00	-5.71%
Fund: 204 - PARK MAINTENANCE FUND								
SubProgram: 211 - Central Services								
204-211-5400	Utility - Electricity	0.00	10,198.59	0.00	0.00	0.00	0.00	0.00%
204-211-5420	Utility - Sewer	0.00	7,977.54	0.00	0.00	0.00	0.00	0.00%
204-211-5430	Utility - Water	0.00	163,162.57	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 211 - Central Services:		0.00	181,338.70	0.00	0.00	0.00	0.00	0.00%
SubProgram: 405 - Facilities								
204-405-5100	Regular Wages	681.62	61,791.45	0.00	0.00	0.00	0.00	0.00%
204-405-5102	Part-time Wages	0.00	18,998.00	0.00	0.00	0.00	0.00	0.00%
204-405-5104	Overtime Pay	9.78	1,838.64	0.00	0.00	0.00	0.00	0.00%
204-405-5106	Other Pay	0.00	2,655.84	0.00	0.00	0.00	0.00	0.00%
204-405-5108	Bilingual Pay	0.00	377.50	0.00	0.00	0.00	0.00	0.00%
204-405-5120	Health Insurance	0.00	19,386.23	0.00	0.00	0.00	0.00	0.00%
204-405-5121	Dental Insurance	0.00	1,636.81	0.00	0.00	0.00	0.00	0.00%
204-405-5122	Life Insurance	0.00	190.67	0.00	0.00	0.00	0.00	0.00%
204-405-5123	Disability Insurance	0.00	231.33	0.00	0.00	0.00	0.00	0.00%
204-405-5130	PERS CLASSIC Contribution	31.01	2,511.51	0.00	0.00	0.00	0.00	0.00%
204-405-5131	PERS PEPRA Contribution	32.89	3,447.82	0.00	0.00	0.00	0.00	0.00%
204-405-5132	PERS Prepay UAAL	0.00	5,262.94	0.00	0.00	0.00	0.00	0.00%
204-405-5140	Medicare Tax	9.76	1,223.28	0.00	0.00	0.00	0.00	0.00%
204-405-5150	Flexible Benefits Program	0.00	1,031.30	0.00	0.00	0.00	0.00	0.00%
204-405-5151	Fitness Benefit	0.00	30.00	0.00	0.00	0.00	0.00	0.00%
204-405-5152	Cell Phone Allowance	0.00	97.50	0.00	0.00	0.00	0.00	0.00%
204-405-5180	Individual Equipment/Safety	0.00	1,405.92	0.00	0.00	0.00	0.00	0.00%
204-405-5301	Contract Services	0.00	9,225.00	0.00	0.00	0.00	0.00	0.00%
204-405-5345	Equipment Repairs/Replaceme	0.00	10,645.73	0.00	0.00	0.00	0.00	0.00%
204-405-5350	Landscape Maintenance	0.00	135,362.00	0.00	0.00	0.00	0.00	0.00%
204-405-5356	Tree Maintenance	0.00	24,029.66	0.00	0.00	0.00	0.00	0.00%
204-405-5357	Tree Replacement	0.00	2,800.00	0.00	0.00	0.00	0.00	0.00%
204-405-5361	Biohazard Services	0.00	3,760.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
204-405-5362	Janitorial Services	0.00	35,868.00	0.00	0.00	0.00	0.00	0.00%
204-405-5440	Utility - Communications/Telep	0.00	343.57	0.00	0.00	0.00	0.00	0.00%
204-405-5515	Uniform Cleaning	0.00	855.03	0.00	0.00	0.00	0.00	0.00%
204-405-5516	Uniform Allowance	0.00	1,602.66	0.00	0.00	0.00	0.00	0.00%
204-405-5536	Equipment/Office Rent & Lease	0.00	4,440.00	0.00	0.00	0.00	0.00	0.00%
204-405-5560	Supplies & Materials	0.00	16,092.21	0.00	0.00	0.00	0.00	0.00%
204-405-5561	Janitorial Supplies	0.00	8,505.68	0.00	0.00	0.00	0.00	0.00%
204-405-5567	Landscaping Supply Repairs & I	0.00	8,587.40	0.00	0.00	0.00	0.00	0.00%
204-405-5581	Vehicle Operations & Mainten	0.00	2,405.43	0.00	0.00	0.00	0.00	0.00%
204-405-5582	Fuel Expense	0.00	4,280.10	0.00	0.00	0.00	0.00	0.00%
204-405-5763	Furniture & Fixtures	0.00	12,896.42	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		765.06	403,815.63	0.00	0.00	0.00	0.00	0.00%
SubProgram: 472 - Parks Facilities								
204-472-5100	Regular Wages	0.00	0.00	89,761.92	163,100.00	163,100.00	0.00	0.00%
204-472-5102	Part-time Wages	0.00	0.00	7,624.22	11,350.00	11,350.00	0.00	0.00%
204-472-5104	Overtime Pay	0.00	0.00	1,792.13	2,750.00	2,750.00	0.00	0.00%
204-472-5106	Other Pay	0.00	0.00	4,059.67	8,900.00	8,900.00	0.00	0.00%
204-472-5108	Bilingual Pay	0.00	0.00	600.00	650.00	650.00	0.00	0.00%
204-472-5120	Health Insurance	0.00	0.00	18,008.69	39,200.00	39,200.00	0.00	0.00%
204-472-5121	Dental Insurance	0.00	0.00	2,908.23	4,950.00	4,950.00	0.00	0.00%
204-472-5122	Life Insurance	0.00	0.00	251.30	550.00	550.00	0.00	0.00%
204-472-5123	Disability Insurance	0.00	0.00	305.27	650.00	650.00	0.00	0.00%
204-472-5130	PERS CLASSIC Contribution	0.00	0.00	922.64	1,300.00	1,300.00	0.00	0.00%
204-472-5131	PERS PEPRA Contribution	0.00	0.00	6,725.79	12,450.00	12,450.00	0.00	0.00%
204-472-5132	PERS Prepay UAAL	0.00	-33.66	2,603.91	3,200.00	3,200.00	0.00	0.00%
204-472-5140	Medicare Tax	0.00	0.00	1,486.89	2,600.00	2,600.00	0.00	0.00%
204-472-5141	Unemployment Insurance	0.00	0.00	2,970.00	3,000.00	3,000.00	0.00	0.00%
204-472-5150	Flexible Benefits Program	0.00	0.00	1,759.74	2,800.00	2,800.00	0.00	0.00%
204-472-5151	Fitness Benefit	0.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00%
204-472-5152	Cell Phone Allowance	0.00	0.00	0.00	550.00	550.00	0.00	0.00%
204-472-5301	Contract Services	0.00	0.00	5,925.00	14,700.00	6,000.00	-8,700.00	-59.18%
204-472-5345	Equipment Repairs/Replaceme	0.00	0.00	527.75	5,000.00	1,000.00	-4,000.00	-80.00%
204-472-5350	Landscape Maintenance	0.00	0.00	113,316.00	139,000.00	139,000.00	0.00	0.00%
204-472-5356	Tree Maintenance	0.00	0.00	5,512.00	20,000.00	20,000.00	0.00	0.00%
204-472-5357	Tree Replacement	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
204-472-5361	Biohazard Services	0.00	0.00	520.00	17,350.00	2,350.00	-15,000.00	-86.46%
204-472-5362	Janitorial Services	0.00	0.00	33,017.46	40,650.00	40,650.00	0.00	0.00%
204-472-5400	Utility - Electricity	0.00	0.00	8,620.90	14,000.00	12,000.00	-2,000.00	-14.29%
204-472-5420	Utility - Sewer	0.00	0.00	7,149.72	7,200.00	7,200.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Account Number							
204-472-5430	Utility - Water	0.00	0.00	142,577.25	175,000.00	175,000.00	0.00 0.00%
204-472-5440	Utility - Communications/Telep	0.00	0.00	690.73	800.00	800.00	0.00 0.00%
204-472-5510	Dues & Subscriptions	0.00	0.00	0.00	1,000.00	0.00	-1,000.00 -100.00%
204-472-5512	Meetings & Travel	0.00	0.00	3,431.65	4,500.00	4,500.00	0.00 0.00%
204-472-5515	Uniform Cleaning	0.00	0.00	2,168.48	3,050.00	2,800.00	-250.00 -8.20%
204-472-5516	Uniform Allowance	0.00	0.00	1,695.26	1,950.00	1,950.00	0.00 0.00%
204-472-5517	Individual Equipment/Safety	0.00	0.00	519.68	1,650.00	1,650.00	0.00 0.00%
204-472-5536	Equipment/Office Rent & Lease	0.00	0.00	4,045.00	5,000.00	5,000.00	0.00 0.00%
204-472-5560	Supplies & Materials	0.00	0.00	7,805.31	19,650.00	10,000.00	-9,650.00 -49.11%
204-472-5561	Janitorial Supplies	0.00	0.00	7,952.09	9,500.00	9,500.00	0.00 0.00%
204-472-5567	Landscaping Supply Repairs & I	0.00	0.00	18,659.16	30,500.00	15,600.00	-14,900.00 -48.85%
204-472-5581	Vehicle Operations & Maintenanc	0.00	0.00	7,605.30	8,000.00	8,000.00	0.00 0.00%
204-472-5582	Fuel Expense	0.00	0.00	4,540.47	4,500.00	5,000.00	500.00 11.11%
204-472-5761	Major Equipment	0.00	0.00	8,704.70	9,650.00	9,650.00	0.00 0.00%
204-472-5763	Furniture & Fixtures	0.00	0.00	2,273.48	4,000.00	2,300.00	-1,700.00 -42.50%
Total SubProgram: 472 - Parks Facilities:		0.00	-33.66	529,037.79	797,850.00	741,150.00	-56,700.00 -7.11%
SubProgram: 501 - Parks and Recreation Administration							
204-501-5100	Regular Wages	17,736.99	38,045.87	41,826.78	45,400.00	45,400.00	0.00 0.00%
204-501-5104	Overtime Pay	211.05	0.00	0.00	0.00	0.00	0.00 0.00%
204-501-5106	Other Pay	6,023.84	906.43	1,131.32	1,250.00	1,250.00	0.00 0.00%
204-501-5120	Health Insurance	3,704.88	3,880.93	4,331.69	4,650.00	4,650.00	0.00 0.00%
204-501-5121	Dental Insurance	340.27	296.58	230.95	300.00	300.00	0.00 0.00%
204-501-5122	Life Insurance	36.77	96.95	131.55	200.00	200.00	0.00 0.00%
204-501-5123	Disability Insurance	63.21	119.66	133.40	200.00	200.00	0.00 0.00%
204-501-5130	PERS CLASSIC Contribution	2,253.63	3,960.87	2,177.49	2,850.00	2,850.00	0.00 0.00%
204-501-5131	PERS PEPR A Contribution	0.00	532.08	2,026.51	2,200.00	2,200.00	0.00 0.00%
204-501-5132	PERS Prepay UAAL	4,152.98	9,054.87	6,424.18	6,200.00	6,200.00	0.00 0.00%
204-501-5140	Medicare Tax	344.67	564.59	625.91	700.00	700.00	0.00 0.00%
204-501-5150	Flexible Benefits Program	165.21	382.28	504.12	600.00	600.00	0.00 0.00%
204-501-5151	Fitness Benefit	70.00	165.00	82.50	250.00	250.00	0.00 0.00%
204-501-5152	Cell Phone Allowance	47.13	162.51	71.50	350.00	350.00	0.00 0.00%
204-501-5560	Supplies & Materials	0.00	0.00	340.86	350.00	350.00	0.00 0.00%
204-501-5566	Sign Replacement	0.00	0.00	746.34	10,000.00	10,000.00	0.00 0.00%
Total SubProgram: 501 - Parks and Recreation Administration:		35,150.63	58,168.62	60,785.10	75,500.00	75,500.00	0.00 0.00%
SubProgram: 502 - Parks and Facilities Maintenance							
204-502-5100	Regular Wages	35,768.71	0.00	0.00	0.00	0.00	0.00 0.00%
204-502-5102	Part-time Wages	11,516.24	0.00	0.00	0.00	0.00	0.00 0.00%
204-502-5104	Overtime Pay	1,780.00	0.00	0.00	0.00	0.00	0.00 0.00%
204-502-5106	Other Pay	1,724.02	0.00	0.00	0.00	0.00	0.00 0.00%

Budget Comparison Report

		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
Account Number					Parent Budget FY 2025/26	FY 2025/26 Increase / (Decrease)		
204-502-5108	Bilingual Pay	5.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5120	Health Insurance	9,086.61	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5121	Dental Insurance	785.30	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5122	Life Insurance	110.53	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5123	Disability Insurance	146.92	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5130	PERS CLASSIC Contribution	3,498.51	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5131	PERS PEPRA Contribution	620.35	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5132	PERS Prepay UAAL	5,979.69	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5140	Medicare Tax	749.17	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5150	Flexible Benefits Program	561.71	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5151	Fitness Benefit	40.60	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5152	Cell Phone Allowance	78.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5170	Uniform Cleaning	831.51	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5171	Uniform Allowance	803.34	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5180	Individual Equipment/Safety	75.06	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5301	Contract Services	7,165.54	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5345	Equipment Repairs/Replaceme	8,319.65	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5350	Landscape Maintenance	123,399.02	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5356	Tree Maintenance	33,660.83	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5357	Tree Replacement	595.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5362	Janitorial Services	35,280.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5400	Utility - Electricity	3,724.99	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5420	Utility - Sewer	6,085.37	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5430	Utility - Water	136,520.62	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5536	Equipment/Office Rent & Lease	430.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5560	Supplies & Materials	14,831.32	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5561	Janitorial Supplies	6,512.22	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5567	Landscaping Supply Repairs & I	34,368.62	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5568	Minor Equipment	9,677.32	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5581	Vehicle Operations & Maintenanc	3,233.90	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5582	Fuel Expense	3,234.48	0.00	0.00	0.00	0.00	0.00	0.00%
204-502-5764	Improvements	7,697.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 502 - Parks and Facilities Maintenance:		508,897.15	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 531 - Ocean Beach Services								
204-531-5201	Professional Services	0.00	580.00	0.00	0.00	0.00	0.00	0.00%
204-531-5301	Contract Services	45,681.49	50,342.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
204-531-5566	Sign Replacement	0.00	9,881.12	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 531 - Ocean Beach Services:		45,681.49	60,803.12	0.00	0.00	0.00	0.00	0.00%
Total Fund: 204 - PARK MAINTENANCE FUND:		590,494.33	704,092.41	589,822.89	873,350.00	816,650.00	-56,700.00	-6.49%
Fund: 205 - GAS TAX FUND								
SubProgram: 431 - Street Maintenance								
205-431-5100	Regular Wages	134,452.74	118,325.76	55,679.02	63,650.00	63,650.00	0.00	0.00%
205-431-5102	Part-time Wages	0.00	566.86	3,654.25	4,150.00	4,150.00	0.00	0.00%
205-431-5104	Overtime Pay	3,454.43	2,502.15	968.71	3,050.00	3,050.00	0.00	0.00%
205-431-5106	Other Pay	6,113.64	8,804.62	1,328.80	2,150.00	2,150.00	0.00	0.00%
205-431-5108	Bilingual Pay	35.00	390.00	120.00	150.00	150.00	0.00	0.00%
205-431-5120	Health Insurance	34,513.81	32,254.47	20,294.62	23,050.00	23,050.00	0.00	0.00%
205-431-5121	Dental Insurance	3,607.36	3,264.82	1,580.13	1,900.00	1,900.00	0.00	0.00%
205-431-5122	Life Insurance	420.74	353.91	153.33	200.00	200.00	0.00	0.00%
205-431-5123	Disability Insurance	556.78	476.30	189.95	300.00	300.00	0.00	0.00%
205-431-5130	PERS CLASSIC Contribution	10,257.70	9,217.46	4,172.32	5,500.00	5,500.00	0.00	0.00%
205-431-5131	PERS PEPRA Contribution	4,491.35	3,619.58	2,142.98	2,350.00	2,350.00	0.00	0.00%
205-431-5132	PERS Prepay UAAL	17,417.82	18,795.71	11,818.55	11,800.00	11,800.00	0.00	0.00%
205-431-5140	Medicare Tax	2,158.92	1,889.48	892.85	1,050.00	1,050.00	0.00	0.00%
205-431-5150	Flexible Benefits Program	2,396.03	2,113.47	928.53	1,050.00	1,050.00	0.00	0.00%
205-431-5151	Fitness Benefit	323.45	217.90	28.50	450.00	450.00	0.00	0.00%
205-431-5152	Cell Phone Allowance	234.00	217.77	0.00	200.00	200.00	0.00	0.00%
205-431-5180	Individual Equipment/Safety	1,742.52	1,230.20	0.00	0.00	0.00	0.00	0.00%
205-431-5201	Professional Services	3,600.00	0.00	0.00	0.00	0.00	0.00	0.00%
205-431-5345	Equipment Repairs/Replaceme	4,229.86	30,974.54	15,112.88	45,000.00	30,000.00	-15,000.00	-33.33%
205-431-5353	Storm Drain Maintenance	0.00	0.00	0.00	20,000.00	20,000.00	0.00	0.00%
205-431-5440	Utility - Communications/Telep	944.22	1,684.96	1,343.08	1,500.00	1,500.00	0.00	0.00%
205-431-5500	Printing & Advertising	0.00	900.00	633.16	1,000.00	1,000.00	0.00	0.00%
205-431-5510	Dues & Subscriptions	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
205-431-5512	Meetings & Travel	296.91	175.00	0.00	1,000.00	1,000.00	0.00	0.00%
205-431-5515	Uniform Cleaning	1,347.78	1,406.38	0.00	0.00	0.00	0.00	0.00%
205-431-5516	Uniform Allowance	2,082.68	2,037.66	0.00	0.00	0.00	0.00	0.00%
205-431-5536	Equipment/Office Rent & Lease	4,966.00	5,513.00	0.00	7,500.00	2,500.00	-5,000.00	-66.67%
205-431-5560	Supplies & Materials	20,187.65	21,057.95	16,784.55	32,000.00	22,000.00	-10,000.00	-31.25%
205-431-5568	Minor Equipment	0.00	0.00	7,973.36	25,000.00	25,000.00	0.00	0.00%
205-431-5581	Vehicle Operations & Maintena	4,773.05	34,525.84	4,723.27	31,800.00	7,000.00	-24,800.00	-77.99%
205-431-5582	Fuel Expense	21,545.15	23,617.16	16,878.06	30,000.00	17,000.00	-13,000.00	-43.33%
205-431-5761	Major Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 431 - Street Maintenance:		286,149.59	326,132.95	167,400.90	316,800.00	249,000.00	-67,800.00	-21.40%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2025/26	FY 2025/26	Increase / (Decrease)	
SubProgram: 502 - Parks and Facilities Maintenance								
205-502-5100	Regular Wages	3,824.12	0.00	0.00	0.00	0.00	0.00	0.00%
205-502-5104	Overtime Pay	624.78	0.00	0.00	0.00	0.00	0.00	0.00%
205-502-5106	Other Pay	142.64	0.00	0.00	0.00	0.00	0.00	0.00%
205-502-5120	Health Insurance	1,028.91	0.00	0.00	0.00	0.00	0.00	0.00%
205-502-5121	Dental Insurance	61.69	0.00	0.00	0.00	0.00	0.00	0.00%
205-502-5122	Life Insurance	9.46	0.00	0.00	0.00	0.00	0.00	0.00%
205-502-5123	Disability Insurance	14.96	0.00	0.00	0.00	0.00	0.00	0.00%
205-502-5130	PERS CLASSIC Contribution	468.28	0.00	0.00	0.00	0.00	0.00	0.00%
205-502-5132	PERS Prepay UAAL	788.81	0.00	0.00	0.00	0.00	0.00	0.00%
205-502-5140	Medicare Tax	67.13	0.00	0.00	0.00	0.00	0.00	0.00%
205-502-5150	Flexible Benefits Program	66.12	0.00	0.00	0.00	0.00	0.00	0.00%
205-502-5151	Fitness Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 502 - Parks and Facilities Maintenance:		7,096.90	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 205 - GAS TAX FUND:		293,246.49	326,132.95	167,400.90	316,800.00	249,000.00	-67,800.00	-21.40%
Fund: 206 - LOCAL TRANSPORTATION FUND								
SubProgram: 405 - Facilities								
206-405-5568	Minor Equipment	0.00	105.90	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		0.00	105.90	0.00	0.00	0.00	0.00	0.00%
SubProgram: 431 - Street Maintenance								
206-431-5100	Regular Wages	5,574.64	7,068.11	6,976.28	7,400.00	7,400.00	0.00	0.00%
206-431-5102	Part-time Wages	0.00	283.45	0.00	0.00	0.00	0.00	0.00%
206-431-5104	Overtime Pay	116.68	5.43	236.04	800.00	800.00	0.00	0.00%
206-431-5106	Other Pay	383.87	65.17	141.89	300.00	300.00	0.00	0.00%
206-431-5120	Health Insurance	1,255.03	1,391.72	2,785.21	3,100.00	3,100.00	0.00	0.00%
206-431-5121	Dental Insurance	219.52	96.24	218.03	300.00	300.00	0.00	0.00%
206-431-5122	Life Insurance	19.63	19.53	17.88	50.00	50.00	0.00	0.00%
206-431-5123	Disability Insurance	27.16	27.52	23.44	50.00	50.00	0.00	0.00%
206-431-5130	PERS CLASSIC Contribution	452.25	22.50	881.19	1,200.00	1,200.00	0.00	0.00%
206-431-5131	PERS PEPRA Contribution	222.61	577.44	0.00	0.00	0.00	0.00	0.00%
206-431-5132	PERS Prepay UAAL	764.77	-0.20	2,458.04	2,500.00	2,500.00	0.00	0.00%
206-431-5140	Medicare Tax	99.44	108.67	106.42	150.00	150.00	0.00	0.00%
206-431-5150	Flexible Benefits Program	210.00	143.22	126.06	150.00	150.00	0.00	0.00%
206-431-5151	Fitness Benefit	12.05	37.90	0.00	100.00	100.00	0.00	0.00%
206-431-5152	Cell Phone Allowance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
206-431-5302	Street Maintenance	4,000.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
206-431-5560	Supplies & Materials	0.00	0.00	0.00	1,000.00	300.00	-700.00	-70.00%
Total SubProgram: 431 - Street Maintenance:		13,357.65	9,846.70	13,970.48	17,100.00	16,400.00	-700.00	-4.09%
Total Fund: 206 - LOCAL TRANSPORTATION FUND:		13,357.65	9,952.60	13,970.48	17,100.00	16,400.00	-700.00	-4.09%
Fund: 207 - TIDELANDS TRUST FUND								
SubProgram: 101 - Legislative & Policy								
207-101-5510	Dues & Subscriptions	28,002.00	28,842.00	33,168.00	33,500.00	33,500.00	0.00	0.00%
Total SubProgram: 101 - Legislative & Policy:		28,002.00	28,842.00	33,168.00	33,500.00	33,500.00	0.00	0.00%
SubProgram: 211 - Central Services								
207-211-5420	Utility - Sewer	1,853.92	0.00	0.00	0.00	0.00	0.00	0.00%
207-211-5430	Utility - Water	51.64	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 211 - Central Services:		1,905.56	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 221 - Management Information Services								
207-221-5360	Software Subscription/Mainter	1,080.00	1,080.00	0.00	1,100.00	1,100.00	0.00	0.00%
Total SubProgram: 221 - Management Information Services:		1,080.00	1,080.00	0.00	1,100.00	1,100.00	0.00	0.00%
SubProgram: 405 - Facilities								
207-405-5100	Regular Wages	574.58	39,516.05	0.00	0.00	0.00	0.00	0.00%
207-405-5102	Part-time Wages	0.00	5,795.26	0.00	0.00	0.00	0.00	0.00%
207-405-5104	Overtime Pay	0.00	1,531.28	0.00	0.00	0.00	0.00	0.00%
207-405-5106	Other Pay	0.00	1,340.86	0.00	0.00	0.00	0.00	0.00%
207-405-5108	Bilingual Pay	0.00	187.50	0.00	0.00	0.00	0.00	0.00%
207-405-5120	Health Insurance	0.00	12,515.27	0.00	0.00	0.00	0.00	0.00%
207-405-5121	Dental Insurance	0.00	949.09	0.00	0.00	0.00	0.00	0.00%
207-405-5122	Life Insurance	0.00	125.19	0.00	0.00	0.00	0.00	0.00%
207-405-5123	Disability Insurance	0.00	147.79	0.00	0.00	0.00	0.00	0.00%
207-405-5130	PERS CLASSIC Contribution	23.61	1,466.17	0.00	0.00	0.00	0.00	0.00%
207-405-5131	PERS PEPRA Contribution	27.60	2,265.16	0.00	0.00	0.00	0.00	0.00%
207-405-5132	PERS Prepay UAAL	0.00	3,105.80	0.00	0.00	0.00	0.00	0.00%
207-405-5140	Medicare Tax	7.95	683.24	0.00	0.00	0.00	0.00	0.00%
207-405-5150	Flexible Benefits Program	0.00	643.42	0.00	0.00	0.00	0.00	0.00%
207-405-5151	Fitness Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5152	Cell Phone Allowance	0.00	39.00	0.00	0.00	0.00	0.00	0.00%
207-405-5301	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5345	Equipment Repairs/Replaceme	0.00	2,101.50	0.00	0.00	0.00	0.00	0.00%
207-405-5350	Landscape Maintenance	0.00	48,800.00	0.00	0.00	0.00	0.00	0.00%
207-405-5362	Janitorial Services	0.00	12,012.00	0.00	0.00	0.00	0.00	0.00%
207-405-5560	Supplies & Materials	0.00	2,708.75	0.00	0.00	0.00	0.00	0.00%
207-405-5561	Janitorial Supplies	0.00	1,865.57	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC		
207-405-5567	Landscaping Supply Repairs & f	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		633.74	137,798.90	0.00	0.00	0.00	0.00	0.00%
SubProgram: 477 - Beach Facilities								
207-477-5100	Regular Wages	0.00	0.00	28,147.40	43,100.00	43,100.00	0.00	0.00%
207-477-5102	Part-time Wages	0.00	0.00	3,784.42	5,700.00	5,700.00	0.00	0.00%
207-477-5104	Overtime Pay	0.00	0.00	663.64	1,450.00	1,450.00	0.00	0.00%
207-477-5106	Other Pay	0.00	0.00	773.01	1,900.00	1,900.00	0.00	0.00%
207-477-5108	Bilingual Pay	0.00	0.00	120.00	150.00	150.00	0.00	0.00%
207-477-5120	Health Insurance	0.00	0.00	7,138.26	11,500.00	11,500.00	0.00	0.00%
207-477-5121	Dental Insurance	0.00	0.00	745.25	1,150.00	1,150.00	0.00	0.00%
207-477-5122	Life Insurance	0.00	0.00	79.80	150.00	150.00	0.00	0.00%
207-477-5123	Disability Insurance	0.00	0.00	96.04	200.00	200.00	0.00	0.00%
207-477-5130	PERS CLASSIC Contribution	0.00	0.00	922.64	1,300.00	1,300.00	0.00	0.00%
207-477-5131	PERS PEPRA Contribution	0.00	0.00	1,688.91	2,850.00	2,850.00	0.00	0.00%
207-477-5132	PERS Prepay UAAL	0.00	-14.45	2,584.70	2,800.00	2,800.00	0.00	0.00%
207-477-5140	Medicare Tax	0.00	0.00	484.89	750.00	750.00	0.00	0.00%
207-477-5141	Unemployment Insurance	0.00	0.00	495.00	500.00	500.00	0.00	0.00%
207-477-5150	Flexible Benefits Program	0.00	0.00	499.30	700.00	700.00	0.00	0.00%
207-477-5151	Fitness Benefit	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
207-477-5152	Cell Phone Allowance	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
207-477-5301	Contract Services	0.00	0.00	2,188.00	2,900.00	2,900.00	0.00	0.00%
207-477-5345	Equipment Repairs/Replaceme	0.00	0.00	1,002.12	5,000.00	5,000.00	0.00	0.00%
207-477-5350	Landscape Maintenance	0.00	0.00	25,230.00	27,000.00	30,300.00	3,300.00	12.22%
207-477-5356	Tree Maintenance	0.00	0.00	1,150.00	11,100.00	2,500.00	-8,600.00	-77.48%
207-477-5362	Janitorial Services	0.00	0.00	10,771.50	14,400.00	14,400.00	0.00	0.00%
207-477-5560	Supplies & Materials	0.00	0.00	13,933.74	15,500.00	15,500.00	0.00	0.00%
207-477-5561	Janitorial Supplies	0.00	0.00	1,814.99	2,500.00	2,500.00	0.00	0.00%
207-477-5567	Landscaping Supply Repairs & f	0.00	0.00	355.00	12,000.00	11,000.00	-1,000.00	-8.33%
Total SubProgram: 477 - Beach Facilities:		0.00	-14.45	104,668.61	165,100.00	158,800.00	-6,300.00	-3.82%
SubProgram: 501 - Parks and Recreation Administration								
207-501-5100	Regular Wages	41,144.92	37,859.39	33,981.93	36,050.00	36,050.00	0.00	0.00%
207-501-5104	Overtime Pay	255.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-501-5106	Other Pay	5,926.72	925.31	967.29	1,000.00	1,000.00	0.00	0.00%
207-501-5120	Health Insurance	10,979.07	3,888.52	2,099.40	2,300.00	2,300.00	0.00	0.00%
207-501-5121	Dental Insurance	871.32	297.28	115.69	150.00	150.00	0.00	0.00%
207-501-5122	Life Insurance	136.14	97.05	80.76	100.00	100.00	0.00	0.00%
207-501-5123	Disability Insurance	163.24	119.78	90.40	100.00	100.00	0.00	0.00%
207-501-5130	PERS CLASSIC Contribution	2,696.74	4,015.06	4,354.51	5,700.00	5,700.00	0.00	0.00%
207-501-5131	PERS PEPRA Contribution	1,567.52	485.12	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	%
207-501-5132	PERS Prepay UAAL	4,844.35	9,060.11	12,783.74	12,150.00	12,150.00	0.00	0.00%
207-501-5140	Medicare Tax	675.66	562.22	508.54	550.00	550.00	0.00	0.00%
207-501-5150	Flexible Benefits Program	557.43	382.28	252.00	300.00	300.00	0.00	0.00%
207-501-5151	Fitness Benefit	130.00	165.00	90.00	150.00	150.00	0.00	0.00%
207-501-5152	Cell Phone Allowance	180.38	240.52	143.00	200.00	200.00	0.00	0.00%
Total SubProgram: 501 - Parks and Recreation Administration:		70,128.49	58,097.64	55,467.26	58,750.00	58,750.00	0.00	0.00%
SubProgram: 502 - Parks and Facilities Maintenance								
207-502-5100	Regular Wages	3,824.12	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5102	Part-time Wages	5,557.12	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5104	Overtime Pay	28.18	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5106	Other Pay	142.64	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5120	Health Insurance	905.81	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5121	Dental Insurance	55.17	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5122	Life Insurance	8.45	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5123	Disability Insurance	13.36	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5130	PERS CLASSIC Contribution	410.03	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5132	PERS Prepay UAAL	699.63	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5140	Medicare Tax	139.07	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5150	Flexible Benefits Program	66.12	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5151	Fitness Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5301	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5345	Equipment Repairs/Replaceme	292.25	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5350	Landscape Maintenance	32,040.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5362	Janitorial Services	23,023.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5560	Supplies & Materials	756.47	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5561	Janitorial Supplies	2,318.11	0.00	0.00	0.00	0.00	0.00	0.00%
207-502-5567	Landscaping Supply Repairs & I	823.12	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 502 - Parks and Facilities Maintenance:		71,102.65	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 531 - Ocean Beach Services								
207-531-5100	Regular Wages	371.79	19,759.25	37,067.75	44,200.00	44,200.00	0.00	0.00%
207-531-5102	Part-time Wages	72,309.60	67,488.75	67,496.15	103,400.00	103,400.00	0.00	0.00%
207-531-5104	Overtime Pay	0.00	267.83	101.56	350.00	350.00	0.00	0.00%
207-531-5106	Other Pay	0.00	428.91	1,501.10	2,000.00	2,000.00	0.00	0.00%
207-531-5120	Health Insurance	0.00	3,181.85	3,305.71	4,700.00	4,700.00	0.00	0.00%
207-531-5121	Dental Insurance	0.00	189.89	253.06	400.00	400.00	0.00	0.00%
207-531-5122	Life Insurance	0.00	58.24	100.07	150.00	150.00	0.00	0.00%
207-531-5123	Disability Insurance	0.00	81.65	126.89	200.00	200.00	0.00	0.00%
207-531-5131	PERS PEPRA Contribution	217.32	1,667.42	3,073.80	3,550.00	3,550.00	0.00	0.00%
207-531-5132	PERS Prepay UAAL	0.00	0.00	0.00	150.00	150.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Account Number							
207-531-5140	Medicare Tax	1,052.09	1,276.53	1,543.77	2,150.00	2,150.00	0.00
207-531-5141	Unemployment Insurance	0.00	0.00	642.00	0.00	650.00	650.00
207-531-5150	Flexible Benefits Program	0.00	396.51	723.76	850.00	850.00	0.00
207-531-5151	Fitness Benefit	7.50	30.00	37.48	400.00	400.00	0.00
207-531-5221	Employee Training	0.00	670.00	210.00	500.00	1,000.00	500.00
207-531-5301	Contract Services	0.00	440.26	0.00	500.00	500.00	0.00
207-531-5345	Equipment Repairs/Replaceme	3,907.65	7,765.80	0.00	0.00	0.00	0.00
207-531-5440	Utility - Communications/Telep	3,936.58	5,047.50	3,130.24	3,350.00	3,350.00	0.00
207-531-5510	Dues & Subscriptions	0.00	0.00	500.00	500.00	500.00	0.00
207-531-5512	Meetings & Travel	0.00	0.00	968.13	1,200.00	1,000.00	-200.00
207-531-5560	Supplies & Materials	1,939.56	4,638.72	1,765.41	1,800.00	1,800.00	0.00
207-531-5566	Sign Replacement	0.00	585.61	296.46	600.00	300.00	-300.00
Total SubProgram: 531 - Ocean Beach Services:		83,742.09	113,974.72	122,843.34	170,950.00	171,600.00	650.00
Total Fund: 207 - TIDELANDS TRUST FUND:		256,594.53	339,778.81	316,147.21	429,400.00	423,750.00	-5,650.00
Fund: 208 - STREET LIGHTING FUND							
SubProgram: 211 - Central Services							
208-211-5400	Utility - Electricity	139,048.02	129,319.27	102,365.45	130,150.00	130,150.00	0.00
Total SubProgram: 211 - Central Services:		139,048.02	129,319.27	102,365.45	130,150.00	130,150.00	0.00
SubProgram: 411 - Transportation, Parking and Lighting							
208-411-5100	Regular Wages	19,986.39	47,652.76	36,608.42	41,200.00	41,200.00	0.00
208-411-5102	Part-time Wages	0.00	425.15	2,740.69	3,150.00	3,150.00	0.00
208-411-5104	Overtime Pay	521.70	1,733.51	980.47	3,000.00	3,000.00	0.00
208-411-5106	Other Pay	978.89	2,479.92	763.94	1,450.00	1,450.00	0.00
208-411-5108	Bilingual Pay	5.00	130.00	120.00	150.00	150.00	0.00
208-411-5120	Health Insurance	5,133.89	12,383.89	12,687.64	14,550.00	14,550.00	0.00
208-411-5121	Dental Insurance	544.44	1,193.22	952.10	1,150.00	1,150.00	0.00
208-411-5122	Life Insurance	63.85	130.32	98.68	150.00	150.00	0.00
208-411-5123	Disability Insurance	83.31	185.85	123.22	200.00	200.00	0.00
208-411-5130	PERS CLASSIC Contribution	1,578.98	3,491.65	2,767.29	3,700.00	3,700.00	0.00
208-411-5131	PERS PEPR A Contribution	641.83	1,592.67	1,395.15	1,450.00	1,450.00	0.00
208-411-5132	PERS Prepay UAAL	2,642.52	7,213.40	7,776.66	7,950.00	7,950.00	0.00
208-411-5140	Medicare Tax	323.55	760.62	597.26	650.00	650.00	0.00
208-411-5150	Flexible Benefits Program	374.88	863.11	626.66	700.00	700.00	0.00
208-411-5151	Fitness Benefit	52.65	97.90	28.50	300.00	300.00	0.00
208-411-5152	Cell Phone Allowance	39.00	35.76	0.00	100.00	100.00	0.00
208-411-5301	Contract Services	0.00	1,700.77	4,216.32	50,000.00	5,000.00	-45,000.00
208-411-5560	Supplies & Materials	648.78	0.00	945.28	3,000.00	1,500.00	-1,500.00
Total SubProgram: 411 - Transportation, Parking and Lighting:		33,619.66	82,070.50	73,428.28	132,850.00	86,350.00	-46,500.00

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26	FY 2025/26	Increase / (Decrease)	
SubProgram: 502 - Parks and Facilities Maintenance								
208-502-5100	Regular Wages	11,472.53	0.00	0.00	0.00	0.00	0.00	0.00%
208-502-5104	Overtime Pay	2,471.10	0.00	0.00	0.00	0.00	0.00	0.00%
208-502-5106	Other Pay	427.92	0.00	0.00	0.00	0.00	0.00	0.00%
208-502-5120	Health Insurance	3,209.78	0.00	0.00	0.00	0.00	0.00	0.00%
208-502-5121	Dental Insurance	191.53	0.00	0.00	0.00	0.00	0.00	0.00%
208-502-5122	Life Insurance	29.33	0.00	0.00	0.00	0.00	0.00	0.00%
208-502-5123	Disability Insurance	46.09	0.00	0.00	0.00	0.00	0.00	0.00%
208-502-5130	PERS CLASSIC Contribution	1,463.07	0.00	0.00	0.00	0.00	0.00	0.00%
208-502-5132	PERS Prepay UAAL	2,455.44	0.00	0.00	0.00	0.00	0.00	0.00%
208-502-5140	Medicare Tax	210.13	0.00	0.00	0.00	0.00	0.00	0.00%
208-502-5150	Flexible Benefits Program	198.35	0.00	0.00	0.00	0.00	0.00	0.00%
208-502-5151	Fitness Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 502 - Parks and Facilities Maintenance:		22,175.27	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 208 - STREET LIGHTING FUND:		194,842.95	211,389.77	175,793.73	263,000.00	216,500.00	-46,500.00	-17.68%
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND								
SubProgram: 211 - Central Services								
209-211-5400	Utility - Electricity	6,270.70	5,088.36	5,206.56	6,000.00	6,000.00	0.00	0.00%
209-211-5420	Utility - Sewer	5,476.12	5,288.79	6,341.41	6,350.00	6,350.00	0.00	0.00%
209-211-5430	Utility - Water	41,742.44	43,864.37	36,000.87	46,000.00	44,000.00	-2,000.00	-4.35%
Total SubProgram: 211 - Central Services:		53,489.26	54,241.52	47,548.84	58,350.00	56,350.00	-2,000.00	-3.43%
SubProgram: 441 - Right of Way Maintenance								
209-441-5100	Regular Wages	67,325.60	57,266.43	64,427.04	68,150.00	68,150.00	0.00	0.00%
209-441-5102	Part-time Wages	6,258.09	19,318.80	25,129.73	26,750.00	26,750.00	0.00	0.00%
209-441-5104	Overtime Pay	1,535.76	1,396.43	1,594.07	5,100.00	5,100.00	0.00	0.00%
209-441-5106	Other Pay	3,139.93	4,364.67	1,303.72	2,550.00	2,550.00	0.00	0.00%
209-441-5108	Bilingual Pay	15.00	205.00	120.00	150.00	150.00	0.00	0.00%
209-441-5120	Health Insurance	16,626.79	15,704.47	25,013.78	27,700.00	27,700.00	0.00	0.00%
209-441-5121	Dental Insurance	1,750.34	1,616.75	1,938.62	2,300.00	2,300.00	0.00	0.00%
209-441-5122	Life Insurance	211.11	170.64	162.14	200.00	200.00	0.00	0.00%
209-441-5123	Disability Insurance	273.07	227.60	214.89	300.00	300.00	0.00	0.00%
209-441-5130	PERS CLASSIC Contribution	5,748.08	4,738.81	7,363.04	9,000.00	9,000.00	0.00	0.00%
209-441-5131	PERS PEPRA Contribution	1,877.62	1,640.68	1,094.85	1,250.00	1,250.00	0.00	0.00%
209-441-5132	PERS Prepay UAAL	9,826.60	9,390.22	20,716.72	20,750.00	20,750.00	0.00	0.00%
209-441-5140	Medicare Tax	1,169.08	1,193.82	1,336.62	1,400.00	1,400.00	0.00	0.00%
209-441-5150	Flexible Benefits Program	1,141.74	1,006.25	1,125.31	1,300.00	1,300.00	0.00	0.00%
209-441-5151	Fitness Benefit	121.80	90.00	28.50	550.00	550.00	0.00	0.00%
209-441-5152	Cell Phone Allowance	156.00	133.27	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Account Number								
209-441-5180	Individual Equipment/Safety	134.59	736.87	0.00	0.00	0.00	0.00	0.00%
209-441-5301	Contract Services	1,086.15	1,526.50	723.50	5,000.00	5,000.00	0.00	0.00%
209-441-5345	Equipment Repairs/Replaceme	0.00	3,909.25	218.00	3,500.00	2,500.00	-1,000.00	-28.57%
209-441-5350	Landscape Maintenance	78,890.00	83,440.00	65,737.00	94,000.00	78,900.00	-15,100.00	-16.06%
209-441-5361	Biohazard Services	0.00	10,345.00	10,540.00	20,000.00	15,000.00	-5,000.00	-25.00%
209-441-5362	Janitorial Services	55,225.68	36,359.00	30,120.00	45,000.00	35,200.00	-9,800.00	-21.78%
209-441-5440	Utility - Communications/Telep	727.32	1,176.21	706.48	800.00	800.00	0.00	0.00%
209-441-5515	Uniform Cleaning	1,664.25	2,103.35	2,022.36	3,900.00	3,900.00	0.00	0.00%
209-441-5516	Uniform Allowance	1,982.90	1,549.09	2,380.61	2,600.00	2,600.00	0.00	0.00%
209-441-5517	Individual Equipment/Safety	0.00	0.00	635.02	2,200.00	2,200.00	0.00	0.00%
209-441-5536	Equipment/Office Rent & Lease	0.00	0.00	5,914.00	10,000.00	6,000.00	-4,000.00	-40.00%
209-441-5560	Supplies & Materials	12,470.81	13,003.35	10,832.64	15,000.00	15,000.00	0.00	0.00%
209-441-5561	Janitorial Supplies	2,042.09	1,637.86	1,514.61	5,000.00	2,000.00	-3,000.00	-60.00%
209-441-5567	Landscaping Supply Repairs & I	12,768.95	9,167.31	1,721.65	25,000.00	5,000.00	-20,000.00	-80.00%
209-441-5568	Minor Equipment	10,816.87	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 441 - Right of Way Maintenance:		294,986.22	283,417.63	284,634.90	399,450.00	341,550.00	-57,900.00	-14.49%
SubProgram: 502 - Parks and Facilities Maintenance								
209-502-5100	Regular Wages	11,931.07	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5104	Overtime Pay	885.39	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5106	Other Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5108	Bilingual Pay	20.00	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5120	Health Insurance	5,417.52	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5121	Dental Insurance	477.77	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5122	Life Insurance	39.81	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5123	Disability Insurance	51.59	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5130	PERS CLASSIC Contribution	58.25	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5131	PERS PEPRA Contribution	946.02	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5132	PERS Prepay UAAL	89.18	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5140	Medicare Tax	186.05	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5150	Flexible Benefits Program	264.48	0.00	0.00	0.00	0.00	0.00	0.00%
209-502-5151	Fitness Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 502 - Parks and Facilities Maintenance:		20,367.13	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU...		368,842.61	337,659.15	332,183.74	457,800.00	397,900.00	-59,900.00	-13.08%
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT FUND								
SubProgram: 161 - Communication and Community Promotions								
210-161-5301	Contract Services	10,049.15	12,600.00	2,650.00	10,200.00	10,200.00	0.00	0.00%
210-161-5500	Printing & Advertising	346.00	3,591.94	3,321.14	3,800.00	3,800.00	0.00	0.00%
210-161-5510	Dues & Subscriptions	718.50	743.00	768.75	1,550.00	1,550.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
210-161-5560	Supplies & Materials	656.29	40.08	1,147.35	1,800.00	1,800.00	0.00	0.00%
Total SubProgram: 161 - Communication and Community Pro...		11,769.94	16,975.02	7,887.24	17,350.00	17,350.00	0.00	0.00%
Total Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DIS...		11,769.94	16,975.02	7,887.24	17,350.00	17,350.00	0.00	0.00%
Fund: 211 - AB 939 SOLID WASTE FUND								
SubProgram: 211 - Central Services								
211-211-5430	Utility - Water	5,865.75	7,240.50	7,197.57	8,600.00	8,600.00	0.00	0.00%
Total SubProgram: 211 - Central Services:		5,865.75	7,240.50	7,197.57	8,600.00	8,600.00	0.00	0.00%
SubProgram: 421 - Solid Waste								
211-421-5100	Regular Wages	105,527.15	203,936.32	133,587.23	170,350.00	170,350.00	0.00	0.00%
211-421-5102	Part-time Wages	0.00	283.45	3,786.98	4,150.00	4,150.00	0.00	0.00%
211-421-5104	Overtime Pay	1,552.04	3,578.51	1,792.95	5,800.00	5,800.00	0.00	0.00%
211-421-5106	Other Pay	14,076.58	21,632.85	13,578.12	16,000.00	16,000.00	0.00	0.00%
211-421-5108	Bilingual Pay	15.00	695.00	1,247.50	1,200.00	1,200.00	0.00	0.00%
211-421-5120	Health Insurance	22,636.46	47,030.51	38,026.04	46,900.00	46,900.00	0.00	0.00%
211-421-5121	Dental Insurance	2,173.36	3,903.78	2,758.27	3,700.00	3,700.00	0.00	0.00%
211-421-5122	Life Insurance	365.89	607.64	400.93	500.00	500.00	0.00	0.00%
211-421-5123	Disability Insurance	453.99	821.55	455.01	650.00	650.00	0.00	0.00%
211-421-5130	PERS CLASSIC Contribution	10,592.66	13,039.33	4,543.61	10,950.00	10,950.00	0.00	0.00%
211-421-5131	PERS PEPRa Contribution	2,575.55	8,891.42	8,722.12	8,100.00	8,100.00	0.00	0.00%
211-421-5132	PERS Prepay UAAL	18,156.48	26,650.18	13,178.71	23,750.00	23,750.00	0.00	0.00%
211-421-5140	Medicare Tax	1,776.02	3,299.51	2,214.01	2,600.00	2,600.00	0.00	0.00%
211-421-5150	Flexible Benefits Program	1,890.55	3,321.85	2,194.83	2,650.00	2,650.00	0.00	0.00%
211-421-5151	Fitness Benefit	372.25	509.61	372.16	1,150.00	1,150.00	0.00	0.00%
211-421-5152	Cell Phone Allowance	390.00	383.50	144.33	500.00	500.00	0.00	0.00%
211-421-5201	Professional Services	47,327.92	11,374.75	10,090.20	50,000.00	20,000.00	-30,000.00	-60.00%
211-421-5301	Contract Services	41,990.85	41,936.17	15,196.77	167,700.00	67,700.00	-100,000.00	-59.63%
211-421-5362	Janitorial Services	7,910.98	0.00	0.00	0.00	0.00	0.00	0.00%
211-421-5440	Utility - Communications/Telep	0.00	200.53	536.82	600.00	600.00	0.00	0.00%
211-421-5500	Printing & Advertising	6,552.00	4,760.00	3,106.01	8,850.00	8,850.00	0.00	0.00%
211-421-5515	Uniform Cleaning	0.00	0.00	555.47	1,350.00	850.00	-500.00	-37.04%
211-421-5516	Uniform Allowance	0.00	0.00	953.00	950.00	1,000.00	50.00	5.26%
211-421-5517	Individual Equipment/Safety	0.00	0.00	549.36	550.00	550.00	0.00	0.00%
211-421-5531	Employee/Public Relations	793.73	903.62	179.73	1,500.00	1,500.00	0.00	0.00%
211-421-5560	Supplies & Materials	6,691.07	34,154.70	80,242.27	80,500.00	80,500.00	0.00	0.00%
Total SubProgram: 421 - Solid Waste:		293,820.53	431,914.78	338,412.43	610,950.00	480,500.00	-130,450.00	-21.35%
SubProgram: 431 - Street Maintenance								
211-431-5259	Street Sweeping	169,229.98	54,936.00	0.00	0.00	0.00	0.00	0.00%
211-431-5581	Vehicle Operations & Mainten	1,748.31	0.00	0.00	0.00	3,000.00	3,000.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC		
211-431-5582	Fuel Expense	3,552.94	0.00	0.00	0.00	8,000.00	8,000.00	0.00%
Total SubProgram: 431 - Street Maintenance:		174,531.23	54,936.00	0.00	0.00	11,000.00	11,000.00	0.00%
SubProgram: 502 - Parks and Facilities Maintenance								
211-502-5100	Regular Wages	3,824.12	0.00	0.00	0.00	0.00	0.00	0.00%
211-502-5104	Overtime Pay	624.78	0.00	0.00	0.00	0.00	0.00	0.00%
211-502-5106	Other Pay	142.64	0.00	0.00	0.00	0.00	0.00	0.00%
211-502-5120	Health Insurance	1,028.91	0.00	0.00	0.00	0.00	0.00	0.00%
211-502-5121	Dental Insurance	61.69	0.00	0.00	0.00	0.00	0.00	0.00%
211-502-5122	Life Insurance	9.46	0.00	0.00	0.00	0.00	0.00	0.00%
211-502-5123	Disability Insurance	14.96	0.00	0.00	0.00	0.00	0.00	0.00%
211-502-5130	PERS CLASSIC Contribution	468.28	0.00	0.00	0.00	0.00	0.00	0.00%
211-502-5132	PERS Prepay UAAL	788.81	0.00	0.00	0.00	0.00	0.00	0.00%
211-502-5140	Medicare Tax	67.13	0.00	0.00	0.00	0.00	0.00	0.00%
211-502-5150	Flexible Benefits Program	66.12	0.00	0.00	0.00	0.00	0.00	0.00%
211-502-5151	Fitness Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 502 - Parks and Facilities Maintenance:		7,096.90	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 211 - AB 939 SOLID WASTE FUND:		481,314.41	494,091.28	345,610.00	619,550.00	500,100.00	-119,450.00	-19.28%
Fund: 213 - RECREATION SERVICES FUND								
SubProgram: 142 - Risk Management								
213-142-5534	Volunteer Screening	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
Total SubProgram: 142 - Risk Management:		0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
SubProgram: 211 - Central Services								
213-211-5400	Utility - Electricity	25,011.32	22,315.52	0.00	0.00	0.00	0.00	0.00%
213-211-5410	Utility - Natural Gas	37,781.12	36,213.12	0.00	0.00	0.00	0.00	0.00%
213-211-5420	Utility - Sewer	23,350.96	23,614.75	0.00	0.00	0.00	0.00	0.00%
213-211-5430	Utility - Water	27,064.97	31,984.81	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 211 - Central Services:		113,208.37	114,128.20	0.00	0.00	0.00	0.00	0.00%
SubProgram: 221 - Management Information Services								
213-221-5201	Professional Services	1,335.00	1,481.67	2,160.00	5,000.00	3,000.00	-2,000.00	-40.00%
213-221-5360	Software Subscription/Mainten	10,500.00	12,737.27	12,824.25	13,000.00	13,050.00	50.00	0.38%
213-221-5565	Computer Hardware/Replacem	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
Total SubProgram: 221 - Management Information Services:		11,835.00	14,218.94	14,984.25	21,000.00	19,050.00	-1,950.00	-9.29%
SubProgram: 405 - Facilities								
213-405-5301	Contract Services	0.00	3,408.96	0.00	0.00	0.00	0.00	0.00%
213-405-5345	Equipment Repairs/Replaceme	0.00	23,310.29	0.00	0.00	0.00	0.00	0.00%
213-405-5350	Landscape Maintenance	0.00	7,680.00	0.00	0.00	0.00	0.00	0.00%
213-405-5362	Janitorial Services	0.00	23,140.87	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
213-405-5560	Supplies & Materials	0.00	4,828.41	0.00	0.00	0.00	0.00	0.00%
213-405-5561	Janitorial Supplies	0.00	1,420.84	0.00	0.00	0.00	0.00	0.00%
213-405-5562	Chemicals	0.00	29,307.66	0.00	0.00	0.00	0.00	0.00%
213-405-5567	Landscaping Supply Repairs & I	0.00	1,999.52	0.00	0.00	0.00	0.00	0.00%
213-405-5568	Minor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-405-5764	Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		0.00	95,096.55	0.00	0.00	0.00	0.00	0.00%
SubProgram: 474 - Veterans Hall Facilities								
213-474-5100	Regular Wages	0.00	0.00	22,124.52	36,250.00	36,250.00	0.00	0.00%
213-474-5104	Overtime Pay	0.00	0.00	624.51	1,400.00	1,400.00	0.00	0.00%
213-474-5106	Other Pay	0.00	0.00	225.29	1,150.00	1,150.00	0.00	0.00%
213-474-5108	Bilingual Pay	0.00	0.00	120.00	150.00	150.00	0.00	0.00%
213-474-5120	Health Insurance	0.00	0.00	7,138.26	11,500.00	11,500.00	0.00	0.00%
213-474-5121	Dental Insurance	0.00	0.00	528.95	900.00	900.00	0.00	0.00%
213-474-5122	Life Insurance	0.00	0.00	62.83	150.00	150.00	0.00	0.00%
213-474-5123	Disability Insurance	0.00	0.00	75.01	150.00	150.00	0.00	0.00%
213-474-5130	PERS CLASSIC Contribution	0.00	0.00	922.64	1,300.00	1,300.00	0.00	0.00%
213-474-5131	PERS PEPR A Contribution	0.00	0.00	1,200.73	2,300.00	2,300.00	0.00	0.00%
213-474-5132	PERS Prepay UAAL	0.00	0.00	2,570.25	2,800.00	2,800.00	0.00	0.00%
213-474-5140	Medicare Tax	0.00	0.00	337.16	550.00	550.00	0.00	0.00%
213-474-5141	Unemployment Insurance	0.00	0.00	495.00	500.00	500.00	0.00	0.00%
213-474-5150	Flexible Benefits Program	0.00	0.00	373.24	600.00	600.00	0.00	0.00%
213-474-5151	Fitness Benefit	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
213-474-5152	Cell Phone Allowance	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
213-474-5301	Contract Services	0.00	0.00	9,615.86	11,400.00	11,400.00	0.00	0.00%
213-474-5345	Equipment Repairs/Replaceme	0.00	0.00	689.31	6,200.00	6,200.00	0.00	0.00%
213-474-5350	Landscape Maintenance	0.00	0.00	2,084.84	8,500.00	2,500.00	-6,000.00	-70.59%
213-474-5362	Janitorial Services	0.00	0.00	34,940.85	31,950.00	43,000.00	11,050.00	34.59%
213-474-5400	Utility - Electricity	0.00	0.00	6,160.50	7,600.00	7,600.00	0.00	0.00%
213-474-5410	Utility - Natural Gas	0.00	0.00	1,448.22	2,000.00	2,000.00	0.00	0.00%
213-474-5420	Utility - Sewer	0.00	0.00	4,988.64	5,000.00	5,000.00	0.00	0.00%
213-474-5430	Utility - Water	0.00	0.00	2,754.38	3,600.00	3,350.00	-250.00	-6.94%
213-474-5440	Utility - Communications/Telep	0.00	0.00	1,939.10	2,150.00	2,150.00	0.00	0.00%
213-474-5516	Uniform Allowance	0.00	0.00	0.00	1,300.00	1,300.00	0.00	0.00%
213-474-5560	Supplies & Materials	0.00	0.00	1,524.30	3,000.00	3,000.00	0.00	0.00%
213-474-5561	Janitorial Supplies	0.00	0.00	1,549.46	2,500.00	2,500.00	0.00	0.00%
213-474-5567	Landscaping Supply Repairs & I	0.00	0.00	355.00	1,000.00	1,000.00	0.00	0.00%
213-474-5568	Minor Equipment	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total SubProgram: 474 - Veterans Hall Facilities:		0.00	0.00	104,848.85	147,350.00	152,150.00	4,800.00	3.26%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
SubProgram: 475 - Pool Facilities								
213-475-5100	Regular Wages	0.00	0.00	50,660.09	66,900.00	66,900.00	0.00	0.00%
213-475-5104	Overtime Pay	0.00	0.00	1,866.62	4,900.00	4,900.00	0.00	0.00%
213-475-5106	Other Pay	0.00	0.00	773.23	2,800.00	2,800.00	0.00	0.00%
213-475-5108	Bilingual Pay	0.00	0.00	120.00	150.00	150.00	0.00	0.00%
213-475-5120	Health Insurance	0.00	0.00	12,864.49	18,250.00	18,250.00	0.00	0.00%
213-475-5121	Dental Insurance	0.00	0.00	1,088.13	1,550.00	1,550.00	0.00	0.00%
213-475-5122	Life Insurance	0.00	0.00	133.99	250.00	250.00	0.00	0.00%
213-475-5123	Disability Insurance	0.00	0.00	168.83	300.00	300.00	0.00	0.00%
213-475-5130	PERS CLASSIC Contribution	0.00	0.00	3,688.18	5,050.00	5,050.00	0.00	0.00%
213-475-5131	PERS PEPRA Contribution	0.00	0.00	1,687.97	2,850.00	2,850.00	0.00	0.00%
213-475-5132	PERS Prepay UAAL	0.00	0.00	10,280.44	10,850.00	10,850.00	0.00	0.00%
213-475-5140	Medicare Tax	0.00	0.00	777.17	1,000.00	1,000.00	0.00	0.00%
213-475-5141	Unemployment Insurance	0.00	0.00	495.00	500.00	500.00	0.00	0.00%
213-475-5150	Flexible Benefits Program	0.00	0.00	896.97	1,150.00	1,150.00	0.00	0.00%
213-475-5151	Fitness Benefit	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
213-475-5152	Cell Phone Allowance	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
213-475-5301	Contract Services	0.00	0.00	8,197.67	10,000.00	10,000.00	0.00	0.00%
213-475-5345	Equipment Repairs/Replaceme	0.00	0.00	8,307.34	10,000.00	10,000.00	0.00	0.00%
213-475-5350	Landscape Maintenance	0.00	0.00	6,600.00	11,500.00	8,300.00	-3,200.00	-27.83%
213-475-5362	Janitorial Services	0.00	0.00	23,022.28	31,700.00	29,000.00	-2,700.00	-8.52%
213-475-5400	Utility - Electricity	0.00	0.00	17,842.53	26,000.00	23,000.00	-3,000.00	-11.54%
213-475-5410	Utility - Natural Gas	0.00	0.00	23,952.68	35,000.00	35,000.00	0.00	0.00%
213-475-5420	Utility - Sewer	0.00	0.00	22,793.93	22,800.00	22,800.00	0.00	0.00%
213-475-5430	Utility - Water	0.00	0.00	29,981.68	34,000.00	34,000.00	0.00	0.00%
213-475-5440	Utility - Communications/Telep	0.00	0.00	2,991.98	3,300.00	3,300.00	0.00	0.00%
213-475-5515	Uniform Cleaning	0.00	0.00	0.00	850.00	850.00	0.00	0.00%
213-475-5516	Uniform Allowance	0.00	0.00	610.20	650.00	650.00	0.00	0.00%
213-475-5517	Individual Equipment/Safety	0.00	0.00	306.71	550.00	550.00	0.00	0.00%
213-475-5560	Supplies & Materials	0.00	0.00	4,345.83	6,500.00	6,500.00	0.00	0.00%
213-475-5561	Janitorial Supplies	0.00	0.00	2,530.57	4,000.00	4,000.00	0.00	0.00%
213-475-5562	Chemicals	0.00	0.00	16,538.77	31,000.00	20,000.00	-11,000.00	-35.48%
213-475-5567	Landscaping Supply Repairs & I	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
Total SubProgram: 475 - Pool Facilities:		0.00	0.00	253,523.28	345,550.00	325,650.00	-19,900.00	-5.76%
SubProgram: 476 - Community Garden Facilities								
213-476-5100	Regular Wages	0.00	0.00	6,368.71	6,850.00	6,850.00	0.00	0.00%
213-476-5104	Overtime Pay	0.00	0.00	223.40	250.00	250.00	0.00	0.00%
213-476-5106	Other Pay	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
213-476-5108	Bilingual Pay	0.00	0.00	120.00	150.00	150.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
213-476-5120	Health Insurance	0.00	0.00	2,716.92	3,100.00	3,100.00	0.00	0.00%
213-476-5121	Dental Insurance	0.00	0.00	215.77	300.00	300.00	0.00	0.00%
213-476-5122	Life Insurance	0.00	0.00	17.03	50.00	50.00	0.00	0.00%
213-476-5123	Disability Insurance	0.00	0.00	19.93	50.00	50.00	0.00	0.00%
213-476-5131	PERS PEPR Contribution	0.00	0.00	527.03	550.00	550.00	0.00	0.00%
213-476-5132	PERS Prepay UAAL	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
213-476-5140	Medicare Tax	0.00	0.00	96.08	100.00	100.00	0.00	0.00%
213-476-5150	Flexible Benefits Program	0.00	0.00	125.82	150.00	150.00	0.00	0.00%
213-476-5151	Fitness Benefit	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
213-476-5301	Contract Services	0.00	0.00	0.00	2,000.00	500.00	-1,500.00	-75.00%
213-476-5345	Equipment Repairs/Replaceme	0.00	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
213-476-5362	Janitorial Services	0.00	0.00	1,539.50	1,950.00	1,950.00	0.00	0.00%
213-476-5420	Utility - Sewer	0.00	0.00	825.73	850.00	850.00	0.00	0.00%
213-476-5430	Utility - Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-476-5440	Utility - Communications/Telep	0.00	0.00	1,110.77	1,250.00	1,250.00	0.00	0.00%
213-476-5560	Supplies & Materials	0.00	0.00	2,067.73	3,500.00	1,500.00	-2,000.00	-57.14%
213-476-5561	Janitorial Supplies	0.00	0.00	61.48	1,000.00	500.00	-500.00	-50.00%
213-476-5567	Landscaping Supply Repairs & I	0.00	0.00	0.00	2,350.00	500.00	-1,850.00	-78.72%
Total SubProgram: 476 - Community Garden Facilities:		0.00	0.00	16,035.90	25,850.00	19,500.00	-6,350.00	-24.56%
SubProgram: 478 - Community Farm								
213-478-5350	Landscape Maintenance	0.00	0.00	5,852.28	20,000.00	5,900.00	-14,100.00	-70.50%
213-478-5430	Utility - Water	0.00	0.00	2,673.41	3,300.00	3,300.00	0.00	0.00%
213-478-5560	Supplies & Materials	0.00	0.00	22.00	250.00	500.00	250.00	100.00%
213-478-5567	Landscaping Supply Repairs & I	0.00	0.00	187.50	1,000.00	500.00	-500.00	-50.00%
Total SubProgram: 478 - Community Farm:		0.00	0.00	8,735.19	24,550.00	10,200.00	-14,350.00	-58.45%
SubProgram: 502 - Parks and Facilities Maintenance								
213-502-5301	Contract Services	4,670.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-502-5560	Supplies & Materials	2,850.23	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 502 - Parks and Facilities Maintenance:		7,520.23	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 503 - Vets Hall/Seaside								
213-503-5100	Regular Wages	21,583.15	37,343.93	16,557.24	18,250.00	18,250.00	0.00	0.00%
213-503-5102	Part-time Wages	15,198.65	16,801.34	29,578.70	39,950.00	39,950.00	0.00	0.00%
213-503-5104	Overtime Pay	267.43	1,194.39	0.00	0.00	0.00	0.00	0.00%
213-503-5106	Other Pay	1,060.30	1,012.91	443.72	500.00	500.00	0.00	0.00%
213-503-5108	Bilingual Pay	0.00	125.00	0.00	0.00	0.00	0.00	0.00%
213-503-5120	Health Insurance	5,453.92	9,756.26	2,223.17	2,350.00	2,350.00	0.00	0.00%
213-503-5121	Dental Insurance	463.78	760.93	115.26	150.00	150.00	0.00	0.00%
213-503-5122	Life Insurance	55.77	110.16	60.80	100.00	100.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
213-503-5123	Disability Insurance	82.82	137.11	58.82	100.00	100.00	0.00	0.00%
213-503-5130	PERS CLASSIC Contribution	2,009.71	1,829.08	0.00	0.00	0.00	0.00	0.00%
213-503-5131	PERS PEPRA Contribution	360.05	1,836.68	1,364.40	1,500.00	1,500.00	0.00	0.00%
213-503-5132	PERS Prepay UAAL	3,374.31	3,941.08	47.61	100.00	100.00	0.00	0.00%
213-503-5140	Medicare Tax	548.55	807.87	676.52	900.00	900.00	0.00	0.00%
213-503-5150	Flexible Benefits Program	325.14	567.79	252.22	300.00	300.00	0.00	0.00%
213-503-5151	Fitness Benefit	70.00	75.00	25.00	150.00	150.00	0.00	0.00%
213-503-5152	Cell Phone Allowance	39.00	91.01	0.00	200.00	200.00	0.00	0.00%
213-503-5301	Contract Services	2,945.77	3,606.86	0.00	0.00	0.00	0.00	0.00%
213-503-5345	Equipment Repairs/Replaceme	2,283.98	1,700.00	0.00	0.00	0.00	0.00	0.00%
213-503-5350	Landscape Maintenance	9,366.80	6,377.17	0.00	0.00	0.00	0.00	0.00%
213-503-5356	Tree Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5357	Tree Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5362	Janitorial Services	22,152.34	24,562.61	0.00	0.00	0.00	0.00	0.00%
213-503-5400	Utility - Electricity	6,475.99	7,108.52	0.00	0.00	0.00	0.00	0.00%
213-503-5410	Utility - Natural Gas	1,692.28	1,960.79	0.00	0.00	0.00	0.00	0.00%
213-503-5420	Utility - Sewer	3,841.68	4,875.89	0.00	0.00	0.00	0.00	0.00%
213-503-5430	Utility - Water	4,070.86	3,166.46	0.00	0.00	0.00	0.00	0.00%
213-503-5440	Utility - Communications/Telep	1,359.90	1,631.88	0.00	0.00	0.00	0.00	0.00%
213-503-5516	Uniform Allowance	0.00	347.73	0.00	0.00	0.00	0.00	0.00%
213-503-5560	Supplies & Materials	1,957.61	4,158.98	1,259.62	2,050.00	1,500.00	-550.00	-26.83%
213-503-5561	Janitorial Supplies	1,419.95	1,411.24	0.00	0.00	1,500.00	1,500.00	0.00%
213-503-5567	Landscaping Supply Repairs & I	404.82	1,750.00	0.00	0.00	0.00	0.00	0.00%
213-503-5568	Minor Equipment	901.43	7,859.80	0.00	0.00	0.00	0.00	0.00%
213-503-5761	Major Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 503 - Vets Hall/Seaside:		109,765.99	146,908.47	52,663.08	66,600.00	67,550.00	950.00	1.43%
SubProgram: 521 - Community Pool Services								
213-521-5100	Regular Wages	122,355.30	111,588.05	83,405.15	94,900.00	94,900.00	0.00	0.00%
213-521-5102	Part-time Wages	229,741.21	267,554.20	234,032.69	287,150.00	287,150.00	0.00	0.00%
213-521-5104	Overtime Pay	2,566.53	1,096.58	135.41	450.00	450.00	0.00	0.00%
213-521-5106	Other Pay	7,403.21	2,591.42	2,950.30	4,000.00	4,000.00	0.00	0.00%
213-521-5120	Health Insurance	35,936.25	14,796.42	6,501.75	8,200.00	8,200.00	0.00	0.00%
213-521-5121	Dental Insurance	2,385.08	888.07	452.63	700.00	700.00	0.00	0.00%
213-521-5122	Life Insurance	419.15	309.84	213.93	250.00	250.00	0.00	0.00%
213-521-5123	Disability Insurance	504.71	418.42	259.14	350.00	350.00	0.00	0.00%
213-521-5130	PERS CLASSIC Contribution	9,362.13	4,310.61	4,353.67	5,700.00	5,700.00	0.00	0.00%
213-521-5131	PERS PEPRA Contribution	4,279.84	6,744.33	4,119.09	4,750.00	4,750.00	0.00	0.00%
213-521-5132	PERS Prepay UAAL	16,049.65	9,588.85	12,759.45	12,350.00	12,350.00	0.00	0.00%
213-521-5140	Medicare Tax	5,263.55	5,556.20	4,655.02	5,600.00	5,600.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Account Number								
213-521-5141	Unemployment Insurance	920.00	368.00	117.00	50.00	150.00	100.00	200.00%
213-521-5150	Flexible Benefits Program	2,040.32	1,855.20	1,217.19	1,400.00	1,400.00	0.00	0.00%
213-521-5151	Fitness Benefit	649.98	239.95	139.98	600.00	600.00	0.00	0.00%
213-521-5152	Cell Phone Allowance	285.99	207.94	143.00	200.00	200.00	0.00	0.00%
213-521-5221	Employee Training	5,037.00	2,557.00	2,478.66	3,500.00	3,500.00	0.00	0.00%
213-521-5236	Banking Fees	452.68	11,718.04	15,356.38	10,000.00	18,000.00	8,000.00	80.00%
213-521-5301	Contract Services	2,283.75	742.00	386.00	400.00	400.00	0.00	0.00%
213-521-5345	Equipment Repairs/Replaceme	23,481.03	0.00	0.00	0.00	0.00	0.00	0.00%
213-521-5350	Landscape Maintenance	7,680.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-521-5362	Janitorial Services	21,190.16	0.00	0.00	0.00	0.00	0.00	0.00%
213-521-5440	Utility - Communications/Telep	3,612.41	3,970.10	656.94	750.00	750.00	0.00	0.00%
213-521-5500	Printing & Advertising	45.59	0.00	308.98	1,000.00	500.00	-500.00	-50.00%
213-521-5510	Dues & Subscriptions	914.00	200.00	800.00	950.00	950.00	0.00	0.00%
213-521-5512	Meetings & Travel	572.76	2,641.52	3,463.29	8,150.00	4,000.00	-4,150.00	-50.92%
213-521-5516	Uniform Allowance	0.00	0.00	1,880.27	1,800.00	2,000.00	200.00	11.11%
213-521-5546	Cash (Over)/Short	-321.81	0.00	0.00	0.00	0.00	0.00	0.00%
213-521-5550	Supplies for Resale	6,720.67	4,273.51	2,474.60	3,600.00	3,600.00	0.00	0.00%
213-521-5560	Supplies & Materials	8,042.36	7,660.32	3,870.92	4,000.00	4,000.00	0.00	0.00%
213-521-5561	Janitorial Supplies	1,219.82	0.00	0.00	0.00	0.00	0.00	0.00%
213-521-5562	Chemicals	18,559.43	0.00	0.00	0.00	0.00	0.00	0.00%
213-521-5567	Landscaping Supply Repairs & I	3,626.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-521-5761	Major Equipment	0.00	0.00	3,992.32	4,000.00	4,000.00	0.00	0.00%
Total SubProgram: 521 - Community Pool Services:		543,278.75	461,876.57	391,123.76	464,800.00	468,450.00	3,650.00	0.79%
SubProgram: 522 - Junior Lifeguards								
213-522-5100	Regular Wages	33,422.21	32,313.32	18,482.09	22,100.00	22,100.00	0.00	0.00%
213-522-5102	Part-time Wages	55,380.42	52,451.38	48,851.92	80,050.00	80,050.00	0.00	0.00%
213-522-5104	Overtime Pay	751.90	446.33	50.78	200.00	200.00	0.00	0.00%
213-522-5106	Other Pay	2,020.76	714.86	750.50	1,000.00	1,000.00	0.00	0.00%
213-522-5120	Health Insurance	7,245.45	5,302.69	1,605.41	2,350.00	2,350.00	0.00	0.00%
213-522-5121	Dental Insurance	483.96	316.42	123.95	200.00	200.00	0.00	0.00%
213-522-5122	Life Insurance	105.60	96.77	49.47	100.00	100.00	0.00	0.00%
213-522-5123	Disability Insurance	141.52	136.20	62.27	100.00	100.00	0.00	0.00%
213-522-5130	PERS CLASSIC Contribution	1,144.51	0.00	0.00	0.00	0.00	0.00	0.00%
213-522-5131	PERS PEPR A Contribution	1,945.44	2,604.22	1,535.31	1,800.00	1,800.00	0.00	0.00%
213-522-5132	PERS Prepay UAAL	1,925.65	0.00	0.00	100.00	100.00	0.00	0.00%
213-522-5140	Medicare Tax	1,338.20	1,248.07	990.33	1,550.00	1,550.00	0.00	0.00%
213-522-5150	Flexible Benefits Program	592.46	660.51	367.76	450.00	450.00	0.00	0.00%
213-522-5151	Fitness Benefit	107.50	49.97	18.75	200.00	200.00	0.00	0.00%
213-522-5152	Cell Phone Allowance	22.75	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
213-522-5345	Equipment Repairs/Replaceme	0.00	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
213-522-5512	Meetings & Travel	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
213-522-5516	Uniform Allowance	0.00	0.00	2,432.47	2,000.00	2,500.00	500.00	25.00%
213-522-5548	Field Trips	3,506.67	2,080.00	53.42	2,700.00	200.00	-2,500.00	-92.59%
213-522-5560	Supplies & Materials	18,931.50	9,206.48	5,064.18	8,200.00	7,000.00	-1,200.00	-14.63%
Total SubProgram: 522 - Junior Lifeguards:		129,066.50	107,627.22	80,438.61	124,100.00	120,900.00	-3,200.00	-2.58%
SubProgram: 523 - Swim Team Aquatics								
213-523-5100	Regular Wages	4,386.02	154.66	18,482.09	22,100.00	22,100.00	0.00	0.00%
213-523-5102	Part-time Wages	35,632.34	38,960.03	35,879.63	56,300.00	56,300.00	0.00	0.00%
213-523-5104	Overtime Pay	105.52	0.00	50.78	200.00	200.00	0.00	0.00%
213-523-5106	Other Pay	335.40	0.00	750.50	1,000.00	1,000.00	0.00	0.00%
213-523-5120	Health Insurance	1,125.92	0.00	1,605.13	2,350.00	2,350.00	0.00	0.00%
213-523-5121	Dental Insurance	117.86	0.00	123.78	200.00	200.00	0.00	0.00%
213-523-5122	Life Insurance	9.70	0.00	49.30	100.00	100.00	0.00	0.00%
213-523-5123	Disability Insurance	19.08	0.00	62.28	100.00	100.00	0.00	0.00%
213-523-5130	PERS CLASSIC Contribution	557.47	0.00	0.00	0.00	0.00	0.00	0.00%
213-523-5131	PERS PEPRA Contribution	0.00	12.62	1,505.27	1,800.00	1,800.00	0.00	0.00%
213-523-5132	PERS Prepay UAAL	987.56	0.00	0.00	100.00	100.00	0.00	0.00%
213-523-5140	Medicare Tax	585.69	567.07	801.52	1,200.00	1,200.00	0.00	0.00%
213-523-5150	Flexible Benefits Program	63.34	0.00	350.53	450.00	450.00	0.00	0.00%
213-523-5151	Fitness Benefit	35.00	0.00	18.74	200.00	200.00	0.00	0.00%
213-523-5221	Employee Training	0.00	0.00	629.00	1,000.00	1,000.00	0.00	0.00%
213-523-5510	Dues & Subscriptions	708.00	1,812.81	1,800.96	2,350.00	2,350.00	0.00	0.00%
213-523-5512	Meetings & Travel	113.00	0.00	0.00	0.00	500.00	500.00	0.00%
213-523-5548	Field Trips	0.00	2,665.00	4,793.00	8,000.00	8,000.00	0.00	0.00%
213-523-5560	Supplies & Materials	2,303.54	2,877.77	1,323.49	1,800.00	1,800.00	0.00	0.00%
Total SubProgram: 523 - Swim Team Aquatics:		47,085.44	47,049.96	68,226.00	99,250.00	99,750.00	500.00	0.50%
SubProgram: 531 - Ocean Beach Services								
213-531-5100	Regular Wages	4,386.02	154.64	0.00	0.00	0.00	0.00	0.00%
213-531-5102	Part-time Wages	0.00	7,685.82	0.00	0.00	0.00	0.00	0.00%
213-531-5104	Overtime Pay	105.52	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5106	Other Pay	335.40	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5120	Health Insurance	1,125.92	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5121	Dental Insurance	117.86	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5122	Life Insurance	9.70	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5123	Disability Insurance	19.08	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5130	PERS CLASSIC Contribution	557.47	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5131	PERS PEPRA Contribution	0.00	12.62	0.00	0.00	0.00	0.00	0.00%
213-531-5132	PERS Prepay UAAL	987.56	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
213-531-5140	Medicare Tax	69.07	113.67	0.00	0.00	0.00	0.00	0.00%
213-531-5150	Flexible Benefits Program	63.34	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5151	Fitness Benefit	35.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5440	Utility - Communications/Telep	0.00	518.80	0.00	0.00	0.00	0.00	0.00%
213-531-5560	Supplies & Materials	0.00	192.22	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 531 - Ocean Beach Services:		7,811.94	8,677.77	0.00	0.00	0.00	0.00	0.00%
SubProgram: 532 - Beach Store								
213-532-5100	Regular Wages	4,385.94	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5102	Part-time Wages	9,655.55	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5104	Overtime Pay	105.52	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5106	Other Pay	335.40	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5120	Health Insurance	1,125.56	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5121	Dental Insurance	117.56	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5122	Life Insurance	9.56	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5123	Disability Insurance	19.23	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5130	PERS CLASSIC Contribution	554.16	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5131	PERS PEPRA Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5132	PERS Prepay UAAL	987.09	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5140	Medicare Tax	208.73	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5150	Flexible Benefits Program	63.22	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5151	Fitness Benefit	35.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5440	Utility - Communications/Telep	606.86	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5546	Cash (Over)/Short	-40.04	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5550	Supplies for Resale	5,476.83	0.00	0.00	0.00	0.00	0.00	0.00%
213-532-5560	Supplies & Materials	229.82	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 532 - Beach Store:		23,875.99	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 541 - Special Events								
213-541-5542	Softball League Expe	1,457.62	1,843.03	1,613.07	2,000.00	2,000.00	0.00	0.00%
213-541-5560	Supplies & Materials	338.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 541 - Special Events:		1,795.62	1,843.03	1,613.07	2,000.00	2,000.00	0.00	0.00%
SubProgram: 542 - Community Garden								
213-542-5102	Part-time Wages	16,909.16	19,638.36	19,241.29	26,250.00	26,250.00	0.00	0.00%
213-542-5140	Medicare Tax	245.18	284.75	279.02	800.00	800.00	0.00	0.00%
213-542-5345	Equipment Repairs/Replaceme	0.00	4,652.09	0.00	0.00	0.00	0.00	0.00%
213-542-5362	Janitorial Services	1,620.00	1,716.00	0.00	0.00	0.00	0.00	0.00%
213-542-5420	Utility - Sewer	732.99	801.70	0.00	0.00	0.00	0.00	0.00%
213-542-5430	Utility - Water	91.26	0.00	0.00	0.00	0.00	0.00	0.00%
213-542-5440	Utility - Communications/Telep	1,221.43	1,191.60	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1		Comparison 1	
				Budget		to Parent	
				Budget		Budget	
				FY 2025/26		Increase /	
				FY 2026 AB		FY 2026 MC	
						(Decrease)	

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)
Account Number							
215-411-5204	Transit- Senior/ADA Transport	12,000.00	12,000.00	10,000.00	12,000.00	12,000.00	0.00 0.00%
215-411-5228	Engineering Services	133,449.02	225,754.03	69,349.25	294,000.00	120,000.00	-174,000.00 -59.18%
215-411-5301	Contract Services	0.00	7,000.00	7,000.00	9,500.00	9,500.00	0.00 0.00%
215-411-5500	Printing & Advertising	69.84	743.66	0.00	1,000.00	500.00	-500.00 -50.00%
215-411-5510	Dues & Subscriptions	2,513.06	3,115.11	2,475.32	3,500.00	3,500.00	0.00 0.00%
215-411-5560	Supplies & Materials	0.00	270.88	0.00	0.00	0.00	0.00 0.00%
Total SubProgram: 411 - Transportation, Parking and Lighting:		210,001.09	292,985.66	88,846.61	320,000.00	145,500.00	-174,500.00 -54.53%
SubProgram: 431 - Street Maintenance							
215-431-5100	Regular Wages	0.00	603.26	32,865.39	37,250.00	37,250.00	0.00 0.00%
215-431-5102	Part-time Wages	0.00	141.70	2,712.56	3,150.00	3,150.00	0.00 0.00%
215-431-5104	Overtime Pay	0.00	96.15	630.44	2,000.00	2,000.00	0.00 0.00%
215-431-5106	Other Pay	0.00	0.00	810.72	1,300.00	1,300.00	0.00 0.00%
215-431-5108	Bilingual Pay	0.00	0.00	120.00	150.00	150.00	0.00 0.00%
215-431-5120	Health Insurance	0.00	0.00	12,167.20	13,850.00	13,850.00	0.00 0.00%
215-431-5121	Dental Insurance	0.00	0.00	943.01	1,150.00	1,150.00	0.00 0.00%
215-431-5122	Life Insurance	0.00	0.00	88.35	150.00	150.00	0.00 0.00%
215-431-5123	Disability Insurance	0.00	0.00	108.56	200.00	200.00	0.00 0.00%
215-431-5130	PERS CLASSIC Contribution	0.00	58.01	2,318.12	3,050.00	3,050.00	0.00 0.00%
215-431-5131	PERS PEPRA Contribution	0.00	22.99	1,391.08	1,450.00	1,450.00	0.00 0.00%
215-431-5132	PERS Prepay UAAL	0.00	0.00	6,518.25	6,600.00	6,600.00	0.00 0.00%
215-431-5140	Medicare Tax	0.00	12.52	535.03	600.00	600.00	0.00 0.00%
215-431-5150	Flexible Benefits Program	0.00	0.00	551.86	650.00	650.00	0.00 0.00%
215-431-5151	Fitness Benefit	0.00	0.00	28.50	300.00	300.00	0.00 0.00%
215-431-5152	Cell Phone Allowance	0.00	0.00	0.00	100.00	100.00	0.00 0.00%
215-431-5302	Street Maintenance	130,737.50	160,712.99	116,108.38	215,000.00	210,000.00	-5,000.00 -2.33%
215-431-5566	Sign Replacement	32,694.51	25,054.02	8,478.60	40,000.00	10,000.00	-30,000.00 -75.00%
215-431-5761	Major Equipment	0.00	9,923.92	0.00	0.00	0.00	0.00 0.00%
215-431-5762	Vehicle Purchase	0.00	76,058.32	0.00	0.00	0.00	0.00 0.00%
Total SubProgram: 431 - Street Maintenance:		163,432.01	272,683.88	186,376.05	326,950.00	291,950.00	-35,000.00 -10.71%
SubProgram: 441 - Right of Way Maintenance							
215-441-5356	Tree Maintenance	152,232.57	117,300.34	110,050.00	160,000.00	160,000.00	0.00 0.00%
215-441-5357	Tree Replacement	495.00	0.00	0.00	5,000.00	5,000.00	0.00 0.00%
Total SubProgram: 441 - Right of Way Maintenance:		152,727.57	117,300.34	110,050.00	165,000.00	165,000.00	0.00 0.00%
SubProgram: 451 - Watershed Management							
215-451-5353	Storm Drain Maintenance	6,345.00	57,269.08	0.00	35,000.00	15,000.00	-20,000.00 -57.14%
Total SubProgram: 451 - Watershed Management:		6,345.00	57,269.08	0.00	35,000.00	15,000.00	-20,000.00 -57.14%
Total Fund: 215 - MEASURE A FUND:		562,189.00	768,341.25	413,241.97	882,700.00	650,200.00	-232,500.00 -26.34%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 216 - REVOLVING FUND								
SubProgram: 151 - Emergency Preparedness								
216-151-5301	Contract Services	12,689.30	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 151 - Emergency Preparedness:		12,689.30	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 405 - Facilities								
216-405-5568	Minor Equipment	0.00	7,187.63	0.00	0.00	0.00	0.00	0.00%
216-405-5762	Vehicle Purchase	0.00	44,766.89	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		0.00	51,954.52	0.00	0.00	0.00	0.00	0.00%
SubProgram: 421 - Solid Waste								
216-421-5201	Professional Services	9,256.16	7,268.25	5,000.00	5,000.00	5,000.00	0.00	0.00%
216-421-5301	Contract Services	16,271.83	12,544.05	9,228.96	49,600.00	49,600.00	0.00	0.00%
216-421-5500	Printing & Advertising	0.00	0.00	0.00	2,850.00	2,850.00	0.00	0.00%
216-421-5512	Meetings & Travel	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
216-421-5560	Supplies & Materials	0.00	7,060.85	10,455.14	13,900.00	13,900.00	0.00	0.00%
216-421-5761	Major Equipment	0.00	0.00	7,143.55	7,150.00	7,150.00	0.00	0.00%
Total SubProgram: 421 - Solid Waste:		25,527.99	26,873.15	31,827.65	78,500.00	78,500.00	0.00	0.00%
SubProgram: 501 - Parks and Recreation Administration								
216-501-5566	Sign Replacement	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total SubProgram: 501 - Parks and Recreation Administration:		0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
SubProgram: 512 - Senior Services								
216-512-5560	Supplies & Materials	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
216-512-5568	Minor Equipment	956.54	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 512 - Senior Services :		956.54	0.00	0.00	400.00	400.00	0.00	0.00%
SubProgram: 521 - Community Pool Services								
216-521-5301	Contract Services	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00%
216-521-5345	Equipment Repairs/Replaceme	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
216-521-5560	Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 521 - Community Pool Services:		0.00	20,000.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 522 - Junior Lifeguards								
216-522-5560	Supplies & Materials	622.59	15,540.05	819.35	21,000.00	21,000.00	0.00	0.00%
Total SubProgram: 522 - Junior Lifeguards:		622.59	15,540.05	819.35	21,000.00	21,000.00	0.00	0.00%
SubProgram: 523 - Swim Team Aquatics								
216-523-5345	Equipment Repairs/Replaceme	0.00	3,320.70	2,797.30	5,000.00	5,000.00	0.00	0.00%
216-523-5560	Supplies & Materials	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
Total SubProgram: 523 - Swim Team Aquatics:		0.00	3,320.70	2,797.30	10,000.00	10,000.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
SubProgram: 531 - Ocean Beach Services								
216-531-5345	Equipment Repairs/Replaceme	0.00	0.00	11,157.02	10,300.00	10,300.00	0.00	0.00%
Total SubProgram: 531 - Ocean Beach Services:		0.00	0.00	11,157.02	10,300.00	10,300.00	0.00	0.00%
SubProgram: 550 - City Library								
216-550-5520	Books	8,763.85	5,473.44	3,478.83	5,500.00	5,500.00	0.00	0.00%
216-550-5568	Minor Equipment	29,698.71	0.00	0.00	11,500.00	11,500.00	0.00	0.00%
216-550-5761	Major Equipment	6,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
216-550-5763	Furniture & Fixtures	0.00	12,294.59	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 550 - City Library:		44,462.56	17,768.03	3,478.83	17,000.00	17,000.00	0.00	0.00%
Total Fund: 216 - REVOLVING FUND:		84,258.98	135,456.45	50,080.15	138,200.00	138,200.00	0.00	0.00%
Fund: 217 - PEG FEES								
SubProgram: 161 - Communication and Community Promotions								
217-161-5100	Regular Wages	2,825.09	1,554.98	4,635.52	5,050.00	5,050.00	0.00	0.00%
217-161-5104	Overtime Pay	3.16	5.56	0.00	0.00	0.00	0.00	0.00%
217-161-5106	Other Pay	0.00	219.39	128.99	150.00	150.00	0.00	0.00%
217-161-5108	Bilingual Pay	121.12	9.49	104.50	150.00	150.00	0.00	0.00%
217-161-5120	Health Insurance	963.69	405.05	1,060.41	1,200.00	1,200.00	0.00	0.00%
217-161-5121	Dental Insurance	78.46	19.78	58.55	100.00	100.00	0.00	0.00%
217-161-5122	Life Insurance	9.50	4.70	15.38	50.00	50.00	0.00	0.00%
217-161-5123	Disability Insurance	11.43	6.17	16.14	50.00	50.00	0.00	0.00%
217-161-5131	PERS Pepra Contribution	233.11	126.14	386.66	450.00	450.00	0.00	0.00%
217-161-5132	PERS Prepay UAAL	0.00	0.00	0.00	50.00	50.00	0.00	0.00%
217-161-5140	Medicare Tax	42.38	26.24	68.93	100.00	100.00	0.00	0.00%
217-161-5141	Unemployment Insurance	0.00	382.50	0.00	0.00	0.00	0.00	0.00%
217-161-5150	Flexible Benefits Program	46.44	33.88	63.08	100.00	100.00	0.00	0.00%
217-161-5151	Fitness Benefit	13.25	13.75	22.50	50.00	50.00	0.00	0.00%
217-161-5152	Cell Phone Allowance	0.00	0.00	35.75	50.00	50.00	0.00	0.00%
217-161-5201	Professional Services	64,333.70	54,816.98	70,495.34	100,000.00	100,000.00	0.00	0.00%
217-161-5345	Equipment Repairs/Replaceme	1,282.38	5,228.16	2,451.36	4,550.00	4,550.00	0.00	0.00%
217-161-5510	Dues & Subscriptions	718.50	743.00	768.75	850.00	850.00	0.00	0.00%
217-161-5560	Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
217-161-5761	Major Equipment	32,369.38	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 161 - Communication and Community Pro...		103,051.59	63,595.77	80,311.86	112,950.00	112,950.00	0.00	0.00%
SubProgram: 201 - Financial Management Services								
217-201-5530	Interest Expense	337.97	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 201 - Financial Management Services:		337.97	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	Budget		
				FY 2025/26	FY 2025/26		
				FY 2026 AB	FY 2026 MC	Increase /	%
						(Decrease)	
Account Number							
FY 2023/24							
Total Activity							
FY 2024/25							
Total Activity							
FY 2025/26							
YTD Activity							
Through May							
SubProgram: 221 - Management Information Services							
217-221-5360	Software Subscription/Mainten	11,265.48	12,415.69	16,850.00	16,850.00	0.00	0.00%
Total SubProgram: 221 - Management Information Services:		11,265.48	12,415.69	16,850.00	16,850.00	0.00	0.00%
Total Fund: 217 - PEG FEES:		114,655.04	76,011.46	97,161.86	129,800.00	0.00	0.00%
Fund: 218 - BERM ASSESSMENT DISTRICT							
SubProgram: 472 - Parks Facilities							
218-472-5201	Professional Services	0.00	0.00	2,900.00	3,450.00	0.00	0.00%
218-472-5301	Contract Services	0.00	0.00	46,502.13	46,550.00	0.00	0.00%
218-472-5536	Equipment/Office Rent & Lease	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 472 - Parks Facilities:		0.00	0.00	49,402.13	50,000.00	0.00	0.00%
Total Fund: 218 - BERM ASSESSMENT DISTRICT:		0.00	0.00	49,402.13	50,000.00	0.00	0.00%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND							
SubProgram: 403 - Capital Improvements							
301-403-5780	Major Capital Projects	3,593,465.77	10,737,689.39	1,676,599.55	6,219,050.00	0.00	0.00%
Total SubProgram: 403 - Capital Improvements:		3,593,465.77	10,737,689.39	1,676,599.55	6,219,050.00	0.00	0.00%
Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:		3,593,465.77	10,737,689.39	1,676,599.55	6,219,050.00	0.00	0.00%
Report Total:		21,895,846.40	30,485,549.81	19,773,350.51	29,317,425.00	-949,600.00	-3.24%

Budget Comparison Report

Group Summary

SubProgram...	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 101 - GENERAL FUND							
101 - Legislative & Policy	154,374.44	215,056.70	228,195.65	257,150.00	257,150.00	0.00	0.00%
102 - Commissions Boards and Committees	9,415.85	40,558.92	4,415.00	15,800.00	15,800.00	0.00	0.00%
111 - City Administration	635,040.28	692,312.52	659,461.90	793,600.00	794,750.00	1,150.00	0.14%
121 - Legal Services	767,093.50	689,551.39	936,162.22	945,700.00	1,072,500.00	126,800.00	13.41%
131 - Records Management	90,275.33	72,977.44	69,989.35	91,300.00	91,550.00	250.00	0.27%
132 - Elections	41,085.22	68,379.46	42,951.59	52,550.00	52,550.00	0.00	0.00%
141 - Staff Recruitment, Retention and Development	374,652.03	344,401.63	346,618.13	407,150.00	407,150.00	0.00	0.00%
142 - Risk Management	588,206.57	602,131.76	684,801.85	807,350.00	750,800.00	-56,550.00	-7.00%
151 - Emergency Preparedness	87,303.32	103,261.44	61,252.05	69,900.00	69,900.00	0.00	0.00%
161 - Communication and Community Promotions	84,226.69	110,607.89	101,076.50	127,250.00	127,250.00	0.00	0.00%
162 - Economic Vitality	16,774.71	10,288.62	0.00	1,000.00	0.00	-1,000.00	-100.00%
163 - Community Services Support	55,119.75	0.00	10,000.00	10,000.00	10,000.00	0.00	0.00%
171 - Law Enforcement	5,603,715.48	5,930,221.30	5,510,523.29	6,013,200.00	6,013,200.00	0.00	0.00%
201 - Financial Management Services	529,793.86	577,013.57	557,204.44	689,100.00	693,650.00	4,550.00	0.66%
211 - Central Services	318,120.59	248,922.89	157,549.68	203,200.00	204,200.00	1,000.00	0.49%
221 - Management Information Services	251,369.66	260,597.62	307,279.33	433,700.00	371,900.00	-61,800.00	-14.25%
301 - Community Development Administration	103,325.94	159,920.93	270,206.54	302,750.00	298,850.00	-3,900.00	-1.29%
302 - Advance Planning	210,579.30	133,589.89	67,664.56	276,000.00	112,500.00	-163,500.00	-59.24%
311 - Housing	36,094.25	40,521.94	51,768.55	57,650.00	57,650.00	0.00	0.00%
321 - Development Review and Building	693,428.95	811,806.88	741,524.06	904,400.00	877,250.00	-27,150.00	-3.00%
331 - Code Compliance	282,803.28	310,811.92	239,428.53	284,550.00	280,800.00	-3,750.00	-1.32%
341 - Animal Care and Control	69,913.61	74,561.97	62,690.93	79,050.00	77,800.00	-1,250.00	-1.58%
401 - Public Works Administration	278,997.27	327,284.97	206,368.90	249,750.00	240,250.00	-9,500.00	-3.80%
403 - Capital Improvements	177,377.76	241,563.55	307,914.25	361,600.00	361,600.00	0.00	0.00%
405 - Facilities	1,301.77	202,619.94	0.00	0.00	0.00	0.00	0.00%
431 - Street Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
451 - Watershed Management	156,907.27	150,023.55	148,272.53	232,000.00	207,500.00	-24,500.00	-10.56%
461 - Resource Conservation	5.00	0.00	0.00	0.00	0.00	0.00	0.00%
471 - City Hall Facilities	0.00	-58.96	160,902.45	233,450.00	203,600.00	-29,850.00	-12.79%
501 - Parks and Recreation Administration	100,773.87	119,920.70	157,685.79	175,425.00	174,675.00	-750.00	-0.43%
502 - Parks and Facilities Maintenance	104,193.35	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 101 - GENERAL FUND:	11,822,268.90	12,538,850.43	12,091,908.07	14,074,575.00	13,824,825.00	-249,750.00	-1.77%
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE							
431 - Street Maintenance	0.00	152,234.21	0.00	0.00	0.00	0.00	0.00%
472 - Parks Facilities	0.00	0.00	0.00	31,000.00	31,000.00	0.00	0.00%
Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R...	0.00	152,234.21	0.00	31,000.00	31,000.00	0.00	0.00%

Budget Comparison Report

SubProgra...	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 104 - MEASURE X FUND							
111 - City Administration	0.00	0.00	78,469.63	175,500.00	175,500.00	0.00	0.00%
141 - Staff Recruitment, Retention and Development	0.00	0.00	0.00	80,000.00	80,000.00	0.00	0.00%
142 - Risk Management	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
151 - Emergency Preparedness	0.00	0.00	0.00	105,500.00	105,500.00	0.00	0.00%
161 - Communication and Community Promotions	66,600.00	76,044.87	59,524.75	85,500.00	85,500.00	0.00	0.00%
162 - Economic Vitality	30,706.00	29,635.64	0.00	15,500.00	15,500.00	0.00	0.00%
163 - Community Services Support	107,165.00	156,360.00	137,574.39	163,500.00	163,500.00	0.00	0.00%
171 - Law Enforcement	788,200.00	809,370.38	984,179.46	1,088,650.00	1,088,650.00	0.00	0.00%
181 - Racial Equity	50,657.41	20,376.80	0.00	29,000.00	29,000.00	0.00	0.00%
302 - Advance Planning	197,446.10	257,870.46	260,604.03	289,300.00	289,300.00	0.00	0.00%
311 - Housing	40,376.59	33,257.81	18,779.97	42,000.00	42,000.00	0.00	0.00%
405 - Facilities	1,445.12	100,222.38	0.00	0.00	0.00	0.00	0.00%
461 - Resource Conservation	85,236.12	77,562.42	109,034.36	170,850.00	164,100.00	-6,750.00	-3.95%
502 - Parks and Facilities Maintenance	214,465.81	0.00	0.00	0.00	0.00	0.00	0.00%
512 - Senior Services	39,232.43	165,566.31	145,516.34	204,900.00	190,450.00	-14,450.00	-7.05%
Total Fund: 104 - MEASURE X FUND:	1,621,530.58	1,726,267.07	1,793,682.93	2,452,200.00	2,431,000.00	-21,200.00	-0.86%
Fund: 201 - TRAFFIC SAFETY FUND							
331 - Code Compliance	15,710.78	14,140.38	13,226.73	17,450.00	17,450.00	0.00	0.00%
Total Fund: 201 - TRAFFIC SAFETY FUND:	15,710.78	14,140.38	13,226.73	17,450.00	17,450.00	0.00	0.00%
Fund: 202 - LIBRARY FUND							
102 - Commissions Boards and Committees	1,410.00	1,350.00	1,140.00	2,250.00	2,250.00	0.00	0.00%
142 - Risk Management	0.00	0.00	0.00	3,200.00	3,200.00	0.00	0.00%
211 - Central Services	0.00	16,847.26	0.00	0.00	0.00	0.00	0.00%
221 - Management Information Services	16,017.00	15,925.61	8,777.02	29,550.00	19,150.00	-10,400.00	-35.19%
405 - Facilities	9,388.86	132,422.78	0.00	0.00	0.00	0.00	0.00%
473 - Library Facilities	0.00	-14.45	84,441.72	143,250.00	128,750.00	-14,500.00	-10.12%
501 - Parks and Recreation Administration	24,639.19	25,983.82	27,714.81	29,500.00	29,500.00	0.00	0.00%
502 - Parks and Facilities Maintenance	34,389.44	0.00	0.00	0.00	0.00	0.00	0.00%
550 - City Library	581,529.68	647,637.45	486,220.77	731,000.00	702,300.00	-28,700.00	-3.93%
Total Fund: 202 - LIBRARY FUND:	667,374.17	840,152.47	608,294.32	938,750.00	885,150.00	-53,600.00	-5.71%
Fund: 204 - PARK MAINTENANCE FUND							
211 - Central Services	0.00	181,338.70	0.00	0.00	0.00	0.00	0.00%
405 - Facilities	765.06	403,815.63	0.00	0.00	0.00	0.00	0.00%
472 - Parks Facilities	0.00	-33.66	529,037.79	797,850.00	741,150.00	-56,700.00	-7.11%
501 - Parks and Recreation Administration	35,150.63	58,168.62	60,785.10	75,500.00	75,500.00	0.00	0.00%
502 - Parks and Facilities Maintenance	508,897.15	0.00	0.00	0.00	0.00	0.00	0.00%
531 - Ocean Beach Services	45,681.49	60,803.12	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

SubProgra...	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Total Fund: 204 - PARK MAINTENANCE FUND:	590,494.33	704,092.41	589,822.89	873,350.00	816,650.00	-56,700.00	-6.49%
Fund: 205 - GAS TAX FUND							
431 - Street Maintenance	286,149.59	326,132.95	167,400.90	316,800.00	249,000.00	-67,800.00	-21.40%
502 - Parks and Facilities Maintenance	7,096.90	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 205 - GAS TAX FUND:	293,246.49	326,132.95	167,400.90	316,800.00	249,000.00	-67,800.00	-21.40%
Fund: 206 - LOCAL TRANSPORTATION FUND							
405 - Facilities	0.00	105.90	0.00	0.00	0.00	0.00	0.00%
431 - Street Maintenance	13,357.65	9,846.70	13,970.48	17,100.00	16,400.00	-700.00	-4.09%
Total Fund: 206 - LOCAL TRANSPORTATION FUND:	13,357.65	9,952.60	13,970.48	17,100.00	16,400.00	-700.00	-4.09%
Fund: 207 - TIDELANDS TRUST FUND							
101 - Legislative & Policy	28,002.00	28,842.00	33,168.00	33,500.00	33,500.00	0.00	0.00%
211 - Central Services	1,905.56	0.00	0.00	0.00	0.00	0.00	0.00%
221 - Management Information Services	1,080.00	1,080.00	0.00	1,100.00	1,100.00	0.00	0.00%
405 - Facilities	633.74	137,798.90	0.00	0.00	0.00	0.00	0.00%
477 - Beach Facilities	0.00	-14.45	104,668.61	165,100.00	158,800.00	-6,300.00	-3.82%
501 - Parks and Recreation Administration	70,128.49	58,097.64	55,467.26	58,750.00	58,750.00	0.00	0.00%
502 - Parks and Facilities Maintenance	71,102.65	0.00	0.00	0.00	0.00	0.00	0.00%
531 - Ocean Beach Services	83,742.09	113,974.72	122,843.34	170,950.00	171,600.00	650.00	0.38%
Total Fund: 207 - TIDELANDS TRUST FUND:	256,594.53	339,778.81	316,147.21	429,400.00	423,750.00	-5,650.00	-1.32%
Fund: 208 - STREET LIGHTING FUND							
211 - Central Services	139,048.02	129,319.27	102,365.45	130,150.00	130,150.00	0.00	0.00%
411 - Transportation, Parking and Lighting	33,619.66	82,070.50	73,428.28	132,850.00	86,350.00	-46,500.00	-35.00%
502 - Parks and Facilities Maintenance	22,175.27	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 208 - STREET LIGHTING FUND:	194,842.95	211,389.77	175,793.73	263,000.00	216,500.00	-46,500.00	-17.68%
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND							
211 - Central Services	53,489.26	54,241.52	47,548.84	58,350.00	56,350.00	-2,000.00	-3.43%
441 - Right of Way Maintenance	294,986.22	283,417.63	284,634.90	399,450.00	341,550.00	-57,900.00	-14.49%
502 - Parks and Facilities Maintenance	20,367.13	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU...	368,842.61	337,659.15	332,183.74	457,800.00	397,900.00	-59,900.00	-13.08%
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT...							
161 - Communication and Community Promotions	11,769.94	16,975.02	7,887.24	17,350.00	17,350.00	0.00	0.00%
Total Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DIS...	11,769.94	16,975.02	7,887.24	17,350.00	17,350.00	0.00	0.00%
Fund: 211 - AB 939 SOLID WASTE FUND							
211 - Central Services	5,865.75	7,240.50	7,197.57	8,600.00	8,600.00	0.00	0.00%
421 - Solid Waste	293,820.53	431,914.78	338,412.43	610,950.00	480,500.00	-130,450.00	-21.35%
431 - Street Maintenance	174,531.23	54,936.00	0.00	0.00	11,000.00	11,000.00	0.00%
502 - Parks and Facilities Maintenance	7,096.90	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

SubProgra...	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2025/26	FY 2025/26	Increase / (Decrease)	
Total Fund: 211 - AB 939 SOLID WASTE FUND:	481,314.41	494,091.28	345,610.00	619,550.00	500,100.00	-119,450.00	-19.28%
Fund: 213 - RECREATION SERVICES FUND							
142 - Risk Management	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%
211 - Central Services	113,208.37	114,128.20	0.00	0.00	0.00	0.00	0.00%
221 - Management Information Services	11,835.00	14,218.94	14,984.25	21,000.00	19,050.00	-1,950.00	-9.29%
405 - Facilities	0.00	95,096.55	0.00	0.00	0.00	0.00	0.00%
474 - Veterans Hall Facilities	0.00	0.00	104,848.85	147,350.00	152,150.00	4,800.00	3.26%
475 - Pool Facilities	0.00	0.00	253,523.28	345,550.00	325,650.00	-19,900.00	-5.76%
476 - Community Garden Facilities	0.00	0.00	16,035.90	25,850.00	19,500.00	-6,350.00	-24.56%
478 - Community Farm	0.00	0.00	8,735.19	24,550.00	10,200.00	-14,350.00	-58.45%
502 - Parks and Facilities Maintenance	7,520.23	0.00	0.00	0.00	0.00	0.00	0.00%
503 - Vets Hall/Seaside	109,765.99	146,908.47	52,663.08	66,600.00	67,550.00	950.00	1.43%
521 - Community Pool Services	543,278.75	461,876.57	391,123.76	464,800.00	468,450.00	3,650.00	0.79%
522 - Junior Lifeguards	129,066.50	107,627.22	80,438.61	124,100.00	120,900.00	-3,200.00	-2.58%
523 - Swim Team Aquatics	47,085.44	47,049.96	68,226.00	99,250.00	99,750.00	500.00	0.50%
531 - Ocean Beach Services	7,811.94	8,677.77	0.00	0.00	0.00	0.00	0.00%
532 - Beach Store	23,875.99	0.00	0.00	0.00	0.00	0.00	0.00%
541 - Special Events	1,795.62	1,843.03	1,613.07	2,000.00	2,000.00	0.00	0.00%
542 - Community Garden	22,365.84	29,688.00	24,076.37	34,550.00	34,550.00	0.00	0.00%
Total Fund: 213 - RECREATION SERVICES FUND:	1,017,609.67	1,027,114.71	1,016,268.36	1,358,100.00	1,322,250.00	-35,850.00	-2.64%
Fund: 214 - HOUSING FUND							
311 - Housing	186,320.60	29,220.00	14,668.25	31,250.00	31,250.00	0.00	0.00%
Total Fund: 214 - HOUSING FUND:	186,320.60	29,220.00	14,668.25	31,250.00	31,250.00	0.00	0.00%
Fund: 215 - MEASURE A FUND							
163 - Community Services Support	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	0.00	0.00%
211 - Central Services	17,933.33	16,352.29	16,219.31	19,000.00	16,000.00	-3,000.00	-15.79%
221 - Management Information Services	6,250.00	6,250.00	6,250.00	11,250.00	11,250.00	0.00	0.00%
411 - Transportation, Parking and Lighting	210,001.09	292,985.66	88,846.61	320,000.00	145,500.00	-174,500.00	-54.53%
431 - Street Maintenance	163,432.01	272,683.88	186,376.05	326,950.00	291,950.00	-35,000.00	-10.71%
441 - Right of Way Maintenance	152,727.57	117,300.34	110,050.00	165,000.00	165,000.00	0.00	0.00%
451 - Watershed Management	6,345.00	57,269.08	0.00	35,000.00	15,000.00	-20,000.00	-57.14%
Total Fund: 215 - MEASURE A FUND:	562,189.00	768,341.25	413,241.97	882,700.00	650,200.00	-232,500.00	-26.34%
Fund: 216 - REVOLVING FUND							
151 - Emergency Preparedness	12,689.30	0.00	0.00	0.00	0.00	0.00	0.00%
405 - Facilities	0.00	51,954.52	0.00	0.00	0.00	0.00	0.00%
421 - Solid Waste	25,527.99	26,873.15	31,827.65	78,500.00	78,500.00	0.00	0.00%
501 - Parks and Recreation Administration	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
512 - Senior Services	956.54	0.00	0.00	400.00	400.00	0.00	0.00%

Budget Comparison Report

SubProgra...	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
521 - Community Pool Services	0.00	20,000.00	0.00	0.00	0.00	0.00	0.00%
522 - Junior Lifeguards	622.59	15,540.05	819.35	21,000.00	21,000.00	0.00	0.00%
523 - Swim Team Aquatics	0.00	3,320.70	2,797.30	10,000.00	10,000.00	0.00	0.00%
531 - Ocean Beach Services	0.00	0.00	11,157.02	10,300.00	10,300.00	0.00	0.00%
550 - City Library	44,462.56	17,768.03	3,478.83	17,000.00	17,000.00	0.00	0.00%
Total Fund: 216 - REVOLVING FUND:	84,258.98	135,456.45	50,080.15	138,200.00	138,200.00	0.00	0.00%
Fund: 217 - PEG FEES							
161 - Communication and Community Promotions	103,051.59	63,595.77	80,311.86	112,950.00	112,950.00	0.00	0.00%
201 - Financial Management Services	337.97	0.00	0.00	0.00	0.00	0.00	0.00%
221 - Management Information Services	11,265.48	12,415.69	16,850.00	16,850.00	16,850.00	0.00	0.00%
Total Fund: 217 - PEG FEES:	114,655.04	76,011.46	97,161.86	129,800.00	129,800.00	0.00	0.00%
Fund: 218 - BERM ASSESSMENT DISTRICT							
472 - Parks Facilities	0.00	0.00	49,402.13	50,000.00	50,000.00	0.00	0.00%
Total Fund: 218 - BERM ASSESSMENT DISTRICT:	0.00	0.00	49,402.13	50,000.00	50,000.00	0.00	0.00%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND							
403 - Capital Improvements	3,593,465.77	10,737,689.39	1,676,599.55	6,219,050.00	6,219,050.00	0.00	0.00%
Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:	3,593,465.77	10,737,689.39	1,676,599.55	6,219,050.00	6,219,050.00	0.00	0.00%
Report Total:	21,895,846.40	30,485,549.81	19,773,350.51	29,317,425.00	28,367,825.00	-949,600.00	-3.24%

Fund	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
101 - GENERAL FUND	11,822,268.90	12,538,850.43	12,091,908.07	14,074,575.00	13,824,825.00	-249,750.00	-1.77%
103 - MAJOR ASSET REPLACEMENT AND R...	0.00	152,234.21	0.00	31,000.00	31,000.00	0.00	0.00%
104 - MEASURE X FUND	1,621,530.58	1,726,267.07	1,793,682.93	2,452,200.00	2,431,000.00	-21,200.00	-0.86%
201 - TRAFFIC SAFETY FUND	15,710.78	14,140.38	13,226.73	17,450.00	17,450.00	0.00	0.00%
202 - LIBRARY FUND	667,374.17	840,152.47	608,294.32	938,750.00	885,150.00	-53,600.00	-5.71%
204 - PARK MAINTENANCE FUND	590,494.33	704,092.41	589,822.89	873,350.00	816,650.00	-56,700.00	-6.49%
205 - GAS TAX FUND	293,246.49	326,132.95	167,400.90	316,800.00	249,000.00	-67,800.00	-21.40%
206 - LOCAL TRANSPORTATION FUND	13,357.65	9,952.60	13,970.48	17,100.00	16,400.00	-700.00	-4.09%
207 - TIDELANDS TRUST FUND	256,594.53	339,778.81	316,147.21	429,400.00	423,750.00	-5,650.00	-1.32%
208 - STREET LIGHTING FUND	194,842.95	211,389.77	175,793.73	263,000.00	216,500.00	-46,500.00	-17.68%
209 - RIGHT-OF-WAY MAINTENANCE DIST...	368,842.61	337,659.15	332,183.74	457,800.00	397,900.00	-59,900.00	-13.08%
210 - PARKING AND BUSINESS IMPROVEM...	11,769.94	16,975.02	7,887.24	17,350.00	17,350.00	0.00	0.00%
211 - AB 939 SOLID WASTE FUND	481,314.41	494,091.28	345,610.00	619,550.00	500,100.00	-119,450.00	-19.28%
213 - RECREATION SERVICES FUND	1,017,609.67	1,027,114.71	1,016,268.36	1,358,100.00	1,322,250.00	-35,850.00	-2.64%
214 - HOUSING FUND	186,320.60	29,220.00	14,668.25	31,250.00	31,250.00	0.00	0.00%
215 - MEASURE A FUND	562,189.00	768,341.25	413,241.97	882,700.00	650,200.00	-232,500.00	-26.34%
216 - REVOLVING FUND	84,258.98	135,456.45	50,080.15	138,200.00	138,200.00	0.00	0.00%
217 - PEG FEES	114,655.04	76,011.46	97,161.86	129,800.00	129,800.00	0.00	0.00%
218 - BERM ASSESSMENT DISTRICT	0.00	0.00	49,402.13	50,000.00	50,000.00	0.00	0.00%
301 - CAPITAL IMPROVEMENT PROJECTS ...	3,593,465.77	10,737,689.39	1,676,599.55	6,219,050.00	6,219,050.00	0.00	0.00%
Report Total:	21,895,846.40	30,485,549.81	19,773,350.51	29,317,425.00	28,367,825.00	-949,600.00	-3.24%



Carpinteria, CA

Budget Comparison Report

Account Detail

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 104 - MEASURE X FUND								
Expense								
104-999-5905	To Park Maintenance 204	120,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-999-5907	To ROW 209	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-999-5909	To Recreation Services 213	80,000.00	470,303.72	377,361.83	709,550.00	626,650.00	-82,900.00	-11.68%
104-999-5911	To Capital Improvement 301	1,263,798.65	4,913,081.03	-6,853.78	50,000.00	50,000.00	0.00	0.00%
104-999-5913	To AB 939 211	190,304.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-999-5916	To Peg 217	0.00	4,774.75	62,081.77	81,025.00	81,050.00	25.00	0.03%
104-999-5917	To Library Fund 202	487,129.15	547,558.12	424,631.78	701,350.00	645,750.00	-55,600.00	-7.93%
	Total Expense:	2,191,231.80	5,935,717.62	857,221.60	1,541,925.00	1,403,450.00	-138,475.00	-8.98%
	Total Fund: 104 - MEASURE X FUND:	2,191,231.80	5,935,717.62	857,221.60	1,541,925.00	1,403,450.00	-138,475.00	-8.98%
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND								
Expense								
203-999-5911	To Capital Improvement 301	574,622.25	354,150.00	42,321.25	58,000.00	58,000.00	0.00	0.00%
	Total Expense:	574,622.25	354,150.00	42,321.25	58,000.00	58,000.00	0.00	0.00%
	Total Fund: 203 - ROAD MAINTENANCE REHABILITATION FUN...	574,622.25	354,150.00	42,321.25	58,000.00	58,000.00	0.00	0.00%
Fund: 205 - GAS TAX FUND								
Expense								
205-999-5911	To Capital Improvement 301	0.00	460,000.00	0.00	184,000.00	184,000.00	0.00	0.00%
	Total Expense:	0.00	460,000.00	0.00	184,000.00	184,000.00	0.00	0.00%
	Total Fund: 205 - GAS TAX FUND:	0.00	460,000.00	0.00	184,000.00	184,000.00	0.00	0.00%
Fund: 207 - TIDELANDS TRUST FUND								
Expense								
207-999-5911	To Capital Improvement 301	4,573.15	0.00	36.70	267,000.00	267,000.00	0.00	0.00%
	Total Expense:	4,573.15	0.00	36.70	267,000.00	267,000.00	0.00	0.00%
	Total Fund: 207 - TIDELANDS TRUST FUND:	4,573.15	0.00	36.70	267,000.00	267,000.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 215 - MEASURE A FUND								
Expense								
215-999-5911	To Capital Improvement 301	497,753.93	1,178,215.44	5,165.56	523,000.00	523,000.00	0.00	0.00%
	Total Expense:	497,753.93	1,178,215.44	5,165.56	523,000.00	523,000.00	0.00	0.00%
	Total Fund: 215 - MEASURE A FUND:	497,753.93	1,178,215.44	5,165.56	523,000.00	523,000.00	0.00	0.00%
Fund: 216 - REVOLVING FUND								
Revenue								
216-999-4916	From General 101	12,689.30	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	12,689.30	0.00	0.00	0.00	0.00	0.00	0.00%
Expense								
216-999-5909	To Recreation Services 213	17,570.77	0.00	0.00	0.00	0.00	0.00	0.00%
216-999-5911	To Capital Improvement 301	0.00	0.00	0.00	11,000.00	44,000.00	33,000.00	300.00%
	Total Expense:	17,570.77	0.00	0.00	11,000.00	44,000.00	33,000.00	300.00%
	Total Fund: 216 - REVOLVING FUND:	-4,881.47	0.00	0.00	-11,000.00	-44,000.00	-33,000.00	300.00%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND								
Revenue								
301-999-4901	From Revolving 216	0.00	0.00	0.00	11,000.00	44,000.00	33,000.00	300.00%
301-999-4904	From Gas Tax 205	0.00	460,000.00	0.00	184,000.00	184,000.00	0.00	0.00%
301-999-4905	From Local Transportation 206	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
301-999-4906	From Measure A 215	497,753.93	1,178,215.44	5,165.56	523,000.00	523,000.00	0.00	0.00%
301-999-4907	From Tidelands Trust Fund 207	4,573.15	0.00	36.70	267,000.00	267,000.00	0.00	0.00%
301-999-4908	From Street Lighting 208	0.00	0.00	0.00	115,500.00	115,500.00	0.00	0.00%
301-999-4916	From General 101	1,163,136.32	0.00	0.00	0.00	0.00	0.00	0.00%
301-999-4918	From Measure X 104	1,263,798.65	4,913,081.03	-6,853.78	50,000.00	50,000.00	0.00	0.00%
301-999-4919	From RMRA 203	574,622.25	354,150.00	42,321.25	58,000.00	58,000.00	0.00	0.00%
	Total Revenue:	3,503,884.30	6,905,446.47	40,669.73	1,218,500.00	1,251,500.00	33,000.00	2.71%
	Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:	3,503,884.30	6,905,446.47	40,669.73	1,218,500.00	1,251,500.00	33,000.00	2.71%
	Report Total:	230,821.70	-1,022,636.59	-864,075.38	-1,366,425.00	-1,227,950.00	138,475.00	-10.13%

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Typ...	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund: 104 - MEASURE X FUND							
Expense	2,191,231.80	5,935,717.62	857,221.60	1,541,925.00	1,403,450.00	-138,475.00	-8.98%
Total Fund: 104 - MEASURE X FUND:	2,191,231.80	5,935,717.62	857,221.60	1,541,925.00	1,403,450.00	-138,475.00	-8.98%
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND							
Expense	574,622.25	354,150.00	42,321.25	58,000.00	58,000.00	0.00	0.00%
Total Fund: 203 - ROAD MAINTENANCE REHABILITATION FUN...	574,622.25	354,150.00	42,321.25	58,000.00	58,000.00	0.00	0.00%
Fund: 205 - GAS TAX FUND							
Expense	0.00	460,000.00	0.00	184,000.00	184,000.00	0.00	0.00%
Total Fund: 205 - GAS TAX FUND:	0.00	460,000.00	0.00	184,000.00	184,000.00	0.00	0.00%
Fund: 207 - TIDELANDS TRUST FUND							
Expense	4,573.15	0.00	36.70	267,000.00	267,000.00	0.00	0.00%
Total Fund: 207 - TIDELANDS TRUST FUND:	4,573.15	0.00	36.70	267,000.00	267,000.00	0.00	0.00%
Fund: 215 - MEASURE A FUND							
Expense	497,753.93	1,178,215.44	5,165.56	523,000.00	523,000.00	0.00	0.00%
Total Fund: 215 - MEASURE A FUND:	497,753.93	1,178,215.44	5,165.56	523,000.00	523,000.00	0.00	0.00%
Fund: 216 - REVOLVING FUND							
Revenue	12,689.30	0.00	0.00	0.00	0.00	0.00	0.00%
Expense	17,570.77	0.00	0.00	11,000.00	44,000.00	33,000.00	300.00%
Total Fund: 216 - REVOLVING FUND:	-4,881.47	0.00	0.00	-11,000.00	-44,000.00	-33,000.00	300.00%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND							
Revenue	3,503,884.30	6,905,446.47	40,669.73	1,218,500.00	1,251,500.00	33,000.00	2.71%
Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:	3,503,884.30	6,905,446.47	40,669.73	1,218,500.00	1,251,500.00	33,000.00	2.71%
Report Total:	230,821.70	-1,022,636.59	-864,075.38	-1,366,425.00	-1,227,950.00	138,475.00	-10.13%

	FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2025/26 FY 2026 AB	FY 2025/26 FY 2026 MC	Increase / (Decrease)	
Fund							
104 - MEASURE X FUND	2,191,231.80	5,935,717.62	857,221.60	1,541,925.00	1,403,450.00	-138,475.00	-8.98%
203 - ROAD MAINTENANCE REHABILITATI...	574,622.25	354,150.00	42,321.25	58,000.00	58,000.00	0.00	0.00%
205 - GAS TAX FUND	0.00	460,000.00	0.00	184,000.00	184,000.00	0.00	0.00%
207 - TIDELANDS TRUST FUND	4,573.15	0.00	36.70	267,000.00	267,000.00	0.00	0.00%
215 - MEASURE A FUND	497,753.93	1,178,215.44	5,165.56	523,000.00	523,000.00	0.00	0.00%
216 - REVOLVING FUND	-4,881.47	0.00	0.00	-11,000.00	-44,000.00	-33,000.00	300.00%
301 - CAPITAL IMPROVEMENT PROJECTS ...	3,503,884.30	6,905,446.47	40,669.73	1,218,500.00	1,251,500.00	33,000.00	2.71%
Report Total:	230,821.70	-1,022,636.59	-864,075.38	-1,366,425.00	-1,227,950.00	138,475.00	-10.13%



Carpinteria, CA

Budget Comparison Report

Account Detail

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 101 - GENERAL FUND								
Type: 41 - Taxes								
101-171-4120	Sales Tax Safety	91,535.91	54,368.31	0.00	92,800.00	94,700.00	1,900.00	2.05%
101-900-4100	Property Tax- Secured, Current	2,987,637.75	3,031,589.76	0.00	3,175,200.00	3,215,300.00	40,100.00	1.26%
101-900-4101	Property Tax- Unsecured, Current	110,564.48	110,681.82	0.00	125,000.00	123,800.00	-1,200.00	-0.96%
101-900-4102	Property Tax- Prior Year, Secured	40,532.64	39,056.54	0.00	35,000.00	45,000.00	10,000.00	28.57%
101-900-4103	Property Tax- In Lieu	2,090,542.00	1,086,762.50	0.00	2,304,750.00	2,260,500.00	-44,250.00	-1.92%
101-900-4111	Property Tax- Homeowners Exemption	9,867.76	4,825.52	0.00	11,400.00	11,400.00	0.00	0.00%
101-900-4112	Property Tax- Documentary Transfer	80,737.90	78,446.47	0.00	60,000.00	85,000.00	25,000.00	41.67%
101-900-4113	Property Tax- Supplemental Recapture	73,125.29	45,197.48	0.00	82,400.00	75,000.00	-7,400.00	-8.98%
101-900-4121	Sales Tax	2,044,252.10	1,335,391.42	0.00	2,150,150.00	2,154,000.00	3,850.00	0.18%
101-900-4130	Franchise Fees - Cable	151,248.52	104,161.21	0.00	152,000.00	139,000.00	-13,000.00	-8.55%
101-900-4135	Franchise Fees - Gas	42,230.63	49,753.74	0.00	42,250.00	49,800.00	7,550.00	17.87%
101-900-4140	Franchise Fees - Refuse	382,228.83	326,389.34	0.00	424,400.00	449,600.00	25,200.00	5.94%
101-900-4145	Franchise Fees - Electric	138,111.61	132,668.36	0.00	138,150.00	132,700.00	-5,450.00	-3.94%
101-900-4150	Transient Occupancy Tax	2,802,235.12	2,133,873.95	0.00	2,925,500.00	3,058,900.00	133,400.00	4.56%
101-900-4151	Transient Occupancy Tax - Short-Term	885,805.39	814,001.49	0.00	873,450.00	1,007,400.00	133,950.00	15.34%
101-900-4160	Business License Tax	67,141.16	64,500.27	0.00	70,000.00	70,000.00	0.00	0.00%
Total Type: 41 - Taxes:		11,997,797.09	9,411,668.18	0.00	12,662,450.00	12,972,100.00	309,650.00	2.45%
Type: 42 - Licenses & Permits								
101-201-4200	Business License Application Fee	14,352.37	9,370.00	0.00	12,000.00	12,000.00	0.00	0.00%
101-321-4220	Building/ Construction Permits	334,648.99	303,985.96	0.00	225,000.00	225,000.00	0.00	0.00%
101-321-4221	Solar Permits	20,207.64	25,318.08	0.00	5,000.00	15,000.00	10,000.00	200.00%
101-321-4260	Flat Rate Permits	11,120.00	8,259.02	0.00	8,000.00	9,000.00	1,000.00	12.50%
101-331-4210	Massage & Peddler Permits	213.00	0.00	0.00	300.00	300.00	0.00	0.00%
101-341-4270	Dog Licenses	7,550.00	6,955.83	0.00	10,000.00	8,000.00	-2,000.00	-20.00%
101-341-4271	Animal Keeping Permit	0.00	536.00	0.00	0.00	0.00	0.00	0.00%
101-402-4230	Engineering/ Street Permits	33,247.78	30,967.42	0.00	20,000.00	25,000.00	5,000.00	25.00%
101-402-4240	Over-Size Load Permits	2,357.00	1,377.00	0.00	1,800.00	1,800.00	0.00	0.00%
101-900-4201	Short-Term Rental License	22,349.00	8,849.00	0.00	24,000.00	10,000.00	-14,000.00	-58.33%
101-900-4202	Tobacco Retailer Permit	1,664.00	0.00	0.00	1,700.00	1,700.00	0.00	0.00%
Total Type: 42 - Licenses & Permits:		447,709.78	395,618.31	0.00	307,800.00	307,800.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Type: 43 - Intergovernmental								
101-171-4375	Federal Grant- COPS	194,663.36	201,536.56	0.00	175,000.00	175,000.00	0.00	0.00%
101-302-4360	State Grants	44,625.60	38,550.30	0.00	0.00	160,000.00	160,000.00	0.00%
101-401-4360	State Grants	57,256.15	13,377.80	0.00	0.00	7,000.00	7,000.00	0.00%
101-900-4300	DMV Parking Fees	22,369.10	13,985.02	0.00	18,000.00	18,000.00	0.00	0.00%
Total Type: 43 - Intergovernmental:		318,914.21	267,449.68	0.00	193,000.00	360,000.00	167,000.00	86.53%
Type: 44 - Fines & Forfeitures								
101-201-4400	Penalties/Interest Charges	23,630.45	17,945.17	0.00	9,000.00	9,000.00	0.00	0.00%
101-331-4404	Parking Fines & Penalties	34,863.70	37,344.96	0.00	32,000.00	32,000.00	0.00	0.00%
101-331-4406	Local Fines & Penalties	22,965.00	32,811.50	0.00	12,000.00	62,000.00	50,000.00	416.67%
101-401-4406	Local Fines & Penalties	100.00	0.00	0.00	100.00	100.00	0.00	0.00%
101-900-4402	Court Fines & Penalties	736.25	281.11	0.00	1,300.00	1,300.00	0.00	0.00%
101-900-4410	Property Tax- Interest/Penaltie	21,680.48	16,204.05	0.00	12,400.00	16,000.00	3,600.00	29.03%
Total Type: 44 - Fines & Forfeitures:		103,975.88	104,586.79	0.00	66,800.00	120,400.00	53,600.00	80.24%
Type: 45 - Charges for services								
101-131-4504	City Clerk Charges	152.25	25.00	0.00	200.00	200.00	0.00	0.00%
101-201-4502	Processing Fee	26,911.62	36,901.60	0.00	30,000.00	30,000.00	0.00	0.00%
101-201-4599	Merchant Processing Fees	1,538.44	1,933.79	0.00	1,200.00	2,700.00	1,500.00	125.00%
101-211-4500	Rents & Leases	1,680.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
101-221-4511	Technology Surcharge	30,949.67	21,021.25	0.00	23,000.00	23,000.00	0.00	0.00%
101-302-4547	General Plan Update Fee	6,784.96	2,192.94	0.00	3,500.00	3,500.00	0.00	0.00%
101-321-4503	Planning Charges	313,313.84	487,335.29	0.00	220,000.00	350,000.00	130,000.00	59.09%
101-321-4509	Building Plan Check	268,611.79	206,824.91	0.00	150,000.00	150,000.00	0.00	0.00%
101-341-4565	Animal Control Fees	270.00	1,253.00	0.00	500.00	500.00	0.00	0.00%
101-401-4507	Public Works Charges	18,341.76	2,520.38	0.00	10,000.00	10,000.00	0.00	0.00%
Total Type: 45 - Charges for services:		668,554.33	760,008.16	0.00	440,400.00	569,900.00	129,500.00	29.41%
Type: 46 - Interest								
101-900-4600	Interest Income	241,362.37	110,383.63	0.00	100,000.00	100,000.00	0.00	0.00%
101-900-4601	Net Adjustment Fair Value	48,327.04	0.00	0.00	0.00	0.00	0.00	0.00%
101-900-4602	Gain/Loss on Investment	21,435.48	10,572.19	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		311,124.89	120,955.82	0.00	100,000.00	100,000.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue								
101-161-4802	Miscellaneous Income	2,181.50	0.00	0.00	0.00	0.00	0.00	0.00%
101-401-4802	Miscellaneous Income	411.00	875.00	0.00	500.00	500.00	0.00	0.00%
101-403-4802	Miscellaneous Income	2,181.50	0.00	0.00	0.00	0.00	0.00	0.00%
101-403-4812	Reimbursement- Insurance Cla	0.00	4,817.16	0.00	0.00	0.00	0.00	0.00%
101-451-4802	Miscellaneous Income	4,362.95	0.00	0.00	0.00	0.00	0.00	0.00%
101-461-4802	Miscellaneous Income	0.00	0.00	0.00	0.00	33,500.00	33,500.00	0.00%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	
		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	%
Account Number								
101-900-4802	Miscellaneous Income	220,903.10	243,136.65	0.00	225,000.00	225,000.00	0.00	0.00%
101-900-4804	SB90 Claims	7,648.00	0.00	0.00	7,700.00	7,700.00	0.00	0.00%
101-900-4810	Reimbursement- State	117,876.40	83,577.56	0.00	0.00	0.00	0.00	0.00%
101-900-4812	Reimbursement- Insurance Cla	4,387.48	498.81	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		359,951.93	332,905.18	0.00	233,200.00	266,700.00	33,500.00	14.37%
Total Fund: 101 - GENERAL FUND:		14,208,028.11	11,393,192.12	0.00	14,003,650.00	14,696,900.00	693,250.00	4.95%
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS								
Type: 46 - Interest								
102-900-4600	Interest Income	32,245.70	16,584.59	0.00	16,000.00	16,000.00	0.00	0.00%
102-900-4601	Net Adjustment Fair Value	16,027.72	0.00	0.00	0.00	0.00	0.00	0.00%
102-900-4602	Gain/Loss on Investment	2,955.84	1,448.84	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		51,229.26	18,033.43	0.00	16,000.00	16,000.00	0.00	0.00%
Total Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS:		51,229.26	18,033.43	0.00	16,000.00	16,000.00	0.00	0.00%
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE								
Type: 46 - Interest								
103-900-4600	Interest Income	37,254.25	17,864.26	0.00	15,000.00	15,000.00	0.00	0.00%
103-900-4601	Net Adjustment Fair Value	17,896.73	0.00	0.00	0.00	0.00	0.00	0.00%
103-900-4602	Gain/Loss on Investment	3,579.97	1,602.80	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		58,730.95	19,467.06	0.00	15,000.00	15,000.00	0.00	0.00%
Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R...		58,730.95	19,467.06	0.00	15,000.00	15,000.00	0.00	0.00%
Fund: 104 - MEASURE X FUND								
Type: 41 - Taxes								
104-900-4122	Sales Tax - Local	3,787,080.55	2,494,333.86	0.00	3,902,000.00	3,993,000.00	91,000.00	2.33%
Total Type: 41 - Taxes:		3,787,080.55	2,494,333.86	0.00	3,902,000.00	3,993,000.00	91,000.00	2.33%
Type: 43 - Intergovernmental								
104-302-4360	State Grants	0.00	17,740.93	0.00	0.00	0.00	0.00	0.00%
Total Type: 43 - Intergovernmental:		0.00	17,740.93	0.00	0.00	0.00	0.00	0.00%
Type: 45 - Charges for services								
104-162-4500	Rents & Leases	1,262.22	2,857.60	0.00	1,500.00	1,500.00	0.00	0.00%
Total Type: 45 - Charges for services:		1,262.22	2,857.60	0.00	1,500.00	1,500.00	0.00	0.00%
Type: 46 - Interest								
104-900-4600	Interest Income	80,455.78	23,798.81	0.00	40,000.00	40,000.00	0.00	0.00%
104-900-4601	Net Adjustment Fair Value	14,214.07	0.00	0.00	0.00	0.00	0.00	0.00%
104-900-4602	Gain/Loss on Investment	9,970.54	1,851.64	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		104,640.39	25,650.45	0.00	40,000.00	40,000.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Comparison 1	Comparison 1	
					Parent Budget	Budget	
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)
Type: 48 - Miscellaneous Revenue							
104-461-4802	Miscellaneous Income	31,868.45	16,762.78	0.00	20,000.00	0.00	-20,000.00 -100.00%
104-512-4806	Donations	1,500.00	0.00	0.00	10,000.00	0.00	-10,000.00 -100.00%
Total Type: 48 - Miscellaneous Revenue:		33,368.45	16,762.78	0.00	30,000.00	0.00	-30,000.00 -100.00%
Total Fund: 104 - MEASURE X FUND:		3,926,351.61	2,557,345.62	0.00	3,973,500.00	4,034,500.00	61,000.00 1.54%
Fund: 201 - TRAFFIC SAFETY FUND							
Type: 44 - Fines & Forfeitures							
201-331-4408	California Vehicle Code Penalti	25,876.43	11,884.30	0.00	35,000.00	20,000.00	-15,000.00 -42.86%
Total Type: 44 - Fines & Forfeitures:		25,876.43	11,884.30	0.00	35,000.00	20,000.00	-15,000.00 -42.86%
Type: 46 - Interest							
201-331-4600	Interest Income	3,716.21	2,016.75	0.00	1,000.00	1,000.00	0.00 0.00%
201-331-4601	Net Adjustment Fair Value	1,913.51	0.00	0.00	0.00	0.00	0.00 0.00%
201-331-4602	Gain/Loss on Investment	324.43	178.79	0.00	0.00	0.00	0.00 0.00%
Total Type: 46 - Interest:		5,954.15	2,195.54	0.00	1,000.00	1,000.00	0.00 0.00%
Type: 48 - Miscellaneous Revenue							
201-331-4802	Miscellaneous Income	6,737.06	4,719.49	0.00	6,000.00	6,000.00	0.00 0.00%
Total Type: 48 - Miscellaneous Revenue:		6,737.06	4,719.49	0.00	6,000.00	6,000.00	0.00 0.00%
Total Fund: 201 - TRAFFIC SAFETY FUND:		38,567.64	18,799.33	0.00	42,000.00	27,000.00	-15,000.00 -35.71%
Fund: 202 - LIBRARY FUND							
Type: 43 - Intergovernmental							
202-550-4365	Per Capita County Funding	151,946.00	155,344.00	0.00	155,000.00	155,000.00	0.00 0.00%
Total Type: 43 - Intergovernmental:		151,946.00	155,344.00	0.00	155,000.00	155,000.00	0.00 0.00%
Type: 45 - Charges for services							
202-550-4510	Library Service Fees	2,822.73	2,257.20	0.00	3,000.00	3,000.00	0.00 0.00%
Total Type: 45 - Charges for services:		2,822.73	2,257.20	0.00	3,000.00	3,000.00	0.00 0.00%
Type: 46 - Interest							
202-900-4601	Net Adjustment Fair Value	159.55	0.00	0.00	0.00	0.00	0.00 0.00%
Total Type: 46 - Interest:		159.55	0.00	0.00	0.00	0.00	0.00 0.00%
Type: 48 - Miscellaneous Revenue							
202-550-4806	Donations	71,400.38	66,429.18	0.00	81,500.00	66,500.00	-15,000.00 -18.40%
Total Type: 48 - Miscellaneous Revenue:		71,400.38	66,429.18	0.00	81,500.00	66,500.00	-15,000.00 -18.40%
Total Fund: 202 - LIBRARY FUND:		226,328.66	224,030.38	0.00	239,500.00	224,500.00	-15,000.00 -6.26%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND								
Type: 43 - Intergovernmental								
203-431-4314	RMRA (SB1)	358,606.04	264,688.10	0.00	344,800.00	344,800.00	0.00	0.00%
Total Type: 43 - Intergovernmental:		358,606.04	264,688.10	0.00	344,800.00	344,800.00	0.00	0.00%
Type: 46 - Interest								
203-431-4600	Interest Income	73.63	3,585.93	0.00	0.00	3,500.00	3,500.00	0.00%
203-431-4601	Net Adjustment Fair Value	109.62	0.00	0.00	0.00	0.00	0.00	0.00%
203-431-4602	Gain/Loss on Investment	7.17	218.70	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		190.42	3,804.63	0.00	0.00	3,500.00	3,500.00	0.00%
Total Fund: 203 - ROAD MAINTENANCE REHABILITATION FUN...		358,796.46	268,492.73	0.00	344,800.00	348,300.00	3,500.00	1.02%
Fund: 204 - PARK MAINTENANCE FUND								
Type: 41 - Taxes								
204-405-4169	Property Tax- Park Maintenanc	158,971.51	0.00	0.00	0.00	0.00	0.00	0.00%
204-472-4169	Property Tax- Park Maintenanc	0.00	157,461.67	0.00	159,000.00	159,000.00	0.00	0.00%
Total Type: 41 - Taxes:		158,971.51	157,461.67	0.00	159,000.00	159,000.00	0.00	0.00%
Type: 43 - Intergovernmental								
204-501-4316	Bluffs Endowment	77,849.00	36,732.00	0.00	37,000.00	37,000.00	0.00	0.00%
Total Type: 43 - Intergovernmental:		77,849.00	36,732.00	0.00	37,000.00	37,000.00	0.00	0.00%
Type: 45 - Charges for services								
204-501-4513	Park Rentals	18,281.52	17,751.26	0.00	19,200.00	21,000.00	1,800.00	9.38%
Total Type: 45 - Charges for services:		18,281.52	17,751.26	0.00	19,200.00	21,000.00	1,800.00	9.38%
Type: 46 - Interest								
204-501-4600	Interest Income	345.27	0.00	0.00	0.00	0.00	0.00	0.00%
204-501-4601	Net Adjustment Fair Value	64.09	0.00	0.00	0.00	0.00	0.00	0.00%
204-501-4602	Gain/Loss on Investment	55.60	0.00	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		464.96	0.00	0.00	0.00	0.00	0.00	0.00%
Type: 47 - Special Assessments								
204-501-4700	Berm Assessment	20,702.74	0.00	0.00	0.00	0.00	0.00	0.00%
Total Type: 47 - Special Assessments:		20,702.74	0.00	0.00	0.00	0.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue								
204-405-4802	Miscellaneous Income	31,459.05	0.00	0.00	0.00	0.00	0.00	0.00%
204-501-4806	Donations	15,500.00	7,950.00	0.00	4,000.00	4,000.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		46,959.05	7,950.00	0.00	4,000.00	4,000.00	0.00	0.00%
Total Fund: 204 - PARK MAINTENANCE FUND:		323,228.78	219,894.93	0.00	219,200.00	221,000.00	1,800.00	0.82%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 205 - GAS TAX FUND								
Type: 43 - Intergovernmental								
205-431-4320	Section 2103	125,351.95	92,755.39	0.00	119,600.00	130,100.00	10,500.00	8.78%
205-431-4322	Section 2106	46,983.69	34,239.15	0.00	47,300.00	48,200.00	900.00	1.90%
205-431-4324	Section 2107	108,412.93	78,287.02	0.00	114,150.00	113,700.00	-450.00	-0.39%
205-431-4326	Section 2107.5	3,000.00	3,000.00	0.00	3,000.00	3,000.00	0.00	0.00%
205-431-4328	Section 2105	81,724.35	59,542.77	0.00	83,650.00	85,100.00	1,450.00	1.73%
Total Type: 43 - Intergovernmental:		365,472.92	267,824.33	0.00	367,700.00	380,100.00	12,400.00	3.37%
Type: 46 - Interest								
205-431-4600	Interest Income	8,078.68	4,974.22	0.00	4,000.00	4,000.00	0.00	0.00%
205-431-4601	Net Adjustment Fair Value	2,815.18	0.00	0.00	0.00	0.00	0.00	0.00%
205-431-4602	Gain/Loss on Investment	1,095.96	382.04	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		11,989.82	5,356.26	0.00	4,000.00	4,000.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue								
205-431-4802	Miscellaneous Income	13,527.06	0.00	0.00	0.00	0.00	0.00	0.00%
205-431-4812	Reimbursement- Insurance Cla	0.00	13,642.50	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		13,527.06	13,642.50	0.00	0.00	0.00	0.00	0.00%
Total Fund: 205 - GAS TAX FUND:		390,989.80	286,823.09	0.00	371,700.00	384,100.00	12,400.00	3.34%
Fund: 206 - LOCAL TRANSPORTATION FUND								
Type: 43 - Intergovernmental								
206-431-4330	BKWY, ART3; SEC 9	15,289.99	9,369.91	0.00	15,000.00	15,500.00	500.00	3.33%
Total Type: 43 - Intergovernmental:		15,289.99	9,369.91	0.00	15,000.00	15,500.00	500.00	3.33%
Type: 46 - Interest								
206-431-4600	Interest Income	315.41	216.60	0.00	100.00	100.00	0.00	0.00%
206-431-4601	Net Adjustment Fair Value	159.21	0.00	0.00	0.00	0.00	0.00	0.00%
206-431-4602	Gain/Loss on Investment	22.72	18.60	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		497.34	235.20	0.00	100.00	100.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue								
206-431-4802	Miscellaneous Income	219.17	0.00	0.00	0.00	0.00	0.00	0.00%
206-431-4812	Reimbursement- Insurance Cla	0.00	1,299.39	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		219.17	1,299.39	0.00	0.00	0.00	0.00	0.00%
Total Fund: 206 - LOCAL TRANSPORTATION FUND:		16,006.50	10,904.50	0.00	15,100.00	15,600.00	500.00	3.31%
Fund: 207 - TIDELANDS TRUST FUND								
Type: 43 - Intergovernmental								
207-531-4360	State Grants	0.00	0.00	0.00	8,750.00	8,750.00	0.00	0.00%
Total Type: 43 - Intergovernmental:		0.00	0.00	0.00	8,750.00	8,750.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Type: 45 - Charges for services								
207-531-4500	Rents & Leases	317,741.48	380,726.66	0.00	361,600.00	361,600.00	0.00	0.00%
207-531-4526	Ocean Recreation	0.00	3,400.00	0.00	6,500.00	6,500.00	0.00	0.00%
Total Type: 45 - Charges for services:		317,741.48	384,126.66	0.00	368,100.00	368,100.00	0.00	0.00%
Type: 46 - Interest								
207-531-4600	Interest Income	37,510.66	11,327.59	0.00	6,000.00	6,000.00	0.00	0.00%
207-531-4601	Net Adjustment Fair Value	11,034.75	0.00	0.00	0.00	0.00	0.00	0.00%
207-531-4602	Gain/Loss on Investment	1,868.44	990.32	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		50,413.85	12,317.91	0.00	6,000.00	6,000.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue								
207-531-4802	Miscellaneous Income	0.10	0.00	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		0.10	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 207 - TIDELANDS TRUST FUND:		368,155.43	396,444.57	0.00	382,850.00	382,850.00	0.00	0.00%
Fund: 208 - STREET LIGHTING FUND								
Type: 41 - Taxes								
208-411-4100	Property Tax- Secured, Current	238,091.58	240,405.39	0.00	259,000.00	256,700.00	-2,300.00	-0.89%
208-411-4101	Property Tax- Unsecured, Curr	8,548.27	8,588.92	0.00	9,300.00	9,300.00	0.00	0.00%
208-411-4111	Property Tax- Homeowners Ex	767.08	375.43	0.00	800.00	800.00	0.00	0.00%
208-411-4113	Property Tax- Supplemental Rc	5,659.56	3,523.41	0.00	4,200.00	4,200.00	0.00	0.00%
Total Type: 41 - Taxes:		253,066.49	252,893.15	0.00	273,300.00	271,000.00	-2,300.00	-0.84%
Type: 44 - Fines & Forfeitures								
208-411-4410	Property Tax- Interest/Penaltie	1,406.09	1,166.22	0.00	800.00	800.00	0.00	0.00%
Total Type: 44 - Fines & Forfeitures:		1,406.09	1,166.22	0.00	800.00	800.00	0.00	0.00%
Type: 46 - Interest								
208-411-4600	Interest Income	22,167.70	11,523.47	0.00	6,000.00	6,000.00	0.00	0.00%
208-411-4601	Net Adjustment Fair Value	11,689.34	0.00	0.00	0.00	0.00	0.00	0.00%
208-411-4602	Gain/Loss on Investment	2,056.55	1,044.03	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		35,913.59	12,567.50	0.00	6,000.00	6,000.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue								
208-411-4802	Miscellaneous Income	4,582.12	0.00	0.00	0.00	0.00	0.00	0.00%
208-411-4812	Reimbursement- Insurance Cla	0.00	3,948.83	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		4,582.12	3,948.83	0.00	0.00	0.00	0.00	0.00%
Total Fund: 208 - STREET LIGHTING FUND:		294,968.29	270,575.70	0.00	280,100.00	277,800.00	-2,300.00	-0.82%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND								
Type: 44 - Fines & Forfeitures								
209-441-4410	Property Tax- Interest/Penaltie	497.03	237.35	0.00	200.00	250.00	50.00	25.00%
Total Type: 44 - Fines & Forfeitures:		497.03	237.35	0.00	200.00	250.00	50.00	25.00%
Type: 46 - Interest								
209-441-4600	Interest Income	1,030.68	0.00	0.00	600.00	0.00	-600.00	-100.00%
209-441-4601	Net Adjustment Fair Value	162.29	0.00	0.00	0.00	0.00	0.00	0.00%
209-441-4602	Gain/Loss on Investment	141.64	0.00	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		1,334.61	0.00	0.00	600.00	0.00	-600.00	-100.00%
Type: 47 - Special Assessments								
209-441-4701	ROW Assessment	198,853.69	197,112.60	0.00	200,000.00	200,000.00	0.00	0.00%
Total Type: 47 - Special Assessments:		198,853.69	197,112.60	0.00	200,000.00	200,000.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue								
209-441-4802	Miscellaneous Income	7,421.12	0.00	0.00	0.00	0.00	0.00	0.00%
209-441-4806	Donations	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00%
209-441-4812	Reimbursement- Insurance Cla	0.00	15,795.30	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		7,421.12	17,795.30	0.00	0.00	0.00	0.00	0.00%
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU...		208,106.45	215,145.25	0.00	200,800.00	200,250.00	-550.00	-0.27%
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT FUND								
Type: 44 - Fines & Forfeitures								
210-161-4400	Penalties/Interest Charges	400.00	200.00	0.00	400.00	400.00	0.00	0.00%
Total Type: 44 - Fines & Forfeitures:		400.00	200.00	0.00	400.00	400.00	0.00	0.00%
Type: 46 - Interest								
210-161-4600	Interest Income	1,207.52	649.86	0.00	400.00	400.00	0.00	0.00%
210-161-4601	Net Adjustment Fair Value	525.25	0.00	0.00	0.00	0.00	0.00	0.00%
210-161-4602	Gain/Loss on Investment	115.32	58.15	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		1,848.09	708.01	0.00	400.00	400.00	0.00	0.00%
Type: 47 - Special Assessments								
210-161-4703	General Business District Asses	17,527.35	14,541.75	0.00	15,500.00	15,700.00	200.00	1.29%
Total Type: 47 - Special Assessments:		17,527.35	14,541.75	0.00	15,500.00	15,700.00	200.00	1.29%
Total Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DIS...		19,775.44	15,449.76	0.00	16,300.00	16,500.00	200.00	1.23%
Fund: 211 - AB 939 SOLID WASTE FUND								
Type: 45 - Charges for services								
211-421-4516	AB 939 Fees	329,175.31	450,931.94	0.00	637,250.00	657,150.00	19,900.00	3.12%
Total Type: 45 - Charges for services:		329,175.31	450,931.94	0.00	637,250.00	657,150.00	19,900.00	3.12%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Comparison 1 Budget		Comparison 1	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	to Parent Budget Increase / (Decrease)	
Type: 46 - Interest								
211-421-4600	Interest Income	142.58	361.06	0.00	500.00	500.00	0.00	0.00%
211-421-4602	Gain/Loss on Investment	22.96	24.18	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		165.54	385.24	0.00	500.00	500.00	0.00	0.00%
Type: 48 - Miscellaneous Revenue								
211-421-4802	Miscellaneous Income	6,763.59	0.00	0.00	0.00	0.00	0.00	0.00%
211-421-4810	Reimbursement- State	12,018.13	4,200.07	0.00	5,000.00	5,000.00	0.00	0.00%
211-421-4812	Reimbursement- Insurance Cla	0.00	3,948.83	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		18,781.72	8,148.90	0.00	5,000.00	5,000.00	0.00	0.00%
Total Fund: 211 - AB 939 SOLID WASTE FUND:		348,122.57	459,466.08	0.00	642,750.00	662,650.00	19,900.00	3.10%
Fund: 213 - RECREATION SERVICES FUND								
Type: 42 - Licenses & Permits								
213-521-4260	Sign Permits	249.00	810.00	0.00	300.00	850.00	550.00	183.33%
Total Type: 42 - Licenses & Permits:		249.00	810.00	0.00	300.00	850.00	550.00	183.33%
Type: 43 - Intergovernmental								
213-531-4360	State Grants	17,597.60	0.00	0.00	0.00	0.00	0.00	0.00%
Total Type: 43 - Intergovernmental:		17,597.60	0.00	0.00	0.00	0.00	0.00	0.00%
Type: 45 - Charges for services								
213-501-4500	Rents & Leases	0.00	2,712.01	0.00	2,900.00	2,900.00	0.00	0.00%
213-503-4500	Rents & Leases	8,496.20	8,396.20	0.00	8,300.00	8,300.00	0.00	0.00%
213-503-4522	Jazzercise	5,684.50	4,874.13	0.00	5,250.00	5,250.00	0.00	0.00%
213-503-4528	Vets Hall Rentals	38,359.23	70,329.64	0.00	67,000.00	75,000.00	8,000.00	11.94%
213-521-4529	Uniform Sales	252.00	250.00	0.00	0.00	250.00	250.00	0.00%
213-521-4530	Swim Lessons	74,640.51	44,490.03	0.00	85,000.00	50,000.00	-35,000.00	-41.18%
213-521-4532	Punch Card Sales	26,493.01	26,109.50	0.00	35,000.00	35,000.00	0.00	0.00%
213-521-4533	Aerobics Program	4,385.00	4,922.00	0.00	6,000.00	6,000.00	0.00	0.00%
213-521-4535	Adult Pass Fee	8,206.50	6,648.18	0.00	7,000.00	7,000.00	0.00	0.00%
213-521-4536	Senior Pass Fee	34,908.52	36,202.01	0.00	33,000.00	39,000.00	6,000.00	18.18%
213-521-4537	Masters Swim Program	17,225.00	17,335.00	0.00	16,000.00	18,000.00	2,000.00	12.50%
213-521-4541	Concession - Taxable	7,658.33	3,815.63	0.00	6,000.00	6,000.00	0.00	0.00%
213-521-4542	Locker Rentals	1,005.50	1,346.00	0.00	1,500.00	1,500.00	0.00	0.00%
213-521-4543	Child Pass Fee	2,319.00	2,840.00	0.00	4,000.00	4,000.00	0.00	0.00%
213-521-4545	Concession - Non Taxable	35.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-521-4546	Pool Special Event	55,700.00	104,072.50	0.00	75,000.00	110,000.00	35,000.00	46.67%
213-521-4599	Merchant Processing Fees	14,038.09	15,828.83	0.00	8,000.00	18,000.00	10,000.00	125.00%
213-522-4524	Jr Lifeguard Fee	116,517.82	158,632.50	0.00	135,000.00	163,500.00	28,500.00	21.11%
213-523-4538	Swim Team Tuitions	95,386.44	99,625.50	0.00	89,000.00	105,000.00	16,000.00	17.98%
213-531-4500	Rents & Leases	1,638.32	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)
213-531-4525	Beach Concession	7,585.42	0.00	0.00	0.00	0.00	0.00%
213-531-4526	Ocean Recreation	450.00	0.00	0.00	0.00	0.00	0.00%
213-541-4520	Softball Revenue	4,900.00	4,200.00	0.00	4,000.00	4,500.00	500.00 12.50%
213-541-4544	Tennis Tuition	0.00	345.00	0.00	0.00	1,400.00	1,400.00 0.00%
213-542-4521	Community Garden Dues	13,080.00	9,910.00	0.00	12,000.00	12,000.00	0.00 0.00%
Total Type: 45 - Charges for services:		538,964.39	622,884.66	0.00	599,950.00	672,600.00	72,650.00 12.11%
Type: 46 - Interest							
213-900-4601	Net Adjustment Fair Value	76.70	0.00	0.00	0.00	0.00	0.00 0.00%
Total Type: 46 - Interest:		76.70	0.00	0.00	0.00	0.00	0.00 0.00%
Type: 48 - Miscellaneous Revenue							
213-478-4850	Orchard Proceeds	0.00	5,487.75	0.00	30,000.00	30,000.00	0.00 0.00%
Total Type: 48 - Miscellaneous Revenue:		0.00	5,487.75	0.00	30,000.00	30,000.00	0.00 0.00%
Total Fund: 213 - RECREATION SERVICES FUND:		556,887.69	629,182.41	0.00	630,250.00	703,450.00	73,200.00 11.61%
Fund: 214 - HOUSING FUND							
Type: 46 - Interest							
214-311-4600	Interest Income	17,551.39	10,743.35	0.00	5,000.00	5,000.00	0.00 0.00%
214-311-4601	Net Adjustment Fair Value	8,584.94	0.00	0.00	0.00	0.00	0.00 0.00%
214-311-4602	Gain/Loss on Investment	1,624.48	934.63	0.00	0.00	0.00	0.00 0.00%
214-311-4603	Interest Income, Loan	3,000.00	43,698.00	0.00	3,000.00	3,000.00	0.00 0.00%
Total Type: 46 - Interest:		30,760.81	55,375.98	0.00	8,000.00	8,000.00	0.00 0.00%
Type: 48 - Miscellaneous Revenue							
214-311-4802	Miscellaneous Income	0.00	30.00	0.00	0.00	0.00	0.00 0.00%
214-311-4830	Housing Loans	0.00	75,000.00	0.00	0.00	0.00	0.00 0.00%
Total Type: 48 - Miscellaneous Revenue:		0.00	75,030.00	0.00	0.00	0.00	0.00 0.00%
Total Fund: 214 - HOUSING FUND:		30,760.81	130,405.98	0.00	8,000.00	8,000.00	0.00 0.00%
Fund: 215 - MEASURE A FUND							
Type: 43 - Intergovernmental							
215-431-4332	Measure A Revenue	1,003,377.88	593,196.49	0.00	937,600.00	1,075,050.00	137,450.00 14.66%
Total Type: 43 - Intergovernmental:		1,003,377.88	593,196.49	0.00	937,600.00	1,075,050.00	137,450.00 14.66%
Type: 46 - Interest							
215-431-4600	Interest Income	34,741.04	21,053.42	0.00	5,000.00	5,000.00	0.00 0.00%
215-431-4601	Net Adjustment Fair Value	7,116.91	0.00	0.00	0.00	0.00	0.00 0.00%
215-431-4602	Gain/Loss on Investment	1,641.98	1,042.73	0.00	0.00	0.00	0.00 0.00%
Total Type: 46 - Interest:		43,499.93	22,096.15	0.00	5,000.00	5,000.00	0.00 0.00%
Type: 48 - Miscellaneous Revenue							
215-411-4802	Miscellaneous Income	2,452.38	0.00	0.00	0.00	0.00	0.00 0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Comparison 1 Budget		Comparison 1 to Parent Budget Increase / (Decrease)	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC		
215-431-4802	Miscellaneous Income	219.17	0.00	0.00	0.00	0.00	0.00	0.00%
215-431-4812	Reimbursement- Insurance Cla	0.00	5,273.54	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		2,671.55	5,273.54	0.00	0.00	0.00	0.00	0.00%
Total Fund: 215 - MEASURE A FUND:		1,049,549.36	620,566.18	0.00	942,600.00	1,080,050.00	137,450.00	14.58%
Fund: 216 - REVOLVING FUND								
Type: 43 - Intergovernmental								
216-405-4360	State Grants	48,614.61	0.00	0.00	0.00	0.00	0.00	0.00%
216-421-4360	State Grants	26,873.15	36,073.65	0.00	32,500.00	63,700.00	31,200.00	96.00%
216-521-4390	Private Grants	0.00	0.00	0.00	0.00	350.00	350.00	0.00%
216-531-4360	State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
216-550-4360	State Grants	5,473.44	3,478.83	0.00	5,500.00	800.00	-4,700.00	-85.45%
Total Type: 43 - Intergovernmental:		80,961.20	39,552.48	0.00	38,000.00	64,850.00	26,850.00	70.66%
Type: 48 - Miscellaneous Revenue								
216-405-4806	Donations	3,339.91	0.00	0.00	0.00	0.00	0.00	0.00%
216-501-4806	Donations	0.00	0.00	0.00	0.00	210,400.00	210,400.00	0.00%
216-512-4806	Donations	0.00	0.00	0.00	0.00	400.00	400.00	0.00%
216-521-4806	Donations	20,000.00	400.00	0.00	0.00	227,200.00	227,200.00	0.00%
216-522-4806	Donations	15,540.05	0.00	0.00	10,000.00	21,350.00	11,350.00	113.50%
216-523-4806	Donations	3,320.70	2,797.30	0.00	10,000.00	700.00	-9,300.00	-93.00%
216-550-4806	Donations	12,294.59	0.00	0.00	0.00	11,500.00	11,500.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		54,495.25	3,197.30	0.00	20,000.00	471,550.00	451,550.00	2,257.75%
Total Fund: 216 - REVOLVING FUND:		135,456.45	42,749.78	0.00	58,000.00	536,400.00	478,400.00	824.83%
Fund: 217 - PEG FEES								
Type: 41 - Taxes								
217-161-4131	COX Cable PEG Fees	32,367.18	22,290.51	0.00	30,000.00	30,000.00	0.00	0.00%
Total Type: 41 - Taxes:		32,367.18	22,290.51	0.00	30,000.00	30,000.00	0.00	0.00%
Type: 45 - Charges for services								
217-211-4500	Rents & Leases	280.00	1,530.00	0.00	0.00	2,000.00	2,000.00	0.00%
Total Type: 45 - Charges for services:		280.00	1,530.00	0.00	0.00	2,000.00	2,000.00	0.00%
Type: 46 - Interest								
217-161-4600	Interest Income	481.70	0.00	0.00	200.00	0.00	-200.00	-100.00%
217-161-4602	Gain/Loss on Investment	84.95	0.00	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		566.65	0.00	0.00	200.00	0.00	-200.00	-100.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Type: 48 - Miscellaneous Revenue								
217-161-4802	Miscellaneous Income	15,008.75	8,053.75	0.00	10,000.00	10,000.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		15,008.75	8,053.75	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 217 - PEG FEES:		48,222.58	31,874.26	0.00	40,200.00	42,000.00	1,800.00	4.48%
Fund: 218 - BERM ASSESSMENT DISTRICT								
Type: 47 - Special Assessments								
218-472-4700	Berm Assessment	0.00	19,926.08	0.00	20,400.00	20,400.00	0.00	0.00%
Total Type: 47 - Special Assessments:		0.00	19,926.08	0.00	20,400.00	20,400.00	0.00	0.00%
Total Fund: 218 - BERM ASSESSMENT DISTRICT:		0.00	19,926.08	0.00	20,400.00	20,400.00	0.00	0.00%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND								
Type: 43 - Intergovernmental								
301-403-4360	State Grants	1,330,869.12	818,202.69	0.00	650,000.00	800,000.00	150,000.00	23.08%
301-403-4370	Federal Grants	1,013,077.85	98,203.67	0.00	5,930,000.00	5,830,000.00	-100,000.00	-1.69%
301-403-4380	County Grants	385,895.75	66,700.00	0.00	0.00	0.00	0.00	0.00%
301-403-4390	Private Grants	0.00	0.00	0.00	0.00	175,000.00	175,000.00	0.00%
Total Type: 43 - Intergovernmental:		2,729,842.72	983,106.36	0.00	6,580,000.00	6,805,000.00	225,000.00	3.42%
Type: 45 - Charges for services								
301-401-4550	Highway & Bridges	53,218.74	53,396.99	0.00	0.00	0.00	0.00	0.00%
301-401-4552	Traffic Control	6,148.16	6,360.72	0.00	0.00	0.00	0.00	0.00%
301-401-4555	General Government	12,161.04	31,395.91	0.00	0.00	0.00	0.00	0.00%
301-431-4551	Storm Drainage	23,791.33	59,239.82	0.00	0.00	0.00	0.00	0.00%
301-431-4553	Streets & Thoroughfares	3,784.98	3,815.80	0.00	0.00	0.00	0.00	0.00%
301-501-4561	Park & Recreation Facilities Imq	53,817.83	189,670.03	0.00	0.00	0.00	0.00	0.00%
301-501-4562	Aquatics Facilities	3,095.07	11,454.32	0.00	0.00	0.00	0.00	0.00%
301-501-4563	Open Space Parks	21,692.10	-4,360.85	0.00	0.00	0.00	0.00	0.00%
301-501-4564	Quimby Fees	29,203.08	0.00	0.00	0.00	0.00	0.00	0.00%
301-501-4566	New Construction Fee	23,216.44	3,500.00	0.00	0.00	0.00	0.00	0.00%
Total Type: 45 - Charges for services:		230,128.77	354,472.74	0.00	0.00	0.00	0.00	0.00%
Type: 46 - Interest								
301-900-4600	Interest Income	71,578.36	24,505.11	0.00	20,000.00	20,000.00	0.00	0.00%
301-900-4601	Net Adjustment Fair Value	34,229.72	0.00	0.00	0.00	0.00	0.00	0.00%
301-900-4602	Gain/Loss on Investment	11,039.69	3,292.69	0.00	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		116,847.77	27,797.80	0.00	20,000.00	20,000.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Budget	Budget		
				FY 2026/27	FY 2026/27	Increase /	%
				FY 2027 AB	FY 2027 MC	(Decrease)	
Account Number	FY 2024/25	FY 2025/26	FY 2026/27				
	Total Activity	Total Activity	YTD Activity				
			Through May				
Type: 48 - Miscellaneous Revenue							
301-403-4802	Miscellaneous Income	94,023.20	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		94,023.20	0.00	0.00	0.00	0.00	0.00%
Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:		3,170,842.46	1,365,376.90	0.00	6,600,000.00	6,825,000.00	225,000.00 3.41%
Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (GFAAG)							
Type: 48 - Miscellaneous Revenue							
801-900-4878	Sale of Property Gain/Loss	9,708,410.41	0.00	0.00	0.00	0.00	0.00%
Total Type: 48 - Miscellaneous Revenue:		9,708,410.41	0.00	0.00	0.00	0.00	0.00%
Total Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (G...		9,708,410.41	0.00	0.00	0.00	0.00	0.00%
Fund: 900 - POOLED CASH							
Type: 46 - Interest							
900-000-4600	Interest Income	0.00	48,680.94	0.00	0.00	0.00	0.00%
900-900-4602	Gain/Loss on Investment	0.00	-1,408.48	0.00	0.00	0.00	0.00%
Total Type: 46 - Interest:		0.00	47,272.46	0.00	0.00	0.00	0.00%
Total Fund: 900 - POOLED CASH:		0.00	47,272.46	0.00	0.00	0.00	0.00%
Report Total:		35,537,515.71	19,261,418.60	0.00	29,062,700.00	30,738,250.00	1,675,550.00 5.77%

Typ...	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 101 - GENERAL FUND							
41 - Taxes	11,997,797.09	9,411,668.18	0.00	12,662,450.00	12,972,100.00	309,650.00	2.45%
42 - Licenses & Permits	447,709.78	395,618.31	0.00	307,800.00	307,800.00	0.00	0.00%
43 - Intergovernmental	318,914.21	267,449.68	0.00	193,000.00	360,000.00	167,000.00	86.53%
44 - Fines & Forfeitures	103,975.88	104,586.79	0.00	66,800.00	120,400.00	53,600.00	80.24%
45 - Charges for services	668,554.33	760,008.16	0.00	440,400.00	569,900.00	129,500.00	29.41%
46 - Interest	311,124.89	120,955.82	0.00	100,000.00	100,000.00	0.00	0.00%
48 - Miscellaneous Revenue	359,951.93	332,905.18	0.00	233,200.00	266,700.00	33,500.00	14.37%
Total Fund: 101 - GENERAL FUND:	14,208,028.11	11,393,192.12	0.00	14,003,650.00	14,696,900.00	693,250.00	4.95%
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS							
46 - Interest	51,229.26	18,033.43	0.00	16,000.00	16,000.00	0.00	0.00%
Total Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS:	51,229.26	18,033.43	0.00	16,000.00	16,000.00	0.00	0.00%
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE							
46 - Interest	58,730.95	19,467.06	0.00	15,000.00	15,000.00	0.00	0.00%
Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R...	58,730.95	19,467.06	0.00	15,000.00	15,000.00	0.00	0.00%
Fund: 104 - MEASURE X FUND							
41 - Taxes	3,787,080.55	2,494,333.86	0.00	3,902,000.00	3,993,000.00	91,000.00	2.33%
43 - Intergovernmental	0.00	17,740.93	0.00	0.00	0.00	0.00	0.00%
45 - Charges for services	1,262.22	2,857.60	0.00	1,500.00	1,500.00	0.00	0.00%
46 - Interest	104,640.39	25,650.45	0.00	40,000.00	40,000.00	0.00	0.00%
48 - Miscellaneous Revenue	33,368.45	16,762.78	0.00	30,000.00	0.00	-30,000.00	-100.00%
Total Fund: 104 - MEASURE X FUND:	3,926,351.61	2,557,345.62	0.00	3,973,500.00	4,034,500.00	61,000.00	1.54%
Fund: 201 - TRAFFIC SAFETY FUND							
44 - Fines & Forfeitures	25,876.43	11,884.30	0.00	35,000.00	20,000.00	-15,000.00	-42.86%
46 - Interest	5,954.15	2,195.54	0.00	1,000.00	1,000.00	0.00	0.00%
48 - Miscellaneous Revenue	6,737.06	4,719.49	0.00	6,000.00	6,000.00	0.00	0.00%
Total Fund: 201 - TRAFFIC SAFETY FUND:	38,567.64	18,799.33	0.00	42,000.00	27,000.00	-15,000.00	-35.71%
Fund: 202 - LIBRARY FUND							
43 - Intergovernmental	151,946.00	155,344.00	0.00	155,000.00	155,000.00	0.00	0.00%
45 - Charges for services	2,822.73	2,257.20	0.00	3,000.00	3,000.00	0.00	0.00%
46 - Interest	159.55	0.00	0.00	0.00	0.00	0.00	0.00%
48 - Miscellaneous Revenue	71,400.38	66,429.18	0.00	81,500.00	66,500.00	-15,000.00	-18.40%
Total Fund: 202 - LIBRARY FUND:	226,328.66	224,030.38	0.00	239,500.00	224,500.00	-15,000.00	-6.26%
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND							
43 - Intergovernmental	358,606.04	264,688.10	0.00	344,800.00	344,800.00	0.00	0.00%
46 - Interest	190.42	3,804.63	0.00	0.00	3,500.00	3,500.00	0.00%

Budget Comparison Report

Typ...	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Total Fund: 203 - ROAD MAINTENANCE REHABILITATION FUN...	358,796.46	268,492.73	0.00	344,800.00	348,300.00	3,500.00	1.02%
Fund: 204 - PARK MAINTENANCE FUND							
41 - Taxes	158,971.51	157,461.67	0.00	159,000.00	159,000.00	0.00	0.00%
43 - Intergovernmental	77,849.00	36,732.00	0.00	37,000.00	37,000.00	0.00	0.00%
45 - Charges for services	18,281.52	17,751.26	0.00	19,200.00	21,000.00	1,800.00	9.38%
46 - Interest	464.96	0.00	0.00	0.00	0.00	0.00	0.00%
47 - Special Assessments	20,702.74	0.00	0.00	0.00	0.00	0.00	0.00%
48 - Miscellaneous Revenue	46,959.05	7,950.00	0.00	4,000.00	4,000.00	0.00	0.00%
Total Fund: 204 - PARK MAINTENANCE FUND:	323,228.78	219,894.93	0.00	219,200.00	221,000.00	1,800.00	0.82%
Fund: 205 - GAS TAX FUND							
43 - Intergovernmental	365,472.92	267,824.33	0.00	367,700.00	380,100.00	12,400.00	3.37%
46 - Interest	11,989.82	5,356.26	0.00	4,000.00	4,000.00	0.00	0.00%
48 - Miscellaneous Revenue	13,527.06	13,642.50	0.00	0.00	0.00	0.00	0.00%
Total Fund: 205 - GAS TAX FUND:	390,989.80	286,823.09	0.00	371,700.00	384,100.00	12,400.00	3.34%
Fund: 206 - LOCAL TRANSPORTATION FUND							
43 - Intergovernmental	15,289.99	9,369.91	0.00	15,000.00	15,500.00	500.00	3.33%
46 - Interest	497.34	235.20	0.00	100.00	100.00	0.00	0.00%
48 - Miscellaneous Revenue	219.17	1,299.39	0.00	0.00	0.00	0.00	0.00%
Total Fund: 206 - LOCAL TRANSPORTATION FUND:	16,006.50	10,904.50	0.00	15,100.00	15,600.00	500.00	3.31%
Fund: 207 - TIDELANDS TRUST FUND							
43 - Intergovernmental	0.00	0.00	0.00	8,750.00	8,750.00	0.00	0.00%
45 - Charges for services	317,741.48	384,126.66	0.00	368,100.00	368,100.00	0.00	0.00%
46 - Interest	50,413.85	12,317.91	0.00	6,000.00	6,000.00	0.00	0.00%
48 - Miscellaneous Revenue	0.10	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 207 - TIDELANDS TRUST FUND:	368,155.43	396,444.57	0.00	382,850.00	382,850.00	0.00	0.00%
Fund: 208 - STREET LIGHTING FUND							
41 - Taxes	253,066.49	252,893.15	0.00	273,300.00	271,000.00	-2,300.00	-0.84%
44 - Fines & Forfeitures	1,406.09	1,166.22	0.00	800.00	800.00	0.00	0.00%
46 - Interest	35,913.59	12,567.50	0.00	6,000.00	6,000.00	0.00	0.00%
48 - Miscellaneous Revenue	4,582.12	3,948.83	0.00	0.00	0.00	0.00	0.00%
Total Fund: 208 - STREET LIGHTING FUND:	294,968.29	270,575.70	0.00	280,100.00	277,800.00	-2,300.00	-0.82%
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND							
44 - Fines & Forfeitures	497.03	237.35	0.00	200.00	250.00	50.00	25.00%
46 - Interest	1,334.61	0.00	0.00	600.00	0.00	-600.00	-100.00%
47 - Special Assessments	198,853.69	197,112.60	0.00	200,000.00	200,000.00	0.00	0.00%
48 - Miscellaneous Revenue	7,421.12	17,795.30	0.00	0.00	0.00	0.00	0.00%
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU...	208,106.45	215,145.25	0.00	200,800.00	200,250.00	-550.00	-0.27%

Budget Comparison Report

Typ...	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT...							
44 - Fines & Forfeitures	400.00	200.00	0.00	400.00	400.00	0.00	0.00%
46 - Interest	1,848.09	708.01	0.00	400.00	400.00	0.00	0.00%
47 - Special Assessments	17,527.35	14,541.75	0.00	15,500.00	15,700.00	200.00	1.29%
Total Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DIS...	19,775.44	15,449.76	0.00	16,300.00	16,500.00	200.00	1.23%
Fund: 211 - AB 939 SOLID WASTE FUND							
45 - Charges for services	329,175.31	450,931.94	0.00	637,250.00	657,150.00	19,900.00	3.12%
46 - Interest	165.54	385.24	0.00	500.00	500.00	0.00	0.00%
48 - Miscellaneous Revenue	18,781.72	8,148.90	0.00	5,000.00	5,000.00	0.00	0.00%
Total Fund: 211 - AB 939 SOLID WASTE FUND:	348,122.57	459,466.08	0.00	642,750.00	662,650.00	19,900.00	3.10%
Fund: 213 - RECREATION SERVICES FUND							
42 - Licenses & Permits	249.00	810.00	0.00	300.00	850.00	550.00	183.33%
43 - Intergovernmental	17,597.60	0.00	0.00	0.00	0.00	0.00	0.00%
45 - Charges for services	538,964.39	622,884.66	0.00	599,950.00	672,600.00	72,650.00	12.11%
46 - Interest	76.70	0.00	0.00	0.00	0.00	0.00	0.00%
48 - Miscellaneous Revenue	0.00	5,487.75	0.00	30,000.00	30,000.00	0.00	0.00%
Total Fund: 213 - RECREATION SERVICES FUND:	556,887.69	629,182.41	0.00	630,250.00	703,450.00	73,200.00	11.61%
Fund: 214 - HOUSING FUND							
46 - Interest	30,760.81	55,375.98	0.00	8,000.00	8,000.00	0.00	0.00%
48 - Miscellaneous Revenue	0.00	75,030.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 214 - HOUSING FUND:	30,760.81	130,405.98	0.00	8,000.00	8,000.00	0.00	0.00%
Fund: 215 - MEASURE A FUND							
43 - Intergovernmental	1,003,377.88	593,196.49	0.00	937,600.00	1,075,050.00	137,450.00	14.66%
46 - Interest	43,499.93	22,096.15	0.00	5,000.00	5,000.00	0.00	0.00%
48 - Miscellaneous Revenue	2,671.55	5,273.54	0.00	0.00	0.00	0.00	0.00%
Total Fund: 215 - MEASURE A FUND:	1,049,549.36	620,566.18	0.00	942,600.00	1,080,050.00	137,450.00	14.58%
Fund: 216 - REVOLVING FUND							
43 - Intergovernmental	80,961.20	39,552.48	0.00	38,000.00	64,850.00	26,850.00	70.66%
48 - Miscellaneous Revenue	54,495.25	3,197.30	0.00	20,000.00	471,550.00	451,550.00	2,257.75%
Total Fund: 216 - REVOLVING FUND:	135,456.45	42,749.78	0.00	58,000.00	536,400.00	478,400.00	824.83%
Fund: 217 - PEG FEES							
41 - Taxes	32,367.18	22,290.51	0.00	30,000.00	30,000.00	0.00	0.00%
45 - Charges for services	280.00	1,530.00	0.00	0.00	2,000.00	2,000.00	0.00%
46 - Interest	566.65	0.00	0.00	200.00	0.00	-200.00	-100.00%
48 - Miscellaneous Revenue	15,008.75	8,053.75	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 217 - PEG FEES:	48,222.58	31,874.26	0.00	40,200.00	42,000.00	1,800.00	4.48%

Budget Comparison Report

Typ...	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 218 - BERM ASSESSMENT DISTRICT							
47 - Special Assessments	0.00	19,926.08	0.00	20,400.00	20,400.00	0.00	0.00%
Total Fund: 218 - BERM ASSESSMENT DISTRICT:	0.00	19,926.08	0.00	20,400.00	20,400.00	0.00	0.00%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND							
43 - Intergovernmental	2,729,842.72	983,106.36	0.00	6,580,000.00	6,805,000.00	225,000.00	3.42%
45 - Charges for services	230,128.77	354,472.74	0.00	0.00	0.00	0.00	0.00%
46 - Interest	116,847.77	27,797.80	0.00	20,000.00	20,000.00	0.00	0.00%
48 - Miscellaneous Revenue	94,023.20	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:	3,170,842.46	1,365,376.90	0.00	6,600,000.00	6,825,000.00	225,000.00	3.41%
Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (GFAAG)							
48 - Miscellaneous Revenue	9,708,410.41	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (G...	9,708,410.41	0.00	0.00	0.00	0.00	0.00	0.00%
Fund: 900 - POOLED CASH							
46 - Interest	0.00	47,272.46	0.00	0.00	0.00	0.00	0.00%
Total Fund: 900 - POOLED CASH:	0.00	47,272.46	0.00	0.00	0.00	0.00	0.00%
Report Total:	35,537,515.71	19,261,418.60	0.00	29,062,700.00	30,738,250.00	1,675,550.00	5.77%

Fund	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through May	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101 - GENERAL FUND	14,208,028.11	11,393,192.12	0.00	14,003,650.00	14,696,900.00	693,250.00	4.95%
102 - GENERAL RESERVE - SPECIAL PROJEC...	51,229.26	18,033.43	0.00	16,000.00	16,000.00	0.00	0.00%
103 - MAJOR ASSET REPLACEMENT AND R...	58,730.95	19,467.06	0.00	15,000.00	15,000.00	0.00	0.00%
104 - MEASURE X FUND	3,926,351.61	2,557,345.62	0.00	3,973,500.00	4,034,500.00	61,000.00	1.54%
201 - TRAFFIC SAFETY FUND	38,567.64	18,799.33	0.00	42,000.00	27,000.00	-15,000.00	-35.71%
202 - LIBRARY FUND	226,328.66	224,030.38	0.00	239,500.00	224,500.00	-15,000.00	-6.26%
203 - ROAD MAINTENANCE REHABILITATI...	358,796.46	268,492.73	0.00	344,800.00	348,300.00	3,500.00	1.02%
204 - PARK MAINTENANCE FUND	323,228.78	219,894.93	0.00	219,200.00	221,000.00	1,800.00	0.82%
205 - GAS TAX FUND	390,989.80	286,823.09	0.00	371,700.00	384,100.00	12,400.00	3.34%
206 - LOCAL TRANSPORTATION FUND	16,006.50	10,904.50	0.00	15,100.00	15,600.00	500.00	3.31%
207 - TIDELANDS TRUST FUND	368,155.43	396,444.57	0.00	382,850.00	382,850.00	0.00	0.00%
208 - STREET LIGHTING FUND	294,968.29	270,575.70	0.00	280,100.00	277,800.00	-2,300.00	-0.82%
209 - RIGHT-OF-WAY MAINTENANCE DIST...	208,106.45	215,145.25	0.00	200,800.00	200,250.00	-550.00	-0.27%
210 - PARKING AND BUSINESS IMPROVEM...	19,775.44	15,449.76	0.00	16,300.00	16,500.00	200.00	1.23%
211 - AB 939 SOLID WASTE FUND	348,122.57	459,466.08	0.00	642,750.00	662,650.00	19,900.00	3.10%
213 - RECREATION SERVICES FUND	556,887.69	629,182.41	0.00	630,250.00	703,450.00	73,200.00	11.61%
214 - HOUSING FUND	30,760.81	130,405.98	0.00	8,000.00	8,000.00	0.00	0.00%
215 - MEASURE A FUND	1,049,549.36	620,566.18	0.00	942,600.00	1,080,050.00	137,450.00	14.58%
216 - REVOLVING FUND	135,456.45	42,749.78	0.00	58,000.00	536,400.00	478,400.00	824.83%
217 - PEG FEES	48,222.58	31,874.26	0.00	40,200.00	42,000.00	1,800.00	4.48%
218 - BERM ASSESSMENT DISTRICT	0.00	19,926.08	0.00	20,400.00	20,400.00	0.00	0.00%
301 - CAPITAL IMPROVEMENT PROJECTS ...	3,170,842.46	1,365,376.90	0.00	6,600,000.00	6,825,000.00	225,000.00	3.41%
801 - GENERAL FIXED ASSET ACCOUNT GR...	9,708,410.41	0.00	0.00	0.00	0.00	0.00	0.00%
900 - POOLED CASH	0.00	47,272.46	0.00	0.00	0.00	0.00	0.00%
Report Total:	35,537,515.71	19,261,418.60	0.00	29,062,700.00	30,738,250.00	1,675,550.00	5.77%



Carpinteria, CA

Budget Comparison Report

Account Detail

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 101 - GENERAL FUND								
SubProgram: 101 - Legislative & Policy								
101-101-5100	Regular Wages	22,154.00	20,899.15	0.00	24,400.00	58,300.00	33,900.00	138.93%
101-101-5101	Elected/Appointed Wages	37,480.00	52,250.00	0.00	57,000.00	57,000.00	0.00	0.00%
101-101-5106	Other Pay	6,950.14	7,541.26	0.00	7,100.00	10,150.00	3,050.00	42.96%
101-101-5120	Health Insurance	97,639.76	95,789.13	0.00	109,800.00	120,650.00	10,850.00	9.88%
101-101-5121	Dental Insurance	6,911.07	6,327.42	0.00	7,700.00	7,600.00	-100.00	-1.30%
101-101-5122	Life Insurance	886.60	707.99	0.00	1,000.00	800.00	-200.00	-20.00%
101-101-5123	Disability Insurance	260.78	235.56	0.00	400.00	350.00	-50.00	-12.50%
101-101-5130	PERS CLASSIC Contribution	2,766.54	2,678.36	0.00	3,900.00	9,200.00	5,300.00	135.90%
101-101-5131	PERS PEPRA Contribution	1.48	0.00	0.00	0.00	0.00	0.00	0.00%
101-101-5132	PERS Prepay UAAL	5,994.54	7,814.49	0.00	8,250.00	8,550.00	300.00	3.64%
101-101-5134	Deferred Compensation	1,482.27	1,499.56	0.00	1,750.00	4,100.00	2,350.00	134.29%
101-101-5140	Medicare Tax	1,024.73	1,144.77	0.00	1,300.00	1,700.00	400.00	30.77%
101-101-5150	Flexible Benefits Program	6,864.09	6,427.76	0.00	7,500.00	7,450.00	-50.00	-0.67%
101-101-5151	Fitness Benefit	44.00	28.50	0.00	3,100.00	3,150.00	50.00	1.61%
101-101-5152	Cell Phone Allowance	78.00	104.00	0.00	100.00	200.00	100.00	100.00%
101-101-5153	Auto Allowance	540.00	495.00	0.00	550.00	1,350.00	800.00	145.45%
101-101-5154	Housing Allowance	2,400.00	2,550.00	0.00	2,400.00	7,500.00	5,100.00	212.50%
101-101-5500	Printing & Advertising	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
101-101-5505	Public Relations	2,077.40	2,511.13	0.00	3,150.00	3,450.00	300.00	9.52%
101-101-5510	Dues & Subscriptions	11,481.00	11,673.00	0.00	11,550.00	12,400.00	850.00	7.36%
101-101-5512	Meetings & Travel	7,389.32	7,437.76	0.00	50,500.00	72,800.00	22,300.00	44.16%
101-101-5560	Supplies & Materials	630.98	80.81	0.00	500.00	500.00	0.00	0.00%
Total SubProgram: 101 - Legislative & Policy:		215,056.70	228,195.65	0.00	302,150.00	387,400.00	85,250.00	28.21%
SubProgram: 102 - Commissions Boards and Committees								
101-102-5100	Regular Wages	18,973.71	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5106	Other Pay	1,235.53	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5120	Health Insurance	1,166.84	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5121	Dental Insurance	215.65	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5122	Life Insurance	73.43	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5123	Disability Insurance	41.39	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5130	PERS CLASSIC Contribution	1,350.12	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-102-5131	PERS PEPRA Contribution	658.13	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5132	PERS Prepay UAAL	2,997.30	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5134	Deferred Compensation	741.05	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5140	Medicare Tax	309.35	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5150	Flexible Benefits Program	126.54	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5151	Fitness Benefit	52.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5152	Cell Phone Allowance	52.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5153	Auto Allowance	270.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5154	Housing Allowance	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-102-5201	Professional Services	1,140.00	400.00	0.00	2,400.00	2,400.00	0.00	0.00%
101-102-5500	Printing & Advertising	3,786.00	730.00	0.00	5,000.00	5,000.00	0.00	0.00%
101-102-5512	Meetings & Travel	1,509.88	0.00	0.00	2,000.00	1,000.00	-1,000.00	-50.00%
101-102-5590	Advisory Board Stipend	4,660.00	3,285.00	0.00	6,400.00	6,400.00	0.00	0.00%
Total SubProgram: 102 - Commissions Boards and Committees:		40,558.92	4,415.00	0.00	15,800.00	14,800.00	-1,000.00	-6.33%
SubProgram: 111 - City Administration								
101-111-5100	Regular Wages	379,159.34	380,392.67	0.00	450,200.00	413,000.00	-37,200.00	-8.26%
101-111-5104	Overtime Pay	77.79	0.00	0.00	400.00	400.00	0.00	0.00%
101-111-5106	Other Pay	22,345.39	31,451.95	0.00	23,500.00	24,850.00	1,350.00	5.74%
101-111-5108	Bilingual Pay	133.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-111-5120	Health Insurance	40,244.34	42,784.24	0.00	44,500.00	52,750.00	8,250.00	18.54%
101-111-5121	Dental Insurance	4,242.63	4,060.34	0.00	4,800.00	4,600.00	-200.00	-4.17%
101-111-5122	Life Insurance	1,528.30	1,470.56	0.00	1,900.00	1,350.00	-550.00	-28.95%
101-111-5123	Disability Insurance	1,110.80	1,029.30	0.00	1,300.00	1,150.00	-150.00	-11.54%
101-111-5130	PERS CLASSIC Contribution	20,991.78	24,102.31	0.00	34,600.00	27,550.00	-7,050.00	-20.38%
101-111-5131	PERS PEPRA Contribution	17,393.10	15,691.25	0.00	18,500.00	19,400.00	900.00	4.86%
101-111-5132	PERS Prepay UAAL	45,824.69	70,459.80	0.00	74,750.00	60,300.00	-14,450.00	-19.33%
101-111-5133	PERS Retiree Additional Contril	1,672.26	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
101-111-5134	Deferred Compensation	10,969.61	13,493.27	0.00	15,400.00	12,250.00	-3,150.00	-20.45%
101-111-5140	Medicare Tax	6,208.49	6,276.83	0.00	6,600.00	6,000.00	-600.00	-9.09%
101-111-5141	Unemployment Insurance	5,355.00	1,335.60	0.00	0.00	0.00	0.00	0.00%
101-111-5150	Flexible Benefits Program	3,959.22	3,597.44	0.00	4,350.00	4,000.00	-350.00	-8.05%
101-111-5151	Fitness Benefit	1,065.50	691.50	0.00	1,800.00	1,700.00	-100.00	-5.56%
101-111-5152	Cell Phone Allowance	1,072.52	1,576.25	0.00	1,800.00	1,650.00	-150.00	-8.33%
101-111-5153	Auto Allowance	3,780.00	4,455.00	0.00	4,900.00	4,050.00	-850.00	-17.35%
101-111-5154	Housing Allowance	16,800.00	22,950.00	0.00	21,600.00	22,500.00	900.00	4.17%
101-111-5201	Professional Services	91,867.50	19,286.99	0.00	50,000.00	50,000.00	0.00	0.00%
101-111-5440	Utility - Communications/Telep	351.32	214.03	0.00	500.00	300.00	-200.00	-40.00%
101-111-5510	Dues & Subscriptions	2,930.00	2,093.00	0.00	4,550.00	5,350.00	800.00	17.58%
101-111-5512	Meetings & Travel	13,229.94	12,049.57	0.00	14,600.00	10,950.00	-3,650.00	-25.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-111-5560	Supplies & Materials	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
Total SubProgram: 111 - City Administration:		692,312.52	659,461.90	0.00	782,850.00	726,400.00	-56,450.00	-7.21%
SubProgram: 121 - Legal Services								
101-121-5270	Legal Services	623,615.62	701,753.13	0.00	672,500.00	750,000.00	77,500.00	11.52%
101-121-5271	Litigation Legal Services	1,753.00	191,434.09	0.00	100,000.00	100,000.00	0.00	0.00%
101-121-5272	Third Party Legal Services	59,115.77	34,855.00	0.00	20,000.00	60,000.00	40,000.00	200.00%
101-121-5273	Legal Services - MHRS Ordinam	5,067.00	8,120.00	0.00	5,000.00	5,000.00	0.00	0.00%
Total SubProgram: 121 - Legal Services:		689,551.39	936,162.22	0.00	797,500.00	915,000.00	117,500.00	14.73%
SubProgram: 131 - Records Management								
101-131-5100	Regular Wages	43,947.15	46,427.75	0.00	54,900.00	57,300.00	2,400.00	4.37%
101-131-5104	Overtime Pay	16.67	0.00	0.00	150.00	150.00	0.00	0.00%
101-131-5106	Other Pay	1,647.47	2,817.51	0.00	2,800.00	2,900.00	100.00	3.57%
101-131-5108	Bilingual Pay	28.51	0.00	0.00	0.00	0.00	0.00	0.00%
101-131-5120	Health Insurance	4,657.97	5,822.72	0.00	5,900.00	8,200.00	2,300.00	38.98%
101-131-5121	Dental Insurance	280.98	313.03	0.00	400.00	450.00	50.00	12.50%
101-131-5122	Life Insurance	150.20	138.88	0.00	250.00	150.00	-100.00	-40.00%
101-131-5123	Disability Insurance	173.56	156.49	0.00	300.00	200.00	-100.00	-33.33%
101-131-5131	PERS PEPRA Contribution	3,549.25	3,788.41	0.00	4,450.00	4,700.00	250.00	5.62%
101-131-5132	PERS Prepay UAAL	0.00	0.00	0.00	250.00	8,400.00	8,150.00	3,260.00%
101-131-5140	Medicare Tax	674.42	713.80	0.00	850.00	850.00	0.00	0.00%
101-131-5141	Unemployment Insurance	1,147.50	286.20	0.00	0.00	0.00	0.00	0.00%
101-131-5150	Flexible Benefits Program	574.09	604.38	0.00	750.00	750.00	0.00	0.00%
101-131-5151	Fitness Benefit	41.25	45.00	0.00	300.00	300.00	0.00	0.00%
101-131-5152	Cell Phone Allowance	273.01	250.25	0.00	300.00	300.00	0.00	0.00%
101-131-5201	Professional Services	4,249.95	4,442.45	0.00	5,300.00	5,300.00	0.00	0.00%
101-131-5500	Printing & Advertising	8,518.80	1,911.00	0.00	15,000.00	10,000.00	-5,000.00	-33.33%
101-131-5510	Dues & Subscriptions	445.00	745.00	0.00	650.00	650.00	0.00	0.00%
101-131-5512	Meetings & Travel	2,104.29	1,335.86	0.00	2,750.00	2,750.00	0.00	0.00%
101-131-5560	Supplies & Materials	497.37	190.62	0.00	1,000.00	1,000.00	0.00	0.00%
Total SubProgram: 131 - Records Management:		72,977.44	69,989.35	0.00	96,300.00	104,350.00	8,050.00	8.36%
SubProgram: 132 - Elections								
101-132-5100	Regular Wages	33,772.67	32,772.21	0.00	38,250.00	39,600.00	1,350.00	3.53%
101-132-5106	Other Pay	848.10	2,356.76	0.00	2,450.00	2,450.00	0.00	0.00%
101-132-5120	Health Insurance	2,950.94	3,041.38	0.00	3,500.00	3,550.00	50.00	1.43%
101-132-5121	Dental Insurance	189.94	173.16	0.00	250.00	200.00	-50.00	-20.00%
101-132-5122	Life Insurance	116.22	98.52	0.00	200.00	150.00	-50.00	-25.00%
101-132-5123	Disability Insurance	131.66	108.27	0.00	200.00	150.00	-50.00	-25.00%
101-132-5131	PERS PEPRA Contribution	2,726.07	2,674.36	0.00	3,100.00	3,250.00	150.00	4.84%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-132-5132	PERS Prepay UAAL	0.00	0.00	0.00	200.00	5,800.00	5,600.00	2,800.00%
101-132-5140	Medicare Tax	511.71	512.93	0.00	600.00	600.00	0.00	0.00%
101-132-5150	Flexible Benefits Program	404.76	378.06	0.00	500.00	450.00	-50.00	-10.00%
101-132-5151	Fitness Benefit	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
101-132-5152	Cell Phone Allowance	233.98	214.50	0.00	250.00	250.00	0.00	0.00%
101-132-5201	Professional Services	24,644.11	0.00	0.00	37,500.00	37,500.00	0.00	0.00%
101-132-5500	Printing & Advertising	1,314.56	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
101-132-5560	Supplies & Materials	534.74	621.44	0.00	500.00	500.00	0.00	0.00%
Total SubProgram: 132 - Elections:		68,379.46	42,951.59	0.00	89,700.00	96,650.00	6,950.00	7.75%
SubProgram: 141 - Staff Recruitment, Retention and Development								
101-141-5100	Regular Wages	189,013.42	194,107.86	0.00	227,800.00	246,050.00	18,250.00	8.01%
101-141-5104	Overtime Pay	4,129.68	45.50	0.00	600.00	600.00	0.00	0.00%
101-141-5106	Other Pay	7,215.90	15,571.74	0.00	10,150.00	17,500.00	7,350.00	72.41%
101-141-5108	Bilingual Pay	0.00	855.00	0.00	2,150.00	1,200.00	-950.00	-44.19%
101-141-5120	Health Insurance	9,118.58	9,860.11	0.00	11,050.00	11,950.00	900.00	8.14%
101-141-5121	Dental Insurance	2,961.90	2,917.53	0.00	3,600.00	3,450.00	-150.00	-4.17%
101-141-5122	Life Insurance	442.03	541.53	0.00	550.00	650.00	100.00	18.18%
101-141-5123	Disability Insurance	651.19	616.08	0.00	850.00	700.00	-150.00	-17.65%
101-141-5130	PERS CLASSIC Contribution	11,011.91	9,156.69	0.00	13,200.00	15,200.00	2,000.00	15.15%
101-141-5131	PERS PEPRA Contribution	8,093.01	9,959.51	0.00	11,600.00	12,200.00	600.00	5.17%
101-141-5132	PERS Prepay UAAL	24,517.35	26,886.76	0.00	28,650.00	35,950.00	7,300.00	25.48%
101-141-5134	Deferred Compensation	741.05	0.00	0.00	0.00	0.00	0.00	0.00%
101-141-5135	Retiree Health	45,948.06	47,845.56	0.00	52,500.00	52,500.00	0.00	0.00%
101-141-5136	Retiree Life Insurance	340.80	258.80	0.00	450.00	450.00	0.00	0.00%
101-141-5140	Medicare Tax	2,943.26	3,076.16	0.00	3,350.00	3,600.00	250.00	7.46%
101-141-5150	Flexible Benefits Program	2,420.32	2,520.68	0.00	2,950.00	2,950.00	0.00	0.00%
101-141-5151	Fitness Benefit	302.46	337.43	0.00	1,200.00	1,250.00	50.00	4.17%
101-141-5152	Cell Phone Allowance	104.00	786.50	0.00	900.00	900.00	0.00	0.00%
101-141-5153	Auto Allowance	270.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-141-5154	Housing Allowance	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-141-5160	Health Insurance Fees - Retiree	195.28	92.43	0.00	300.00	300.00	0.00	0.00%
101-141-5161	Health Insurance Fees	1,850.32	694.46	0.00	3,150.00	3,150.00	0.00	0.00%
101-141-5201	Professional Services	2,400.00	2,400.00	0.00	5,000.00	5,000.00	0.00	0.00%
101-141-5221	Employee Training	121.63	1,223.37	0.00	6,000.00	3,000.00	-3,000.00	-50.00%
101-141-5501	Recruitment	2,610.77	2,242.00	0.00	3,000.00	3,000.00	0.00	0.00%
101-141-5510	Dues & Subscriptions	5,070.00	5,280.00	0.00	7,000.00	7,000.00	0.00	0.00%
101-141-5512	Meetings & Travel	2,364.01	1,364.69	0.00	2,500.00	2,500.00	0.00	0.00%
101-141-5531	Employee/Public Relations	7,475.02	4,859.11	0.00	12,400.00	8,400.00	-4,000.00	-32.26%
101-141-5532	Flexible Benefits Admin Fees	2,001.52	1,347.22	0.00	2,200.00	1,700.00	-500.00	-22.73%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-141-5533	Pre-employment Screening	8,888.16	1,694.69	0.00	11,000.00	11,000.00	0.00	0.00%
101-141-5560	Supplies & Materials	0.00	76.72	0.00	1,000.00	1,000.00	0.00	0.00%
Total SubProgram: 141 - Staff Recruitment, Retention and De...		344,401.63	346,618.13	0.00	425,100.00	453,150.00	28,050.00	6.60%
SubProgram: 142 - Risk Management								
101-142-5100	Regular Wages	62,799.41	90,031.02	0.00	104,950.00	104,200.00	-750.00	-0.71%
101-142-5104	Overtime Pay	1,376.54	15.16	0.00	150.00	150.00	0.00	0.00%
101-142-5106	Other Pay	2,362.78	6,737.01	0.00	4,800.00	6,650.00	1,850.00	38.54%
101-142-5108	Bilingual Pay	0.00	95.00	0.00	500.00	150.00	-350.00	-70.00%
101-142-5120	Health Insurance	2,650.42	6,397.53	0.00	7,350.00	7,550.00	200.00	2.72%
101-142-5121	Dental Insurance	994.93	1,217.59	0.00	1,550.00	1,300.00	-250.00	-16.13%
101-142-5122	Life Insurance	161.54	317.90	0.00	300.00	300.00	0.00	0.00%
101-142-5123	Disability Insurance	218.06	287.30	0.00	450.00	300.00	-150.00	-33.33%
101-142-5130	PERS CLASSIC Contribution	3,219.83	3,052.21	0.00	4,450.00	3,800.00	-650.00	-14.61%
101-142-5131	PERS PEPRA Contribution	2,971.77	5,369.59	0.00	6,200.00	6,550.00	350.00	5.65%
101-142-5132	PERS Prepay UAAL	7,173.07	8,961.91	0.00	9,700.00	15,250.00	5,550.00	57.22%
101-142-5140	Medicare Tax	972.51	1,415.46	0.00	1,550.00	1,550.00	0.00	0.00%
101-142-5150	Flexible Benefits Program	809.41	1,260.12	0.00	1,500.00	1,350.00	-150.00	-10.00%
101-142-5151	Fitness Benefit	103.49	87.49	0.00	600.00	600.00	0.00	0.00%
101-142-5152	Cell Phone Allowance	0.00	633.75	0.00	750.00	700.00	-50.00	-6.67%
101-142-5221	Employee Training	1,600.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-142-5512	Meetings & Travel	0.00	1,186.83	0.00	0.00	0.00	0.00	0.00%
101-142-5534	Volunteer Screening	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
101-142-5560	Supplies & Materials	0.00	5,674.00	0.00	4,500.00	5,000.00	500.00	11.11%
101-142-5570	Liability Insurance	283,589.76	318,974.37	0.00	409,700.00	333,300.00	-76,400.00	-18.65%
101-142-5571	Workers' Compensation	108,007.24	118,270.24	0.00	156,600.00	170,500.00	13,900.00	8.88%
101-142-5572	Property Insurance/Bonding	123,121.00	114,817.37	0.00	184,400.00	134,750.00	-49,650.00	-26.93%
Total SubProgram: 142 - Risk Management:		602,131.76	684,801.85	0.00	900,000.00	794,950.00	-105,050.00	-11.67%
SubProgram: 151 - Emergency Preparedness								
101-151-5100	Regular Wages	50,053.13	37,084.41	0.00	42,350.00	46,100.00	3,750.00	8.85%
101-151-5106	Other Pay	4,969.80	1,032.38	0.00	1,200.00	1,250.00	50.00	4.17%
101-151-5108	Bilingual Pay	0.00	836.00	0.00	1,000.00	1,000.00	0.00	0.00%
101-151-5120	Health Insurance	12,286.35	8,483.58	0.00	9,900.00	10,000.00	100.00	1.01%
101-151-5121	Dental Insurance	931.75	468.69	0.00	600.00	550.00	-50.00	-8.33%
101-151-5122	Life Insurance	208.63	123.00	0.00	250.00	150.00	-100.00	-40.00%
101-151-5123	Disability Insurance	189.02	130.98	0.00	250.00	150.00	-100.00	-40.00%
101-151-5130	PERS CLASSIC Contribution	2,431.48	0.00	0.00	0.00	0.00	0.00	0.00%
101-151-5131	PERS PEPRA Contribution	2,530.35	3,094.37	0.00	3,450.00	3,750.00	300.00	8.70%
101-151-5132	PERS Prepay UAAL	5,588.18	17.67	0.00	200.00	6,750.00	6,550.00	3,275.00%
101-151-5134	Deferred Compensation	772.39	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-151-5140	Medicare Tax	796.41	553.43	0.00	650.00	700.00	50.00	7.69%
101-151-5150	Flexible Benefits Program	628.53	504.12	0.00	650.00	600.00	-50.00	-7.69%
101-151-5151	Fitness Benefit	134.50	180.00	0.00	250.00	250.00	0.00	0.00%
101-151-5152	Cell Phone Allowance	867.74	286.00	0.00	350.00	350.00	0.00	0.00%
101-151-5153	Auto Allowance	270.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-151-5154	Housing Allowance	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-151-5201	Professional Services	1,500.00	0.00	0.00	0.00	25,000.00	25,000.00	0.00%
101-151-5440	Utility - Communications/Telep	821.23	699.03	0.00	900.00	900.00	0.00	0.00%
101-151-5500	Printing & Advertising	1,472.95	2,598.53	0.00	2,000.00	2,000.00	0.00	0.00%
101-151-5510	Dues & Subscriptions	275.00	75.00	0.00	100.00	100.00	0.00	0.00%
101-151-5512	Meetings & Travel	4,790.89	0.00	0.00	3,500.00	4,000.00	500.00	14.29%
101-151-5560	Supplies & Materials	10,543.11	5,084.86	0.00	5,500.00	6,000.00	500.00	9.09%
Total SubProgram: 151 - Emergency Preparedness:		103,261.44	61,252.05	0.00	73,100.00	109,600.00	36,500.00	49.93%
SubProgram: 161 - Communication and Community Promotions								
101-161-5100	Regular Wages	43,869.15	50,998.68	0.00	58,200.00	63,400.00	5,200.00	8.93%
101-161-5104	Overtime Pay	255.58	0.00	0.00	0.00	0.00	0.00	0.00%
101-161-5106	Other Pay	3,584.81	1,427.58	0.00	1,600.00	1,700.00	100.00	6.25%
101-161-5108	Bilingual Pay	0.00	1,149.50	0.00	1,400.00	1,400.00	0.00	0.00%
101-161-5120	Health Insurance	9,416.38	11,671.57	0.00	13,550.00	13,700.00	150.00	1.11%
101-161-5121	Dental Insurance	985.58	645.64	0.00	800.00	750.00	-50.00	-6.25%
101-161-5122	Life Insurance	138.83	169.32	0.00	300.00	200.00	-100.00	-33.33%
101-161-5123	Disability Insurance	169.25	179.98	0.00	300.00	200.00	-100.00	-33.33%
101-161-5130	PERS CLASSIC Contribution	1,565.17	0.00	0.00	0.00	0.00	0.00	0.00%
101-161-5131	PERS PEPR Contribution	2,532.08	4,254.71	0.00	4,700.00	5,200.00	500.00	10.64%
101-161-5132	PERS Prepay UAAL	3,502.60	17.51	0.00	250.00	9,300.00	9,050.00	3,620.00%
101-161-5140	Medicare Tax	676.66	761.24	0.00	900.00	950.00	50.00	5.56%
101-161-5150	Flexible Benefits Program	606.38	695.98	0.00	850.00	800.00	-50.00	-5.88%
101-161-5151	Fitness Benefit	97.50	247.50	0.00	350.00	350.00	0.00	0.00%
101-161-5152	Cell Phone Allowance	159.25	393.25	0.00	450.00	450.00	0.00	0.00%
101-161-5201	Professional Services	0.00	4,535.00	0.00	0.00	85,500.00	85,500.00	0.00%
101-161-5301	Contract Services	19,950.00	6,650.00	0.00	65,000.00	15,000.00	-50,000.00	-76.92%
101-161-5500	Printing & Advertising	14,453.62	6,305.94	0.00	10,000.00	10,000.00	0.00	0.00%
101-161-5505	Public Relations	0.00	1,407.11	0.00	2,000.00	2,000.00	0.00	0.00%
101-161-5510	Dues & Subscriptions	0.00	700.00	0.00	700.00	700.00	0.00	0.00%
101-161-5512	Meetings & Travel	2,067.71	780.00	0.00	2,000.00	2,000.00	0.00	0.00%
101-161-5560	Supplies & Materials	6,577.34	8,085.99	0.00	6,000.00	6,000.00	0.00	0.00%
Total SubProgram: 161 - Communication and Community Pro...		110,607.89	101,076.50	0.00	169,350.00	219,600.00	50,250.00	29.67%
SubProgram: 162 - Economic Vitality								
101-162-5100	Regular Wages	8,636.28	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-162-5106	Other Pay	525.12	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5121	Dental Insurance	138.27	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5122	Life Insurance	22.09	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5123	Disability Insurance	26.34	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5131	PERS PEPRA Contribution	696.81	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5140	Medicare Tax	133.39	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5150	Flexible Benefits Program	67.32	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5151	Fitness Benefit	30.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5152	Cell Phone Allowance	13.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-162-5201	Professional Services	0.00	0.00	0.00	0.00	31,000.00	31,000.00	0.00%
101-162-5301	Contract Services	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
Total SubProgram: 162 - Economic Vitality:		10,288.62	0.00	0.00	1,000.00	31,000.00	30,000.00	3,000.00%
SubProgram: 163 - Community Services Support								
101-163-5601	Community Services Grants	0.00	10,000.00	0.00	0.00	100,000.00	100,000.00	0.00%
101-163-5602	Community Services Agreeemer	0.00	0.00	0.00	0.00	3,600.00	3,600.00	0.00%
Total SubProgram: 163 - Community Services Support:		0.00	10,000.00	0.00	0.00	103,600.00	103,600.00	0.00%
SubProgram: 171 - Law Enforcement								
101-171-5132	PERS Prepay UAAL	496,648.00	466,886.75	0.00	511,000.00	534,150.00	23,150.00	4.53%
101-171-5201	Professional Services	585.00	1,415.00	0.00	5,000.00	5,000.00	0.00	0.00%
101-171-5253	SB County Mental Health	2,698.00	2,766.00	0.00	2,850.00	2,850.00	0.00	0.00%
101-171-5254	SB County Sheriff	5,415,290.30	5,024,455.54	0.00	5,481,000.00	6,900,700.00	1,419,700.00	25.90%
101-171-5255	SB County Sheriff Augmentatio	15,000.00	15,000.00	0.00	15,000.00	30,000.00	15,000.00	100.00%
Total SubProgram: 171 - Law Enforcement:		5,930,221.30	5,510,523.29	0.00	6,014,850.00	7,472,700.00	1,457,850.00	24.24%
SubProgram: 201 - Financial Management Services								
101-201-5100	Regular Wages	286,476.86	307,133.41	0.00	355,500.00	379,450.00	23,950.00	6.74%
101-201-5104	Overtime Pay	0.00	0.00	0.00	800.00	800.00	0.00	0.00%
101-201-5106	Other Pay	21,195.70	15,138.29	0.00	13,800.00	21,950.00	8,150.00	59.06%
101-201-5108	Bilingual Pay	0.00	0.00	0.00	950.00	950.00	0.00	0.00%
101-201-5120	Health Insurance	43,097.31	46,751.00	0.00	51,300.00	49,100.00	-2,200.00	-4.29%
101-201-5121	Dental Insurance	2,862.74	2,645.49	0.00	3,200.00	4,550.00	1,350.00	42.19%
101-201-5122	Life Insurance	709.34	774.52	0.00	950.00	1,050.00	100.00	10.53%
101-201-5123	Disability Insurance	920.78	908.58	0.00	1,200.00	1,100.00	-100.00	-8.33%
101-201-5130	PERS CLASSIC Contribution	19,300.59	27,370.88	0.00	39,250.00	42,400.00	3,150.00	8.03%
101-201-5131	PERS PEPRA Contribution	10,900.69	7,631.15	0.00	8,600.00	9,000.00	400.00	4.65%
101-201-5132	PERS Prepay UAAL	45,538.33	80,122.03	0.00	84,250.00	55,400.00	-28,850.00	-34.24%
101-201-5140	Medicare Tax	4,465.42	4,623.21	0.00	5,450.00	5,550.00	100.00	1.83%
101-201-5141	Unemployment Insurance	7,648.20	538.30	0.00	0.00	0.00	0.00	0.00%
101-201-5150	Flexible Benefits Program	3,289.94	3,529.12	0.00	4,100.00	4,300.00	200.00	4.88%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-201-5151	Fitness Benefit	874.30	454.30	0.00	1,700.00	1,800.00	100.00	5.88%
101-201-5152	Cell Phone Allowance	819.00	955.50	0.00	1,100.00	1,800.00	700.00	63.64%
101-201-5201	Professional Services	61,108.60	9,566.42	0.00	91,600.00	100,200.00	8,600.00	9.39%
101-201-5210	Annual Audit	52,140.00	33,365.00	0.00	58,800.00	52,550.00	-6,250.00	-10.63%
101-201-5236	Banking Fees	1,919.54	2,452.99	0.00	2,100.00	2,700.00	600.00	28.57%
101-201-5301	Contract Services	1,160.00	1,148.00	0.00	1,250.00	1,250.00	0.00	0.00%
101-201-5510	Dues & Subscriptions	940.00	1,420.00	0.00	2,150.00	1,600.00	-550.00	-25.58%
101-201-5512	Meetings & Travel	10,248.55	9,882.27	0.00	13,400.00	13,400.00	0.00	0.00%
101-201-5530	Interest/Penalty Fees	0.00	0.00	0.00	500.00	100.00	-400.00	-80.00%
101-201-5560	Supplies & Materials	1,397.68	793.98	0.00	1,200.00	1,200.00	0.00	0.00%
Total SubProgram: 201 - Financial Management Services:		577,013.57	557,204.44	0.00	743,150.00	752,200.00	9,050.00	1.22%
SubProgram: 211 - Central Services								
101-211-5100	Regular Wages	64,489.67	74,007.63	0.00	86,500.00	55,000.00	-31,500.00	-36.42%
101-211-5102	Part-time Wages	6,035.51	1,407.10	0.00	17,200.00	16,350.00	-850.00	-4.94%
101-211-5104	Overtime Pay	11.11	0.00	0.00	300.00	300.00	0.00	0.00%
101-211-5106	Other Pay	4,980.72	3,311.80	0.00	2,950.00	2,350.00	-600.00	-20.34%
101-211-5108	Bilingual Pay	69.00	0.00	0.00	200.00	200.00	0.00	0.00%
101-211-5120	Health Insurance	10,053.32	12,292.72	0.00	12,900.00	10,050.00	-2,850.00	-22.09%
101-211-5121	Dental Insurance	621.61	677.96	0.00	850.00	950.00	100.00	11.76%
101-211-5122	Life Insurance	162.78	189.95	0.00	300.00	150.00	-150.00	-50.00%
101-211-5123	Disability Insurance	210.63	224.43	0.00	350.00	200.00	-150.00	-42.86%
101-211-5130	PERS CLASSIC Contribution	4,135.93	5,865.35	0.00	8,400.00	4,000.00	-4,400.00	-52.38%
101-211-5131	PERS PEPRA Contribution	2,597.12	2,418.61	0.00	2,700.00	2,450.00	-250.00	-9.26%
101-211-5132	PERS Prepay UAAL	9,758.16	17,168.96	0.00	18,150.00	8,050.00	-10,100.00	-55.65%
101-211-5140	Medicare Tax	1,096.68	1,126.48	0.00	1,300.00	800.00	-500.00	-38.46%
101-211-5141	Unemployment Insurance	2,982.45	401.55	0.00	0.00	0.00	0.00	0.00%
101-211-5150	Flexible Benefits Program	773.13	919.61	0.00	1,100.00	800.00	-300.00	-27.27%
101-211-5151	Fitness Benefit	214.85	142.35	0.00	450.00	350.00	-100.00	-22.22%
101-211-5152	Cell Phone Allowance	175.52	204.75	0.00	250.00	200.00	-50.00	-20.00%
101-211-5201	Professional Services	0.00	1,821.00	0.00	0.00	3,000.00	3,000.00	0.00%
101-211-5301	Contract Services	238.00	236.00	0.00	750.00	750.00	0.00	0.00%
101-211-5400	Utility - Electricity	39,390.23	0.00	0.00	47,000.00	0.00	-47,000.00	-100.00%
101-211-5410	Utility - Natural Gas	6,907.45	0.00	0.00	7,400.00	0.00	-7,400.00	-100.00%
101-211-5420	Utility - Sewer	7,043.67	0.00	0.00	7,700.00	0.00	-7,700.00	-100.00%
101-211-5430	Utility - Water	9,200.32	0.00	0.00	12,500.00	0.00	-12,500.00	-100.00%
101-211-5440	Utility - Communications/Telep	24,992.75	214.03	0.00	26,500.00	300.00	-26,200.00	-98.87%
101-211-5500	Printing & Advertising	2,198.61	992.82	0.00	1,800.00	1,800.00	0.00	0.00%
101-211-5509	Postage	10,615.20	8,000.00	0.00	12,000.00	12,000.00	0.00	0.00%
101-211-5510	Dues & Subscriptions	255.10	200.60	0.00	500.00	400.00	-100.00	-20.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-211-5536	Equipment/Office Rent & Lease	18,927.47	13,413.88	0.00	21,000.00	19,100.00	-1,900.00	-9.05%
101-211-5560	Supplies & Materials	16,786.29	9,849.76	0.00	14,000.00	14,000.00	0.00	0.00%
101-211-5568	Minor Equipment	0.00	1,784.24	0.00	0.00	2,000.00	2,000.00	0.00%
101-211-5581	Vehicle Operations & Maintenance	536.09	443.97	0.00	850.00	600.00	-250.00	-29.41%
101-211-5582	Fuel Expense	561.41	234.13	0.00	850.00	700.00	-150.00	-17.65%
101-211-5763	Furniture & Fixtures	2,902.11	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 211 - Central Services:		248,922.89	157,549.68	0.00	306,750.00	156,850.00	-149,900.00	-48.87%
SubProgram: 221 - Management Information Services								
101-221-5100	Regular Wages	61,388.02	65,813.90	0.00	76,200.00	80,450.00	4,250.00	5.58%
101-221-5104	Overtime Pay	0.00	0.00	0.00	250.00	250.00	0.00	0.00%
101-221-5106	Other Pay	4,541.81	3,243.76	0.00	2,950.00	5,350.00	2,400.00	81.36%
101-221-5108	Bilingual Pay	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
101-221-5120	Health Insurance	9,242.90	10,017.69	0.00	11,050.00	11,300.00	250.00	2.26%
101-221-5121	Dental Insurance	581.67	566.70	0.00	750.00	950.00	200.00	26.67%
101-221-5122	Life Insurance	151.86	165.59	0.00	250.00	250.00	0.00	0.00%
101-221-5123	Disability Insurance	196.50	194.14	0.00	300.00	250.00	-50.00	-16.67%
101-221-5130	PERS Classic Contribution	4,135.38	5,863.99	0.00	8,400.00	9,000.00	600.00	7.14%
101-221-5131	PERS Pepra Contribution	2,335.73	1,634.96	0.00	1,850.00	1,950.00	100.00	5.41%
101-221-5132	PERS Prepay UAAL	9,758.23	17,168.92	0.00	18,100.00	11,750.00	-6,350.00	-35.08%
101-221-5140	Medicare Tax	956.49	990.81	0.00	1,200.00	1,200.00	0.00	0.00%
101-221-5141	Unemployment Insurance	1,060.35	115.35	0.00	0.00	0.00	0.00	0.00%
101-221-5150	Flexible Benefits Program	704.83	755.68	0.00	900.00	900.00	0.00	0.00%
101-221-5151	Fitness Benefit	187.35	97.35	0.00	400.00	400.00	0.00	0.00%
101-221-5152	Cell Phone Allowance	175.48	204.75	0.00	250.00	450.00	200.00	80.00%
101-221-5201	Professional Services	62,116.87	54,500.00	0.00	87,000.00	155,500.00	68,500.00	78.74%
101-221-5345	Equipment Repairs/Replacement	1,083.16	2,171.64	0.00	2,000.00	2,500.00	500.00	25.00%
101-221-5360	Software Subscription/Maintenance	90,095.68	131,825.00	0.00	233,650.00	174,650.00	-59,000.00	-25.25%
101-221-5560	Supplies & Materials	1,356.55	1,315.54	0.00	1,500.00	1,500.00	0.00	0.00%
101-221-5565	Computer Hardware/Replacement	10,528.76	10,633.56	0.00	15,000.00	15,000.00	0.00	0.00%
Total SubProgram: 221 - Management Information Services:		260,597.62	307,279.33	0.00	462,200.00	473,800.00	11,600.00	2.51%
SubProgram: 301 - Community Development Administration								
101-301-5100	Regular Wages	105,583.28	169,471.21	0.00	197,250.00	168,950.00	-28,300.00	-14.35%
101-301-5104	Overtime Pay	10.95	0.00	0.00	500.00	500.00	0.00	0.00%
101-301-5106	Other Pay	3,893.43	8,278.88	0.00	8,550.00	7,350.00	-1,200.00	-14.04%
101-301-5108	Bilingual Pay	864.51	999.50	0.00	1,350.00	700.00	-650.00	-48.15%
101-301-5120	Health Insurance	15,172.81	22,760.97	0.00	25,500.00	24,300.00	-1,200.00	-4.71%
101-301-5121	Dental Insurance	1,303.27	1,478.38	0.00	1,850.00	1,400.00	-450.00	-24.32%
101-301-5122	Life Insurance	252.13	424.62	0.00	550.00	450.00	-100.00	-18.18%
101-301-5123	Disability Insurance	363.92	517.65	0.00	700.00	500.00	-200.00	-28.57%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Account Number								
101-301-5130	PERS CLASSIC Contribution	8,182.64	14,363.18	0.00	20,350.00	17,800.00	-2,550.00	-12.53%
101-301-5131	PERS PEPRA Contribution	3,405.00	4,747.69	0.00	5,550.00	4,600.00	-950.00	-17.12%
101-301-5132	PERS Prepay UAAL	17,077.48	41,153.31	0.00	43,700.00	24,700.00	-19,000.00	-43.48%
101-301-5140	Medicare Tax	1,555.27	2,548.37	0.00	2,900.00	2,450.00	-450.00	-15.52%
101-301-5150	Flexible Benefits Program	1,253.31	1,827.66	0.00	2,150.00	1,800.00	-350.00	-16.28%
101-301-5151	Fitness Benefit	156.00	150.07	0.00	900.00	750.00	-150.00	-16.67%
101-301-5152	Cell Phone Allowance	169.00	500.50	0.00	650.00	650.00	0.00	0.00%
101-301-5500	Printing & Advertising	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
101-301-5510	Dues & Subscriptions	376.00	725.00	0.00	800.00	800.00	0.00	0.00%
101-301-5512	Meetings & Travel	81.82	103.08	0.00	4,000.00	3,000.00	-1,000.00	-25.00%
101-301-5560	Supplies & Materials	220.11	156.47	0.00	500.00	300.00	-200.00	-40.00%
Total SubProgram: 301 - Community Development Administra..		159,920.93	270,206.54	0.00	317,750.00	261,500.00	-56,250.00	-17.70%
SubProgram: 302 - Advance Planning								
101-302-5100	Regular Wages	48,400.91	0.00	0.00	0.00	170,000.00	170,000.00	0.00%
101-302-5104	Overtime Pay	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-302-5106	Other Pay	3,242.47	0.00	0.00	0.00	3,950.00	3,950.00	0.00%
101-302-5120	Health Insurance	3,063.52	0.00	0.00	0.00	18,600.00	18,600.00	0.00%
101-302-5121	Dental Insurance	190.03	0.00	0.00	0.00	950.00	950.00	0.00%
101-302-5122	Life Insurance	116.38	0.00	0.00	0.00	450.00	450.00	0.00%
101-302-5123	Disability Insurance	138.22	0.00	0.00	0.00	500.00	500.00	0.00%
101-302-5130	PERS CLASSIC Contribution	6,172.62	0.00	0.00	0.00	5,950.00	5,950.00	0.00%
101-302-5131	PERS PEPRA Contribution	0.00	0.00	0.00	0.00	10,800.00	10,800.00	0.00%
101-302-5132	PERS Prepay UAAL	13,983.94	0.00	0.00	0.00	24,850.00	24,850.00	0.00%
101-302-5140	Medicare Tax	750.29	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
101-302-5150	Flexible Benefits Program	404.76	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
101-302-5151	Fitness Benefit	180.00	0.00	0.00	0.00	850.00	850.00	0.00%
101-302-5152	Cell Phone Allowance	234.00	0.00	0.00	0.00	500.00	500.00	0.00%
101-302-5201	Professional Services	54,935.60	65,379.80	0.00	0.00	160,000.00	160,000.00	0.00%
101-302-5500	Printing & Advertising	0.00	814.00	0.00	500.00	1,000.00	500.00	100.00%
101-302-5512	Meetings & Travel	1,777.15	1,470.76	0.00	5,500.00	5,500.00	0.00	0.00%
Total SubProgram: 302 - Advance Planning:		133,589.89	67,664.56	0.00	6,000.00	408,400.00	402,400.00	6,706.67%
SubProgram: 311 - Housing								
101-311-5100	Regular Wages	26,879.59	36,006.39	0.00	42,350.00	42,750.00	400.00	0.94%
101-311-5104	Overtime Pay	5.48	1.46	0.00	150.00	150.00	0.00	0.00%
101-311-5106	Other Pay	1,080.87	1,792.79	0.00	2,350.00	1,600.00	-750.00	-31.91%
101-311-5120	Health Insurance	2,069.45	2,716.67	0.00	2,450.00	4,000.00	1,550.00	63.27%
101-311-5121	Dental Insurance	126.74	173.18	0.00	250.00	200.00	-50.00	-20.00%
101-311-5122	Life Insurance	58.26	93.29	0.00	200.00	150.00	-50.00	-25.00%
101-311-5123	Disability Insurance	85.79	108.07	0.00	200.00	150.00	-50.00	-25.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-311-5130	PERS CLASSIC Contribution	2,106.82	2,064.19	0.00	3,000.00	3,000.00	0.00	0.00%
101-311-5131	PERS PEPRA Contribution	836.39	1,623.40	0.00	1,900.00	1,950.00	50.00	2.63%
101-311-5132	PERS Prepay UAAL	4,638.00	6,043.35	0.00	6,500.00	6,250.00	-250.00	-3.85%
101-311-5140	Medicare Tax	406.57	549.58	0.00	650.00	650.00	0.00	0.00%
101-311-5150	Flexible Benefits Program	269.98	378.18	0.00	500.00	450.00	-50.00	-10.00%
101-311-5151	Fitness Benefit	75.00	75.00	0.00	200.00	200.00	0.00	0.00%
101-311-5152	Cell Phone Allowance	78.00	143.00	0.00	200.00	200.00	0.00	0.00%
101-311-5201	Professional Services	1,805.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 311 - Housing:		40,521.94	51,768.55	0.00	60,900.00	61,700.00	800.00	1.31%
SubProgram: 321 - Development Review and Building								
101-321-5100	Regular Wages	413,075.27	432,901.65	0.00	521,800.00	607,600.00	85,800.00	16.44%
101-321-5104	Overtime Pay	30.10	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
101-321-5106	Other Pay	26,054.33	14,925.44	0.00	16,050.00	18,350.00	2,300.00	14.33%
101-321-5108	Bilingual Pay	1,605.49	1,630.50	0.00	2,500.00	3,100.00	600.00	24.00%
101-321-5120	Health Insurance	59,088.74	75,498.03	0.00	84,900.00	106,450.00	21,550.00	25.38%
101-321-5121	Dental Insurance	5,652.28	4,878.37	0.00	6,150.00	6,700.00	550.00	8.94%
101-321-5122	Life Insurance	1,196.69	1,226.01	0.00	1,600.00	1,650.00	50.00	3.13%
101-321-5123	Disability Insurance	1,548.83	1,473.89	0.00	2,050.00	1,750.00	-300.00	-14.63%
101-321-5130	PERS CLASSIC Contribution	15,963.77	10,188.94	0.00	14,100.00	16,600.00	2,500.00	17.73%
101-321-5131	PERS PEPRA Contribution	23,352.47	28,943.20	0.00	34,650.00	40,850.00	6,200.00	17.89%
101-321-5132	PERS Prepay UAAL	35,147.06	28,838.27	0.00	31,450.00	88,750.00	57,300.00	182.19%
101-321-5140	Medicare Tax	6,293.45	6,423.61	0.00	7,650.00	8,850.00	1,200.00	15.69%
101-321-5150	Flexible Benefits Program	5,021.83	5,366.56	0.00	6,350.00	7,350.00	1,000.00	15.75%
101-321-5151	Fitness Benefit	256.50	560.21	0.00	2,650.00	3,100.00	450.00	16.98%
101-321-5152	Cell Phone Allowance	520.01	786.50	0.00	2,350.00	1,200.00	-1,150.00	-48.94%
101-321-5201	Professional Services	213,898.32	123,727.68	0.00	163,000.00	188,000.00	25,000.00	15.34%
101-321-5440	Utility - Communications/Telep	712.31	608.54	0.00	800.00	800.00	0.00	0.00%
101-321-5500	Printing & Advertising	1,290.46	39.27	0.00	1,500.00	750.00	-750.00	-50.00%
101-321-5510	Dues & Subscriptions	145.00	0.00	0.00	800.00	800.00	0.00	0.00%
101-321-5512	Meetings & Travel	0.00	3,098.22	0.00	10,300.00	10,300.00	0.00	0.00%
101-321-5516	Uniform Allowance	0.00	0.00	0.00	800.00	800.00	0.00	0.00%
101-321-5560	Supplies & Materials	123.40	0.00	0.00	0.00	0.00	0.00	0.00%
101-321-5581	Vehicle Operations & Mainten	489.55	359.65	0.00	600.00	600.00	0.00	0.00%
101-321-5582	Fuel Expense	341.02	49.52	0.00	800.00	800.00	0.00	0.00%
Total SubProgram: 321 - Development Review and Building:		811,806.88	741,524.06	0.00	913,850.00	1,116,150.00	202,300.00	22.14%
SubProgram: 331 - Code Compliance								
101-331-5100	Regular Wages	185,795.28	134,589.91	0.00	161,550.00	161,800.00	250.00	0.15%
101-331-5104	Overtime Pay	357.56	176.33	0.00	650.00	550.00	-100.00	-15.38%
101-331-5106	Other Pay	4,609.00	1,904.07	0.00	5,050.00	2,850.00	-2,200.00	-43.56%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-331-5108	Bilingual Pay	0.00	0.00	0.00	2,250.00	2,250.00	0.00	0.00%
101-331-5120	Health Insurance	48,150.35	45,908.50	0.00	53,600.00	48,900.00	-4,700.00	-8.77%
101-331-5121	Dental Insurance	3,419.18	3,123.31	0.00	3,800.00	3,300.00	-500.00	-13.16%
101-331-5122	Life Insurance	605.42	414.48	0.00	600.00	450.00	-150.00	-25.00%
101-331-5123	Disability Insurance	686.28	448.02	0.00	650.00	450.00	-200.00	-30.77%
101-331-5130	PERS CLASSIC Contribution	14,379.00	8,612.78	0.00	12,800.00	12,700.00	-100.00	-0.78%
101-331-5131	PERS PEPRA Contribution	5,874.64	5,499.54	0.00	6,550.00	6,650.00	100.00	1.53%
101-331-5132	PERS Prepay UAAL	31,989.82	25,305.45	0.00	27,500.00	23,650.00	-3,850.00	-14.00%
101-331-5140	Medicare Tax	2,768.48	1,996.70	0.00	2,400.00	2,350.00	-50.00	-2.08%
101-331-5150	Flexible Benefits Program	2,681.40	2,142.62	0.00	2,550.00	2,300.00	-250.00	-9.80%
101-331-5151	Fitness Benefit	654.23	402.12	0.00	1,050.00	1,000.00	-50.00	-4.76%
101-331-5152	Cell Phone Allowance	1,065.99	1,228.50	0.00	1,350.00	1,250.00	-100.00	-7.41%
101-331-5201	Professional Services	0.00	0.00	0.00	0.00	42,000.00	42,000.00	0.00%
101-331-5440	Utility - Communications/Telep	511.52	428.06	0.00	650.00	550.00	-100.00	-15.38%
101-331-5500	Printing & Advertising	0.00	0.00	0.00	1,250.00	500.00	-750.00	-60.00%
101-331-5510	Dues & Subscriptions	200.00	200.00	0.00	200.00	200.00	0.00	0.00%
101-331-5512	Meetings & Travel	1,629.99	2,368.93	0.00	2,500.00	4,500.00	2,000.00	80.00%
101-331-5516	Uniform Allowance	305.13	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
101-331-5560	Supplies & Materials	603.32	156.47	0.00	750.00	750.00	0.00	0.00%
101-331-5581	Vehicle Operations & Mainten	1,599.28	2,159.02	0.00	1,500.00	1,500.00	0.00	0.00%
101-331-5582	Fuel Expense	2,926.05	2,363.72	0.00	3,000.00	3,000.00	0.00	0.00%
Total SubProgram: 331 - Code Compliance:		310,811.92	239,428.53	0.00	293,200.00	324,450.00	31,250.00	10.66%
SubProgram: 341 - Animal Care and Control								
101-341-5100	Regular Wages	32,462.32	24,287.26	0.00	29,200.00	29,600.00	400.00	1.37%
101-341-5104	Overtime Pay	26.05	19.59	0.00	150.00	100.00	-50.00	-33.33%
101-341-5106	Other Pay	223.36	465.80	0.00	1,300.00	550.00	-750.00	-57.69%
101-341-5108	Bilingual Pay	0.00	0.00	0.00	400.00	400.00	0.00	0.00%
101-341-5120	Health Insurance	11,015.35	8,028.50	0.00	9,400.00	9,400.00	0.00	0.00%
101-341-5121	Dental Insurance	874.28	508.20	0.00	650.00	600.00	-50.00	-7.69%
101-341-5122	Life Insurance	96.72	79.78	0.00	200.00	100.00	-100.00	-50.00%
101-341-5123	Disability Insurance	122.83	81.29	0.00	200.00	100.00	-100.00	-50.00%
101-341-5130	PERS CLASSIC Contribution	1,141.69	2,152.51	0.00	3,200.00	3,250.00	50.00	1.56%
101-341-5131	PERS PEPRA Contribution	1,891.84	610.99	0.00	750.00	750.00	0.00	0.00%
101-341-5132	PERS Prepay UAAL	2,456.73	6,292.12	0.00	6,900.00	4,350.00	-2,550.00	-36.96%
101-341-5140	Medicare Tax	476.72	360.36	0.00	500.00	450.00	-50.00	-10.00%
101-341-5150	Flexible Benefits Program	539.75	378.06	0.00	500.00	450.00	-50.00	-10.00%
101-341-5151	Fitness Benefit	176.45	44.68	0.00	200.00	200.00	0.00	0.00%
101-341-5152	Cell Phone Allowance	273.00	214.50	0.00	250.00	250.00	0.00	0.00%
101-341-5201	Professional Services	22,128.09	18,644.75	0.00	25,200.00	25,200.00	0.00	0.00%

Budget Comparison Report

						Comparison 1	Comparison 1	
						Budget	to Parent	%
		FY 2024/25	FY 2025/26	FY 2026/27	Parent Budget	FY 2026/27	Increase /	
Account Number		Total Activity	Total Activity	YTD Activity	FY 2027 AB	FY 2027 MC	(Decrease)	
				Through Acc				
101-341-5500	Printing & Advertising	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
101-341-5510	Dues & Subscriptions	300.00	300.00	0.00	400.00	400.00	0.00	0.00%
101-341-5512	Meetings & Travel	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
101-341-5560	Supplies & Materials	356.79	222.54	0.00	1,000.00	500.00	-500.00	-50.00%
Total SubProgram: 341 - Animal Care and Control:		74,561.97	62,690.93	0.00	83,400.00	79,650.00	-3,750.00	-4.50%
SubProgram: 401 - Public Works Administration								
101-401-5100	Regular Wages	168,972.43	90,519.14	0.00	105,800.00	194,150.00	88,350.00	83.51%
101-401-5102	Part-time Wages	0.00	40,210.74	0.00	0.00	0.00	0.00	0.00%
101-401-5104	Overtime Pay	86.90	117.08	0.00	200.00	150.00	-50.00	-25.00%
101-401-5106	Other Pay	6,497.19	2,983.79	0.00	3,100.00	6,650.00	3,550.00	114.52%
101-401-5108	Interpreter Pay	0.00	100.00	0.00	150.00	150.00	0.00	0.00%
101-401-5120	Health Insurance	26,912.38	14,752.85	0.00	17,050.00	30,800.00	13,750.00	80.65%
101-401-5121	Dental Insurance	1,927.28	1,087.23	0.00	1,300.00	2,500.00	1,200.00	92.31%
101-401-5122	Life Insurance	451.75	249.77	0.00	300.00	550.00	250.00	83.33%
101-401-5123	Disability Insurance	585.95	263.88	0.00	400.00	550.00	150.00	37.50%
101-401-5130	PERS CLASSIC Contribution	11,252.81	6,584.47	0.00	9,450.00	18,650.00	9,200.00	97.35%
101-401-5131	PERS PEPRA Contribution	6,464.74	3,193.15	0.00	3,700.00	6,200.00	2,500.00	67.57%
101-401-5132	PERS Prepay UAAL	23,549.38	19,399.13	0.00	20,400.00	28,350.00	7,950.00	38.97%
101-401-5140	Medicare Tax	2,545.25	1,951.86	0.00	1,600.00	2,850.00	1,250.00	78.13%
101-401-5150	Flexible Benefits Program	2,218.53	1,008.24	0.00	1,250.00	2,000.00	750.00	60.00%
101-401-5151	Fitness Benefit	545.84	180.00	0.00	500.00	850.00	350.00	70.00%
101-401-5152	Cell Phone Allowance	536.26	430.33	0.00	500.00	950.00	450.00	90.00%
101-401-5201	Professional Services	58,355.37	15,895.80	0.00	0.00	7,000.00	7,000.00	0.00%
101-401-5440	Utility - Communications/Telep	713.15	520.56	0.00	750.00	750.00	0.00	0.00%
101-401-5500	Printing & Advertising	2,516.93	842.89	0.00	1,000.00	1,000.00	0.00	0.00%
101-401-5510	Dues & Subscriptions	4,668.09	968.99	0.00	6,950.00	6,950.00	0.00	0.00%
101-401-5512	Meetings & Travel	7,560.14	4,188.36	0.00	8,200.00	8,200.00	0.00	0.00%
101-401-5560	Supplies & Materials	924.60	920.64	0.00	1,500.00	1,500.00	0.00	0.00%
Total SubProgram: 401 - Public Works Administration:		327,284.97	206,368.90	0.00	184,100.00	320,750.00	136,650.00	74.23%
SubProgram: 403 - Capital Improvements								
101-403-5100	Regular Wages	158,734.13	210,429.47	0.00	254,100.00	254,000.00	-100.00	-0.04%
101-403-5104	Overtime Pay	2,423.00	866.37	0.00	1,100.00	1,250.00	150.00	13.64%
101-403-5106	Other Pay	4,221.43	3,285.45	0.00	6,700.00	3,600.00	-3,100.00	-46.27%
101-403-5108	Bilingual Pay	252.50	1,005.50	0.00	1,200.00	1,450.00	250.00	20.83%
101-403-5120	Health Insurance	32,195.16	42,371.44	0.00	51,000.00	51,200.00	200.00	0.39%
101-403-5121	Dental Insurance	2,540.89	2,564.82	0.00	3,300.00	3,100.00	-200.00	-6.06%
101-403-5122	Life Insurance	405.01	576.41	0.00	700.00	700.00	0.00	0.00%
101-403-5123	Disability Insurance	553.79	663.87	0.00	900.00	750.00	-150.00	-16.67%
101-403-5130	PERS CLASSIC Contribution	8,787.81	6,554.63	0.00	11,400.00	9,350.00	-2,050.00	-17.98%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	%
101-403-5131	PERS PEPRA Contribution	7,152.19	13,073.09	0.00	14,600.00	15,850.00	1,250.00	8.56%
101-403-5132	PERS Prepay UAAL	18,852.58	19,133.04	0.00	24,950.00	37,100.00	12,150.00	48.70%
101-403-5140	Medicare Tax	2,402.80	3,156.07	0.00	3,750.00	3,700.00	-50.00	-1.33%
101-403-5150	Flexible Benefits Program	2,328.56	3,234.20	0.00	3,850.00	3,700.00	-150.00	-3.90%
101-403-5151	Fitness Benefit	424.43	575.40	0.00	1,600.00	1,600.00	0.00	0.00%
101-403-5152	Cell Phone Allowance	289.27	424.49	0.00	550.00	500.00	-50.00	-9.09%
Total SubProgram: 403 - Capital Improvements:		241,563.55	307,914.25	0.00	379,700.00	387,850.00	8,150.00	2.15%
SubProgram: 405 - Facilities								
101-405-5100	Regular Wages	59,207.75	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5104	Overtime Pay	106.14	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5106	Other Pay	1,112.71	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5120	Health Insurance	8,985.43	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5121	Dental Insurance	717.24	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5122	Life Insurance	134.54	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5123	Disability Insurance	174.10	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5130	PERS CLASSIC Contribution	4,740.07	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5131	PERS PEPRA Contribution	1,746.32	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5132	PERS Prepay UAAL	10,483.24	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5140	Medicare Tax	870.41	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5150	Flexible Benefits Program	543.92	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5151	Fitness Benefit	120.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5152	Cell Phone Allowance	61.75	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5301	Contract Services	33,653.80	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5345	Equipment Repairs/Replaceme	3,295.43	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5350	Landscape Maintenance	8,904.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5356	Tree Maintenance	3,585.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5357	Tree Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5362	Janitorial Services	30,675.06	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5510	Dues & Subscriptions	1,388.01	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5560	Supplies & Materials	2,211.17	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5561	Janitorial Supplies	6,870.88	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5567	Landscaping Supply Repairs & I	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5568	Minor Equipment	996.56	0.00	0.00	0.00	0.00	0.00	0.00%
101-405-5761	Major Equipment	22,036.41	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		202,619.94	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 451 - Watershed Management								
101-451-5100	Regular Wages	68,413.01	87,977.91	0.00	121,550.00	35,950.00	-85,600.00	-70.42%
101-451-5104	Overtime Pay	539.91	15.60	0.00	250.00	250.00	0.00	0.00%
101-451-5106	Other Pay	5,188.77	2,855.47	0.00	2,800.00	550.00	-2,250.00	-80.36%

Budget Comparison Report

		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
Account Number					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-451-5108	Bilingual Pay	0.00	316.50	0.00	0.00	500.00	500.00	0.00%
101-451-5120	Health Insurance	13,477.48	12,803.46	0.00	22,200.00	5,350.00	-16,850.00	-75.90%
101-451-5121	Dental Insurance	1,214.43	870.08	0.00	1,700.00	300.00	-1,400.00	-82.35%
101-451-5122	Life Insurance	219.50	255.96	0.00	400.00	100.00	-300.00	-75.00%
101-451-5123	Disability Insurance	271.59	262.89	0.00	450.00	100.00	-350.00	-77.78%
101-451-5130	PERS CLASSIC Contribution	5,508.88	4,346.38	0.00	12,150.00	12,150.00	0.00	0.00%
101-451-5131	PERS PEPRA Contribution	1,991.43	4,434.13	0.00	3,650.00	2,950.00	-700.00	-19.18%
101-451-5132	PERS Prepay UAAL	10,958.17	12,575.64	0.00	26,050.00	5,250.00	-20,800.00	-79.85%
101-451-5140	Medicare Tax	1,064.21	1,326.85	0.00	1,800.00	550.00	-1,250.00	-69.44%
101-451-5150	Flexible Benefits Program	1,096.20	1,129.56	0.00	1,500.00	600.00	-900.00	-60.00%
101-451-5151	Fitness Benefit	138.45	196.18	0.00	600.00	250.00	-350.00	-58.33%
101-451-5152	Cell Phone Allowance	250.26	278.26	0.00	550.00	550.00	0.00	0.00%
101-451-5301	Contract Services	21,344.31	709.38	0.00	50,000.00	50,000.00	0.00	0.00%
101-451-5500	Printing & Advertising	2,918.00	759.72	0.00	4,500.00	600.00	-3,900.00	-86.67%
101-451-5510	Dues & Subscriptions	11,926.36	15,193.31	0.00	14,700.00	14,700.00	0.00	0.00%
101-451-5512	Meetings & Travel	2,433.23	1,808.78	0.00	5,000.00	5,000.00	0.00	0.00%
101-451-5560	Supplies & Materials	1,069.36	156.47	0.00	1,500.00	1,500.00	0.00	0.00%
Total SubProgram: 451 - Watershed Management:		150,023.55	148,272.53	0.00	271,350.00	137,200.00	-134,150.00	-49.44%
SubProgram: 461 - Resource Conservation								
101-461-5100	Regular Wages	0.00	0.00	0.00	0.00	18,000.00	18,000.00	0.00%
101-461-5106	Other Pay	0.00	0.00	0.00	0.00	300.00	300.00	0.00%
101-461-5108	Interpreter Pay	0.00	0.00	0.00	0.00	250.00	250.00	0.00%
101-461-5120	Health Insurance	0.00	0.00	0.00	0.00	2,700.00	2,700.00	0.00%
101-461-5121	Dental Insurance	0.00	0.00	0.00	0.00	150.00	150.00	0.00%
101-461-5122	Life Insurance	0.00	0.00	0.00	0.00	50.00	50.00	0.00%
101-461-5123	Disability Insurance	0.00	0.00	0.00	0.00	50.00	50.00	0.00%
101-461-5131	PERS PEPRA Contribution	0.00	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
101-461-5132	PERS Prepay UAAL	0.00	0.00	0.00	0.00	2,650.00	2,650.00	0.00%
101-461-5140	Medicare Tax	0.00	0.00	0.00	0.00	300.00	300.00	0.00%
101-461-5150	Flexible Benefits Program	0.00	0.00	0.00	0.00	300.00	300.00	0.00%
101-461-5151	Fitness Benefit	0.00	0.00	0.00	0.00	150.00	150.00	0.00%
101-461-5400	Utility - Electricity	0.00	0.00	0.00	0.00	33,500.00	33,500.00	0.00%
101-461-5440	Utility - Communications/Telep	0.00	0.00	0.00	0.00	300.00	300.00	0.00%
101-461-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00	900.00	900.00	0.00%
101-461-5512	Meetings & Travel	0.00	0.00	0.00	0.00	200.00	200.00	0.00%
101-461-5560	Supplies & Materials	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
Total SubProgram: 461 - Resource Conservation:		0.00	0.00	0.00	0.00	63,300.00	63,300.00	0.00%
SubProgram: 471 - City Hall Facilities								
101-471-5100	Regular Wages	0.00	7,504.73	0.00	8,350.00	8,250.00	-100.00	-1.20%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	%
101-471-5104	Overtime Pay	0.00	401.07	0.00	1,250.00	500.00	-750.00	-60.00%
101-471-5106	Other Pay	0.00	0.00	0.00	350.00	700.00	350.00	100.00%
101-471-5120	Health Insurance	0.00	1,908.95	0.00	2,450.00	2,350.00	-100.00	-4.08%
101-471-5121	Dental Insurance	0.00	114.55	0.00	200.00	150.00	-50.00	-25.00%
101-471-5122	Life Insurance	0.00	18.12	0.00	50.00	50.00	0.00	0.00%
101-471-5123	Disability Insurance	0.00	24.61	0.00	50.00	50.00	0.00	0.00%
101-471-5130	PERS CLASSIC Contribution	0.00	922.64	0.00	1,400.00	1,300.00	-100.00	-7.14%
101-471-5132	PERS Prepay UAAL	-58.96	2,629.21	0.00	2,850.00	1,250.00	-1,600.00	-56.14%
101-471-5140	Medicare Tax	0.00	116.33	0.00	200.00	150.00	-50.00	-25.00%
101-471-5150	Flexible Benefits Program	0.00	132.48	0.00	200.00	150.00	-50.00	-25.00%
101-471-5151	Fitness Benefit	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
101-471-5301	Contract Services	0.00	26,301.26	0.00	29,400.00	15,000.00	-14,400.00	-48.98%
101-471-5345	Equipment Repairs/Replaceme	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
101-471-5350	Landscape Maintenance	0.00	7,420.00	0.00	13,500.00	10,000.00	-3,500.00	-25.93%
101-471-5356	Tree Maintenance	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
101-471-5357	Tree Replacement	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
101-471-5362	Janitorial Services	0.00	25,032.11	0.00	33,700.00	64,550.00	30,850.00	91.54%
101-471-5400	Utility - Electricity	0.00	32,916.36	0.00	0.00	41,100.00	41,100.00	0.00%
101-471-5410	Utility - Natural Gas	0.00	5,448.98	0.00	0.00	7,500.00	7,500.00	0.00%
101-471-5420	Utility - Sewer	0.00	6,634.73	0.00	0.00	8,250.00	8,250.00	0.00%
101-471-5430	Utility - Water	0.00	8,493.55	0.00	0.00	11,050.00	11,050.00	0.00%
101-471-5440	Utility - Communications/Telep	0.00	22,601.71	0.00	0.00	25,400.00	25,400.00	0.00%
101-471-5510	Dues & Subscriptions	0.00	3,029.26	0.00	1,800.00	1,800.00	0.00	0.00%
101-471-5560	Supplies & Materials	0.00	5,716.11	0.00	6,500.00	6,500.00	0.00	0.00%
101-471-5561	Janitorial Supplies	0.00	3,118.32	0.00	8,000.00	4,000.00	-4,000.00	-50.00%
101-471-5567	Landscaping Supply Repairs & f	0.00	417.37	0.00	2,000.00	1,000.00	-1,000.00	-50.00%
101-471-5761	Major Equipment	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%
Total SubProgram: 471 - City Hall Facilities:		-58.96	160,902.45	0.00	119,350.00	238,150.00	118,800.00	99.54%
SubProgram: 501 - Parks and Recreation Administration								
101-501-5100	Regular Wages	67,889.61	84,520.99	0.00	94,850.00	99,000.00	4,150.00	4.38%
101-501-5102	Part-time Wages	12,973.45	18,362.78	0.00	23,850.00	23,850.00	0.00	0.00%
101-501-5106	Other Pay	1,597.48	2,360.25	0.00	2,550.00	2,650.00	100.00	3.92%
101-501-5120	Health Insurance	7,248.18	6,385.03	0.00	7,200.00	7,500.00	300.00	4.17%
101-501-5121	Dental Insurance	561.51	346.70	0.00	450.00	400.00	-50.00	-11.11%
101-501-5122	Life Insurance	174.53	222.04	0.00	300.00	300.00	0.00	0.00%
101-501-5123	Disability Insurance	216.57	239.56	0.00	350.00	300.00	-50.00	-14.29%
101-501-5130	PERS CLASSIC Contribution	6,980.05	8,708.79	0.00	12,000.00	12,450.00	450.00	3.75%
101-501-5131	PERS PEPRA Contribution	999.55	1,351.73	0.00	1,600.00	1,650.00	50.00	3.13%
101-501-5132	PERS Prepay UAAL	15,768.92	25,573.06	0.00	25,650.00	14,450.00	-11,200.00	-43.66%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
101-501-5140	Medicare Tax	1,195.45	1,509.32	0.00	1,800.00	1,450.00	-350.00	-19.44%
101-501-5150	Flexible Benefits Program	697.08	756.12	0.00	900.00	900.00	0.00	0.00%
101-501-5151	Fitness Benefit	300.00	205.00	0.00	400.00	400.00	0.00	0.00%
101-501-5152	Cell Phone Allowance	195.01	286.00	0.00	500.00	350.00	-150.00	-30.00%
101-501-5440	Utility - Communications/Telep	160.44	418.20	0.00	900.00	550.00	-350.00	-38.89%
101-501-5500	Printing & Advertising	0.00	570.68	0.00	1,000.00	1,500.00	500.00	50.00%
101-501-5510	Dues & Subscriptions	550.00	551.99	0.00	475.00	400.00	-75.00	-15.79%
101-501-5512	Meetings & Travel	2,203.82	4,740.78	0.00	6,000.00	6,000.00	0.00	0.00%
101-501-5560	Supplies & Materials	209.05	576.77	0.00	1,000.00	1,000.00	0.00	0.00%
Total SubProgram: 501 - Parks and Recreation Administration:		119,920.70	157,685.79	0.00	181,775.00	175,100.00	-6,675.00	-3.67%
Total Fund: 101 - GENERAL FUND:		12,538,850.43	12,091,908.07	0.00	13,991,175.00	16,386,250.00	2,395,075.00	17.12%
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE								
SubProgram: 431 - Street Maintenance								
103-431-5761	Major Equipment	152,234.21	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 431 - Street Maintenance:		152,234.21	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 472 - Parks Facilities								
103-472-5761	Major Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
103-472-5762	Vehicle Purchase	0.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
Total SubProgram: 472 - Parks Facilities:		0.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R...		152,234.21	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
Fund: 104 - MEASURE X FUND								
SubProgram: 111 - City Administration								
104-111-5201	Professional Services	0.00	78,469.63	0.00	85,500.00	0.00	-85,500.00	-100.00%
Total SubProgram: 111 - City Administration:		0.00	78,469.63	0.00	85,500.00	0.00	-85,500.00	-100.00%
SubProgram: 141 - Staff Recruitment, Retention and Development								
104-141-5201	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 141 - Staff Recruitment, Retention and De...		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 142 - Risk Management								
104-142-5534	Volunteer Screening	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 142 - Risk Management:		0.00	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 151 - Emergency Preparedness								
104-151-5201	Professional Services	0.00	0.00	0.00	25,000.00	0.00	-25,000.00	-100.00%
Total SubProgram: 151 - Emergency Preparedness:		0.00	0.00	0.00	25,000.00	0.00	-25,000.00	-100.00%
SubProgram: 161 - Communication and Community Promotions								
104-161-5201	Professional Services	76,044.87	59,524.75	0.00	85,500.00	0.00	-85,500.00	-100.00%
Total SubProgram: 161 - Communication and Community Pro...		76,044.87	59,524.75	0.00	85,500.00	0.00	-85,500.00	-100.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	to Parent Budget Increase / (Decrease)	
SubProgram: 162 - Economic Vitality								
104-162-5601	Community Services Grants	29,635.64	0.00	0.00	15,500.00	0.00	-15,500.00	-100.00%
Total SubProgram: 162 - Economic Vitality:		29,635.64	0.00	0.00	15,500.00	0.00	-15,500.00	-100.00%
SubProgram: 163 - Community Services Support								
104-163-5601	Community Services Grants	146,750.00	130,444.39	0.00	150,000.00	0.00	-150,000.00	-100.00%
104-163-5602	Community Services Agreeemer	9,610.00	7,130.00	0.00	13,500.00	0.00	-13,500.00	-100.00%
Total SubProgram: 163 - Community Services Support:		156,360.00	137,574.39	0.00	163,500.00	0.00	-163,500.00	-100.00%
SubProgram: 171 - Law Enforcement								
104-171-5254	SB County Sheriff	809,370.38	984,179.46	0.00	1,466,950.00	0.00	-1,466,950.00	-100.00%
104-171-5255	SB County Sheriff Augmentatio	0.00	0.00	0.00	15,000.00	0.00	-15,000.00	-100.00%
Total SubProgram: 171 - Law Enforcement:		809,370.38	984,179.46	0.00	1,481,950.00	0.00	-1,481,950.00	-100.00%
SubProgram: 181 - Racial Equity								
104-181-5100	Regular Wages	11,297.43	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5106	Other Pay	787.07	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5120	Health Insurance	1,166.58	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5121	Dental Insurance	134.13	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5122	Life Insurance	60.08	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5123	Disability Insurance	25.72	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5130	PERS Classic Contribution	1,348.81	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5131	PERS PEPRA Contibution	39.14	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5132	PERS Prepay UAAL	2,996.88	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5134	Deferred Compensation	740.76	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5140	Medicare Tax	190.13	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5150	Flexible Benefits Program	59.07	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5151	Fitness Benefit	22.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5152	Cell Phone Allowance	39.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5153	Auto Allowance	270.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5154	Housing Allowance	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-181-5201	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 181 - Racial Equity:		20,376.80	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 302 - Advance Planning								
104-302-5100	Regular Wages	210,883.98	198,524.10	0.00	233,400.00	0.00	-233,400.00	-100.00%
104-302-5104	Overtime Pay	131.18	13.18	0.00	600.00	0.00	-600.00	-100.00%
104-302-5106	Other Pay	8,956.20	7,677.14	0.00	11,850.00	0.00	-11,850.00	-100.00%
104-302-5120	Health Insurance	10,355.96	15,686.39	0.00	11,950.00	0.00	-11,950.00	-100.00%
104-302-5121	Dental Insurance	1,266.00	1,096.24	0.00	1,400.00	0.00	-1,400.00	-100.00%
104-302-5122	Life Insurance	581.40	526.34	0.00	650.00	0.00	-650.00	-100.00%
104-302-5123	Disability Insurance	753.48	621.34	0.00	850.00	0.00	-850.00	-100.00%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	%
		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Account Number								
104-302-5130	PERS Classic Contribution	95.03	4,123.98	0.00	6,000.00	0.00	-6,000.00	-100.00%
104-302-5131	PERS PEPRA Contribution	16,959.96	13,570.29	0.00	15,650.00	0.00	-15,650.00	-100.00%
104-302-5132	PERS Prepay UAAL	0.00	12,022.15	0.00	13,400.00	0.00	-13,400.00	-100.00%
104-302-5140	Medicare Tax	3,208.95	3,001.38	0.00	3,450.00	0.00	-3,450.00	-100.00%
104-302-5150	Flexible Benefits Program	2,698.32	2,394.50	0.00	2,800.00	0.00	-2,800.00	-100.00%
104-302-5151	Fitness Benefit	1,200.00	645.00	0.00	1,150.00	0.00	-1,150.00	-100.00%
104-302-5152	Cell Phone Allowance	780.00	702.00	0.00	800.00	0.00	-800.00	-100.00%
Total SubProgram: 302 - Advance Planning:		257,870.46	260,604.03	0.00	303,950.00	0.00	-303,950.00	-100.00%
SubProgram: 311 - Housing								
104-311-5201	Professional Services	33,257.81	18,779.97	0.00	42,000.00	0.00	-42,000.00	-100.00%
Total SubProgram: 311 - Housing:		33,257.81	18,779.97	0.00	42,000.00	0.00	-42,000.00	-100.00%
SubProgram: 405 - Facilities								
104-405-5100	Regular Wages	64,391.22	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5104	Overtime Pay	36.54	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5106	Other Pay	1,424.99	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5120	Health Insurance	11,282.27	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5121	Dental Insurance	985.31	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5122	Life Insurance	165.08	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5123	Disability Insurance	207.55	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5130	PERS Classic Contribution	4,710.95	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5131	PERS PEPRA Contribution	2,187.55	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5132	PERS Prepay UAAL	10,403.77	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5140	Medicare Tax	944.13	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5150	Flexible Benefits Program	650.31	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5151	Fitness Benefit	120.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5152	Cell Phone Allowance	435.50	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5180	Individual Equipment/Safety	219.76	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5440	Utility - Communications/Telep	832.64	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5500	Printing & Advertising	444.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5515	Uniform Cleaning	734.81	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5516	Uniform Allowance	46.00	0.00	0.00	0.00	0.00	0.00	0.00%
104-405-5560	Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		100,222.38	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 461 - Resource Conservation								
104-461-5100	Regular Wages	19,759.82	52,299.37	0.00	75,050.00	0.00	-75,050.00	-100.00%
104-461-5104	Overtime Pay	11.70	7.80	0.00	150.00	0.00	-150.00	-100.00%
104-461-5106	Other Pay	2,195.96	1,681.85	0.00	1,900.00	0.00	-1,900.00	-100.00%
104-461-5108	Bilingual Pay	0.00	105.50	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
104-461-5120	Health Insurance	1,988.60	7,420.06	0.00	15,300.00	0.00	-15,300.00	-100.00%
104-461-5121	Dental Insurance	116.19	483.61	0.00	1,250.00	0.00	-1,250.00	-100.00%
104-461-5122	Life Insurance	71.06	156.59	0.00	300.00	0.00	-300.00	-100.00%
104-461-5123	Disability Insurance	75.41	153.43	0.00	300.00	0.00	-300.00	-100.00%
104-461-5130	PERS Classic Contribution	2,470.89	2,174.89	0.00	9,000.00	0.00	-9,000.00	-100.00%
104-461-5131	PERS Pepra Contribution	30.28	2,890.33	0.00	1,500.00	0.00	-1,500.00	-100.00%
104-461-5132	PERS Prepay UAAL	4,648.00	6,346.99	0.00	19,250.00	0.00	-19,250.00	-100.00%
104-461-5140	Medicare Tax	311.62	785.40	0.00	1,100.00	0.00	-1,100.00	-100.00%
104-461-5150	Flexible Benefits Program	247.07	676.75	0.00	900.00	0.00	-900.00	-100.00%
104-461-5151	Fitness Benefit	90.00	101.18	0.00	400.00	0.00	-400.00	-100.00%
104-461-5152	Cell Phone Allowance	169.01	139.82	0.00	400.00	0.00	-400.00	-100.00%
104-461-5301	Contract Services	0.00	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
104-461-5345	Equipment Repairs/Replaceme	2,112.14	0.00	0.00	0.00	0.00	0.00	0.00%
104-461-5400	Utility - Electricity	41,151.45	26,941.07	0.00	22,700.00	0.00	-22,700.00	-100.00%
104-461-5500	Printing& Advertising	0.00	0.00	0.00	500.00	0.00	-500.00	-100.00%
104-461-5510	Dues & Subscriptions	925.00	322.00	0.00	900.00	0.00	-900.00	-100.00%
104-461-5512	Meetings & Travel	1,188.22	92.04	0.00	2,350.00	0.00	-2,350.00	-100.00%
104-461-5560	Supplies & Materials	0.00	6,255.68	0.00	5,000.00	0.00	-5,000.00	-100.00%
Total SubProgram: 461 - Resource Conservation:		77,562.42	109,034.36	0.00	160,250.00	0.00	-160,250.00	-100.00%
SubProgram: 512 - Senior Services								
104-512-5100	Regular Wages	94,009.58	91,272.28	0.00	109,100.00	0.00	-109,100.00	-100.00%
104-512-5102	Part-Time Wages	19,657.49	11,390.66	0.00	23,850.00	0.00	-23,850.00	-100.00%
104-512-5104	Overtime Pay	0.00	0.00	0.00	650.00	0.00	-650.00	-100.00%
104-512-5106	Other Pay	6,100.25	6,116.22	0.00	7,000.00	0.00	-7,000.00	-100.00%
104-512-5120	Health Insurance	1,540.63	3,279.40	0.00	3,700.00	0.00	-3,700.00	-100.00%
104-512-5121	Dental Insurance	2,481.41	2,352.72	0.00	2,900.00	0.00	-2,900.00	-100.00%
104-512-5122	Life Insurance	251.70	270.42	0.00	400.00	0.00	-400.00	-100.00%
104-512-5123	Disability Insurance	345.67	313.48	0.00	500.00	0.00	-500.00	-100.00%
104-512-5130	PERS Classic Contribution	3,150.70	0.00	0.00	0.00	0.00	0.00	0.00%
104-512-5131	PERS PEPRA Contribution	5,593.76	7,447.20	0.00	8,800.00	0.00	-8,800.00	-100.00%
104-512-5132	PERS Prepay UAAL	7,205.26	39.80	0.00	400.00	0.00	-400.00	-100.00%
104-512-5140	Medicare Tax	1,750.48	1,607.81	0.00	2,000.00	0.00	-2,000.00	-100.00%
104-512-5150	Flexible Benefits Program	1,551.59	1,638.40	0.00	1,950.00	0.00	-1,950.00	-100.00%
104-512-5151	Fitness Benefit	690.00	289.50	0.00	800.00	0.00	-800.00	-100.00%
104-512-5152	Cell Phone Allowance	117.01	0.00	0.00	250.00	0.00	-250.00	-100.00%
104-512-5201	Professional Services	131.50	410.22	0.00	6,000.00	0.00	-6,000.00	-100.00%
104-512-5205	Senior Programs	5,225.41	5,984.25	0.00	6,000.00	0.00	-6,000.00	-100.00%
104-512-5440	Utility - Communications/Telep	241.59	213.73	0.00	300.00	0.00	-300.00	-100.00%
104-512-5500	Printing & Advertising	0.00	498.99	0.00	2,000.00	0.00	-2,000.00	-100.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
104-512-5510	Dues & Subscriptions	273.98	271.90	0.00	900.00	0.00	-900.00	-100.00%
104-512-5512	Meetings & Travel	4,880.56	2,508.16	0.00	4,300.00	0.00	-4,300.00	-100.00%
104-512-5560	Supplies & Materials	4,602.49	6,888.81	0.00	18,000.00	0.00	-18,000.00	-100.00%
104-512-5568	Minor Equipment	1,139.03	2,722.39	0.00	10,000.00	0.00	-10,000.00	-100.00%
104-512-5763	Furniture & Fixtures	4,626.22	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 512 - Senior Services :		165,566.31	145,516.34	0.00	209,800.00	0.00	-209,800.00	-100.00%
Total Fund: 104 - MEASURE X FUND:		1,726,267.07	1,793,682.93	0.00	2,572,950.00	0.00	-2,572,950.00	-100.00%
Fund: 201 - TRAFFIC SAFETY FUND								
SubProgram: 331 - Code Compliance								
201-331-5102	Part-time Wages	13,385.44	12,520.29	0.00	17,200.00	16,350.00	-850.00	-4.94%
201-331-5131	PERS PEPRA Contribution	560.83	524.86	0.00	600.00	600.00	0.00	0.00%
201-331-5140	Medicare Tax	194.11	181.58	0.00	750.00	1,500.00	750.00	100.00%
Total SubProgram: 331 - Code Compliance:		14,140.38	13,226.73	0.00	18,550.00	18,450.00	-100.00	-0.54%
Total Fund: 201 - TRAFFIC SAFETY FUND:		14,140.38	13,226.73	0.00	18,550.00	18,450.00	-100.00	-0.54%
Fund: 202 - LIBRARY FUND								
SubProgram: 102 - Commissions Boards and Committees								
202-102-5590	Advisory Board Stipend	1,350.00	1,140.00	0.00	2,250.00	2,250.00	0.00	0.00%
Total SubProgram: 102 - Commissions Boards and Committees:		1,350.00	1,140.00	0.00	2,250.00	2,250.00	0.00	0.00%
SubProgram: 142 - Risk Management								
202-142-5534	Volunteer Screening	0.00	0.00	0.00	0.00	3,200.00	3,200.00	0.00%
Total SubProgram: 142 - Risk Management:		0.00	0.00	0.00	0.00	3,200.00	3,200.00	0.00%
SubProgram: 211 - Central Services								
202-211-5400	Utility - Electricity	7,108.50	0.00	0.00	8,750.00	0.00	-8,750.00	-100.00%
202-211-5410	Utility - Natural Gas	1,407.07	0.00	0.00	1,800.00	0.00	-1,800.00	-100.00%
202-211-5420	Utility - Sewer	2,128.21	0.00	0.00	2,800.00	0.00	-2,800.00	-100.00%
202-211-5430	Utility - Water	3,166.46	0.00	0.00	3,800.00	0.00	-3,800.00	-100.00%
202-211-5440	Utility - Communications/Telep	3,037.02	0.00	0.00	3,600.00	0.00	-3,600.00	-100.00%
Total SubProgram: 211 - Central Services:		16,847.26	0.00	0.00	20,750.00	0.00	-20,750.00	-100.00%
SubProgram: 221 - Management Information Services								
202-221-5201	Professional Services	13,462.69	8,072.75	0.00	23,700.00	11,850.00	-11,850.00	-50.00%
202-221-5360	Software Subscription/Mainten	2,462.92	409.99	0.00	4,050.00	4,750.00	700.00	17.28%
202-221-5565	Computer Hardware/ Replacen	0.00	294.28	0.00	3,000.00	3,000.00	0.00	0.00%
Total SubProgram: 221 - Management Information Services:		15,925.61	8,777.02	0.00	30,750.00	19,600.00	-11,150.00	-36.26%
SubProgram: 405 - Facilities								
202-405-5100	Regular Wages	39,516.05	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5104	Overtime Pay	1,531.28	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5106	Other Pay	1,340.86	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	%
Account Number								
202-405-5108	Bilingual Pay	187.50	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5120	Health Insurance	12,515.27	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5121	Dental Insurance	949.09	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5122	Life Insurance	125.19	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5123	Disability Insurance	147.79	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5130	PERS CLASSIC Contribution	1,466.17	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5131	PERS PEPRA Contribution	2,225.82	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5132	PERS Prepay UAAL	3,105.80	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5140	Medicare Tax	599.22	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5150	Flexible Benefits Program	643.42	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5151	Fitness Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5152	Cell Phone Allowance	39.00	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5301	Contract Services	6,654.84	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5345	Equipment Repairs/Replaceme	45,523.13	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5350	Landscape Maintenance	2,501.83	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5362	Janitorial Services	10,365.60	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5560	Supplies & Materials	2,140.57	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5561	Janitorial Supplies	844.35	0.00	0.00	0.00	0.00	0.00	0.00%
202-405-5567	Landscaping Supply Repairs & I	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		132,422.78	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 473 - Library Facilities								
202-473-5100	Regular Wages	0.00	28,147.40	0.00	45,300.00	40,150.00	-5,150.00	-11.37%
202-473-5104	Overtime Pay	0.00	663.64	0.00	1,550.00	900.00	-650.00	-41.94%
202-473-5106	Other Pay	0.00	773.01	0.00	2,000.00	1,800.00	-200.00	-10.00%
202-473-5108	Bilingual Pay	0.00	120.00	0.00	150.00	300.00	150.00	100.00%
202-473-5120	Health Insurance	0.00	7,138.26	0.00	12,100.00	12,200.00	100.00	0.83%
202-473-5121	Dental Insurance	0.00	745.25	0.00	1,250.00	1,150.00	-100.00	-8.00%
202-473-5122	Life Insurance	0.00	79.80	0.00	200.00	150.00	-50.00	-25.00%
202-473-5123	Disability Insurance	0.00	96.04	0.00	250.00	150.00	-100.00	-40.00%
202-473-5130	PERS CLASSIC Contribution	0.00	922.64	0.00	1,400.00	1,300.00	-100.00	-7.14%
202-473-5131	PERS PEPRA Contribution	0.00	1,688.91	0.00	3,000.00	2,600.00	-400.00	-13.33%
202-473-5132	PERS Prepay UAAL	-14.45	2,584.70	0.00	2,950.00	5,900.00	2,950.00	100.00%
202-473-5140	Medicare Tax	0.00	429.99	0.00	700.00	600.00	-100.00	-14.29%
202-473-5141	Unemployment Insurance	0.00	495.00	0.00	0.00	0.00	0.00	0.00%
202-473-5150	Flexible Benefits Program	0.00	499.30	0.00	750.00	750.00	0.00	0.00%
202-473-5151	Fitness Benefit	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
202-473-5152	Cell Phone Allowance	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
202-473-5301	Contract Services	0.00	9,848.31	0.00	16,150.00	11,150.00	-5,000.00	-30.96%
202-473-5345	Equipment Repairs/Replaceme	0.00	1,404.51	0.00	5,000.00	1,000.00	-4,000.00	-80.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
202-473-5350	Landscape Maintenance	0.00	2,084.83	0.00	3,800.00	3,800.00	0.00	0.00%
202-473-5362	Janitorial Services	0.00	8,842.03	0.00	23,000.00	15,000.00	-8,000.00	-34.78%
202-473-5400	Utility - Electricity	0.00	6,160.54	0.00	0.00	7,700.00	7,700.00	0.00%
202-473-5410	Utility - Natural Gas	0.00	1,110.20	0.00	0.00	1,600.00	1,600.00	0.00%
202-473-5420	Utility - Sewer	0.00	2,091.36	0.00	0.00	4,400.00	4,400.00	0.00%
202-473-5430	Utility - Water	0.00	2,754.38	0.00	0.00	3,700.00	3,700.00	0.00%
202-473-5440	Utility - Communications/Telep	0.00	2,140.87	0.00	0.00	2,500.00	2,500.00	0.00%
202-473-5560	Supplies & Materials	0.00	2,520.34	0.00	2,500.00	2,500.00	0.00	0.00%
202-473-5561	Janitorial Supplies	0.00	1,100.41	0.00	2,500.00	1,500.00	-1,000.00	-40.00%
202-473-5567	Landscaping Supply Repairs & I	0.00	0.00	0.00	1,500.00	500.00	-1,000.00	-66.67%
Total SubProgram: 473 - Library Facilities:		-14.45	84,441.72	0.00	126,550.00	123,800.00	-2,750.00	-2.17%
SubProgram: 501 - Parks and Recreation Administration								
202-501-5100	Regular Wages	16,894.01	16,990.79	0.00	18,950.00	19,750.00	800.00	4.22%
202-501-5106	Other Pay	431.63	474.65	0.00	550.00	550.00	0.00	0.00%
202-501-5120	Health Insurance	1,026.84	1,047.40	0.00	1,250.00	1,250.00	0.00	0.00%
202-501-5121	Dental Insurance	63.31	57.80	0.00	150.00	100.00	-50.00	-33.33%
202-501-5122	Life Insurance	38.86	40.30	0.00	50.00	100.00	50.00	100.00%
202-501-5123	Disability Insurance	46.16	45.29	0.00	50.00	100.00	50.00	100.00%
202-501-5130	PERS CLASSIC Contribution	2,154.83	2,177.49	0.00	3,000.00	3,150.00	150.00	5.00%
202-501-5132	PERS Prepay UAAL	4,803.54	6,384.30	0.00	6,450.00	2,900.00	-3,550.00	-55.04%
202-501-5140	Medicare Tax	251.65	254.23	0.00	350.00	300.00	-50.00	-14.29%
202-501-5150	Flexible Benefits Program	134.99	126.06	0.00	200.00	150.00	-50.00	-25.00%
202-501-5151	Fitness Benefit	60.00	45.00	0.00	100.00	100.00	0.00	0.00%
202-501-5152	Cell Phone Allowance	78.00	71.50	0.00	100.00	100.00	0.00	0.00%
Total SubProgram: 501 - Parks and Recreation Administration:		25,983.82	27,714.81	0.00	31,200.00	28,550.00	-2,650.00	-8.49%
SubProgram: 550 - City Library								
202-550-5100	Regular Wages	209,407.40	154,740.89	0.00	241,100.00	187,700.00	-53,400.00	-22.15%
202-550-5102	Part-time Wages	108,088.75	106,234.57	0.00	169,600.00	161,450.00	-8,150.00	-4.81%
202-550-5106	Other Pay	29,690.79	13,360.51	0.00	10,350.00	15,550.00	5,200.00	50.24%
202-550-5108	Interpreter Pay	0.00	1,900.00	0.00	2,500.00	2,500.00	0.00	0.00%
202-550-5120	Health Insurance	27,004.56	27,051.45	0.00	63,700.00	31,750.00	-31,950.00	-50.16%
202-550-5121	Dental Insurance	2,328.70	2,179.84	0.00	5,300.00	2,500.00	-2,800.00	-52.83%
202-550-5122	Life Insurance	775.56	555.05	0.00	900.00	550.00	-350.00	-38.89%
202-550-5123	Disability Insurance	830.08	505.70	0.00	950.00	550.00	-400.00	-42.11%
202-550-5130	PERS CLASSIC Contribution	14,198.53	0.00	0.00	0.00	0.00	0.00	0.00%
202-550-5131	PERS PEPRA Contribution	10,900.49	14,626.43	0.00	19,350.00	15,300.00	-4,050.00	-20.93%
202-550-5132	PERS Prepay UAAL	29,242.61	153.23	0.00	800.00	27,450.00	26,650.00	3,331.25%
202-550-5140	Medicare Tax	5,068.35	4,027.38	0.00	5,900.00	2,750.00	-3,150.00	-53.39%
202-550-5150	Flexible Benefits Program	2,584.78	2,293.60	0.00	2,950.00	2,850.00	-100.00	-3.39%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
202-550-5151	Fitness Benefit	600.00	0.00	0.00	1,200.00	1,200.00	0.00	0.00%
202-550-5152	Cell Phone Allowance	1,495.00	1,300.00	0.00	1,600.00	1,600.00	0.00	0.00%
202-550-5201	Professional Services	11,000.00	5,646.01	0.00	0.00	5,500.00	5,500.00	0.00%
202-550-5202	Library Programs	15,123.55	4,192.23	0.00	15,000.00	10,000.00	-5,000.00	-33.33%
202-550-5203	Library Operating Services	63,588.07	66,788.20	0.00	75,000.00	75,000.00	0.00	0.00%
202-550-5221	Employee Training	228.07	0.00	0.00	1,200.00	500.00	-700.00	-58.33%
202-550-5301	Contract Services	3,581.97	2,592.90	0.00	5,500.00	5,500.00	0.00	0.00%
202-550-5440	Utility - Communications/Telep	0.00	445.34	0.00	0.00	550.00	550.00	0.00%
202-550-5500	Printing & Advertising	1,510.00	672.22	0.00	4,500.00	2,000.00	-2,500.00	-55.56%
202-550-5510	Dues & Subscriptions	381.96	509.00	0.00	1,000.00	1,000.00	0.00	0.00%
202-550-5512	Meetings & Travel	3,656.64	1,613.50	0.00	4,500.00	4,500.00	0.00	0.00%
202-550-5520	Books	43,909.64	27,302.05	0.00	46,000.00	36,000.00	-10,000.00	-21.74%
202-550-5521	Periodicals	2,940.25	1,737.01	0.00	4,000.00	3,000.00	-1,000.00	-25.00%
202-550-5522	Digital Materials	41,275.51	33,209.98	0.00	40,000.00	35,000.00	-5,000.00	-12.50%
202-550-5523	Library of Things	6,285.88	5,406.11	0.00	7,000.00	7,000.00	0.00	0.00%
202-550-5536	Equipment/Office Rent & Lease	1,760.55	597.69	0.00	2,500.00	2,000.00	-500.00	-20.00%
202-550-5560	Supplies & Materials	9,586.58	4,947.23	0.00	20,000.00	12,000.00	-8,000.00	-40.00%
202-550-5568	Minor Equipment	593.18	260.50	0.00	2,000.00	1,000.00	-1,000.00	-50.00%
202-550-5763	Furniture & Fixtures	0.00	1,372.15	0.00	1,000.00	1,000.00	0.00	0.00%
Total SubProgram: 550 - City Library:		647,637.45	486,220.77	0.00	755,400.00	655,250.00	-100,150.00	-13.26%
Total Fund: 202 - LIBRARY FUND:		840,152.47	608,294.32	0.00	966,900.00	832,650.00	-134,250.00	-13.88%
Fund: 204 - PARK MAINTENANCE FUND								
SubProgram: 211 - Central Services								
204-211-5400	Utility - Electricity	10,198.59	0.00	0.00	0.00	0.00	0.00	0.00%
204-211-5420	Utility - Sewer	7,977.54	0.00	0.00	0.00	0.00	0.00	0.00%
204-211-5430	Utility - Water	163,162.57	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 211 - Central Services:		181,338.70	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 405 - Facilities								
204-405-5100	Regular Wages	61,791.45	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5102	Part-time Wages	18,998.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5104	Overtime Pay	1,838.64	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5106	Other Pay	2,655.84	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5108	Bilingual Pay	377.50	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5120	Health Insurance	19,386.23	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5121	Dental Insurance	1,636.81	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5122	Life Insurance	190.67	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5123	Disability Insurance	231.33	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5130	PERS CLASSIC Contribution	2,511.51	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	%
204-405-5131	PERS PEPRA Contribution	3,447.82	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5132	PERS Prepay UAAL	5,262.94	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5140	Medicare Tax	1,223.28	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5150	Flexible Benefits Program	1,031.30	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5151	Fitness Benefit	30.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5152	Cell Phone Allowance	97.50	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5180	Individual Equipment/Safety	1,405.92	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5301	Contract Services	9,225.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5345	Equipment Repairs/Replaceme	10,645.73	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5350	Landscape Maintenance	135,362.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5356	Tree Maintenance	24,029.66	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5357	Tree Replacement	2,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5361	Biohazard Services	3,760.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5362	Janitorial Services	35,868.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5440	Utility - Communications/Telep	343.57	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5515	Uniform Cleaning	855.03	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5516	Uniform Allowance	1,602.66	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5536	Equipment/Office Rent & Lease	4,440.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5560	Supplies & Materials	16,092.21	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5561	Janitorial Supplies	8,505.68	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5567	Landscaping Supply Repairs & I	8,587.40	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5581	Vehicle Operations & Maintenanc	2,405.43	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5582	Fuel Expense	4,280.10	0.00	0.00	0.00	0.00	0.00	0.00%
204-405-5763	Furniture & Fixtures	12,896.42	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		403,815.63	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 472 - Parks Facilities								
204-472-5100	Regular Wages	0.00	89,761.92	0.00	171,300.00	150,850.00	-20,450.00	-11.94%
204-472-5102	Part-time Wages	0.00	7,624.22	0.00	11,950.00	11,350.00	-600.00	-5.02%
204-472-5104	Overtime Pay	0.00	1,792.13	0.00	2,900.00	2,550.00	-350.00	-12.07%
204-472-5106	Other Pay	0.00	4,059.67	0.00	9,350.00	6,450.00	-2,900.00	-31.02%
204-472-5108	Bilingual Pay	0.00	600.00	0.00	650.00	1,600.00	950.00	146.15%
204-472-5120	Health Insurance	0.00	18,008.69	0.00	41,200.00	45,500.00	4,300.00	10.44%
204-472-5121	Dental Insurance	0.00	2,908.23	0.00	5,200.00	5,100.00	-100.00	-1.92%
204-472-5122	Life Insurance	0.00	251.30	0.00	600.00	450.00	-150.00	-25.00%
204-472-5123	Disability Insurance	0.00	305.27	0.00	700.00	450.00	-250.00	-35.71%
204-472-5130	PERS CLASSIC Contribution	0.00	922.64	0.00	1,400.00	1,300.00	-100.00	-7.14%
204-472-5131	PERS PEPRA Contribution	0.00	6,725.79	0.00	13,100.00	11,600.00	-1,500.00	-11.45%
204-472-5132	PERS Prepay UAAL	-33.66	2,603.91	0.00	3,400.00	22,050.00	18,650.00	548.53%
204-472-5140	Medicare Tax	0.00	1,486.89	0.00	2,750.00	2,200.00	-550.00	-20.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
204-472-5141	Unemployment Insurance	0.00	2,970.00	0.00	0.00	0.00	0.00	0.00%
204-472-5150	Flexible Benefits Program	0.00	1,759.74	0.00	2,950.00	3,000.00	50.00	1.69%
204-472-5151	Fitness Benefit	0.00	0.00	0.00	1,200.00	1,300.00	100.00	8.33%
204-472-5152	Cell Phone Allowance	0.00	0.00	0.00	550.00	550.00	0.00	0.00%
204-472-5301	Contract Services	0.00	5,925.00	0.00	14,700.00	6,000.00	-8,700.00	-59.18%
204-472-5345	Equipment Repairs/Replaceme	0.00	527.75	0.00	5,000.00	1,000.00	-4,000.00	-80.00%
204-472-5350	Landscape Maintenance	0.00	113,316.00	0.00	139,000.00	146,000.00	7,000.00	5.04%
204-472-5356	Tree Maintenance	0.00	5,512.00	0.00	20,000.00	49,500.00	29,500.00	147.50%
204-472-5357	Tree Replacement	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
204-472-5361	Biohazard Services	0.00	520.00	0.00	20,000.00	5,000.00	-15,000.00	-75.00%
204-472-5362	Janitorial Services	0.00	33,017.46	0.00	39,000.00	40,950.00	1,950.00	5.00%
204-472-5400	Utility - Electricity	0.00	8,620.90	0.00	16,500.00	12,500.00	-4,000.00	-24.24%
204-472-5420	Utility - Sewer	0.00	7,149.72	0.00	15,600.00	8,850.00	-6,750.00	-43.27%
204-472-5430	Utility - Water	0.00	142,577.25	0.00	7,000.00	180,250.00	173,250.00	2,475.00%
204-472-5440	Utility - Communications/Telep	0.00	690.73	0.00	300.00	850.00	550.00	183.33%
204-472-5510	Dues & Subscriptions	0.00	0.00	0.00	1,000.00	0.00	-1,000.00	-100.00%
204-472-5512	Meetings & Travel	0.00	3,431.65	0.00	1,000.00	4,500.00	3,500.00	350.00%
204-472-5515	Uniform Cleaning	0.00	2,168.48	0.00	2,550.00	2,800.00	250.00	9.80%
204-472-5516	Uniform Allowance	0.00	1,695.26	0.00	2,550.00	2,550.00	0.00	0.00%
204-472-5517	Individual Equipment/Safety	0.00	519.68	0.00	1,650.00	1,650.00	0.00	0.00%
204-472-5536	Equipment/Office Rent & Lease	0.00	4,045.00	0.00	12,000.00	5,000.00	-7,000.00	-58.33%
204-472-5560	Supplies & Materials	0.00	7,805.31	0.00	20,000.00	10,000.00	-10,000.00	-50.00%
204-472-5561	Janitorial Supplies	0.00	7,952.09	0.00	8,500.00	8,500.00	0.00	0.00%
204-472-5567	Landscaping Supply Repairs & I	0.00	18,659.16	0.00	41,000.00	16,350.00	-24,650.00	-60.12%
204-472-5581	Vehicle Operations & Maintenanc	0.00	7,605.30	0.00	8,000.00	8,000.00	0.00	0.00%
204-472-5582	Fuel Expense	0.00	4,540.47	0.00	3,500.00	5,000.00	1,500.00	42.86%
204-472-5761	Major Equipment	0.00	8,704.70	0.00	0.00	0.00	0.00	0.00%
204-472-5763	Furniture & Fixtures	0.00	2,273.48	0.00	0.00	8,000.00	8,000.00	0.00%
Total SubProgram: 472 - Parks Facilities:		-33.66	529,037.79	0.00	650,050.00	791,550.00	141,500.00	21.77%
SubProgram: 501 - Parks and Recreation Administration								
204-501-5100	Regular Wages	38,045.87	41,826.78	0.00	47,700.00	49,950.00	2,250.00	4.72%
204-501-5106	Other Pay	906.43	1,131.32	0.00	1,350.00	1,350.00	0.00	0.00%
204-501-5120	Health Insurance	3,880.93	4,331.69	0.00	4,900.00	5,200.00	300.00	6.12%
204-501-5121	Dental Insurance	296.58	230.95	0.00	350.00	300.00	-50.00	-14.29%
204-501-5122	Life Insurance	96.95	131.55	0.00	250.00	150.00	-100.00	-40.00%
204-501-5123	Disability Insurance	119.66	133.40	0.00	250.00	150.00	-100.00	-40.00%
204-501-5130	PERS CLASSIC Contribution	3,960.87	2,177.49	0.00	3,000.00	3,150.00	150.00	5.00%
204-501-5131	PERS PEPRA Contribution	532.08	2,026.51	0.00	2,350.00	2,500.00	150.00	6.38%
204-501-5132	PERS Prepay UAAL	9,054.87	6,424.18	0.00	6,550.00	7,300.00	750.00	11.45%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
204-501-5140	Medicare Tax	564.59	625.91	0.00	750.00	750.00	0.00	0.00%
204-501-5150	Flexible Benefits Program	382.28	504.12	0.00	650.00	600.00	-50.00	-7.69%
204-501-5151	Fitness Benefit	165.00	82.50	0.00	250.00	250.00	0.00	0.00%
204-501-5152	Cell Phone Allowance	162.51	71.50	0.00	350.00	100.00	-250.00	-71.43%
204-501-5560	Supplies & Materials	0.00	340.86	0.00	0.00	350.00	350.00	0.00%
204-501-5566	Sign Replacement	0.00	746.34	0.00	10,000.00	2,500.00	-7,500.00	-75.00%
Total SubProgram: 501 - Parks and Recreation Administration:		58,168.62	60,785.10	0.00	78,700.00	74,600.00	-4,100.00	-5.21%
SubProgram: 531 - Ocean Beach Services								
204-531-5201	Professional Services	580.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-531-5301	Contract Services	50,342.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-531-5566	Sign Replacement	9,881.12	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 531 - Ocean Beach Services:		60,803.12	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 204 - PARK MAINTENANCE FUND:		704,092.41	589,822.89	0.00	728,750.00	866,150.00	137,400.00	18.85%
Fund: 205 - GAS TAX FUND								
SubProgram: 431 - Street Maintenance								
205-431-5100	Regular Wages	118,325.76	55,679.02	0.00	66,850.00	50,850.00	-16,000.00	-23.93%
205-431-5102	Part-time Wages	566.86	3,654.25	0.00	4,400.00	4,150.00	-250.00	-5.68%
205-431-5104	Overtime Pay	2,502.15	968.71	0.00	3,200.00	1,350.00	-1,850.00	-57.81%
205-431-5106	Other Pay	8,804.62	1,328.80	0.00	2,300.00	1,850.00	-450.00	-19.57%
205-431-5108	Bilingual Pay	390.00	120.00	0.00	150.00	150.00	0.00	0.00%
205-431-5120	Health Insurance	32,254.47	20,294.62	0.00	24,200.00	20,350.00	-3,850.00	-15.91%
205-431-5121	Dental Insurance	3,264.82	1,580.13	0.00	2,000.00	1,500.00	-500.00	-25.00%
205-431-5122	Life Insurance	353.91	153.33	0.00	250.00	150.00	-100.00	-40.00%
205-431-5123	Disability Insurance	476.30	189.95	0.00	350.00	150.00	-200.00	-57.14%
205-431-5130	PERS CLASSIC Contribution	9,217.46	4,172.32	0.00	5,800.00	5,150.00	-650.00	-11.21%
205-431-5131	PERS PEPRA Contribution	3,619.58	2,142.98	0.00	2,500.00	1,500.00	-1,000.00	-40.00%
205-431-5132	PERS Prepay UAAL	18,795.71	11,818.55	0.00	12,400.00	7,450.00	-4,950.00	-39.92%
205-431-5140	Medicare Tax	1,889.48	892.85	0.00	1,100.00	750.00	-350.00	-31.82%
205-431-5150	Flexible Benefits Program	2,113.47	928.53	0.00	1,100.00	900.00	-200.00	-18.18%
205-431-5151	Fitness Benefit	217.90	28.50	0.00	450.00	400.00	-50.00	-11.11%
205-431-5152	Cell Phone Allowance	217.77	0.00	0.00	200.00	200.00	0.00	0.00%
205-431-5180	Individual Equipment/Safety	1,230.20	0.00	0.00	0.00	0.00	0.00	0.00%
205-431-5302	Street Maintenance	0.00	0.00	0.00	0.00	65,000.00	65,000.00	0.00%
205-431-5345	Equipment Repairs/Replaceme	30,974.54	15,112.88	0.00	45,000.00	30,000.00	-15,000.00	-33.33%
205-431-5353	Storm Drain Maintenance	0.00	0.00	0.00	20,000.00	10,000.00	-10,000.00	-50.00%
205-431-5440	Utility - Communications/Telep	1,684.96	1,343.08	0.00	1,900.00	1,550.00	-350.00	-18.42%
205-431-5500	Printing & Advertising	900.00	633.16	0.00	1,000.00	1,000.00	0.00	0.00%
205-431-5510	Dues & Subscriptions	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1	Comparison 1		
					Parent Budget	Budget	to Parent	%
					FY 2026/27	FY 2026/27	Budget	
					FY 2027 AB	FY 2027 MC	Increase /	
							(Decrease)	
Account Number		FY 2024/25	FY 2025/26	FY 2026/27				
		Total Activity	Total Activity	YTD Activity				
				Through Acc				
205-431-5512	Meetings & Travel	175.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
205-431-5515	Uniform Cleaning	1,406.38	0.00	0.00	0.00	0.00	0.00	0.00%
205-431-5516	Uniform Allowance	2,037.66	0.00	0.00	0.00	0.00	0.00	0.00%
205-431-5536	Equipment/Office Rent & Lease	5,513.00	0.00	0.00	7,500.00	7,500.00	0.00	0.00%
205-431-5560	Supplies & Materials	21,057.95	16,784.55	0.00	32,000.00	22,000.00	-10,000.00	-31.25%
205-431-5568	Minor Equipment	0.00	7,973.36	0.00	0.00	0.00	0.00	0.00%
205-431-5581	Vehicle Operations & Maintenance	34,525.84	4,723.27	0.00	31,800.00	15,000.00	-16,800.00	-52.83%
205-431-5582	Fuel Expense	23,617.16	16,878.06	0.00	30,000.00	20,000.00	-10,000.00	-33.33%
205-431-5761	Major Equipment	0.00	0.00	0.00	0.00	20,000.00	20,000.00	0.00%
Total SubProgram: 431 - Street Maintenance:		326,132.95	167,400.90	0.00	298,450.00	290,900.00	-7,550.00	-2.53%
Total Fund: 205 - GAS TAX FUND:		326,132.95	167,400.90	0.00	298,450.00	290,900.00	-7,550.00	-2.53%
Fund: 206 - LOCAL TRANSPORTATION FUND								
SubProgram: 405 - Facilities								
206-405-5568	Minor Equipment	105.90	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		105.90	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 431 - Street Maintenance								
206-431-5100	Regular Wages	7,068.11	6,976.28	0.00	7,800.00	8,150.00	350.00	4.49%
206-431-5102	Part-time Wages	283.45	0.00	0.00	0.00	0.00	0.00	0.00%
206-431-5104	Overtime Pay	5.43	236.04	0.00	850.00	250.00	-600.00	-70.59%
206-431-5106	Other Pay	65.17	141.89	0.00	350.00	250.00	-100.00	-28.57%
206-431-5120	Health Insurance	1,391.72	2,785.21	0.00	3,300.00	3,450.00	150.00	4.55%
206-431-5121	Dental Insurance	96.24	218.03	0.00	350.00	250.00	-100.00	-28.57%
206-431-5122	Life Insurance	19.53	17.88	0.00	50.00	50.00	0.00	0.00%
206-431-5123	Disability Insurance	27.52	23.44	0.00	50.00	50.00	0.00	0.00%
206-431-5130	PERS CLASSIC Contribution	22.50	881.19	0.00	1,300.00	1,300.00	0.00	0.00%
206-431-5131	PERS PEPRA Contribution	577.44	0.00	0.00	0.00	0.00	0.00	0.00%
206-431-5132	PERS Prepay UAAL	-0.20	2,458.04	0.00	2,650.00	1,200.00	-1,450.00	-54.72%
206-431-5140	Medicare Tax	108.67	106.42	0.00	200.00	150.00	-50.00	-25.00%
206-431-5150	Flexible Benefits Program	143.22	126.06	0.00	200.00	150.00	-50.00	-25.00%
206-431-5151	Fitness Benefit	37.90	0.00	0.00	100.00	100.00	0.00	0.00%
206-431-5302	Street Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
206-431-5560	Supplies & Materials	0.00	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
Total SubProgram: 431 - Street Maintenance:		9,846.70	13,970.48	0.00	18,200.00	15,850.00	-2,350.00	-12.91%
Total Fund: 206 - LOCAL TRANSPORTATION FUND:		9,952.60	13,970.48	0.00	18,200.00	15,850.00	-2,350.00	-12.91%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	to Parent Budget Increase / (Decrease)	
Fund: 207 - TIDELANDS TRUST FUND								
SubProgram: 101 - Legislative & Policy								
207-101-5510	Dues & Subscriptions	28,842.00	33,168.00	0.00	35,200.00	35,200.00	0.00	0.00%
Total SubProgram: 101 - Legislative & Policy:		28,842.00	33,168.00	0.00	35,200.00	35,200.00	0.00	0.00%
SubProgram: 221 - Management Information Services								
207-221-5360	Software Subscription/Mainter	1,080.00	0.00	0.00	1,100.00	1,100.00	0.00	0.00%
Total SubProgram: 221 - Management Information Services:		1,080.00	0.00	0.00	1,100.00	1,100.00	0.00	0.00%
SubProgram: 405 - Facilities								
207-405-5100	Regular Wages	39,516.05	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5102	Part-time Wages	5,795.26	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5104	Overtime Pay	1,531.28	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5106	Other Pay	1,340.86	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5108	Bilingual Pay	187.50	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5120	Health Insurance	12,515.27	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5121	Dental Insurance	949.09	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5122	Life Insurance	125.19	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5123	Disability Insurance	147.79	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5130	PERS CLASSIC Contribution	1,466.17	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5131	PERS PEPRA Contribution	2,265.16	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5132	PERS Prepay UAAL	3,105.80	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5140	Medicare Tax	683.24	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5150	Flexible Benefits Program	643.42	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5151	Fitness Benefit	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5152	Cell Phone Allowance	39.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5301	Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5345	Equipment Repairs/Replaceme	2,101.50	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5350	Landscape Maintenance	48,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5362	Janitorial Services	12,012.00	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5560	Supplies & Materials	2,708.75	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5561	Janitorial Supplies	1,865.57	0.00	0.00	0.00	0.00	0.00	0.00%
207-405-5567	Landscaping Supply Repairs & I	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		137,798.90	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 477 - Beach Facilities								
207-477-5100	Regular Wages	0.00	28,147.40	0.00	45,300.00	40,150.00	-5,150.00	-11.37%
207-477-5102	Part-time Wages	0.00	3,784.42	0.00	6,000.00	5,700.00	-300.00	-5.00%
207-477-5104	Overtime Pay	0.00	663.64	0.00	1,550.00	900.00	-650.00	-41.94%
207-477-5106	Other Pay	0.00	773.01	0.00	2,000.00	1,800.00	-200.00	-10.00%
207-477-5108	Bilingual Pay	0.00	120.00	0.00	150.00	300.00	150.00	100.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
207-477-5120	Health Insurance	0.00	7,138.26	0.00	12,100.00	12,200.00	100.00	0.83%
207-477-5121	Dental Insurance	0.00	745.25	0.00	1,250.00	1,150.00	-100.00	-8.00%
207-477-5122	Life Insurance	0.00	79.80	0.00	200.00	150.00	-50.00	-25.00%
207-477-5123	Disability Insurance	0.00	96.04	0.00	250.00	150.00	-100.00	-40.00%
207-477-5130	PERS CLASSIC Contribution	0.00	922.64	0.00	1,400.00	1,300.00	-100.00	-7.14%
207-477-5131	PERS PEPRA Contribution	0.00	1,688.91	0.00	3,000.00	2,600.00	-400.00	-13.33%
207-477-5132	PERS Prepay UAAL	-14.45	2,584.70	0.00	2,950.00	5,900.00	2,950.00	100.00%
207-477-5140	Medicare Tax	0.00	484.89	0.00	800.00	600.00	-200.00	-25.00%
207-477-5141	Unemployment Insurance	0.00	495.00	0.00	0.00	0.00	0.00	0.00%
207-477-5150	Flexible Benefits Program	0.00	499.30	0.00	750.00	750.00	0.00	0.00%
207-477-5151	Fitness Benefit	0.00	0.00	0.00	300.00	300.00	0.00	0.00%
207-477-5152	Cell Phone Allowance	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
207-477-5301	Contract Services	0.00	2,188.00	0.00	2,000.00	2,000.00	0.00	0.00%
207-477-5345	Equipment Repairs/Replaceme	0.00	1,002.12	0.00	2,000.00	2,000.00	0.00	0.00%
207-477-5350	Landscape Maintenance	0.00	25,230.00	0.00	27,000.00	32,000.00	5,000.00	18.52%
207-477-5356	Tree Maintenance	0.00	1,150.00	0.00	12,000.00	5,000.00	-7,000.00	-58.33%
207-477-5362	Janitorial Services	0.00	10,771.50	0.00	14,400.00	15,700.00	1,300.00	9.03%
207-477-5560	Supplies & Materials	0.00	13,933.74	0.00	3,000.00	3,000.00	0.00	0.00%
207-477-5561	Janitorial Supplies	0.00	1,814.99	0.00	2,500.00	2,500.00	0.00	0.00%
207-477-5567	Landscaping Supply Repairs & I	0.00	355.00	0.00	12,000.00	2,000.00	-10,000.00	-83.33%
Total SubProgram: 477 - Beach Facilities:		-14.45	104,668.61	0.00	153,100.00	138,350.00	-14,750.00	-9.63%
SubProgram: 501 - Parks and Recreation Administration								
207-501-5100	Regular Wages	37,859.39	33,981.93	0.00	37,850.00	19,750.00	-18,100.00	-47.82%
207-501-5106	Other Pay	925.31	967.29	0.00	1,050.00	550.00	-500.00	-47.62%
207-501-5120	Health Insurance	3,888.52	2,099.40	0.00	2,450.00	1,250.00	-1,200.00	-48.98%
207-501-5121	Dental Insurance	297.28	115.69	0.00	200.00	100.00	-100.00	-50.00%
207-501-5122	Life Insurance	97.05	80.76	0.00	150.00	100.00	-50.00	-33.33%
207-501-5123	Disability Insurance	119.78	90.40	0.00	150.00	100.00	-50.00	-33.33%
207-501-5130	PERS CLASSIC Contribution	4,015.06	4,354.51	0.00	6,000.00	3,150.00	-2,850.00	-47.50%
207-501-5131	PERS PEPRA Contribution	485.12	0.00	0.00	0.00	0.00	0.00	0.00%
207-501-5132	PERS Prepay UAAL	9,060.11	12,783.74	0.00	12,800.00	2,900.00	-9,900.00	-77.34%
207-501-5140	Medicare Tax	562.22	508.54	0.00	600.00	300.00	-300.00	-50.00%
207-501-5150	Flexible Benefits Program	382.28	252.00	0.00	350.00	150.00	-200.00	-57.14%
207-501-5151	Fitness Benefit	165.00	90.00	0.00	150.00	100.00	-50.00	-33.33%
207-501-5152	Cell Phone Allowance	240.52	143.00	0.00	200.00	100.00	-100.00	-50.00%
Total SubProgram: 501 - Parks and Recreation Administration:		58,097.64	55,467.26	0.00	61,950.00	28,550.00	-33,400.00	-53.91%
SubProgram: 531 - Ocean Beach Services								
207-531-5100	Regular Wages	19,759.25	37,067.75	0.00	46,450.00	16,500.00	-29,950.00	-64.48%
207-531-5102	Part-time Wages	67,488.75	67,496.15	0.00	108,600.00	102,950.00	-5,650.00	-5.20%

Budget Comparison Report

		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
Account Number					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
207-531-5104	Overtime Pay	267.83	101.56	0.00	400.00	400.00	0.00	0.00%
207-531-5106	Other Pay	428.91	1,501.10	0.00	0.00	1,750.00	1,750.00	0.00%
207-531-5120	Health Insurance	3,181.85	3,305.71	0.00	7,050.00	7,050.00	0.00	0.00%
207-531-5121	Dental Insurance	189.89	253.06	0.00	450.00	150.00	-300.00	-66.67%
207-531-5122	Life Insurance	58.24	100.07	0.00	200.00	50.00	-150.00	-75.00%
207-531-5123	Disability Insurance	81.65	126.89	0.00	250.00	50.00	-200.00	-80.00%
207-531-5131	PERS PEPRA Contribution	1,667.42	3,073.80	0.00	3,750.00	1,350.00	-2,400.00	-64.00%
207-531-5132	PERS Prepay UAAL	0.00	0.00	0.00	200.00	2,450.00	2,250.00	1,125.00%
207-531-5140	Medicare Tax	1,276.53	1,543.77	0.00	700.00	250.00	-450.00	-64.29%
207-531-5141	Unemployment Insurance	0.00	642.00	0.00	0.00	0.00	0.00	0.00%
207-531-5150	Flexible Benefits Program	396.51	723.76	0.00	900.00	300.00	-600.00	-66.67%
207-531-5151	Fitness Benefit	30.00	37.48	0.00	400.00	150.00	-250.00	-62.50%
207-531-5221	Employee Training	670.00	210.00	0.00	0.00	1,000.00	1,000.00	0.00%
207-531-5301	Contract Services	440.26	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
207-531-5345	Equipment Repairs/Replaceme	7,765.80	0.00	0.00	0.00	0.00	0.00	0.00%
207-531-5440	Utility - Communications/Telep	5,047.50	3,130.24	0.00	4,500.00	3,500.00	-1,000.00	-22.22%
207-531-5510	Dues & Subscriptions	0.00	500.00	0.00	0.00	500.00	500.00	0.00%
207-531-5512	Meetings & Travel	0.00	968.13	0.00	0.00	1,000.00	1,000.00	0.00%
207-531-5560	Supplies & Materials	4,638.72	1,765.41	0.00	3,000.00	2,000.00	-1,000.00	-33.33%
207-531-5566	Sign Replacement	585.61	296.46	0.00	0.00	300.00	300.00	0.00%
Total SubProgram: 531 - Ocean Beach Services:		113,974.72	122,843.34	0.00	177,850.00	142,200.00	-35,650.00	-20.04%
Total Fund: 207 - TIDELANDS TRUST FUND:		339,778.81	316,147.21	0.00	429,200.00	345,400.00	-83,800.00	-19.52%
Fund: 208 - STREET LIGHTING FUND								
SubProgram: 211 - Central Services								
208-211-5400	Utility - Electricity	129,319.27	102,365.45	0.00	129,500.00	134,050.00	4,550.00	3.51%
Total SubProgram: 211 - Central Services:		129,319.27	102,365.45	0.00	129,500.00	134,050.00	4,550.00	3.51%
SubProgram: 411 - Transportation, Parking and Lighting								
208-411-5100	Regular Wages	47,652.76	36,608.42	0.00	43,300.00	42,850.00	-450.00	-1.04%
208-411-5102	Part-time Wages	425.15	2,740.69	0.00	3,300.00	3,100.00	-200.00	-6.06%
208-411-5104	Overtime Pay	1,733.51	980.47	0.00	3,150.00	1,350.00	-1,800.00	-57.14%
208-411-5106	Other Pay	2,479.92	763.94	0.00	1,550.00	2,100.00	550.00	35.48%
208-411-5108	Bilingual Pay	130.00	120.00	0.00	150.00	150.00	0.00	0.00%
208-411-5120	Health Insurance	12,383.89	12,687.64	0.00	15,300.00	15,800.00	500.00	3.27%
208-411-5121	Dental Insurance	1,193.22	952.10	0.00	1,250.00	1,150.00	-100.00	-8.00%
208-411-5122	Life Insurance	130.32	98.68	0.00	200.00	150.00	-50.00	-25.00%
208-411-5123	Disability Insurance	185.85	123.22	0.00	250.00	150.00	-100.00	-40.00%
208-411-5130	PERS CLASSIC Contribution	3,491.65	2,767.29	0.00	3,900.00	3,900.00	0.00	0.00%
208-411-5131	PERS PEPRA Contribution	1,592.67	1,395.15	0.00	1,550.00	1,500.00	-50.00	-3.23%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
208-411-5132	PERS Prepay UAAL	7,213.40	7,776.66	0.00	8,350.00	6,300.00	-2,050.00	-24.55%
208-411-5140	Medicare Tax	760.62	597.26	0.00	700.00	650.00	-50.00	-7.14%
208-411-5150	Flexible Benefits Program	863.11	626.66	0.00	750.00	750.00	0.00	0.00%
208-411-5151	Fitness Benefit	97.90	28.50	0.00	300.00	300.00	0.00	0.00%
208-411-5152	Cell Phone Allowance	35.76	0.00	0.00	100.00	100.00	0.00	0.00%
208-411-5301	Contract Services	1,700.77	4,216.32	0.00	0.00	5,000.00	5,000.00	0.00%
208-411-5560	Supplies & Materials	0.00	945.28	0.00	3,000.00	1,500.00	-1,500.00	-50.00%
Total SubProgram: 411 - Transportation, Parking and Lighting:		82,070.50	73,428.28	0.00	87,100.00	86,800.00	-300.00	-0.34%
Total Fund: 208 - STREET LIGHTING FUND:		211,389.77	175,793.73	0.00	216,600.00	220,850.00	4,250.00	1.96%
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND								
SubProgram: 211 - Central Services								
209-211-5400	Utility - Electricity	5,088.36	5,206.56	0.00	6,500.00	6,650.00	150.00	2.31%
209-211-5420	Utility - Sewer	5,288.79	6,341.41	0.00	6,000.00	7,850.00	1,850.00	30.83%
209-211-5430	Utility - Water	43,864.37	36,000.87	0.00	48,000.00	45,350.00	-2,650.00	-5.52%
Total SubProgram: 211 - Central Services:		54,241.52	47,548.84	0.00	60,500.00	59,850.00	-650.00	-1.07%
SubProgram: 441 - Right of Way Maintenance								
209-441-5100	Regular Wages	57,266.43	64,427.04	0.00	71,600.00	83,350.00	11,750.00	16.41%
209-441-5102	Part-time Wages	19,318.80	25,129.73	0.00	28,100.00	8,250.00	-19,850.00	-70.64%
209-441-5104	Overtime Pay	1,396.43	1,594.07	0.00	5,400.00	2,300.00	-3,100.00	-57.41%
209-441-5106	Other Pay	4,364.67	1,303.72	0.00	2,700.00	2,650.00	-50.00	-1.85%
209-441-5108	Bilingual Pay	205.00	120.00	0.00	150.00	150.00	0.00	0.00%
209-441-5120	Health Insurance	15,704.47	25,013.78	0.00	29,100.00	34,000.00	4,900.00	16.84%
209-441-5121	Dental Insurance	1,616.75	1,938.62	0.00	2,450.00	2,500.00	50.00	2.04%
209-441-5122	Life Insurance	170.64	162.14	0.00	250.00	250.00	0.00	0.00%
209-441-5123	Disability Insurance	227.60	214.89	0.00	350.00	250.00	-100.00	-28.57%
209-441-5130	PERS CLASSIC Contribution	4,738.81	7,363.04	0.00	10,200.00	10,250.00	50.00	0.49%
209-441-5131	PERS PEPRA Contribution	1,640.68	1,094.85	0.00	600.00	1,500.00	900.00	150.00%
209-441-5132	PERS Prepay UAAL	9,390.22	20,716.72	0.00	21,800.00	12,200.00	-9,600.00	-44.04%
209-441-5140	Medicare Tax	1,193.82	1,336.62	0.00	1,450.00	1,250.00	-200.00	-13.79%
209-441-5150	Flexible Benefits Program	1,006.25	1,125.31	0.00	1,400.00	1,450.00	50.00	3.57%
209-441-5151	Fitness Benefit	90.00	28.50	0.00	550.00	600.00	50.00	9.09%
209-441-5152	Cell Phone Allowance	133.27	0.00	0.00	0.00	0.00	0.00	0.00%
209-441-5180	Individual Equipment/Safety	736.87	0.00	0.00	0.00	0.00	0.00	0.00%
209-441-5301	Contract Services	1,526.50	723.50	0.00	5,000.00	5,000.00	0.00	0.00%
209-441-5302	Street Maintenance	0.00	0.00	0.00	0.00	95,000.00	95,000.00	0.00%
209-441-5345	Equipment Repairs/Replaceme	3,909.25	218.00	0.00	2,500.00	3,500.00	1,000.00	40.00%
209-441-5350	Landscape Maintenance	83,440.00	65,737.00	0.00	94,000.00	81,000.00	-13,000.00	-13.83%
209-441-5356	Tree Maintenance	0.00	0.00	0.00	0.00	160,000.00	160,000.00	0.00%

Budget Comparison Report

					Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)
Account Number							
209-441-5357	Tree Replacement	0.00	0.00	0.00	0.00	5,000.00	5,000.00 0.00%
209-441-5361	Biohazard Services	10,345.00	10,540.00	0.00	20,000.00	15,000.00	-5,000.00 -25.00%
209-441-5362	Janitorial Services	36,359.00	30,120.00	0.00	45,000.00	36,250.00	-8,750.00 -19.44%
209-441-5440	Utility - Communications/Telep	1,176.21	706.48	0.00	1,300.00	850.00	-450.00 -34.62%
209-441-5515	Uniform Cleaning	2,103.35	2,022.36	0.00	3,400.00	3,400.00	0.00 0.00%
209-441-5516	Uniform Allowance	1,549.09	2,380.61	0.00	2,600.00	2,600.00	0.00 0.00%
209-441-5517	Individual Equipment/Safety	0.00	635.02	0.00	2,200.00	2,200.00	0.00 0.00%
209-441-5536	Equipment/Office Rent & Lease	0.00	5,914.00	0.00	10,000.00	10,000.00	0.00 0.00%
209-441-5560	Supplies & Materials	13,003.35	10,832.64	0.00	15,000.00	15,000.00	0.00 0.00%
209-441-5561	Janitorial Supplies	1,637.86	1,514.61	0.00	5,000.00	2,000.00	-3,000.00 -60.00%
209-441-5567	Landscaping Supply Repairs & I	9,167.31	1,721.65	0.00	25,000.00	5,000.00	-20,000.00 -80.00%
209-441-5568	Minor Equipment	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
Total SubProgram: 441 - Right of Way Maintenance:		283,417.63	284,634.90	0.00	407,100.00	602,750.00	195,650.00 48.06%
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU...		337,659.15	332,183.74	0.00	467,600.00	662,600.00	195,000.00 41.70%
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT FUND							
SubProgram: 161 - Communication and Community Promotions							
210-161-5301	Contract Services	12,600.00	2,650.00	0.00	12,200.00	11,900.00	-300.00 -2.46%
210-161-5500	Printing & Advertising	3,591.94	3,321.14	0.00	2,800.00	2,300.00	-500.00 -17.86%
210-161-5510	Dues & Subscriptions	743.00	768.75	0.00	1,550.00	1,550.00	0.00 0.00%
210-161-5560	Supplies & Materials	40.08	1,147.35	0.00	800.00	750.00	-50.00 -6.25%
Total SubProgram: 161 - Communication and Community Pro...		16,975.02	7,887.24	0.00	17,350.00	16,500.00	-850.00 -4.90%
Total Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DIS...		16,975.02	7,887.24	0.00	17,350.00	16,500.00	-850.00 -4.90%
Fund: 211 - AB 939 SOLID WASTE FUND							
SubProgram: 211 - Central Services							
211-211-5430	Utility - Water	7,240.50	7,197.57	0.00	8,500.00	9,050.00	550.00 6.47%
Total SubProgram: 211 - Central Services:		7,240.50	7,197.57	0.00	8,500.00	9,050.00	550.00 6.47%
SubProgram: 421 - Solid Waste							
211-421-5100	Regular Wages	203,936.32	133,587.23	0.00	178,900.00	209,450.00	30,550.00 17.08%
211-421-5102	Part-time Wages	283.45	3,786.98	0.00	4,400.00	2,100.00	-2,300.00 -52.27%
211-421-5104	Overtime Pay	3,578.51	1,792.95	0.00	6,100.00	2,600.00	-3,500.00 -57.38%
211-421-5106	Other Pay	21,632.85	13,578.12	0.00	4,400.00	7,550.00	3,150.00 71.59%
211-421-5108	Bilingual Pay	695.00	1,247.50	0.00	800.00	2,300.00	1,500.00 187.50%
211-421-5120	Health Insurance	47,030.51	38,026.04	0.00	49,250.00	51,000.00	1,750.00 3.55%
211-421-5121	Dental Insurance	3,903.78	2,758.27	0.00	3,900.00	3,450.00	-450.00 -11.54%
211-421-5122	Life Insurance	607.64	400.93	0.00	550.00	550.00	0.00 0.00%
211-421-5123	Disability Insurance	821.55	455.01	0.00	700.00	600.00	-100.00 -14.29%
211-421-5130	PERS CLASSIC Contribution	13,039.33	4,543.61	0.00	11,500.00	5,700.00	-5,800.00 -50.43%
211-421-5131	PERS PEPRA Contribution	8,891.42	8,722.12	0.00	8,550.00	14,150.00	5,600.00 65.50%

Budget Comparison Report

					Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Account Number								
211-421-5132	PERS Prepay UAAL	26,650.18	13,178.71	0.00	24,950.00	30,600.00	5,650.00	22.65%
211-421-5140	Medicare Tax	3,299.51	2,214.01	0.00	2,750.00	3,050.00	300.00	10.91%
211-421-5150	Flexible Benefits Program	3,321.85	2,194.83	0.00	2,800.00	3,300.00	500.00	17.86%
211-421-5151	Fitness Benefit	509.61	372.16	0.00	1,150.00	1,400.00	250.00	21.74%
211-421-5152	Cell Phone Allowance	383.50	144.33	0.00	500.00	200.00	-300.00	-60.00%
211-421-5201	Professional Services	11,374.75	10,090.20	0.00	20,000.00	20,000.00	0.00	0.00%
211-421-5301	Contract Services	41,936.17	15,196.77	0.00	168,000.00	133,000.00	-35,000.00	-20.83%
211-421-5440	Utility - Communications/Telep	200.53	536.82	0.00	300.00	650.00	350.00	116.67%
211-421-5500	Printing & Advertising	4,760.00	3,106.01	0.00	8,850.00	6,700.00	-2,150.00	-24.29%
211-421-5515	Uniform Cleaning	0.00	555.47	0.00	850.00	850.00	0.00	0.00%
211-421-5516	Uniform Allowance	0.00	953.00	0.00	650.00	1,000.00	350.00	53.85%
211-421-5517	Individual Equipment/Safety	0.00	549.36	0.00	550.00	550.00	0.00	0.00%
211-421-5531	Employee/Public Relations	903.62	179.73	0.00	1,500.00	1,500.00	0.00	0.00%
211-421-5560	Supplies & Materials	34,154.70	80,242.27	0.00	80,000.00	111,000.00	31,000.00	38.75%
Total SubProgram: 421 - Solid Waste:		431,914.78	338,412.43	0.00	581,900.00	613,250.00	31,350.00	5.39%
SubProgram: 431 - Street Maintenance								
211-431-5259	Street Sweeping	54,936.00	0.00	0.00	0.00	0.00	0.00	0.00%
211-431-5581	Vehicle Operations & Maintena	0.00	0.00	0.00	0.00	3,000.00	3,000.00	0.00%
211-431-5582	Fuel Expense	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
Total SubProgram: 431 - Street Maintenance:		54,936.00	0.00	0.00	0.00	13,000.00	13,000.00	0.00%
Total Fund: 211 - AB 939 SOLID WASTE FUND:		494,091.28	345,610.00	0.00	590,400.00	635,300.00	44,900.00	7.61%
Fund: 213 - RECREATION SERVICES FUND								
SubProgram: 142 - Risk Management								
213-142-5534	Volunteer Screening	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
Total SubProgram: 142 - Risk Management:		0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
SubProgram: 211 - Central Services								
213-211-5400	Utility - Electricity	22,315.52	0.00	0.00	0.00	0.00	0.00	0.00%
213-211-5410	Utility - Natural Gas	36,213.12	0.00	0.00	0.00	0.00	0.00	0.00%
213-211-5420	Utility - Sewer	23,614.75	0.00	0.00	0.00	0.00	0.00	0.00%
213-211-5430	Utility - Water	31,984.81	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 211 - Central Services:		114,128.20	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 221 - Management Information Services								
213-221-5201	Professional Services	1,481.67	2,160.00	0.00	5,500.00	3,000.00	-2,500.00	-45.45%
213-221-5360	Software Subscription/Mainten	12,737.27	12,824.25	0.00	13,000.00	14,150.00	1,150.00	8.85%
213-221-5565	Computer Hardware/Replacerr	0.00	0.00	0.00	3,000.00	3,000.00	0.00	0.00%
Total SubProgram: 221 - Management Information Services:		14,218.94	14,984.25	0.00	21,500.00	20,150.00	-1,350.00	-6.28%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1	%
							to Parent	
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Budget Increase / (Decrease)	
SubProgram: 405 - Facilities								
213-405-5301	Contract Services	3,408.96	0.00	0.00	0.00	0.00	0.00	0.00%
213-405-5345	Equipment Repairs/Replaceme	23,310.29	0.00	0.00	0.00	0.00	0.00	0.00%
213-405-5350	Landscape Maintenance	7,680.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-405-5362	Janitorial Services	23,140.87	0.00	0.00	0.00	0.00	0.00	0.00%
213-405-5560	Supplies & Materials	4,828.41	0.00	0.00	0.00	0.00	0.00	0.00%
213-405-5561	Janitorial Supplies	1,420.84	0.00	0.00	0.00	0.00	0.00	0.00%
213-405-5562	Chemicals	29,307.66	0.00	0.00	0.00	0.00	0.00	0.00%
213-405-5567	Landscaping Supply Repairs & I	1,999.52	0.00	0.00	0.00	0.00	0.00	0.00%
213-405-5568	Minor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-405-5764	Improvement	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		95,096.55	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 474 - Veterans Hall Facilities								
213-474-5100	Regular Wages	0.00	22,124.52	0.00	38,100.00	26,850.00	-11,250.00	-29.53%
213-474-5104	Overtime Pay	0.00	624.51	0.00	1,500.00	750.00	-750.00	-50.00%
213-474-5106	Other Pay	0.00	225.29	0.00	1,250.00	1,050.00	-200.00	-16.00%
213-474-5108	Bilingual Pay	0.00	120.00	0.00	150.00	150.00	0.00	0.00%
213-474-5120	Health Insurance	0.00	7,138.26	0.00	12,100.00	8,800.00	-3,300.00	-27.27%
213-474-5121	Dental Insurance	0.00	528.95	0.00	950.00	650.00	-300.00	-31.58%
213-474-5122	Life Insurance	0.00	62.83	0.00	200.00	100.00	-100.00	-50.00%
213-474-5123	Disability Insurance	0.00	75.01	0.00	200.00	100.00	-100.00	-50.00%
213-474-5130	PERS CLASSIC Contribution	0.00	922.64	0.00	1,400.00	1,300.00	-100.00	-7.14%
213-474-5131	PERS PEPRA Contribution	0.00	1,200.73	0.00	2,450.00	1,550.00	-900.00	-36.73%
213-474-5132	PERS Prepay UAAL	0.00	2,570.25	0.00	2,950.00	3,950.00	1,000.00	33.90%
213-474-5140	Medicare Tax	0.00	337.16	0.00	600.00	400.00	-200.00	-33.33%
213-474-5141	Unemployment Insurance	0.00	495.00	0.00	0.00	0.00	0.00	0.00%
213-474-5150	Flexible Benefits Program	0.00	373.24	0.00	650.00	450.00	-200.00	-30.77%
213-474-5151	Fitness Benefit	0.00	0.00	0.00	250.00	200.00	-50.00	-20.00%
213-474-5152	Cell Phone Allowance	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
213-474-5301	Contract Services	0.00	9,615.86	0.00	7,900.00	7,900.00	0.00	0.00%
213-474-5345	Equipment Repairs/Replaceme	0.00	689.31	0.00	1,200.00	1,200.00	0.00	0.00%
213-474-5350	Landscape Maintenance	0.00	2,084.84	0.00	12,000.00	3,000.00	-9,000.00	-75.00%
213-474-5362	Janitorial Services	0.00	34,940.85	0.00	31,950.00	49,600.00	17,650.00	55.24%
213-474-5400	Utility - Electricity	0.00	6,160.50	0.00	8,000.00	7,700.00	-300.00	-3.75%
213-474-5410	Utility - Natural Gas	0.00	1,448.22	0.00	2,500.00	2,100.00	-400.00	-16.00%
213-474-5420	Utility - Sewer	0.00	4,988.64	0.00	5,800.00	6,200.00	400.00	6.90%
213-474-5430	Utility - Water	0.00	2,754.38	0.00	5,900.00	3,600.00	-2,300.00	-38.98%
213-474-5440	Utility - Communications/Telep	0.00	1,939.10	0.00	2,000.00	2,200.00	200.00	10.00%
213-474-5516	Uniform Allowance	0.00	0.00	0.00	1,300.00	1,300.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
213-474-5560	Supplies & Materials	0.00	1,524.30	0.00	2,500.00	2,500.00	0.00	0.00%
213-474-5561	Janitorial Supplies	0.00	1,549.46	0.00	2,000.00	2,000.00	0.00	0.00%
213-474-5567	Landscaping Supply Repairs & I	0.00	355.00	0.00	1,000.00	1,000.00	0.00	0.00%
213-474-5568	Minor Equipment	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
Total SubProgram: 474 - Veterans Hall Facilities:		0.00	104,848.85	0.00	148,000.00	137,800.00	-10,200.00	-6.89%
SubProgram: 475 - Pool Facilities								
213-475-5100	Regular Wages	0.00	50,660.09	0.00	70,250.00	64,850.00	-5,400.00	-7.69%
213-475-5104	Overtime Pay	0.00	1,866.62	0.00	5,150.00	2,400.00	-2,750.00	-53.40%
213-475-5106	Other Pay	0.00	773.23	0.00	2,950.00	3,850.00	900.00	30.51%
213-475-5108	Bilingual Pay	0.00	120.00	0.00	150.00	300.00	150.00	100.00%
213-475-5120	Health Insurance	0.00	12,864.49	0.00	19,200.00	19,150.00	-50.00	-0.26%
213-475-5121	Dental Insurance	0.00	1,088.13	0.00	1,650.00	1,550.00	-100.00	-6.06%
213-475-5122	Life Insurance	0.00	133.99	0.00	300.00	200.00	-100.00	-33.33%
213-475-5123	Disability Insurance	0.00	168.83	0.00	350.00	200.00	-150.00	-42.86%
213-475-5130	PERS CLASSIC Contribution	0.00	3,688.18	0.00	5,300.00	5,200.00	-100.00	-1.89%
213-475-5131	PERS PEPRA Contribution	0.00	1,687.97	0.00	3,000.00	2,600.00	-400.00	-13.33%
213-475-5132	PERS Prepay UAAL	0.00	10,280.44	0.00	11,400.00	9,500.00	-1,900.00	-16.67%
213-475-5140	Medicare Tax	0.00	777.17	0.00	1,050.00	950.00	-100.00	-9.52%
213-475-5141	Unemployment Insurance	0.00	495.00	0.00	0.00	0.00	0.00	0.00%
213-475-5150	Flexible Benefits Program	0.00	896.97	0.00	1,250.00	1,150.00	-100.00	-8.00%
213-475-5151	Fitness Benefit	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
213-475-5152	Cell Phone Allowance	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
213-475-5301	Contract Services	0.00	8,197.67	0.00	12,000.00	10,000.00	-2,000.00	-16.67%
213-475-5345	Equipment Repairs/Replaceme	0.00	8,307.34	0.00	10,000.00	10,000.00	0.00	0.00%
213-475-5350	Landscape Maintenance	0.00	6,600.00	0.00	11,500.00	8,600.00	-2,900.00	-25.22%
213-475-5362	Janitorial Services	0.00	23,022.28	0.00	19,700.00	30,000.00	10,300.00	52.28%
213-475-5400	Utility - Electricity	0.00	17,842.53	0.00	28,000.00	23,700.00	-4,300.00	-15.36%
213-475-5410	Utility - Natural Gas	0.00	23,952.68	0.00	40,000.00	36,000.00	-4,000.00	-10.00%
213-475-5420	Utility - Sewer	0.00	22,793.93	0.00	25,000.00	28,200.00	3,200.00	12.80%
213-475-5430	Utility - Water	0.00	29,981.68	0.00	34,000.00	36,600.00	2,600.00	7.65%
213-475-5440	Utility - Communications/Telep	0.00	2,991.98	0.00	0.00	3,400.00	3,400.00	0.00%
213-475-5515	Uniform Cleaning	0.00	0.00	0.00	850.00	850.00	0.00	0.00%
213-475-5516	Uniform Allowance	0.00	610.20	0.00	650.00	650.00	0.00	0.00%
213-475-5517	Individual Equipment/Safety	0.00	306.71	0.00	550.00	550.00	0.00	0.00%
213-475-5560	Supplies & Materials	0.00	4,345.83	0.00	2,000.00	5,000.00	3,000.00	150.00%
213-475-5561	Janitorial Supplies	0.00	2,530.57	0.00	2,500.00	3,500.00	1,000.00	40.00%
213-475-5562	Chemicals	0.00	16,538.77	0.00	45,000.00	25,000.00	-20,000.00	-44.44%
213-475-5567	Landscaping Supply Repairs & I	0.00	0.00	0.00	500.00	500.00	0.00	0.00%
Total SubProgram: 475 - Pool Facilities:		0.00	253,523.28	0.00	354,950.00	335,150.00	-19,800.00	-5.58%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	%
SubProgram: 476 - Community Garden Facilities								
213-476-5100	Regular Wages	0.00	6,368.71	0.00	7,200.00	7,750.00	550.00	7.64%
213-476-5104	Overtime Pay	0.00	223.40	0.00	300.00	250.00	-50.00	-16.67%
213-476-5106	Other Pay	0.00	0.00	0.00	300.00	50.00	-250.00	-83.33%
213-476-5108	Bilingual Pay	0.00	120.00	0.00	150.00	150.00	0.00	0.00%
213-476-5120	Health Insurance	0.00	2,716.92	0.00	3,300.00	3,250.00	-50.00	-1.52%
213-476-5121	Dental Insurance	0.00	215.77	0.00	350.00	250.00	-100.00	-28.57%
213-476-5122	Life Insurance	0.00	17.03	0.00	50.00	50.00	0.00	0.00%
213-476-5123	Disability Insurance	0.00	19.93	0.00	50.00	50.00	0.00	0.00%
213-476-5131	PERS PEPRA Contribution	0.00	527.03	0.00	600.00	650.00	50.00	8.33%
213-476-5132	PERS Prepay UAAL	0.00	0.00	0.00	50.00	1,150.00	1,100.00	2,200.00%
213-476-5140	Medicare Tax	0.00	96.08	0.00	150.00	150.00	0.00	0.00%
213-476-5150	Flexible Benefits Program	0.00	125.82	0.00	200.00	150.00	-50.00	-25.00%
213-476-5151	Fitness Benefit	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
213-476-5301	Contract Services	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00%
213-476-5345	Equipment Repairs/Replaceme	0.00	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
213-476-5362	Janitorial Services	0.00	1,539.50	0.00	1,800.00	2,300.00	500.00	27.78%
213-476-5420	Utility - Sewer	0.00	825.73	0.00	1,200.00	1,200.00	0.00	0.00%
213-476-5430	Utility - Water	0.00	0.00	0.00	200.00	0.00	-200.00	-100.00%
213-476-5440	Utility - Communications/Telep	0.00	1,110.77	0.00	1,700.00	1,300.00	-400.00	-23.53%
213-476-5560	Supplies & Materials	0.00	2,067.73	0.00	3,500.00	1,500.00	-2,000.00	-57.14%
213-476-5561	Janitorial Supplies	0.00	61.48	0.00	1,000.00	500.00	-500.00	-50.00%
213-476-5567	Landscaping Supply Repairs & I	0.00	0.00	0.00	2,500.00	500.00	-2,000.00	-80.00%
Total SubProgram: 476 - Community Garden Facilities:		0.00	16,035.90	0.00	27,700.00	23,800.00	-3,900.00	-14.08%
SubProgram: 478 - Community Farm								
213-478-5350	Landscape Maintenance	0.00	5,852.28	0.00	20,000.00	6,000.00	-14,000.00	-70.00%
213-478-5430	Utility - Water	0.00	2,673.41	0.00	5,000.00	3,500.00	-1,500.00	-30.00%
213-478-5560	Supplies & Materials	0.00	22.00	0.00	250.00	500.00	250.00	100.00%
213-478-5567	Landscaping Supply Repairs & I	0.00	187.50	0.00	1,000.00	500.00	-500.00	-50.00%
Total SubProgram: 478 - Community Farm:		0.00	8,735.19	0.00	26,250.00	10,500.00	-15,750.00	-60.00%
SubProgram: 501 - Parks and Recreation Administration								
213-501-5102	Part-time Wages	0.00	0.00	0.00	0.00	22,700.00	22,700.00	0.00%
213-501-5140	Medicare Tax	0.00	0.00	0.00	0.00	700.00	700.00	0.00%
Total SubProgram: 501 - Parks and Recreation Administration:		0.00	0.00	0.00	0.00	23,400.00	23,400.00	0.00%
SubProgram: 503 - Vets Hall/Seaside								
213-503-5100	Regular Wages	37,343.93	16,557.24	0.00	19,200.00	20,150.00	950.00	4.95%
213-503-5102	Part-time Wages	16,801.34	29,578.70	0.00	41,950.00	57,100.00	15,150.00	36.11%
213-503-5104	Overtime Pay	1,194.39	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
213-503-5106	Other Pay	1,012.91	443.72	0.00	550.00	550.00	0.00	0.00%
213-503-5108	Bilingual Pay	125.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5120	Health Insurance	9,756.26	2,223.17	0.00	2,500.00	2,700.00	200.00	8.00%
213-503-5121	Dental Insurance	760.93	115.26	0.00	200.00	150.00	-50.00	-25.00%
213-503-5122	Life Insurance	110.16	60.80	0.00	150.00	100.00	-50.00	-33.33%
213-503-5123	Disability Insurance	137.11	58.82	0.00	150.00	100.00	-50.00	-33.33%
213-503-5130	PERS CLASSIC Contribution	1,829.08	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5131	PERS PEPRA Contribution	1,836.68	1,364.40	0.00	1,600.00	1,650.00	50.00	3.13%
213-503-5132	PERS Prepay UAAL	3,941.08	47.61	0.00	150.00	2,950.00	2,800.00	1,866.67%
213-503-5140	Medicare Tax	807.87	676.52	0.00	700.00	300.00	-400.00	-57.14%
213-503-5150	Flexible Benefits Program	567.79	252.22	0.00	350.00	300.00	-50.00	-14.29%
213-503-5151	Fitness Benefit	75.00	25.00	0.00	150.00	150.00	0.00	0.00%
213-503-5152	Cell Phone Allowance	91.01	0.00	0.00	200.00	200.00	0.00	0.00%
213-503-5301	Contract Services	3,606.86	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5345	Equipment Repairs/Replaceme	1,700.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5350	Landscape Maintenance	6,377.17	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5356	Tree Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5357	Tree Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5362	Janitorial Services	24,562.61	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5400	Utility - Electricity	7,108.52	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5410	Utility - Natural Gas	1,960.79	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5420	Utility - Sewer	4,875.89	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5430	Utility - Water	3,166.46	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5440	Utility - Communications/Telep	1,631.88	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5516	Uniform Allowance	347.73	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5560	Supplies & Materials	4,158.98	1,259.62	0.00	0.00	1,000.00	1,000.00	0.00%
213-503-5561	Janitorial Supplies	1,411.24	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
213-503-5567	Landscaping Supply Repairs & I	1,750.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-503-5568	Minor Equipment	7,859.80	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
213-503-5761	Major Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 503 - Vets Hall/Seaside:		146,908.47	52,663.08	0.00	67,850.00	90,400.00	22,550.00	33.24%
SubProgram: 512 - Senior Services								
213-512-5100	Regular Wages	0.00	0.00	0.00	0.00	110,850.00	110,850.00	0.00%
213-512-5102	Part-Time Wages	0.00	0.00	0.00	0.00	22,700.00	22,700.00	0.00%
213-512-5106	Other Pay	0.00	0.00	0.00	0.00	8,350.00	8,350.00	0.00%
213-512-5120	Health Insurance	0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00%
213-512-5121	Dental Insurance	0.00	0.00	0.00	0.00	2,700.00	2,700.00	0.00%
213-512-5122	Life Insurance	0.00	0.00	0.00	0.00	300.00	300.00	0.00%
213-512-5123	Disability Insurance	0.00	0.00	0.00	0.00	300.00	300.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
213-512-5131	PERS PEPRA Contribution	0.00	0.00	0.00	0.00	9,050.00	9,050.00	0.00%
213-512-5132	PERS Prepay UAAL	0.00	0.00	0.00	0.00	16,200.00	16,200.00	0.00%
213-512-5140	Medicare Tax	0.00	0.00	0.00	0.00	1,650.00	1,650.00	0.00%
213-512-5150	Flexible Benefits Program	0.00	0.00	0.00	0.00	1,850.00	1,850.00	0.00%
213-512-5151	Fitness Benefit	0.00	0.00	0.00	0.00	800.00	800.00	0.00%
213-512-5201	Professional Services	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
213-512-5205	Senior Programs	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
213-512-5500	Printing & Advertising	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
213-512-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
213-512-5512	Meetings & Travel	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
213-512-5560	Supplies & Materials	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00%
213-512-5568	Minor Equipment	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
Total SubProgram: 512 - Senior Services :		0.00	0.00	0.00	0.00	208,250.00	208,250.00	0.00%
SubProgram: 521 - Community Pool Services								
213-521-5100	Regular Wages	111,588.05	83,405.15	0.00	99,650.00	149,050.00	49,400.00	49.57%
213-521-5102	Part-time Wages	267,554.20	234,032.69	0.00	301,550.00	288,750.00	-12,800.00	-4.24%
213-521-5104	Overtime Pay	1,096.58	135.41	0.00	500.00	450.00	-50.00	-10.00%
213-521-5106	Other Pay	2,591.42	2,950.30	0.00	1,050.00	4,150.00	3,100.00	295.24%
213-521-5120	Health Insurance	14,796.42	6,501.75	0.00	11,800.00	15,600.00	3,800.00	32.20%
213-521-5121	Dental Insurance	888.07	452.63	0.00	750.00	1,000.00	250.00	33.33%
213-521-5122	Life Insurance	309.84	213.93	0.00	300.00	400.00	100.00	33.33%
213-521-5123	Disability Insurance	418.42	259.14	0.00	400.00	450.00	50.00	12.50%
213-521-5130	PERS CLASSIC Contribution	4,310.61	4,353.67	0.00	6,000.00	9,350.00	3,350.00	55.83%
213-521-5131	PERS PEPRA Contribution	6,744.33	4,119.09	0.00	5,000.00	7,350.00	2,350.00	47.00%
213-521-5132	PERS Prepay UAAL	9,588.85	12,759.45	0.00	13,000.00	21,800.00	8,800.00	67.69%
213-521-5140	Medicare Tax	5,556.20	4,655.02	0.00	5,700.00	2,200.00	-3,500.00	-61.40%
213-521-5141	Unemployment Insurance	368.00	117.00	0.00	0.00	0.00	0.00	0.00%
213-521-5150	Flexible Benefits Program	1,855.20	1,217.19	0.00	1,500.00	2,150.00	650.00	43.33%
213-521-5151	Fitness Benefit	239.95	139.98	0.00	600.00	900.00	300.00	50.00%
213-521-5152	Cell Phone Allowance	207.94	143.00	0.00	200.00	250.00	50.00	25.00%
213-521-5221	Employee Training	2,557.00	2,478.66	0.00	4,000.00	4,000.00	0.00	0.00%
213-521-5236	Banking Fees	11,718.04	15,356.38	0.00	8,000.00	18,000.00	10,000.00	125.00%
213-521-5301	Contract Services	742.00	386.00	0.00	400.00	400.00	0.00	0.00%
213-521-5440	Utility - Communications/Telep	3,970.10	656.94	0.00	4,900.00	800.00	-4,100.00	-83.67%
213-521-5500	Printing & Advertising	0.00	308.98	0.00	200.00	200.00	0.00	0.00%
213-521-5510	Dues & Subscriptions	200.00	800.00	0.00	300.00	1,000.00	700.00	233.33%
213-521-5512	Meetings & Travel	2,641.52	3,463.29	0.00	4,300.00	4,300.00	0.00	0.00%
213-521-5516	Uniform Allowance	0.00	1,880.27	0.00	2,000.00	2,000.00	0.00	0.00%
213-521-5550	Supplies for Resale	4,273.51	2,474.60	0.00	3,000.00	3,600.00	600.00	20.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
213-521-5560	Supplies & Materials	7,660.32	3,870.92	0.00	6,000.00	4,000.00	-2,000.00	-33.33%
213-521-5761	Major Equipment	0.00	3,992.32	0.00	2,000.00	2,000.00	0.00	0.00%
Total SubProgram: 521 - Community Pool Services:		461,876.57	391,123.76	0.00	483,100.00	544,150.00	61,050.00	12.64%
SubProgram: 522 - Junior Lifeguards								
213-522-5100	Regular Wages	32,313.32	18,482.09	0.00	23,250.00	24,750.00	1,500.00	6.45%
213-522-5102	Part-time Wages	52,451.38	48,851.92	0.00	84,100.00	76,000.00	-8,100.00	-9.63%
213-522-5104	Overtime Pay	446.33	50.78	0.00	250.00	250.00	0.00	0.00%
213-522-5106	Other Pay	714.86	750.50	0.00	0.00	2,600.00	2,600.00	0.00%
213-522-5120	Health Insurance	5,302.69	1,605.41	0.00	3,550.00	3,550.00	0.00	0.00%
213-522-5121	Dental Insurance	316.42	123.95	0.00	250.00	200.00	-50.00	-20.00%
213-522-5122	Life Insurance	96.77	49.47	0.00	150.00	100.00	-50.00	-33.33%
213-522-5123	Disability Insurance	136.20	62.27	0.00	150.00	100.00	-50.00	-33.33%
213-522-5130	PERS CLASSIC Contribution	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-522-5131	PERS PEPRA Contribution	2,604.22	1,535.31	0.00	1,900.00	2,050.00	150.00	7.89%
213-522-5132	PERS Prepay UAAL	0.00	0.00	0.00	150.00	3,650.00	3,500.00	2,333.33%
213-522-5140	Medicare Tax	1,248.07	990.33	0.00	1,600.00	400.00	-1,200.00	-75.00%
213-522-5150	Flexible Benefits Program	660.51	367.76	0.00	500.00	450.00	-50.00	-10.00%
213-522-5151	Fitness Benefit	49.97	18.75	0.00	200.00	200.00	0.00	0.00%
213-522-5345	Equipment Repairs/Replaceme	0.00	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
213-522-5512	Meetings & Travel	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
213-522-5516	Uniform Allowance	0.00	2,432.47	0.00	2,500.00	2,500.00	0.00	0.00%
213-522-5548	Field Trips	2,080.00	53.42	0.00	3,000.00	0.00	-3,000.00	-100.00%
213-522-5560	Supplies & Materials	9,206.48	5,064.18	0.00	11,000.00	7,000.00	-4,000.00	-36.36%
Total SubProgram: 522 - Junior Lifeguards:		107,627.22	80,438.61	0.00	133,550.00	124,800.00	-8,750.00	-6.55%
SubProgram: 523 - Swim Team Aquatics								
213-523-5100	Regular Wages	154.66	18,482.09	0.00	23,250.00	23,750.00	500.00	2.15%
213-523-5102	Part-time Wages	38,960.03	35,879.63	0.00	59,150.00	58,350.00	-800.00	-1.35%
213-523-5104	Overtime Pay	0.00	50.78	0.00	250.00	50.00	-200.00	-80.00%
213-523-5106	Other Pay	0.00	750.50	0.00	0.00	1,750.00	1,750.00	0.00%
213-523-5120	Health Insurance	0.00	1,605.13	0.00	3,550.00	1,350.00	-2,200.00	-61.97%
213-523-5121	Dental Insurance	0.00	123.78	0.00	250.00	200.00	-50.00	-20.00%
213-523-5122	Life Insurance	0.00	49.30	0.00	150.00	100.00	-50.00	-33.33%
213-523-5123	Disability Insurance	0.00	62.28	0.00	150.00	100.00	-50.00	-33.33%
213-523-5131	PERS PEPRA Contribution	12.62	1,505.27	0.00	1,900.00	1,950.00	50.00	2.63%
213-523-5132	PERS Prepay UAAL	0.00	0.00	0.00	150.00	3,500.00	3,350.00	2,233.33%
213-523-5140	Medicare Tax	567.07	801.52	0.00	1,250.00	350.00	-900.00	-72.00%
213-523-5150	Flexible Benefits Program	0.00	350.53	0.00	500.00	450.00	-50.00	-10.00%
213-523-5151	Fitness Benefit	0.00	18.74	0.00	200.00	200.00	0.00	0.00%
213-523-5221	Employee Training	0.00	629.00	0.00	1,000.00	1,000.00	0.00	0.00%

Budget Comparison Report

					Comparison 1 Budget		Comparison 1 to Parent Budget	%
		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Account Number								
213-523-5510	Dues & Subscriptions	1,812.81	1,800.96	0.00	2,550.00	2,550.00	0.00	0.00%
213-523-5512	Meetings & Travel	0.00	0.00	0.00	0.00	500.00	500.00	0.00%
213-523-5548	Field Trips	2,665.00	4,793.00	0.00	8,000.00	8,000.00	0.00	0.00%
213-523-5560	Supplies & Materials	2,877.77	1,323.49	0.00	3,300.00	2,000.00	-1,300.00	-39.39%
Total SubProgram: 523 - Swim Team Aquatics:		47,049.96	68,226.00	0.00	105,600.00	106,150.00	550.00	0.52%
SubProgram: 531 - Ocean Beach Services								
213-531-5100	Regular Wages	154.64	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5102	Part-time Wages	7,685.82	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5131	PERS PEPRA Contribution	12.62	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5140	Medicare Tax	113.67	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5440	Utility - Communications/Telep	518.80	0.00	0.00	0.00	0.00	0.00	0.00%
213-531-5560	Supplies & Materials	192.22	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 531 - Ocean Beach Services:		8,677.77	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 541 - Special Events								
213-541-5542	Softball League Expe	1,843.03	1,613.07	0.00	1,500.00	2,500.00	1,000.00	66.67%
Total SubProgram: 541 - Special Events:		1,843.03	1,613.07	0.00	1,500.00	2,500.00	1,000.00	66.67%
SubProgram: 542 - Community Garden								
213-542-5102	Part-time Wages	19,638.36	19,241.29	0.00	27,600.00	26,250.00	-1,350.00	-4.89%
213-542-5140	Medicare Tax	284.75	279.02	0.00	1,200.00	2,400.00	1,200.00	100.00%
213-542-5345	Equipment Repairs/Replaceme	4,652.09	0.00	0.00	0.00	0.00	0.00	0.00%
213-542-5362	Janitorial Services	1,716.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-542-5420	Utility - Sewer	801.70	0.00	0.00	0.00	0.00	0.00	0.00%
213-542-5430	Utility - Water	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
213-542-5440	Utility - Communications/Telep	1,191.60	0.00	0.00	0.00	0.00	0.00	0.00%
213-542-5560	Supplies & Materials	1,403.50	4,556.06	0.00	5,000.00	5,000.00	0.00	0.00%
Total SubProgram: 542 - Community Garden:		29,688.00	24,076.37	0.00	33,800.00	33,650.00	-150.00	-0.44%
Total Fund: 213 - RECREATION SERVICES FUND:		1,027,114.71	1,016,268.36	0.00	1,403,800.00	1,663,200.00	259,400.00	18.48%
Fund: 214 - HOUSING FUND								
SubProgram: 311 - Housing								
214-311-5201	Professional Services	29,220.00	14,668.25	0.00	32,600.00	32,600.00	0.00	0.00%
Total SubProgram: 311 - Housing:		29,220.00	14,668.25	0.00	32,600.00	32,600.00	0.00	0.00%
Total Fund: 214 - HOUSING FUND:		29,220.00	14,668.25	0.00	32,600.00	32,600.00	0.00	0.00%
Fund: 215 - MEASURE A FUND								
SubProgram: 163 - Community Services Support								
215-163-5601	Community Services Grants	5,500.00	5,500.00	0.00	5,500.00	5,500.00	0.00	0.00%
Total SubProgram: 163 - Community Services Support:		5,500.00	5,500.00	0.00	5,500.00	5,500.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1	%
					Parent Budget		to Parent	
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Budget Increase / (Decrease)	
SubProgram: 211 - Central Services								
215-211-5400	Utility - Electricity	16,352.29	16,219.31	0.00	20,500.00	16,500.00	-4,000.00	-19.51%
Total SubProgram: 211 - Central Services:		16,352.29	16,219.31	0.00	20,500.00	16,500.00	-4,000.00	-19.51%
SubProgram: 221 - Management Information Services								
215-221-5360	Software Subscription/Mainter	6,250.00	6,250.00	0.00	6,250.00	6,250.00	0.00	0.00%
215-221-5565	Computer Hardware/Replacerr	0.00	0.00	0.00	5,000.00	5,000.00	0.00	0.00%
Total SubProgram: 221 - Management Information Services:		6,250.00	6,250.00	0.00	11,250.00	11,250.00	0.00	0.00%
SubProgram: 411 - Transportation, Parking and Lighting								
215-411-5100	Regular Wages	26,722.46	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5104	Overtime Pay	659.90	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5106	Other Pay	1,557.62	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5120	Health Insurance	6,398.25	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5121	Dental Insurance	573.37	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5122	Life Insurance	71.94	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5123	Disability Insurance	105.86	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5130	PERS CLASSIC Contribution	1,999.54	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5131	PERS PEPRA Contribution	847.01	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5132	PERS Prepay UAAL	4,162.93	22.04	0.00	0.00	0.00	0.00	0.00%
215-411-5140	Medicare Tax	418.23	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5150	Flexible Benefits Program	485.33	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5151	Fitness Benefit	37.89	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5152	Cell Phone Allowance	61.65	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5204	Transit- Senior/ADA Transport	12,000.00	10,000.00	0.00	12,000.00	12,000.00	0.00	0.00%
215-411-5228	Engineering Services	225,754.03	69,349.25	0.00	294,000.00	295,000.00	1,000.00	0.34%
215-411-5301	Contract Services	7,000.00	7,000.00	0.00	8,500.00	9,500.00	1,000.00	11.76%
215-411-5500	Printing & Advertising	743.66	0.00	0.00	1,000.00	500.00	-500.00	-50.00%
215-411-5510	Dues & Subscriptions	3,115.11	2,475.32	0.00	3,500.00	3,500.00	0.00	0.00%
215-411-5560	Supplies & Materials	270.88	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 411 - Transportation, Parking and Lighting:		292,985.66	88,846.61	0.00	319,000.00	320,500.00	1,500.00	0.47%
SubProgram: 431 - Street Maintenance								
215-431-5100	Regular Wages	603.26	32,865.39	0.00	39,150.00	42,750.00	3,600.00	9.20%
215-431-5102	Part-time Wages	141.70	2,712.56	0.00	3,300.00	3,100.00	-200.00	-6.06%
215-431-5104	Overtime Pay	96.15	630.44	0.00	2,100.00	1,100.00	-1,000.00	-47.62%
215-431-5106	Other Pay	0.00	810.72	0.00	1,400.00	1,600.00	200.00	14.29%
215-431-5108	Bilingual Pay	0.00	120.00	0.00	150.00	150.00	0.00	0.00%
215-431-5120	Health Insurance	0.00	12,167.20	0.00	14,550.00	16,900.00	2,350.00	16.15%
215-431-5121	Dental Insurance	0.00	943.01	0.00	1,250.00	1,250.00	0.00	0.00%
215-431-5122	Life Insurance	0.00	88.35	0.00	200.00	150.00	-50.00	-25.00%

Budget Comparison Report

		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
Account Number					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
215-431-5123	Disability Insurance	0.00	108.56	0.00	250.00	150.00	-100.00	-40.00%
215-431-5130	PERS CLASSIC Contribution	58.01	2,318.12	0.00	3,200.00	3,850.00	650.00	20.31%
215-431-5131	PERS PEPRA Contribution	22.99	1,391.08	0.00	1,550.00	1,500.00	-50.00	-3.23%
215-431-5132	PERS Prepay UAAL	0.00	6,518.25	0.00	6,950.00	6,250.00	-700.00	-10.07%
215-431-5140	Medicare Tax	12.52	535.03	0.00	650.00	650.00	0.00	0.00%
215-431-5150	Flexible Benefits Program	0.00	551.86	0.00	700.00	750.00	50.00	7.14%
215-431-5151	Fitness Benefit	0.00	28.50	0.00	300.00	300.00	0.00	0.00%
215-431-5152	Cell Phone Allowance	0.00	0.00	0.00	100.00	100.00	0.00	0.00%
215-431-5302	Street Maintenance	160,712.99	116,108.38	0.00	130,000.00	0.00	-130,000.00	-100.00%
215-431-5566	Sign Replacement	25,054.02	8,478.60	0.00	40,000.00	25,000.00	-15,000.00	-37.50%
215-431-5761	Major Equipment	9,923.92	0.00	0.00	0.00	0.00	0.00	0.00%
215-431-5762	Vehicle Purchase	76,058.32	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 431 - Street Maintenance:		272,683.88	186,376.05	0.00	245,800.00	105,550.00	-140,250.00	-57.06%
SubProgram: 441 - Right of Way Maintenance								
215-441-5356	Tree Maintenance	117,300.34	110,050.00	0.00	120,000.00	0.00	-120,000.00	-100.00%
215-441-5357	Tree Replacement	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
Total SubProgram: 441 - Right of Way Maintenance:		117,300.34	110,050.00	0.00	125,000.00	0.00	-125,000.00	-100.00%
SubProgram: 451 - Watershed Management								
215-451-5353	Storm Drain Maintenance	57,269.08	0.00	0.00	50,000.00	35,000.00	-15,000.00	-30.00%
Total SubProgram: 451 - Watershed Management:		57,269.08	0.00	0.00	50,000.00	35,000.00	-15,000.00	-30.00%
Total Fund: 215 - MEASURE A FUND:		768,341.25	413,241.97	0.00	777,050.00	494,300.00	-282,750.00	-36.39%
Fund: 216 - REVOLVING FUND								
SubProgram: 405 - Facilities								
216-405-5568	Minor Equipment	7,187.63	0.00	0.00	0.00	0.00	0.00	0.00%
216-405-5762	Vehicle Purchase	44,766.89	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 405 - Facilities:		51,954.52	0.00	0.00	0.00	0.00	0.00	0.00%
SubProgram: 421 - Solid Waste								
216-421-5201	Professional Services	7,268.25	5,000.00	0.00	5,000.00	63,700.00	58,700.00	1,174.00%
216-421-5301	Contract Services	12,544.05	9,228.96	0.00	15,000.00	0.00	-15,000.00	-100.00%
216-421-5500	Printing & Advertising	0.00	0.00	0.00	2,500.00	0.00	-2,500.00	-100.00%
216-421-5512	Meetings & Travel	0.00	0.00	0.00	5,000.00	0.00	-5,000.00	-100.00%
216-421-5560	Supplies & Materials	7,060.85	10,455.14	0.00	5,000.00	0.00	-5,000.00	-100.00%
216-421-5761	Major Equipment	0.00	7,143.55	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 421 - Solid Waste:		26,873.15	31,827.65	0.00	32,500.00	63,700.00	31,200.00	96.00%
SubProgram: 501 - Parks and Recreation Administration								
216-501-5566	Sign Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Comparison 1 Budget		Comparison 1 to Parent Budget	%
					Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
216-501-5764	Improvements	0.00	0.00	0.00	0.00	10,400.00	10,400.00	0.00%
Total SubProgram: 501 - Parks and Recreation Administration:		0.00	0.00	0.00	0.00	10,400.00	10,400.00	0.00%
SubProgram: 512 - Senior Services								
216-512-5560	Supplies & Materials	0.00	0.00	0.00	0.00	400.00	400.00	0.00%
216-512-5568	Minor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 512 - Senior Services :		0.00	0.00	0.00	0.00	400.00	400.00	0.00%
SubProgram: 521 - Community Pool Services								
216-521-5301	Contract Services	20,000.00	0.00	0.00	0.00	33,550.00	33,550.00	0.00%
216-521-5345	Equipment Repairs/Replaceme	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
216-521-5560	Supplies & Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 521 - Community Pool Services:		20,000.00	0.00	0.00	0.00	33,550.00	33,550.00	0.00%
SubProgram: 522 - Junior Lifeguards								
216-522-5560	Supplies & Materials	15,540.05	819.35	0.00	10,000.00	21,350.00	11,350.00	113.50%
Total SubProgram: 522 - Junior Lifeguards:		15,540.05	819.35	0.00	10,000.00	21,350.00	11,350.00	113.50%
SubProgram: 523 - Swim Team Aquatics								
216-523-5345	Equipment Repairs/Replaceme	3,320.70	2,797.30	0.00	5,000.00	0.00	-5,000.00	-100.00%
216-523-5560	Supplies & Materials	0.00	0.00	0.00	5,000.00	700.00	-4,300.00	-86.00%
Total SubProgram: 523 - Swim Team Aquatics:		3,320.70	2,797.30	0.00	10,000.00	700.00	-9,300.00	-93.00%
SubProgram: 531 - Ocean Beach Services								
216-531-5345	Equipment Repairs/Replaceme	0.00	11,157.02	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 531 - Ocean Beach Services:		0.00	11,157.02	0.00	0.00	0.00	0.00	0.00%
SubProgram: 550 - City Library								
216-550-5345	Equipment Repairs/Replaceme	0.00	0.00	0.00	0.00	11,500.00	11,500.00	0.00%
216-550-5520	Books	5,473.44	3,478.83	0.00	5,500.00	800.00	-4,700.00	-85.45%
216-550-5568	Minor Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
216-550-5763	Furniture & Fixtures	12,294.59	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 550 - City Library:		17,768.03	3,478.83	0.00	5,500.00	12,300.00	6,800.00	123.64%
Total Fund: 216 - REVOLVING FUND:		135,456.45	50,080.15	0.00	58,000.00	142,400.00	84,400.00	145.52%
Fund: 217 - PEG FEES								
SubProgram: 161 - Communication and Community Promotions								
217-161-5100	Regular Wages	1,554.98	4,635.52	0.00	5,300.00	5,800.00	500.00	9.43%
217-161-5104	Overtime Pay	5.56	0.00	0.00	0.00	0.00	0.00	0.00%
217-161-5106	Other Pay	219.39	128.99	0.00	200.00	200.00	0.00	0.00%
217-161-5108	Bilingual Pay	9.49	104.50	0.00	150.00	150.00	0.00	0.00%
217-161-5120	Health Insurance	405.05	1,060.41	0.00	1,300.00	1,250.00	-50.00	-3.85%
217-161-5121	Dental Insurance	19.78	58.55	0.00	150.00	100.00	-50.00	-33.33%
217-161-5122	Life Insurance	4.70	15.38	0.00	50.00	50.00	0.00	0.00%

Budget Comparison Report

						Comparison 1 Budget	Comparison 1 to Parent Budget	%
		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Parent Budget FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Account Number								
217-161-5123	Disability Insurance	6.17	16.14	0.00	50.00	50.00	0.00	0.00%
217-161-5131	PERS Pepra Contribution	126.14	386.66	0.00	500.00	500.00	0.00	0.00%
217-161-5132	PERS Prepay UAAL	0.00	0.00	0.00	50.00	850.00	800.00	1,600.00%
217-161-5140	Medicare Tax	26.24	68.93	0.00	150.00	100.00	-50.00	-33.33%
217-161-5141	Unemployment Insurance	382.50	0.00	0.00	0.00	0.00	0.00	0.00%
217-161-5150	Flexible Benefits Program	33.88	63.08	0.00	150.00	100.00	-50.00	-33.33%
217-161-5151	Fitness Benefit	13.75	22.50	0.00	50.00	50.00	0.00	0.00%
217-161-5152	Cell Phone Allowance	0.00	35.75	0.00	50.00	50.00	0.00	0.00%
217-161-5201	Professional Services	54,816.98	70,495.34	0.00	103,000.00	103,000.00	0.00	0.00%
217-161-5345	Equipment Repairs/Replaceme	5,228.16	2,451.36	0.00	5,000.00	5,000.00	0.00	0.00%
217-161-5510	Dues & Subscriptions	743.00	768.75	0.00	750.00	800.00	50.00	6.67%
Total SubProgram: 161 - Communication and Community Pro...		63,595.77	80,311.86	0.00	116,900.00	118,050.00	1,150.00	0.98%
SubProgram: 221 - Management Information Services								
217-221-5360	Software Subscription/Mainten	12,415.69	16,850.00	0.00	14,500.00	15,000.00	500.00	3.45%
Total SubProgram: 221 - Management Information Services:		12,415.69	16,850.00	0.00	14,500.00	15,000.00	500.00	3.45%
Total Fund: 217 - PEG FEES:		76,011.46	97,161.86	0.00	131,400.00	133,050.00	1,650.00	1.26%
Fund: 218 - BERM ASSESSMENT DISTRICT								
SubProgram: 472 - Parks Facilities								
218-472-5201	Professional Services	0.00	2,900.00	0.00	4,000.00	4,000.00	0.00	0.00%
218-472-5301	Contract Services	0.00	46,502.13	0.00	45,000.00	48,000.00	3,000.00	6.67%
218-472-5536	Equipment/Office Rent & Lease	0.00	0.00	0.00	2,500.00	0.00	-2,500.00	-100.00%
Total SubProgram: 472 - Parks Facilities:		0.00	49,402.13	0.00	51,500.00	52,000.00	500.00	0.97%
Total Fund: 218 - BERM ASSESSMENT DISTRICT:		0.00	49,402.13	0.00	51,500.00	52,000.00	500.00	0.97%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND								
SubProgram: 403 - Capital Improvements								
301-403-5780	Major Capital Projects	10,737,689.39	1,676,599.55	0.00	7,451,500.00	8,231,500.00	780,000.00	10.47%
Total SubProgram: 403 - Capital Improvements:		10,737,689.39	1,676,599.55	0.00	7,451,500.00	8,231,500.00	780,000.00	10.47%
Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:		10,737,689.39	1,676,599.55	0.00	7,451,500.00	8,231,500.00	780,000.00	10.47%
Report Total:		30,485,549.81	19,773,350.51	0.00	30,321,975.00	31,139,950.00	817,975.00	2.70%

SubProgra...	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 101 - GENERAL FUND							
101 - Legislative & Policy	215,056.70	228,195.65	0.00	302,150.00	387,400.00	85,250.00	28.21%
102 - Commissions Boards and Committees	40,558.92	4,415.00	0.00	15,800.00	14,800.00	-1,000.00	-6.33%
111 - City Administration	692,312.52	659,461.90	0.00	782,850.00	726,400.00	-56,450.00	-7.21%
121 - Legal Services	689,551.39	936,162.22	0.00	797,500.00	915,000.00	117,500.00	14.73%
131 - Records Management	72,977.44	69,989.35	0.00	96,300.00	104,350.00	8,050.00	8.36%
132 - Elections	68,379.46	42,951.59	0.00	89,700.00	96,650.00	6,950.00	7.75%
141 - Staff Recruitment, Retention and Development	344,401.63	346,618.13	0.00	425,100.00	453,150.00	28,050.00	6.60%
142 - Risk Management	602,131.76	684,801.85	0.00	900,000.00	794,950.00	-105,050.00	-11.67%
151 - Emergency Preparedness	103,261.44	61,252.05	0.00	73,100.00	109,600.00	36,500.00	49.93%
161 - Communication and Community Promotions	110,607.89	101,076.50	0.00	169,350.00	219,600.00	50,250.00	29.67%
162 - Economic Vitality	10,288.62	0.00	0.00	1,000.00	31,000.00	30,000.00	3,000.00%
163 - Community Services Support	0.00	10,000.00	0.00	0.00	103,600.00	103,600.00	0.00%
171 - Law Enforcement	5,930,221.30	5,510,523.29	0.00	6,014,850.00	7,472,700.00	1,457,850.00	24.24%
201 - Financial Management Services	577,013.57	557,204.44	0.00	743,150.00	752,200.00	9,050.00	1.22%
211 - Central Services	248,922.89	157,549.68	0.00	306,750.00	156,850.00	-149,900.00	-48.87%
221 - Management Information Services	260,597.62	307,279.33	0.00	462,200.00	473,800.00	11,600.00	2.51%
301 - Community Development Administration	159,920.93	270,206.54	0.00	317,750.00	261,500.00	-56,250.00	-17.70%
302 - Advance Planning	133,589.89	67,664.56	0.00	6,000.00	408,400.00	402,400.00	6,706.67%
311 - Housing	40,521.94	51,768.55	0.00	60,900.00	61,700.00	800.00	1.31%
321 - Development Review and Building	811,806.88	741,524.06	0.00	913,850.00	1,116,150.00	202,300.00	22.14%
331 - Code Compliance	310,811.92	239,428.53	0.00	293,200.00	324,450.00	31,250.00	10.66%
341 - Animal Care and Control	74,561.97	62,690.93	0.00	83,400.00	79,650.00	-3,750.00	-4.50%
401 - Public Works Administration	327,284.97	206,368.90	0.00	184,100.00	320,750.00	136,650.00	74.23%
403 - Capital Improvements	241,563.55	307,914.25	0.00	379,700.00	387,850.00	8,150.00	2.15%
405 - Facilities	202,619.94	0.00	0.00	0.00	0.00	0.00	0.00%
451 - Watershed Management	150,023.55	148,272.53	0.00	271,350.00	137,200.00	-134,150.00	-49.44%
461 - Resource Conservation	0.00	0.00	0.00	0.00	63,300.00	63,300.00	0.00%
471 - City Hall Facilities	-58.96	160,902.45	0.00	119,350.00	238,150.00	118,800.00	99.54%
501 - Parks and Recreation Administration	119,920.70	157,685.79	0.00	181,775.00	175,100.00	-6,675.00	-3.67%
Total Fund: 101 - GENERAL FUND:	12,538,850.43	12,091,908.07	0.00	13,991,175.00	16,386,250.00	2,395,075.00	17.12%
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE							
431 - Street Maintenance	152,234.21	0.00	0.00	0.00	0.00	0.00	0.00%
472 - Parks Facilities	0.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R...	152,234.21	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
Fund: 104 - MEASURE X FUND							
111 - City Administration	0.00	78,469.63	0.00	85,500.00	0.00	-85,500.00	-100.00%

Budget Comparison Report

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
SubProgra...							
141 - Staff Recruitment, Retention and Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
142 - Risk Management	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
151 - Emergency Preparedness	0.00	0.00	0.00	25,000.00	0.00	-25,000.00	-100.00%
161 - Communication and Community Promotions	76,044.87	59,524.75	0.00	85,500.00	0.00	-85,500.00	-100.00%
162 - Economic Vitality	29,635.64	0.00	0.00	15,500.00	0.00	-15,500.00	-100.00%
163 - Community Services Support	156,360.00	137,574.39	0.00	163,500.00	0.00	-163,500.00	-100.00%
171 - Law Enforcement	809,370.38	984,179.46	0.00	1,481,950.00	0.00	-1,481,950.00	-100.00%
181 - Racial Equity	20,376.80	0.00	0.00	0.00	0.00	0.00	0.00%
302 - Advance Planning	257,870.46	260,604.03	0.00	303,950.00	0.00	-303,950.00	-100.00%
311 - Housing	33,257.81	18,779.97	0.00	42,000.00	0.00	-42,000.00	-100.00%
405 - Facilities	100,222.38	0.00	0.00	0.00	0.00	0.00	0.00%
461 - Resource Conservation	77,562.42	109,034.36	0.00	160,250.00	0.00	-160,250.00	-100.00%
512 - Senior Services	165,566.31	145,516.34	0.00	209,800.00	0.00	-209,800.00	-100.00%
Total Fund: 104 - MEASURE X FUND:	1,726,267.07	1,793,682.93	0.00	2,572,950.00	0.00	-2,572,950.00	-100.00%
Fund: 201 - TRAFFIC SAFETY FUND							
331 - Code Compliance	14,140.38	13,226.73	0.00	18,550.00	18,450.00	-100.00	-0.54%
Total Fund: 201 - TRAFFIC SAFETY FUND:	14,140.38	13,226.73	0.00	18,550.00	18,450.00	-100.00	-0.54%
Fund: 202 - LIBRARY FUND							
102 - Commissions Boards and Committees	1,350.00	1,140.00	0.00	2,250.00	2,250.00	0.00	0.00%
142 - Risk Management	0.00	0.00	0.00	0.00	3,200.00	3,200.00	0.00%
211 - Central Services	16,847.26	0.00	0.00	20,750.00	0.00	-20,750.00	-100.00%
221 - Management Information Services	15,925.61	8,777.02	0.00	30,750.00	19,600.00	-11,150.00	-36.26%
405 - Facilities	132,422.78	0.00	0.00	0.00	0.00	0.00	0.00%
473 - Library Facilities	-14.45	84,441.72	0.00	126,550.00	123,800.00	-2,750.00	-2.17%
501 - Parks and Recreation Administration	25,983.82	27,714.81	0.00	31,200.00	28,550.00	-2,650.00	-8.49%
550 - City Library	647,637.45	486,220.77	0.00	755,400.00	655,250.00	-100,150.00	-13.26%
Total Fund: 202 - LIBRARY FUND:	840,152.47	608,294.32	0.00	966,900.00	832,650.00	-134,250.00	-13.88%
Fund: 204 - PARK MAINTENANCE FUND							
211 - Central Services	181,338.70	0.00	0.00	0.00	0.00	0.00	0.00%
405 - Facilities	403,815.63	0.00	0.00	0.00	0.00	0.00	0.00%
472 - Parks Facilities	-33.66	529,037.79	0.00	650,050.00	791,550.00	141,500.00	21.77%
501 - Parks and Recreation Administration	58,168.62	60,785.10	0.00	78,700.00	74,600.00	-4,100.00	-5.21%
531 - Ocean Beach Services	60,803.12	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 204 - PARK MAINTENANCE FUND:	704,092.41	589,822.89	0.00	728,750.00	866,150.00	137,400.00	18.85%
Fund: 205 - GAS TAX FUND							
431 - Street Maintenance	326,132.95	167,400.90	0.00	298,450.00	290,900.00	-7,550.00	-2.53%
Total Fund: 205 - GAS TAX FUND:	326,132.95	167,400.90	0.00	298,450.00	290,900.00	-7,550.00	-2.53%

Budget Comparison Report

SubProgra...	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 206 - LOCAL TRANSPORTATION FUND							
405 - Facilities	105.90	0.00	0.00	0.00	0.00	0.00	0.00%
431 - Street Maintenance	9,846.70	13,970.48	0.00	18,200.00	15,850.00	-2,350.00	-12.91%
Total Fund: 206 - LOCAL TRANSPORTATION FUND:	9,952.60	13,970.48	0.00	18,200.00	15,850.00	-2,350.00	-12.91%
Fund: 207 - TIDELANDS TRUST FUND							
101 - Legislative & Policy	28,842.00	33,168.00	0.00	35,200.00	35,200.00	0.00	0.00%
221 - Management Information Services	1,080.00	0.00	0.00	1,100.00	1,100.00	0.00	0.00%
405 - Facilities	137,798.90	0.00	0.00	0.00	0.00	0.00	0.00%
477 - Beach Facilities	-14.45	104,668.61	0.00	153,100.00	138,350.00	-14,750.00	-9.63%
501 - Parks and Recreation Administration	58,097.64	55,467.26	0.00	61,950.00	28,550.00	-33,400.00	-53.91%
531 - Ocean Beach Services	113,974.72	122,843.34	0.00	177,850.00	142,200.00	-35,650.00	-20.04%
Total Fund: 207 - TIDELANDS TRUST FUND:	339,778.81	316,147.21	0.00	429,200.00	345,400.00	-83,800.00	-19.52%
Fund: 208 - STREET LIGHTING FUND							
211 - Central Services	129,319.27	102,365.45	0.00	129,500.00	134,050.00	4,550.00	3.51%
411 - Transportation, Parking and Lighting	82,070.50	73,428.28	0.00	87,100.00	86,800.00	-300.00	-0.34%
Total Fund: 208 - STREET LIGHTING FUND:	211,389.77	175,793.73	0.00	216,600.00	220,850.00	4,250.00	1.96%
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND							
211 - Central Services	54,241.52	47,548.84	0.00	60,500.00	59,850.00	-650.00	-1.07%
441 - Right of Way Maintenance	283,417.63	284,634.90	0.00	407,100.00	602,750.00	195,650.00	48.06%
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU...	337,659.15	332,183.74	0.00	467,600.00	662,600.00	195,000.00	41.70%
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT...							
161 - Communication and Community Promotions	16,975.02	7,887.24	0.00	17,350.00	16,500.00	-850.00	-4.90%
Total Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DIS...	16,975.02	7,887.24	0.00	17,350.00	16,500.00	-850.00	-4.90%
Fund: 211 - AB 939 SOLID WASTE FUND							
211 - Central Services	7,240.50	7,197.57	0.00	8,500.00	9,050.00	550.00	6.47%
421 - Solid Waste	431,914.78	338,412.43	0.00	581,900.00	613,250.00	31,350.00	5.39%
431 - Street Maintenance	54,936.00	0.00	0.00	0.00	13,000.00	13,000.00	0.00%
Total Fund: 211 - AB 939 SOLID WASTE FUND:	494,091.28	345,610.00	0.00	590,400.00	635,300.00	44,900.00	7.61%
Fund: 213 - RECREATION SERVICES FUND							
142 - Risk Management	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
211 - Central Services	114,128.20	0.00	0.00	0.00	0.00	0.00	0.00%
221 - Management Information Services	14,218.94	14,984.25	0.00	21,500.00	20,150.00	-1,350.00	-6.28%
405 - Facilities	95,096.55	0.00	0.00	0.00	0.00	0.00	0.00%
474 - Veterans Hall Facilities	0.00	104,848.85	0.00	148,000.00	137,800.00	-10,200.00	-6.89%
475 - Pool Facilities	0.00	253,523.28	0.00	354,950.00	335,150.00	-19,800.00	-5.58%
476 - Community Garden Facilities	0.00	16,035.90	0.00	27,700.00	23,800.00	-3,900.00	-14.08%
478 - Community Farm	0.00	8,735.19	0.00	26,250.00	10,500.00	-15,750.00	-60.00%

Budget Comparison Report

SubProgra...	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
501 - Parks and Recreation Administration	0.00	0.00	0.00	0.00	23,400.00	23,400.00	0.00%
503 - Vets Hall/Seaside	146,908.47	52,663.08	0.00	67,850.00	90,400.00	22,550.00	33.24%
512 - Senior Services	0.00	0.00	0.00	0.00	208,250.00	208,250.00	0.00%
521 - Community Pool Services	461,876.57	391,123.76	0.00	483,100.00	544,150.00	61,050.00	12.64%
522 - Junior Lifeguards	107,627.22	80,438.61	0.00	133,550.00	124,800.00	-8,750.00	-6.55%
523 - Swim Team Aquatics	47,049.96	68,226.00	0.00	105,600.00	106,150.00	550.00	0.52%
531 - Ocean Beach Services	8,677.77	0.00	0.00	0.00	0.00	0.00	0.00%
541 - Special Events	1,843.03	1,613.07	0.00	1,500.00	2,500.00	1,000.00	66.67%
542 - Community Garden	29,688.00	24,076.37	0.00	33,800.00	33,650.00	-150.00	-0.44%
Total Fund: 213 - RECREATION SERVICES FUND:	1,027,114.71	1,016,268.36	0.00	1,403,800.00	1,663,200.00	259,400.00	18.48%
Fund: 214 - HOUSING FUND							
311 - Housing	29,220.00	14,668.25	0.00	32,600.00	32,600.00	0.00	0.00%
Total Fund: 214 - HOUSING FUND:	29,220.00	14,668.25	0.00	32,600.00	32,600.00	0.00	0.00%
Fund: 215 - MEASURE A FUND							
163 - Community Services Support	5,500.00	5,500.00	0.00	5,500.00	5,500.00	0.00	0.00%
211 - Central Services	16,352.29	16,219.31	0.00	20,500.00	16,500.00	-4,000.00	-19.51%
221 - Management Information Services	6,250.00	6,250.00	0.00	11,250.00	11,250.00	0.00	0.00%
411 - Transportation, Parking and Lighting	292,985.66	88,846.61	0.00	319,000.00	320,500.00	1,500.00	0.47%
431 - Street Maintenance	272,683.88	186,376.05	0.00	245,800.00	105,550.00	-140,250.00	-57.06%
441 - Right of Way Maintenance	117,300.34	110,050.00	0.00	125,000.00	0.00	-125,000.00	-100.00%
451 - Watershed Management	57,269.08	0.00	0.00	50,000.00	35,000.00	-15,000.00	-30.00%
Total Fund: 215 - MEASURE A FUND:	768,341.25	413,241.97	0.00	777,050.00	494,300.00	-282,750.00	-36.39%
Fund: 216 - REVOLVING FUND							
405 - Facilities	51,954.52	0.00	0.00	0.00	0.00	0.00	0.00%
421 - Solid Waste	26,873.15	31,827.65	0.00	32,500.00	63,700.00	31,200.00	96.00%
501 - Parks and Recreation Administration	0.00	0.00	0.00	0.00	10,400.00	10,400.00	0.00%
512 - Senior Services	0.00	0.00	0.00	0.00	400.00	400.00	0.00%
521 - Community Pool Services	20,000.00	0.00	0.00	0.00	33,550.00	33,550.00	0.00%
522 - Junior Lifeguards	15,540.05	819.35	0.00	10,000.00	21,350.00	11,350.00	113.50%
523 - Swim Team Aquatics	3,320.70	2,797.30	0.00	10,000.00	700.00	-9,300.00	-93.00%
531 - Ocean Beach Services	0.00	11,157.02	0.00	0.00	0.00	0.00	0.00%
550 - City Library	17,768.03	3,478.83	0.00	5,500.00	12,300.00	6,800.00	123.64%
Total Fund: 216 - REVOLVING FUND:	135,456.45	50,080.15	0.00	58,000.00	142,400.00	84,400.00	145.52%
Fund: 217 - PEG FEES							
161 - Communication and Community Promotions	63,595.77	80,311.86	0.00	116,900.00	118,050.00	1,150.00	0.98%
221 - Management Information Services	12,415.69	16,850.00	0.00	14,500.00	15,000.00	500.00	3.45%
Total Fund: 217 - PEG FEES:	76,011.46	97,161.86	0.00	131,400.00	133,050.00	1,650.00	1.26%

Budget Comparison Report

SubProgram	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 218 - BERM ASSESSMENT DISTRICT							
472 - Parks Facilities	0.00	49,402.13	0.00	51,500.00	52,000.00	500.00	0.97%
Total Fund: 218 - BERM ASSESSMENT DISTRICT:	0.00	49,402.13	0.00	51,500.00	52,000.00	500.00	0.97%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND							
403 - Capital Improvements	10,737,689.39	1,676,599.55	0.00	7,451,500.00	8,231,500.00	780,000.00	10.47%
Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:	10,737,689.39	1,676,599.55	0.00	7,451,500.00	8,231,500.00	780,000.00	10.47%
Report Total:	30,485,549.81	19,773,350.51	0.00	30,321,975.00	31,139,950.00	817,975.00	2.70%

	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund							
101 - GENERAL FUND	12,538,850.43	12,091,908.07	0.00	13,991,175.00	16,386,250.00	2,395,075.00	17.12%
103 - MAJOR ASSET REPLACEMENT AND R...	152,234.21	0.00	0.00	100,000.00	100,000.00	0.00	0.00%
104 - MEASURE X FUND	1,726,267.07	1,793,682.93	0.00	2,572,950.00	0.00	-2,572,950.00	-100.00%
201 - TRAFFIC SAFETY FUND	14,140.38	13,226.73	0.00	18,550.00	18,450.00	-100.00	-0.54%
202 - LIBRARY FUND	840,152.47	608,294.32	0.00	966,900.00	832,650.00	-134,250.00	-13.88%
204 - PARK MAINTENANCE FUND	704,092.41	589,822.89	0.00	728,750.00	866,150.00	137,400.00	18.85%
205 - GAS TAX FUND	326,132.95	167,400.90	0.00	298,450.00	290,900.00	-7,550.00	-2.53%
206 - LOCAL TRANSPORTATION FUND	9,952.60	13,970.48	0.00	18,200.00	15,850.00	-2,350.00	-12.91%
207 - TIDELANDS TRUST FUND	339,778.81	316,147.21	0.00	429,200.00	345,400.00	-83,800.00	-19.52%
208 - STREET LIGHTING FUND	211,389.77	175,793.73	0.00	216,600.00	220,850.00	4,250.00	1.96%
209 - RIGHT-OF-WAY MAINTENANCE DIST...	337,659.15	332,183.74	0.00	467,600.00	662,600.00	195,000.00	41.70%
210 - PARKING AND BUSINESS IMPROVEM...	16,975.02	7,887.24	0.00	17,350.00	16,500.00	-850.00	-4.90%
211 - AB 939 SOLID WASTE FUND	494,091.28	345,610.00	0.00	590,400.00	635,300.00	44,900.00	7.61%
213 - RECREATION SERVICES FUND	1,027,114.71	1,016,268.36	0.00	1,403,800.00	1,663,200.00	259,400.00	18.48%
214 - HOUSING FUND	29,220.00	14,668.25	0.00	32,600.00	32,600.00	0.00	0.00%
215 - MEASURE A FUND	768,341.25	413,241.97	0.00	777,050.00	494,300.00	-282,750.00	-36.39%
216 - REVOLVING FUND	135,456.45	50,080.15	0.00	58,000.00	142,400.00	84,400.00	145.52%
217 - PEG FEES	76,011.46	97,161.86	0.00	131,400.00	133,050.00	1,650.00	1.26%
218 - BERM ASSESSMENT DISTRICT	0.00	49,402.13	0.00	51,500.00	52,000.00	500.00	0.97%
301 - CAPITAL IMPROVEMENT PROJECTS ...	10,737,689.39	1,676,599.55	0.00	7,451,500.00	8,231,500.00	780,000.00	10.47%
Report Total:	30,485,549.81	19,773,350.51	0.00	30,321,975.00	31,139,950.00	817,975.00	2.70%



Carpinteria, CA

Budget Comparison Report

Account Detail

Account Number		FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 104 - MEASURE X FUND								
Expense								
104-999-5905	To Park Maintenance 204	0.00	0.00	0.00	0.00	645,150.00	645,150.00	0.00%
104-999-5909	To Recreation Services 213	470,303.72	377,361.83	0.00	764,800.00	959,750.00	194,950.00	25.49%
104-999-5911	To Capital Improvement 301	4,913,081.03	-6,853.78	0.00	0.00	0.00	0.00	0.00%
104-999-5916	To Peg 217	4,774.75	62,081.77	0.00	91,200.00	91,050.00	-150.00	-0.16%
104-999-5917	To Library Fund 202	547,558.12	424,631.78	0.00	727,400.00	608,150.00	-119,250.00	-16.39%
	Total Expense:	5,935,717.62	857,221.60	0.00	1,583,400.00	2,304,100.00	720,700.00	45.52%
	Total Fund: 104 - MEASURE X FUND:	5,935,717.62	857,221.60	0.00	1,583,400.00	2,304,100.00	720,700.00	45.52%
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND								
Expense								
203-999-5911	To Capital Improvement 301	354,150.00	42,321.25	0.00	175,000.00	175,000.00	0.00	0.00%
	Total Expense:	354,150.00	42,321.25	0.00	175,000.00	175,000.00	0.00	0.00%
	Total Fund: 203 - ROAD MAINTENANCE REHABILITATION FUN...	354,150.00	42,321.25	0.00	175,000.00	175,000.00	0.00	0.00%
Fund: 205 - GAS TAX FUND								
Expense								
205-999-5911	To Capital Improvement 301	460,000.00	0.00	0.00	59,500.00	59,500.00	0.00	0.00%
	Total Expense:	460,000.00	0.00	0.00	59,500.00	59,500.00	0.00	0.00%
	Total Fund: 205 - GAS TAX FUND:	460,000.00	0.00	0.00	59,500.00	59,500.00	0.00	0.00%
Fund: 207 - TIDELANDS TRUST FUND								
Expense								
207-999-5911	To Capital Improvement 301	0.00	36.70	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	0.00	36.70	0.00	0.00	0.00	0.00	0.00%
	Total Fund: 207 - TIDELANDS TRUST FUND:	0.00	36.70	0.00	0.00	0.00	0.00	0.00%
Fund: 215 - MEASURE A FUND								
Expense								
215-999-5911	To Capital Improvement 301	1,178,215.44	5,165.56	0.00	67,500.00	67,500.00	0.00	0.00%
	Total Expense:	1,178,215.44	5,165.56	0.00	67,500.00	67,500.00	0.00	0.00%
	Total Fund: 215 - MEASURE A FUND:	1,178,215.44	5,165.56	0.00	67,500.00	67,500.00	0.00	0.00%

Budget Comparison Report

				Comparison 1	Comparison 1		
				Parent Budget	Budget	to Parent	%
				FY 2026/27	FY 2026/27	Increase /	
Account Number		FY 2024/25	FY 2025/26	FY 2026/27	FY 2026/27	(Decrease)	
		Total Activity	Total Activity	YTD Activity	FY 2027 AB	Budget	
				Through Acc			
Fund: 216 - REVOLVING FUND							
Expense							
216-999-5911	To Capital Improvement 301	0.00	0.00	0.00	0.00	394,000.00	394,000.00 0.00%
	Total Expense:	0.00	0.00	0.00	0.00	394,000.00	394,000.00 0.00%
	Total Fund: 216 - REVOLVING FUND:	0.00	0.00	0.00	0.00	394,000.00	394,000.00 0.00%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND							
Revenue							
301-999-4901	From Revolving 216	0.00	0.00	0.00	0.00	394,000.00	394,000.00 0.00%
301-999-4904	From Gas Tax 205	460,000.00	0.00	0.00	59,500.00	59,500.00	0.00 0.00%
301-999-4905	From Local Transportation 206	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
301-999-4906	From Measure A 215	1,178,215.44	5,165.56	0.00	67,500.00	67,500.00	0.00 0.00%
301-999-4907	From Tidelands Trust Fund 207	0.00	36.70	0.00	0.00	0.00	0.00 0.00%
301-999-4908	From Street Lighting 208	0.00	0.00	0.00	0.00	0.00	0.00 0.00%
301-999-4918	From Measure X 104	4,913,081.03	-6,853.78	0.00	0.00	0.00	0.00 0.00%
301-999-4919	From RMRA 203	354,150.00	42,321.25	0.00	175,000.00	175,000.00	0.00 0.00%
	Total Revenue:	6,905,446.47	40,669.73	0.00	302,000.00	696,000.00	394,000.00 130.46%
	Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:	6,905,446.47	40,669.73	0.00	302,000.00	696,000.00	394,000.00 130.46%
	Report Total:	-1,022,636.59	-864,075.38	0.00	-1,583,400.00	-2,304,100.00	-720,700.00 45.52%

				Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
Account Typ...	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund: 104 - MEASURE X FUND							
Expense	5,935,717.62	857,221.60	0.00	1,583,400.00	2,304,100.00	720,700.00	45.52%
Total Fund: 104 - MEASURE X FUND:	5,935,717.62	857,221.60	0.00	1,583,400.00	2,304,100.00	720,700.00	45.52%
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND							
Expense	354,150.00	42,321.25	0.00	175,000.00	175,000.00	0.00	0.00%
Total Fund: 203 - ROAD MAINTENANCE REHABILITATION FUN...	354,150.00	42,321.25	0.00	175,000.00	175,000.00	0.00	0.00%
Fund: 205 - GAS TAX FUND							
Expense	460,000.00	0.00	0.00	59,500.00	59,500.00	0.00	0.00%
Total Fund: 205 - GAS TAX FUND:	460,000.00	0.00	0.00	59,500.00	59,500.00	0.00	0.00%
Fund: 207 - TIDELANDS TRUST FUND							
Expense	0.00	36.70	0.00	0.00	0.00	0.00	0.00%
Total Fund: 207 - TIDELANDS TRUST FUND:	0.00	36.70	0.00	0.00	0.00	0.00	0.00%
Fund: 215 - MEASURE A FUND							
Expense	1,178,215.44	5,165.56	0.00	67,500.00	67,500.00	0.00	0.00%
Total Fund: 215 - MEASURE A FUND:	1,178,215.44	5,165.56	0.00	67,500.00	67,500.00	0.00	0.00%
Fund: 216 - REVOLVING FUND							
Expense	0.00	0.00	0.00	0.00	394,000.00	394,000.00	0.00%
Total Fund: 216 - REVOLVING FUND:	0.00	0.00	0.00	0.00	394,000.00	394,000.00	0.00%
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND							
Revenue	6,905,446.47	40,669.73	0.00	302,000.00	696,000.00	394,000.00	130.46%
Total Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND:	6,905,446.47	40,669.73	0.00	302,000.00	696,000.00	394,000.00	130.46%
Report Total:	-1,022,636.59	-864,075.38	0.00	-1,583,400.00	-2,304,100.00	-720,700.00	45.52%

	FY 2024/25 Total Activity	FY 2025/26 Total Activity	FY 2026/27 YTD Activity Through Acc	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				FY 2026/27 FY 2027 AB	FY 2026/27 FY 2027 MC	Increase / (Decrease)	
Fund							
104 - MEASURE X FUND	5,935,717.62	857,221.60	0.00	1,583,400.00	2,304,100.00	720,700.00	45.52%
203 - ROAD MAINTENANCE REHABILITATI...	354,150.00	42,321.25	0.00	175,000.00	175,000.00	0.00	0.00%
205 - GAS TAX FUND	460,000.00	0.00	0.00	59,500.00	59,500.00	0.00	0.00%
207 - TIDELANDS TRUST FUND	0.00	36.70	0.00	0.00	0.00	0.00	0.00%
215 - MEASURE A FUND	1,178,215.44	5,165.56	0.00	67,500.00	67,500.00	0.00	0.00%
216 - REVOLVING FUND	0.00	0.00	0.00	0.00	394,000.00	394,000.00	0.00%
301 - CAPITAL IMPROVEMENT PROJECTS ...	6,905,446.47	40,669.73	0.00	302,000.00	696,000.00	394,000.00	130.46%
Report Total:	-1,022,636.59	-864,075.38	0.00	-1,583,400.00	-2,304,100.00	-720,700.00	45.52%

ATTACHMENT C
Authorized Full-Time Positions

AUTHORIZED FULL TIME POSITIONS- LAST FIVE YEARS

	2022/23	2023/24	2024/25	2025/26	2026/27
GENERAL GOVERNMENT					
City Manager	1	1	1	1	1
Assistant City Manager	1	1	1	1	1
Human Resources/Risk Manager	1	0	0	0	0
City Clerk	1	1	1	1	1
Public Information Officer and Emergency Preparedness Program Manager	0	0	0	0	1
Program Manager	1	1	1	1	0
Executive Assistant/Deputy City Clerk	1	0	0	0	0
Management Analyst I/II/Senior Management Analyst	0	1	2	2	2
Human Resources Assistant/Human Resources Technician	0	1	1	1	1
Management Assistant	0	0	1	1	1
Office Assistant I/II	1	1	0	0	0
<i>General Government Department Sub-total:</i>	7	7	8	8	8
ADMINISTRATIVE SERVICES					
Administrative Services Director	1	1	1	1	1
Finance Manager	1	1	1	1	1
Accountant/Financial Analyst I/II	0	0	0	0	1
Accounting Technician/Accounting Specialist	1	1	1	3	1
<i>Administrative Services Department Sub-total:</i>	3	3	3	5	4
COMMUNITY DEVELOPMENT					
Community Development Director	1	1	1	1	1
Principal Planner	2	2	2	2	2
Senior Planner	0	1	1	1	1
Assistant Planner/Associate Planner	2	2	2	2	2
Administrative Assistant I/II	1	1	1	1	1
Chief Building Inspector	1	1	1	1	1
Code Compliance Supervisor	1	1	1	1	1
Code Compliance Officer I/II	2	1	1	1	1
<i>Community Development Department Sub-total:</i>	10	10	10	10	10
PUBLIC WORKS DEPARTMENT					
Public Works Director	1	1	1	1	1
Management Analyst I/II/Senior Management Analyst	1	1	1	1	1
Civil Engineer	1	0	0	0	0
Assistant Engineer/Associate Engineer	0	1	1	1	1
Environmental Program Manager	1	1	1	1	1
Environmental Program Specialist	0	0	1	1	1
Engineering Technician	1	1	1	1	1
Public Works Manager	0	0	0	1	1
Public Works Supervisor	1	1	1	0	0
Parks & Facilities Maintenance Supervisor	1	1	1	1	0
Lead Maintenance Worker	1	1	1	1	2
Sr. Parks & Facilities Maintenance Technician	1	1	1	1	1
Maintenance Worker I/II	4	4	4	4	4
<i>Public Works Department Sub-total:</i>	13	13	14	14	14
PARKS, RECREATION & COMMUNITY SERVICES					
Parks, Recreation & Community Services Director	1	1	1	1	1
Recreation Program Manager	0	0	0	0	1
Program Manager	0	0	1	1	0
Management Analyst I/II/Senior Management Analyst	1	1	0	0	0
Aquatics Supervisor	1	1	0	0	0
Aquatics Program Coordinator	1	1	2	2	2
City Librarian	1	1	1	1	1
Community Engagement Library Specialist	1	1	1	1	1
Senior Services Coordinator	0	1	1	1	1
<i>Parks, Recreation & Public Facilities Department Sub-total:</i>	6	7	7	7	7
GRAND TOTAL - Full Time Staff:	39	40	42	44	43

ATTACHMENT D

**Budget and Salary Schedule Resolutions;
Nos. 6476, 6477, 6478, 6479, and 6480**

Exhibit A to Resolution No. 6408

City of Carpinteria
Management and Miscellaneous Personnel
Classification and Compensation Information
Salary Schedule Effective July 1, 2026
FY 2026/27

Grade	FLSA	Position	Pay Type	Minimum	Control Point	Maximum
100			Hourly	\$ 83.74	\$ 99.45	\$ 115.15
			Bi-weekly	\$ 6,699.51	\$ 7,955.66	\$ 9,211.82
			Monthly	\$ 14,515.60	\$ 17,237.27	\$ 19,958.95
			Annual	\$ 174,187.18	\$ 206,847.27	\$ 239,507.37
99			Hourly	\$ 79.76	\$ 94.71	\$ 109.66
			Bi-weekly	\$ 6,380.48	\$ 7,576.82	\$ 8,773.16
			Monthly	\$ 13,824.38	\$ 16,416.45	\$ 19,008.52
			Annual	\$ 165,892.55	\$ 196,997.40	\$ 228,102.26
98			Hourly	\$ 75.96	\$ 90.20	\$ 104.44
			Bi-weekly	\$ 6,076.65	\$ 7,216.02	\$ 8,355.39
			Monthly	\$ 13,166.08	\$ 15,634.71	\$ 18,103.35
			Annual	\$ 157,992.91	\$ 187,616.58	\$ 217,240.24
97			Hourly	\$ 72.34	\$ 85.91	\$ 99.47
			Bi-weekly	\$ 5,787.29	\$ 6,872.40	\$ 7,957.52
			Monthly	\$ 12,539.12	\$ 14,890.20	\$ 17,241.29
			Annual	\$ 150,469.43	\$ 178,682.45	\$ 206,895.47
96	EM, E	Assistant City Manager	Hourly	\$ 68.90	\$ 81.81	\$ 94.73
	EM, E	Administrative Services Director	Bi-weekly	\$ 5,511.70	\$ 6,545.14	\$ 7,578.59
	EM, E	Community Development Director	Monthly	\$ 11,942.02	\$ 14,181.15	\$ 16,420.28
	EM, E	Parks, Recreation, and Community Services Director	Annual	\$ 143,304.22	\$ 170,173.76	\$ 197,043.31
	EM, E	Public Works Director				
95			Hourly	\$ 65.62	\$ 77.92	\$ 90.22
			Bi-weekly	\$ 5,249.24	\$ 6,233.47	\$ 7,217.70
			Monthly	\$ 11,373.35	\$ 13,505.85	\$ 15,638.36
			Annual	\$ 136,480.21	\$ 162,070.25	\$ 187,660.29
94			Hourly	\$ 62.49	\$ 74.21	\$ 85.93
			Bi-weekly	\$ 4,999.28	\$ 5,936.64	\$ 6,874.00
			Monthly	\$ 10,831.76	\$ 12,862.72	\$ 14,893.67
			Annual	\$ 129,981.15	\$ 154,352.62	\$ 178,724.09
93			Hourly	\$ 59.52	\$ 70.67	\$ 81.83
			Bi-weekly	\$ 4,761.21	\$ 5,653.94	\$ 6,546.67
			Monthly	\$ 10,315.96	\$ 12,250.21	\$ 14,184.45
			Annual	\$ 123,791.58	\$ 147,002.50	\$ 170,213.42
92	MM, E	Civil Engineer	Hourly	\$ 56.68	\$ 67.31	\$ 77.94
			Bi-weekly	\$ 4,534.49	\$ 5,384.71	\$ 6,234.92
			Monthly	\$ 9,824.73	\$ 11,666.86	\$ 13,509.00
			Annual	\$ 117,896.74	\$ 140,002.38	\$ 162,108.02
91	MM, E	Finance Manager	Hourly	\$ 53.98	\$ 64.10	\$ 74.23
			Bi-weekly	\$ 4,318.56	\$ 5,128.29	\$ 5,938.02
			Monthly	\$ 9,356.88	\$ 11,111.30	\$ 12,865.72
			Annual	\$ 112,282.61	\$ 133,335.60	\$ 154,388.59
90	MM, E	Principal Planner	Hourly	\$ 51.41	\$ 61.05	\$ 70.69
			Bi-weekly	\$ 4,112.92	\$ 4,884.09	\$ 5,655.26
			Monthly	\$ 8,911.32	\$ 10,582.19	\$ 12,253.06
			Annual	\$ 106,935.82	\$ 126,986.28	\$ 147,036.75
89			Hourly	\$ 48.96	\$ 58.14	\$ 67.32
			Bi-weekly	\$ 3,917.06	\$ 4,651.51	\$ 5,385.96
			Monthly	\$ 8,486.97	\$ 10,078.28	\$ 11,669.58
			Annual	\$ 101,843.64	\$ 120,939.32	\$ 140,035.00
88	MM, E	City Clerk	Hourly	\$ 46.63	\$ 55.38	\$ 64.12
	MM, E	City Librarian	Bi-weekly	\$ 3,730.54	\$ 4,430.01	\$ 5,129.49
	MM, E	Human Resources/Risk Manager	Monthly	\$ 8,082.83	\$ 9,598.36	\$ 11,113.89
			Annual	\$ 96,993.94	\$ 115,180.30	\$ 133,366.67
87			Hourly	\$ 44.41	\$ 52.74	\$ 61.07
			Bi-weekly	\$ 3,552.89	\$ 4,219.06	\$ 4,885.23
			Monthly	\$ 7,697.93	\$ 9,141.29	\$ 10,584.66
			Annual	\$ 92,375.18	\$ 109,695.53	\$ 127,015.87

City of Carpinteria
Management and Miscellaneous Personnel
Classification and Compensation Information
Salary Schedule Effective July 1, 2026
FY 2026/27

86	MM, E	Chief Building Inspector/Plans Examiner	Hourly	\$ 42.30	\$ 50.23	\$ 58.16
	MM, E	Environmental Program Manager	Bi-weekly	\$ 3,383.71	\$ 4,018.15	\$ 4,652.60
	M, E	Public Works Manager	Monthly	\$ 7,331.36	\$ 8,705.99	\$ 10,080.62
	M, E	Senior Accountant/Financial Analyst	Annual	\$ 87,976.36	\$ 104,471.93	\$ 120,967.50
	M, E	Senior Management Analyst				
85	M, E	Senior Planner				
		Public Information and Emergency Preparedness Program Manager	Hourly	\$ 40.28	\$ 47.84	\$ 55.39
		Recreation Program Manager	Bi-weekly	\$ 3,222.58	\$ 3,826.81	\$ 4,431.04
			Monthly	\$ 6,982.25	\$ 8,291.42	\$ 9,600.60
84			Annual	\$ 83,787.01	\$ 99,497.08	\$ 115,207.14
	M, E	Accountant/Financial Analyst II	Hourly	\$ 38.36	\$ 45.56	\$ 52.75
	NE	Associate Planner	Bi-weekly	\$ 3,069.12	\$ 3,644.58	\$ 4,220.04
	NE	Associate Engineer	Monthly	\$ 6,649.76	\$ 7,896.59	\$ 9,143.42
	M, E	Management Analyst II	Annual	\$ 79,797.15	\$ 94,759.12	\$ 109,721.09
83	M, E	Parks & Facilities Maintenance Supervisor				
	M, E	Public Works Supervisor				
		Aquatics Superintendent	Hourly	\$ 36.54	\$ 43.39	\$ 50.24
	M, E	Code Compliance Supervisor	Bi-weekly	\$ 2,922.97	\$ 3,471.03	\$ 4,019.09
82	M, E	Community Engagement Library Specialist	Monthly	\$ 6,333.11	\$ 7,520.57	\$ 8,708.02
			Annual	\$ 75,997.29	\$ 90,246.78	\$ 104,496.27
	M, E	Accountant/Financial Analyst I	Hourly	\$ 34.80	\$ 41.32	\$ 47.85
	NE	Assistant Engineer	Bi-weekly	\$ 2,783.78	\$ 3,305.74	\$ 3,827.70
81	NE	Assistant Planner	Monthly	\$ 6,031.53	\$ 7,162.44	\$ 8,293.35
	NE	Environmental Program Coordinator	Annual	\$ 72,378.37	\$ 85,949.31	\$ 99,520.26
	NE	Executive Assistant/Deputy City Clerk				
	M, E	Management Analyst I				
80			Hourly	\$ 33.14	\$ 39.35	\$ 45.57
			Bi-weekly	\$ 2,651.22	\$ 3,148.33	\$ 3,645.43
			Monthly	\$ 5,744.32	\$ 6,821.37	\$ 7,898.43
			Annual	\$ 68,931.78	\$ 81,856.49	\$ 94,781.20
79	NE	Accounting Technician	Hourly	\$ 31.56	\$ 37.48	\$ 43.40
	NE	Code Compliance Officer II	Bi-weekly	\$ 2,524.97	\$ 2,998.41	\$ 3,471.84
	NE	Engineering Technician	Monthly	\$ 5,470.78	\$ 6,496.55	\$ 7,522.32
	NE	Environmental Program Specialist	Annual	\$ 65,649.32	\$ 77,958.56	\$ 90,267.81
	NE	Human Resources Technician				
	NE	Lead Aquatics Coordinator				
78	NE	Planning Technician				
			Hourly	\$ 30.06	\$ 35.70	\$ 41.33
			Bi-weekly	\$ 2,404.74	\$ 2,855.62	\$ 3,306.51
			Monthly	\$ 5,210.26	\$ 6,187.19	\$ 7,164.11
77			Annual	\$ 62,523.16	\$ 74,246.25	\$ 85,969.34
	NE	Aquatics Program Coordinator	Hourly	\$ 28.63	\$ 34.00	\$ 39.36
	NE	Accounting Specialist	Bi-weekly	\$ 2,290.23	\$ 2,719.64	\$ 3,149.06
	NE	Senior Services Coordinator	Monthly	\$ 4,962.16	\$ 5,892.56	\$ 6,822.96
76	NE	Human Resources Assistant	Annual	\$ 59,545.86	\$ 70,710.71	\$ 81,875.56
		Management Assistant	Hourly	\$ 27.26	\$ 32.38	\$ 37.49
			Bi-weekly	\$ 2,181.17	\$ 2,590.14	\$ 2,999.10
			Monthly	\$ 4,725.86	\$ 5,611.96	\$ 6,498.06
75			Annual	\$ 56,710.35	\$ 67,343.54	\$ 77,976.73
	NE	Code Compliance Officer I	Hourly	\$ 25.97	\$ 30.83	\$ 35.70
			Bi-weekly	\$ 2,077.30	\$ 2,466.80	\$ 2,856.29
			Monthly	\$ 4,500.82	\$ 5,344.73	\$ 6,188.63
74			Annual	\$ 54,009.85	\$ 64,136.70	\$ 74,263.55
			Hourly	\$ 24.73	\$ 29.37	\$ 34.00
			Bi-weekly	\$ 1,978.38	\$ 2,349.33	\$ 2,720.28
			Monthly	\$ 4,286.50	\$ 5,090.21	\$ 5,893.93
73			Annual	\$ 51,437.96	\$ 61,082.57	\$ 70,727.19

EM -Executive Management

MM - Mid-Management

M - Management

E - Exempt

NE - Non-Exempt

Exhibit A to Resolution No. 6409

City of Carpinteria SEIU REPRESENTED EMPLOYEES Classification and Compensation Information Salary Schedule Effective July 1, 2026 FY 2026/27								
Grade	FLSA	Position	Pay Type	A	B	C	D	E
114	NE	Administrative Assistant II	Hourly	\$ 33.37	\$ 35.04	\$ 36.79	\$ 38.63	\$ 40.56
			Bi-weekly	\$ 2,669.76	\$ 2,803.25	\$ 2,943.41	\$ 3,090.58	\$ 3,245.11
			Monthly	\$ 5,784.48	\$ 6,073.70	\$ 6,377.39	\$ 6,696.26	\$ 7,031.07
			Annual	\$ 69,413.75	\$ 72,884.44	\$ 76,528.66	\$ 80,355.09	\$ 84,372.85
113	NE NE	Lead Maintenance Worker Sr. Parks/Facilities Maintenance Technician	Hourly	\$ 32.56	\$ 34.19	\$ 35.90	\$ 37.69	\$ 39.57
			Bi-weekly	\$ 2,604.64	\$ 2,734.88	\$ 2,871.62	\$ 3,015.20	\$ 3,165.96
			Monthly	\$ 5,643.39	\$ 5,925.56	\$ 6,221.84	\$ 6,532.93	\$ 6,859.58
			Annual	\$ 67,720.73	\$ 71,106.77	\$ 74,662.11	\$ 78,395.21	\$ 82,314.98
112			Hourly	\$ 31.76	\$ 33.35	\$ 35.02	\$ 36.77	\$ 38.61
			Bi-weekly	\$ 2,541.12	\$ 2,668.17	\$ 2,801.58	\$ 2,941.66	\$ 3,088.74
			Monthly	\$ 5,505.75	\$ 5,781.04	\$ 6,070.09	\$ 6,373.59	\$ 6,692.27
			Annual	\$ 66,069.01	\$ 69,372.46	\$ 72,841.08	\$ 76,483.14	\$ 80,307.29
111			Hourly	\$ 30.99	\$ 32.54	\$ 34.17	\$ 35.87	\$ 37.67
			Bi-weekly	\$ 2,479.14	\$ 2,603.09	\$ 2,733.25	\$ 2,869.91	\$ 3,013.41
			Monthly	\$ 5,371.46	\$ 5,640.04	\$ 5,922.04	\$ 6,218.14	\$ 6,529.05
			Annual	\$ 64,457.57	\$ 67,680.45	\$ 71,064.47	\$ 74,617.69	\$ 78,348.58
110	NE	Maintenance Worker II	Hourly	\$ 30.23	\$ 31.75	\$ 33.33	\$ 35.00	\$ 36.75
			Bi-weekly	\$ 2,418.67	\$ 2,539.60	\$ 2,666.58	\$ 2,799.91	\$ 2,939.91
			Monthly	\$ 5,240.45	\$ 5,502.48	\$ 5,777.60	\$ 6,066.48	\$ 6,369.80
			Annual	\$ 62,885.43	\$ 66,029.71	\$ 69,331.19	\$ 72,797.75	\$ 76,437.64
109			Hourly	\$ 29.50	\$ 30.97	\$ 32.52	\$ 34.15	\$ 35.85
			Bi-weekly	\$ 2,359.68	\$ 2,477.66	\$ 2,601.55	\$ 2,731.62	\$ 2,868.20
			Monthly	\$ 5,112.64	\$ 5,368.27	\$ 5,636.68	\$ 5,918.52	\$ 6,214.44
			Annual	\$ 61,351.64	\$ 64,419.22	\$ 67,640.19	\$ 71,022.19	\$ 74,573.30
108	NE	Administrative Assistant I	Hourly	\$ 28.78	\$ 30.22	\$ 31.73	\$ 33.31	\$ 34.98
			Bi-weekly	\$ 2,302.13	\$ 2,417.23	\$ 2,538.09	\$ 2,665.00	\$ 2,798.25
			Monthly	\$ 4,987.94	\$ 5,237.34	\$ 5,499.20	\$ 5,774.16	\$ 6,062.87
			Annual	\$ 59,855.26	\$ 62,848.02	\$ 65,990.43	\$ 69,289.95	\$ 72,754.44
107			Hourly	\$ 28.07	\$ 29.48	\$ 30.95	\$ 32.50	\$ 34.12
			Bi-weekly	\$ 2,245.98	\$ 2,358.27	\$ 2,476.19	\$ 2,600.00	\$ 2,730.00
			Monthly	\$ 4,866.28	\$ 5,109.60	\$ 5,365.08	\$ 5,633.33	\$ 5,915.00
			Annual	\$ 58,395.38	\$ 61,315.15	\$ 64,380.90	\$ 67,599.95	\$ 70,979.94
106			Hourly	\$ 27.39	\$ 28.76	\$ 30.20	\$ 31.71	\$ 33.29
			Bi-weekly	\$ 2,191.20	\$ 2,300.76	\$ 2,415.79	\$ 2,536.58	\$ 2,663.41
			Monthly	\$ 4,747.59	\$ 4,984.97	\$ 5,234.22	\$ 5,495.93	\$ 5,770.73
			Annual	\$ 56,971.10	\$ 59,819.65	\$ 62,810.64	\$ 65,951.17	\$ 69,248.73
105			Hourly	\$ 26.72	\$ 28.06	\$ 29.46	\$ 30.93	\$ 32.48
			Bi-weekly	\$ 2,137.75	\$ 2,244.64	\$ 2,356.87	\$ 2,474.72	\$ 2,598.45
			Monthly	\$ 4,631.80	\$ 4,863.39	\$ 5,106.56	\$ 5,361.88	\$ 5,629.98
			Annual	\$ 55,581.56	\$ 58,360.64	\$ 61,278.67	\$ 64,342.60	\$ 67,559.73
104	NE	Maintenance Worker I	Hourly	\$ 26.07	\$ 27.37	\$ 28.74	\$ 30.18	\$ 31.69
			Bi-weekly	\$ 2,085.61	\$ 2,189.89	\$ 2,299.39	\$ 2,414.36	\$ 2,535.07
			Monthly	\$ 4,518.83	\$ 4,744.77	\$ 4,982.01	\$ 5,231.11	\$ 5,492.66
			Annual	\$ 54,225.91	\$ 56,937.21	\$ 59,784.07	\$ 62,773.27	\$ 65,911.94
103			Hourly	\$ 25.43	\$ 26.71	\$ 28.04	\$ 29.44	\$ 30.92
			Bi-weekly	\$ 2,034.74	\$ 2,136.48	\$ 2,243.30	\$ 2,355.47	\$ 2,473.24
			Monthly	\$ 4,408.61	\$ 4,629.04	\$ 4,860.49	\$ 5,103.52	\$ 5,358.69
			Annual	\$ 52,903.33	\$ 55,548.50	\$ 58,325.92	\$ 61,242.22	\$ 64,304.33
102	NE	Office Assistant II	Hourly	\$ 24.81	\$ 26.05	\$ 27.36	\$ 28.73	\$ 30.16
			Bi-weekly	\$ 1,985.12	\$ 2,084.37	\$ 2,188.59	\$ 2,298.02	\$ 2,412.92
			Monthly	\$ 4,301.08	\$ 4,516.14	\$ 4,741.94	\$ 4,979.04	\$ 5,227.99
			Annual	\$ 51,613.00	\$ 54,193.65	\$ 56,903.34	\$ 59,748.50	\$ 62,735.93
101			Hourly	\$ 24.21	\$ 25.42	\$ 26.69	\$ 28.02	\$ 29.43
			Bi-weekly	\$ 1,936.70	\$ 2,033.53	\$ 2,135.21	\$ 2,241.97	\$ 2,354.07
			Monthly	\$ 4,196.18	\$ 4,405.99	\$ 4,626.29	\$ 4,857.60	\$ 5,100.48
			Annual	\$ 50,354.15	\$ 52,871.86	\$ 55,515.45	\$ 58,291.22	\$ 61,205.78
100			Hourly	\$ 23.62	\$ 24.80	\$ 26.04	\$ 27.34	\$ 28.71
			Bi-weekly	\$ 1,889.46	\$ 1,983.93	\$ 2,083.13	\$ 2,187.29	\$ 2,296.65
			Monthly	\$ 4,093.83	\$ 4,298.53	\$ 4,513.45	\$ 4,739.12	\$ 4,976.08
			Annual	\$ 49,126.00	\$ 51,582.30	\$ 54,161.42	\$ 56,869.49	\$ 59,712.96
99			Hourly	\$ 23.04	\$ 24.19	\$ 25.40	\$ 26.67	\$ 28.01
			Bi-weekly	\$ 1,843.38	\$ 1,935.55	\$ 2,032.32	\$ 2,133.94	\$ 2,240.64
			Monthly	\$ 3,993.98	\$ 4,193.68	\$ 4,403.37	\$ 4,623.54	\$ 4,854.71
			Annual	\$ 47,927.80	\$ 50,324.20	\$ 52,840.40	\$ 55,482.43	\$ 58,256.55
98	NE	Office Assistant I	Hourly	\$ 22.48	\$ 23.60	\$ 24.78	\$ 26.02	\$ 27.32
			Bi-weekly	\$ 1,798.42	\$ 1,888.34	\$ 1,982.75	\$ 2,081.89	\$ 2,185.99
			Monthly	\$ 3,896.57	\$ 4,091.40	\$ 4,295.97	\$ 4,510.77	\$ 4,736.30
			Annual	\$ 46,758.83	\$ 49,096.78	\$ 51,551.61	\$ 54,129.20	\$ 56,835.66

Exhibit A to Resolution No. 6410

**City of Carpinteria
PART-TIME, TEMPORARY, AND SEASONAL EMPLOYEES
Classification and Compensation Information
Salary Schedule Effective July 1, 2026
FY 2026/27**

Grade	FLSA	Position	Pay Type	A
624	NE	Crossing Guards I Maintenance Worker I Parks & Facilities Attendant I	Hourly	\$19.1442
625	NE	Management Intern I	Hourly	\$20.1014
626	NE	Aqua Instructor/Coach I Crossing Guards II Parks & Facilities Attendant II Pool Lifeguard I Maintenance Worker II Recreation Leader I	Hourly	\$21.1065
627	NE	Management Intern II	Hourly	\$22.1618
628	NE	Aqua Instructor/Coach II Beach Lifeguard I Maintenance Worker III Parks & Facilities Attendant III Pool Lifeguard II Recreation Leader II	Hourly	\$23.2699
629	NE	Beach Lifeguard II Community Garden Coordinator I Lifeguard Program Coordinator I Management Intern III	Hourly	\$24.4334
630	NE	Aqua Instructor/Coach III Pool Lifeguard III Recreation Leader III	Hourly	\$25.6551
631	NE	Beach Lifeguard III Community Garden Coordinator II Library Technician I Lifeguard Program Coordinator II	Hourly	\$26.9378
632	NE	Literacy Coordinator I	Hourly	\$28.2847
633	NE	Community Garden Coordinator III Library Technician II Lifeguard Program Coordinator III	Hourly	\$29.6990
634	NE	Literacy Coordinator II	Hourly	\$31.1839
635	NE	Library Technician III	Hourly	\$32.7431
636	NE	Literacy Coordinator III	Hourly	\$34.3803

NE - Non-Exempt

ATTACHMENT E
Capital Improvement Program (CIP)

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code: ST-59 & ST-64 **Public Works Code:** 15133 & 15134 **Finance Number:** ST-23-001

Project Name: 2023 Pavement Rehabilitation Project

Engineer Estimate: \$7,063,000 **Category:** Critical Infrastructure **Phase:** Construction

Useful Life: 20 yr **Type:** Roadway **FY Priority Level:**

Priority Criteria Met: 1) Strategic Alignment 2) Deferred Maintenance 3) Community Benefit

Description:

The general scope of work includes pavement rehabilitation, pedestrian facility upgrades (e.g. curb ramps and sidewalks) as needed for compliance with the Americans with Disabilities Act (ADA), and drainage improvements. The objective of this project is to rehabilitate pavement using technologies and material recycling techniques that lower greenhouse gas emissions and reduce the cost of pavement maintenance through material choice and construction methods and to provide for ADA accessibility upgrades.

Justification/Priority Evaluation:

Consistent with roadway infrastructure management best practices, pavement rehabilitation is warranted when streets reach poor or failed condition. Streets proposed under this project have been identified through the City's Pavement Management System as having exceeded their useful service life, warranting rehabilitation. The project will also include pedestrian facility upgrades to bring facilities into compliance with ADA standards.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority A: Maintain and improve high-priority public infrastructure, and directly addresses deferred maintenance obligations. Completion of this project will deliver long-term community benefits through safer, smoother roadways and improved pedestrian accessibility.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code: ST-59 & ST-64 **Public Works Code:** 15133 & 15134 **Finance Number:** ST-23-001

Project Name: 2023 Pavement Maintenance and Rehabilitation Project

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	305,000	58,000	-	-	-	-	363,000
Project Mgmt.	-	-	-	350,000	-	-	350,000
Construction	-	-	-	5,520,000	-	-	5,520,000
Contingency	-	-	-	830,000	-	-	830,000
Total	305,000	58,000	-	6,670,000	-	-	7,063,000

Funding Source Per Fiscal Year:

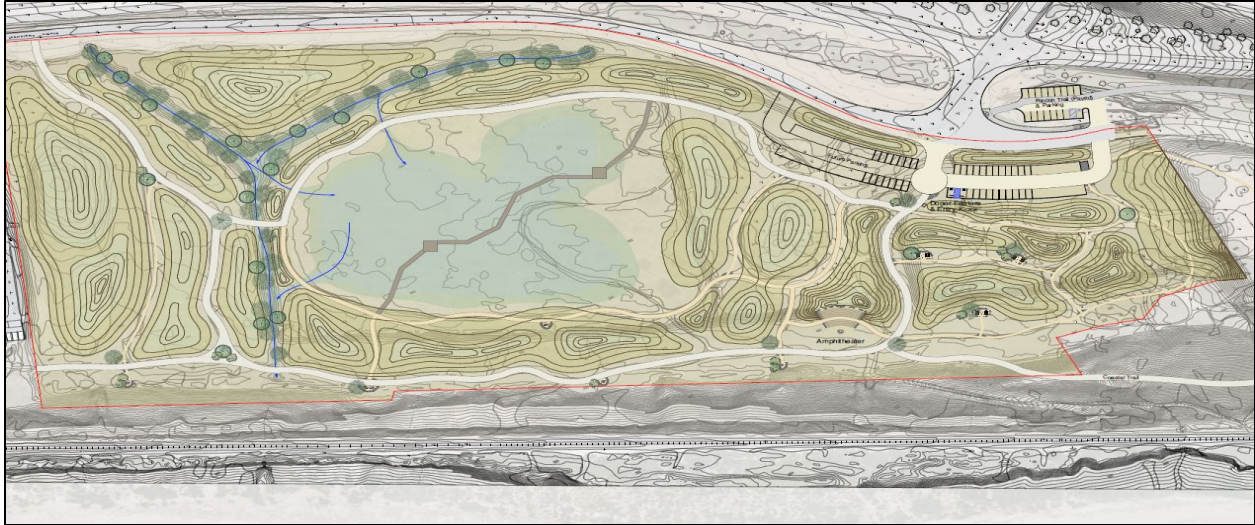
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
RMRA	254,000	58,000	-	600,000	-	-	912,000
Street DIF	-	-	-	125,000	-	-	125,000
Measure A	51,000	-	-	822,000	-	-	873,000
TBD	-	-	-	5,945,000	-	-	5,945,000
Total	305,000	58,000	-	6,670,000	-	-	7,063,000

FY 2026/27 Budget Impact:

None

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code: PR-36

Public Works Code: 15127

Finance Number: PK-26-001

Project Name: Bluffs Three Park Project

Engineers Estimate: \$2,000,000

Category: Critical Infrastructure

Phase: Design

Useful Life: 25 yr

Type: Trail

FY Priority Level:

Priority Criteria Met: 1) Strategic Alignment 2) Grant Funds 3) Community Benefit

Description:

This project involves the development of a new non-motorized trail segment and supporting amenities at the Bluffs Three site. Improvements include construction of a multi-use trail, a small parking area, restroom facilities, an amphitheater for public gatherings and educational programming, and interpretive signage highlighting the area's natural and cultural resources. The objective of the project is to integrate with the surrounding while providing safe and sustainable public access.

Justification/Priority Evaluation:

The Bluffs Three segment represents a critical gap in the Carpinteria Coastal Vista Trail network. Completing this segment will establish regional trail connectivity, improve public access to coastal resources, and provide a continuous, accessible experience for pedestrians and cyclists. The project supports active transportation, recreation, and environmental education, while reducing informal trail use that can cause damage to sensitive coastal habitats. Development of this segment directly responds to community goals for expanded recreational access, enhanced mobility, and preservation of natural resources through managed public use.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code: PR-36

Public Works Code: 15127

Finance Number: PK-21-002

Project Name: Bluffs Three Trail Project

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	30,000	-	100,000	-	-	-	130,000
Project Mgmt.	-	-	25,000	25,000	-	-	50,000
Construction	-	-	-	1,600,000	-	-	1,600,000
Contingency	-	-	50,000	170,000	-	-	220,000
Total	30,000	-	175,000	1,795,000	-	-	2,000,000

Funding Source Per Fiscal Year:

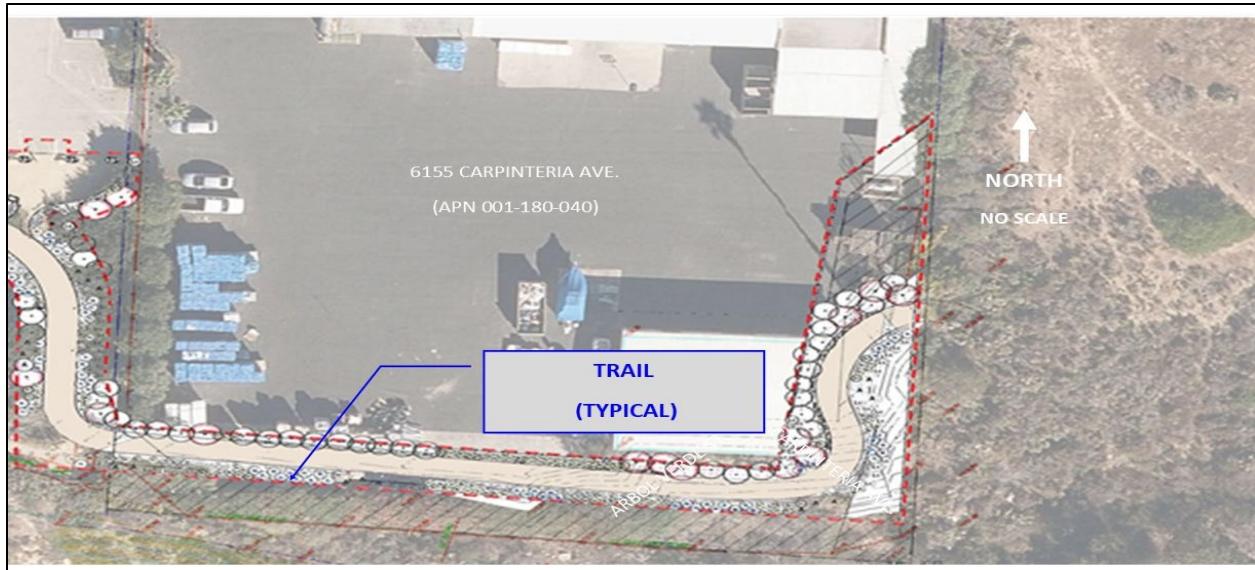
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Private Grant	30,000	-	175,000	575,000	-	-	780,000
TBD	-	-	-	1,220,000	-	-	1,220,000
Total	30,000	-	175,000	1,795,000	-	-	2,000,000

FY 2026/27 Budget Impact:

Funding for the design phase has been secured. Partial construction funding has been identified; however, a shortfall of approximately \$1,220,000 is anticipated in Fiscal Year 2027/28. Staff anticipates that a completed design will position the project competitively for future grant opportunities. Should outside funding not materialize, alternative options will be evaluated prior to construction.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code: PR-35

Public Works Code: 15013

Finance Number: PK-20-002

Project Name: Bluffs Two Trail Project

Engineers Estimate: \$473,550

Category: Critical Infrastructure

Phase: Construction

Useful Life: 25 yr

Type: Trail

FY Priority Level: 1

Priority Criteria Met: 1) Strategic Alignment 2) Grant Funds 3) Community Benefit

Description:

The general scope of work includes a new trail within a City easement (acquired in December 2018) across 6155 Carpinteria Avenue (APN 001-180-040). The objective of this project is to close a gap in the Carpinteria Coastal Vista Trail

Justification/Priority Evaluation:

The Bluffs Two Trail represents an undeveloped segment of the Carpinteria Coastal Vista Trail. This project will complete the segment, establishing an accessible, continuous trail connection that improves mobility and recreational access for all community members.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority C: Improve pedestrian, bicycle, and ADA accessibility while enhancing mobility options for all residents. The project has secured \$183,000 in grant funding

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code: PR-35

Public Works Code: 15013

Finance Number: PK-20-002

Project Name: Bluffs Two Trail Project

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	1,000	-	-	-	-	-	1,000
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	59,000	-	-	-	-	-	59,000
Right-of-Way	-	-	-	-	-	-	-
Design	22,000	-	66,550	-	-	-	88,550
Project Mgmt.	-	-	-	-	-	-	-
Construction	13,000	-	280,000	-	-	-	193,000
Contingency	-	-	32,000	-	-	-	32,000
Total	95,000	-	378,550	-	-	-	473,550

Funding Source Per Fiscal Year:

Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Tidelands	84,000	-	184,000	-	-	-	268,000
State Grant	11,000	-	194,550	-	-	-	205,550
Total	95,000	-	378,550	-	-	-	473,550

FY 2026/27 Budget Impact:

The project is 50% funded by a California Department of Parks and Recreation Grant. Staff anticipates the project will carry over into Fiscal Year 2026/27; sufficient funding will be carried over from Fiscal Year 2025/26 to complete construction. No additional appropriations are requested.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code: HI-07

Public Works Code: 15016

Finance Number: TR-19-002

Project Name: Carpinteria Avenue Bridge Replacement Project

Engineer Estimate: \$15,345,600

Category: Critical Infrastructure

Phase: Construction

Useful Life: 100 yr

Type: Bridge

FY Priority Level:

Priority Criteria Met: 1) Strategic Alignment 2) Deferred Maintenance 3) Grant Funds
4) Local Funds 5) Community Benefit

Description:

The general scope of work includes removing and replacing Carpinteria Avenue Bridge over Carpinteria Creek, improving roadway approaches and pedestrian and bicycle facilities, relocating utility facilities, and restoring riparian areas. The objective of this project is to replace a structurally deficient bridge.

Justification/Priority Evaluation:

The Carpinteria Avenue Bridge serves as the primary east-west roadway and emergency access route to U.S. 101. In 2012, the California Department of Transportation rated the bridge as structurally deficient and determined it incapable of conveying the 100-year flood event for Carpinteria Creek. Replacement is necessary to restore structural integrity, ensure emergency access reliability, and bring the crossing into conformance with current flood conveyance standards.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority A: Maintain and improve high-priority public infrastructure. The project leverages \$13,828,820 in federal grant funding and is a high-priority investment in community safety, mobility, and long-term fiscal responsibility.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code: HI-07

Public Works Code: 15016

Finance Number: TR-19-002

Project Name: Carpinteria Avenue Bridge Replacement Project

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	240,000	-	-	-	-	-	240,000
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	3,000	-	-	-	-	-	3,000
Environmental	-	500	-	-	-	-	500
Right-of-Way	500,000	230,000	-	-	-	-	730,000
Design	496,000	120,000	-	-	-	-	616,000
Project Mgmt.	56,000	29,500	630,000	550,000	-	-	1,265,500
Construction	159,000	50,000	5,376,500	5,226,500	-	-	10,812,000
Contingency	-	40,000	695,000	655,000	288,600	-	1,678,600
Total	1,454,000	470,000	6,701,500	6,431,500	288,600	-	15,345,600

Funding Source Per Fiscal Year:

Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
HBR Grant	1,147,000	400,000	5,830,000	5,560,000	-	-	12,937,000
Highway DIF	291,000	70,000	569,500	471,000	-	-	1,401,500
RMRA	-	-	175,000	175,000	-	-	350,000
Gas Tax	-	-	59,500	59,500	-	-	119,000
Measure A	-	-	67,500	67,500	-	-	135,000
Measure X	16,000	-	-	-	-	-	16,000
General Fund	-	-	-	98,500	288,600	-	485,600
Total	1,454,000	470,000	6,701,500	6,431,500	288,600	-	15,345,600

FY 2026/27 Budget Impact:

The project is 88.53% funded through a Federal Highway Bridge Replacement Program grant. The local match of 11.47% is proposed to be funded through a combination of sources, with the Highway and Bridge Development Impact Fee representing the most significant contribution. While the local match requires funds that could otherwise be directed to alternative projects, staff strongly recommends prioritizing this investment: foregoing the secured grant would increase the City's total project obligation by approximately \$13,000,000.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code: GF-18

Public Works Code: 15055

Finance Number: PW-23-001

Project Name: Carpinteria Community Library Improvements Project

Engineers Estimate: \$1,189,000

Category: Critical Infrastructure

Phase: Construction

Useful Life: 50 yr

Type: Building

FY Priority Level:

Priority Criteria Met: 1) Strategic Alignment 2) Deferred Maintenance 3) Community Benefit

Description:

The general scope of work includes building system upgrades. The objective of this project is to upgrade electrical, mechanical, and plumbing systems; and remodeling.

Justification/Priority Evaluation:

The Carpinteria Community Library, as standard with building maintenance, requires updates and retrofits to maintain safe, functional, and modern operations. Identified deficiencies include plumbing, electrical systems, and accessibility for all recreational users.

The Carpinteria Community Library Improvements Project has not yet secured funding for the remaining construction phase. The Public Works Department will continue to evaluate and pursue potential funding opportunities to complete the project. For work completed in Fiscal Year 2025/26, funding sources have been updated to accurately reflect the use of private library donations and a corresponding reduction of \$21,000 in General Government Facilities Impact Fees.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code: GF-18

Public Works Code: 15055

Finance Number: PW-23-001

Project Name: Carpinteria Community Library Improvements Project

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	38,000	-	-	-	-	-	38,000
Project Mgmt.	-	-	-	80,000	-	-	80,000
Construction	1,000	50,000	-	950,000	-	-	1,001,000
Contingency	-	-	-	70,000	-	-	70,000
Total	39,000	50,000	-	1,100,000	-	-	1,189,000

Funding Source Per Fiscal Year:

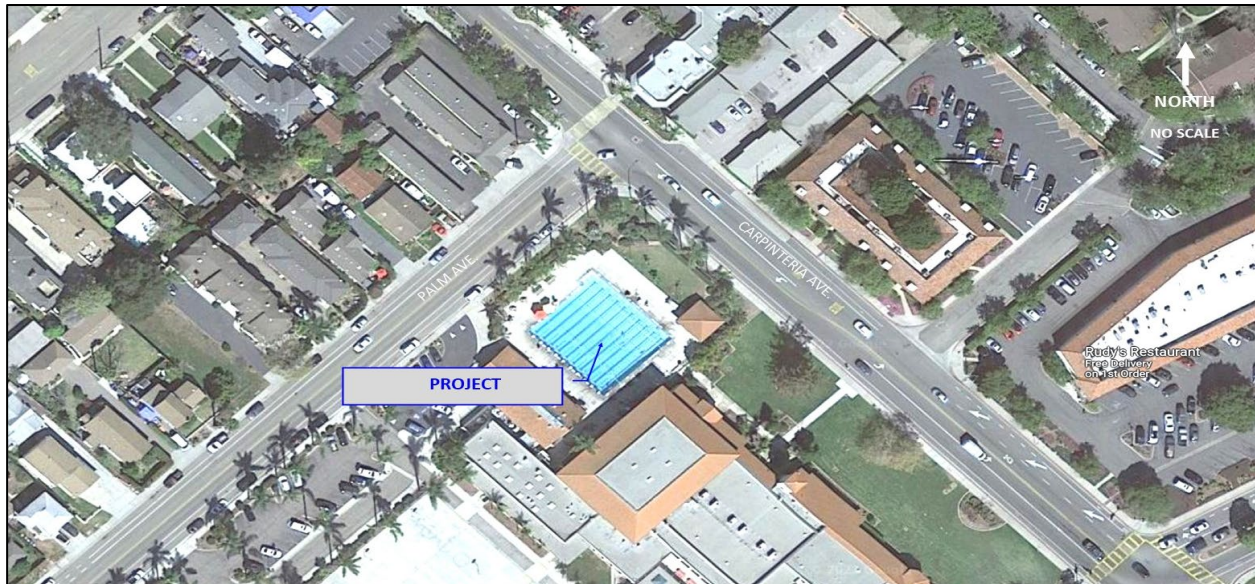
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Measure X	39,000	-	-	-	-	-	39,000
Gen Fac DIF	-	29,000	-	-	-	-	50,000
Revolving Fund	-	21,000	-	-	-	-	21,000
TBD	-	-	-	1,100,000	-	-	1,100,000
Total	39,000	50,000	-	1,100,000	-	-	1,189,000

FY 2026/27 Budget Impact:

For work completed in Fiscal Year 2025/26, funding sources have been updated to accurately reflect the use of private library donations and a corresponding reduction of \$21,000 in General Government Facilities Impact Fees.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code: PR-23

Public Works Code: 15074

Finance Number: PK-25-001

Project Name: Carpinteria Community Pool Improvements Project

Engineers Estimate: \$1,386,000

Category: Critical Infrastructure

Phase: Design

Useful Life: 50 yr

Type: Building

FY Priority Level:

Priority Criteria Met: 1) Strategic Alignment 2) Deferred Maintenance 3) Local Funds
4) Community Benefit

Description:

The general scope of work includes building system upgrades and a new small pool. The objective of this project is to upgrade electrical, mechanical, and plumbing systems; remodeling; and provide for an additional pool area for smaller non-swimming lap water activities.

Justification/Priority Evaluation:

The Carpinteria Community Pool requires rehabilitation to maintain safe and functional operations. A comprehensive needs assessment commissioned by the Parks, Recreation, and Community Services Department identified approximately \$1,000,000 in needed improvements, exclusive of design costs. The pool serves a broad range of community users and functions as an important public recreational resource.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority B: Enhance existing recreational opportunities. The facility meets deferred maintenance criteria, as key systems have exceeded their optimal useful life. This project ensures continuity of a valued community benefit.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code: PR-23

Public Works Code: 15074

Finance Number: PK-25-001

Project Name: Carpinteria Community Pool Improvements Project

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	-	70,000	205,000	-	-	-	275,000
Project Mgmt.	-	-	-	80,000	-	-	80,000
Construction	-	-	-	950,000	-	-	950,000
Contingency	-	-	-	81,000	-	-	81,000
Total	-	70,000	205,000	1,111,000	-	-	1,386,000

Funding Source Per Fiscal Year:

Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Aquatic DIF	-	59,000	11,000	-	-	-	70,000
Revolving Fund	-	11,000	194,000	106,000	-	-	311,000
TBD	-	-	-	1,105,000	-	-	1,105,000
Total	-	70,000	205,000	1,111,000	-	-	1,386,000

FY 2025/26 Budget Impact:

The design phase is fully funded through a combination of local funds and private donations. For the construction phase, \$106,000 in funding has been secured; however, a shortfall of approximately \$1,105,000 is anticipated in Fiscal Year 2027/28. Staff is actively pursuing grant and outside funding opportunities, and anticipates that a completed design will strengthen the City's competitiveness for future awards. Should outside funding not materialize, alternative options will be evaluated prior to construction.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code: TC-03

Public Works Code: 15125

Finance Number: TR-21-003

Project Name: Carpinteria High School Area Crosswalk Safety Improvements Project

Engineer Estimate: \$689,500

Category: Critical Infrastructure

Phase: Construction

Useful Life: 30 yr

Type: Pedestrian Safety

FY Priority Level:

Priority Criteria Met: 1) Strategic Alignment 2) Grant Funds 3) Local Funds
4) Community Benefit

Description:

The general scope of work includes a new high intensity activated crosswalk system in front of Carpinteria High School. The objective of this project is to provide for a countermeasure to vehicular and pedestrian conflicts.

Justification/Priority Evaluation:

This project improves pedestrian crossing conditions in front of Carpinteria High School, which serves approximately 600 students. The improvement was identified in response to recurring pedestrian-vehicle conflicts, with sun glare cited as a contributing hazard factor. Installation of a High-Intensity Activated Crosswalk (HAWK) signal system is recommended to mitigate this condition and improve safety.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority C: Improve pedestrian, bicycle, and ADA accessibility while enhancing mobility options for all residents. The project has secured \$342,800 in grant funding and proposes use of restricted Development Impact Fees for the local match, resulting in no draw on general discretionary funds

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code: TC-03

Public Works Code: 15125

Finance Number: TR-21-003

Project Name: Carpinteria High School Area Crosswalk Safety Improvements Project

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	500	-	-	-	-	-	500
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	118,000	52,000	-	-	-	-	170,000
Project Mgmt.	-	-	-	-	-	-	-
Construction	-	472,000	-	-	-	-	472,000
Contingency	-	47,000	-	-	-	-	34,800
Total	118,500	571,000	-	-	-	-	689,500

Funding Source Per Fiscal Year:

Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
HSIP Grant	-	342,000	-	-	-	-	342,000
Traffic DIF	5,000	229,000	-	-	-	-	234,000
Measure A	113,500	-	-	-	-	-	113,500
Total	118,500	571,000	-	-	-	-	689,500

FY 2026/27 Budget Impact:

The project is two-thirds funded by a grant, with the remaining one-third funded by the Traffic Control Facilities Development Impact Fee. Staff anticipates the project will carry over into Fiscal Year 2026/27; sufficient funding will be carried over from Fiscal Year 2025/26 to complete construction. No additional appropriations are requested.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code: PR-44

Public Works Code: 15119

Finance Number: PK-20-005

Project Name: Dune and Shoreline Management Plan (Carpinteria Living Shoreline Project)

Engineers Estimate: \$1,859,000

Category: Critical Infrastructure

Phase: Design

Useful Life: 100 yr

Type: Environmental

FY Priority Level: 1

Priority Criteria Met: 1) Strategic Alignment 2) Grant Funds 3) Community Benefit

Description:

The general scope of work includes preparing and implementing the Dune and Shoreline Management Plan (Carpinteria Living Shoreline Project). The objective of this project is to protect landward resources and critical infrastructure in the beach neighborhood, areas north of Carpinteria Salt Marsh, and Downtown while minimizing beach erosion.

Justification/Priority Evaluation:

The Carpinteria Living Shoreline Project proposes a permanent, nature-based solution to coastal hazards currently managed through a temporary earthen berm that requires seasonal installation and removal. The project will enhance shoreline resilience, reduce long-term maintenance demands, and better protect public infrastructure and adjacent developed areas from coastal flooding.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority A: Maintain and improve high-priority public infrastructure. The design phase is 100% grant funded, presenting no financial burden to the City.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code: PR-44

Public Works Code: 15119

Finance Number: PK-20-005

Project Name: Dune and Shoreline Management Plan (Carpinteria Living Shoreline Project)

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	2,000	-	-	-	-	-	2,000
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	15,000	-	-	-	15,000
Environmental	42,000	-	60,000	50,000	-	-	152,000
Right-of-Way	-	-	25,000	-	-	-	25,000
Design	195,000	600,000	100,000	500,000	-	-	1,395,000
Project Mgmt.	-	-	100,000	100,000	70,000	-	270,000
Construction	-	-	-	-	-	-	-
Contingency	-	-	-	-	-	-	-
Total	239,000	600,000	300,000	650,000	70,000	-	1,859,000

Funding Source Per Fiscal Year:

Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
State Grant	239,000	600,000	300,000	650,000	70,000	-	1,859,000
Total	239,000	600,000	300,000	650,5000	70,000	-	1,859,000

FY 2026/27 Budget Impact:

The design phase is fully funded by a California Coastal Conservancy Grant, with no impact on City discretionary funding. Construction phase costs will be determined and evaluated upon completion of design.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code:

Public Works Code:

Finance Number: PK-26-003

Project Name: El Carro Park Playground Replacement Project

Engineers Estimate: \$500,000

Category: Park

Phase: Construction

Useful Life: 25 yr

Type: Playground

FY Priority Level: 1

Priority Criteria Met:

Description:

This project consists of the removal and replacement of outdated and deteriorating playground equipment at El Carro Park. Improvements will include the installation of new, modern play structures, safety surfacing, and associated site amenities designed to meet current safety standards. The project will also evaluate layout modifications to improve circulation, visibility, and overall user experience. Final design elements, including equipment selection and site configuration, will be developed during the design phase with consideration for community input and accessibility requirements.

Justification/Priority Evaluation:

The existing playground equipment at El Carro Park has reached the end of its recommended useful life and no longer meets current safety, accessibility, or recreational standards. Replacement is necessary to eliminate ongoing maintenance liabilities, reduce potential safety hazards, and provide an inclusive, universally accessible play environment serving children of all ages and abilities. Investment in this replacement supports community health and well-being, enhances park usability, and ensures compliance with current ADA guidelines and best practices for public recreation facilities.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code:

Public Works Code:

Finance Number: PK-23-003

Project Name: El Carro Park Playground Replacement

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Project Mgmt.	-	-	-	-	-	-	-
Construction	-	-	450,000	-	-	-	450,000
Contingency	-	-	50,000	-	-	-	50,000
Total	-	-	500,000	-	-	-	500,000

Funding Source Per Fiscal Year:

Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Grant	-	-	500,000	-	-	-	500,000
Total	-	-	500,000	-	-	-	500,000

FY 2026/27 Budget Impact:

The project is dependent on securing grant funding and will not proceed until funding is obtained. At the time of Project Sheet preparation, no grant applications are currently pending. City staff will continue to monitor funding opportunities and are prepared to pursue grant applications as viable options become available.

Capital Improvements Program

Fiscal Year 2025/2026 – 2026/27



CIP Code: AT-05

Public Works Code: 15037

Finance Number: PK-23-001

Project Name: Franklin Creek Trail Improvement Project

Engineers Estimate: \$2,525,000

Category: Critical Infrastructure

Phase: Construction

Useful Life: 50 yr

Type: Trail

FY Priority Level: 1

Priority Criteria Met: 1) Strategic Alignment 2) Grant Funds 3) Local Funds
4) Community Benefit

Description:

The general scope of work includes accessible surfacing, safety fencing, and adjacent accessibility connection improvements along east side Franklin Creek Trail between Carpinteria Avenue and Seventh Street. The objective of this project is to provide for a safe route to school.

Justification/Priority Evaluation:

The Franklin Creek Trail serves as a key corridor within the City's multi-use trail network and is regularly used by pedestrians, including students from nearby Aliso School, as a safer and more direct alternative to adjacent streets. However, existing conditions — including an uneven surface, lack of fencing, and absence of lighting — present accessibility and safety deficiencies. This project will address those deficiencies through pedestrian facility upgrades to meet ADA standards and Safe Routes to School requirements.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority C: Improve pedestrian, bicycle, and ADA accessibility while enhancing mobility options for all residents. The project has secured \$1,058,000 in grant funding and is fully funded for the current fiscal year.

Capital Improvements Program

Fiscal Year 2025/2026 – 2026/27

CIP Code: AT-05

Public Works Code: 15037

Finance Number: PK-23-001

Project Name: Franklin Creek Trail Improvement Project

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	500	-	-	-	-	-	500
Design	272,000	175,500	-	-	-	-	447,500
Project Mgmt.	-	-	-	-	-	-	-
Construction		1,896,000	-		-	-	1,896,000
Contingency	-	181,000	-	-	-	-	181,000
Total	272,500	2,252,500	-		-	-	2,525,000

Funding Source Per Fiscal Year:

Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
CDBG	-	632,000	-	-	-	-	632,000
Mea A Grant	73,000	426,000	-	-	-	-	499,000
Parks DIF	50,000	315,000	-	-	-	-	365,000
Measure A	149,500	523,000	-	-	-	-	672,500
District 1	-	115,500	-	-	-	-	115,500
Gas Tax	-	184,000	-	-	-	-	184,000
Measure X	-	47,000	-	-	-	-	47,000
Local Transportation	-	10,000	-	-	-	-	10,000
Total	272,500	2,252,500	-	-	-	-	2,525,000

FY 2026/27 Budget Impact:

The construction phase is nearly 50% funded by grant. Staff anticipates the project will carry over into Fiscal Year 2026/27; sufficient funding will be carried over from Fiscal Year 2025/26 to complete construction. No additional appropriations are requested.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code: PR-09

Public Works Code: 15056

Finance Number: PK-23-005

Project Name: Linden Avenue Beach-End Beautification Project (Linden Plaza Project)

Engineer Estimate: \$1,454,000

Category: Park

Phase: Design

Useful Life: 30 yr

Type: Plaza

FY Priority Level:

Priority Criteria Met: 1) Grant Funds 2) Community Benefit

Description:

The general scope of work includes beautification improvements at the Linden Avenue beach-end. The objective of this project is to provide for a more aesthetically pleasing urban park environment and transition to Carpinteria Beach.

Justification/Priority Evaluation:

Developed in partnership with the California Department of Parks and Recreation, this project enhances the visitor and community experience at the Carpinteria Beach and adjacent State campground. The project proposes an improved, dedicated public space for recreation and relaxation, contributing to the overall appeal, functionality, and coastal identity of this shared resource.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code: PR-09

Public Works Code: 15056

Finance Number: PK-23-005

Project Name: Linden Avenue Beach-End Beautification Project (Linden Plaza)

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	10,000	-	-	-	-	10,000
Environmental	-	10,000	-	-	-	-	10,000
Right-of-Way	-	10,000	-	-	-	-	10,000
Design	26,000	200,000	-	-	-	-	226,000
Project Mgmt.	-	-	-	80,000	-	-	80,000
Construction	-	-	-	1,000,000	-	-	1,000,000
Contingency	-	48,000	-	70,000	-	-	118,000
Total	26,000	278,000	-	1,150,000	-	-	1,454,000

Funding Source Per Fiscal Year:

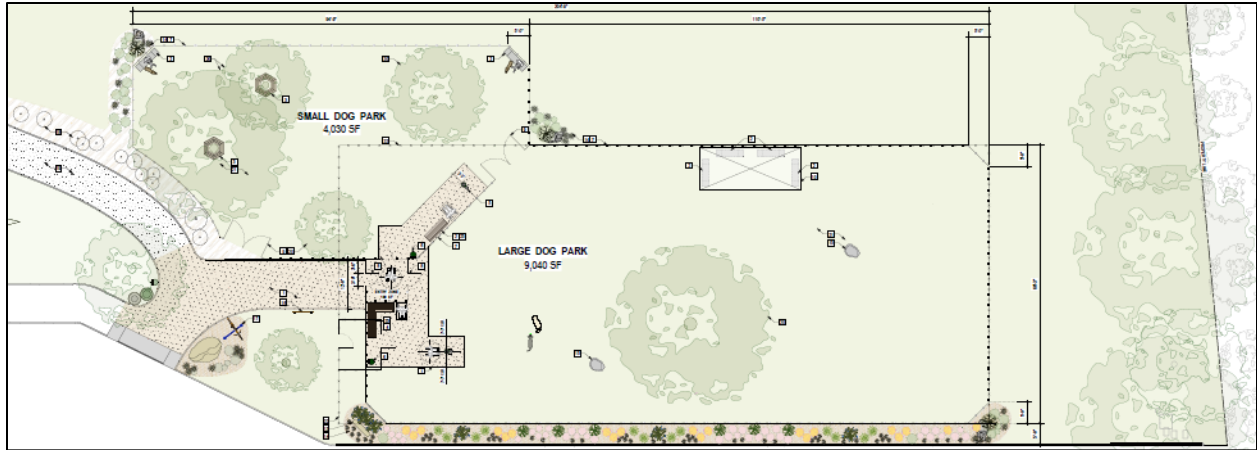
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
State Parks Grant	18,000	195,000	-	-	-	-	213,000
Tidelands	8,000	83,000	-	-	-	-	91,000
TBD	-	-	-	1,150,000	-	-	1,150,000
Total	26,000	278,000	-	1,150,000	-	-	1,454,000

FY 2026/27 Budget Impact:

The design phase is two-thirds funded by a California Department of Parks and Recreation Grant. Staff anticipates the project will carry over into Fiscal Year 2026/27; sufficient funding will be carried over from Fiscal Year 2025/26 to complete design. No additional appropriations are requested for the design phase. The construction phase has not yet secured funding, and a shortfall of approximately \$1,150,000 is anticipated in Fiscal Year 2027/28. Staff anticipates a completed design will support future grant applications, and alternative options will be evaluated if outside funding does not materialize.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code:

Public Works Code:

Finance Number: PK-26-002

Project Name: Monte Vista Dog Park

Engineers Estimate: \$200,000

Category: Park

Phase: Construction

Useful Life: 25 years

Type: Dog Park

FY Priority Level:

Priority Criteria Met:

Description:

The general scope of work includes the installation of a permanent dog park at Monte Vista Park. The construction will include fencing, amenities such as benches and dog play structures, water fountains, and landscaping.

Justification/Priority Evaluation:

The City currently lacks permanent, designated infrastructure for off-leash dog recreation. This project will formalize and improve dog recreation opportunities by establishing a well-designed, designated space that promotes responsible pet ownership, reduces conflicts with other park users, and protects surrounding park areas from unintended overuse. The addition of a permanent dog park enhances community amenities, supports active lifestyles, and responds to an identified gap in recreational infrastructure.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code:

Public Works Code:

Finance Number: PK-26-002

Project Name: Monte Vista Dog Park

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Project Mgmt.	-	-	-	-	-	-	-
Construction	-	-	170,000	-	-	-	170,000
Contingency	-	-	30,000	-	-	-	30,000
Total	-	-	200,000	-	-	-	200,000

Funding Source Per Fiscal Year:

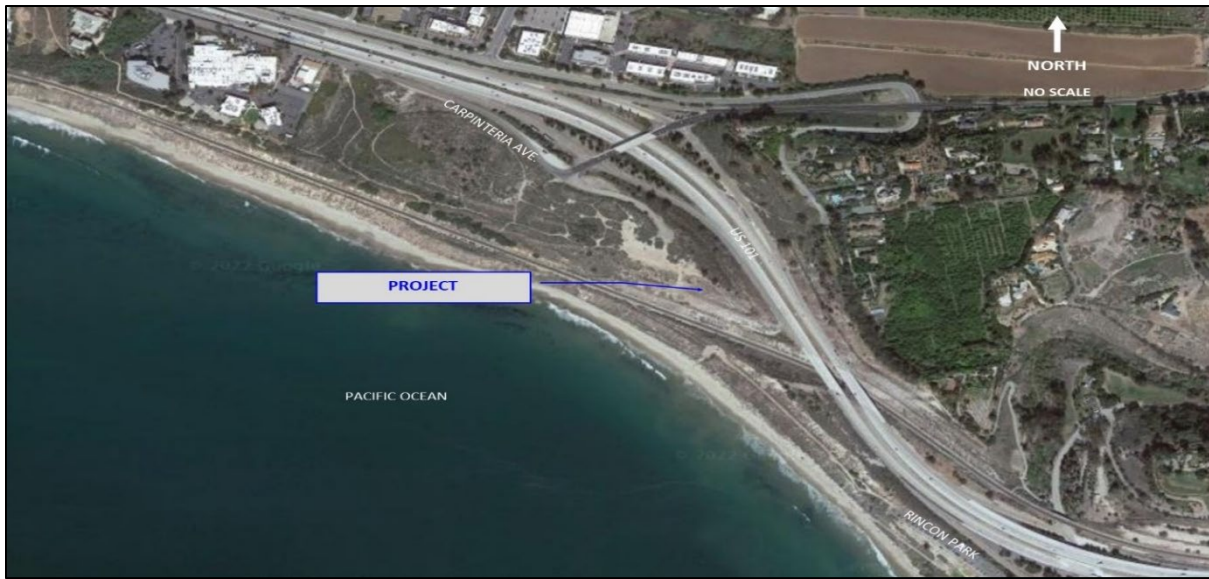
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Quimby	-	-	150,000	-	-	-	150,000
Revolving Fund	-	-	50,000	-	-	-	50,000
Total	-	-	200,000	-	-	-	200,000

FY 2026/27 Budget Impact:

The project anticipates donations in the amount of \$50,000 and proposes the use of the Quimby Act fees to address any remaining gap. Combined, these sources are anticipated to fund the project in full, utilizing approximately half of the available Quimby fund balance.

Capital Improvements Program

Fiscal Year 2025/26 - 2026/27



CIP Code: AT-10

Public Works Code: 15015

Finance Number: PK-19-004

Project Name: Rincon Multi-Use Trail Project

Engineer Estimate: \$8,164,000

Category: Critical Infrastructure

Phase: Design

Useful Life: 20-50 yr

Type: Trail

FY Priority Level:

Priority Criteria Met: 1) Strategic Alignment 2) Grant Fund 3) Community Benefit

Description:

The general scope of work includes a new multi-use trail between Carpinteria Avenue and Rincon County Park. The objective of this project is to close one of the gaps in the California Coastal Trail. The California Department of Transportation is required to complete this project per the Conditional Use Permit/Coastal Development Permit of the Highway 101 Linden Avenue and Casitas Pass Road Interchanges and Via Real Extension Project.

Justification/Priority Evaluation:

The Rincon Multi-Use Trail is an undeveloped segment of the California Coastal Trail. Currently, pedestrians and bicyclists traveling this corridor must navigate along the highway shoulder or cross active railroad tracks — conditions that present significant safety concerns. This project will establish a safe, accessible connection between the developed Coastal Trail and the City, eliminating these hazards and completing a critical gap in the regional trail network.

The project aligns with Strategic Goal #3 (Enhance Quality of Life for Residents), Priority C: Improve pedestrian, bicycle, and ADA accessibility while enhancing mobility options for all residents. The project is intended to enhance mobility, promote safe alternative transportation, and deliver lasting community benefit.

Capital Improvements Program

Fiscal Year 2025/26 - 2026/27

CIP Code: AT-10

Public Works Code: 15015

Finance Number: PK-19-004

Project Name: Rincon Multi-Use Trail Project

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	130,000	1,000	-	-	-	-	131,000
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	37,000	2,000	-	-	-	-	39,000
Environmental	130,000	417,000	-	-	-	-	447,000
Right-of-Way	5,000	-	-	-	-	-	5,000
Design	1,262,000	-	-	-	-	-	1,262,000
Project Mgmt.	-	-	-	1,000,000	208,000	-	1,208,000
Construction	-	-	-	4,000,000	288,000	-	4,288,000
Contingency	-	-	-	404,000	200,000	-	604,000
Total	1,564,000	420,000	-	5,404,000	696,000	-	8,164,000

Funding Source Per Fiscal Year:

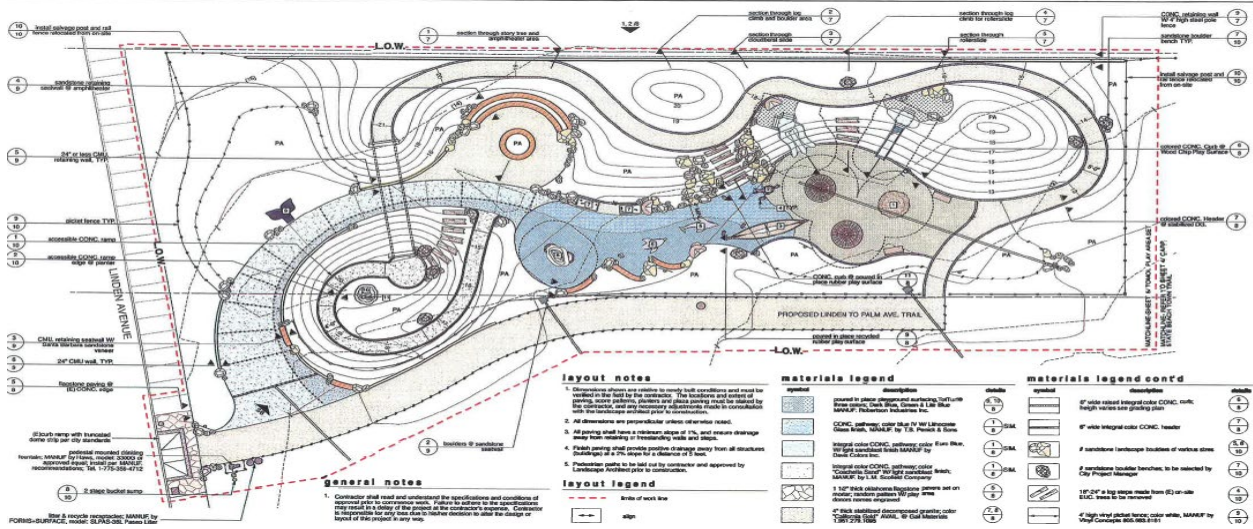
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Caltrans Grant	1,559,000	417,000	-	-	-	-	1,976,000
Measure X	5,000	3,000	-	-	-	-	8,000
TBD	-	-	-	5,404,000	696,000	-	6,180,000
Total	1,564,000	420,000	-	5,404,000	696,000	-	8,164,000

Fiscal Year 2026/27 Budget Impact:

The design and environmental review phase is funded by a California Department of Transportation grant. Staff anticipates the project will carry over into Fiscal Year 2026/27; sufficient funding will be carried over from Fiscal Year 2025/26 to complete this phase. No additional appropriations are requested. Funding for the construction phase has not yet been identified; however, staff anticipates that completion of design and environmental clearance will substantially strengthen the City's position for future grant awards.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27



CIP Code: Public Works Code: Finance Number: PK-26-004

Project Name: Tomol Interpretive Play Area Repair Project

Engineers Estimate: \$150,000 Category: Park Phase: Construction
Useful Life: 25 yr Type: Playground FY Priority Level:
Priority Criteria Met: 1) Grant Funds 2) Community Benefit

Description:

This project includes the repair of rubberized safety surfacing and interpretive play features within the Tomol Interpretive Play Area. The objective of this project is to maintain the educational and cultural significance of the site while enhancing safety and durability.

Justification/Priority Evaluation:

The Tomol Interpretive Play Area has experienced deterioration due to age, weather exposure, and heavy use, resulting in worn surfacing and aging equipment. Rehabilitation is necessary to maintain a safe, functional, and engaging environment. The project will extend the useful life of the facility, bring it into compliance with current safety and accessibility standards, and preserve the interpretive and educational character of the space. Timely repairs are also cost-effective addressing deficiencies now reduces the likelihood of more extensive and costly replacement in the future. Construction will commence once sufficient funding is secured.

Capital Improvements Program

Fiscal Year 2025/26 – 2026/27

CIP Code:

Public Works Code:

Finance Number: PK-26-001

Project Name: Tomol Interpretive Play Area Restoration

Estimated Cost Per Fiscal Year:

Expenditures	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Admin	-	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-	-
Permits & Fees	-	-	-	-	-	-	-
Environmental	-	-	-	-	-	-	-
Right-of-Way	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Project Mgmt.	-	-	-	-	-	-	-
Construction	-	-	130,000	-	-	-	130,000
Contingency	-	-	20,000	-	-	-	20,000
Total	-	-	150,000	-	-	-	150,000

Funding Source Per Fiscal Year:

Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Revolving Fund	-	-	150,000	-	-	-	150,000
Total	-	-	150,000	-	-	-	150,000

FY 2026/27 Budget Impact:

The project is currently pursuing private fundraising, with \$10,000 secured to date. Should fundraising fall short of the project total, staff proposes to supplement the shortfall with Tidelands Trust Fund resources. The project scope and funding approach will be re-evaluated if that funding pathway is pursued.



Carpinteria, CA

Budget Report Group Summary

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - GENERAL FUND						
Revenue	13,844,650.00	14,638,250.00	1,959,914.92	10,660,792.56	-3,977,457.44	72.83 %
Expense	14,557,150.00	15,063,557.00	1,188,216.95	11,499,041.50	3,564,515.50	76.34 %
Fund: 101 - GENERAL FUND Surplus (Deficit):	-712,500.00	-425,307.00	771,697.97	-838,248.94	-412,941.94	197.09 %
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS						
Revenue	16,000.00	116,126.00	0.00	116,159.43	33.43	100.03 %
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS Total:	16,000.00	116,126.00	0.00	116,159.43	33.43	100.03 %
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE						
Revenue	15,000.00	44,056.00	0.00	43,523.06	-532.94	98.79 %
Expense	31,000.00	31,000.00	0.00	0.00	31,000.00	0.00 %
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE Sur...	-16,000.00	13,056.00	0.00	43,523.06	30,467.06	333.36 %
Fund: 104 - MEASURE X FUND						
Revenue	3,869,500.00	4,029,900.00	244,938.28	2,557,345.62	-1,472,554.38	63.46 %
Expense	3,796,400.00	3,994,125.00	223,990.35	2,507,801.50	1,486,323.50	62.79 %
Fund: 104 - MEASURE X FUND Surplus (Deficit):	73,100.00	35,775.00	20,947.93	49,544.12	13,769.12	138.49 %
Fund: 201 - TRAFFIC SAFETY FUND						
Revenue	42,000.00	36,000.00	0.00	17,962.15	-18,037.85	49.89 %
Expense	17,450.00	17,450.00	1,787.21	11,610.53	5,839.47	66.54 %
Fund: 201 - TRAFFIC SAFETY FUND Surplus (Deficit):	24,550.00	18,550.00	-1,787.21	6,351.62	-12,198.38	34.24 %
Fund: 202 - LIBRARY FUND						
Revenue	934,900.00	938,850.00	168,544.46	648,662.16	-290,187.84	69.09 %
Expense	934,900.00	938,750.00	95,244.31	560,531.51	378,218.49	59.71 %
Fund: 202 - LIBRARY FUND Surplus (Deficit):	0.00	100.00	73,300.15	88,130.65	88,030.65	38,130.65 %
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND						
Revenue	344,800.00	350,800.00	28,847.05	241,126.58	-109,673.42	68.74 %
Expense	225,000.00	58,000.00	0.00	42,321.25	15,678.75	72.97 %
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND Surplus (...)	119,800.00	292,800.00	28,847.05	198,805.33	-93,994.67	67.90 %
Fund: 204 - PARK MAINTENANCE FUND						
Revenue	705,500.00	873,300.00	68,740.56	555,334.54	-317,965.46	63.59 %
Expense	705,500.00	873,350.00	59,264.65	546,272.75	327,077.25	62.55 %
Fund: 204 - PARK MAINTENANCE FUND Surplus (Deficit):	0.00	-50.00	9,475.91	9,061.79	9,111.79	18,123.58 %
Fund: 205 - GAS TAX FUND						
Revenue	371,700.00	384,850.00	27,267.56	286,823.09	-98,026.91	74.53 %
Expense	376,700.00	500,800.00	16,663.65	145,010.69	355,789.31	28.96 %
Fund: 205 - GAS TAX FUND Surplus (Deficit):	-5,000.00	-115,950.00	10,603.91	141,812.40	257,762.40	-122.30 %
Fund: 206 - LOCAL TRANSPORTATION FUND						
Revenue	14,350.00	15,800.00	918.15	10,904.50	-4,895.50	69.02 %
Expense	17,100.00	27,100.00	1,755.20	12,770.52	14,329.48	47.12 %
Fund: 206 - LOCAL TRANSPORTATION FUND Surplus (Deficit):	-2,750.00	-11,300.00	-837.05	-1,866.02	9,433.98	16.51 %
Fund: 207 - TIDELANDS TRUST FUND						
Revenue	374,100.00	399,250.00	0.00	396,444.57	-2,805.43	99.30 %
Expense	437,075.00	696,400.00	24,603.61	293,551.28	402,848.72	42.15 %
Fund: 207 - TIDELANDS TRUST FUND Surplus (Deficit):	-62,975.00	-297,150.00	-24,603.61	102,893.29	400,043.29	-34.63 %
Fund: 208 - STREET LIGHTING FUND						
Revenue	267,450.00	276,800.00	109,937.67	270,575.70	-6,224.30	97.75 %
Expense	256,250.00	378,500.00	23,112.56	158,841.77	219,658.23	41.97 %
Fund: 208 - STREET LIGHTING FUND Surplus (Deficit):	11,200.00	-101,700.00	86,825.11	111,733.93	213,433.93	-109.87 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND						
Revenue	457,050.00	457,650.00	82,828.90	362,556.08	-95,093.92	79.22 %
Expense	457,050.00	457,800.00	37,201.84	314,824.62	142,975.38	68.77 %
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND Surplus ..	0.00	-150.00	45,627.06	47,731.46	47,881.46	1,820.97 %
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT FUND						
Revenue	16,300.00	16,500.00	-300.00	16,082.01	-417.99	97.47 %
Expense	17,350.00	17,350.00	0.00	7,887.24	9,462.76	45.46 %
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT FUN...	-1,050.00	-850.00	-300.00	8,194.77	9,044.77	-964.09 %
Fund: 211 - AB 939 SOLID WASTE FUND						
Revenue	642,750.00	583,800.00	156,497.72	397,985.32	-185,814.68	68.17 %
Expense	605,400.00	619,550.00	32,755.57	316,119.57	303,430.43	51.02 %
Fund: 211 - AB 939 SOLID WASTE FUND Surplus (Deficit):	37,350.00	-35,750.00	123,742.15	81,865.75	117,615.75	-229.00 %
Fund: 213 - RECREATION SERVICES FUND						
Revenue	1,351,950.00	1,358,050.00	105,270.28	966,056.04	-391,993.96	71.14 %
Expense	1,351,950.00	1,358,100.00	108,700.91	937,610.38	420,489.62	69.04 %
Fund: 213 - RECREATION SERVICES FUND Surplus (Deficit):	0.00	-50.00	-3,430.63	28,445.66	28,495.66	56,891.32 %
Fund: 214 - HOUSING FUND						
Revenue	8,000.00	130,750.00	0.00	130,405.98	-344.02	99.74 %
Expense	31,250.00	31,250.00	0.00	14,668.25	16,581.75	46.94 %
Fund: 214 - HOUSING FUND Surplus (Deficit):	-23,250.00	99,500.00	0.00	115,737.73	16,237.73	116.32 %
Fund: 215 - MEASURE A FUND						
Revenue	1,013,850.00	1,032,000.00	61,989.13	620,566.18	-411,433.82	60.13 %
Expense	839,200.00	1,405,700.00	23,074.03	391,719.38	1,013,980.62	27.87 %
Fund: 215 - MEASURE A FUND Surplus (Deficit):	174,650.00	-373,700.00	38,915.10	228,846.80	602,546.80	-61.24 %
Fund: 216 - REVOLVING FUND						
Revenue	58,400.00	149,200.00	5,200.00	42,549.78	-106,650.22	28.52 %
Expense	58,400.00	149,200.00	1,573.35	50,080.15	99,119.85	33.57 %
Fund: 216 - REVOLVING FUND Surplus (Deficit):	0.00	0.00	3,626.65	-7,530.37	-7,530.37	0.00 %
Fund: 217 - PEG FEES						
Revenue	129,800.00	123,025.00	7,447.37	93,956.03	-29,068.97	76.37 %
Expense	129,800.00	129,800.00	6,170.66	96,479.46	33,320.54	74.33 %
Fund: 217 - PEG FEES Surplus (Deficit):	0.00	-6,775.00	1,276.71	-2,523.43	4,251.57	37.25 %
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND						
Revenue	7,534,000.00	5,866,550.00	94,739.65	1,225,724.64	-4,640,825.36	20.89 %
Expense	8,229,500.00	6,219,050.00	81,642.03	1,220,378.56	4,998,671.44	19.62 %
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND Surplus (Defici..	-695,500.00	-352,500.00	13,097.62	5,346.08	357,846.08	-1.52 %
Report Surplus (Deficit):	-1,062,375.00	-1,145,325.00	1,197,024.82	534,015.11	1,679,340.11	-46.63 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
101 - GENERAL FUND	-712,500.00	-425,307.00	771,697.97	-838,248.94	-412,941.94
102 - GENERAL RESERVE - SPECIAL	16,000.00	116,126.00	0.00	116,159.43	33.43
103 - MAJOR ASSET REPLACEMENT	-16,000.00	13,056.00	0.00	43,523.06	30,467.06
104 - MEASURE X FUND	73,100.00	35,775.00	20,947.93	49,544.12	13,769.12
201 - TRAFFIC SAFETY FUND	24,550.00	18,550.00	-1,787.21	6,351.62	-12,198.38
202 - LIBRARY FUND	0.00	100.00	73,300.15	88,130.65	88,030.65
203 - ROAD MAINTENANCE REHABILITATION	119,800.00	292,800.00	28,847.05	198,805.33	-93,994.67
204 - PARK MAINTENANCE FUND	0.00	-50.00	9,475.91	9,061.79	9,111.79
205 - GAS TAX FUND	-5,000.00	-115,950.00	10,603.91	141,812.40	257,762.40
206 - LOCAL TRANSPORTATION FUND	-2,750.00	-11,300.00	-837.05	-1,866.02	9,433.98
207 - TIDELANDS TRUST FUND	-62,975.00	-297,150.00	-24,603.61	102,893.29	400,043.29
208 - STREET LIGHTING FUND	11,200.00	-101,700.00	86,825.11	111,733.93	213,433.93
209 - RIGHT-OF-WAY MAINTENANCE	0.00	-150.00	45,627.06	47,731.46	47,881.46
210 - PARKING AND BUSINESS IMPROVEMENT	-1,050.00	-850.00	-300.00	8,194.77	9,044.77
211 - AB 939 SOLID WASTE FUND	37,350.00	-35,750.00	123,742.15	81,865.75	117,615.75
213 - RECREATION SERVICES FUND	0.00	-50.00	-3,430.63	28,445.66	28,495.66
214 - HOUSING FUND	-23,250.00	99,500.00	0.00	115,737.73	16,237.73
215 - MEASURE A FUND	174,650.00	-373,700.00	38,915.10	228,846.80	602,546.80
216 - REVOLVING FUND	0.00	0.00	3,626.65	-7,530.37	-7,530.37
217 - PEG FEES	0.00	-6,775.00	1,276.71	-2,523.43	4,251.57
301 - CAPITAL IMPROVEMENT PROJECTS	-695,500.00	-352,500.00	13,097.62	5,346.08	357,846.08
Report Surplus (Deficit):	-1,062,375.00	-1,145,325.00	1,197,024.82	534,015.11	1,679,340.11



Carpinteria, CA

Budget Report Account Summary

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Revenue						
SubProgram: 131 - Records Management						
101-131-4504 City Clerk Charges	200.00	200.00	0.00	25.00	-175.00	12.50 %
SubProgram: 131 - Records Management Total:	200.00	200.00	0.00	25.00	-175.00	12.50 %
SubProgram: 161 - Communication and Community Promotions						
210-161-4400 Penalties/Interest Charges	400.00	500.00	-300.00	200.00	-300.00	40.00 %
210-161-4600 Interest Income	400.00	800.00	0.00	649.86	-150.14	81.23 %
210-161-4602 Gain/Loss on Investment	0.00	0.00	0.00	58.15	58.15	0.00 %
210-161-4703 General Business District Assessme...	15,500.00	15,200.00	0.00	15,174.00	-26.00	99.83 %
217-161-4131 COX Cable PEG Fees	30,000.00	30,000.00	7,447.37	22,290.51	-7,709.49	74.30 %
217-161-4600 Interest Income	200.00	0.00	0.00	0.00	0.00	0.00 %
217-161-4802 Miscellaneous Income	10,000.00	10,000.00	0.00	8,053.75	-1,946.25	80.54 %
SubProgram: 161 - Communication and Community Promotions Tot...	56,500.00	56,500.00	7,147.37	46,426.27	-10,073.73	82.17 %
SubProgram: 162 - Economic Vitality						
104-162-4500 Rents & Leases	1,500.00	2,900.00	0.00	2,857.60	-42.40	98.54 %
SubProgram: 162 - Economic Vitality Total:	1,500.00	2,900.00	0.00	2,857.60	-42.40	98.54 %
SubProgram: 171 - Law Enforcement						
101-171-4120 Sales Tax Safety	92,800.00	92,800.00	6,468.76	54,368.31	-38,431.69	58.59 %
101-171-4375 Federal Grant- COPS	175,000.00	195,000.00	0.00	201,536.56	6,536.56	103.35 %
SubProgram: 171 - Law Enforcement Total:	267,800.00	287,800.00	6,468.76	255,904.87	-31,895.13	88.92 %
SubProgram: 201 - Financial Management Services						
101-201-4200 Business License Application Fee	12,000.00	12,000.00	615.00	8,183.00	-3,817.00	68.19 %
101-201-4400 Penalties/Interest Charges	9,000.00	9,000.00	154.74	18,022.87	9,022.87	200.25 %
101-201-4502 Processing Fee	30,000.00	40,000.00	273.00	35,619.60	-4,380.40	89.05 %
101-201-4599 Merchant Processing Fees	1,200.00	1,500.00	62.00	1,912.01	412.01	127.47 %
SubProgram: 201 - Financial Management Services Total:	52,200.00	62,500.00	1,104.74	63,737.48	1,237.48	101.98 %
SubProgram: 211 - Central Services						
101-211-4500 Rents & Leases	2,000.00	0.00	0.00	0.00	0.00	0.00 %
217-211-4500 Rents & Leases	0.00	2,000.00	0.00	1,530.00	-470.00	76.50 %
SubProgram: 211 - Central Services Total:	2,000.00	2,000.00	0.00	1,530.00	-470.00	76.50 %
SubProgram: 221 - Management Information Services						
101-221-4511 Technology Surcharge	23,000.00	23,000.00	1,225.27	18,799.78	-4,200.22	81.74 %
SubProgram: 221 - Management Information Services Total:	23,000.00	23,000.00	1,225.27	18,799.78	-4,200.22	81.74 %
SubProgram: 302 - Advance Planning						
101-302-4360 State Grants	270,000.00	270,000.00	0.00	38,550.30	-231,449.70	14.28 %
101-302-4547 General Plan Update Fee	3,500.00	3,500.00	0.00	1,563.06	-1,936.94	44.66 %
104-302-4360 State Grants	0.00	35,500.00	0.00	17,740.93	-17,759.07	49.97 %
SubProgram: 302 - Advance Planning Total:	273,500.00	309,000.00	0.00	57,854.29	-251,145.71	18.72 %
SubProgram: 311 - Housing						
214-311-4600 Interest Income	5,000.00	12,000.00	0.00	10,743.35	-1,256.65	89.53 %
214-311-4602 Gain/Loss on Investment	0.00	0.00	0.00	934.63	934.63	0.00 %
214-311-4603 Interest Income, Loan	3,000.00	43,700.00	0.00	43,698.00	-2.00	100.00 %
214-311-4802 Miscellaneous Income	0.00	50.00	0.00	30.00	-20.00	60.00 %
214-311-4830 Housing Loans	0.00	75,000.00	0.00	75,000.00	0.00	100.00 %
SubProgram: 311 - Housing Total:	8,000.00	130,750.00	0.00	130,405.98	-344.02	99.74 %
SubProgram: 321 - Development Review and Building						
101-321-4220 Building/ Construction Permits	225,000.00	225,000.00	25,130.23	275,337.46	50,337.46	122.37 %
101-321-4221 Solar Permits	5,000.00	22,000.00	2,229.87	25,318.08	3,318.08	115.08 %
101-321-4260 Flat Rate Permits	8,000.00	8,000.00	650.00	7,488.02	-511.98	93.60 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-321-4503	Planning Charges	220,000.00	400,000.00	36,822.46	484,480.35	84,480.35	121.12 %
101-321-4509	Building Plan Check	150,000.00	216,000.00	17,679.47	200,026.41	-15,973.59	92.60 %
SubProgram: 321 - Development Review and Building Total:		608,000.00	871,000.00	82,512.03	992,650.32	121,650.32	113.97 %
SubProgram: 331 - Code Compliance							
101-331-4210	Massage & Peddler Permits	300.00	300.00	0.00	0.00	-300.00	0.00 %
101-331-4404	Parking Fines & Penalties	32,000.00	32,000.00	744.00	31,001.20	-998.80	96.88 %
101-331-4406	Local Fines & Penalties	12,000.00	30,000.00	672.00	28,201.50	-1,798.50	94.01 %
201-331-4408	California Vehicle Code Penalties	35,000.00	28,000.00	0.00	11,047.12	-16,952.88	39.45 %
201-331-4600	Interest Income	1,000.00	2,000.00	0.00	2,016.75	16.75	100.84 %
201-331-4602	Gain/Loss on Investment	0.00	0.00	0.00	178.79	178.79	0.00 %
201-331-4802	Miscellaneous Income	6,000.00	6,000.00	0.00	4,719.49	-1,280.51	78.66 %
SubProgram: 331 - Code Compliance Total:		86,300.00	98,300.00	1,416.00	77,164.85	-21,135.15	78.50 %
SubProgram: 341 - Animal Care and Control							
101-341-4270	Dog Licenses	10,000.00	8,000.00	603.33	6,488.33	-1,511.67	81.10 %
101-341-4565	Animal Control Fees	500.00	500.00	455.00	938.00	438.00	187.60 %
SubProgram: 341 - Animal Care and Control Total:		10,500.00	8,500.00	1,058.33	7,426.33	-1,073.67	87.37 %
SubProgram: 401 - Public Works Administration							
101-401-4360	State Grants	0.00	30,500.00	0.00	0.00	-30,500.00	0.00 %
101-401-4406	Local Fines & Penalties	100.00	100.00	0.00	0.00	-100.00	0.00 %
101-401-4507	Public Works Charges	10,000.00	15,000.00	250.24	2,520.38	-12,479.62	16.80 %
101-401-4802	Miscellaneous Income	500.00	500.00	0.00	875.00	375.00	175.00 %
301-401-4550	Highway & Bridges	0.00	52,200.00	532.22	52,710.93	510.93	100.98 %
301-401-4552	Traffic Control	0.00	6,250.00	63.36	6,279.05	29.05	100.46 %
301-401-4555	General Government	0.00	30,750.00	300.96	31,007.96	257.96	100.84 %
SubProgram: 401 - Public Works Administration Total:		10,600.00	135,300.00	1,146.78	93,393.32	-41,906.68	69.03 %
SubProgram: 402 - Engineering Permits							
101-402-4230	Engineering/ Street Permits	20,000.00	30,000.00	1,157.42	28,196.42	-1,803.58	93.99 %
101-402-4240	Over-Size Load Permits	1,800.00	1,800.00	128.00	1,189.00	-611.00	66.06 %
SubProgram: 402 - Engineering Permits Total:		21,800.00	31,800.00	1,285.42	29,385.42	-2,414.58	92.41 %
SubProgram: 403 - Capital Improvements							
301-403-4360	State Grants	774,000.00	1,748,550.00	-6,853.78	643,023.36	-1,105,526.64	36.77 %
301-403-4370	Federal Grants	5,930,000.00	1,032,000.00	98,203.67	98,203.67	-933,796.33	9.52 %
301-403-4380	County Grants	431,000.00	1,497,000.00	0.00	66,700.00	-1,430,300.00	4.46 %
SubProgram: 403 - Capital Improvements Total:		7,135,000.00	4,277,550.00	91,349.89	807,927.03	-3,469,622.97	18.89 %
SubProgram: 411 - Transportation, Parking and Lighting							
208-411-4100	Property Tax- Secured, Current Year	246,750.00	246,750.00	107,143.97	240,405.39	-6,344.61	97.43 %
208-411-4101	Property Tax- Unsecured, Current Y...	8,900.00	8,900.00	246.61	8,588.92	-311.08	96.50 %
208-411-4111	Property Tax- Homeowners Exempt...	800.00	800.00	0.00	375.43	-424.57	46.93 %
208-411-4113	Property Tax- Supplemental Roll	4,200.00	4,200.00	1,642.06	3,523.41	-676.59	83.89 %
208-411-4410	Property Tax- Interest/Penalties	800.00	1,600.00	423.31	1,166.22	-433.78	72.89 %
208-411-4600	Interest Income	6,000.00	12,000.00	0.00	11,523.47	-476.53	96.03 %
208-411-4602	Gain/Loss on Investment	0.00	0.00	0.00	1,044.03	1,044.03	0.00 %
208-411-4812	Reimbursement- Insurance Claim	0.00	2,550.00	481.72	3,948.83	1,398.83	154.86 %
SubProgram: 411 - Transportation, Parking and Lighting Total:		267,450.00	276,800.00	109,937.67	270,575.70	-6,224.30	97.75 %
SubProgram: 421 - Solid Waste							
211-421-4516	AB 939 Fees	637,250.00	637,250.00	156,016.00	450,931.94	-186,318.06	70.76 %
211-421-4600	Interest Income	500.00	500.00	0.00	361.06	-138.94	72.21 %
211-421-4602	Gain/Loss on Investment	0.00	0.00	0.00	24.18	24.18	0.00 %
211-421-4810	Reimbursement- State	5,000.00	5,000.00	0.00	4,200.07	-799.93	84.00 %
211-421-4812	Reimbursement- Insurance Claim	0.00	2,550.00	481.72	3,948.83	1,398.83	154.86 %
216-421-4360	State Grants	32,500.00	78,500.00	5,000.00	36,073.65	-42,426.35	45.95 %
SubProgram: 421 - Solid Waste Total:		675,250.00	723,800.00	161,497.72	495,539.73	-228,260.27	68.46 %
SubProgram: 431 - Street Maintenance							
203-431-4314	RMRA (SB1)	344,800.00	347,800.00	28,847.05	237,321.95	-110,478.05	68.24 %
203-431-4600	Interest Income	0.00	3,000.00	0.00	3,585.93	585.93	119.53 %
203-431-4602	Gain/Loss on Investment	0.00	0.00	0.00	218.70	218.70	0.00 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
205-431-4320	Section 2103	119,600.00	125,950.00	7,787.01	92,755.39	-33,194.61	73.64 %
205-431-4322	Section 2106	47,300.00	47,950.00	3,511.85	34,239.15	-13,710.85	71.41 %
205-431-4324	Section 2107	114,150.00	112,850.00	8,559.96	78,287.02	-34,562.98	69.37 %
205-431-4326	Section 2107.5	3,000.00	3,000.00	0.00	3,000.00	0.00	100.00 %
205-431-4328	Section 2105	83,650.00	84,450.00	6,204.45	59,542.77	-24,907.23	70.51 %
205-431-4600	Interest Income	4,000.00	5,000.00	0.00	4,974.22	-25.78	99.48 %
205-431-4602	Gain/Loss on Investment	0.00	0.00	0.00	382.04	382.04	0.00 %
205-431-4812	Reimbursement- Insurance Claim	0.00	5,650.00	1,204.29	13,642.50	7,992.50	241.46 %
206-431-4330	BKWY, ART3; SEC 9	14,250.00	14,250.00	918.15	9,369.91	-4,880.09	65.75 %
206-431-4600	Interest Income	100.00	250.00	0.00	216.60	-33.40	86.64 %
206-431-4602	Gain/Loss on Investment	0.00	0.00	0.00	18.60	18.60	0.00 %
206-431-4812	Reimbursement- Insurance Claim	0.00	1,300.00	0.00	1,299.39	-0.61	99.95 %
215-431-4332	Measure A Revenue	1,008,850.00	1,008,850.00	61,266.56	593,196.49	-415,653.51	58.80 %
215-431-4600	Interest Income	5,000.00	20,000.00	0.00	21,053.42	1,053.42	105.27 %
215-431-4602	Gain/Loss on Investment	0.00	0.00	0.00	1,042.73	1,042.73	0.00 %
215-431-4812	Reimbursement- Insurance Claim	0.00	3,150.00	722.57	5,273.54	2,123.54	167.41 %
301-431-4551	Storm Drainage	0.00	58,700.00	563.90	59,239.82	539.82	100.92 %
301-431-4553	Streets & Thoroughfares	0.00	3,750.00	38.02	3,766.79	16.79	100.45 %
SubProgram: 431 - Street Maintenance Total:		1,744,700.00	1,845,900.00	119,623.81	1,222,426.96	-623,473.04	66.22 %
SubProgram: 441 - Right of Way Maintenance							
209-441-4410	Property Tax- Interest/Penalties	200.00	200.00	121.11	237.35	37.35	118.68 %
209-441-4600	Interest Income	600.00	0.00	0.00	0.00	0.00	0.00 %
209-441-4701	ROW Assessment	200,000.00	200,000.00	80,780.93	197,112.60	-2,887.40	98.56 %
209-441-4806	Donations	0.00	0.00	0.00	2,000.00	2,000.00	0.00 %
209-441-4812	Reimbursement- Insurance Claim	0.00	10,050.00	1,926.86	15,795.30	5,745.30	157.17 %
SubProgram: 441 - Right of Way Maintenance Total:		200,800.00	210,250.00	82,828.90	215,145.25	4,895.25	102.33 %
SubProgram: 461 - Resource Conservation							
104-461-4802	Miscellaneous Income	20,000.00	32,500.00	0.00	16,762.78	-15,737.22	51.58 %
SubProgram: 461 - Resource Conservation Total:		20,000.00	32,500.00	0.00	16,762.78	-15,737.22	51.58 %
SubProgram: 472 - Parks Facilities							
204-472-4169	Property Tax- Park Maintenance Tax	159,000.00	159,000.00	65,640.56	157,461.67	-1,538.33	99.03 %
SubProgram: 472 - Parks Facilities Total:		159,000.00	159,000.00	65,640.56	157,461.67	-1,538.33	99.03 %
SubProgram: 478 - Community Farm							
213-478-4850	Orchard Proceeds	30,000.00	30,000.00	0.00	0.00	-30,000.00	0.00 %
SubProgram: 478 - Community Farm Total:		30,000.00	30,000.00	0.00	0.00	-30,000.00	0.00 %
SubProgram: 501 - Parks and Recreation Administration							
204-501-4316	Bluffs Endowment	37,000.00	38,000.00	0.00	36,732.00	-1,268.00	96.66 %
204-501-4513	Park Rentals	19,200.00	21,000.00	1,660.00	16,501.26	-4,498.74	78.58 %
204-501-4806	Donations	4,000.00	4,000.00	1,440.00	7,310.00	3,310.00	182.75 %
213-501-4500	Rents & Leases	2,900.00	2,900.00	0.00	1,945.34	-954.66	67.08 %
216-501-4806	Donations	0.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
301-501-4561	Park & Recreation Facilities Improv...	0.00	185,600.00	1,783.59	187,370.91	1,770.91	100.95 %
301-501-4562	Aquatics Facilities	0.00	11,250.00	107.71	11,315.47	65.47	100.58 %
301-501-4563	Open Space Parks	0.00	0.00	0.00	-4,360.85	-4,360.85	0.00 %
301-501-4566	New Construction Fee	0.00	2,000.00	0.00	2,000.00	0.00	100.00 %
SubProgram: 501 - Parks and Recreation Administration Total:		63,100.00	265,750.00	4,991.30	258,814.13	-6,935.87	97.39 %
SubProgram: 503 - Vets Hall/Seaside							
213-503-4500	Rents & Leases	8,300.00	8,300.00	699.60	6,997.00	-1,303.00	84.30 %
213-503-4522	Jazzercise	5,250.00	5,250.00	0.00	2,439.13	-2,810.87	46.46 %
213-503-4528	Vets Hall Rentals	67,000.00	67,000.00	6,378.50	67,649.64	649.64	100.97 %
SubProgram: 503 - Vets Hall/Seaside Total:		80,550.00	80,550.00	7,078.10	77,085.77	-3,464.23	95.70 %
SubProgram: 512 - Senior Services							
104-512-4806	Donations	10,000.00	0.00	0.00	0.00	0.00	0.00 %
216-512-4806	Donations	400.00	400.00	0.00	0.00	-400.00	0.00 %
SubProgram: 512 - Senior Services Total:		10,400.00	400.00	0.00	0.00	-400.00	0.00 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
SubProgram: 521 - Community Pool Services							
213-521-4260	Sign Permits	300.00	700.00	60.00	810.00	110.00	115.71 %
213-521-4529	Uniform Sales	0.00	250.00	0.00	250.00	0.00	100.00 %
213-521-4530	Swim Lessons	85,000.00	50,000.00	8,690.00	42,360.03	-7,639.97	84.72 %
213-521-4532	Punch Card Sales	35,000.00	35,000.00	4,062.00	23,826.50	-11,173.50	68.08 %
213-521-4533	Aerobics Program	6,000.00	6,000.00	300.00	4,467.00	-1,533.00	74.45 %
213-521-4535	Adult Pass Fee	7,000.00	7,000.00	640.00	6,250.18	-749.82	89.29 %
213-521-4536	Senior Pass Fee	33,000.00	36,000.00	3,474.00	34,384.01	-1,615.99	95.51 %
213-521-4537	Masters Swim Program	16,000.00	18,000.00	1,600.00	16,255.00	-1,745.00	90.31 %
213-521-4541	Concession - Taxable	6,000.00	6,600.00	229.83	3,661.86	-2,938.14	55.48 %
213-521-4542	Locker Rentals	1,500.00	1,500.00	180.50	1,218.00	-282.00	81.20 %
213-521-4543	Child Pass Fee	4,000.00	4,000.00	210.00	2,785.00	-1,215.00	69.63 %
213-521-4546	Pool Special Event	75,000.00	110,000.00	347.00	99,572.50	-10,427.50	90.52 %
213-521-4599	Merchant Processing Fees	8,000.00	14,000.00	1,892.38	15,255.02	1,255.02	108.96 %
216-521-4806	Donations	0.00	11,000.00	200.00	200.00	-10,800.00	1.82 %
SubProgram: 521 - Community Pool Services Total:		276,800.00	300,050.00	21,885.71	251,295.10	-48,754.90	83.75 %
SubProgram: 522 - Junior Lifeguards							
213-522-4524	Jr Lifeguard Fee	135,000.00	135,000.00	17,050.00	151,022.50	16,022.50	111.87 %
216-522-4806	Donations	10,000.00	21,000.00	0.00	0.00	-21,000.00	0.00 %
SubProgram: 522 - Junior Lifeguards Total:		145,000.00	156,000.00	17,050.00	151,022.50	-4,977.50	96.81 %
SubProgram: 523 - Swim Team Aquatics							
213-523-4538	Swim Team Tuitions	89,000.00	95,000.00	9,338.50	93,295.50	-1,704.50	98.21 %
216-523-4806	Donations	10,000.00	10,000.00	0.00	2,797.30	-7,202.70	27.97 %
SubProgram: 523 - Swim Team Aquatics Total:		99,000.00	105,000.00	9,338.50	96,092.80	-8,907.20	91.52 %
SubProgram: 531 - Ocean Beach Services							
207-531-4500	Rents & Leases	361,600.00	380,750.00	0.00	380,726.66	-23.34	99.99 %
207-531-4526	Ocean Recreation	6,500.00	6,500.00	0.00	3,400.00	-3,100.00	52.31 %
207-531-4600	Interest Income	6,000.00	12,000.00	0.00	11,327.59	-672.41	94.40 %
207-531-4602	Gain/Loss on Investment	0.00	0.00	0.00	990.32	990.32	0.00 %
216-531-4360	State Grants	0.00	10,300.00	0.00	0.00	-10,300.00	0.00 %
SubProgram: 531 - Ocean Beach Services Total:		374,100.00	409,550.00	0.00	396,444.57	-13,105.43	96.80 %
SubProgram: 541 - Special Events							
213-541-4520	Softball Revenue	4,000.00	4,000.00	4,175.00	4,175.00	175.00	104.38 %
213-541-4544	Tennis Tuition	0.00	0.00	0.00	345.00	345.00	0.00 %
SubProgram: 541 - Special Events Total:		4,000.00	4,000.00	4,175.00	4,520.00	520.00	113.00 %
SubProgram: 542 - Community Garden							
213-542-4521	Community Garden Dues	12,000.00	12,000.00	1,260.00	9,730.00	-2,270.00	81.08 %
SubProgram: 542 - Community Garden Total:		12,000.00	12,000.00	1,260.00	9,730.00	-2,270.00	81.08 %
SubProgram: 550 - City Library							
202-550-4365	Per Capita County Funding	153,000.00	153,000.00	155,344.00	155,344.00	2,344.00	101.53 %
202-550-4510	Library Service Fees	3,000.00	3,000.00	700.46	2,257.20	-742.80	75.24 %
202-550-4806	Donations	81,500.00	81,500.00	12,500.00	66,429.18	-15,070.82	81.51 %
216-550-4360	State Grants	5,500.00	5,500.00	0.00	3,478.83	-2,021.17	63.25 %
216-550-4806	Donations	0.00	11,500.00	0.00	0.00	-11,500.00	0.00 %
SubProgram: 550 - City Library Total:		243,000.00	254,500.00	168,544.46	227,509.21	-26,990.79	89.39 %
SubProgram: 900 - Non-Departmental							
101-900-4100	Property Tax- Secured, Current Year	3,024,000.00	3,024,000.00	1,348,710.32	3,031,589.76	7,589.76	100.25 %
101-900-4101	Property Tax- Unsecured, Current Y...	119,000.00	119,000.00	3,459.43	110,681.82	-8,318.18	93.01 %
101-900-4102	Property Tax- Prior Year, Secured/U...	35,000.00	35,000.00	10,164.51	39,056.54	4,056.54	111.59 %
101-900-4103	Property Tax- In Lieu	2,195,000.00	2,173,500.00	0.00	1,086,762.50	-1,086,737.50	50.00 %
101-900-4111	Property Tax- Homeowners Exempt...	11,400.00	11,400.00	0.00	4,825.52	-6,574.48	42.33 %
101-900-4112	Property Tax- Documentary Transfer	60,000.00	70,000.00	7,775.34	78,446.47	8,446.47	112.07 %
101-900-4113	Property Tax- Supplemental Roll	82,400.00	82,400.00	21,089.50	45,197.48	-37,202.52	54.85 %
101-900-4121	Sales Tax	2,093,150.00	2,107,500.00	136,727.03	1,335,391.42	-772,108.58	63.36 %
101-900-4130	Franchise Fees - Cable	152,000.00	152,000.00	34,800.78	104,161.21	-47,838.79	68.53 %
101-900-4135	Franchise Fees - Gas	42,250.00	42,250.00	49,753.74	49,753.74	7,503.74	117.76 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-900-4140	Franchise Fees - Refuse	412,000.00	412,000.00	111,599.52	325,683.74	-86,316.26	79.05 %
101-900-4145	Franchise Fees - Electric	138,150.00	138,150.00	132,668.36	132,668.36	-5,481.64	96.03 %
101-900-4150	Transient Occupancy Tax	2,854,150.00	2,939,150.00	0.00	1,617,879.45	-1,321,270.55	55.05 %
101-900-4151	Transient Occupancy Tax - Short Te...	852,150.00	1,090,000.00	0.00	679,976.65	-410,023.35	62.38 %
101-900-4160	Business License Tax	70,000.00	70,000.00	215.25	63,971.77	-6,028.23	91.39 %
101-900-4201	Short-Term Rental License	24,000.00	10,000.00	0.00	8,849.00	-1,151.00	88.49 %
101-900-4202	Tobacco Retailer Permit	1,700.00	1,700.00	0.00	0.00	-1,700.00	0.00 %
101-900-4300	DMV Parking Fees	18,000.00	18,000.00	2,211.97	13,985.02	-4,014.98	77.69 %
101-900-4402	Court Fines & Penalties	1,300.00	1,300.00	0.00	262.10	-1,037.90	20.16 %
101-900-4410	Property Tax- Interest/Penalties	12,400.00	12,400.00	5,401.98	16,204.05	3,804.05	130.68 %
101-900-4600	Interest Income	100,000.00	120,000.00	0.00	110,383.63	-9,616.37	91.99 %
101-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	10,572.19	10,572.19	0.00 %
101-900-4802	Miscellaneous Income	225,000.00	250,000.00	16.40	239,773.13	-10,226.87	95.91 %
101-900-4804	SB90 Claims	7,700.00	7,700.00	0.00	0.00	-7,700.00	0.00 %
101-900-4810	Reimbursement- State	0.00	83,600.00	0.00	83,577.56	-22.44	99.97 %
101-900-4812	Reimbursement- Insurance Claim	0.00	500.00	0.00	498.81	-1.19	99.76 %
102-900-4600	Interest Income	16,000.00	18,000.00	0.00	16,584.59	-1,415.41	92.14 %
102-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	1,448.84	1,448.84	0.00 %
103-900-4600	Interest Income	15,000.00	20,000.00	0.00	17,864.26	-2,135.74	89.32 %
103-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	1,602.80	1,602.80	0.00 %
104-900-4122	Sales Tax - Local	3,798,000.00	3,934,000.00	244,938.28	2,494,333.86	-1,439,666.14	63.40 %
104-900-4600	Interest Income	40,000.00	25,000.00	0.00	23,798.81	-1,201.19	95.20 %
104-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	1,851.64	1,851.64	0.00 %
301-900-4600	Interest Income	20,000.00	20,000.00	0.00	24,505.11	4,505.11	122.53 %
301-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	3,292.69	3,292.69	0.00 %
SubProgram: 900 - Non-Departmental Total:		16,419,750.00	16,988,550.00	2,109,532.41	11,775,434.52	-5,213,115.48	69.31 %
SubProgram: 999 - Transfers							
102-999-4916	From General 101	0.00	98,126.00	0.00	98,126.00	0.00	100.00 %
103-999-4916	From General 101	0.00	24,056.00	0.00	24,056.00	0.00	100.00 %
202-999-4918	From Measure X 104	697,400.00	701,350.00	0.00	424,631.78	-276,718.22	60.54 %
204-999-4916	From General 101	486,300.00	651,300.00	0.00	337,329.61	-313,970.39	51.79 %
209-999-4916	From General 101	256,250.00	247,400.00	0.00	147,410.83	-99,989.17	59.58 %
211-999-4916	From General 101	0.00	-61,500.00	0.00	-61,480.76	19.24	99.97 %
213-999-4918	From Measure X 104	721,700.00	709,550.00	44,682.97	377,361.83	-332,188.17	53.18 %
217-999-4918	From Measure X 104	89,600.00	81,025.00	0.00	62,081.77	-18,943.23	76.62 %
301-999-4901	From Revolving 216	0.00	11,000.00	0.00	0.00	-11,000.00	0.00 %
301-999-4904	From Gas Tax 205	59,500.00	184,000.00	0.00	0.00	-184,000.00	0.00 %
301-999-4905	From Local Transportation 206	0.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
301-999-4906	From Measure A 215	67,500.00	523,000.00	0.00	5,165.56	-517,834.44	0.99 %
301-999-4907	From Tideland Trust Fund 207	9,000.00	267,000.00	0.00	36.70	-266,963.30	0.01 %
301-999-4908	From Street Lighting 208	0.00	115,500.00	0.00	0.00	-115,500.00	0.00 %
301-999-4918	From Measure X 104	18,000.00	50,000.00	0.00	-6,853.78	-56,853.78	13.71 %
301-999-4919	From RMRA 203	225,000.00	58,000.00	0.00	42,321.25	-15,678.75	72.97 %
SubProgram: 999 - Transfers Total:		2,630,250.00	3,669,807.00	44,682.97	1,450,186.79	-2,219,620.21	39.52 %
Revenue Total:		32,012,050.00	31,821,507.00	3,122,781.70	19,661,536.02	-12,159,970.98	61.79 %

Expense

SubProgram: 101 - Legislative & Policy							
101-101-5100	Regular Wages	23,200.00	23,200.00	2,725.96	19,081.85	4,118.15	82.25 %
101-101-5101	Elected/Appointed Wages	57,000.00	57,000.00	4,750.00	47,500.00	9,500.00	83.33 %
101-101-5106	Other Pay	6,750.00	7,250.00	609.78	6,956.64	293.36	95.95 %
101-101-5120	Health Insurance	104,550.00	104,550.00	9,197.59	86,591.54	17,958.46	82.82 %
101-101-5121	Dental Insurance	7,300.00	7,300.00	571.45	5,755.97	1,544.03	78.85 %
101-101-5122	Life Insurance	950.00	950.00	51.39	656.60	293.40	69.12 %
101-101-5123	Disability Insurance	350.00	350.00	18.07	217.49	132.51	62.14 %
101-101-5130	PERS CLASSIC Contribution	3,700.00	3,700.00	349.32	2,445.47	1,254.53	66.09 %
101-101-5132	PERS Prepay UAAL	7,850.00	7,850.00	899.60	7,175.89	674.11	91.41 %
101-101-5134	Deferred Compensation	1,650.00	1,650.00	190.85	1,372.33	277.67	83.17 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-101-5140	Medicare Tax	1,200.00	1,200.00	119.96	1,038.35	161.65	86.53 %
101-101-5150	Flexible Benefits Program	7,100.00	7,100.00	590.68	5,837.08	1,262.92	82.21 %
101-101-5151	Fitness Benefit	3,100.00	3,100.00	0.00	28.50	3,071.50	0.92 %
101-101-5152	Cell Phone Allowance	100.00	100.00	6.50	97.50	2.50	97.50 %
101-101-5153	Auto Allowance	550.00	550.00	45.00	450.00	100.00	81.82 %
101-101-5154	Housing Allowance	2,400.00	2,400.00	250.00	2,300.00	100.00	95.83 %
101-101-5500	Printing & Advertising	200.00	200.00	0.00	0.00	200.00	0.00 %
101-101-5505	Public Relations	3,150.00	3,150.00	500.00	2,511.13	638.87	79.72 %
101-101-5510	Dues & Subscriptions	11,550.00	12,050.00	0.00	11,673.00	377.00	96.87 %
101-101-5512	Meetings & Travel	13,000.00	13,000.00	350.98	7,437.76	5,562.24	57.21 %
101-101-5560	Supplies & Materials	500.00	500.00	0.00	80.81	419.19	16.16 %
207-101-5510	Dues & Subscriptions	33,500.00	33,500.00	0.00	33,168.00	332.00	99.01 %
SubProgram: 101 - Legislative & Policy Total:		289,650.00	290,650.00	21,227.13	242,375.91	48,274.09	83.39 %
SubProgram: 102 - Commissions Boards and Committees							
101-102-5201	Professional Services	2,400.00	2,400.00	60.00	400.00	2,000.00	16.67 %
101-102-5500	Printing & Advertising	5,000.00	5,000.00	210.00	730.00	4,270.00	14.60 %
101-102-5512	Meetings & Travel	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
101-102-5590	Advisory Board Stipend	6,400.00	6,400.00	1,150.00	3,285.00	3,115.00	51.33 %
202-102-5590	Advisory Board Stipend	2,250.00	2,250.00	420.00	1,140.00	1,110.00	50.67 %
SubProgram: 102 - Commissions Boards and Committees Total:		18,050.00	18,050.00	1,840.00	5,555.00	12,495.00	30.78 %
SubProgram: 111 - City Administration							
101-111-5100	Regular Wages	428,750.00	428,750.00	50,447.66	346,736.59	82,013.41	80.87 %
101-111-5104	Overtime Pay	350.00	350.00	0.00	0.00	350.00	0.00 %
101-111-5106	Other Pay	22,350.00	28,250.00	6,170.28	30,279.38	-2,029.38	107.18 %
101-111-5120	Health Insurance	42,350.00	42,350.00	4,532.86	38,251.37	4,098.63	90.32 %
101-111-5121	Dental Insurance	4,550.00	4,550.00	394.10	3,666.19	883.81	80.58 %
101-111-5122	Life Insurance	1,800.00	1,800.00	114.48	1,343.35	456.65	74.63 %
101-111-5123	Disability Insurance	1,200.00	1,200.00	95.05	934.23	265.77	77.85 %
101-111-5130	PERS CLASSIC Contribution	32,950.00	32,950.00	3,143.67	22,006.54	10,943.46	66.79 %
101-111-5131	PERS PEPRRA Contribution	17,600.00	17,600.00	2,114.68	14,279.47	3,320.53	81.13 %
101-111-5132	PERS Prepay UAAL	71,150.00	71,150.00	8,096.08	64,712.38	6,437.62	90.95 %
101-111-5133	PERS Retiree Additional Contribution	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00 %
101-111-5134	Deferred Compensation	14,650.00	14,650.00	1,717.33	12,348.38	2,301.62	84.29 %
101-111-5140	Medicare Tax	6,250.00	6,250.00	853.63	5,739.13	510.87	91.83 %
101-111-5141	Unemployment Insurance	0.00	200.00	1,178.80	1,335.60	-1,135.60	667.80 %
101-111-5150	Flexible Benefits Program	4,100.00	4,100.00	341.70	3,255.74	844.26	79.41 %
101-111-5151	Fitness Benefit	1,800.00	1,800.00	0.00	691.50	1,108.50	38.42 %
101-111-5152	Cell Phone Allowance	1,800.00	1,800.00	146.25	1,430.00	370.00	79.44 %
101-111-5153	Auto Allowance	4,900.00	4,900.00	405.00	4,050.00	850.00	82.65 %
101-111-5154	Housing Allowance	21,600.00	25,200.00	2,250.00	20,700.00	4,500.00	82.14 %
101-111-5201	Professional Services	83,850.00	83,850.00	0.00	19,286.99	64,563.01	23.00 %
101-111-5440	Utility - Communications/Telephone	500.00	250.00	19.73	194.30	55.70	77.72 %
101-111-5510	Dues & Subscriptions	4,550.00	4,550.00	-59.99	2,022.00	2,528.00	44.44 %
101-111-5512	Meetings & Travel	13,000.00	15,000.00	-272.57	12,037.57	2,962.43	80.25 %
101-111-5560	Supplies & Materials	300.00	300.00	0.00	0.00	300.00	0.00 %
104-111-5201	Professional Services	91,500.00	175,500.00	0.00	78,469.63	97,030.37	44.71 %
SubProgram: 111 - City Administration Total:		873,650.00	969,100.00	81,688.74	683,770.34	285,329.66	70.56 %
SubProgram: 121 - Legal Services							
101-121-5270	Legal Services	650,000.00	750,000.00	28,878.39	562,887.03	187,112.97	75.05 %
101-121-5271	Litigation Legal Services	100,000.00	149,650.00	3,536.00	119,650.53	29,999.47	79.95 %
101-121-5272	Third Party Legal Services	20,000.00	40,000.00	5,187.00	34,766.50	5,233.50	86.92 %
101-121-5273	Legal Services - MHRS Ordinance	5,000.00	6,050.00	0.00	5,936.00	114.00	98.12 %
SubProgram: 121 - Legal Services Total:		775,000.00	945,700.00	37,601.39	723,240.06	222,459.94	76.48 %
SubProgram: 131 - Records Management							
101-131-5100	Regular Wages	52,250.00	52,250.00	6,113.93	42,351.79	9,898.21	81.06 %
101-131-5104	Overtime Pay	100.00	100.00	0.00	0.00	100.00	0.00 %
101-131-5106	Other Pay	2,650.00	2,650.00	976.90	2,725.91	-75.91	102.86 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-131-5120	Health Insurance	5,600.00	5,600.00	643.54	5,179.18	420.82	92.49 %
101-131-5121	Dental Insurance	350.00	350.00	34.13	278.90	71.10	79.69 %
101-131-5122	Life Insurance	200.00	200.00	11.77	127.13	72.87	63.57 %
101-131-5123	Disability Insurance	250.00	250.00	12.41	144.09	105.91	57.64 %
101-131-5131	PERS PEPR Contribution	4,200.00	4,200.00	498.89	3,455.83	744.17	82.28 %
101-131-5132	PERS Prepay UAAL	200.00	200.00	0.00	0.00	200.00	0.00 %
101-131-5140	Medicare Tax	800.00	800.00	101.99	654.21	145.79	81.78 %
101-131-5141	Unemployment Insurance	0.00	50.00	252.60	286.20	-236.20	572.40 %
101-131-5150	Flexible Benefits Program	700.00	700.00	57.92	546.46	153.54	78.07 %
101-131-5151	Fitness Benefit	300.00	300.00	0.00	45.00	255.00	15.00 %
101-131-5152	Cell Phone Allowance	300.00	300.00	22.75	227.50	72.50	75.83 %
101-131-5201	Professional Services	5,000.00	5,000.00	0.00	4,442.45	557.55	88.85 %
101-131-5500	Printing & Advertising	15,000.00	14,300.00	0.00	1,911.00	12,389.00	13.36 %
101-131-5510	Dues & Subscriptions	550.00	550.00	0.00	445.00	105.00	80.91 %
101-131-5512	Meetings & Travel	2,500.00	2,500.00	0.00	1,335.86	1,164.14	53.43 %
101-131-5560	Supplies & Materials	1,000.00	1,000.00	0.00	190.62	809.38	19.06 %
SubProgram: 131 - Records Management Total:		91,950.00	91,300.00	8,726.83	64,347.13	26,952.87	70.48 %
SubProgram: 132 - Elections							
101-132-5100	Regular Wages	36,400.00	36,400.00	4,203.84	29,969.67	6,430.33	82.33 %
101-132-5106	Other Pay	2,300.00	2,300.00	837.37	2,278.25	21.75	99.05 %
101-132-5120	Health Insurance	3,300.00	3,300.00	280.98	2,760.36	539.64	83.65 %
101-132-5121	Dental Insurance	200.00	200.00	15.64	157.52	42.48	78.76 %
101-132-5122	Life Insurance	150.00	150.00	8.08	90.42	59.58	60.28 %
101-132-5123	Disability Insurance	150.00	150.00	8.51	99.76	50.24	66.51 %
101-132-5131	PERS PEPR Contribution	2,950.00	2,950.00	343.05	2,445.66	504.34	82.90 %
101-132-5132	PERS Prepay UAAL	150.00	150.00	0.00	0.00	150.00	0.00 %
101-132-5140	Medicare Tax	550.00	550.00	73.62	470.63	79.37	85.57 %
101-132-5150	Flexible Benefits Program	450.00	450.00	34.74	343.32	106.68	76.29 %
101-132-5151	Fitness Benefit	200.00	200.00	0.00	0.00	200.00	0.00 %
101-132-5152	Cell Phone Allowance	250.00	250.00	19.50	195.00	55.00	78.00 %
101-132-5201	Professional Services	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
101-132-5500	Printing & Advertising	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
101-132-5560	Supplies & Materials	1,000.00	1,000.00	0.00	621.44	378.56	62.14 %
SubProgram: 132 - Elections Total:		52,550.00	52,550.00	5,825.33	39,432.03	13,117.97	75.04 %
SubProgram: 141 - Staff Recruitment, Retention and Development							
101-141-5100	Regular Wages	216,950.00	216,950.00	25,024.41	177,407.90	39,542.10	81.77 %
101-141-5104	Overtime Pay	550.00	550.00	0.00	45.50	504.50	8.27 %
101-141-5106	Other Pay	9,650.00	9,650.00	6,823.93	14,663.54	-5,013.54	151.95 %
101-141-5108	Bilingual Pay	2,150.00	2,150.00	135.00	765.00	1,385.00	35.58 %
101-141-5120	Health Insurance	10,500.00	10,500.00	947.60	8,912.51	1,587.49	84.88 %
101-141-5121	Dental Insurance	3,400.00	3,400.00	263.51	2,654.01	745.99	78.06 %
101-141-5122	Life Insurance	500.00	500.00	48.21	493.33	6.67	98.67 %
101-141-5123	Disability Insurance	800.00	800.00	50.74	565.33	234.67	70.67 %
101-141-5130	PERS CLASSIC Contribution	12,550.00	12,550.00	1,174.49	8,373.67	4,176.33	66.72 %
101-141-5131	PERS PEPR Contribution	11,050.00	11,050.00	1,305.17	9,087.99	1,962.01	82.24 %
101-141-5132	PERS Prepay UAAL	27,250.00	27,250.00	3,024.51	24,739.66	2,510.34	90.79 %
101-141-5135	Retiree Health	50,000.00	50,000.00	4,292.67	43,552.89	6,447.11	87.11 %
101-141-5136	Retiree Life Insurance	400.00	400.00	0.00	170.40	229.60	42.60 %
101-141-5140	Medicare Tax	3,150.00	3,150.00	465.49	2,817.80	332.20	89.45 %
101-141-5150	Flexible Benefits Program	2,800.00	2,800.00	231.64	2,289.04	510.96	81.75 %
101-141-5151	Fitness Benefit	1,200.00	1,200.00	0.00	337.43	862.57	28.12 %
101-141-5152	Cell Phone Allowance	900.00	900.00	71.50	715.00	185.00	79.44 %
101-141-5160	Health Insurance Fees - Retiree	250.00	250.00	7.65	84.78	165.22	33.91 %
101-141-5161	Health Insurance Fees	3,000.00	3,000.00	50.67	636.55	2,363.45	21.22 %
101-141-5201	Professional Services	5,000.00	5,000.00	0.00	2,400.00	2,600.00	48.00 %
101-141-5221	Employee Training	6,000.00	6,000.00	0.00	1,193.37	4,806.63	19.89 %
101-141-5501	Recruitment	3,000.00	3,000.00	463.00	1,980.27	1,019.73	66.01 %
101-141-5510	Dues & Subscriptions	7,000.00	7,000.00	0.00	5,280.00	1,720.00	75.43 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-141-5512	Meetings & Travel	2,500.00	2,500.00	132.02	1,364.69	1,135.31	54.59 %
101-141-5531	Employee/Public Relations	12,400.00	12,400.00	19.60	4,780.71	7,619.29	38.55 %
101-141-5532	Flexible Benefits Admin Fees	2,200.00	2,200.00	0.00	1,347.22	852.78	61.24 %
101-141-5533	Pre-employment Screening	11,000.00	11,000.00	32.00	1,110.32	9,889.68	10.09 %
101-141-5560	Supplies & Materials	1,000.00	1,000.00	0.00	76.72	923.28	7.67 %
104-141-5201	Professional Services	80,000.00	80,000.00	0.00	0.00	80,000.00	0.00 %
SubProgram: 141 - Staff Recruitment, Retention and Development ...		487,150.00	487,150.00	44,563.81	317,845.63	169,304.37	65.25 %
SubProgram: 142 - Risk Management							
101-142-5100	Regular Wages	99,950.00	99,950.00	11,680.02	82,237.08	17,712.92	82.28 %
101-142-5104	Overtime Pay	100.00	100.00	0.00	15.16	84.84	15.16 %
101-142-5106	Other Pay	4,550.00	4,550.00	2,686.25	6,319.95	-1,769.95	138.90 %
101-142-5108	Bilingual Pay	500.00	500.00	15.00	85.00	415.00	17.00 %
101-142-5120	Health Insurance	7,000.00	7,000.00	599.13	5,798.41	1,201.59	82.83 %
101-142-5121	Dental Insurance	1,450.00	1,450.00	110.00	1,107.64	342.36	76.39 %
101-142-5122	Life Insurance	250.00	250.00	22.36	282.88	-32.88	113.15 %
101-142-5123	Disability Insurance	400.00	400.00	23.64	263.69	136.31	65.92 %
101-142-5130	PERS CLASSIC Contribution	4,200.00	4,200.00	391.42	2,791.29	1,408.71	66.46 %
101-142-5131	PERS PEPRA Contribution	5,900.00	5,900.00	704.88	4,899.11	1,000.89	83.04 %
101-142-5132	PERS Prepay UAAL	9,200.00	9,200.00	1,008.15	8,246.23	953.77	89.63 %
101-142-5140	Medicare Tax	1,450.00	1,450.00	209.42	1,295.39	154.61	89.34 %
101-142-5150	Flexible Benefits Program	1,400.00	1,400.00	115.80	1,144.32	255.68	81.74 %
101-142-5151	Fitness Benefit	600.00	600.00	0.00	87.49	512.51	14.58 %
101-142-5152	Cell Phone Allowance	750.00	750.00	58.50	575.25	174.75	76.70 %
101-142-5201	Professional Services	500.00	0.00	0.00	0.00	0.00	0.00 %
101-142-5512	Meetings & Travel	3,000.00	1,450.00	0.00	1,186.83	263.17	81.85 %
101-142-5534	Volunteer Screening	0.00	1,000.00	0.00	0.00	1,000.00	0.00 %
101-142-5560	Supplies & Materials	4,500.00	5,750.00	0.00	5,674.00	76.00	98.68 %
101-142-5570	Liability Insurance	345,150.00	348,000.00	28,997.67	289,976.70	58,023.30	83.33 %
101-142-5571	Workers' Compensation	131,900.00	131,900.00	10,751.84	107,518.40	24,381.60	81.52 %
101-142-5572	Property Insurance/Bonding	184,400.00	181,550.00	10,051.67	104,765.70	76,784.30	57.71 %
104-142-5534	Volunteer Screening	0.00	2,000.00	0.00	0.00	2,000.00	0.00 %
202-142-5534	Volunteer Screening	0.00	3,200.00	0.00	0.00	3,200.00	0.00 %
213-142-5534	Volunteer Screening	0.00	2,500.00	0.00	0.00	2,500.00	0.00 %
SubProgram: 142 - Risk Management Total:		807,150.00	815,050.00	67,425.75	624,270.52	190,779.48	76.59 %
SubProgram: 151 - Emergency Preparedness							
101-151-5100	Regular Wages	40,300.00	40,300.00	5,085.23	33,694.26	6,605.74	83.61 %
101-151-5106	Other Pay	1,100.00	1,100.00	141.21	939.16	160.84	85.38 %
101-151-5108	Bilingual Pay	1,000.00	1,000.00	114.00	760.00	240.00	76.00 %
101-151-5120	Health Insurance	9,400.00	9,400.00	790.17	7,693.42	1,706.58	81.84 %
101-151-5121	Dental Insurance	550.00	550.00	42.34	426.35	123.65	77.52 %
101-151-5122	Life Insurance	200.00	200.00	8.93	113.20	86.80	56.60 %
101-151-5123	Disability Insurance	200.00	200.00	9.36	120.66	79.34	60.33 %
101-151-5131	PERS PEPRA Contribution	3,250.00	3,250.00	424.29	2,811.52	438.48	86.51 %
101-151-5132	PERS Prepay UAAL	150.00	150.00	0.00	17.67	132.33	11.78 %
101-151-5140	Medicare Tax	600.00	600.00	75.99	503.26	96.74	83.88 %
101-151-5150	Flexible Benefits Program	600.00	600.00	46.32	457.80	142.20	76.30 %
101-151-5151	Fitness Benefit	250.00	250.00	0.00	180.00	70.00	72.00 %
101-151-5152	Cell Phone Allowance	350.00	350.00	26.00	260.00	90.00	74.29 %
101-151-5440	Utility - Communications/Telephone	900.00	850.00	69.90	699.03	150.97	82.24 %
101-151-5500	Printing & Advertising	2,000.00	2,600.00	0.00	2,598.53	1.47	99.94 %
101-151-5510	Dues & Subscriptions	100.00	100.00	0.00	75.00	25.00	75.00 %
101-151-5512	Meetings & Travel	3,500.00	0.00	0.00	0.00	0.00	0.00 %
101-151-5560	Supplies & Materials	5,500.00	8,400.00	727.20	3,323.13	5,076.87	39.56 %
104-151-5201	Professional Services	25,000.00	105,500.00	0.00	0.00	105,500.00	0.00 %
SubProgram: 151 - Emergency Preparedness Total:		94,950.00	175,400.00	7,560.94	54,672.99	120,727.01	31.17 %
SubProgram: 161 - Communication and Community Promotions							
101-161-5100	Regular Wages	55,400.00	55,400.00	6,992.20	46,337.21	9,062.79	83.64 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-161-5106	Other Pay	1,500.00	1,500.00	194.15	1,299.41	200.59	86.63 %
101-161-5108	Bilingual Pay	1,400.00	1,400.00	156.75	1,045.00	355.00	74.64 %
101-161-5120	Health Insurance	12,900.00	12,900.00	1,086.45	10,585.12	2,314.88	82.06 %
101-161-5121	Dental Insurance	750.00	750.00	58.22	587.42	162.58	78.32 %
101-161-5122	Life Insurance	250.00	250.00	12.28	155.83	94.17	62.33 %
101-161-5123	Disability Insurance	250.00	250.00	12.91	165.81	84.19	66.32 %
101-161-5131	PERS PEPR A Contribution	4,450.00	4,450.00	583.36	3,865.81	584.19	86.87 %
101-161-5132	PERS Prepay UAAL	200.00	200.00	0.00	17.51	182.49	8.76 %
101-161-5140	Medicare Tax	850.00	850.00	104.51	692.23	157.77	81.44 %
101-161-5150	Flexible Benefits Program	800.00	800.00	63.70	632.28	167.72	79.04 %
101-161-5151	Fitness Benefit	350.00	350.00	0.00	247.50	102.50	70.71 %
101-161-5152	Cell Phone Allowance	450.00	450.00	35.75	357.50	92.50	79.44 %
101-161-5201	Professional Services	9,000.00	9,000.00	0.00	4,535.00	4,465.00	50.39 %
101-161-5301	Contract Services	15,000.00	15,000.00	0.00	6,650.00	8,350.00	44.33 %
101-161-5500	Printing & Advertising	10,000.00	10,000.00	380.82	5,774.70	4,225.30	57.75 %
101-161-5505	Public Relations	2,000.00	1,400.00	0.00	788.01	611.99	56.29 %
101-161-5510	Dues & Subscriptions	700.00	700.00	0.00	700.00	0.00	100.00 %
101-161-5512	Meetings & Travel	2,000.00	800.00	0.00	780.00	20.00	97.50 %
101-161-5560	Supplies & Materials	9,000.00	10,800.00	1,397.63	7,495.53	3,304.47	69.40 %
104-161-5201	Professional Services	85,500.00	85,500.00	12,000.00	59,524.75	25,975.25	69.62 %
210-161-5301	Contract Services	12,200.00	10,200.00	0.00	2,650.00	7,550.00	25.98 %
210-161-5500	Printing & Advertising	2,800.00	3,800.00	0.00	3,321.14	478.86	87.40 %
210-161-5510	Dues & Subscriptions	1,550.00	1,550.00	0.00	768.75	781.25	49.60 %
210-161-5560	Supplies & Materials	800.00	1,800.00	0.00	1,147.35	652.65	63.74 %
217-161-5100	Regular Wages	5,050.00	5,050.00	635.66	4,211.75	838.25	83.40 %
217-161-5106	Other Pay	150.00	150.00	17.63	117.35	32.65	78.23 %
217-161-5108	Bilingual Pay	150.00	150.00	14.25	95.00	55.00	63.33 %
217-161-5120	Health Insurance	1,200.00	1,200.00	98.76	961.64	238.36	80.14 %
217-161-5121	Dental Insurance	100.00	100.00	5.28	53.27	46.73	53.27 %
217-161-5122	Life Insurance	50.00	50.00	1.11	14.14	35.86	28.28 %
217-161-5123	Disability Insurance	50.00	50.00	1.17	14.85	35.15	29.70 %
217-161-5131	PERS Pepra Contribution	450.00	450.00	53.00	351.31	98.69	78.07 %
217-161-5132	PERS Prepay UAAL	50.00	50.00	0.00	0.00	50.00	0.00 %
217-161-5140	Medicare Tax	100.00	100.00	9.49	62.68	37.32	62.68 %
217-161-5150	Flexible Benefits Program	100.00	100.00	5.80	57.28	42.72	57.28 %
217-161-5151	Fitness Benefit	50.00	50.00	0.00	22.50	27.50	45.00 %
217-161-5152	Cell Phone Allowance	50.00	50.00	3.25	32.50	17.50	65.00 %
217-161-5201	Professional Services	103,000.00	100,000.00	5,325.26	70,415.08	29,584.92	70.42 %
217-161-5345	Equipment Repairs/Replacement	5,000.00	4,550.00	0.00	2,451.36	2,098.64	53.88 %
217-161-5510	Dues & Subscriptions	750.00	850.00	0.00	768.75	81.25	90.44 %
SubProgram: 161 - Communication and Community Promotions Tot...		346,400.00	343,050.00	29,249.39	239,753.32	103,296.68	69.89 %
SubProgram: 162 - Economic Vitality							
101-162-5301	Contract Services	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
104-162-5601	Community Services Grants	15,500.00	15,500.00	0.00	0.00	15,500.00	0.00 %
SubProgram: 162 - Economic Vitality Total:		16,500.00	16,500.00	0.00	0.00	16,500.00	0.00 %
SubProgram: 163 - Community Services Support							
101-163-5601	Community Services Grants	0.00	10,000.00	0.00	10,000.00	0.00	100.00 %
104-163-5601	Community Services Grants	150,000.00	150,000.00	0.00	131,000.00	19,000.00	87.33 %
104-163-5602	Community Services Agreements/C...	13,500.00	13,500.00	0.00	0.00	13,500.00	0.00 %
215-163-5601	Community Services Grants	5,500.00	5,500.00	0.00	5,500.00	0.00	100.00 %
SubProgram: 163 - Community Services Support Total:		169,000.00	179,000.00	0.00	146,500.00	32,500.00	81.84 %
SubProgram: 171 - Law Enforcement							
101-171-5132	PERS Prepay UAAL	509,400.00	509,400.00	42,444.25	424,442.50	84,957.50	83.32 %
101-171-5201	Professional Services	5,000.00	5,000.00	0.00	1,415.00	3,585.00	28.30 %
101-171-5253	SB County Mental Health	2,800.00	2,800.00	0.00	2,766.00	34.00	98.79 %
101-171-5254	SB County Sheriff	5,481,000.00	5,481,000.00	456,994.14	4,567,709.40	913,290.60	83.34 %
101-171-5255	SB County Sheriff Augmentation	15,000.00	15,000.00	0.00	15,000.00	0.00	100.00 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
104-171-5254	SB County Sheriff	1,073,650.00	1,073,650.00	89,470.86	894,708.60	178,941.40	83.33 %
104-171-5255	SB County Sheriff Augmentation	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
SubProgram: 171 - Law Enforcement Total:		7,101,850.00	7,101,850.00	588,909.25	5,906,041.50	1,195,808.50	83.16 %
SubProgram: 181 - Racial Equity							
104-181-5201	Professional Services	29,000.00	29,000.00	0.00	0.00	29,000.00	0.00 %
SubProgram: 181 - Racial Equity Total:		29,000.00	29,000.00	0.00	0.00	29,000.00	0.00 %
SubProgram: 201 - Financial Management Services							
101-201-5100	Regular Wages	338,550.00	338,550.00	38,911.87	280,403.81	58,146.19	82.82 %
101-201-5104	Overtime Pay	750.00	750.00	0.00	0.00	750.00	0.00 %
101-201-5106	Other Pay	13,100.00	13,100.00	4,321.22	13,546.35	-446.35	103.41 %
101-201-5108	Bilingual Pay	950.00	950.00	0.00	0.00	950.00	0.00 %
101-201-5120	Health Insurance	48,850.00	48,850.00	4,422.17	41,591.78	7,258.22	85.14 %
101-201-5121	Dental Insurance	3,050.00	3,050.00	276.46	2,443.12	606.88	80.10 %
101-201-5122	Life Insurance	900.00	900.00	75.96	710.93	189.07	78.99 %
101-201-5123	Disability Insurance	1,100.00	1,100.00	79.95	841.56	258.44	76.51 %
101-201-5130	PERS CLASSIC Contribution	37,350.00	37,350.00	3,510.86	25,030.29	12,319.71	67.02 %
101-201-5131	PERS PEPR A Contribution	8,150.00	8,150.00	939.51	6,940.49	1,209.51	85.16 %
101-201-5132	PERS Prepay UAAL	80,200.00	80,200.00	9,041.51	73,703.44	6,496.56	91.90 %
101-201-5140	Medicare Tax	4,950.00	4,950.00	617.12	4,214.45	735.55	85.14 %
101-201-5141	Unemployment Insurance	0.00	550.00	0.00	538.30	11.70	97.87 %
101-201-5150	Flexible Benefits Program	3,900.00	3,900.00	324.32	3,204.80	695.20	82.17 %
101-201-5151	Fitness Benefit	1,700.00	1,700.00	0.00	454.30	1,245.70	26.72 %
101-201-5152	Cell Phone Allowance	1,100.00	1,100.00	91.00	864.50	235.50	78.59 %
101-201-5201	Professional Services	68,250.00	68,250.00	496.34	9,146.44	59,103.56	13.40 %
101-201-5210	Annual Audit	55,100.00	55,100.00	7,380.00	32,775.00	22,325.00	59.48 %
101-201-5236	Banking Fees	2,100.00	2,100.00	333.91	2,452.99	-352.99	116.81 %
101-201-5301	Contract Services	1,250.00	1,250.00	0.00	1,148.00	102.00	91.84 %
101-201-5510	Dues & Subscriptions	2,150.00	2,150.00	0.00	1,420.00	730.00	66.05 %
101-201-5512	Meetings & Travel	13,400.00	13,400.00	1,509.14	8,656.58	4,743.42	64.60 %
101-201-5530	Interest/Penalty Fees	500.00	500.00	0.00	0.00	500.00	0.00 %
101-201-5560	Supplies & Materials	1,200.00	1,200.00	0.00	769.24	430.76	64.10 %
SubProgram: 201 - Financial Management Services Total:		688,550.00	689,100.00	72,331.34	510,856.37	178,243.63	74.13 %
SubProgram: 211 - Central Services							
101-211-5100	Regular Wages	82,350.00	82,350.00	9,547.69	67,473.57	14,876.43	81.94 %
101-211-5102	Part-time Wages	16,350.00	16,350.00	0.00	0.00	16,350.00	0.00 %
101-211-5104	Overtime Pay	250.00	250.00	0.00	0.00	250.00	0.00 %
101-211-5106	Other Pay	2,800.00	2,800.00	925.99	2,970.67	-170.67	106.10 %
101-211-5108	Bilingual Pay	200.00	200.00	0.00	0.00	200.00	0.00 %
101-211-5120	Health Insurance	12,250.00	12,250.00	1,263.37	10,871.42	1,378.58	88.75 %
101-211-5121	Dental Insurance	800.00	800.00	75.15	618.72	181.28	77.34 %
101-211-5122	Life Insurance	250.00	250.00	18.59	174.00	76.00	69.60 %
101-211-5123	Disability Insurance	300.00	300.00	19.59	207.61	92.39	69.20 %
101-211-5130	PERS CLASSIC Contribution	8,000.00	8,000.00	752.33	5,363.80	2,636.20	67.05 %
101-211-5131	PERS PEPR A Contribution	2,550.00	2,550.00	300.04	2,089.98	460.02	81.96 %
101-211-5132	PERS Prepay UAAL	17,250.00	17,250.00	1,937.47	15,793.53	1,456.47	91.56 %
101-211-5140	Medicare Tax	1,450.00	1,450.00	148.31	1,008.27	441.73	69.54 %
101-211-5141	Unemployment Insurance	0.00	150.00	252.60	401.55	-251.55	267.70 %
101-211-5150	Flexible Benefits Program	1,050.00	1,050.00	86.88	832.73	217.27	79.31 %
101-211-5151	Fitness Benefit	450.00	450.00	0.00	142.35	307.65	31.63 %
101-211-5152	Cell Phone Allowance	250.00	250.00	19.50	185.25	64.75	74.10 %
101-211-5201	Professional Services	0.00	2,500.00	500.00	1,821.00	679.00	72.84 %
101-211-5301	Contract Services	750.00	750.00	0.00	236.00	514.00	31.47 %
101-211-5400	Utility - Electricity	46,000.00	0.00	0.00	0.00	0.00	0.00 %
101-211-5410	Utility - Natural Gas	7,250.00	0.00	0.00	0.00	0.00	0.00 %
101-211-5420	Utility - Sewer	7,400.00	0.00	0.00	0.00	0.00	0.00 %
101-211-5430	Utility - Water	11,000.00	0.00	0.00	0.00	0.00	0.00 %
101-211-5440	Utility - Communications/Telephone	26,500.00	250.00	19.73	194.30	55.70	77.72 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-211-5500	Printing & Advertising	1,800.00	1,800.00	214.65	992.82	807.18	55.16 %
101-211-5509	Postage	12,000.00	12,000.00	1,000.00	7,500.00	4,500.00	62.50 %
101-211-5510	Dues & Subscriptions	500.00	500.00	59.99	200.60	299.40	40.12 %
101-211-5536	Equipment/Office Rent & Leases	21,000.00	21,000.00	1,334.25	13,413.88	7,586.12	63.88 %
101-211-5560	Supplies & Materials	14,000.00	14,000.00	1,585.00	9,699.90	4,300.10	69.29 %
101-211-5568	Minor Equipment	0.00	2,000.00	540.48	1,784.24	215.76	89.21 %
101-211-5581	Vehicle Operations & Maintenance	850.00	850.00	228.88	312.03	537.97	36.71 %
101-211-5582	Fuel Expense	850.00	850.00	100.91	234.13	615.87	27.54 %
202-211-5400	Utility - Electricity	8,750.00	0.00	0.00	0.00	0.00	0.00 %
202-211-5410	Utility - Natural Gas	1,800.00	0.00	0.00	0.00	0.00	0.00 %
202-211-5420	Utility - Sewer	2,300.00	0.00	0.00	0.00	0.00	0.00 %
202-211-5430	Utility - Water	3,800.00	0.00	0.00	0.00	0.00	0.00 %
202-211-5440	Utility - Communications/Telephone	3,600.00	0.00	0.00	0.00	0.00	0.00 %
208-211-5400	Utility - Electricity	123,400.00	130,150.00	11,973.27	91,315.99	38,834.01	70.16 %
209-211-5400	Utility - Electricity	6,000.00	6,000.00	512.75	4,805.98	1,194.02	80.10 %
209-211-5420	Utility - Sewer	5,600.00	6,350.00	0.00	6,341.41	8.59	99.86 %
209-211-5430	Utility - Water	46,000.00	46,000.00	3,278.87	32,386.15	13,613.85	70.40 %
211-211-5430	Utility - Water	8,000.00	8,600.00	641.85	6,557.92	2,042.08	76.25 %
215-211-5400	Utility - Electricity	19,000.00	19,000.00	0.00	6,565.59	12,434.41	34.56 %
SubProgram: 211 - Central Services Total:		524,700.00	419,300.00	37,338.14	292,495.39	126,804.61	69.76 %
SubProgram: 221 - Management Information Services							
101-221-5100	Regular Wages	72,550.00	72,550.00	8,338.25	60,086.16	12,463.84	82.82 %
101-221-5104	Overtime Pay	200.00	200.00	0.00	0.00	200.00	0.00 %
101-221-5106	Other Pay	2,800.00	2,800.00	925.95	2,902.63	-102.63	103.67 %
101-221-5108	Bilingual Pay	200.00	200.00	0.00	0.00	200.00	0.00 %
101-221-5120	Health Insurance	10,500.00	10,500.00	947.58	8,912.23	1,587.77	84.88 %
101-221-5121	Dental Insurance	700.00	700.00	59.20	523.35	176.65	74.76 %
101-221-5122	Life Insurance	200.00	200.00	16.26	151.98	48.02	75.99 %
101-221-5123	Disability Insurance	250.00	250.00	17.07	179.85	70.15	71.94 %
101-221-5130	PERS Classic Contribution	8,000.00	8,000.00	752.24	5,362.51	2,637.49	67.03 %
101-221-5131	PERS Pepra Contribution	1,750.00	1,750.00	201.26	1,486.97	263.03	84.97 %
101-221-5132	PERS Prepay UAAL	17,200.00	17,200.00	1,937.46	15,793.56	1,406.44	91.82 %
101-221-5140	Medicare Tax	1,100.00	1,100.00	132.26	903.16	196.84	82.11 %
101-221-5141	Unemployment Insurance	0.00	150.00	0.00	115.35	34.65	76.90 %
101-221-5150	Flexible Benefits Program	850.00	850.00	69.44	686.24	163.76	80.73 %
101-221-5151	Fitness Benefit	400.00	400.00	0.00	97.35	302.65	24.34 %
101-221-5152	Cell Phone Allowance	250.00	250.00	19.50	185.25	64.75	74.10 %
101-221-5201	Professional Services	99,850.00	109,850.00	15,016.25	47,303.00	62,547.00	43.06 %
101-221-5345	Equipment Repairs/Replacement	2,000.00	2,500.00	120.52	2,171.64	328.36	86.87 %
101-221-5360	Software Subscription/Maintenance	185,250.00	187,750.00	830.01	122,582.01	65,167.99	65.29 %
101-221-5560	Supplies & Materials	1,500.00	1,500.00	280.85	1,272.07	227.93	84.80 %
101-221-5565	Computer Hardware/Replacement	15,000.00	15,000.00	0.00	10,633.56	4,366.44	70.89 %
202-221-5201	Professional Services	22,500.00	22,500.00	1,383.75	8,072.75	14,427.25	35.88 %
202-221-5360	Software Subscription/Maintenance	4,050.00	4,050.00	409.99	409.99	3,640.01	10.12 %
202-221-5565	Computer Hardware/ Replacement	3,000.00	3,000.00	0.00	294.28	2,705.72	9.81 %
207-221-5360	Software Subscription/Maintenance	1,100.00	1,100.00	0.00	0.00	1,100.00	0.00 %
213-221-5201	Professional Services	5,000.00	5,000.00	202.50	2,160.00	2,840.00	43.20 %
213-221-5360	Software Subscription/Maintenance	13,000.00	13,000.00	0.00	12,824.25	175.75	98.65 %
213-221-5565	Computer Hardware/Replacement	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
215-221-5360	Software Subscription/Maintenance	6,250.00	6,250.00	0.00	6,250.00	0.00	100.00 %
215-221-5565	Computer Hardware/Replacement	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
217-221-5360	Software Subscription/Maintenance	13,500.00	16,850.00	0.00	16,850.00	0.00	100.00 %
SubProgram: 221 - Management Information Services Total:		496,950.00	513,450.00	31,660.34	328,210.14	185,239.86	63.92 %
SubProgram: 301 - Community Development Administration							
101-301-5100	Regular Wages	187,850.00	187,850.00	21,870.89	154,932.40	32,917.60	82.48 %
101-301-5104	Overtime Pay	450.00	450.00	0.00	0.00	450.00	0.00 %
101-301-5106	Other Pay	8,100.00	8,100.00	3,471.11	7,979.94	120.06	98.52 %
101-301-5108	Bilingual Pay	1,350.00	1,350.00	151.50	898.50	451.50	66.56 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-301-5120	Health Insurance	24,250.00	24,250.00	2,187.52	20,573.48	3,676.52	84.84 %
101-301-5121	Dental Insurance	1,750.00	1,750.00	133.55	1,344.82	405.18	76.85 %
101-301-5122	Life Insurance	500.00	500.00	41.25	383.40	116.60	76.68 %
101-301-5123	Disability Insurance	650.00	650.00	43.87	473.79	176.21	72.89 %
101-301-5130	PERS CLASSIC Contribution	19,350.00	19,350.00	1,851.95	13,128.54	6,221.46	67.85 %
101-301-5131	PERS PEPR A Contribution	5,250.00	5,250.00	611.35	4,340.13	909.87	82.67 %
101-301-5132	PERS Prepay UAAL	41,600.00	41,600.00	4,674.82	37,834.65	3,765.35	90.95 %
101-301-5140	Medicare Tax	2,750.00	2,750.00	365.81	2,335.64	414.36	84.93 %
101-301-5150	Flexible Benefits Program	2,050.00	2,050.00	167.94	1,659.72	390.28	80.96 %
101-301-5151	Fitness Benefit	900.00	900.00	0.00	150.07	749.93	16.67 %
101-301-5152	Cell Phone Allowance	650.00	650.00	45.50	455.00	195.00	70.00 %
101-301-5510	Dues & Subscriptions	800.00	1,000.00	0.00	725.00	275.00	72.50 %
101-301-5512	Meetings & Travel	4,000.00	3,800.00	83.66	83.66	3,716.34	2.20 %
101-301-5560	Supplies & Materials	500.00	500.00	0.00	156.47	343.53	31.29 %
SubProgram: 301 - Community Development Administration Total:		302,750.00	302,750.00	35,700.72	247,455.21	55,294.79	81.74 %
SubProgram: 302 - Advance Planning							
101-302-5201	Professional Services	270,000.00	270,000.00	990.00	65,379.80	204,620.20	24.21 %
101-302-5500	Printing & Advertising	500.00	1,000.00	0.00	407.00	593.00	40.70 %
101-302-5512	Meetings & Travel	5,500.00	5,000.00	0.00	1,470.76	3,529.24	29.42 %
104-302-5100	Regular Wages	222,250.00	222,250.00	25,661.28	181,416.65	40,833.35	81.63 %
104-302-5104	Overtime Pay	550.00	550.00	13.18	13.18	536.82	2.40 %
104-302-5106	Other Pay	11,250.00	11,250.00	1,189.26	7,360.20	3,889.80	65.42 %
104-302-5120	Health Insurance	11,350.00	11,350.00	2,000.44	13,685.90	-2,335.90	120.58 %
104-302-5121	Dental Insurance	1,300.00	1,300.00	99.09	997.19	302.81	76.71 %
104-302-5122	Life Insurance	600.00	600.00	49.20	477.14	122.86	79.52 %
104-302-5123	Disability Insurance	800.00	800.00	52.02	569.33	230.67	71.17 %
104-302-5130	PERS Classic Contribution	5,700.00	5,700.00	533.27	3,768.51	1,931.49	66.11 %
104-302-5131	PERS PEPR A Contribution	14,900.00	14,900.00	1,754.24	12,400.75	2,499.25	83.23 %
104-302-5132	PERS Prepay UAAL	12,750.00	12,750.00	1,373.69	11,046.99	1,703.01	86.64 %
104-302-5140	Medicare Tax	3,250.00	3,250.00	389.87	2,748.33	501.67	84.56 %
104-302-5150	Flexible Benefits Program	2,650.00	2,650.00	220.06	2,174.44	475.56	82.05 %
104-302-5151	Fitness Benefit	1,150.00	1,150.00	0.00	645.00	505.00	56.09 %
104-302-5152	Cell Phone Allowance	800.00	800.00	65.00	637.00	163.00	79.63 %
SubProgram: 302 - Advance Planning Total:		565,300.00	565,300.00	34,390.60	305,198.17	260,101.83	53.99 %
SubProgram: 311 - Housing							
101-311-5100	Regular Wages	40,300.00	40,300.00	4,652.10	32,904.96	7,395.04	81.65 %
101-311-5104	Overtime Pay	100.00	100.00	1.46	1.46	98.54	1.46 %
101-311-5106	Other Pay	2,200.00	2,200.00	459.33	1,724.31	475.69	78.38 %
101-311-5120	Health Insurance	2,300.00	2,300.00	315.90	2,400.81	-100.81	104.38 %
101-311-5121	Dental Insurance	200.00	200.00	15.66	157.49	42.51	78.75 %
101-311-5122	Life Insurance	150.00	150.00	8.94	84.34	65.66	56.23 %
101-311-5123	Disability Insurance	150.00	150.00	9.43	98.62	51.38	65.75 %
101-311-5130	PERS CLASSIC Contribution	2,850.00	2,850.00	266.71	1,886.37	963.63	66.19 %
101-311-5131	PERS PEPR A Contribution	1,800.00	1,800.00	209.78	1,483.59	316.41	82.42 %
101-311-5132	PERS Prepay UAAL	6,150.00	6,150.00	686.90	5,555.72	594.28	90.34 %
101-311-5140	Medicare Tax	600.00	600.00	74.23	503.53	96.47	83.92 %
101-311-5150	Flexible Benefits Program	450.00	450.00	34.74	343.44	106.56	76.32 %
101-311-5151	Fitness Benefit	200.00	200.00	0.00	75.00	125.00	37.50 %
101-311-5152	Cell Phone Allowance	200.00	200.00	13.00	130.00	70.00	65.00 %
104-311-5201	Professional Services	42,000.00	42,000.00	10,214.80	18,779.97	23,220.03	44.71 %
214-311-5201	Professional Services	31,250.00	31,250.00	0.00	14,668.25	16,581.75	46.94 %
SubProgram: 311 - Housing Total:		130,900.00	130,900.00	16,962.98	80,797.86	50,102.14	61.72 %
SubProgram: 321 - Development Review and Building							
101-321-5100	Regular Wages	496,950.00	496,950.00	52,555.50	400,468.19	96,481.81	80.59 %
101-321-5104	Overtime Pay	950.00	950.00	0.00	0.00	950.00	0.00 %
101-321-5106	Other Pay	15,250.00	15,250.00	3,798.88	13,495.74	1,754.26	88.50 %
101-321-5108	Bilingual Pay	2,500.00	2,500.00	283.50	1,441.50	1,058.50	57.66 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-321-5120	Health Insurance	80,850.00	80,850.00	7,255.76	68,242.25	12,607.75	84.41 %
101-321-5121	Dental Insurance	5,850.00	5,850.00	458.42	4,616.83	1,233.17	78.92 %
101-321-5122	Life Insurance	1,500.00	1,500.00	107.68	1,142.84	357.16	76.19 %
101-321-5123	Disability Insurance	1,950.00	1,950.00	114.67	1,385.03	564.97	71.03 %
101-321-5130	PERS CLASSIC Contribution	13,400.00	13,400.00	1,310.71	9,315.11	4,084.89	69.52 %
101-321-5131	PERS PEPPRA Contribution	33,000.00	33,000.00	3,467.26	26,839.03	6,160.97	81.33 %
101-321-5132	PERS Prepay UAAL	29,950.00	29,950.00	3,234.34	26,542.22	3,407.78	88.62 %
101-321-5140	Medicare Tax	7,250.00	7,250.00	811.88	5,940.99	1,309.01	81.94 %
101-321-5150	Flexible Benefits Program	6,050.00	6,050.00	503.82	4,978.56	1,071.44	82.29 %
101-321-5151	Fitness Benefit	2,650.00	2,650.00	0.00	560.21	2,089.79	21.14 %
101-321-5152	Cell Phone Allowance	2,350.00	2,350.00	71.50	715.00	1,635.00	30.43 %
101-321-5201	Professional Services	188,000.00	188,000.00	19,581.74	123,727.68	64,272.32	65.81 %
101-321-5440	Utility - Communications/Telephone	800.00	750.00	39.49	569.05	180.95	75.87 %
101-321-5500	Printing & Advertising	1,500.00	1,500.00	0.00	39.27	1,460.73	2.62 %
101-321-5510	Dues & Subscriptions	800.00	800.00	0.00	0.00	800.00	0.00 %
101-321-5512	Meetings & Travel	8,700.00	8,700.00	0.00	3,098.22	5,601.78	35.61 %
101-321-5516	Uniform Allowance	800.00	800.00	0.00	0.00	800.00	0.00 %
101-321-5560	Supplies & Materials	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
101-321-5581	Vehicle Operations & Maintenance	600.00	600.00	0.00	237.73	362.27	39.62 %
101-321-5582	Fuel Expense	800.00	800.00	0.00	49.52	750.48	6.19 %
SubProgram: 321 - Development Review and Building Total:		904,450.00	904,400.00	93,595.15	693,404.97	210,995.03	76.67 %
SubProgram: 331 - Code Compliance							
101-331-5100	Regular Wages	153,850.00	153,850.00	17,395.16	122,993.13	30,856.87	79.94 %
101-331-5104	Overtime Pay	600.00	600.00	0.00	176.33	423.67	29.39 %
101-331-5106	Other Pay	4,800.00	4,800.00	240.88	1,743.87	3,056.13	36.33 %
101-331-5108	Bilingual Pay	2,250.00	2,250.00	0.00	0.00	2,250.00	0.00 %
101-331-5120	Health Insurance	51,050.00	51,050.00	4,259.33	41,649.18	9,400.82	81.59 %
101-331-5121	Dental Insurance	3,600.00	3,600.00	282.06	2,841.25	758.75	78.92 %
101-331-5122	Life Insurance	550.00	550.00	33.52	376.56	173.44	68.47 %
101-331-5123	Disability Insurance	600.00	600.00	35.28	412.75	187.25	68.79 %
101-331-5130	PERS CLASSIC Contribution	12,150.00	12,150.00	1,120.23	7,865.94	4,284.06	64.74 %
101-331-5131	PERS PEPPRA Contribution	6,200.00	6,200.00	706.09	5,028.82	1,171.18	81.11 %
101-331-5132	PERS Prepay UAAL	26,150.00	26,150.00	2,884.94	23,257.42	2,892.58	88.94 %
101-331-5140	Medicare Tax	2,250.00	2,250.00	258.25	1,825.59	424.41	81.14 %
101-331-5150	Flexible Benefits Program	2,400.00	2,400.00	196.90	1,945.72	454.28	81.07 %
101-331-5151	Fitness Benefit	1,050.00	1,050.00	132.12	402.12	647.88	38.30 %
101-331-5152	Cell Phone Allowance	1,350.00	1,350.00	110.50	1,118.00	232.00	82.81 %
101-331-5440	Utility - Communications/Telephone	650.00	500.00	39.46	388.60	111.40	77.72 %
101-331-5500	Printing & Advertising	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00 %
101-331-5510	Dues & Subscriptions	200.00	200.00	0.00	200.00	0.00	100.00 %
101-331-5512	Meetings & Travel	6,500.00	5,750.00	0.00	2,368.93	3,381.07	41.20 %
101-331-5516	Uniform Allowance	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
101-331-5560	Supplies & Materials	750.00	750.00	0.00	156.47	593.53	20.86 %
101-331-5581	Vehicle Operations & Maintenance	1,500.00	2,250.00	140.00	2,159.02	90.98	95.96 %
101-331-5582	Fuel Expense	3,000.00	3,000.00	687.15	2,363.72	636.28	78.79 %
201-331-5102	Part-time Wages	16,350.00	16,350.00	1,684.68	10,988.77	5,361.23	67.21 %
201-331-5131	PERS PEPPRA Contribution	600.00	600.00	78.10	462.38	137.62	77.06 %
201-331-5140	Medicare Tax	500.00	500.00	24.43	159.38	340.62	31.88 %
SubProgram: 331 - Code Compliance Total:		302,150.00	302,000.00	30,309.08	230,883.95	71,116.05	76.45 %
SubProgram: 341 - Animal Care and Control							
101-341-5100	Regular Wages	27,800.00	27,800.00	3,147.02	22,189.25	5,610.75	79.82 %
101-341-5104	Overtime Pay	100.00	100.00	0.00	19.59	80.41	19.59 %
101-341-5106	Other Pay	1,200.00	1,200.00	60.20	425.77	774.23	35.48 %
101-341-5108	Bilingual Pay	400.00	400.00	0.00	0.00	400.00	0.00 %
101-341-5120	Health Insurance	8,950.00	8,950.00	743.79	7,284.70	1,665.30	81.39 %
101-341-5121	Dental Insurance	600.00	600.00	45.90	462.30	137.70	77.05 %
101-341-5122	Life Insurance	150.00	150.00	6.04	72.64	77.36	48.43 %
101-341-5123	Disability Insurance	150.00	150.00	6.38	74.90	75.10	49.93 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-341-5130	PERS CLASSIC Contribution	3,050.00	3,050.00	280.05	1,965.83	1,084.17	64.45 %
101-341-5131	PERS PEPR A Contribution	700.00	700.00	78.44	558.69	141.31	79.81 %
101-341-5132	PERS Prepay UAAL	6,550.00	6,550.00	721.24	5,780.12	769.88	88.25 %
101-341-5140	Medicare Tax	450.00	450.00	46.70	329.40	120.60	73.20 %
101-341-5150	Flexible Benefits Program	450.00	450.00	34.74	343.32	106.68	76.29 %
101-341-5151	Fitness Benefit	200.00	200.00	14.68	44.68	155.32	22.34 %
101-341-5152	Cell Phone Allowance	250.00	250.00	19.50	195.00	55.00	78.00 %
101-341-5201	Professional Services	25,200.00	25,200.00	1,982.19	18,276.55	6,923.45	72.53 %
101-341-5500	Printing & Advertising	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
101-341-5510	Dues & Subscriptions	400.00	400.00	0.00	300.00	100.00	75.00 %
101-341-5512	Meetings & Travel	450.00	450.00	0.00	0.00	450.00	0.00 %
101-341-5560	Supplies & Materials	1,000.00	1,000.00	0.00	222.54	777.46	22.25 %
SubProgram: 341 - Animal Care and Control Total:		79,050.00	79,050.00	7,186.87	58,545.28	20,504.72	74.06 %
SubProgram: 401 - Public Works Administration							
101-401-5100	Regular Wages	100,750.00	100,750.00	11,630.21	82,765.69	17,984.31	82.15 %
101-401-5102	Part-time Wages	0.00	40,250.00	0.00	40,210.74	39.26	99.90 %
101-401-5104	Overtime Pay	150.00	150.00	0.00	105.75	44.25	70.50 %
101-401-5106	Other Pay	2,950.00	2,950.00	355.25	2,719.65	230.35	92.19 %
101-401-5108	Interpreter Pay	150.00	150.00	15.00	90.00	60.00	60.00 %
101-401-5120	Health Insurance	16,200.00	16,200.00	1,376.08	13,376.79	2,823.21	82.57 %
101-401-5121	Dental Insurance	1,200.00	1,200.00	106.66	980.61	219.39	81.72 %
101-401-5122	Life Insurance	250.00	250.00	22.42	226.05	23.95	90.42 %
101-401-5123	Disability Insurance	350.00	350.00	23.60	240.30	109.70	68.66 %
101-401-5130	PERS CLASSIC Contribution	9,000.00	9,000.00	843.66	6,022.04	2,977.96	66.91 %
101-401-5131	PERS PEPR A Contribution	3,500.00	3,500.00	413.01	2,917.78	582.22	83.37 %
101-401-5132	PERS Prepay UAAL	19,400.00	19,400.00	2,172.64	17,856.77	1,543.23	92.05 %
101-401-5140	Medicare Tax	1,500.00	2,100.00	174.63	1,834.47	265.53	87.36 %
101-401-5150	Flexible Benefits Program	1,150.00	1,150.00	92.64	915.60	234.40	79.62 %
101-401-5151	Fitness Benefit	500.00	500.00	0.00	180.00	320.00	36.00 %
101-401-5152	Cell Phone Allowance	500.00	500.00	39.00	391.33	108.67	78.27 %
101-401-5201	Professional Services	0.00	33,000.00	1,217.80	15,895.80	17,104.20	48.17 %
101-401-5440	Utility - Communications/Telephone	750.00	700.00	39.52	481.04	218.96	68.72 %
101-401-5500	Printing & Advertising	1,000.00	1,800.00	88.00	842.89	957.11	46.83 %
101-401-5510	Dues & Subscriptions	6,950.00	6,950.00	0.00	968.99	5,981.01	13.94 %
101-401-5512	Meetings & Travel	7,400.00	7,400.00	125.00	4,188.36	3,211.64	56.60 %
101-401-5560	Supplies & Materials	1,500.00	1,500.00	0.00	920.64	579.36	61.38 %
SubProgram: 401 - Public Works Administration Total:		175,150.00	249,750.00	18,735.12	194,131.29	55,618.71	77.73 %
SubProgram: 403 - Capital Improvements							
101-403-5100	Regular Wages	242,000.00	242,000.00	27,616.18	192,018.73	49,981.27	79.35 %
101-403-5104	Overtime Pay	1,050.00	1,050.00	0.00	764.38	285.62	72.80 %
101-403-5106	Other Pay	6,350.00	6,350.00	383.84	3,002.25	3,347.75	47.28 %
101-403-5108	Bilingual Pay	1,200.00	1,200.00	163.50	896.50	303.50	74.71 %
101-403-5120	Health Insurance	48,550.00	48,550.00	4,061.45	38,309.97	10,240.03	78.91 %
101-403-5121	Dental Insurance	3,100.00	3,100.00	243.44	2,321.39	778.61	74.88 %
101-403-5122	Life Insurance	650.00	650.00	53.20	520.78	129.22	80.12 %
101-403-5123	Disability Insurance	850.00	850.00	56.01	607.86	242.14	71.51 %
101-403-5130	PERS CLASSIC Contribution	10,850.00	10,850.00	843.66	5,992.20	4,857.80	55.23 %
101-403-5131	PERS PEPR A Contribution	13,900.00	13,900.00	1,729.62	11,920.06	1,979.94	85.76 %
101-403-5132	PERS Prepay UAAL	23,750.00	23,750.00	2,172.64	17,590.68	6,159.32	74.07 %
101-403-5140	Medicare Tax	3,550.00	3,550.00	410.41	2,878.35	671.65	81.08 %
101-403-5150	Flexible Benefits Program	3,650.00	3,650.00	301.12	2,933.08	716.92	80.36 %
101-403-5151	Fitness Benefit	1,600.00	1,600.00	0.00	575.40	1,024.60	35.96 %
101-403-5152	Cell Phone Allowance	550.00	550.00	39.00	385.49	164.51	70.09 %
301-403-5780	Major Capital Projects	8,229,500.00	6,219,050.00	81,642.03	1,220,378.56	4,998,671.44	19.62 %
SubProgram: 403 - Capital Improvements Total:		8,591,100.00	6,580,650.00	119,716.10	1,501,095.68	5,079,554.32	22.81 %
SubProgram: 411 - Transportation, Parking and Lighting							
208-411-5100	Regular Wages	41,200.00	41,200.00	4,790.92	33,419.18	7,780.82	81.11 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
208-411-5102	Part-time Wages	3,150.00	3,150.00	300.77	2,503.24	646.76	79.47 %
208-411-5104	Overtime Pay	3,000.00	3,000.00	80.31	945.31	2,054.69	31.51 %
208-411-5106	Other Pay	1,450.00	1,450.00	308.88	742.73	707.27	51.22 %
208-411-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
208-411-5120	Health Insurance	14,550.00	14,550.00	1,221.67	11,465.55	3,084.45	78.80 %
208-411-5121	Dental Insurance	1,150.00	1,150.00	87.64	864.48	285.52	75.17 %
208-411-5122	Life Insurance	150.00	150.00	8.86	89.84	60.16	59.89 %
208-411-5123	Disability Insurance	200.00	200.00	9.36	113.87	86.13	56.94 %
208-411-5130	PERS CLASSIC Contribution	3,700.00	3,700.00	353.42	2,530.53	1,169.47	68.39 %
208-411-5131	PERS PEPRRA Contribution	1,450.00	1,450.00	184.15	1,271.98	178.02	87.72 %
208-411-5132	PERS Prepay UAAL	7,950.00	7,950.00	868.71	7,156.93	793.07	90.02 %
208-411-5140	Medicare Tax	650.00	650.00	79.48	546.74	103.26	84.11 %
208-411-5150	Flexible Benefits Program	700.00	700.00	51.36	575.30	124.70	82.19 %
208-411-5151	Fitness Benefit	300.00	300.00	0.00	28.50	271.50	9.50 %
208-411-5152	Cell Phone Allowance	100.00	100.00	0.00	0.00	100.00	0.00 %
208-411-5301	Contract Services	50,000.00	50,000.00	2,316.32	4,216.32	45,783.68	8.43 %
208-411-5560	Supplies & Materials	3,000.00	3,000.00	462.44	945.28	2,054.72	31.51 %
215-411-5132	PERS Prepay UAAL	0.00	0.00	0.00	22.04	-22.04	0.00 %
215-411-5204	Transit- Senior/ADA Transport	12,000.00	12,000.00	1,000.00	10,000.00	2,000.00	83.33 %
215-411-5228	Engineering Services	294,000.00	294,000.00	10,123.75	64,579.25	229,420.75	21.97 %
215-411-5301	Contract Services	8,500.00	9,500.00	0.00	7,000.00	2,500.00	73.68 %
215-411-5500	Printing & Advertising	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
215-411-5510	Dues & Subscriptions	3,500.00	3,500.00	263.88	2,475.32	1,024.68	70.72 %
SubProgram: 411 - Transportation, Parking and Lighting Total:		451,850.00	452,850.00	22,526.92	151,602.39	301,247.61	33.48 %
SubProgram: 421 - Solid Waste							
211-421-5100	Regular Wages	170,350.00	170,350.00	18,742.34	121,097.01	49,252.99	71.09 %
211-421-5102	Part-time Wages	4,150.00	4,150.00	461.19	3,452.44	697.56	83.19 %
211-421-5104	Overtime Pay	5,800.00	5,800.00	112.06	1,778.90	4,021.10	30.67 %
211-421-5106	Other Pay	4,150.00	16,000.00	2,064.03	12,563.68	3,436.32	78.52 %
211-421-5108	Bilingual Pay	800.00	1,200.00	232.50	1,092.50	107.50	91.04 %
211-421-5120	Health Insurance	46,900.00	46,900.00	3,857.85	34,230.65	12,669.35	72.99 %
211-421-5121	Dental Insurance	3,700.00	3,700.00	255.94	2,502.30	1,197.70	67.63 %
211-421-5122	Life Insurance	500.00	500.00	36.50	360.70	139.30	72.14 %
211-421-5123	Disability Insurance	650.00	650.00	38.39	416.61	233.39	64.09 %
211-421-5130	PERS CLASSIC Contribution	10,950.00	10,950.00	585.19	4,162.37	6,787.63	38.01 %
211-421-5131	PERS PEPRRA Contribution	8,100.00	8,100.00	1,241.22	7,882.25	217.75	97.31 %
211-421-5132	PERS Prepay UAAL	23,750.00	23,750.00	1,471.48	12,157.19	11,592.81	51.19 %
211-421-5140	Medicare Tax	2,600.00	2,600.00	311.77	2,012.19	587.81	77.39 %
211-421-5150	Flexible Benefits Program	2,650.00	2,650.00	220.12	1,974.71	675.29	74.52 %
211-421-5151	Fitness Benefit	1,150.00	1,150.00	0.00	372.16	777.84	32.36 %
211-421-5152	Cell Phone Allowance	500.00	500.00	13.00	131.33	368.67	26.27 %
211-421-5201	Professional Services	50,000.00	50,000.00	964.45	10,090.20	39,909.80	20.18 %
211-421-5301	Contract Services	168,000.00	167,700.00	1,087.90	7,512.19	160,187.81	4.48 %
211-421-5440	Utility - Communications/Telephone	300.00	600.00	60.39	476.43	123.57	79.41 %
211-421-5500	Printing & Advertising	8,850.00	8,850.00	290.00	2,816.01	6,033.99	31.82 %
211-421-5515	Uniform Cleaning	850.00	1,350.00	67.40	555.47	794.53	41.15 %
211-421-5516	Uniform Allowance	650.00	950.00	0.00	953.00	-3.00	100.32 %
211-421-5517	Individual Equipment/Safety	550.00	550.00	0.00	549.36	0.64	99.88 %
211-421-5531	Employee/Public Relations	1,500.00	1,500.00	0.00	179.73	1,320.27	11.98 %
211-421-5560	Supplies & Materials	80,000.00	80,500.00	0.00	80,242.27	257.73	99.68 %
216-421-5201	Professional Services	5,000.00	5,000.00	754.00	5,000.00	0.00	100.00 %
216-421-5301	Contract Services	15,000.00	49,600.00	0.00	9,228.96	40,371.04	18.61 %
216-421-5500	Printing & Advertising	2,500.00	2,850.00	0.00	0.00	2,850.00	0.00 %
216-421-5512	Meetings & Travel	5,000.00	0.00	0.00	0.00	0.00	0.00 %
216-421-5560	Supplies & Materials	5,000.00	13,900.00	0.00	10,455.14	3,444.86	75.22 %
216-421-5761	Major Equipment	0.00	7,150.00	0.00	7,143.55	6.45	99.91 %
SubProgram: 421 - Solid Waste Total:		629,900.00	689,450.00	32,867.72	341,389.30	348,060.70	49.52 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
SubProgram: 431 - Street Maintenance							
205-431-5100	Regular Wages	63,650.00	63,650.00	7,327.05	50,803.77	12,846.23	79.82 %
205-431-5102	Part-time Wages	4,150.00	4,150.00	401.02	3,337.65	812.35	80.43 %
205-431-5104	Overtime Pay	3,050.00	3,050.00	54.75	940.60	2,109.40	30.84 %
205-431-5106	Other Pay	2,150.00	2,150.00	482.64	1,286.37	863.63	59.83 %
205-431-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
205-431-5120	Health Insurance	23,050.00	23,050.00	1,967.22	18,315.29	4,734.71	79.46 %
205-431-5121	Dental Insurance	1,900.00	1,900.00	146.00	1,434.11	465.89	75.48 %
205-431-5122	Life Insurance	200.00	200.00	13.54	139.80	60.20	69.90 %
205-431-5123	Disability Insurance	300.00	300.00	14.37	175.57	124.43	58.52 %
205-431-5130	PERS CLASSIC Contribution	5,500.00	5,500.00	529.69	3,814.75	1,685.25	69.36 %
205-431-5131	PERS PEPRa Contribution	2,350.00	2,350.00	286.49	1,950.56	399.44	83.00 %
205-431-5132	PERS Prepay UAAL	11,800.00	11,800.00	1,301.84	10,882.68	917.32	92.23 %
205-431-5140	Medicare Tax	1,050.00	1,050.00	119.82	816.64	233.36	77.78 %
205-431-5150	Flexible Benefits Program	1,050.00	1,050.00	86.86	841.67	208.33	80.16 %
205-431-5151	Fitness Benefit	450.00	450.00	0.00	28.50	421.50	6.33 %
205-431-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %
205-431-5345	Equipment Repairs/Replacement	45,000.00	45,000.00	103.70	13,233.78	31,766.22	29.41 %
205-431-5353	Storm Drain Maintenance	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
205-431-5440	Utility - Communications/Telephone	1,900.00	1,500.00	120.89	1,222.19	277.81	81.48 %
205-431-5500	Printing & Advertising	1,000.00	1,000.00	0.00	633.16	366.84	63.32 %
205-431-5510	Dues & Subscriptions	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
205-431-5512	Meetings & Travel	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
205-431-5536	Equipment/Office Rent & Leases	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
205-431-5560	Supplies & Materials	32,000.00	32,000.00	617.84	14,603.49	17,396.51	45.64 %
205-431-5568	Minor Equipment	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
205-431-5581	Vehicle Operations & Maintenance	31,800.00	31,800.00	37.69	3,562.05	28,237.95	11.20 %
205-431-5582	Fuel Expense	30,000.00	30,000.00	3,037.24	16,878.06	13,121.94	56.26 %
206-431-5100	Regular Wages	7,400.00	7,400.00	901.01	6,380.32	1,019.68	86.22 %
206-431-5104	Overtime Pay	800.00	800.00	19.68	221.99	578.01	27.75 %
206-431-5106	Other Pay	300.00	300.00	141.89	141.89	158.11	47.30 %
206-431-5120	Health Insurance	3,100.00	3,100.00	259.01	2,514.28	585.72	81.11 %
206-431-5121	Dental Insurance	300.00	300.00	19.70	198.33	101.67	66.11 %
206-431-5122	Life Insurance	50.00	50.00	1.63	16.26	33.74	32.52 %
206-431-5123	Disability Insurance	50.00	50.00	1.73	21.71	28.29	43.42 %
206-431-5130	PERS CLASSIC Contribution	1,200.00	1,200.00	110.89	805.03	394.97	67.09 %
206-431-5132	PERS Prepay UAAL	2,500.00	2,500.00	272.71	2,258.59	241.41	90.34 %
206-431-5140	Medicare Tax	150.00	150.00	15.37	97.64	52.36	65.09 %
206-431-5150	Flexible Benefits Program	150.00	150.00	11.58	114.48	35.52	76.32 %
206-431-5151	Fitness Benefit	100.00	100.00	0.00	0.00	100.00	0.00 %
206-431-5560	Supplies & Materials	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
215-431-5100	Regular Wages	37,250.00	37,250.00	4,309.15	29,997.38	7,252.62	80.53 %
215-431-5102	Part-time Wages	3,150.00	3,150.00	300.77	2,475.11	674.89	78.57 %
215-431-5104	Overtime Pay	2,000.00	2,000.00	35.05	616.38	1,383.62	30.82 %
215-431-5106	Other Pay	1,300.00	1,300.00	308.86	789.51	510.49	60.73 %
215-431-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
215-431-5120	Health Insurance	13,850.00	13,850.00	1,180.60	10,986.41	2,863.59	79.32 %
215-431-5121	Dental Insurance	1,150.00	1,150.00	86.79	856.15	293.85	74.45 %
215-431-5122	Life Insurance	150.00	150.00	7.84	80.47	69.53	53.65 %
215-431-5123	Disability Insurance	200.00	200.00	8.14	100.50	99.50	50.25 %
215-431-5130	PERS CLASSIC Contribution	3,050.00	3,050.00	294.98	2,119.19	930.81	69.48 %
215-431-5131	PERS PEPRa Contribution	1,450.00	1,450.00	184.00	1,267.84	182.16	87.44 %
215-431-5132	PERS Prepay UAAL	6,600.00	6,600.00	726.42	5,996.81	603.19	90.86 %
215-431-5140	Medicare Tax	600.00	600.00	71.81	489.67	110.33	81.61 %
215-431-5150	Flexible Benefits Program	650.00	650.00	52.16	499.70	150.30	76.88 %
215-431-5151	Fitness Benefit	300.00	300.00	0.00	28.50	271.50	9.50 %
215-431-5152	Cell Phone Allowance	100.00	100.00	0.00	0.00	100.00	0.00 %
215-431-5302	Street Maintenance	130,000.00	215,000.00	475.00	109,219.40	105,780.60	50.80 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
215-431-5566	Sign Replacement	40,000.00	40,000.00	1,193.83	8,478.60	31,521.40	21.20 %
SubProgram: 431 - Street Maintenance Total:		576,250.00	660,850.00	27,669.25	331,892.83	328,957.17	50.22 %
SubProgram: 441 - Right of Way Maintenance							
209-441-5100	Regular Wages	68,150.00	68,150.00	8,265.29	58,935.75	9,214.25	86.48 %
209-441-5102	Part-time Wages	26,750.00	26,750.00	3,148.02	22,910.39	3,839.61	85.65 %
209-441-5104	Overtime Pay	5,100.00	5,100.00	94.10	1,537.85	3,562.15	30.15 %
209-441-5106	Other Pay	2,550.00	2,550.00	702.68	1,303.72	1,246.28	51.13 %
209-441-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
209-441-5120	Health Insurance	27,700.00	27,700.00	2,377.33	22,600.44	5,099.56	81.59 %
209-441-5121	Dental Insurance	2,300.00	2,300.00	175.51	1,763.11	536.89	76.66 %
209-441-5122	Life Insurance	200.00	200.00	15.05	147.08	52.92	73.54 %
209-441-5123	Disability Insurance	300.00	300.00	15.90	198.98	101.02	66.33 %
209-441-5130	PERS CLASSIC Contribution	9,700.00	9,000.00	935.49	6,730.46	2,269.54	74.78 %
209-441-5131	PERS PEPR A Contribution	550.00	1,250.00	130.90	1,002.14	247.86	80.17 %
209-441-5132	PERS Prepay UAAL	20,750.00	20,750.00	2,301.02	19,059.96	1,690.04	91.86 %
209-441-5140	Medicare Tax	1,400.00	1,400.00	177.14	1,223.96	176.04	87.43 %
209-441-5150	Flexible Benefits Program	1,300.00	1,300.00	104.22	1,021.09	278.91	78.55 %
209-441-5151	Fitness Benefit	550.00	550.00	0.00	28.50	521.50	5.18 %
209-441-5301	Contract Services	5,000.00	5,000.00	0.00	723.50	4,276.50	14.47 %
209-441-5345	Equipment Repairs/Replacement	3,500.00	3,500.00	0.00	218.00	3,282.00	6.23 %
209-441-5350	Landscape Maintenance	94,000.00	94,000.00	6,573.00	65,737.00	28,263.00	69.93 %
209-441-5361	Biohazard Services	20,000.00	20,000.00	0.00	10,540.00	9,460.00	52.70 %
209-441-5362	Janitorial Services	45,000.00	45,000.00	2,539.50	30,120.00	14,880.00	66.93 %
209-441-5440	Utility - Communications/Telephone	1,300.00	800.00	60.39	646.09	153.91	80.76 %
209-441-5515	Uniform Cleaning	3,400.00	3,900.00	200.10	2,022.36	1,877.64	51.86 %
209-441-5516	Uniform Allowance	2,600.00	2,600.00	0.00	2,380.61	219.39	91.56 %
209-441-5517	Individual Equipment/Safety	2,200.00	2,200.00	139.97	635.02	1,564.98	28.86 %
209-441-5536	Equipment/Office Rent & Leases	10,000.00	10,000.00	0.00	5,914.00	4,086.00	59.14 %
209-441-5560	Supplies & Materials	15,000.00	15,000.00	5,261.71	10,549.81	4,450.19	70.33 %
209-441-5561	Janitorial Supplies	5,000.00	5,000.00	177.90	1,514.61	3,485.39	30.29 %
209-441-5567	Landscaping Supply Repairs & Repla...	25,000.00	25,000.00	0.00	1,716.65	23,283.35	6.87 %
215-441-5356	Tree Maintenance	120,000.00	160,000.00	2,436.00	110,050.00	49,950.00	68.78 %
215-441-5357	Tree Replacement	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
SubProgram: 441 - Right of Way Maintenance Total:		524,450.00	564,450.00	35,846.22	381,341.08	183,108.92	67.56 %
SubProgram: 451 - Watershed Management							
101-451-5100	Regular Wages	115,750.00	115,750.00	12,362.64	79,736.13	36,013.87	68.89 %
101-451-5104	Overtime Pay	200.00	200.00	0.00	15.60	184.40	7.80 %
101-451-5106	Other Pay	2,650.00	2,650.00	322.62	2,622.19	27.81	98.95 %
101-451-5108	Bilingual Pay	0.00	200.00	85.50	259.50	-59.50	129.75 %
101-451-5120	Health Insurance	21,100.00	21,100.00	1,342.90	11,460.59	9,639.41	54.32 %
101-451-5121	Dental Insurance	1,600.00	1,600.00	91.84	778.23	821.77	48.64 %
101-451-5122	Life Insurance	350.00	350.00	23.83	227.92	122.08	65.12 %
101-451-5123	Disability Insurance	400.00	400.00	25.09	237.78	162.22	59.45 %
101-451-5130	PERS CLASSIC Contribution	11,550.00	11,550.00	562.43	3,971.42	7,578.58	34.38 %
101-451-5131	PERS PEPR A Contribution	3,450.00	3,450.00	657.66	3,995.69	-545.69	115.82 %
101-451-5132	PERS Prepay UAAL	24,800.00	24,800.00	1,448.44	11,547.40	13,252.60	46.56 %
101-451-5140	Medicare Tax	1,700.00	1,700.00	185.70	1,202.65	497.35	70.74 %
101-451-5150	Flexible Benefits Program	1,400.00	1,400.00	115.80	1,013.76	386.24	72.41 %
101-451-5151	Fitness Benefit	600.00	600.00	0.00	196.18	403.82	32.70 %
101-451-5152	Cell Phone Allowance	550.00	550.00	26.00	252.26	297.74	45.87 %
101-451-5301	Contract Services	20,000.00	19,500.00	0.00	709.38	18,790.62	3.64 %
101-451-5500	Printing & Advertising	4,500.00	4,500.00	272.00	272.00	4,228.00	6.04 %
101-451-5510	Dues & Subscriptions	14,700.00	15,200.00	0.00	15,193.31	6.69	99.96 %
101-451-5512	Meetings & Travel	5,000.00	5,000.00	0.00	1,808.78	3,191.22	36.18 %
101-451-5560	Supplies & Materials	1,500.00	1,500.00	0.00	156.47	1,343.53	10.43 %
215-451-5353	Storm Drain Maintenance	50,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
SubProgram: 451 - Watershed Management Total:		281,800.00	267,000.00	17,522.45	135,657.24	131,342.76	50.81 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
SubProgram: 461 - Resource Conservation							
104-461-5100	Regular Wages	71,450.00	71,450.00	7,283.25	47,443.86	24,006.14	66.40 %
104-461-5104	Overtime Pay	100.00	100.00	0.00	7.80	92.20	7.80 %
104-461-5106	Other Pay	1,800.00	1,800.00	204.17	1,536.65	263.35	85.37 %
104-461-5108	Bilingual Pay	0.00	100.00	28.50	86.50	13.50	86.50 %
104-461-5120	Health Insurance	14,550.00	14,550.00	776.74	6,643.35	7,906.65	45.66 %
104-461-5121	Dental Insurance	1,150.00	1,150.00	51.17	432.45	717.55	37.60 %
104-461-5122	Life Insurance	250.00	250.00	14.03	138.79	111.21	55.52 %
104-461-5123	Disability Insurance	250.00	250.00	14.77	138.66	111.34	55.46 %
104-461-5130	PERS Classic Contribution	8,550.00	5,950.00	281.23	1,987.37	3,962.63	33.40 %
104-461-5131	PERS Pepra Contribution	1,400.00	4,000.00	417.60	2,611.95	1,388.05	65.30 %
104-461-5132	PERS Prepay UAAL	18,300.00	18,300.00	724.22	5,832.86	12,467.14	31.87 %
104-461-5140	Medicare Tax	1,050.00	1,050.00	109.21	712.40	337.60	67.85 %
104-461-5150	Flexible Benefits Program	850.00	850.00	69.48	607.27	242.73	71.44 %
104-461-5151	Fitness Benefit	400.00	400.00	0.00	101.18	298.82	25.30 %
104-461-5152	Cell Phone Allowance	400.00	400.00	13.00	126.82	273.18	31.71 %
104-461-5301	Contract Services	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
104-461-5400	Utility - Electricity	21,600.00	32,500.00	2,652.48	23,714.38	8,785.62	72.97 %
104-461-5500	Printing& Advertising	500.00	500.00	0.00	0.00	500.00	0.00 %
104-461-5510	Dues & Subscriptions	900.00	900.00	0.00	322.00	578.00	35.78 %
104-461-5512	Meetings & Travel	4,350.00	4,350.00	57.04	92.04	4,257.96	2.12 %
104-461-5560	Supplies & Materials	5,000.00	10,000.00	1,179.10	6,255.68	3,744.32	62.56 %
SubProgram: 461 - Resource Conservation Total:		154,850.00	170,850.00	13,875.99	98,792.01	72,057.99	57.82 %
SubProgram: 471 - City Hall Facilities							
101-471-5100	Regular Wages	7,950.00	7,950.00	962.64	6,862.97	1,087.03	86.33 %
101-471-5104	Overtime Pay	1,150.00	1,150.00	45.23	379.96	770.04	33.04 %
101-471-5106	Other Pay	300.00	300.00	0.00	0.00	300.00	0.00 %
101-471-5120	Health Insurance	2,300.00	2,300.00	176.02	1,732.72	567.28	75.34 %
101-471-5121	Dental Insurance	150.00	150.00	10.58	103.97	46.03	69.31 %
101-471-5122	Life Insurance	50.00	50.00	1.76	16.36	33.64	32.72 %
101-471-5123	Disability Insurance	50.00	50.00	1.88	22.74	27.26	45.48 %
101-471-5130	PERS CLASSIC Contribution	1,300.00	1,300.00	119.36	844.16	455.84	64.94 %
101-471-5132	PERS Prepay UAAL	2,700.00	2,700.00	293.57	2,423.75	276.25	89.77 %
101-471-5140	Medicare Tax	150.00	150.00	14.67	106.65	43.35	71.10 %
101-471-5150	Flexible Benefits Program	150.00	150.00	5.04	127.44	22.56	84.96 %
101-471-5151	Fitness Benefit	100.00	100.00	0.00	0.00	100.00	0.00 %
101-471-5301	Contract Services	29,400.00	29,400.00	395.00	24,501.26	4,898.74	83.34 %
101-471-5345	Equipment Repairs/Replacement	3,000.00	4,500.00	0.00	0.00	4,500.00	0.00 %
101-471-5350	Landscape Maintenance	13,500.00	13,500.00	742.00	7,420.00	6,080.00	54.96 %
101-471-5356	Tree Maintenance	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
101-471-5357	Tree Replacement	1,000.00	350.00	0.00	0.00	350.00	0.00 %
101-471-5362	Janitorial Services	33,700.00	33,700.00	2,396.85	25,032.11	8,667.89	74.28 %
101-471-5400	Utility - Electricity	0.00	44,000.00	3,085.91	29,898.90	14,101.10	67.95 %
101-471-5410	Utility - Natural Gas	0.00	7,250.00	427.19	4,991.12	2,258.88	68.84 %
101-471-5420	Utility - Sewer	0.00	6,700.00	0.00	6,634.73	65.27	99.03 %
101-471-5430	Utility - Water	0.00	11,000.00	801.18	7,645.46	3,354.54	69.50 %
101-471-5440	Utility - Communications/Telephone	0.00	24,650.00	2,056.95	20,544.76	4,105.24	83.35 %
101-471-5510	Dues & Subscriptions	1,800.00	3,050.00	0.00	3,029.26	20.74	99.32 %
101-471-5560	Supplies & Materials	3,000.00	6,000.00	0.00	4,576.39	1,423.61	76.27 %
101-471-5561	Janitorial Supplies	8,000.00	8,000.00	163.09	3,118.32	4,881.68	38.98 %
101-471-5567	Landscaping Supply Repairs & Repla...	2,000.00	2,000.00	0.00	417.37	1,582.63	20.87 %
101-471-5761	Major Equipment	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
SubProgram: 471 - City Hall Facilities Total:		134,750.00	233,450.00	11,698.92	150,430.40	83,019.60	64.44 %
SubProgram: 472 - Parks Facilities							
103-472-5761	Major Equipment	31,000.00	31,000.00	0.00	0.00	31,000.00	0.00 %
204-472-5100	Regular Wages	163,100.00	163,100.00	11,683.78	81,889.40	81,210.60	50.21 %
204-472-5102	Part-time Wages	11,350.00	11,350.00	0.00	6,867.94	4,482.06	60.51 %
204-472-5104	Overtime Pay	2,750.00	2,750.00	231.99	1,650.43	1,099.57	60.02 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
204-472-5106	Other Pay	8,900.00	8,900.00	400.36	3,669.96	5,230.04	41.24 %
204-472-5108	Bilingual Pay	650.00	650.00	75.00	550.00	100.00	84.62 %
204-472-5120	Health Insurance	39,200.00	39,200.00	1,703.26	16,305.53	22,894.47	41.60 %
204-472-5121	Dental Insurance	4,950.00	4,950.00	266.55	2,641.69	2,308.31	53.37 %
204-472-5122	Life Insurance	550.00	550.00	22.20	229.09	320.91	41.65 %
204-472-5123	Disability Insurance	650.00	650.00	23.44	281.82	368.18	43.36 %
204-472-5130	PERS CLASSIC Contribution	1,300.00	1,300.00	119.36	844.16	455.84	64.94 %
204-472-5131	PERS PEPR A Contribution	12,450.00	12,450.00	881.01	6,131.65	6,318.35	49.25 %
204-472-5132	PERS Prepay UAAL	3,200.00	3,200.00	293.57	2,398.45	801.55	74.95 %
204-472-5140	Medicare Tax	2,600.00	2,600.00	176.09	1,357.24	1,242.76	52.20 %
204-472-5141	Unemployment Insurance	0.00	3,000.00	0.00	2,970.00	30.00	99.00 %
204-472-5150	Flexible Benefits Program	2,800.00	2,800.00	155.62	1,604.12	1,195.88	57.29 %
204-472-5151	Fitness Benefit	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
204-472-5152	Cell Phone Allowance	550.00	550.00	0.00	0.00	550.00	0.00 %
204-472-5301	Contract Services	14,700.00	14,700.00	0.00	2,750.00	11,950.00	18.71 %
204-472-5345	Equipment Repairs/Replacement	5,000.00	5,000.00	0.00	527.75	4,472.25	10.56 %
204-472-5350	Landscape Maintenance	139,000.00	139,000.00	11,066.00	112,466.00	26,534.00	80.91 %
204-472-5356	Tree Maintenance	20,000.00	20,000.00	0.00	5,512.00	14,488.00	27.56 %
204-472-5357	Tree Replacement	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
204-472-5361	Biohazard Services	20,000.00	17,350.00	0.00	520.00	16,830.00	3.00 %
204-472-5362	Janitorial Services	39,000.00	40,650.00	3,810.00	33,017.46	7,632.54	81.22 %
204-472-5400	Utility - Electricity	16,000.00	14,000.00	1,383.74	8,086.34	5,913.66	57.76 %
204-472-5420	Utility - Sewer	14,400.00	7,200.00	0.00	7,149.72	50.28	99.30 %
204-472-5430	Utility - Water	6,800.00	175,000.00	14,047.63	125,805.84	49,194.16	71.89 %
204-472-5440	Utility - Communications/Telephone	300.00	800.00	59.28	631.45	168.55	78.93 %
204-472-5510	Dues & Subscriptions	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
204-472-5512	Meetings & Travel	1,000.00	4,500.00	1,600.60	3,431.65	1,068.35	76.26 %
204-472-5515	Uniform Cleaning	2,550.00	3,050.00	204.25	2,168.48	881.52	71.10 %
204-472-5516	Uniform Allowance	1,950.00	1,950.00	0.00	1,695.26	254.74	86.94 %
204-472-5517	Individual Equipment/Safety	1,650.00	1,650.00	0.00	519.68	1,130.32	31.50 %
204-472-5536	Equipment/Office Rent & Leases	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
204-472-5560	Supplies & Materials	29,300.00	19,650.00	923.51	7,733.44	11,916.56	39.36 %
204-472-5561	Janitorial Supplies	8,500.00	9,500.00	735.95	7,952.09	1,547.91	83.71 %
204-472-5567	Landscaping Supply Repairs & Repla...	30,500.00	30,500.00	210.68	18,606.92	11,893.08	61.01 %
204-472-5581	Vehicle Operations & Maintenance	8,000.00	8,000.00	89.95	7,197.40	802.60	89.97 %
204-472-5582	Fuel Expense	3,500.00	4,500.00	1,033.88	4,540.47	-40.47	100.90 %
204-472-5761	Major Equipment	0.00	9,650.00	0.00	8,704.70	945.30	90.20 %
204-472-5763	Furniture & Fixtures	4,000.00	4,000.00	0.00	2,273.48	1,726.52	56.84 %
SubProgram: 472 - Parks Facilities Total:		661,350.00	828,850.00	51,197.70	490,681.61	338,168.39	59.20 %

SubProgram: 473 - Library Facilities

202-473-5100	Regular Wages	43,100.00	43,100.00	3,721.11	25,651.15	17,448.85	59.52 %
202-473-5104	Overtime Pay	1,450.00	1,450.00	82.58	620.54	829.46	42.80 %
202-473-5106	Other Pay	1,900.00	1,900.00	84.50	699.16	1,200.84	36.80 %
202-473-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
202-473-5120	Health Insurance	11,500.00	11,500.00	686.88	6,451.20	5,048.80	56.10 %
202-473-5121	Dental Insurance	1,150.00	1,150.00	69.65	675.59	474.41	58.75 %
202-473-5122	Life Insurance	150.00	150.00	7.03	72.79	77.21	48.53 %
202-473-5123	Disability Insurance	200.00	200.00	7.42	88.60	111.40	44.30 %
202-473-5130	PERS CLASSIC Contribution	1,300.00	1,300.00	119.36	844.16	455.84	64.94 %
202-473-5131	PERS PEPR A Contribution	2,850.00	2,850.00	226.33	1,536.75	1,313.25	53.92 %
202-473-5132	PERS Prepay UAAL	2,800.00	2,800.00	293.57	2,379.24	420.76	84.97 %
202-473-5140	Medicare Tax	650.00	650.00	56.07	392.53	257.47	60.39 %
202-473-5141	Unemployment Insurance	0.00	500.00	0.00	495.00	5.00	99.00 %
202-473-5150	Flexible Benefits Program	700.00	700.00	39.78	459.52	240.48	65.65 %
202-473-5151	Fitness Benefit	300.00	300.00	0.00	0.00	300.00	0.00 %
202-473-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %
202-473-5301	Contract Services	16,150.00	16,150.00	211.89	9,848.31	6,301.69	60.98 %
202-473-5345	Equipment Repairs/Replacement	5,000.00	5,000.00	0.00	1,404.51	3,595.49	28.09 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
202-473-5350	Landscape Maintenance	3,800.00	3,800.00	208.50	2,084.83	1,715.17	54.86 %
202-473-5362	Janitorial Services	23,000.00	23,000.00	1,083.50	8,842.03	14,157.97	38.44 %
202-473-5400	Utility - Electricity	0.00	7,550.00	575.25	5,603.33	1,946.67	74.22 %
202-473-5410	Utility - Natural Gas	0.00	1,500.00	77.29	1,039.50	460.50	69.30 %
202-473-5420	Utility - Sewer	0.00	4,200.00	0.00	2,091.36	2,108.64	49.79 %
202-473-5430	Utility - Water	0.00	3,800.00	255.40	2,491.91	1,308.09	65.58 %
202-473-5440	Utility - Communications/Telephone	0.00	2,350.00	186.29	1,954.58	395.42	83.17 %
202-473-5560	Supplies & Materials	2,500.00	3,000.00	313.47	2,206.27	793.73	73.54 %
202-473-5561	Janitorial Supplies	2,500.00	2,500.00	148.29	1,100.41	1,399.59	44.02 %
202-473-5567	Landscaping Supply Repairs & Repla...	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
SubProgram: 473 - Library Facilities Total:		122,850.00	143,250.00	8,469.16	79,143.27	64,106.73	55.25 %
SubProgram: 474 - Veterans Hall Facilities							
213-474-5100	Regular Wages	36,250.00	36,250.00	2,948.92	20,145.96	16,104.04	55.58 %
213-474-5104	Overtime Pay	1,400.00	1,400.00	82.58	586.72	813.28	41.91 %
213-474-5106	Other Pay	1,150.00	1,150.00	31.86	204.08	945.92	17.75 %
213-474-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
213-474-5120	Health Insurance	11,500.00	11,500.00	686.88	6,451.20	5,048.80	56.10 %
213-474-5121	Dental Insurance	900.00	900.00	49.96	478.97	421.03	53.22 %
213-474-5122	Life Insurance	150.00	150.00	5.55	57.30	92.70	38.20 %
213-474-5123	Disability Insurance	150.00	150.00	5.86	69.15	80.85	46.10 %
213-474-5130	PERS CLASSIC Contribution	1,300.00	1,300.00	119.36	844.16	455.84	64.94 %
213-474-5131	PERS PEPR A Contribution	2,300.00	2,300.00	163.32	1,090.84	1,209.16	47.43 %
213-474-5132	PERS Prepay UAAL	2,800.00	2,800.00	293.57	2,364.79	435.21	84.46 %
213-474-5140	Medicare Tax	550.00	550.00	44.55	307.59	242.41	55.93 %
213-474-5141	Unemployment Insurance	0.00	500.00	0.00	495.00	5.00	99.00 %
213-474-5150	Flexible Benefits Program	600.00	600.00	28.20	345.04	254.96	57.51 %
213-474-5151	Fitness Benefit	250.00	250.00	0.00	0.00	250.00	0.00 %
213-474-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %
213-474-5301	Contract Services	7,900.00	11,400.00	407.24	9,615.86	1,784.14	84.35 %
213-474-5345	Equipment Repairs/Replacement	1,200.00	6,200.00	0.00	689.31	5,510.69	11.12 %
213-474-5350	Landscape Maintenance	12,000.00	8,500.00	208.50	2,084.84	6,415.16	24.53 %
213-474-5362	Janitorial Services	31,950.00	31,950.00	3,854.00	34,692.40	-2,742.40	108.58 %
213-474-5400	Utility - Electricity	7,600.00	7,600.00	575.23	5,603.28	1,996.72	73.73 %
213-474-5410	Utility - Natural Gas	2,450.00	2,000.00	138.40	1,375.54	624.46	68.78 %
213-474-5420	Utility - Sewer	5,200.00	5,000.00	0.00	4,988.64	11.36	99.77 %
213-474-5430	Utility - Water	5,700.00	3,600.00	255.40	2,491.91	1,108.09	69.22 %
213-474-5440	Utility - Communications/Telephone	1,900.00	2,150.00	176.62	1,762.48	387.52	81.98 %
213-474-5516	Uniform Allowance	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00 %
213-474-5560	Supplies & Materials	2,500.00	3,000.00	137.35	1,461.13	1,538.87	48.70 %
213-474-5561	Janitorial Supplies	2,000.00	2,500.00	148.29	1,549.46	950.54	61.98 %
213-474-5567	Landscaping Supply Repairs & Repla...	1,000.00	1,000.00	0.00	355.00	645.00	35.50 %
213-474-5568	Minor Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
SubProgram: 474 - Veterans Hall Facilities Total:		143,350.00	147,350.00	10,376.64	100,220.65	47,129.35	68.02 %
SubProgram: 475 - Pool Facilities							
213-475-5100	Regular Wages	66,900.00	66,900.00	6,608.83	46,238.68	20,661.32	69.12 %
213-475-5104	Overtime Pay	4,900.00	4,900.00	218.29	1,760.21	3,139.79	35.92 %
213-475-5106	Other Pay	2,800.00	2,800.00	84.52	699.36	2,100.64	24.98 %
213-475-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
213-475-5120	Health Insurance	18,250.00	18,250.00	1,214.85	11,648.90	6,601.10	63.83 %
213-475-5121	Dental Insurance	1,550.00	1,550.00	101.42	986.67	563.33	63.66 %
213-475-5122	Life Insurance	250.00	250.00	12.39	121.62	128.38	48.65 %
213-475-5123	Disability Insurance	300.00	300.00	12.85	155.95	144.05	51.98 %
213-475-5130	PERS CLASSIC Contribution	5,050.00	5,050.00	477.61	3,374.46	1,675.54	66.82 %
213-475-5131	PERS PEPR A Contribution	2,850.00	2,850.00	226.33	1,535.89	1,314.11	53.89 %
213-475-5132	PERS Prepay UAAL	10,850.00	10,850.00	1,174.23	9,458.66	1,391.34	87.18 %
213-475-5140	Medicare Tax	1,000.00	1,000.00	100.03	710.77	289.23	71.08 %
213-475-5141	Unemployment Insurance	0.00	500.00	0.00	495.00	5.00	99.00 %
213-475-5150	Flexible Benefits Program	1,150.00	1,150.00	54.92	842.05	307.95	73.22 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
213-475-5151	Fitness Benefit	500.00	500.00	0.00	0.00	500.00	0.00 %
213-475-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %
213-475-5301	Contract Services	12,000.00	10,000.00	95.00	8,102.67	1,897.33	81.03 %
213-475-5345	Equipment Repairs/Replacement	10,000.00	10,000.00	0.00	8,307.34	1,692.66	83.07 %
213-475-5350	Landscape Maintenance	11,500.00	11,500.00	840.00	6,600.00	4,900.00	57.39 %
213-475-5362	Janitorial Services	19,700.00	31,700.00	2,974.31	23,022.28	8,677.72	72.63 %
213-475-5400	Utility - Electricity	28,000.00	26,000.00	1,928.70	15,511.93	10,488.07	59.66 %
213-475-5410	Utility - Natural Gas	40,000.00	35,000.00	2,012.57	22,425.87	12,574.13	64.07 %
213-475-5420	Utility - Sewer	24,800.00	22,800.00	0.00	22,793.93	6.07	99.97 %
213-475-5430	Utility - Water	34,000.00	34,000.00	3,086.22	26,650.15	7,349.85	78.38 %
213-475-5440	Utility - Communications/Telephone	0.00	3,300.00	271.34	2,717.93	582.07	82.36 %
213-475-5515	Uniform Cleaning	850.00	850.00	0.00	0.00	850.00	0.00 %
213-475-5516	Uniform Allowance	650.00	650.00	0.00	610.20	39.80	93.88 %
213-475-5517	Individual Equipment/Safety	550.00	550.00	0.00	306.71	243.29	55.77 %
213-475-5560	Supplies & Materials	2,000.00	6,500.00	727.17	4,213.50	2,286.50	64.82 %
213-475-5561	Janitorial Supplies	2,500.00	4,000.00	148.13	2,530.57	1,469.43	63.26 %
213-475-5562	Chemicals	45,000.00	31,000.00	1,592.24	16,019.83	14,980.17	51.68 %
213-475-5567	Landscaping Supply Repairs & Repla...	500.00	500.00	0.00	0.00	500.00	0.00 %
SubProgram: 475 - Pool Facilities Total:		348,750.00	345,550.00	23,976.95	237,951.13	107,598.87	68.86 %
SubProgram: 476 - Community Garden Facilities							
213-476-5100	Regular Wages	6,850.00	6,850.00	832.34	5,801.25	1,048.75	84.69 %
213-476-5104	Overtime Pay	250.00	250.00	37.35	206.72	43.28	82.69 %
213-476-5106	Other Pay	250.00	250.00	0.00	0.00	250.00	0.00 %
213-476-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
213-476-5120	Health Insurance	3,100.00	3,100.00	254.08	2,463.02	636.98	79.45 %
213-476-5121	Dental Insurance	300.00	300.00	19.66	196.23	103.77	65.41 %
213-476-5122	Life Insurance	50.00	50.00	1.51	15.45	34.55	30.90 %
213-476-5123	Disability Insurance	50.00	50.00	1.59	18.35	31.65	36.70 %
213-476-5131	PERS PEPRA Contribution	550.00	550.00	69.10	479.95	70.05	87.26 %
213-476-5132	PERS Prepay UAAL	50.00	50.00	0.00	0.00	50.00	0.00 %
213-476-5140	Medicare Tax	100.00	100.00	12.64	87.71	12.29	87.71 %
213-476-5150	Flexible Benefits Program	150.00	150.00	11.58	114.24	35.76	76.16 %
213-476-5151	Fitness Benefit	100.00	100.00	0.00	0.00	100.00	0.00 %
213-476-5301	Contract Services	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
213-476-5345	Equipment Repairs/Replacement	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
213-476-5362	Janitorial Services	1,800.00	1,950.00	181.75	1,539.50	410.50	78.95 %
213-476-5420	Utility - Sewer	900.00	850.00	0.00	825.73	24.27	97.14 %
213-476-5430	Utility - Water	150.00	0.00	0.00	0.00	0.00	0.00 %
213-476-5440	Utility - Communications/Telephone	1,500.00	1,250.00	101.81	1,011.01	238.99	80.88 %
213-476-5560	Supplies & Materials	3,500.00	3,500.00	130.13	601.42	2,898.58	17.18 %
213-476-5561	Janitorial Supplies	1,000.00	1,000.00	0.00	61.48	938.52	6.15 %
213-476-5567	Landscaping Supply Repairs & Repla...	2,500.00	2,350.00	0.00	0.00	2,350.00	0.00 %
SubProgram: 476 - Community Garden Facilities Total:		26,300.00	25,850.00	1,668.54	13,532.06	12,317.94	52.35 %
SubProgram: 477 - Beach Facilities							
207-477-5100	Regular Wages	43,100.00	43,100.00	3,721.11	25,651.15	17,448.85	59.52 %
207-477-5102	Part-time Wages	5,700.00	5,700.00	0.00	3,406.28	2,293.72	59.76 %
207-477-5104	Overtime Pay	1,450.00	1,450.00	82.58	620.54	829.46	42.80 %
207-477-5106	Other Pay	1,900.00	1,900.00	84.50	699.16	1,200.84	36.80 %
207-477-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
207-477-5120	Health Insurance	11,500.00	11,500.00	686.88	6,451.20	5,048.80	56.10 %
207-477-5121	Dental Insurance	1,150.00	1,150.00	69.65	675.59	474.41	58.75 %
207-477-5122	Life Insurance	150.00	150.00	7.03	72.79	77.21	48.53 %
207-477-5123	Disability Insurance	200.00	200.00	7.42	88.60	111.40	44.30 %
207-477-5130	PERS CLASSIC Contribution	1,300.00	1,300.00	119.36	844.16	455.84	64.94 %
207-477-5131	PERS PEPRA Contribution	2,850.00	2,850.00	226.33	1,536.75	1,313.25	53.92 %
207-477-5132	PERS Prepay UAAL	2,800.00	2,800.00	293.57	2,379.24	420.76	84.97 %
207-477-5140	Medicare Tax	750.00	750.00	56.07	441.94	308.06	58.93 %
207-477-5141	Unemployment Insurance	0.00	500.00	0.00	495.00	5.00	99.00 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
207-477-5150	Flexible Benefits Program	700.00	700.00	39.78	459.52	240.48	65.65 %
207-477-5151	Fitness Benefit	300.00	300.00	0.00	0.00	300.00	0.00 %
207-477-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %
207-477-5301	Contract Services	2,000.00	2,900.00	0.00	2,188.00	712.00	75.45 %
207-477-5345	Equipment Repairs/Replacement	4,500.00	5,000.00	0.00	1,002.12	3,997.88	20.04 %
207-477-5350	Landscape Maintenance	27,000.00	27,000.00	2,523.00	25,230.00	1,770.00	93.44 %
207-477-5356	Tree Maintenance	12,000.00	11,100.00	0.00	1,150.00	9,950.00	10.36 %
207-477-5362	Janitorial Services	14,400.00	14,400.00	1,269.75	10,771.50	3,628.50	74.80 %
207-477-5560	Supplies & Materials	15,500.00	15,500.00	1,178.31	13,864.12	1,635.88	89.45 %
207-477-5561	Janitorial Supplies	2,500.00	2,500.00	237.40	1,814.99	685.01	72.60 %
207-477-5567	Landscaping Supply Repairs & Repla...	12,000.00	12,000.00	0.00	355.00	11,645.00	2.96 %
SubProgram: 477 - Beach Facilities Total:		164,100.00	165,100.00	10,617.74	100,307.65	64,792.35	60.76 %
SubProgram: 478 - Community Farm							
213-478-5350	Landscape Maintenance	20,000.00	20,000.00	0.00	5,852.28	14,147.72	29.26 %
213-478-5430	Utility - Water	5,000.00	3,300.00	187.56	2,485.85	814.15	75.33 %
213-478-5560	Supplies & Materials	250.00	250.00	0.00	22.00	228.00	8.80 %
213-478-5567	Landscaping Supply Repairs & Repla...	1,000.00	1,000.00	0.00	187.50	812.50	18.75 %
SubProgram: 478 - Community Farm Total:		26,250.00	24,550.00	187.56	8,547.63	16,002.37	34.82 %
SubProgram: 501 - Parks and Recreation Administration							
101-501-5100	Regular Wages	90,300.00	90,300.00	10,915.59	77,239.35	13,060.65	85.54 %
101-501-5102	Part-time Wages	22,700.00	22,700.00	2,524.79	16,093.97	6,606.03	70.90 %
101-501-5106	Other Pay	2,400.00	2,400.00	302.54	2,158.33	241.67	89.93 %
101-501-5120	Health Insurance	6,850.00	6,850.00	593.06	5,791.95	1,058.05	84.55 %
101-501-5121	Dental Insurance	400.00	400.00	31.30	315.41	84.59	78.85 %
101-501-5122	Life Insurance	250.00	250.00	20.72	199.33	50.67	79.73 %
101-501-5123	Disability Insurance	300.00	300.00	21.95	217.61	82.39	72.54 %
101-501-5130	PERS CLASSIC Contribution	11,400.00	11,400.00	1,116.99	7,963.50	3,436.50	69.86 %
101-501-5131	PERS PEPRA Contribution	1,500.00	1,500.00	179.38	1,232.15	267.85	82.14 %
101-501-5132	PERS Prepay UAAL	24,400.00	24,400.00	2,876.67	23,529.31	870.69	96.43 %
101-501-5140	Medicare Tax	1,700.00	1,700.00	199.48	1,367.70	332.30	80.45 %
101-501-5150	Flexible Benefits Program	850.00	850.00	69.48	686.64	163.36	80.78 %
101-501-5151	Fitness Benefit	400.00	400.00	0.00	205.00	195.00	51.25 %
101-501-5152	Cell Phone Allowance	500.00	500.00	26.00	260.00	240.00	52.00 %
101-501-5440	Utility - Communications/Telephone	825.00	500.00	40.63	377.57	122.43	75.51 %
101-501-5500	Printing & Advertising	1,000.00	1,500.00	0.00	570.68	929.32	38.05 %
101-501-5510	Dues & Subscriptions	475.00	550.00	0.00	551.99	-1.99	100.36 %
101-501-5512	Meetings & Travel	6,000.00	7,925.00	1,000.84	4,740.78	3,184.22	59.82 %
101-501-5560	Supplies & Materials	1,000.00	1,000.00	40.30	596.92	403.08	59.69 %
202-501-5100	Regular Wages	18,050.00	18,050.00	2,179.29	15,536.78	2,513.22	86.08 %
202-501-5106	Other Pay	500.00	500.00	60.43	434.30	65.70	86.86 %
202-501-5120	Health Insurance	1,150.00	1,150.00	95.65	951.76	198.24	82.76 %
202-501-5121	Dental Insurance	100.00	100.00	5.22	52.58	47.42	52.58 %
202-501-5122	Life Insurance	50.00	50.00	4.18	36.13	13.87	72.26 %
202-501-5123	Disability Insurance	50.00	50.00	4.41	40.88	9.12	81.76 %
202-501-5130	PERS CLASSIC Contribution	2,850.00	2,850.00	279.32	1,991.16	858.84	69.87 %
202-501-5132	PERS Prepay UAAL	6,100.00	6,100.00	719.17	5,873.34	226.66	96.28 %
202-501-5140	Medicare Tax	300.00	300.00	32.51	232.53	67.47	77.51 %
202-501-5150	Flexible Benefits Program	150.00	150.00	11.58	114.48	35.52	76.32 %
202-501-5151	Fitness Benefit	100.00	100.00	0.00	45.00	55.00	45.00 %
202-501-5152	Cell Phone Allowance	100.00	100.00	6.50	65.00	35.00	65.00 %
204-501-5100	Regular Wages	45,400.00	45,400.00	5,476.91	38,174.36	7,225.64	84.08 %
204-501-5106	Other Pay	1,250.00	1,250.00	151.75	1,030.09	219.91	82.41 %
204-501-5120	Health Insurance	4,650.00	4,650.00	411.52	3,920.18	729.82	84.30 %
204-501-5121	Dental Insurance	300.00	300.00	20.88	210.07	89.93	70.02 %
204-501-5122	Life Insurance	200.00	200.00	10.22	118.36	81.64	59.18 %
204-501-5123	Disability Insurance	200.00	200.00	10.78	122.62	77.38	61.31 %
204-501-5130	PERS CLASSIC Contribution	2,850.00	2,850.00	279.32	1,991.16	858.84	69.87 %
204-501-5131	PERS PEPRA Contribution	2,200.00	2,200.00	269.09	1,847.12	352.88	83.96 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
204-501-5132	PERS Prepay UAAL	6,200.00	6,200.00	719.17	5,913.22	286.78	95.37 %
204-501-5140	Medicare Tax	700.00	700.00	81.65	571.46	128.54	81.64 %
204-501-5150	Flexible Benefits Program	600.00	600.00	46.32	457.80	142.20	76.30 %
204-501-5151	Fitness Benefit	250.00	250.00	0.00	82.50	167.50	33.00 %
204-501-5152	Cell Phone Allowance	350.00	350.00	6.50	65.00	285.00	18.57 %
204-501-5560	Supplies & Materials	0.00	350.00	0.00	340.86	9.14	97.39 %
204-501-5566	Sign Replacement	10,000.00	10,000.00	582.84	746.34	9,253.66	7.46 %
207-501-5100	Regular Wages	36,050.00	36,050.00	4,358.60	31,073.90	4,976.10	86.20 %
207-501-5106	Other Pay	1,000.00	1,000.00	120.84	886.62	113.38	88.66 %
207-501-5120	Health Insurance	2,300.00	2,300.00	191.26	1,908.15	391.85	82.96 %
207-501-5121	Dental Insurance	150.00	150.00	10.44	105.25	44.75	70.17 %
207-501-5122	Life Insurance	100.00	100.00	8.36	72.40	27.60	72.40 %
207-501-5123	Disability Insurance	100.00	100.00	8.85	81.56	18.44	81.56 %
207-501-5130	PERS CLASSIC Contribution	5,700.00	5,700.00	558.51	3,981.86	1,718.14	69.86 %
207-501-5132	PERS Prepay UAAL	12,150.00	12,150.00	1,438.32	11,761.85	388.15	96.81 %
207-501-5140	Medicare Tax	550.00	550.00	65.08	465.10	84.90	84.56 %
207-501-5150	Flexible Benefits Program	300.00	300.00	23.16	228.84	71.16	76.28 %
207-501-5151	Fitness Benefit	150.00	150.00	0.00	90.00	60.00	60.00 %
207-501-5152	Cell Phone Allowance	200.00	200.00	13.00	130.00	70.00	65.00 %
216-501-5566	Sign Replacement	0.00	1,000.00	0.00	0.00	1,000.00	0.00 %
SubProgram: 501 - Parks and Recreation Administration Total:		336,650.00	340,175.00	38,221.35	275,848.80	64,326.20	81.09 %
SubProgram: 503 - Vets Hall/Seaside							
213-503-5100	Regular Wages	18,250.00	18,250.00	2,198.41	15,091.63	3,158.37	82.69 %
213-503-5102	Part-time Wages	39,950.00	39,950.00	3,895.56	27,231.17	12,718.83	68.16 %
213-503-5106	Other Pay	500.00	500.00	60.85	403.15	96.85	80.63 %
213-503-5120	Health Insurance	2,350.00	2,350.00	242.57	2,012.57	337.43	85.64 %
213-503-5121	Dental Insurance	150.00	150.00	10.40	104.85	45.15	69.90 %
213-503-5122	Life Insurance	100.00	100.00	4.01	54.78	45.22	54.78 %
213-503-5123	Disability Insurance	100.00	100.00	4.23	54.60	45.40	54.60 %
213-503-5131	PERS PEPR Contribution	1,500.00	1,500.00	192.55	1,244.80	255.20	82.99 %
213-503-5132	PERS Prepay UAAL	100.00	100.00	0.00	47.61	52.39	47.61 %
213-503-5140	Medicare Tax	900.00	900.00	89.17	620.61	279.39	68.96 %
213-503-5150	Flexible Benefits Program	300.00	300.00	23.18	229.04	70.96	76.35 %
213-503-5151	Fitness Benefit	150.00	150.00	0.00	25.00	125.00	16.67 %
213-503-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %
213-503-5560	Supplies & Materials	0.00	2,050.00	874.00	967.32	1,082.68	47.19 %
SubProgram: 503 - Vets Hall/Seaside Total:		64,550.00	66,600.00	7,594.93	48,087.13	18,512.87	72.20 %
SubProgram: 512 - Senior Services							
104-512-5100	Regular Wages	103,900.00	103,900.00	12,136.43	83,181.33	20,718.67	80.06 %
104-512-5102	Part-Time Wages	22,700.00	22,700.00	2,210.65	9,505.79	13,194.21	41.88 %
104-512-5104	Overtime Pay	600.00	600.00	0.00	0.00	600.00	0.00 %
104-512-5106	Other Pay	6,650.00	6,650.00	617.76	5,528.90	1,121.10	83.14 %
104-512-5120	Health Insurance	3,500.00	3,500.00	315.87	2,963.53	536.47	84.67 %
104-512-5121	Dental Insurance	2,750.00	2,750.00	212.54	2,140.18	609.82	77.82 %
104-512-5122	Life Insurance	350.00	350.00	22.17	243.49	106.51	69.57 %
104-512-5123	Disability Insurance	450.00	450.00	23.44	288.34	161.66	64.08 %
104-512-5131	PERS PEPR Contribution	8,350.00	8,350.00	990.35	6,786.97	1,563.03	81.28 %
104-512-5132	PERS Prepay UAAL	350.00	350.00	0.00	39.80	310.20	11.37 %
104-512-5140	Medicare Tax	1,900.00	1,900.00	217.40	1,454.25	445.75	76.54 %
104-512-5150	Flexible Benefits Program	1,850.00	1,850.00	150.56	1,487.84	362.16	80.42 %
104-512-5151	Fitness Benefit	800.00	800.00	0.00	289.50	510.50	36.19 %
104-512-5152	Cell Phone Allowance	250.00	250.00	0.00	0.00	250.00	0.00 %
104-512-5201	Professional Services	5,000.00	5,000.00	0.00	410.22	4,589.78	8.20 %
104-512-5205	Senior Programs	5,000.00	10,000.00	191.91	5,506.66	4,493.34	55.07 %
104-512-5440	Utility - Communications/Telephone	250.00	250.00	19.76	193.97	56.03	77.59 %
104-512-5500	Printing & Advertising	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
104-512-5510	Dues & Subscriptions	750.00	750.00	12.99	258.91	491.09	34.52 %
104-512-5512	Meetings & Travel	3,800.00	3,800.00	1,441.13	2,508.16	1,291.84	66.00 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
104-512-5560	Supplies & Materials	15,000.00	12,500.00	1,782.17	5,854.10	6,645.90	46.83 %
104-512-5568	Minor Equipment	18,700.00	16,200.00	0.00	2,722.39	13,477.61	16.80 %
216-512-5560	Supplies & Materials	400.00	400.00	0.00	0.00	400.00	0.00 %
SubProgram: 512 - Senior Services Total:		205,300.00	205,300.00	20,345.13	131,364.33	73,935.67	63.99 %
SubProgram: 521 - Community Pool Services							
213-521-5100	Regular Wages	94,900.00	94,900.00	10,736.50	76,172.93	18,727.07	80.27 %
213-521-5102	Part-time Wages	287,150.00	287,150.00	27,360.82	209,437.39	77,712.61	72.94 %
213-521-5104	Overtime Pay	450.00	450.00	0.00	135.41	314.59	30.09 %
213-521-5106	Other Pay	1,000.00	4,000.00	331.40	2,659.07	1,340.93	66.48 %
213-521-5120	Health Insurance	11,200.00	8,200.00	599.60	5,889.36	2,310.64	71.82 %
213-521-5121	Dental Insurance	700.00	700.00	52.14	400.49	299.51	57.21 %
213-521-5122	Life Insurance	250.00	250.00	20.72	193.19	56.81	77.28 %
213-521-5123	Disability Insurance	350.00	350.00	21.71	237.37	112.63	67.82 %
213-521-5130	PERS CLASSIC Contribution	5,700.00	5,700.00	558.38	3,981.12	1,718.88	69.84 %
213-521-5131	PERS PEPR A Contribution	4,750.00	4,750.00	515.19	3,766.23	983.77	79.29 %
213-521-5132	PERS Prepay UAAL	12,350.00	12,350.00	1,438.36	11,737.61	612.39	95.04 %
213-521-5140	Medicare Tax	5,600.00	5,600.00	557.65	4,188.87	1,411.13	74.80 %
213-521-5141	Unemployment Insurance	0.00	50.00	72.00	117.00	-67.00	234.00 %
213-521-5150	Flexible Benefits Program	1,400.00	1,400.00	115.82	1,101.37	298.63	78.67 %
213-521-5151	Fitness Benefit	600.00	600.00	0.00	139.98	460.02	23.33 %
213-521-5152	Cell Phone Allowance	200.00	200.00	13.00	130.00	70.00	65.00 %
213-521-5221	Employee Training	3,500.00	3,500.00	0.00	1,614.66	1,885.34	46.13 %
213-521-5236	Banking Fees	8,000.00	10,000.00	5,520.77	13,591.22	-3,591.22	135.91 %
213-521-5301	Contract Services	400.00	400.00	0.00	386.00	14.00	96.50 %
213-521-5440	Utility - Communications/Telephone	4,450.00	750.00	60.39	596.55	153.45	79.54 %
213-521-5500	Printing & Advertising	200.00	1,000.00	0.00	308.98	691.02	30.90 %
213-521-5510	Dues & Subscriptions	200.00	950.00	0.00	800.00	150.00	84.21 %
213-521-5512	Meetings & Travel	6,600.00	8,150.00	1,087.04	3,138.29	5,011.71	38.51 %
213-521-5516	Uniform Allowance	2,000.00	1,800.00	0.00	1,880.27	-80.27	104.46 %
213-521-5550	Supplies for Resale	3,000.00	3,600.00	0.00	2,474.60	1,125.40	68.74 %
213-521-5560	Supplies & Materials	3,400.00	4,000.00	304.77	3,528.26	471.74	88.21 %
213-521-5761	Major Equipment	4,000.00	4,000.00	0.00	3,992.32	7.68	99.81 %
SubProgram: 521 - Community Pool Services Total:		462,350.00	464,800.00	49,366.26	352,598.54	112,201.46	75.86 %
SubProgram: 522 - Junior Lifeguards							
213-522-5100	Regular Wages	22,100.00	22,100.00	2,391.72	16,860.51	5,239.49	76.29 %
213-522-5102	Part-time Wages	80,050.00	80,050.00	42.76	48,851.92	31,198.08	61.03 %
213-522-5104	Overtime Pay	200.00	200.00	0.00	50.78	149.22	25.39 %
213-522-5106	Other Pay	0.00	1,000.00	78.96	671.54	328.46	67.15 %
213-522-5120	Health Insurance	3,350.00	2,350.00	153.13	1,447.47	902.53	61.59 %
213-522-5121	Dental Insurance	200.00	200.00	15.66	108.30	91.70	54.15 %
213-522-5122	Life Insurance	100.00	100.00	4.67	44.81	55.19	44.81 %
213-522-5123	Disability Insurance	100.00	100.00	4.82	57.42	42.58	57.42 %
213-522-5131	PERS PEPR A Contribution	1,800.00	1,800.00	193.17	1,403.02	396.98	77.95 %
213-522-5132	PERS Prepay UAAL	100.00	100.00	0.00	0.00	100.00	0.00 %
213-522-5140	Medicare Tax	1,550.00	1,550.00	36.58	965.56	584.44	62.29 %
213-522-5150	Flexible Benefits Program	450.00	450.00	34.76	333.00	117.00	74.00 %
213-522-5151	Fitness Benefit	200.00	200.00	0.00	18.75	181.25	9.38 %
213-522-5345	Equipment Repairs/Replacement	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
213-522-5516	Uniform Allowance	2,000.00	2,000.00	0.00	865.20	1,134.80	43.26 %
213-522-5548	Field Trips	2,700.00	2,700.00	0.00	53.42	2,646.58	1.98 %
213-522-5560	Supplies & Materials	8,200.00	8,200.00	0.00	5,064.18	3,135.82	61.76 %
216-522-5560	Supplies & Materials	10,000.00	21,000.00	819.35	819.35	20,180.65	3.90 %
SubProgram: 522 - Junior Lifeguards Total:		134,100.00	145,100.00	3,775.58	77,615.23	67,484.77	53.49 %
SubProgram: 523 - Swim Team Aquatics							
213-523-5100	Regular Wages	22,100.00	22,100.00	2,391.69	16,860.50	5,239.50	76.29 %
213-523-5102	Part-time Wages	56,300.00	56,300.00	4,437.45	31,731.94	24,568.06	56.36 %
213-523-5104	Overtime Pay	200.00	200.00	0.00	50.78	149.22	25.39 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
213-523-5106	Other Pay	0.00	1,000.00	78.96	671.54	328.46	67.15 %
213-523-5120	Health Insurance	3,350.00	2,350.00	153.13	1,447.21	902.79	61.58 %
213-523-5121	Dental Insurance	200.00	200.00	15.61	108.12	91.88	54.06 %
213-523-5122	Life Insurance	100.00	100.00	4.64	44.68	55.32	44.68 %
213-523-5123	Disability Insurance	100.00	100.00	4.94	57.42	42.58	57.42 %
213-523-5131	PERS PEPR Contribution	1,800.00	1,800.00	193.14	1,372.94	427.06	76.27 %
213-523-5132	PERS Prepay UAAL	100.00	100.00	0.00	0.00	100.00	0.00 %
213-523-5140	Medicare Tax	1,200.00	1,200.00	100.25	716.61	483.39	59.72 %
213-523-5150	Flexible Benefits Program	450.00	450.00	34.76	315.77	134.23	70.17 %
213-523-5151	Fitness Benefit	200.00	200.00	0.00	18.74	181.26	9.37 %
213-523-5221	Employee Training	1,000.00	1,000.00	75.00	629.00	371.00	62.90 %
213-523-5510	Dues & Subscriptions	2,350.00	2,350.00	33.44	1,800.96	549.04	76.64 %
213-523-5548	Field Trips	8,000.00	8,000.00	488.00	4,793.00	3,207.00	59.91 %
213-523-5560	Supplies & Materials	1,800.00	1,800.00	0.00	1,323.49	476.51	73.53 %
216-523-5345	Equipment Repairs/Replacement	5,000.00	5,000.00	0.00	2,797.30	2,202.70	55.95 %
216-523-5560	Supplies & Materials	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
SubProgram: 523 - Swim Team Aquatics Total:		109,250.00	109,250.00	8,011.01	64,740.00	44,510.00	59.26 %
SubProgram: 531 - Ocean Beach Services							
207-531-5100	Regular Wages	44,200.00	44,200.00	4,783.47	33,824.58	10,375.42	76.53 %
207-531-5102	Part-time Wages	103,400.00	103,400.00	296.32	58,505.94	44,894.06	56.58 %
207-531-5104	Overtime Pay	350.00	350.00	0.00	101.56	248.44	29.02 %
207-531-5106	Other Pay	0.00	2,000.00	157.94	1,343.16	656.84	67.16 %
207-531-5120	Health Insurance	6,700.00	4,700.00	306.29	2,989.83	1,710.17	63.61 %
207-531-5121	Dental Insurance	400.00	400.00	31.33	221.77	178.23	55.44 %
207-531-5122	Life Insurance	150.00	150.00	9.26	90.79	59.21	60.53 %
207-531-5123	Disability Insurance	200.00	200.00	9.68	117.20	82.80	58.60 %
207-531-5131	PERS PEPR Contribution	3,550.00	3,550.00	386.43	2,809.14	740.86	79.13 %
207-531-5132	PERS Prepay UAAL	150.00	150.00	0.00	0.00	150.00	0.00 %
207-531-5140	Medicare Tax	2,150.00	2,150.00	76.21	1,363.89	786.11	63.44 %
207-531-5141	Unemployment Insurance	0.00	0.00	642.00	642.00	-642.00	0.00 %
207-531-5150	Flexible Benefits Program	850.00	850.00	69.48	654.28	195.72	76.97 %
207-531-5151	Fitness Benefit	400.00	400.00	0.00	37.48	362.52	9.37 %
207-531-5221	Employee Training	0.00	500.00	0.00	210.00	290.00	42.00 %
207-531-5301	Contract Services	1,000.00	500.00	0.00	0.00	500.00	0.00 %
207-531-5440	Utility - Communications/Telephone	4,125.00	3,350.00	292.25	2,811.78	538.22	83.93 %
207-531-5510	Dues & Subscriptions	0.00	500.00	0.00	500.00	0.00	100.00 %
207-531-5512	Meetings & Travel	0.00	1,200.00	0.00	968.13	231.87	80.68 %
207-531-5560	Supplies & Materials	3,000.00	1,800.00	128.79	1,765.41	34.59	98.08 %
207-531-5566	Sign Replacement	0.00	600.00	0.00	296.46	303.54	49.41 %
216-531-5345	Equipment Repairs/Replacement	0.00	10,300.00	0.00	11,157.02	-857.02	108.32 %
SubProgram: 531 - Ocean Beach Services Total:		170,625.00	181,250.00	7,189.45	120,410.42	60,839.58	66.43 %
SubProgram: 541 - Special Events							
213-541-5542	Softball League Expe	1,500.00	2,000.00	239.70	1,613.07	386.93	80.65 %
SubProgram: 541 - Special Events Total:		1,500.00	2,000.00	239.70	1,613.07	386.93	80.65 %
SubProgram: 542 - Community Garden							
213-542-5102	Part-time Wages	26,250.00	26,250.00	3,384.03	16,541.41	9,708.59	63.01 %
213-542-5140	Medicare Tax	800.00	800.00	49.08	239.87	560.13	29.98 %
213-542-5560	Supplies & Materials	7,500.00	7,500.00	687.48	4,556.06	2,943.94	60.75 %
SubProgram: 542 - Community Garden Total:		34,550.00	34,550.00	4,120.59	21,337.34	13,212.66	61.76 %
SubProgram: 550 - City Library							
202-550-5100	Regular Wages	229,600.00	229,600.00	21,147.29	140,642.71	88,957.29	61.26 %
202-550-5102	Part-time Wages	161,450.00	161,450.00	14,887.28	95,011.40	66,438.60	58.85 %
202-550-5106	Other Pay	9,850.00	9,850.00	5,481.74	12,421.33	-2,571.33	126.10 %
202-550-5108	Interpreter Pay	2,500.00	2,500.00	285.00	1,710.00	790.00	68.40 %
202-550-5120	Health Insurance	60,650.00	60,650.00	2,519.54	24,531.91	36,118.09	40.45 %
202-550-5121	Dental Insurance	5,050.00	5,050.00	196.88	1,982.96	3,067.04	39.27 %
202-550-5122	Life Insurance	850.00	850.00	40.66	485.64	364.36	57.13 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
202-550-5123	Disability Insurance	900.00	900.00	42.88	462.82	437.18	51.42 %
202-550-5131	PERS PEPR Contribution	18,400.00	18,400.00	2,016.67	13,349.04	5,050.96	72.55 %
202-550-5132	PERS Prepay UAAL	750.00	750.00	0.00	153.23	596.77	20.43 %
202-550-5140	Medicare Tax	5,700.00	5,700.00	607.66	3,642.30	2,057.70	63.90 %
202-550-5150	Flexible Benefits Program	2,800.00	2,800.00	231.64	2,061.96	738.04	73.64 %
202-550-5151	Fitness Benefit	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
202-550-5152	Cell Phone Allowance	1,600.00	1,600.00	130.00	1,170.00	430.00	73.13 %
202-550-5201	Professional Services	0.00	5,500.00	0.00	5,500.00	0.00	100.00 %
202-550-5202	Library Programs	15,000.00	14,500.00	548.08	3,694.25	10,805.75	25.48 %
202-550-5203	Library Operating Services	75,000.00	75,000.00	16,522.00	66,683.11	8,316.89	88.91 %
202-550-5221	Employee Training	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
202-550-5301	Contract Services	5,500.00	5,500.00	65.00	2,592.90	2,907.10	47.14 %
202-550-5440	Utility - Communications/Telephone	0.00	500.00	40.63	404.71	95.29	80.94 %
202-550-5500	Printing & Advertising	4,500.00	4,500.00	0.00	472.78	4,027.22	10.51 %
202-550-5510	Dues & Subscriptions	1,000.00	1,000.00	144.00	509.00	491.00	50.90 %
202-550-5512	Meetings & Travel	4,500.00	4,500.00	450.00	1,613.50	2,886.50	35.86 %
202-550-5520	Books	46,000.00	46,000.00	6,130.61	23,625.03	22,374.97	51.36 %
202-550-5521	Periodicals	4,000.00	4,000.00	369.14	1,576.34	2,423.66	39.41 %
202-550-5522	Digital Materials	40,000.00	35,000.00	8,284.08	29,744.73	5,255.27	84.98 %
202-550-5523	Library of Things	7,000.00	7,000.00	83.11	5,456.90	1,543.10	77.96 %
202-550-5536	Equipment/Office Rent & Leases	2,500.00	2,500.00	0.00	597.69	1,902.31	23.91 %
202-550-5560	Supplies & Materials	16,000.00	16,000.00	519.62	4,368.39	11,631.61	27.30 %
202-550-5568	Minor Equipment	2,000.00	2,000.00	0.00	260.50	1,739.50	13.03 %
202-550-5763	Furniture & Fixtures	5,000.00	5,000.00	419.64	1,372.15	3,627.85	27.44 %
216-550-5520	Books	5,500.00	5,500.00	0.00	3,478.83	2,021.17	63.25 %
216-550-5568	Minor Equipment	0.00	11,500.00	0.00	0.00	11,500.00	0.00 %
SubProgram: 550 - City Library Total:		736,000.00	748,000.00	81,163.15	449,576.11	298,423.89	60.10 %
SubProgram: 999 - Transfers							
101-999-5901	To Capital Asset Reserve 103	0.00	24,056.00	0.00	24,056.00	0.00	100.00 %
101-999-5905	To Park Maintenance 204	486,300.00	651,300.00	0.00	337,329.61	313,970.39	51.79 %
101-999-5907	To ROW 209	256,250.00	247,400.00	0.00	147,410.83	99,989.17	59.58 %
101-999-5912	To General Reserve 102	0.00	98,126.00	0.00	98,126.00	0.00	100.00 %
101-999-5913	To AB 939 211	0.00	-61,500.00	0.00	-61,480.76	-19.24	99.97 %
101-999-5921	To Berm Assessment 218	28,600.00	29,600.00	0.00	21,775.16	7,824.84	73.56 %
104-999-5909	To Recreation Services 213	721,700.00	709,550.00	44,682.97	377,361.83	332,188.17	53.18 %
104-999-5911	To Capital Improvement 301	18,000.00	50,000.00	0.00	-6,853.78	56,853.78	-13.71 %
104-999-5916	To Peg 217	89,600.00	81,025.00	0.00	62,081.77	18,943.23	76.62 %
104-999-5917	To Library Fund 202	697,400.00	701,350.00	0.00	424,631.78	276,718.22	60.54 %
203-999-5911	To Capital Improvement 301	225,000.00	58,000.00	0.00	42,321.25	15,678.75	72.97 %
205-999-5911	To Capital Improvement 301	59,500.00	184,000.00	0.00	0.00	184,000.00	0.00 %
206-999-5911	To Capital Improvement 301	0.00	10,000.00	0.00	0.00	10,000.00	0.00 %
207-999-5911	To Capital Improvement 301	9,000.00	267,000.00	0.00	36.70	266,963.30	0.01 %
208-999-5911	To Capital Improvement 301	0.00	115,500.00	0.00	0.00	115,500.00	0.00 %
215-999-5911	To Capital Improvement 301	67,500.00	523,000.00	0.00	5,165.56	517,834.44	0.99 %
216-999-5911	To Capital Improvement 301	0.00	11,000.00	0.00	0.00	11,000.00	0.00 %
SubProgram: 999 - Transfers Total:		2,658,850.00	3,699,407.00	44,682.97	1,471,961.95	2,227,445.05	39.79 %
Expense Total:		33,074,425.00	32,966,832.00	1,925,756.88	19,127,520.91	13,839,311.09	58.02 %
Report Surplus (Deficit):		-1,062,375.00	-1,145,325.00	1,197,024.82	534,015.11	1,679,340.11	-46.63 %

Group Summary

SubProgra...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Revenue						
131 - Records Management	200.00	200.00	0.00	25.00	-175.00	12.50 %
161 - Communication and Community Promotions	56,500.00	56,500.00	7,147.37	46,426.27	-10,073.73	82.17 %
162 - Economic Vitality	1,500.00	2,900.00	0.00	2,857.60	-42.40	98.54 %
171 - Law Enforcement	267,800.00	287,800.00	6,468.76	255,904.87	-31,895.13	88.92 %
201 - Financial Management Services	52,200.00	62,500.00	1,104.74	63,737.48	1,237.48	101.98 %
211 - Central Services	2,000.00	2,000.00	0.00	1,530.00	-470.00	76.50 %
221 - Management Information Services	23,000.00	23,000.00	1,225.27	18,799.78	-4,200.22	81.74 %
302 - Advance Planning	273,500.00	309,000.00	0.00	57,854.29	-251,145.71	18.72 %
311 - Housing	8,000.00	130,750.00	0.00	130,405.98	-344.02	99.74 %
321 - Development Review and Building	608,000.00	871,000.00	82,512.03	992,650.32	121,650.32	113.97 %
331 - Code Compliance	86,300.00	98,300.00	1,416.00	77,164.85	-21,135.15	78.50 %
341 - Animal Care and Control	10,500.00	8,500.00	1,058.33	7,426.33	-1,073.67	87.37 %
401 - Public Works Administration	10,600.00	135,300.00	1,146.78	93,393.32	-41,906.68	69.03 %
402 - Engineering Permits	21,800.00	31,800.00	1,285.42	29,385.42	-2,414.58	92.41 %
403 - Capital Improvements	7,135,000.00	4,277,550.00	91,349.89	807,927.03	-3,469,622.97	18.89 %
411 - Transportation, Parking and Lighting	267,450.00	276,800.00	109,937.67	270,575.70	-6,224.30	97.75 %
421 - Solid Waste	675,250.00	723,800.00	161,497.72	495,539.73	-228,260.27	68.46 %
431 - Street Maintenance	1,744,700.00	1,845,900.00	119,623.81	1,222,426.96	-623,473.04	66.22 %
441 - Right of Way Maintenance	200,800.00	210,250.00	82,828.90	215,145.25	4,895.25	102.33 %
461 - Resource Conservation	20,000.00	32,500.00	0.00	16,762.78	-15,737.22	51.58 %
472 - Parks Facilities	159,000.00	159,000.00	65,640.56	157,461.67	-1,538.33	99.03 %
478 - Community Farm	30,000.00	30,000.00	0.00	0.00	-30,000.00	0.00 %
501 - Parks and Recreation Administration	63,100.00	265,750.00	4,991.30	258,814.13	-6,935.87	97.39 %
503 - Vets Hall/Seaside	80,550.00	80,550.00	7,078.10	77,085.77	-3,464.23	95.70 %
512 - Senior Services	10,400.00	400.00	0.00	0.00	-400.00	0.00 %
521 - Community Pool Services	276,800.00	300,050.00	21,885.71	251,295.10	-48,754.90	83.75 %
522 - Junior Lifeguards	145,000.00	156,000.00	17,050.00	151,022.50	-4,977.50	96.81 %
523 - Swim Team Aquatics	99,000.00	105,000.00	9,338.50	96,092.80	-8,907.20	91.52 %
531 - Ocean Beach Services	374,100.00	409,550.00	0.00	396,444.57	-13,105.43	96.80 %
541 - Special Events	4,000.00	4,000.00	4,175.00	4,520.00	520.00	113.00 %
542 - Community Garden	12,000.00	12,000.00	1,260.00	9,730.00	-2,270.00	81.08 %
550 - City Library	243,000.00	254,500.00	168,544.46	227,509.21	-26,990.79	89.39 %
900 - Non-Departmental	16,419,750.00	16,988,550.00	2,109,532.41	11,775,434.52	-5,213,115.48	69.31 %
999 - Transfers	2,630,250.00	3,669,807.00	44,682.97	1,450,186.79	-2,219,620.21	39.52 %
Revenue Total:	32,012,050.00	31,821,507.00	3,122,781.70	19,661,536.02	-12,159,970.98	61.79 %
Expense						
101 - Legislative & Policy	289,650.00	290,650.00	21,227.13	242,375.91	48,274.09	83.39 %
102 - Commissions Boards and Committees	18,050.00	18,050.00	1,840.00	5,555.00	12,495.00	30.78 %
111 - City Administration	873,650.00	969,100.00	81,688.74	683,770.34	285,329.66	70.56 %
121 - Legal Services	775,000.00	945,700.00	37,601.39	723,240.06	222,459.94	76.48 %
131 - Records Management	91,950.00	91,300.00	8,726.83	64,347.13	26,952.87	70.48 %
132 - Elections	52,550.00	52,550.00	5,825.33	39,432.03	13,117.97	75.04 %
141 - Staff Recruitment, Retention and Development	487,150.00	487,150.00	44,563.81	317,845.63	169,304.37	65.25 %
142 - Risk Management	807,150.00	815,050.00	67,425.75	624,270.52	190,779.48	76.59 %
151 - Emergency Preparedness	94,950.00	175,400.00	7,560.94	54,672.99	120,727.01	31.17 %
161 - Communication and Community Promotions	346,400.00	343,050.00	29,249.39	239,753.32	103,296.68	69.89 %
162 - Economic Vitality	16,500.00	16,500.00	0.00	0.00	16,500.00	0.00 %
163 - Community Services Support	169,000.00	179,000.00	0.00	146,500.00	32,500.00	81.84 %
171 - Law Enforcement	7,101,850.00	7,101,850.00	588,909.25	5,906,041.50	1,195,808.50	83.16 %
181 - Racial Equity	29,000.00	29,000.00	0.00	0.00	29,000.00	0.00 %
201 - Financial Management Services	688,550.00	689,100.00	72,331.34	510,856.37	178,243.63	74.13 %
211 - Central Services	524,700.00	419,300.00	37,338.14	292,495.39	126,804.61	69.76 %
221 - Management Information Services	496,950.00	513,450.00	31,660.34	328,210.14	185,239.86	63.92 %
301 - Community Development Administration	302,750.00	302,750.00	35,700.72	247,455.21	55,294.79	81.74 %
302 - Advance Planning	565,300.00	565,300.00	34,390.60	305,198.17	260,101.83	53.99 %

Budget Report
For Fiscal: FY 2025/26 Period Ending: 04/30/2026

SubProgra...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
311 - Housing	130,900.00	130,900.00	16,962.98	80,797.86	50,102.14	61.72 %
321 - Development Review and Building	904,450.00	904,400.00	93,595.15	693,404.97	210,995.03	76.67 %
331 - Code Compliance	302,150.00	302,000.00	30,309.08	230,883.95	71,116.05	76.45 %
341 - Animal Care and Control	79,050.00	79,050.00	7,186.87	58,545.28	20,504.72	74.06 %
401 - Public Works Administration	175,150.00	249,750.00	18,735.12	194,131.29	55,618.71	77.73 %
403 - Capital Improvements	8,591,100.00	6,580,650.00	119,716.10	1,501,095.68	5,079,554.32	22.81 %
411 - Transportation, Parking and Lighting	451,850.00	452,850.00	22,526.92	151,602.39	301,247.61	33.48 %
421 - Solid Waste	629,900.00	689,450.00	32,867.72	341,389.30	348,060.70	49.52 %
431 - Street Maintenance	576,250.00	660,850.00	27,669.25	331,892.83	328,957.17	50.22 %
441 - Right of Way Maintenance	524,450.00	564,450.00	35,846.22	381,341.08	183,108.92	67.56 %
451 - Watershed Management	281,800.00	267,000.00	17,522.45	135,657.24	131,342.76	50.81 %
461 - Resource Conservation	154,850.00	170,850.00	13,875.99	98,792.01	72,057.99	57.82 %
471 - City Hall Facilities	134,750.00	233,450.00	11,698.92	150,430.40	83,019.60	64.44 %
472 - Parks Facilities	661,350.00	828,850.00	51,197.70	490,681.61	338,168.39	59.20 %
473 - Library Facilities	122,850.00	143,250.00	8,469.16	79,143.27	64,106.73	55.25 %
474 - Veterans Hall Facilities	143,350.00	147,350.00	10,376.64	100,220.65	47,129.35	68.02 %
475 - Pool Facilities	348,750.00	345,550.00	23,976.95	237,951.13	107,598.87	68.86 %
476 - Community Garden Facilities	26,300.00	25,850.00	1,668.54	13,532.06	12,317.94	52.35 %
477 - Beach Facilities	164,100.00	165,100.00	10,617.74	100,307.65	64,792.35	60.76 %
478 - Community Farm	26,250.00	24,550.00	187.56	8,547.63	16,002.37	34.82 %
501 - Parks and Recreation Administration	336,650.00	340,175.00	38,221.35	275,848.80	64,326.20	81.09 %
503 - Vets Hall/Seaside	64,550.00	66,600.00	7,594.93	48,087.13	18,512.87	72.20 %
512 - Senior Services	205,300.00	205,300.00	20,345.13	131,364.33	73,935.67	63.99 %
521 - Community Pool Services	462,350.00	464,800.00	49,366.26	352,598.54	112,201.46	75.86 %
522 - Junior Lifeguards	134,100.00	145,100.00	3,775.58	77,615.23	67,484.77	53.49 %
523 - Swim Team Aquatics	109,250.00	109,250.00	8,011.01	64,740.00	44,510.00	59.26 %
531 - Ocean Beach Services	170,625.00	181,250.00	7,189.45	120,410.42	60,839.58	66.43 %
541 - Special Events	1,500.00	2,000.00	239.70	1,613.07	386.93	80.65 %
542 - Community Garden	34,550.00	34,550.00	4,120.59	21,337.34	13,212.66	61.76 %
550 - City Library	736,000.00	748,000.00	81,163.15	449,576.11	298,423.89	60.10 %
999 - Transfers	2,658,850.00	3,699,407.00	44,682.97	1,471,961.95	2,227,445.05	39.79 %
Expense Total:	33,074,425.00	32,966,832.00	1,925,756.88	19,127,520.91	13,839,311.09	58.02 %
Report Surplus (Deficit):	-1,062,375.00	-1,145,325.00	1,197,024.82	534,015.11	1,679,340.11	-46.63 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
101 - GENERAL FUND	-712,500.00	-425,307.00	771,697.97	-838,248.94	-412,941.94
102 - GENERAL RESERVE - SPECIAL	16,000.00	116,126.00	0.00	116,159.43	33.43
103 - MAJOR ASSET REPLACEMENT	-16,000.00	13,056.00	0.00	43,523.06	30,467.06
104 - MEASURE X FUND	73,100.00	35,775.00	20,947.93	49,544.12	13,769.12
201 - TRAFFIC SAFETY FUND	24,550.00	18,550.00	-1,787.21	6,351.62	-12,198.38
202 - LIBRARY FUND	0.00	100.00	73,300.15	88,130.65	88,030.65
203 - ROAD MAINTENANCE REHAB	119,800.00	292,800.00	28,847.05	198,805.33	-93,994.67
204 - PARK MAINTENANCE FUND	0.00	-50.00	9,475.91	9,061.79	9,111.79
205 - GAS TAX FUND	-5,000.00	-115,950.00	10,603.91	141,812.40	257,762.40
206 - LOCAL TRANSPORTATION FUND	-2,750.00	-11,300.00	-837.05	-1,866.02	9,433.98
207 - TIDELANDS TRUST FUND	-62,975.00	-297,150.00	-24,603.61	102,893.29	400,043.29
208 - STREET LIGHTING FUND	11,200.00	-101,700.00	86,825.11	111,733.93	213,433.93
209 - RIGHT-OF-WAY MAINTENANCE	0.00	-150.00	45,627.06	47,731.46	47,881.46
210 - PARKING AND BUSINESS IMPROVEMENT	-1,050.00	-850.00	-300.00	8,194.77	9,044.77
211 - AB 939 SOLID WASTE FUND	37,350.00	-35,750.00	123,742.15	81,865.75	117,615.75
213 - RECREATION SERVICES FUND	0.00	-50.00	-3,430.63	28,445.66	28,495.66
214 - HOUSING FUND	-23,250.00	99,500.00	0.00	115,737.73	16,237.73
215 - MEASURE A FUND	174,650.00	-373,700.00	38,915.10	228,846.80	602,546.80
216 - REVOLVING FUND	0.00	0.00	3,626.65	-7,530.37	-7,530.37
217 - PEG FEES	0.00	-6,775.00	1,276.71	-2,523.43	4,251.57
301 - CAPITAL IMPROVEMENT PROJECTS	-695,500.00	-352,500.00	13,097.62	5,346.08	357,846.08
Report Surplus (Deficit):	-1,062,375.00	-1,145,325.00	1,197,024.82	534,015.11	1,679,340.11



Carpinteria, CA

Budget Report

Account Summary

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - GENERAL FUND							
Revenue							
Type: 41 - Taxes							
101-171-4120	Sales Tax Safety	92,800.00	92,800.00	6,468.76	54,368.31	-38,431.69	58.59 %
101-900-4100	Property Tax- Secured, Current Year	3,024,000.00	3,024,000.00	1,348,710.32	3,031,589.76	7,589.76	100.25 %
101-900-4101	Property Tax- Unsecured, Current Y...	119,000.00	119,000.00	3,459.43	110,681.82	-8,318.18	93.01 %
101-900-4102	Property Tax- Prior Year, Secured/U...	35,000.00	35,000.00	10,164.51	39,056.54	4,056.54	111.59 %
101-900-4103	Property Tax- In Lieu	2,195,000.00	2,173,500.00	0.00	1,086,762.50	-1,086,737.50	50.00 %
101-900-4111	Property Tax- Homeowners Exempt...	11,400.00	11,400.00	0.00	4,825.52	-6,574.48	42.33 %
101-900-4112	Property Tax- Documentary Transfer	60,000.00	70,000.00	7,775.34	78,446.47	8,446.47	112.07 %
101-900-4113	Property Tax- Supplemental Roll	82,400.00	82,400.00	21,089.50	45,197.48	-37,202.52	54.85 %
101-900-4121	Sales Tax	2,093,150.00	2,107,500.00	136,727.03	1,335,391.42	-772,108.58	63.36 %
101-900-4130	Franchise Fees - Cable	152,000.00	152,000.00	34,800.78	104,161.21	-47,838.79	68.53 %
101-900-4135	Franchise Fees - Gas	42,250.00	42,250.00	49,753.74	49,753.74	7,503.74	117.76 %
101-900-4140	Franchise Fees - Refuse	412,000.00	412,000.00	111,599.52	325,683.74	-86,316.26	79.05 %
101-900-4145	Franchise Fees - Electric	138,150.00	138,150.00	132,668.36	132,668.36	-5,481.64	96.03 %
101-900-4150	Transient Occupancy Tax	2,854,150.00	2,939,150.00	0.00	1,617,879.45	-1,321,270.55	55.05 %
101-900-4151	Transient Occupancy Tax - Short Te...	852,150.00	1,090,000.00	0.00	679,976.65	-410,023.35	62.38 %
101-900-4160	Business License Tax	70,000.00	70,000.00	215.25	63,971.77	-6,028.23	91.39 %
Type: 41 - Taxes Total:		12,233,450.00	12,559,150.00	1,863,432.54	8,760,414.74	-3,798,735.26	69.75 %
Type: 42 - Licenses & Permits							
101-201-4200	Business License Application Fee	12,000.00	12,000.00	615.00	8,183.00	-3,817.00	68.19 %
101-321-4220	Building/ Construction Permits	225,000.00	225,000.00	25,130.23	275,337.46	50,337.46	122.37 %
101-321-4221	Solar Permits	5,000.00	22,000.00	2,229.87	25,318.08	3,318.08	115.08 %
101-321-4260	Flat Rate Permits	8,000.00	8,000.00	650.00	7,488.02	-511.98	93.60 %
101-331-4210	Massage & Peddler Permits	300.00	300.00	0.00	0.00	-300.00	0.00 %
101-341-4270	Dog Licenses	10,000.00	8,000.00	603.33	6,488.33	-1,511.67	81.10 %
101-402-4230	Engineering/ Street Permits	20,000.00	30,000.00	1,157.42	28,196.42	-1,803.58	93.99 %
101-402-4240	Over-Size Load Permits	1,800.00	1,800.00	128.00	1,189.00	-611.00	66.06 %
101-900-4201	Short-Term Rental License	24,000.00	10,000.00	0.00	8,849.00	-1,151.00	88.49 %
101-900-4202	Tobacco Retailer Permit	1,700.00	1,700.00	0.00	0.00	-1,700.00	0.00 %
Type: 42 - Licenses & Permits Total:		307,800.00	318,800.00	30,513.85	361,049.31	42,249.31	113.25 %
Type: 43 - Intergovernmental							
101-171-4375	Federal Grant- COPS	175,000.00	195,000.00	0.00	201,536.56	6,536.56	103.35 %
101-302-4360	State Grants	270,000.00	270,000.00	0.00	38,550.30	-231,449.70	14.28 %
101-401-4360	State Grants	0.00	30,500.00	0.00	0.00	-30,500.00	0.00 %
101-900-4300	DMV Parking Fees	18,000.00	18,000.00	2,211.97	13,985.02	-4,014.98	77.69 %
Type: 43 - Intergovernmental Total:		463,000.00	513,500.00	2,211.97	254,071.88	-259,428.12	49.48 %
Type: 44 - Fines & Forfeitures							
101-201-4400	Penalties/Interest Charges	9,000.00	9,000.00	154.74	18,022.87	9,022.87	200.25 %
101-331-4404	Parking Fines & Penalties	32,000.00	32,000.00	744.00	31,001.20	-998.80	96.88 %
101-331-4406	Local Fines & Penalties	12,000.00	30,000.00	672.00	28,201.50	-1,798.50	94.01 %
101-401-4406	Local Fines & Penalties	100.00	100.00	0.00	0.00	-100.00	0.00 %
101-900-4402	Court Fines & Penalties	1,300.00	1,300.00	0.00	262.10	-1,037.90	20.16 %
101-900-4410	Property Tax- Interest/Penalties	12,400.00	12,400.00	5,401.98	16,204.05	3,804.05	130.68 %
Type: 44 - Fines & Forfeitures Total:		66,800.00	84,800.00	6,972.72	93,691.72	8,891.72	110.49 %
Type: 45 - Charges for services							
101-131-4504	City Clerk Charges	200.00	200.00	0.00	25.00	-175.00	12.50 %
101-201-4502	Processing Fee	30,000.00	40,000.00	273.00	35,619.60	-4,380.40	89.05 %
101-201-4599	Merchant Processing Fees	1,200.00	1,500.00	62.00	1,912.01	412.01	127.47 %
101-211-4500	Rents & Leases	2,000.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-221-4511	Technology Surcharge	23,000.00	23,000.00	1,225.27	18,799.78	-4,200.22	81.74 %
101-302-4547	General Plan Update Fee	3,500.00	3,500.00	0.00	1,563.06	-1,936.94	44.66 %
101-321-4503	Planning Charges	220,000.00	400,000.00	36,822.46	484,480.35	84,480.35	121.12 %
101-321-4509	Building Plan Check	150,000.00	216,000.00	17,679.47	200,026.41	-15,973.59	92.60 %
101-341-4565	Animal Control Fees	500.00	500.00	455.00	938.00	438.00	187.60 %
101-401-4507	Public Works Charges	10,000.00	15,000.00	250.24	2,520.38	-12,479.62	16.80 %
Type: 45 - Charges for services Total:		440,400.00	699,700.00	56,767.44	745,884.59	46,184.59	106.60 %
Type: 46 - Interest							
101-900-4600	Interest Income	100,000.00	120,000.00	0.00	110,383.63	-9,616.37	91.99 %
101-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	10,572.19	10,572.19	0.00 %
Type: 46 - Interest Total:		100,000.00	120,000.00	0.00	120,955.82	955.82	100.80 %
Type: 48 - Miscellaneous Revenue							
101-401-4802	Miscellaneous Income	500.00	500.00	0.00	875.00	375.00	175.00 %
101-900-4802	Miscellaneous Income	225,000.00	250,000.00	16.40	239,773.13	-10,226.87	95.91 %
101-900-4804	SB90 Claims	7,700.00	7,700.00	0.00	0.00	-7,700.00	0.00 %
101-900-4810	Reimbursement- State	0.00	83,600.00	0.00	83,577.56	-22.44	99.97 %
101-900-4812	Reimbursement- Insurance Claim	0.00	500.00	0.00	498.81	-1.19	99.76 %
Type: 48 - Miscellaneous Revenue Total:		233,200.00	342,300.00	16.40	324,724.50	-17,575.50	94.87 %
Revenue Total:		13,844,650.00	14,638,250.00	1,959,914.92	10,660,792.56	-3,977,457.44	72.83 %
Expense							
Type: 51 - Personnel Services							
101-101-5100	Regular Wages	23,200.00	23,200.00	2,725.96	19,081.85	4,118.15	82.25 %
101-101-5101	Elected/Appointed Wages	57,000.00	57,000.00	4,750.00	47,500.00	9,500.00	83.33 %
101-101-5106	Other Pay	6,750.00	7,250.00	609.78	6,956.64	293.36	95.95 %
101-101-5120	Health Insurance	104,550.00	104,550.00	9,197.59	86,591.54	17,958.46	82.82 %
101-101-5121	Dental Insurance	7,300.00	7,300.00	571.45	5,755.97	1,544.03	78.85 %
101-101-5122	Life Insurance	950.00	950.00	51.39	656.60	293.40	69.12 %
101-101-5123	Disability Insurance	350.00	350.00	18.07	217.49	132.51	62.14 %
101-101-5130	PERS CLASSIC Contribution	3,700.00	3,700.00	349.32	2,445.47	1,254.53	66.09 %
101-101-5132	PERS Prepay UAAL	7,850.00	7,850.00	899.60	7,175.89	674.11	91.41 %
101-101-5134	Deferred Compensation	1,650.00	1,650.00	190.85	1,372.33	277.67	83.17 %
101-101-5140	Medicare Tax	1,200.00	1,200.00	119.96	1,038.35	161.65	86.53 %
101-101-5150	Flexible Benefits Program	7,100.00	7,100.00	590.68	5,837.08	1,262.92	82.21 %
101-101-5151	Fitness Benefit	3,100.00	3,100.00	0.00	28.50	3,071.50	0.92 %
101-101-5152	Cell Phone Allowance	100.00	100.00	6.50	97.50	2.50	97.50 %
101-101-5153	Auto Allowance	550.00	550.00	45.00	450.00	100.00	81.82 %
101-101-5154	Housing Allowance	2,400.00	2,400.00	250.00	2,300.00	100.00	95.83 %
101-111-5100	Regular Wages	428,750.00	428,750.00	50,447.66	346,736.59	82,013.41	80.87 %
101-111-5104	Overtime Pay	350.00	350.00	0.00	0.00	350.00	0.00 %
101-111-5106	Other Pay	22,350.00	28,250.00	6,170.28	30,279.38	-2,029.38	107.18 %
101-111-5120	Health Insurance	42,350.00	42,350.00	4,532.86	38,251.37	4,098.63	90.32 %
101-111-5121	Dental Insurance	4,550.00	4,550.00	394.10	3,666.19	883.81	80.58 %
101-111-5122	Life Insurance	1,800.00	1,800.00	114.48	1,343.35	456.65	74.63 %
101-111-5123	Disability Insurance	1,200.00	1,200.00	95.05	934.23	265.77	77.85 %
101-111-5130	PERS CLASSIC Contribution	32,950.00	32,950.00	3,143.67	22,006.54	10,943.46	66.79 %
101-111-5131	PERS PEPRA Contribution	17,600.00	17,600.00	2,114.68	14,279.47	3,320.53	81.13 %
101-111-5132	PERS Prepay UAAL	71,150.00	71,150.00	8,096.08	64,712.38	6,437.62	90.95 %
101-111-5133	PERS Retiree Additional Contribution	1,800.00	1,800.00	0.00	0.00	1,800.00	0.00 %
101-111-5134	Deferred Compensation	14,650.00	14,650.00	1,717.33	12,348.38	2,301.62	84.29 %
101-111-5140	Medicare Tax	6,250.00	6,250.00	853.63	5,739.13	510.87	91.83 %
101-111-5141	Unemployment Insurance	0.00	200.00	1,178.80	1,335.60	-1,135.60	667.80 %
101-111-5150	Flexible Benefits Program	4,100.00	4,100.00	341.70	3,255.74	844.26	79.41 %
101-111-5151	Fitness Benefit	1,800.00	1,800.00	0.00	691.50	1,108.50	38.42 %
101-111-5152	Cell Phone Allowance	1,800.00	1,800.00	146.25	1,430.00	370.00	79.44 %
101-111-5153	Auto Allowance	4,900.00	4,900.00	405.00	4,050.00	850.00	82.65 %
101-111-5154	Housing Allowance	21,600.00	25,200.00	2,250.00	20,700.00	4,500.00	82.14 %
101-131-5100	Regular Wages	52,250.00	52,250.00	6,113.93	42,351.79	9,898.21	81.06 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-131-5104	Overtime Pay	100.00	100.00	0.00	0.00	100.00	0.00 %
101-131-5106	Other Pay	2,650.00	2,650.00	976.90	2,725.91	-75.91	102.86 %
101-131-5120	Health Insurance	5,600.00	5,600.00	643.54	5,179.18	420.82	92.49 %
101-131-5121	Dental Insurance	350.00	350.00	34.13	278.90	71.10	79.69 %
101-131-5122	Life Insurance	200.00	200.00	11.77	127.13	72.87	63.57 %
101-131-5123	Disability Insurance	250.00	250.00	12.41	144.09	105.91	57.64 %
101-131-5131	PERS PEPR Contribution	4,200.00	4,200.00	498.89	3,455.83	744.17	82.28 %
101-131-5132	PERS Prepay UAAL	200.00	200.00	0.00	0.00	200.00	0.00 %
101-131-5140	Medicare Tax	800.00	800.00	101.99	654.21	145.79	81.78 %
101-131-5141	Unemployment Insurance	0.00	50.00	252.60	286.20	-236.20	572.40 %
101-131-5150	Flexible Benefits Program	700.00	700.00	57.92	546.46	153.54	78.07 %
101-131-5151	Fitness Benefit	300.00	300.00	0.00	45.00	255.00	15.00 %
101-131-5152	Cell Phone Allowance	300.00	300.00	22.75	227.50	72.50	75.83 %
101-132-5100	Regular Wages	36,400.00	36,400.00	4,203.84	29,969.67	6,430.33	82.33 %
101-132-5106	Other Pay	2,300.00	2,300.00	837.37	2,278.25	21.75	99.05 %
101-132-5120	Health Insurance	3,300.00	3,300.00	280.98	2,760.36	539.64	83.65 %
101-132-5121	Dental Insurance	200.00	200.00	15.64	157.52	42.48	78.76 %
101-132-5122	Life Insurance	150.00	150.00	8.08	90.42	59.58	60.28 %
101-132-5123	Disability Insurance	150.00	150.00	8.51	99.76	50.24	66.51 %
101-132-5131	PERS PEPR Contribution	2,950.00	2,950.00	343.05	2,445.66	504.34	82.90 %
101-132-5132	PERS Prepay UAAL	150.00	150.00	0.00	0.00	150.00	0.00 %
101-132-5140	Medicare Tax	550.00	550.00	73.62	470.63	79.37	85.57 %
101-132-5150	Flexible Benefits Program	450.00	450.00	34.74	343.32	106.68	76.29 %
101-132-5151	Fitness Benefit	200.00	200.00	0.00	0.00	200.00	0.00 %
101-132-5152	Cell Phone Allowance	250.00	250.00	19.50	195.00	55.00	78.00 %
101-141-5100	Regular Wages	216,950.00	216,950.00	25,024.41	177,407.90	39,542.10	81.77 %
101-141-5104	Overtime Pay	550.00	550.00	0.00	45.50	504.50	8.27 %
101-141-5106	Other Pay	9,650.00	9,650.00	6,823.93	14,663.54	-5,013.54	151.95 %
101-141-5108	Bilingual Pay	2,150.00	2,150.00	135.00	765.00	1,385.00	35.58 %
101-141-5120	Health Insurance	10,500.00	10,500.00	947.60	8,912.51	1,587.49	84.88 %
101-141-5121	Dental Insurance	3,400.00	3,400.00	263.51	2,654.01	745.99	78.06 %
101-141-5122	Life Insurance	500.00	500.00	48.21	493.33	6.67	98.67 %
101-141-5123	Disability Insurance	800.00	800.00	50.74	565.33	234.67	70.67 %
101-141-5130	PERS CLASSIC Contribution	12,550.00	12,550.00	1,174.49	8,373.67	4,176.33	66.72 %
101-141-5131	PERS PEPR Contribution	11,050.00	11,050.00	1,305.17	9,087.99	1,962.01	82.24 %
101-141-5132	PERS Prepay UAAL	27,250.00	27,250.00	3,024.51	24,739.66	2,510.34	90.79 %
101-141-5135	Retiree Health	50,000.00	50,000.00	4,292.67	43,552.89	6,447.11	87.11 %
101-141-5136	Retiree Life Insurance	400.00	400.00	0.00	170.40	229.60	42.60 %
101-141-5140	Medicare Tax	3,150.00	3,150.00	465.49	2,817.80	332.20	89.45 %
101-141-5150	Flexible Benefits Program	2,800.00	2,800.00	231.64	2,289.04	510.96	81.75 %
101-141-5151	Fitness Benefit	1,200.00	1,200.00	0.00	337.43	862.57	28.12 %
101-141-5152	Cell Phone Allowance	900.00	900.00	71.50	715.00	185.00	79.44 %
101-141-5160	Health Insurance Fees - Retiree	250.00	250.00	7.65	84.78	165.22	33.91 %
101-141-5161	Health Insurance Fees	3,000.00	3,000.00	50.67	636.55	2,363.45	21.22 %
101-142-5100	Regular Wages	99,950.00	99,950.00	11,680.02	82,237.08	17,712.92	82.28 %
101-142-5104	Overtime Pay	100.00	100.00	0.00	15.16	84.84	15.16 %
101-142-5106	Other Pay	4,550.00	4,550.00	2,686.25	6,319.95	-1,769.95	138.90 %
101-142-5108	Bilingual Pay	500.00	500.00	15.00	85.00	415.00	17.00 %
101-142-5120	Health Insurance	7,000.00	7,000.00	599.13	5,798.41	1,201.59	82.83 %
101-142-5121	Dental Insurance	1,450.00	1,450.00	110.00	1,107.64	342.36	76.39 %
101-142-5122	Life Insurance	250.00	250.00	22.36	282.88	-32.88	113.15 %
101-142-5123	Disability Insurance	400.00	400.00	23.64	263.69	136.31	65.92 %
101-142-5130	PERS CLASSIC Contribution	4,200.00	4,200.00	391.42	2,791.29	1,408.71	66.46 %
101-142-5131	PERS PEPR Contribution	5,900.00	5,900.00	704.88	4,899.11	1,000.89	83.04 %
101-142-5132	PERS Prepay UAAL	9,200.00	9,200.00	1,008.15	8,246.23	953.77	89.63 %
101-142-5140	Medicare Tax	1,450.00	1,450.00	209.42	1,295.39	154.61	89.34 %
101-142-5150	Flexible Benefits Program	1,400.00	1,400.00	115.80	1,144.32	255.68	81.74 %
101-142-5151	Fitness Benefit	600.00	600.00	0.00	87.49	512.51	14.58 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-142-5152	Cell Phone Allowance	750.00	750.00	58.50	575.25	174.75	76.70 %
101-151-5100	Regular Wages	40,300.00	40,300.00	5,085.23	33,694.26	6,605.74	83.61 %
101-151-5106	Other Pay	1,100.00	1,100.00	141.21	939.16	160.84	85.38 %
101-151-5108	Bilingual Pay	1,000.00	1,000.00	114.00	760.00	240.00	76.00 %
101-151-5120	Health Insurance	9,400.00	9,400.00	790.17	7,693.42	1,706.58	81.84 %
101-151-5121	Dental Insurance	550.00	550.00	42.34	426.35	123.65	77.52 %
101-151-5122	Life Insurance	200.00	200.00	8.93	113.20	86.80	56.60 %
101-151-5123	Disability Insurance	200.00	200.00	9.36	120.66	79.34	60.33 %
101-151-5131	PERS PEPRA Contribution	3,250.00	3,250.00	424.29	2,811.52	438.48	86.51 %
101-151-5132	PERS Prepay UAAL	150.00	150.00	0.00	17.67	132.33	11.78 %
101-151-5140	Medicare Tax	600.00	600.00	75.99	503.26	96.74	83.88 %
101-151-5150	Flexible Benefits Program	600.00	600.00	46.32	457.80	142.20	76.30 %
101-151-5151	Fitness Benefit	250.00	250.00	0.00	180.00	70.00	72.00 %
101-151-5152	Cell Phone Allowance	350.00	350.00	26.00	260.00	90.00	74.29 %
101-161-5100	Regular Wages	55,400.00	55,400.00	6,992.20	46,337.21	9,062.79	83.64 %
101-161-5106	Other Pay	1,500.00	1,500.00	194.15	1,299.41	200.59	86.63 %
101-161-5108	Bilingual Pay	1,400.00	1,400.00	156.75	1,045.00	355.00	74.64 %
101-161-5120	Health Insurance	12,900.00	12,900.00	1,086.45	10,585.12	2,314.88	82.06 %
101-161-5121	Dental Insurance	750.00	750.00	58.22	587.42	162.58	78.32 %
101-161-5122	Life Insurance	250.00	250.00	12.28	155.83	94.17	62.33 %
101-161-5123	Disability Insurance	250.00	250.00	12.91	165.81	84.19	66.32 %
101-161-5131	PERS PEPRA Contribution	4,450.00	4,450.00	583.36	3,865.81	584.19	86.87 %
101-161-5132	PERS Prepay UAAL	200.00	200.00	0.00	17.51	182.49	8.76 %
101-161-5140	Medicare Tax	850.00	850.00	104.51	692.23	157.77	81.44 %
101-161-5150	Flexible Benefits Program	800.00	800.00	63.70	632.28	167.72	79.04 %
101-161-5151	Fitness Benefit	350.00	350.00	0.00	247.50	102.50	70.71 %
101-161-5152	Cell Phone Allowance	450.00	450.00	35.75	357.50	92.50	79.44 %
101-171-5132	PERS Prepay UAAL	509,400.00	509,400.00	42,444.25	424,442.50	84,957.50	83.32 %
101-201-5100	Regular Wages	338,550.00	338,550.00	38,911.87	280,403.81	58,146.19	82.82 %
101-201-5104	Overtime Pay	750.00	750.00	0.00	0.00	750.00	0.00 %
101-201-5106	Other Pay	13,100.00	13,100.00	4,321.22	13,546.35	-446.35	103.41 %
101-201-5108	Bilingual Pay	950.00	950.00	0.00	0.00	950.00	0.00 %
101-201-5120	Health Insurance	48,850.00	48,850.00	4,422.17	41,591.78	7,258.22	85.14 %
101-201-5121	Dental Insurance	3,050.00	3,050.00	276.46	2,443.12	606.88	80.10 %
101-201-5122	Life Insurance	900.00	900.00	75.96	710.93	189.07	78.99 %
101-201-5123	Disability Insurance	1,100.00	1,100.00	79.95	841.56	258.44	76.51 %
101-201-5130	PERS CLASSIC Contribution	37,350.00	37,350.00	3,510.86	25,030.29	12,319.71	67.02 %
101-201-5131	PERS PEPRA Contribution	8,150.00	8,150.00	939.51	6,940.49	1,209.51	85.16 %
101-201-5132	PERS Prepay UAAL	80,200.00	80,200.00	9,041.51	73,703.44	6,496.56	91.90 %
101-201-5140	Medicare Tax	4,950.00	4,950.00	617.12	4,214.45	735.55	85.14 %
101-201-5141	Unemployment Insurance	0.00	550.00	0.00	538.30	11.70	97.87 %
101-201-5150	Flexible Benefits Program	3,900.00	3,900.00	324.32	3,204.80	695.20	82.17 %
101-201-5151	Fitness Benefit	1,700.00	1,700.00	0.00	454.30	1,245.70	26.72 %
101-201-5152	Cell Phone Allowance	1,100.00	1,100.00	91.00	864.50	235.50	78.59 %
101-211-5100	Regular Wages	82,350.00	82,350.00	9,547.69	67,473.57	14,876.43	81.94 %
101-211-5102	Part-time Wages	16,350.00	16,350.00	0.00	0.00	16,350.00	0.00 %
101-211-5104	Overtime Pay	250.00	250.00	0.00	0.00	250.00	0.00 %
101-211-5106	Other Pay	2,800.00	2,800.00	925.99	2,970.67	-170.67	106.10 %
101-211-5108	Bilingual Pay	200.00	200.00	0.00	0.00	200.00	0.00 %
101-211-5120	Health Insurance	12,250.00	12,250.00	1,263.37	10,871.42	1,378.58	88.75 %
101-211-5121	Dental Insurance	800.00	800.00	75.15	618.72	181.28	77.34 %
101-211-5122	Life Insurance	250.00	250.00	18.59	174.00	76.00	69.60 %
101-211-5123	Disability Insurance	300.00	300.00	19.59	207.61	92.39	69.20 %
101-211-5130	PERS CLASSIC Contribution	8,000.00	8,000.00	752.33	5,363.80	2,636.20	67.05 %
101-211-5131	PERS PEPRA Contribution	2,550.00	2,550.00	300.04	2,089.98	460.02	81.96 %
101-211-5132	PERS Prepay UAAL	17,250.00	17,250.00	1,937.47	15,793.53	1,456.47	91.56 %
101-211-5140	Medicare Tax	1,450.00	1,450.00	148.31	1,008.27	441.73	69.54 %
101-211-5141	Unemployment Insurance	0.00	150.00	252.60	401.55	-251.55	267.70 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-211-5150	Flexible Benefits Program	1,050.00	1,050.00	86.88	832.73	217.27	79.31 %
101-211-5151	Fitness Benefit	450.00	450.00	0.00	142.35	307.65	31.63 %
101-211-5152	Cell Phone Allowance	250.00	250.00	19.50	185.25	64.75	74.10 %
101-221-5100	Regular Wages	72,550.00	72,550.00	8,338.25	60,086.16	12,463.84	82.82 %
101-221-5104	Overtime Pay	200.00	200.00	0.00	0.00	200.00	0.00 %
101-221-5106	Other Pay	2,800.00	2,800.00	925.95	2,902.63	-102.63	103.67 %
101-221-5108	Bilingual Pay	200.00	200.00	0.00	0.00	200.00	0.00 %
101-221-5120	Health Insurance	10,500.00	10,500.00	947.58	8,912.23	1,587.77	84.88 %
101-221-5121	Dental Insurance	700.00	700.00	59.20	523.35	176.65	74.76 %
101-221-5122	Life Insurance	200.00	200.00	16.26	151.98	48.02	75.99 %
101-221-5123	Disability Insurance	250.00	250.00	17.07	179.85	70.15	71.94 %
101-221-5130	PERS Classic Contribution	8,000.00	8,000.00	752.24	5,362.51	2,637.49	67.03 %
101-221-5131	PERS Pepra Contribution	1,750.00	1,750.00	201.26	1,486.97	263.03	84.97 %
101-221-5132	PERS Prepay UAAL	17,200.00	17,200.00	1,937.46	15,793.56	1,406.44	91.82 %
101-221-5140	Medicare Tax	1,100.00	1,100.00	132.26	903.16	196.84	82.11 %
101-221-5141	Unemployment Insurance	0.00	150.00	0.00	115.35	34.65	76.90 %
101-221-5150	Flexible Benefits Program	850.00	850.00	69.44	686.24	163.76	80.73 %
101-221-5151	Fitness Benefit	400.00	400.00	0.00	97.35	302.65	24.34 %
101-221-5152	Cell Phone Allowance	250.00	250.00	19.50	185.25	64.75	74.10 %
101-301-5100	Regular Wages	187,850.00	187,850.00	21,870.89	154,932.40	32,917.60	82.48 %
101-301-5104	Overtime Pay	450.00	450.00	0.00	0.00	450.00	0.00 %
101-301-5106	Other Pay	8,100.00	8,100.00	3,471.11	7,979.94	120.06	98.52 %
101-301-5108	Bilingual Pay	1,350.00	1,350.00	151.50	898.50	451.50	66.56 %
101-301-5120	Health Insurance	24,250.00	24,250.00	2,187.52	20,573.48	3,676.52	84.84 %
101-301-5121	Dental Insurance	1,750.00	1,750.00	133.55	1,344.82	405.18	76.85 %
101-301-5122	Life Insurance	500.00	500.00	41.25	383.40	116.60	76.68 %
101-301-5123	Disability Insurance	650.00	650.00	43.87	473.79	176.21	72.89 %
101-301-5130	PERS CLASSIC Contribution	19,350.00	19,350.00	1,851.95	13,128.54	6,221.46	67.85 %
101-301-5131	PERS PEPR Contribution	5,250.00	5,250.00	611.35	4,340.13	909.87	82.67 %
101-301-5132	PERS Prepay UAAL	41,600.00	41,600.00	4,674.82	37,834.65	3,765.35	90.95 %
101-301-5140	Medicare Tax	2,750.00	2,750.00	365.81	2,335.64	414.36	84.93 %
101-301-5150	Flexible Benefits Program	2,050.00	2,050.00	167.94	1,659.72	390.28	80.96 %
101-301-5151	Fitness Benefit	900.00	900.00	0.00	150.07	749.93	16.67 %
101-301-5152	Cell Phone Allowance	650.00	650.00	45.50	455.00	195.00	70.00 %
101-311-5100	Regular Wages	40,300.00	40,300.00	4,652.10	32,904.96	7,395.04	81.65 %
101-311-5104	Overtime Pay	100.00	100.00	1.46	1.46	98.54	1.46 %
101-311-5106	Other Pay	2,200.00	2,200.00	459.33	1,724.31	475.69	78.38 %
101-311-5120	Health Insurance	2,300.00	2,300.00	315.90	2,400.81	-100.81	104.38 %
101-311-5121	Dental Insurance	200.00	200.00	15.66	157.49	42.51	78.75 %
101-311-5122	Life Insurance	150.00	150.00	8.94	84.34	65.66	56.23 %
101-311-5123	Disability Insurance	150.00	150.00	9.43	98.62	51.38	65.75 %
101-311-5130	PERS CLASSIC Contribution	2,850.00	2,850.00	266.71	1,886.37	963.63	66.19 %
101-311-5131	PERS PEPR Contribution	1,800.00	1,800.00	209.78	1,483.59	316.41	82.42 %
101-311-5132	PERS Prepay UAAL	6,150.00	6,150.00	686.90	5,555.72	594.28	90.34 %
101-311-5140	Medicare Tax	600.00	600.00	74.23	503.53	96.47	83.92 %
101-311-5150	Flexible Benefits Program	450.00	450.00	34.74	343.44	106.56	76.32 %
101-311-5151	Fitness Benefit	200.00	200.00	0.00	75.00	125.00	37.50 %
101-311-5152	Cell Phone Allowance	200.00	200.00	13.00	130.00	70.00	65.00 %
101-321-5100	Regular Wages	496,950.00	496,950.00	52,555.50	400,468.19	96,481.81	80.59 %
101-321-5104	Overtime Pay	950.00	950.00	0.00	0.00	950.00	0.00 %
101-321-5106	Other Pay	15,250.00	15,250.00	3,798.88	13,495.74	1,754.26	88.50 %
101-321-5108	Bilingual Pay	2,500.00	2,500.00	283.50	1,441.50	1,058.50	57.66 %
101-321-5120	Health Insurance	80,850.00	80,850.00	7,255.76	68,242.25	12,607.75	84.41 %
101-321-5121	Dental Insurance	5,850.00	5,850.00	458.42	4,616.83	1,233.17	78.92 %
101-321-5122	Life Insurance	1,500.00	1,500.00	107.68	1,142.84	357.16	76.19 %
101-321-5123	Disability Insurance	1,950.00	1,950.00	114.67	1,385.03	564.97	71.03 %
101-321-5130	PERS CLASSIC Contribution	13,400.00	13,400.00	1,310.71	9,315.11	4,084.89	69.52 %
101-321-5131	PERS PEPR Contribution	33,000.00	33,000.00	3,467.26	26,839.03	6,160.97	81.33 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-321-5132	PERS Prepay UAAL	29,950.00	29,950.00	3,234.34	26,542.22	3,407.78	88.62 %
101-321-5140	Medicare Tax	7,250.00	7,250.00	811.88	5,940.99	1,309.01	81.94 %
101-321-5150	Flexible Benefits Program	6,050.00	6,050.00	503.82	4,978.56	1,071.44	82.29 %
101-321-5151	Fitness Benefit	2,650.00	2,650.00	0.00	560.21	2,089.79	21.14 %
101-321-5152	Cell Phone Allowance	2,350.00	2,350.00	71.50	715.00	1,635.00	30.43 %
101-331-5100	Regular Wages	153,850.00	153,850.00	17,395.16	122,993.13	30,856.87	79.94 %
101-331-5104	Overtime Pay	600.00	600.00	0.00	176.33	423.67	29.39 %
101-331-5106	Other Pay	4,800.00	4,800.00	240.88	1,743.87	3,056.13	36.33 %
101-331-5108	Bilingual Pay	2,250.00	2,250.00	0.00	0.00	2,250.00	0.00 %
101-331-5120	Health Insurance	51,050.00	51,050.00	4,259.33	41,649.18	9,400.82	81.59 %
101-331-5121	Dental Insurance	3,600.00	3,600.00	282.06	2,841.25	758.75	78.92 %
101-331-5122	Life Insurance	550.00	550.00	33.52	376.56	173.44	68.47 %
101-331-5123	Disability Insurance	600.00	600.00	35.28	412.75	187.25	68.79 %
101-331-5130	PERS CLASSIC Contribution	12,150.00	12,150.00	1,120.23	7,865.94	4,284.06	64.74 %
101-331-5131	PERS PEPR Contribution	6,200.00	6,200.00	706.09	5,028.82	1,171.18	81.11 %
101-331-5132	PERS Prepay UAAL	26,150.00	26,150.00	2,884.94	23,257.42	2,892.58	88.94 %
101-331-5140	Medicare Tax	2,250.00	2,250.00	258.25	1,825.59	424.41	81.14 %
101-331-5150	Flexible Benefits Program	2,400.00	2,400.00	196.90	1,945.72	454.28	81.07 %
101-331-5151	Fitness Benefit	1,050.00	1,050.00	132.12	402.12	647.88	38.30 %
101-331-5152	Cell Phone Allowance	1,350.00	1,350.00	110.50	1,118.00	232.00	82.81 %
101-341-5100	Regular Wages	27,800.00	27,800.00	3,147.02	22,189.25	5,610.75	79.82 %
101-341-5104	Overtime Pay	100.00	100.00	0.00	19.59	80.41	19.59 %
101-341-5106	Other Pay	1,200.00	1,200.00	60.20	425.77	774.23	35.48 %
101-341-5108	Bilingual Pay	400.00	400.00	0.00	0.00	400.00	0.00 %
101-341-5120	Health Insurance	8,950.00	8,950.00	743.79	7,284.70	1,665.30	81.39 %
101-341-5121	Dental Insurance	600.00	600.00	45.90	462.30	137.70	77.05 %
101-341-5122	Life Insurance	150.00	150.00	6.04	72.64	77.36	48.43 %
101-341-5123	Disability Insurance	150.00	150.00	6.38	74.90	75.10	49.93 %
101-341-5130	PERS CLASSIC Contribution	3,050.00	3,050.00	280.05	1,965.83	1,084.17	64.45 %
101-341-5131	PERS PEPR Contribution	700.00	700.00	78.44	558.69	141.31	79.81 %
101-341-5132	PERS Prepay UAAL	6,550.00	6,550.00	721.24	5,780.12	769.88	88.25 %
101-341-5140	Medicare Tax	450.00	450.00	46.70	329.40	120.60	73.20 %
101-341-5150	Flexible Benefits Program	450.00	450.00	34.74	343.32	106.68	76.29 %
101-341-5151	Fitness Benefit	200.00	200.00	14.68	44.68	155.32	22.34 %
101-341-5152	Cell Phone Allowance	250.00	250.00	19.50	195.00	55.00	78.00 %
101-401-5100	Regular Wages	100,750.00	100,750.00	11,630.21	82,765.69	17,984.31	82.15 %
101-401-5102	Part-time Wages	0.00	40,250.00	0.00	40,210.74	39.26	99.90 %
101-401-5104	Overtime Pay	150.00	150.00	0.00	105.75	44.25	70.50 %
101-401-5106	Other Pay	2,950.00	2,950.00	355.25	2,719.65	230.35	92.19 %
101-401-5108	Interpreter Pay	150.00	150.00	15.00	90.00	60.00	60.00 %
101-401-5120	Health Insurance	16,200.00	16,200.00	1,376.08	13,376.79	2,823.21	82.57 %
101-401-5121	Dental Insurance	1,200.00	1,200.00	106.66	980.61	219.39	81.72 %
101-401-5122	Life Insurance	250.00	250.00	22.42	226.05	23.95	90.42 %
101-401-5123	Disability Insurance	350.00	350.00	23.60	240.30	109.70	68.66 %
101-401-5130	PERS CLASSIC Contribution	9,000.00	9,000.00	843.66	6,022.04	2,977.96	66.91 %
101-401-5131	PERS PEPR Contribution	3,500.00	3,500.00	413.01	2,917.78	582.22	83.37 %
101-401-5132	PERS Prepay UAAL	19,400.00	19,400.00	2,172.64	17,856.77	1,543.23	92.05 %
101-401-5140	Medicare Tax	1,500.00	2,100.00	174.63	1,834.47	265.53	87.36 %
101-401-5150	Flexible Benefits Program	1,150.00	1,150.00	92.64	915.60	234.40	79.62 %
101-401-5151	Fitness Benefit	500.00	500.00	0.00	180.00	320.00	36.00 %
101-401-5152	Cell Phone Allowance	500.00	500.00	39.00	391.33	108.67	78.27 %
101-403-5100	Regular Wages	242,000.00	242,000.00	27,616.18	192,018.73	49,981.27	79.35 %
101-403-5104	Overtime Pay	1,050.00	1,050.00	0.00	764.38	285.62	72.80 %
101-403-5106	Other Pay	6,350.00	6,350.00	383.84	3,002.25	3,347.75	47.28 %
101-403-5108	Bilingual Pay	1,200.00	1,200.00	163.50	896.50	303.50	74.71 %
101-403-5120	Health Insurance	48,550.00	48,550.00	4,061.45	38,309.97	10,240.03	78.91 %
101-403-5121	Dental Insurance	3,100.00	3,100.00	243.44	2,321.39	778.61	74.88 %
101-403-5122	Life Insurance	650.00	650.00	53.20	520.78	129.22	80.12 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-403-5123	Disability Insurance	850.00	850.00	56.01	607.86	242.14	71.51 %
101-403-5130	PERS CLASSIC Contribution	10,850.00	10,850.00	843.66	5,992.20	4,857.80	55.23 %
101-403-5131	PERS PEPR A Contribution	13,900.00	13,900.00	1,729.62	11,920.06	1,979.94	85.76 %
101-403-5132	PERS Prepay UAAL	23,750.00	23,750.00	2,172.64	17,590.68	6,159.32	74.07 %
101-403-5140	Medicare Tax	3,550.00	3,550.00	410.41	2,878.35	671.65	81.08 %
101-403-5150	Flexible Benefits Program	3,650.00	3,650.00	301.12	2,933.08	716.92	80.36 %
101-403-5151	Fitness Benefit	1,600.00	1,600.00	0.00	575.40	1,024.60	35.96 %
101-403-5152	Cell Phone Allowance	550.00	550.00	39.00	385.49	164.51	70.09 %
101-451-5100	Regular Wages	115,750.00	115,750.00	12,362.64	79,736.13	36,013.87	68.89 %
101-451-5104	Overtime Pay	200.00	200.00	0.00	15.60	184.40	7.80 %
101-451-5106	Other Pay	2,650.00	2,650.00	322.62	2,622.19	27.81	98.95 %
101-451-5108	Bilingual Pay	0.00	200.00	85.50	259.50	-59.50	129.75 %
101-451-5120	Health Insurance	21,100.00	21,100.00	1,342.90	11,460.59	9,639.41	54.32 %
101-451-5121	Dental Insurance	1,600.00	1,600.00	91.84	778.23	821.77	48.64 %
101-451-5122	Life Insurance	350.00	350.00	23.83	227.92	122.08	65.12 %
101-451-5123	Disability Insurance	400.00	400.00	25.09	237.78	162.22	59.45 %
101-451-5130	PERS CLASSIC Contribution	11,550.00	11,550.00	562.43	3,971.42	7,578.58	34.38 %
101-451-5131	PERS PEPR A Contribution	3,450.00	3,450.00	657.66	3,995.69	-545.69	115.82 %
101-451-5132	PERS Prepay UAAL	24,800.00	24,800.00	1,448.44	11,547.40	13,252.60	46.56 %
101-451-5140	Medicare Tax	1,700.00	1,700.00	185.70	1,202.65	497.35	70.74 %
101-451-5150	Flexible Benefits Program	1,400.00	1,400.00	115.80	1,013.76	386.24	72.41 %
101-451-5151	Fitness Benefit	600.00	600.00	0.00	196.18	403.82	32.70 %
101-451-5152	Cell Phone Allowance	550.00	550.00	26.00	252.26	297.74	45.87 %
101-471-5100	Regular Wages	7,950.00	7,950.00	962.64	6,862.97	1,087.03	86.33 %
101-471-5104	Overtime Pay	1,150.00	1,150.00	45.23	379.96	770.04	33.04 %
101-471-5106	Other Pay	300.00	300.00	0.00	0.00	300.00	0.00 %
101-471-5120	Health Insurance	2,300.00	2,300.00	176.02	1,732.72	567.28	75.34 %
101-471-5121	Dental Insurance	150.00	150.00	10.58	103.97	46.03	69.31 %
101-471-5122	Life Insurance	50.00	50.00	1.76	16.36	33.64	32.72 %
101-471-5123	Disability Insurance	50.00	50.00	1.88	22.74	27.26	45.48 %
101-471-5130	PERS CLASSIC Contribution	1,300.00	1,300.00	119.36	844.16	455.84	64.94 %
101-471-5132	PERS Prepay UAAL	2,700.00	2,700.00	293.57	2,423.75	276.25	89.77 %
101-471-5140	Medicare Tax	150.00	150.00	14.67	106.65	43.35	71.10 %
101-471-5150	Flexible Benefits Program	150.00	150.00	5.04	127.44	22.56	84.96 %
101-471-5151	Fitness Benefit	100.00	100.00	0.00	0.00	100.00	0.00 %
101-501-5100	Regular Wages	90,300.00	90,300.00	10,915.59	77,239.35	13,060.65	85.54 %
101-501-5102	Part-time Wages	22,700.00	22,700.00	2,524.79	16,093.97	6,606.03	70.90 %
101-501-5106	Other Pay	2,400.00	2,400.00	302.54	2,158.33	241.67	89.93 %
101-501-5120	Health Insurance	6,850.00	6,850.00	593.06	5,791.95	1,058.05	84.55 %
101-501-5121	Dental Insurance	400.00	400.00	31.30	315.41	84.59	78.85 %
101-501-5122	Life Insurance	250.00	250.00	20.72	199.33	50.67	79.73 %
101-501-5123	Disability Insurance	300.00	300.00	21.95	217.61	82.39	72.54 %
101-501-5130	PERS CLASSIC Contribution	11,400.00	11,400.00	1,116.99	7,963.50	3,436.50	69.86 %
101-501-5131	PERS PEPR A Contribution	1,500.00	1,500.00	179.38	1,232.15	267.85	82.14 %
101-501-5132	PERS Prepay UAAL	24,400.00	24,400.00	2,876.67	23,529.31	870.69	96.43 %
101-501-5140	Medicare Tax	1,700.00	1,700.00	199.48	1,367.70	332.30	80.45 %
101-501-5150	Flexible Benefits Program	850.00	850.00	69.48	686.64	163.36	80.78 %
101-501-5151	Fitness Benefit	400.00	400.00	0.00	205.00	195.00	51.25 %
101-501-5152	Cell Phone Allowance	500.00	500.00	26.00	260.00	240.00	52.00 %
Type: 51 - Personnel Services Total:		5,233,350.00	5,285,500.00	570,653.06	4,295,830.71	989,669.29	81.28 %
Type: 52 - Professional Services							
101-102-5201	Professional Services	2,400.00	2,400.00	60.00	400.00	2,000.00	16.67 %
101-111-5201	Professional Services	83,850.00	83,850.00	0.00	19,286.99	64,563.01	23.00 %
101-121-5270	Legal Services	650,000.00	750,000.00	28,878.39	562,887.03	187,112.97	75.05 %
101-121-5271	Litigation Legal Services	100,000.00	149,650.00	3,536.00	119,650.53	29,999.47	79.95 %
101-121-5272	Third Party Legal Services	20,000.00	40,000.00	5,187.00	34,766.50	5,233.50	86.92 %
101-121-5273	Legal Services - MHR S Ordinance	5,000.00	6,050.00	0.00	5,936.00	114.00	98.12 %
101-131-5201	Professional Services	5,000.00	5,000.00	0.00	4,442.45	557.55	88.85 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-132-5201	Professional Services	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
101-141-5201	Professional Services	5,000.00	5,000.00	0.00	2,400.00	2,600.00	48.00 %
101-141-5221	Employee Training	6,000.00	6,000.00	0.00	1,193.37	4,806.63	19.89 %
101-142-5201	Professional Services	500.00	0.00	0.00	0.00	0.00	0.00 %
101-142-5534	Volunteer Screening	0.00	1,000.00	0.00	0.00	1,000.00	0.00 %
101-161-5201	Professional Services	9,000.00	9,000.00	0.00	4,535.00	4,465.00	50.39 %
101-171-5201	Professional Services	5,000.00	5,000.00	0.00	1,415.00	3,585.00	28.30 %
101-171-5253	SB County Mental Health	2,800.00	2,800.00	0.00	2,766.00	34.00	98.79 %
101-171-5254	SB County Sheriff	5,481,000.00	5,481,000.00	456,994.14	4,567,709.40	913,290.60	83.34 %
101-171-5255	SB County Sheriff Augmentation	15,000.00	15,000.00	0.00	15,000.00	0.00	100.00 %
101-201-5201	Professional Services	68,250.00	68,250.00	496.34	9,146.44	59,103.56	13.40 %
101-201-5210	Annual Audit	55,100.00	55,100.00	7,380.00	32,775.00	22,325.00	59.48 %
101-201-5236	Banking Fees	2,100.00	2,100.00	333.91	2,452.99	-352.99	116.81 %
101-211-5201	Professional Services	0.00	2,500.00	500.00	1,821.00	679.00	72.84 %
101-221-5201	Professional Services	99,850.00	109,850.00	15,016.25	47,303.00	62,547.00	43.06 %
101-302-5201	Professional Services	270,000.00	270,000.00	990.00	65,379.80	204,620.20	24.21 %
101-321-5201	Professional Services	188,000.00	188,000.00	19,581.74	123,727.68	64,272.32	65.81 %
101-341-5201	Professional Services	25,200.00	25,200.00	1,982.19	18,276.55	6,923.45	72.53 %
101-401-5201	Professional Services	0.00	33,000.00	1,217.80	15,895.80	17,104.20	48.17 %
Type: 52 - Professional Services Total:		7,101,550.00	7,318,250.00	542,153.76	5,659,166.53	1,659,083.47	77.33 %

Type: 53 - Contract Services

101-161-5301	Contract Services	15,000.00	15,000.00	0.00	6,650.00	8,350.00	44.33 %
101-162-5301	Contract Services	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
101-201-5301	Contract Services	1,250.00	1,250.00	0.00	1,148.00	102.00	91.84 %
101-211-5301	Contract Services	750.00	750.00	0.00	236.00	514.00	31.47 %
101-221-5345	Equipment Repairs/Replacement	2,000.00	2,500.00	120.52	2,171.64	328.36	86.87 %
101-221-5360	Software Subscription/Maintenance	185,250.00	187,750.00	830.01	122,582.01	65,167.99	65.29 %
101-451-5301	Contract Services	20,000.00	19,500.00	0.00	709.38	18,790.62	3.64 %
101-471-5301	Contract Services	29,400.00	29,400.00	395.00	24,501.26	4,898.74	83.34 %
101-471-5345	Equipment Repairs/Replacement	3,000.00	4,500.00	0.00	0.00	4,500.00	0.00 %
101-471-5350	Landscape Maintenance	13,500.00	13,500.00	742.00	7,420.00	6,080.00	54.96 %
101-471-5356	Tree Maintenance	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
101-471-5357	Tree Replacement	1,000.00	350.00	0.00	0.00	350.00	0.00 %
101-471-5362	Janitorial Services	33,700.00	33,700.00	2,396.85	25,032.11	8,667.89	74.28 %
Type: 53 - Contract Services Total:		308,850.00	312,200.00	4,484.38	190,450.40	121,749.60	61.00 %

Type: 54 - Utilities

101-111-5440	Utility - Communications/Telephone	500.00	250.00	19.73	194.30	55.70	77.72 %
101-151-5440	Utility - Communications/Telephone	900.00	850.00	69.90	699.03	150.97	82.24 %
101-211-5400	Utility - Electricity	46,000.00	0.00	0.00	0.00	0.00	0.00 %
101-211-5410	Utility - Natural Gas	7,250.00	0.00	0.00	0.00	0.00	0.00 %
101-211-5420	Utility - Sewer	7,400.00	0.00	0.00	0.00	0.00	0.00 %
101-211-5430	Utility - Water	11,000.00	0.00	0.00	0.00	0.00	0.00 %
101-211-5440	Utility - Communications/Telephone	26,500.00	250.00	19.73	194.30	55.70	77.72 %
101-321-5440	Utility - Communications/Telephone	800.00	750.00	39.49	569.05	180.95	75.87 %
101-331-5440	Utility - Communications/Telephone	650.00	500.00	39.46	388.60	111.40	77.72 %
101-401-5440	Utility - Communications/Telephone	750.00	700.00	39.52	481.04	218.96	68.72 %
101-471-5400	Utility - Electricity	0.00	44,000.00	3,085.91	29,898.90	14,101.10	67.95 %
101-471-5410	Utility - Natural Gas	0.00	7,250.00	427.19	4,991.12	2,258.88	68.84 %
101-471-5420	Utility - Sewer	0.00	6,700.00	0.00	6,634.73	65.27	99.03 %
101-471-5430	Utility - Water	0.00	11,000.00	801.18	7,645.46	3,354.54	69.50 %
101-471-5440	Utility - Communications/Telephone	0.00	24,650.00	2,056.95	20,544.76	4,105.24	83.35 %
101-501-5440	Utility - Communications/Telephone	825.00	500.00	40.63	377.57	122.43	75.51 %
Type: 54 - Utilities Total:		102,575.00	97,400.00	6,639.69	72,618.86	24,781.14	74.56 %

Type: 55 - Other Operating Expenses

101-101-5500	Printing & Advertising	200.00	200.00	0.00	0.00	200.00	0.00 %
101-101-5505	Public Relations	3,150.00	3,150.00	500.00	2,511.13	638.87	79.72 %
101-101-5510	Dues & Subscriptions	11,550.00	12,050.00	0.00	11,673.00	377.00	96.87 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-101-5512	Meetings & Travel	13,000.00	13,000.00	350.98	7,437.76	5,562.24	57.21 %
101-101-5560	Supplies & Materials	500.00	500.00	0.00	80.81	419.19	16.16 %
101-102-5500	Printing & Advertising	5,000.00	5,000.00	210.00	730.00	4,270.00	14.60 %
101-102-5512	Meetings & Travel	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
101-102-5590	Advisory Board Stipend	6,400.00	6,400.00	1,150.00	3,285.00	3,115.00	51.33 %
101-111-5510	Dues & Subscriptions	4,550.00	4,550.00	-59.99	2,022.00	2,528.00	44.44 %
101-111-5512	Meetings & Travel	13,000.00	15,000.00	-272.57	12,037.57	2,962.43	80.25 %
101-111-5560	Supplies & Materials	300.00	300.00	0.00	0.00	300.00	0.00 %
101-131-5500	Printing & Advertising	15,000.00	14,300.00	0.00	1,911.00	12,389.00	13.36 %
101-131-5510	Dues & Subscriptions	550.00	550.00	0.00	445.00	105.00	80.91 %
101-131-5512	Meetings & Travel	2,500.00	2,500.00	0.00	1,335.86	1,164.14	53.43 %
101-131-5560	Supplies & Materials	1,000.00	1,000.00	0.00	190.62	809.38	19.06 %
101-132-5500	Printing & Advertising	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
101-132-5560	Supplies & Materials	1,000.00	1,000.00	0.00	621.44	378.56	62.14 %
101-141-5501	Recruitment	3,000.00	3,000.00	463.00	1,980.27	1,019.73	66.01 %
101-141-5510	Dues & Subscriptions	7,000.00	7,000.00	0.00	5,280.00	1,720.00	75.43 %
101-141-5512	Meetings & Travel	2,500.00	2,500.00	132.02	1,364.69	1,135.31	54.59 %
101-141-5531	Employee/Public Relations	12,400.00	12,400.00	19.60	4,780.71	7,619.29	38.55 %
101-141-5532	Flexible Benefits Admin Fees	2,200.00	2,200.00	0.00	1,347.22	852.78	61.24 %
101-141-5533	Pre-employment Screening	11,000.00	11,000.00	32.00	1,110.32	9,889.68	10.09 %
101-141-5560	Supplies & Materials	1,000.00	1,000.00	0.00	76.72	923.28	7.67 %
101-142-5512	Meetings & Travel	3,000.00	1,450.00	0.00	1,186.83	263.17	81.85 %
101-142-5560	Supplies & Materials	4,500.00	5,750.00	0.00	5,674.00	76.00	98.68 %
101-142-5570	Liability Insurance	345,150.00	348,000.00	28,997.67	289,976.70	58,023.30	83.33 %
101-142-5571	Workers' Compensation	131,900.00	131,900.00	10,751.84	107,518.40	24,381.60	81.52 %
101-142-5572	Property Insurance/Bonding	184,400.00	181,550.00	10,051.67	104,765.70	76,784.30	57.71 %
101-151-5500	Printing & Advertising	2,000.00	2,600.00	0.00	2,598.53	1.47	99.94 %
101-151-5510	Dues & Subscriptions	100.00	100.00	0.00	75.00	25.00	75.00 %
101-151-5512	Meetings & Travel	3,500.00	0.00	0.00	0.00	0.00	0.00 %
101-151-5560	Supplies & Materials	5,500.00	8,400.00	727.20	3,323.13	5,076.87	39.56 %
101-161-5500	Printing & Advertising	10,000.00	10,000.00	380.82	5,774.70	4,225.30	57.75 %
101-161-5505	Public Relations	2,000.00	1,400.00	0.00	788.01	611.99	56.29 %
101-161-5510	Dues & Subscriptions	700.00	700.00	0.00	700.00	0.00	100.00 %
101-161-5512	Meetings & Travel	2,000.00	800.00	0.00	780.00	20.00	97.50 %
101-161-5560	Supplies & Materials	9,000.00	10,800.00	1,397.63	7,495.53	3,304.47	69.40 %
101-201-5510	Dues & Subscriptions	2,150.00	2,150.00	0.00	1,420.00	730.00	66.05 %
101-201-5512	Meetings & Travel	13,400.00	13,400.00	1,509.14	8,656.58	4,743.42	64.60 %
101-201-5530	Interest/Penalty Fees	500.00	500.00	0.00	0.00	500.00	0.00 %
101-201-5560	Supplies & Materials	1,200.00	1,200.00	0.00	769.24	430.76	64.10 %
101-211-5500	Printing & Advertising	1,800.00	1,800.00	214.65	992.82	807.18	55.16 %
101-211-5509	Postage	12,000.00	12,000.00	1,000.00	7,500.00	4,500.00	62.50 %
101-211-5510	Dues & Subscriptions	500.00	500.00	59.99	200.60	299.40	40.12 %
101-211-5536	Equipment/Office Rent & Leases	21,000.00	21,000.00	1,334.25	13,413.88	7,586.12	63.88 %
101-211-5560	Supplies & Materials	14,000.00	14,000.00	1,585.00	9,699.90	4,300.10	69.29 %
101-211-5568	Minor Equipment	0.00	2,000.00	540.48	1,784.24	215.76	89.21 %
101-211-5581	Vehicle Operations & Maintenance	850.00	850.00	228.88	312.03	537.97	36.71 %
101-211-5582	Fuel Expense	850.00	850.00	100.91	234.13	615.87	27.54 %
101-221-5560	Supplies & Materials	1,500.00	1,500.00	280.85	1,272.07	227.93	84.80 %
101-221-5565	Computer Hardware/Replacement	15,000.00	15,000.00	0.00	10,633.56	4,366.44	70.89 %
101-301-5510	Dues & Subscriptions	800.00	1,000.00	0.00	725.00	275.00	72.50 %
101-301-5512	Meetings & Travel	4,000.00	3,800.00	83.66	83.66	3,716.34	2.20 %
101-301-5560	Supplies & Materials	500.00	500.00	0.00	156.47	343.53	31.29 %
101-302-5500	Printing & Advertising	500.00	1,000.00	0.00	407.00	593.00	40.70 %
101-302-5512	Meetings & Travel	5,500.00	5,000.00	0.00	1,470.76	3,529.24	29.42 %
101-321-5500	Printing & Advertising	1,500.00	1,500.00	0.00	39.27	1,460.73	2.62 %
101-321-5510	Dues & Subscriptions	800.00	800.00	0.00	0.00	800.00	0.00 %
101-321-5512	Meetings & Travel	8,700.00	8,700.00	0.00	3,098.22	5,601.78	35.61 %
101-321-5516	Uniform Allowance	800.00	800.00	0.00	0.00	800.00	0.00 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
101-321-5560	Supplies & Materials	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
101-321-5581	Vehicle Operations & Maintenance	600.00	600.00	0.00	237.73	362.27	39.62 %
101-321-5582	Fuel Expense	800.00	800.00	0.00	49.52	750.48	6.19 %
101-331-5500	Printing & Advertising	1,250.00	1,250.00	0.00	0.00	1,250.00	0.00 %
101-331-5510	Dues & Subscriptions	200.00	200.00	0.00	200.00	0.00	100.00 %
101-331-5512	Meetings & Travel	6,500.00	5,750.00	0.00	2,368.93	3,381.07	41.20 %
101-331-5516	Uniform Allowance	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
101-331-5560	Supplies & Materials	750.00	750.00	0.00	156.47	593.53	20.86 %
101-331-5581	Vehicle Operations & Maintenance	1,500.00	2,250.00	140.00	2,159.02	90.98	95.96 %
101-331-5582	Fuel Expense	3,000.00	3,000.00	687.15	2,363.72	636.28	78.79 %
101-341-5500	Printing & Advertising	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
101-341-5510	Dues & Subscriptions	400.00	400.00	0.00	300.00	100.00	75.00 %
101-341-5512	Meetings & Travel	450.00	450.00	0.00	0.00	450.00	0.00 %
101-341-5560	Supplies & Materials	1,000.00	1,000.00	0.00	222.54	777.46	22.25 %
101-401-5500	Printing & Advertising	1,000.00	1,800.00	88.00	842.89	957.11	46.83 %
101-401-5510	Dues & Subscriptions	6,950.00	6,950.00	0.00	968.99	5,981.01	13.94 %
101-401-5512	Meetings & Travel	7,400.00	7,400.00	125.00	4,188.36	3,211.64	56.60 %
101-401-5560	Supplies & Materials	1,500.00	1,500.00	0.00	920.64	579.36	61.38 %
101-451-5500	Printing & Advertising	4,500.00	4,500.00	272.00	272.00	4,228.00	6.04 %
101-451-5510	Dues & Subscriptions	14,700.00	15,200.00	0.00	15,193.31	6.69	99.96 %
101-451-5512	Meetings & Travel	5,000.00	5,000.00	0.00	1,808.78	3,191.22	36.18 %
101-451-5560	Supplies & Materials	1,500.00	1,500.00	0.00	156.47	1,343.53	10.43 %
101-471-5510	Dues & Subscriptions	1,800.00	3,050.00	0.00	3,029.26	20.74	99.32 %
101-471-5560	Supplies & Materials	3,000.00	6,000.00	0.00	4,576.39	1,423.61	76.27 %
101-471-5561	Janitorial Supplies	8,000.00	8,000.00	163.09	3,118.32	4,881.68	38.98 %
101-471-5567	Landscaping Supply Repairs & Repla...	2,000.00	2,000.00	0.00	417.37	1,582.63	20.87 %
101-501-5500	Printing & Advertising	1,000.00	1,500.00	0.00	570.68	929.32	38.05 %
101-501-5510	Dues & Subscriptions	475.00	550.00	0.00	551.99	-1.99	100.36 %
101-501-5512	Meetings & Travel	6,000.00	7,925.00	1,000.84	4,740.78	3,184.22	59.82 %
101-501-5560	Supplies & Materials	1,000.00	1,000.00	40.30	596.92	403.08	59.69 %
Type: 55 - Other Operating Expenses Total:		1,019,675.00	1,031,225.00	64,286.06	703,758.16	327,466.84	68.24 %
Type: 56 - Non-Operating Expenses							
101-163-5601	Community Services Grants	0.00	10,000.00	0.00	10,000.00	0.00	100.00 %
Type: 56 - Non-Operating Expenses Total:		0.00	10,000.00	0.00	10,000.00	0.00	100.00 %
Type: 57 - Capital Outlay							
101-471-5761	Major Equipment	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
Type: 57 - Capital Outlay Total:		20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
Type: 59 - Transfers Out							
101-999-5901	To Capital Asset Reserve 103	0.00	24,056.00	0.00	24,056.00	0.00	100.00 %
101-999-5905	To Park Maintenance 204	486,300.00	651,300.00	0.00	337,329.61	313,970.39	51.79 %
101-999-5907	To ROW 209	256,250.00	247,400.00	0.00	147,410.83	99,989.17	59.58 %
101-999-5912	To General Reserve 102	0.00	98,126.00	0.00	98,126.00	0.00	100.00 %
101-999-5913	To AB 939 211	0.00	-61,500.00	0.00	-61,480.76	-19.24	99.97 %
101-999-5921	To Berm Assessment 218	28,600.00	29,600.00	0.00	21,775.16	7,824.84	73.56 %
Type: 59 - Transfers Out Total:		771,150.00	988,982.00	0.00	567,216.84	421,765.16	57.35 %
Expense Total:		14,557,150.00	15,063,557.00	1,188,216.95	11,499,041.50	3,564,515.50	76.34 %
Fund: 101 - GENERAL FUND Surplus (Deficit):		-712,500.00	-425,307.00	771,697.97	-838,248.94	-412,941.94	197.09 %
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS							
Revenue							
Type: 46 - Interest							
102-900-4600	Interest Income	16,000.00	18,000.00	0.00	16,584.59	-1,415.41	92.14 %
102-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	1,448.84	1,448.84	0.00 %
Type: 46 - Interest Total:		16,000.00	18,000.00	0.00	18,033.43	33.43	100.19 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Type: 49 - Transfers In							
102-999-4916	From General 101	0.00	98,126.00	0.00	98,126.00	0.00	100.00 %
Type: 49 - Transfers In Total:		0.00	98,126.00	0.00	98,126.00	0.00	100.00 %
Revenue Total:		16,000.00	116,126.00	0.00	116,159.43	33.43	100.03 %
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS Total:		16,000.00	116,126.00	0.00	116,159.43	33.43	100.03 %
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE							
Revenue							
Type: 46 - Interest							
103-900-4600	Interest Income	15,000.00	20,000.00	0.00	17,864.26	-2,135.74	89.32 %
103-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	1,602.80	1,602.80	0.00 %
Type: 46 - Interest Total:		15,000.00	20,000.00	0.00	19,467.06	-532.94	97.34 %
Type: 49 - Transfers In							
103-999-4916	From General 101	0.00	24,056.00	0.00	24,056.00	0.00	100.00 %
Type: 49 - Transfers In Total:		0.00	24,056.00	0.00	24,056.00	0.00	100.00 %
Revenue Total:		15,000.00	44,056.00	0.00	43,523.06	-532.94	98.79 %
Expense							
Type: 57 - Capital Outlay							
103-472-5761	Major Equipment	31,000.00	31,000.00	0.00	0.00	31,000.00	0.00 %
Type: 57 - Capital Outlay Total:		31,000.00	31,000.00	0.00	0.00	31,000.00	0.00 %
Expense Total:		31,000.00	31,000.00	0.00	0.00	31,000.00	0.00 %
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE Sur...		-16,000.00	13,056.00	0.00	43,523.06	30,467.06	333.36 %
Fund: 104 - MEASURE X FUND							
Revenue							
Type: 41 - Taxes							
104-900-4122	Sales Tax - Local	3,798,000.00	3,934,000.00	244,938.28	2,494,333.86	-1,439,666.14	63.40 %
Type: 41 - Taxes Total:		3,798,000.00	3,934,000.00	244,938.28	2,494,333.86	-1,439,666.14	63.40 %
Type: 43 - Intergovernmental							
104-302-4360	State Grants	0.00	35,500.00	0.00	17,740.93	-17,759.07	49.97 %
Type: 43 - Intergovernmental Total:		0.00	35,500.00	0.00	17,740.93	-17,759.07	49.97 %
Type: 45 - Charges for services							
104-162-4500	Rents & Leases	1,500.00	2,900.00	0.00	2,857.60	-42.40	98.54 %
Type: 45 - Charges for services Total:		1,500.00	2,900.00	0.00	2,857.60	-42.40	98.54 %
Type: 46 - Interest							
104-900-4600	Interest Income	40,000.00	25,000.00	0.00	23,798.81	-1,201.19	95.20 %
104-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	1,851.64	1,851.64	0.00 %
Type: 46 - Interest Total:		40,000.00	25,000.00	0.00	25,650.45	650.45	102.60 %
Type: 48 - Miscellaneous Revenue							
104-461-4802	Miscellaneous Income	20,000.00	32,500.00	0.00	16,762.78	-15,737.22	51.58 %
104-512-4806	Donations	10,000.00	0.00	0.00	0.00	0.00	0.00 %
Type: 48 - Miscellaneous Revenue Total:		30,000.00	32,500.00	0.00	16,762.78	-15,737.22	51.58 %
Revenue Total:		3,869,500.00	4,029,900.00	244,938.28	2,557,345.62	-1,472,554.38	63.46 %
Expense							
Type: 51 - Personnel Services							
104-302-5100	Regular Wages	222,250.00	222,250.00	25,661.28	181,416.65	40,833.35	81.63 %
104-302-5104	Overtime Pay	550.00	550.00	13.18	13.18	536.82	2.40 %
104-302-5106	Other Pay	11,250.00	11,250.00	1,189.26	7,360.20	3,889.80	65.42 %
104-302-5120	Health Insurance	11,350.00	11,350.00	2,000.44	13,685.90	-2,335.90	120.58 %
104-302-5121	Dental Insurance	1,300.00	1,300.00	99.09	997.19	302.81	76.71 %
104-302-5122	Life Insurance	600.00	600.00	49.20	477.14	122.86	79.52 %
104-302-5123	Disability Insurance	800.00	800.00	52.02	569.33	230.67	71.17 %
104-302-5130	PERS Classic Contribution	5,700.00	5,700.00	533.27	3,768.51	1,931.49	66.11 %
104-302-5131	PERS PEPR A Contribution	14,900.00	14,900.00	1,754.24	12,400.75	2,499.25	83.23 %
104-302-5132	PERS Prepay UAAL	12,750.00	12,750.00	1,373.69	11,046.99	1,703.01	86.64 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
104-302-5140	Medicare Tax	3,250.00	3,250.00	389.87	2,748.33	501.67	84.56 %
104-302-5150	Flexible Benefits Program	2,650.00	2,650.00	220.06	2,174.44	475.56	82.05 %
104-302-5151	Fitness Benefit	1,150.00	1,150.00	0.00	645.00	505.00	56.09 %
104-302-5152	Cell Phone Allowance	800.00	800.00	65.00	637.00	163.00	79.63 %
104-461-5100	Regular Wages	71,450.00	71,450.00	7,283.25	47,443.86	24,006.14	66.40 %
104-461-5104	Overtime Pay	100.00	100.00	0.00	7.80	92.20	7.80 %
104-461-5106	Other Pay	1,800.00	1,800.00	204.17	1,536.65	263.35	85.37 %
104-461-5108	Bilingual Pay	0.00	100.00	28.50	86.50	13.50	86.50 %
104-461-5120	Health Insurance	14,550.00	14,550.00	776.74	6,643.35	7,906.65	45.66 %
104-461-5121	Dental Insurance	1,150.00	1,150.00	51.17	432.45	717.55	37.60 %
104-461-5122	Life Insurance	250.00	250.00	14.03	138.79	111.21	55.52 %
104-461-5123	Disability Insurance	250.00	250.00	14.77	138.66	111.34	55.46 %
104-461-5130	PERS Classic Contribution	8,550.00	5,950.00	281.23	1,987.37	3,962.63	33.40 %
104-461-5131	PERS Pepra Contribution	1,400.00	4,000.00	417.60	2,611.95	1,388.05	65.30 %
104-461-5132	PERS Prepay UAAL	18,300.00	18,300.00	724.22	5,832.86	12,467.14	31.87 %
104-461-5140	Medicare Tax	1,050.00	1,050.00	109.21	712.40	337.60	67.85 %
104-461-5150	Flexible Benefits Program	850.00	850.00	69.48	607.27	242.73	71.44 %
104-461-5151	Fitness Benefit	400.00	400.00	0.00	101.18	298.82	25.30 %
104-461-5152	Cell Phone Allowance	400.00	400.00	13.00	126.82	273.18	31.71 %
104-512-5100	Regular Wages	103,900.00	103,900.00	12,136.43	83,181.33	20,718.67	80.06 %
104-512-5102	Part-Time Wages	22,700.00	22,700.00	2,210.65	9,505.79	13,194.21	41.88 %
104-512-5104	Overtime Pay	600.00	600.00	0.00	0.00	600.00	0.00 %
104-512-5106	Other Pay	6,650.00	6,650.00	617.76	5,528.90	1,121.10	83.14 %
104-512-5120	Health Insurance	3,500.00	3,500.00	315.87	2,963.53	536.47	84.67 %
104-512-5121	Dental Insurance	2,750.00	2,750.00	212.54	2,140.18	609.82	77.82 %
104-512-5122	Life Insurance	350.00	350.00	22.17	243.49	106.51	69.57 %
104-512-5123	Disability Insurance	450.00	450.00	23.44	288.34	161.66	64.08 %
104-512-5131	PERS PEPR A Contribution	8,350.00	8,350.00	990.35	6,786.97	1,563.03	81.28 %
104-512-5132	PERS Prepay UAAL	350.00	350.00	0.00	39.80	310.20	11.37 %
104-512-5140	Medicare Tax	1,900.00	1,900.00	217.40	1,454.25	445.75	76.54 %
104-512-5150	Flexible Benefits Program	1,850.00	1,850.00	150.56	1,487.84	362.16	80.42 %
104-512-5151	Fitness Benefit	800.00	800.00	0.00	289.50	510.50	36.19 %
104-512-5152	Cell Phone Allowance	250.00	250.00	0.00	0.00	250.00	0.00 %
Type: 51 - Personnel Services Total:		564,200.00	564,300.00	60,285.14	420,258.44	144,041.56	74.47 %
Type: 52 - Professional Services							
104-111-5201	Professional Services	91,500.00	175,500.00	0.00	78,469.63	97,030.37	44.71 %
104-141-5201	Professional Services	80,000.00	80,000.00	0.00	0.00	80,000.00	0.00 %
104-142-5534	Volunteer Screening	0.00	2,000.00	0.00	0.00	2,000.00	0.00 %
104-151-5201	Professional Services	25,000.00	105,500.00	0.00	0.00	105,500.00	0.00 %
104-161-5201	Professional Services	85,500.00	85,500.00	12,000.00	59,524.75	25,975.25	69.62 %
104-171-5254	SB County Sheriff	1,073,650.00	1,073,650.00	89,470.86	894,708.60	178,941.40	83.33 %
104-171-5255	SB County Sheriff Augmentation	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
104-181-5201	Professional Services	29,000.00	29,000.00	0.00	0.00	29,000.00	0.00 %
104-311-5201	Professional Services	42,000.00	42,000.00	10,214.80	18,779.97	23,220.03	44.71 %
104-512-5201	Professional Services	5,000.00	5,000.00	0.00	410.22	4,589.78	8.20 %
104-512-5205	Senior Programs	5,000.00	10,000.00	191.91	5,506.66	4,493.34	55.07 %
Type: 52 - Professional Services Total:		1,451,650.00	1,623,150.00	111,877.57	1,057,399.83	565,750.17	65.14 %
Type: 53 - Contract Services							
104-461-5301	Contract Services	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
Type: 53 - Contract Services Total:		2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
Type: 54 - Utilities							
104-461-5400	Utility - Electricity	21,600.00	32,500.00	2,652.48	23,714.38	8,785.62	72.97 %
104-512-5440	Utility - Communications/Telephone	250.00	250.00	19.76	193.97	56.03	77.59 %
Type: 54 - Utilities Total:		21,850.00	32,750.00	2,672.24	23,908.35	8,841.65	73.00 %
Type: 55 - Other Operating Expenses							
104-461-5500	Printing& Advertising	500.00	500.00	0.00	0.00	500.00	0.00 %
104-461-5510	Dues & Subscriptions	900.00	900.00	0.00	322.00	578.00	35.78 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
104-461-5512	Meetings & Travel	4,350.00	4,350.00	57.04	92.04	4,257.96	2.12 %
104-461-5560	Supplies & Materials	5,000.00	10,000.00	1,179.10	6,255.68	3,744.32	62.56 %
104-512-5500	Printing & Advertising	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
104-512-5510	Dues & Subscriptions	750.00	750.00	12.99	258.91	491.09	34.52 %
104-512-5512	Meetings & Travel	3,800.00	3,800.00	1,441.13	2,508.16	1,291.84	66.00 %
104-512-5560	Supplies & Materials	15,000.00	12,500.00	1,782.17	5,854.10	6,645.90	46.83 %
104-512-5568	Minor Equipment	18,700.00	16,200.00	0.00	2,722.39	13,477.61	16.80 %
Type: 55 - Other Operating Expenses Total:		51,000.00	51,000.00	4,472.43	18,013.28	32,986.72	35.32 %
Type: 56 - Non-Operating Expenses							
104-162-5601	Community Services Grants	15,500.00	15,500.00	0.00	0.00	15,500.00	0.00 %
104-163-5601	Community Services Grants	150,000.00	150,000.00	0.00	131,000.00	19,000.00	87.33 %
104-163-5602	Community Services Agreements/C...	13,500.00	13,500.00	0.00	0.00	13,500.00	0.00 %
Type: 56 - Non-Operating Expenses Total:		179,000.00	179,000.00	0.00	131,000.00	48,000.00	73.18 %
Type: 59 - Transfers Out							
104-999-5909	To Recreation Services 213	721,700.00	709,550.00	44,682.97	377,361.83	332,188.17	53.18 %
104-999-5911	To Capital Improvement 301	18,000.00	50,000.00	0.00	-6,853.78	56,853.78	-13.71 %
104-999-5916	To Peg 217	89,600.00	81,025.00	0.00	62,081.77	18,943.23	76.62 %
104-999-5917	To Library Fund 202	697,400.00	701,350.00	0.00	424,631.78	276,718.22	60.54 %
Type: 59 - Transfers Out Total:		1,526,700.00	1,541,925.00	44,682.97	857,221.60	684,703.40	55.59 %
Expense Total:		3,796,400.00	3,994,125.00	223,990.35	2,507,801.50	1,486,323.50	62.79 %
Fund: 104 - MEASURE X FUND Surplus (Deficit):		73,100.00	35,775.00	20,947.93	49,544.12	13,769.12	138.49 %
Fund: 201 - TRAFFIC SAFETY FUND							
Revenue							
Type: 44 - Fines & Forfeitures							
201-331-4408	California Vehicle Code Penalties	35,000.00	28,000.00	0.00	11,047.12	-16,952.88	39.45 %
Type: 44 - Fines & Forfeitures Total:		35,000.00	28,000.00	0.00	11,047.12	-16,952.88	39.45 %
Type: 46 - Interest							
201-331-4600	Interest Income	1,000.00	2,000.00	0.00	2,016.75	16.75	100.84 %
201-331-4602	Gain/Loss on Investment	0.00	0.00	0.00	178.79	178.79	0.00 %
Type: 46 - Interest Total:		1,000.00	2,000.00	0.00	2,195.54	195.54	109.78 %
Type: 48 - Miscellaneous Revenue							
201-331-4802	Miscellaneous Income	6,000.00	6,000.00	0.00	4,719.49	-1,280.51	78.66 %
Type: 48 - Miscellaneous Revenue Total:		6,000.00	6,000.00	0.00	4,719.49	-1,280.51	78.66 %
Revenue Total:		42,000.00	36,000.00	0.00	17,962.15	-18,037.85	49.89 %
Expense							
Type: 51 - Personnel Services							
201-331-5102	Part-time Wages	16,350.00	16,350.00	1,684.68	10,988.77	5,361.23	67.21 %
201-331-5131	PERS PEPRRA Contribution	600.00	600.00	78.10	462.38	137.62	77.06 %
201-331-5140	Medicare Tax	500.00	500.00	24.43	159.38	340.62	31.88 %
Type: 51 - Personnel Services Total:		17,450.00	17,450.00	1,787.21	11,610.53	5,839.47	66.54 %
Expense Total:		17,450.00	17,450.00	1,787.21	11,610.53	5,839.47	66.54 %
Fund: 201 - TRAFFIC SAFETY FUND Surplus (Deficit):		24,550.00	18,550.00	-1,787.21	6,351.62	-12,198.38	34.24 %
Fund: 202 - LIBRARY FUND							
Revenue							
Type: 43 - Intergovernmental							
202-550-4365	Per Capita County Funding	153,000.00	153,000.00	155,344.00	155,344.00	2,344.00	101.53 %
Type: 43 - Intergovernmental Total:		153,000.00	153,000.00	155,344.00	155,344.00	2,344.00	101.53 %
Type: 45 - Charges for services							
202-550-4510	Library Service Fees	3,000.00	3,000.00	700.46	2,257.20	-742.80	75.24 %
Type: 45 - Charges for services Total:		3,000.00	3,000.00	700.46	2,257.20	-742.80	75.24 %
Type: 48 - Miscellaneous Revenue							
202-550-4806	Donations	81,500.00	81,500.00	12,500.00	66,429.18	-15,070.82	81.51 %
Type: 48 - Miscellaneous Revenue Total:		81,500.00	81,500.00	12,500.00	66,429.18	-15,070.82	81.51 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Type: 49 - Transfers In							
202-999-4918	From Measure X 104	697,400.00	701,350.00	0.00	424,631.78	-276,718.22	60.54 %
	Type: 49 - Transfers In Total:	697,400.00	701,350.00	0.00	424,631.78	-276,718.22	60.54 %
	Revenue Total:	934,900.00	938,850.00	168,544.46	648,662.16	-290,187.84	69.09 %

Expense

Type: 51 - Personnel Services							
202-473-5100	Regular Wages	43,100.00	43,100.00	3,721.11	25,651.15	17,448.85	59.52 %
202-473-5104	Overtime Pay	1,450.00	1,450.00	82.58	620.54	829.46	42.80 %
202-473-5106	Other Pay	1,900.00	1,900.00	84.50	699.16	1,200.84	36.80 %
202-473-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
202-473-5120	Health Insurance	11,500.00	11,500.00	686.88	6,451.20	5,048.80	56.10 %
202-473-5121	Dental Insurance	1,150.00	1,150.00	69.65	675.59	474.41	58.75 %
202-473-5122	Life Insurance	150.00	150.00	7.03	72.79	77.21	48.53 %
202-473-5123	Disability Insurance	200.00	200.00	7.42	88.60	111.40	44.30 %
202-473-5130	PERS CLASSIC Contribution	1,300.00	1,300.00	119.36	844.16	455.84	64.94 %
202-473-5131	PERS PEPRA Contribution	2,850.00	2,850.00	226.33	1,536.75	1,313.25	53.92 %
202-473-5132	PERS Prepay UAAL	2,800.00	2,800.00	293.57	2,379.24	420.76	84.97 %
202-473-5140	Medicare Tax	650.00	650.00	56.07	392.53	257.47	60.39 %
202-473-5141	Unemployment Insurance	0.00	500.00	0.00	495.00	5.00	99.00 %
202-473-5150	Flexible Benefits Program	700.00	700.00	39.78	459.52	240.48	65.65 %
202-473-5151	Fitness Benefit	300.00	300.00	0.00	0.00	300.00	0.00 %
202-473-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %
202-501-5100	Regular Wages	18,050.00	18,050.00	2,179.29	15,536.78	2,513.22	86.08 %
202-501-5106	Other Pay	500.00	500.00	60.43	434.30	65.70	86.86 %
202-501-5120	Health Insurance	1,150.00	1,150.00	95.65	951.76	198.24	82.76 %
202-501-5121	Dental Insurance	100.00	100.00	5.22	52.58	47.42	52.58 %
202-501-5122	Life Insurance	50.00	50.00	4.18	36.13	13.87	72.26 %
202-501-5123	Disability Insurance	50.00	50.00	4.41	40.88	9.12	81.76 %
202-501-5130	PERS CLASSIC Contribution	2,850.00	2,850.00	279.32	1,991.16	858.84	69.87 %
202-501-5132	PERS Prepay UAAL	6,100.00	6,100.00	719.17	5,873.34	226.66	96.28 %
202-501-5140	Medicare Tax	300.00	300.00	32.51	232.53	67.47	77.51 %
202-501-5150	Flexible Benefits Program	150.00	150.00	11.58	114.48	35.52	76.32 %
202-501-5151	Fitness Benefit	100.00	100.00	0.00	45.00	55.00	45.00 %
202-501-5152	Cell Phone Allowance	100.00	100.00	6.50	65.00	35.00	65.00 %
202-550-5100	Regular Wages	229,600.00	229,600.00	21,147.29	140,642.71	88,957.29	61.26 %
202-550-5102	Part-time Wages	161,450.00	161,450.00	14,887.28	95,011.40	66,438.60	58.85 %
202-550-5106	Other Pay	9,850.00	9,850.00	5,481.74	12,421.33	-2,571.33	126.10 %
202-550-5108	Interpreter Pay	2,500.00	2,500.00	285.00	1,710.00	790.00	68.40 %
202-550-5120	Health Insurance	60,650.00	60,650.00	2,519.54	24,531.91	36,118.09	40.45 %
202-550-5121	Dental Insurance	5,050.00	5,050.00	196.88	1,982.96	3,067.04	39.27 %
202-550-5122	Life Insurance	850.00	850.00	40.66	485.64	364.36	57.13 %
202-550-5123	Disability Insurance	900.00	900.00	42.88	462.82	437.18	51.42 %
202-550-5131	PERS PEPRA Contribution	18,400.00	18,400.00	2,016.67	13,349.04	5,050.96	72.55 %
202-550-5132	PERS Prepay UAAL	750.00	750.00	0.00	153.23	596.77	20.43 %
202-550-5140	Medicare Tax	5,700.00	5,700.00	607.66	3,642.30	2,057.70	63.90 %
202-550-5150	Flexible Benefits Program	2,800.00	2,800.00	231.64	2,061.96	738.04	73.64 %
202-550-5151	Fitness Benefit	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
202-550-5152	Cell Phone Allowance	1,600.00	1,600.00	130.00	1,170.00	430.00	73.13 %
	Type: 51 - Personnel Services Total:	599,200.00	599,700.00	56,394.78	363,475.47	236,224.53	60.61 %

Type: 52 - Professional Services

202-142-5534	Volunteer Screening	0.00	3,200.00	0.00	0.00	3,200.00	0.00 %
202-221-5201	Professional Services	22,500.00	22,500.00	1,383.75	8,072.75	14,427.25	35.88 %
202-550-5201	Professional Services	0.00	5,500.00	0.00	5,500.00	0.00	100.00 %
202-550-5202	Library Programs	15,000.00	14,500.00	548.08	3,694.25	10,805.75	25.48 %
202-550-5203	Library Operating Services	75,000.00	75,000.00	16,522.00	66,683.11	8,316.89	88.91 %
202-550-5221	Employee Training	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
	Type: 52 - Professional Services Total:	113,700.00	121,900.00	18,453.83	83,950.11	37,949.89	68.87 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Type: 53 - Contract Services							
202-221-5360	Software Subscription/Maintenance	4,050.00	4,050.00	409.99	409.99	3,640.01	10.12 %
202-473-5301	Contract Services	16,150.00	16,150.00	211.89	9,848.31	6,301.69	60.98 %
202-473-5345	Equipment Repairs/Replacement	5,000.00	5,000.00	0.00	1,404.51	3,595.49	28.09 %
202-473-5350	Landscape Maintenance	3,800.00	3,800.00	208.50	2,084.83	1,715.17	54.86 %
202-473-5362	Janitorial Services	23,000.00	23,000.00	1,083.50	8,842.03	14,157.97	38.44 %
202-550-5301	Contract Services	5,500.00	5,500.00	65.00	2,592.90	2,907.10	47.14 %
Type: 53 - Contract Services Total:		57,500.00	57,500.00	1,978.88	25,182.57	32,317.43	43.80 %
Type: 54 - Utilities							
202-211-5400	Utility - Electricity	8,750.00	0.00	0.00	0.00	0.00	0.00 %
202-211-5410	Utility - Natural Gas	1,800.00	0.00	0.00	0.00	0.00	0.00 %
202-211-5420	Utility - Sewer	2,300.00	0.00	0.00	0.00	0.00	0.00 %
202-211-5430	Utility - Water	3,800.00	0.00	0.00	0.00	0.00	0.00 %
202-211-5440	Utility - Communications/Telephone	3,600.00	0.00	0.00	0.00	0.00	0.00 %
202-473-5400	Utility - Electricity	0.00	7,550.00	575.25	5,603.33	1,946.67	74.22 %
202-473-5410	Utility - Natural Gas	0.00	1,500.00	77.29	1,039.50	460.50	69.30 %
202-473-5420	Utility - Sewer	0.00	4,200.00	0.00	2,091.36	2,108.64	49.79 %
202-473-5430	Utility - Water	0.00	3,800.00	255.40	2,491.91	1,308.09	65.58 %
202-473-5440	Utility - Communications/Telephone	0.00	2,350.00	186.29	1,954.58	395.42	83.17 %
202-550-5440	Utility - Communications/Telephone	0.00	500.00	40.63	404.71	95.29	80.94 %
Type: 54 - Utilities Total:		20,250.00	19,900.00	1,134.86	13,585.39	6,314.61	68.27 %
Type: 55 - Other Operating Expenses							
202-102-5590	Advisory Board Stipend	2,250.00	2,250.00	420.00	1,140.00	1,110.00	50.67 %
202-221-5565	Computer Hardware/ Replacement	3,000.00	3,000.00	0.00	294.28	2,705.72	9.81 %
202-473-5560	Supplies & Materials	2,500.00	3,000.00	313.47	2,206.27	793.73	73.54 %
202-473-5561	Janitorial Supplies	2,500.00	2,500.00	148.29	1,100.41	1,399.59	44.02 %
202-473-5567	Landscaping Supply Repairs & Repla...	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00 %
202-550-5500	Printing & Advertising	4,500.00	4,500.00	0.00	472.78	4,027.22	10.51 %
202-550-5510	Dues & Subscriptions	1,000.00	1,000.00	144.00	509.00	491.00	50.90 %
202-550-5512	Meetings & Travel	4,500.00	4,500.00	450.00	1,613.50	2,886.50	35.86 %
202-550-5520	Books	46,000.00	46,000.00	6,130.61	23,625.03	22,374.97	51.36 %
202-550-5521	Periodicals	4,000.00	4,000.00	369.14	1,576.34	2,423.66	39.41 %
202-550-5522	Digital Materials	40,000.00	35,000.00	8,284.08	29,744.73	5,255.27	84.98 %
202-550-5523	Library of Things	7,000.00	7,000.00	83.11	5,456.90	1,543.10	77.96 %
202-550-5536	Equipment/Office Rent & Leases	2,500.00	2,500.00	0.00	597.69	1,902.31	23.91 %
202-550-5560	Supplies & Materials	16,000.00	16,000.00	519.62	4,368.39	11,631.61	27.30 %
202-550-5568	Minor Equipment	2,000.00	2,000.00	0.00	260.50	1,739.50	13.03 %
Type: 55 - Other Operating Expenses Total:		139,250.00	134,750.00	16,862.32	72,965.82	61,784.18	54.15 %
Type: 57 - Capital Outlay							
202-550-5763	Furniture & Fixtures	5,000.00	5,000.00	419.64	1,372.15	3,627.85	27.44 %
Type: 57 - Capital Outlay Total:		5,000.00	5,000.00	419.64	1,372.15	3,627.85	27.44 %
Expense Total:		934,900.00	938,750.00	95,244.31	560,531.51	378,218.49	59.71 %
Fund: 202 - LIBRARY FUND Surplus (Deficit):		0.00	100.00	73,300.15	88,130.65	88,030.65	38,130.65 %
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND							
Revenue							
Type: 43 - Intergovernmental							
203-431-4314	RMRA (SB1)	344,800.00	347,800.00	28,847.05	237,321.95	-110,478.05	68.24 %
Type: 43 - Intergovernmental Total:		344,800.00	347,800.00	28,847.05	237,321.95	-110,478.05	68.24 %
Type: 46 - Interest							
203-431-4600	Interest Income	0.00	3,000.00	0.00	3,585.93	585.93	119.53 %
203-431-4602	Gain/Loss on Investment	0.00	0.00	0.00	218.70	218.70	0.00 %
Type: 46 - Interest Total:		0.00	3,000.00	0.00	3,804.63	804.63	126.82 %
Revenue Total:		344,800.00	350,800.00	28,847.05	241,126.58	-109,673.42	68.74 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense							
Type: 59 - Transfers Out							
203-999-5911	To Capital Improvement 301	225,000.00	58,000.00	0.00	42,321.25	15,678.75	72.97 %
Type: 59 - Transfers Out Total:		225,000.00	58,000.00	0.00	42,321.25	15,678.75	72.97 %
Expense Total:		225,000.00	58,000.00	0.00	42,321.25	15,678.75	72.97 %
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND Surplus (...)		119,800.00	292,800.00	28,847.05	198,805.33	-93,994.67	67.90 %
Fund: 204 - PARK MAINTENANCE FUND							
Revenue							
Type: 41 - Taxes							
204-472-4169	Property Tax- Park Maintenance Tax	159,000.00	159,000.00	65,640.56	157,461.67	-1,538.33	99.03 %
Type: 41 - Taxes Total:		159,000.00	159,000.00	65,640.56	157,461.67	-1,538.33	99.03 %
Type: 43 - Intergovernmental							
204-501-4316	Bluffs Endowment	37,000.00	38,000.00	0.00	36,732.00	-1,268.00	96.66 %
Type: 43 - Intergovernmental Total:		37,000.00	38,000.00	0.00	36,732.00	-1,268.00	96.66 %
Type: 45 - Charges for services							
204-501-4513	Park Rentals	19,200.00	21,000.00	1,660.00	16,501.26	-4,498.74	78.58 %
Type: 45 - Charges for services Total:		19,200.00	21,000.00	1,660.00	16,501.26	-4,498.74	78.58 %
Type: 48 - Miscellaneous Revenue							
204-501-4806	Donations	4,000.00	4,000.00	1,440.00	7,310.00	3,310.00	182.75 %
Type: 48 - Miscellaneous Revenue Total:		4,000.00	4,000.00	1,440.00	7,310.00	3,310.00	182.75 %
Type: 49 - Transfers In							
204-999-4916	From General 101	486,300.00	651,300.00	0.00	337,329.61	-313,970.39	51.79 %
Type: 49 - Transfers In Total:		486,300.00	651,300.00	0.00	337,329.61	-313,970.39	51.79 %
Revenue Total:		705,500.00	873,300.00	68,740.56	555,334.54	-317,965.46	63.59 %
Expense							
Type: 51 - Personnel Services							
204-472-5100	Regular Wages	163,100.00	163,100.00	11,683.78	81,889.40	81,210.60	50.21 %
204-472-5102	Part-time Wages	11,350.00	11,350.00	0.00	6,867.94	4,482.06	60.51 %
204-472-5104	Overtime Pay	2,750.00	2,750.00	231.99	1,650.43	1,099.57	60.02 %
204-472-5106	Other Pay	8,900.00	8,900.00	400.36	3,669.96	5,230.04	41.24 %
204-472-5108	Bilingual Pay	650.00	650.00	75.00	550.00	100.00	84.62 %
204-472-5120	Health Insurance	39,200.00	39,200.00	1,703.26	16,305.53	22,894.47	41.60 %
204-472-5121	Dental Insurance	4,950.00	4,950.00	266.55	2,641.69	2,308.31	53.37 %
204-472-5122	Life Insurance	550.00	550.00	22.20	229.09	320.91	41.65 %
204-472-5123	Disability Insurance	650.00	650.00	23.44	281.82	368.18	43.36 %
204-472-5130	PERS CLASSIC Contribution	1,300.00	1,300.00	119.36	844.16	455.84	64.94 %
204-472-5131	PERS PEPPRA Contribution	12,450.00	12,450.00	881.01	6,131.65	6,318.35	49.25 %
204-472-5132	PERS Prepay UAAL	3,200.00	3,200.00	293.57	2,398.45	801.55	74.95 %
204-472-5140	Medicare Tax	2,600.00	2,600.00	176.09	1,357.24	1,242.76	52.20 %
204-472-5141	Unemployment Insurance	0.00	3,000.00	0.00	2,970.00	30.00	99.00 %
204-472-5150	Flexible Benefits Program	2,800.00	2,800.00	155.62	1,604.12	1,195.88	57.29 %
204-472-5151	Fitness Benefit	1,200.00	1,200.00	0.00	0.00	1,200.00	0.00 %
204-472-5152	Cell Phone Allowance	550.00	550.00	0.00	0.00	550.00	0.00 %
204-501-5100	Regular Wages	45,400.00	45,400.00	5,476.91	38,174.36	7,225.64	84.08 %
204-501-5106	Other Pay	1,250.00	1,250.00	151.75	1,030.09	219.91	82.41 %
204-501-5120	Health Insurance	4,650.00	4,650.00	411.52	3,920.18	729.82	84.30 %
204-501-5121	Dental Insurance	300.00	300.00	20.88	210.07	89.93	70.02 %
204-501-5122	Life Insurance	200.00	200.00	10.22	118.36	81.64	59.18 %
204-501-5123	Disability Insurance	200.00	200.00	10.78	122.62	77.38	61.31 %
204-501-5130	PERS CLASSIC Contribution	2,850.00	2,850.00	279.32	1,991.16	858.84	69.87 %
204-501-5131	PERS PEPPRA Contribution	2,200.00	2,200.00	269.09	1,847.12	352.88	83.96 %
204-501-5132	PERS Prepay UAAL	6,200.00	6,200.00	719.17	5,913.22	286.78	95.37 %
204-501-5140	Medicare Tax	700.00	700.00	81.65	571.46	128.54	81.64 %
204-501-5150	Flexible Benefits Program	600.00	600.00	46.32	457.80	142.20	76.30 %
204-501-5151	Fitness Benefit	250.00	250.00	0.00	82.50	167.50	33.00 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
204-501-5152	Cell Phone Allowance	350.00	350.00	6.50	65.00	285.00	18.57 %
	Type: 51 - Personnel Services Total:	321,350.00	324,350.00	23,516.34	183,895.42	140,454.58	56.70 %
	Type: 52 - Professional Services						
204-501-5560	Supplies & Materials	0.00	350.00	0.00	340.86	9.14	97.39 %
	Type: 52 - Professional Services Total:	0.00	350.00	0.00	340.86	9.14	97.39 %
	Type: 53 - Contract Services						
204-472-5301	Contract Services	14,700.00	14,700.00	0.00	2,750.00	11,950.00	18.71 %
204-472-5345	Equipment Repairs/Replacement	5,000.00	5,000.00	0.00	527.75	4,472.25	10.56 %
204-472-5350	Landscape Maintenance	139,000.00	139,000.00	11,066.00	112,466.00	26,534.00	80.91 %
204-472-5356	Tree Maintenance	20,000.00	20,000.00	0.00	5,512.00	14,488.00	27.56 %
204-472-5357	Tree Replacement	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
204-472-5361	Biohazard Services	20,000.00	17,350.00	0.00	520.00	16,830.00	3.00 %
204-472-5362	Janitorial Services	39,000.00	40,650.00	3,810.00	33,017.46	7,632.54	81.22 %
	Type: 53 - Contract Services Total:	239,700.00	238,700.00	14,876.00	154,793.21	83,906.79	64.85 %
	Type: 54 - Utilities						
204-472-5400	Utility - Electricity	16,000.00	14,000.00	1,383.74	8,086.34	5,913.66	57.76 %
204-472-5420	Utility - Sewer	14,400.00	7,200.00	0.00	7,149.72	50.28	99.30 %
204-472-5430	Utility - Water	6,800.00	175,000.00	14,047.63	125,805.84	49,194.16	71.89 %
204-472-5440	Utility - Communications/Telephone	300.00	800.00	59.28	631.45	168.55	78.93 %
	Type: 54 - Utilities Total:	37,500.00	197,000.00	15,490.65	141,673.35	55,326.65	71.92 %
	Type: 55 - Other Operating Expenses						
204-472-5510	Dues & Subscriptions	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
204-472-5512	Meetings & Travel	1,000.00	4,500.00	1,600.60	3,431.65	1,068.35	76.26 %
204-472-5515	Uniform Cleaning	2,550.00	3,050.00	204.25	2,168.48	881.52	71.10 %
204-472-5516	Uniform Allowance	1,950.00	1,950.00	0.00	1,695.26	254.74	86.94 %
204-472-5517	Individual Equipment/Safety	1,650.00	1,650.00	0.00	519.68	1,130.32	31.50 %
204-472-5536	Equipment/Office Rent & Leases	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
204-472-5560	Supplies & Materials	29,300.00	19,650.00	923.51	7,733.44	11,916.56	39.36 %
204-472-5561	Janitorial Supplies	8,500.00	9,500.00	735.95	7,952.09	1,547.91	83.71 %
204-472-5567	Landscaping Supply Repairs & Repla...	30,500.00	30,500.00	210.68	18,606.92	11,893.08	61.01 %
204-472-5581	Vehicle Operations & Maintenance	8,000.00	8,000.00	89.95	7,197.40	802.60	89.97 %
204-472-5582	Fuel Expense	3,500.00	4,500.00	1,033.88	4,540.47	-40.47	100.90 %
204-501-5566	Sign Replacement	10,000.00	10,000.00	582.84	746.34	9,253.66	7.46 %
	Type: 55 - Other Operating Expenses Total:	102,950.00	99,300.00	5,381.66	54,591.73	44,708.27	54.98 %
	Type: 57 - Capital Outlay						
204-472-5761	Major Equipment	0.00	9,650.00	0.00	8,704.70	945.30	90.20 %
204-472-5763	Furniture & Fixtures	4,000.00	4,000.00	0.00	2,273.48	1,726.52	56.84 %
	Type: 57 - Capital Outlay Total:	4,000.00	13,650.00	0.00	10,978.18	2,671.82	80.43 %
	Expense Total:	705,500.00	873,350.00	59,264.65	546,272.75	327,077.25	62.55 %
	Fund: 204 - PARK MAINTENANCE FUND Surplus (Deficit):	0.00	-50.00	9,475.91	9,061.79	9,111.79	18,123.58 %
	Fund: 205 - GAS TAX FUND						
	Revenue						
	Type: 43 - Intergovernmental						
205-431-4320	Section 2103	119,600.00	125,950.00	7,787.01	92,755.39	-33,194.61	73.64 %
205-431-4322	Section 2106	47,300.00	47,950.00	3,511.85	34,239.15	-13,710.85	71.41 %
205-431-4324	Section 2107	114,150.00	112,850.00	8,559.96	78,287.02	-34,562.98	69.37 %
205-431-4326	Section 2107.5	3,000.00	3,000.00	0.00	3,000.00	0.00	100.00 %
205-431-4328	Section 2105	83,650.00	84,450.00	6,204.45	59,542.77	-24,907.23	70.51 %
	Type: 43 - Intergovernmental Total:	367,700.00	374,200.00	26,063.27	267,824.33	-106,375.67	71.57 %
	Type: 46 - Interest						
205-431-4600	Interest Income	4,000.00	5,000.00	0.00	4,974.22	-25.78	99.48 %
205-431-4602	Gain/Loss on Investment	0.00	0.00	0.00	382.04	382.04	0.00 %
	Type: 46 - Interest Total:	4,000.00	5,000.00	0.00	5,356.26	356.26	107.13 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Type: 48 - Miscellaneous Revenue							
205-431-4812	Reimbursement- Insurance Claim	0.00	5,650.00	1,204.29	13,642.50	7,992.50	241.46 %
Type: 48 - Miscellaneous Revenue Total:		0.00	5,650.00	1,204.29	13,642.50	7,992.50	241.46 %
Revenue Total:		371,700.00	384,850.00	27,267.56	286,823.09	-98,026.91	74.53 %
Expense							
Type: 51 - Personnel Services							
205-431-5100	Regular Wages	63,650.00	63,650.00	7,327.05	50,803.77	12,846.23	79.82 %
205-431-5102	Part-time Wages	4,150.00	4,150.00	401.02	3,337.65	812.35	80.43 %
205-431-5104	Overtime Pay	3,050.00	3,050.00	54.75	940.60	2,109.40	30.84 %
205-431-5106	Other Pay	2,150.00	2,150.00	482.64	1,286.37	863.63	59.83 %
205-431-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
205-431-5120	Health Insurance	23,050.00	23,050.00	1,967.22	18,315.29	4,734.71	79.46 %
205-431-5121	Dental Insurance	1,900.00	1,900.00	146.00	1,434.11	465.89	75.48 %
205-431-5122	Life Insurance	200.00	200.00	13.54	139.80	60.20	69.90 %
205-431-5123	Disability Insurance	300.00	300.00	14.37	175.57	124.43	58.52 %
205-431-5130	PERS CLASSIC Contribution	5,500.00	5,500.00	529.69	3,814.75	1,685.25	69.36 %
205-431-5131	PERS PEPPRA Contribution	2,350.00	2,350.00	286.49	1,950.56	399.44	83.00 %
205-431-5132	PERS Prepay UAAL	11,800.00	11,800.00	1,301.84	10,882.68	917.32	92.23 %
205-431-5140	Medicare Tax	1,050.00	1,050.00	119.82	816.64	233.36	77.78 %
205-431-5150	Flexible Benefits Program	1,050.00	1,050.00	86.86	841.67	208.33	80.16 %
205-431-5151	Fitness Benefit	450.00	450.00	0.00	28.50	421.50	6.33 %
205-431-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %
Type: 51 - Personnel Services Total:		121,000.00	121,000.00	12,746.29	94,877.96	26,122.04	78.41 %
Type: 53 - Contract Services							
205-431-5345	Equipment Repairs/Replacement	45,000.00	45,000.00	103.70	13,233.78	31,766.22	29.41 %
205-431-5353	Storm Drain Maintenance	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
Type: 53 - Contract Services Total:		65,000.00	65,000.00	103.70	13,233.78	51,766.22	20.36 %
Type: 54 - Utilities							
205-431-5440	Utility - Communications/Telephone	1,900.00	1,500.00	120.89	1,222.19	277.81	81.48 %
Type: 54 - Utilities Total:		1,900.00	1,500.00	120.89	1,222.19	277.81	81.48 %
Type: 55 - Other Operating Expenses							
205-431-5500	Printing & Advertising	1,000.00	1,000.00	0.00	633.16	366.84	63.32 %
205-431-5510	Dues & Subscriptions	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
205-431-5512	Meetings & Travel	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
205-431-5536	Equipment/Office Rent & Leases	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
205-431-5560	Supplies & Materials	32,000.00	32,000.00	617.84	14,603.49	17,396.51	45.64 %
205-431-5568	Minor Equipment	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
205-431-5581	Vehicle Operations & Maintenance	31,800.00	31,800.00	37.69	3,562.05	28,237.95	11.20 %
205-431-5582	Fuel Expense	30,000.00	30,000.00	3,037.24	16,878.06	13,121.94	56.26 %
Type: 55 - Other Operating Expenses Total:		129,300.00	129,300.00	3,692.77	35,676.76	93,623.24	27.59 %
Type: 59 - Transfers Out							
205-999-5911	To Capital Improvement 301	59,500.00	184,000.00	0.00	0.00	184,000.00	0.00 %
Type: 59 - Transfers Out Total:		59,500.00	184,000.00	0.00	0.00	184,000.00	0.00 %
Expense Total:		376,700.00	500,800.00	16,663.65	145,010.69	355,789.31	28.96 %
Fund: 205 - GAS TAX FUND Surplus (Deficit):		-5,000.00	-115,950.00	10,603.91	141,812.40	257,762.40	-122.30 %
Fund: 206 - LOCAL TRANSPORTATION FUND							
Revenue							
Type: 43 - Intergovernmental							
206-431-4330	BKWY, ART3; SEC 9	14,250.00	14,250.00	918.15	9,369.91	-4,880.09	65.75 %
Type: 43 - Intergovernmental Total:		14,250.00	14,250.00	918.15	9,369.91	-4,880.09	65.75 %
Type: 46 - Interest							
206-431-4600	Interest Income	100.00	250.00	0.00	216.60	-33.40	86.64 %
206-431-4602	Gain/Loss on Investment	0.00	0.00	0.00	18.60	18.60	0.00 %
Type: 46 - Interest Total:		100.00	250.00	0.00	235.20	-14.80	94.08 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Type: 48 - Miscellaneous Revenue							
206-431-4812	Reimbursement- Insurance Claim	0.00	1,300.00	0.00	1,299.39	-0.61	99.95 %
Type: 48 - Miscellaneous Revenue Total:		0.00	1,300.00	0.00	1,299.39	-0.61	99.95 %
Revenue Total:		14,350.00	15,800.00	918.15	10,904.50	-4,895.50	69.02 %
Expense							
Type: 51 - Personnel Services							
206-431-5100	Regular Wages	7,400.00	7,400.00	901.01	6,380.32	1,019.68	86.22 %
206-431-5104	Overtime Pay	800.00	800.00	19.68	221.99	578.01	27.75 %
206-431-5106	Other Pay	300.00	300.00	141.89	141.89	158.11	47.30 %
206-431-5120	Health Insurance	3,100.00	3,100.00	259.01	2,514.28	585.72	81.11 %
206-431-5121	Dental Insurance	300.00	300.00	19.70	198.33	101.67	66.11 %
206-431-5122	Life Insurance	50.00	50.00	1.63	16.26	33.74	32.52 %
206-431-5123	Disability Insurance	50.00	50.00	1.73	21.71	28.29	43.42 %
206-431-5130	PERS CLASSIC Contribution	1,200.00	1,200.00	110.89	805.03	394.97	67.09 %
206-431-5132	PERS Prepay UAAL	2,500.00	2,500.00	272.71	2,258.59	241.41	90.34 %
206-431-5140	Medicare Tax	150.00	150.00	15.37	97.64	52.36	65.09 %
206-431-5150	Flexible Benefits Program	150.00	150.00	11.58	114.48	35.52	76.32 %
206-431-5151	Fitness Benefit	100.00	100.00	0.00	0.00	100.00	0.00 %
Type: 51 - Personnel Services Total:		16,100.00	16,100.00	1,755.20	12,770.52	3,329.48	79.32 %
Type: 55 - Other Operating Expenses							
206-431-5560	Supplies & Materials	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Type: 55 - Other Operating Expenses Total:		1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Type: 59 - Transfers Out							
206-999-5911	To Capital Improvement 301	0.00	10,000.00	0.00	0.00	10,000.00	0.00 %
Type: 59 - Transfers Out Total:		0.00	10,000.00	0.00	0.00	10,000.00	0.00 %
Expense Total:		17,100.00	27,100.00	1,755.20	12,770.52	14,329.48	47.12 %
Fund: 206 - LOCAL TRANSPORTATION FUND Surplus (Deficit):		-2,750.00	-11,300.00	-837.05	-1,866.02	9,433.98	16.51 %
Fund: 207 - TIDELANDS TRUST FUND							
Revenue							
Type: 45 - Charges for services							
207-531-4500	Rents & Leases	361,600.00	380,750.00	0.00	380,726.66	-23.34	99.99 %
207-531-4526	Ocean Recreation	6,500.00	6,500.00	0.00	3,400.00	-3,100.00	52.31 %
Type: 45 - Charges for services Total:		368,100.00	387,250.00	0.00	384,126.66	-3,123.34	99.19 %
Type: 46 - Interest							
207-531-4600	Interest Income	6,000.00	12,000.00	0.00	11,327.59	-672.41	94.40 %
207-531-4602	Gain/Loss on Investment	0.00	0.00	0.00	990.32	990.32	0.00 %
Type: 46 - Interest Total:		6,000.00	12,000.00	0.00	12,317.91	317.91	102.65 %
Revenue Total:		374,100.00	399,250.00	0.00	396,444.57	-2,805.43	99.30 %
Expense							
Type: 51 - Personnel Services							
207-477-5100	Regular Wages	43,100.00	43,100.00	3,721.11	25,651.15	17,448.85	59.52 %
207-477-5102	Part-time Wages	5,700.00	5,700.00	0.00	3,406.28	2,293.72	59.76 %
207-477-5104	Overtime Pay	1,450.00	1,450.00	82.58	620.54	829.46	42.80 %
207-477-5106	Other Pay	1,900.00	1,900.00	84.50	699.16	1,200.84	36.80 %
207-477-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
207-477-5120	Health Insurance	11,500.00	11,500.00	686.88	6,451.20	5,048.80	56.10 %
207-477-5121	Dental Insurance	1,150.00	1,150.00	69.65	675.59	474.41	58.75 %
207-477-5122	Life Insurance	150.00	150.00	7.03	72.79	77.21	48.53 %
207-477-5123	Disability Insurance	200.00	200.00	7.42	88.60	111.40	44.30 %
207-477-5130	PERS CLASSIC Contribution	1,300.00	1,300.00	119.36	844.16	455.84	64.94 %
207-477-5131	PERS PEPR Contribution	2,850.00	2,850.00	226.33	1,536.75	1,313.25	53.92 %
207-477-5132	PERS Prepay UAAL	2,800.00	2,800.00	293.57	2,379.24	420.76	84.97 %
207-477-5140	Medicare Tax	750.00	750.00	56.07	441.94	308.06	58.93 %
207-477-5141	Unemployment Insurance	0.00	500.00	0.00	495.00	5.00	99.00 %
207-477-5150	Flexible Benefits Program	700.00	700.00	39.78	459.52	240.48	65.65 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
207-477-5151	Fitness Benefit	300.00	300.00	0.00	0.00	300.00	0.00 %
207-477-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %
207-501-5100	Regular Wages	36,050.00	36,050.00	4,358.60	31,073.90	4,976.10	86.20 %
207-501-5106	Other Pay	1,000.00	1,000.00	120.84	886.62	113.38	88.66 %
207-501-5120	Health Insurance	2,300.00	2,300.00	191.26	1,908.15	391.85	82.96 %
207-501-5121	Dental Insurance	150.00	150.00	10.44	105.25	44.75	70.17 %
207-501-5122	Life Insurance	100.00	100.00	8.36	72.40	27.60	72.40 %
207-501-5123	Disability Insurance	100.00	100.00	8.85	81.56	18.44	81.56 %
207-501-5130	PERS CLASSIC Contribution	5,700.00	5,700.00	558.51	3,981.86	1,718.14	69.86 %
207-501-5132	PERS Prepay UAAL	12,150.00	12,150.00	1,438.32	11,761.85	388.15	96.81 %
207-501-5140	Medicare Tax	550.00	550.00	65.08	465.10	84.90	84.56 %
207-501-5150	Flexible Benefits Program	300.00	300.00	23.16	228.84	71.16	76.28 %
207-501-5151	Fitness Benefit	150.00	150.00	0.00	90.00	60.00	60.00 %
207-501-5152	Cell Phone Allowance	200.00	200.00	13.00	130.00	70.00	65.00 %
207-531-5100	Regular Wages	44,200.00	44,200.00	4,783.47	33,824.58	10,375.42	76.53 %
207-531-5102	Part-time Wages	103,400.00	103,400.00	296.32	58,505.94	44,894.06	56.58 %
207-531-5104	Overtime Pay	350.00	350.00	0.00	101.56	248.44	29.02 %
207-531-5106	Other Pay	0.00	2,000.00	157.94	1,343.16	656.84	67.16 %
207-531-5120	Health Insurance	6,700.00	4,700.00	306.29	2,989.83	1,710.17	63.61 %
207-531-5121	Dental Insurance	400.00	400.00	31.33	221.77	178.23	55.44 %
207-531-5122	Life Insurance	150.00	150.00	9.26	90.79	59.21	60.53 %
207-531-5123	Disability Insurance	200.00	200.00	9.68	117.20	82.80	58.60 %
207-531-5131	PERS PEPR A Contribution	3,550.00	3,550.00	386.43	2,809.14	740.86	79.13 %
207-531-5132	PERS Prepay UAAL	150.00	150.00	0.00	0.00	150.00	0.00 %
207-531-5140	Medicare Tax	2,150.00	2,150.00	76.21	1,363.89	786.11	63.44 %
207-531-5141	Unemployment Insurance	0.00	0.00	642.00	642.00	-642.00	0.00 %
207-531-5150	Flexible Benefits Program	850.00	850.00	69.48	654.28	195.72	76.97 %
207-531-5151	Fitness Benefit	400.00	400.00	0.00	37.48	362.52	9.37 %
Type: 51 - Personnel Services Total:		295,450.00	295,950.00	18,974.11	197,419.07	98,530.93	66.71 %
Type: 52 - Professional Services							
207-531-5221	Employee Training	0.00	500.00	0.00	210.00	290.00	42.00 %
207-531-5510	Dues & Subscriptions	0.00	500.00	0.00	500.00	0.00	100.00 %
Type: 52 - Professional Services Total:		0.00	1,000.00	0.00	710.00	290.00	71.00 %
Type: 53 - Contract Services							
207-221-5360	Software Subscription/Maintenance	1,100.00	1,100.00	0.00	0.00	1,100.00	0.00 %
207-477-5301	Contract Services	2,000.00	2,900.00	0.00	2,188.00	712.00	75.45 %
207-477-5345	Equipment Repairs/Replacement	4,500.00	5,000.00	0.00	1,002.12	3,997.88	20.04 %
207-477-5350	Landscape Maintenance	27,000.00	27,000.00	2,523.00	25,230.00	1,770.00	93.44 %
207-477-5356	Tree Maintenance	12,000.00	11,100.00	0.00	1,150.00	9,950.00	10.36 %
207-477-5362	Janitorial Services	14,400.00	14,400.00	1,269.75	10,771.50	3,628.50	74.80 %
207-531-5301	Contract Services	1,000.00	500.00	0.00	0.00	500.00	0.00 %
Type: 53 - Contract Services Total:		62,000.00	62,000.00	3,792.75	40,341.62	21,658.38	65.07 %
Type: 54 - Utilities							
207-531-5440	Utility - Communications/Telephone	4,125.00	3,350.00	292.25	2,811.78	538.22	83.93 %
Type: 54 - Utilities Total:		4,125.00	3,350.00	292.25	2,811.78	538.22	83.93 %
Type: 55 - Other Operating Expenses							
207-101-5510	Dues & Subscriptions	33,500.00	33,500.00	0.00	33,168.00	332.00	99.01 %
207-477-5560	Supplies & Materials	15,500.00	15,500.00	1,178.31	13,864.12	1,635.88	89.45 %
207-477-5561	Janitorial Supplies	2,500.00	2,500.00	237.40	1,814.99	685.01	72.60 %
207-477-5567	Landscaping Supply Repairs & Repla...	12,000.00	12,000.00	0.00	355.00	11,645.00	2.96 %
207-531-5512	Meetings & Travel	0.00	1,200.00	0.00	968.13	231.87	80.68 %
207-531-5560	Supplies & Materials	3,000.00	1,800.00	128.79	1,765.41	34.59	98.08 %
207-531-5566	Sign Replacement	0.00	600.00	0.00	296.46	303.54	49.41 %
Type: 55 - Other Operating Expenses Total:		66,500.00	67,100.00	1,544.50	52,232.11	14,867.89	77.84 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Type: 59 - Transfers Out							
207-999-5911	To Capital Improvement 301	9,000.00	267,000.00	0.00	36.70	266,963.30	0.01 %
	Type: 59 - Transfers Out Total:	9,000.00	267,000.00	0.00	36.70	266,963.30	0.01 %
	Expense Total:	437,075.00	696,400.00	24,603.61	293,551.28	402,848.72	42.15 %
	Fund: 207 - TIDELANDS TRUST FUND Surplus (Deficit):	-62,975.00	-297,150.00	-24,603.61	102,893.29	400,043.29	-34.63 %
Fund: 208 - STREET LIGHTING FUND							
Revenue							
Type: 41 - Taxes							
208-411-4100	Property Tax- Secured, Current Year	246,750.00	246,750.00	107,143.97	240,405.39	-6,344.61	97.43 %
208-411-4101	Property Tax- Unsecured, Current Y...	8,900.00	8,900.00	246.61	8,588.92	-311.08	96.50 %
208-411-4111	Property Tax- Homeowners Exempt...	800.00	800.00	0.00	375.43	-424.57	46.93 %
208-411-4113	Property Tax- Supplemental Roll	4,200.00	4,200.00	1,642.06	3,523.41	-676.59	83.89 %
	Type: 41 - Taxes Total:	260,650.00	260,650.00	109,032.64	252,893.15	-7,756.85	97.02 %
Type: 44 - Fines & Forfeitures							
208-411-4410	Property Tax- Interest/Penalties	800.00	1,600.00	423.31	1,166.22	-433.78	72.89 %
	Type: 44 - Fines & Forfeitures Total:	800.00	1,600.00	423.31	1,166.22	-433.78	72.89 %
Type: 46 - Interest							
208-411-4600	Interest Income	6,000.00	12,000.00	0.00	11,523.47	-476.53	96.03 %
208-411-4602	Gain/Loss on Investment	0.00	0.00	0.00	1,044.03	1,044.03	0.00 %
	Type: 46 - Interest Total:	6,000.00	12,000.00	0.00	12,567.50	567.50	104.73 %
Type: 48 - Miscellaneous Revenue							
208-411-4812	Reimbursement- Insurance Claim	0.00	2,550.00	481.72	3,948.83	1,398.83	154.86 %
	Type: 48 - Miscellaneous Revenue Total:	0.00	2,550.00	481.72	3,948.83	1,398.83	154.86 %
	Revenue Total:	267,450.00	276,800.00	109,937.67	270,575.70	-6,224.30	97.75 %
Expense							
Type: 51 - Personnel Services							
208-411-5100	Regular Wages	41,200.00	41,200.00	4,790.92	33,419.18	7,780.82	81.11 %
208-411-5102	Part-time Wages	3,150.00	3,150.00	300.77	2,503.24	646.76	79.47 %
208-411-5104	Overtime Pay	3,000.00	3,000.00	80.31	945.31	2,054.69	31.51 %
208-411-5106	Other Pay	1,450.00	1,450.00	308.88	742.73	707.27	51.22 %
208-411-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
208-411-5120	Health Insurance	14,550.00	14,550.00	1,221.67	11,465.55	3,084.45	78.80 %
208-411-5121	Dental Insurance	1,150.00	1,150.00	87.64	864.48	285.52	75.17 %
208-411-5122	Life Insurance	150.00	150.00	8.86	89.84	60.16	59.89 %
208-411-5123	Disability Insurance	200.00	200.00	9.36	113.87	86.13	56.94 %
208-411-5130	PERS CLASSIC Contribution	3,700.00	3,700.00	353.42	2,530.53	1,169.47	68.39 %
208-411-5131	PERS PEPR A Contribution	1,450.00	1,450.00	184.15	1,271.98	178.02	87.72 %
208-411-5132	PERS Prepay UAAL	7,950.00	7,950.00	868.71	7,156.93	793.07	90.02 %
208-411-5140	Medicare Tax	650.00	650.00	79.48	546.74	103.26	84.11 %
208-411-5150	Flexible Benefits Program	700.00	700.00	51.36	575.30	124.70	82.19 %
208-411-5151	Fitness Benefit	300.00	300.00	0.00	28.50	271.50	9.50 %
208-411-5152	Cell Phone Allowance	100.00	100.00	0.00	0.00	100.00	0.00 %
	Type: 51 - Personnel Services Total:	79,850.00	79,850.00	8,360.53	62,364.18	17,485.82	78.10 %
Type: 53 - Contract Services							
208-411-5301	Contract Services	50,000.00	50,000.00	2,316.32	4,216.32	45,783.68	8.43 %
	Type: 53 - Contract Services Total:	50,000.00	50,000.00	2,316.32	4,216.32	45,783.68	8.43 %
Type: 54 - Utilities							
208-211-5400	Utility - Electricity	123,400.00	130,150.00	11,973.27	91,315.99	38,834.01	70.16 %
	Type: 54 - Utilities Total:	123,400.00	130,150.00	11,973.27	91,315.99	38,834.01	70.16 %
Type: 55 - Other Operating Expenses							
208-411-5560	Supplies & Materials	3,000.00	3,000.00	462.44	945.28	2,054.72	31.51 %
	Type: 55 - Other Operating Expenses Total:	3,000.00	3,000.00	462.44	945.28	2,054.72	31.51 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Type: 59 - Transfers Out							
208-999-5911	To Capital Improvement 301	0.00	115,500.00	0.00	0.00	115,500.00	0.00 %
Type: 59 - Transfers Out Total:		0.00	115,500.00	0.00	0.00	115,500.00	0.00 %
Expense Total:		256,250.00	378,500.00	23,112.56	158,841.77	219,658.23	41.97 %
Fund: 208 - STREET LIGHTING FUND Surplus (Deficit):		11,200.00	-101,700.00	86,825.11	111,733.93	213,433.93	-109.87 %
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND							
Revenue							
Type: 44 - Fines & Forfeitures							
209-441-4410	Property Tax- Interest/Penalties	200.00	200.00	121.11	237.35	37.35	118.68 %
Type: 44 - Fines & Forfeitures Total:		200.00	200.00	121.11	237.35	37.35	118.68 %
Type: 46 - Interest							
209-441-4600	Interest Income	600.00	0.00	0.00	0.00	0.00	0.00 %
Type: 46 - Interest Total:		600.00	0.00	0.00	0.00	0.00	0.00 %
Type: 47 - Special Assessments							
209-441-4701	ROW Assessment	200,000.00	200,000.00	80,780.93	197,112.60	-2,887.40	98.56 %
Type: 47 - Special Assessments Total:		200,000.00	200,000.00	80,780.93	197,112.60	-2,887.40	98.56 %
Type: 48 - Miscellaneous Revenue							
209-441-4806	Donations	0.00	0.00	0.00	2,000.00	2,000.00	0.00 %
209-441-4812	Reimbursement- Insurance Claim	0.00	10,050.00	1,926.86	15,795.30	5,745.30	157.17 %
Type: 48 - Miscellaneous Revenue Total:		0.00	10,050.00	1,926.86	17,795.30	7,745.30	177.07 %
Type: 49 - Transfers In							
209-999-4916	From General 101	256,250.00	247,400.00	0.00	147,410.83	-99,989.17	59.58 %
Type: 49 - Transfers In Total:		256,250.00	247,400.00	0.00	147,410.83	-99,989.17	59.58 %
Revenue Total:		457,050.00	457,650.00	82,828.90	362,556.08	-95,093.92	79.22 %
Expense							
Type: 51 - Personnel Services							
209-441-5100	Regular Wages	68,150.00	68,150.00	8,265.29	58,935.75	9,214.25	86.48 %
209-441-5102	Part-time Wages	26,750.00	26,750.00	3,148.02	22,910.39	3,839.61	85.65 %
209-441-5104	Overtime Pay	5,100.00	5,100.00	94.10	1,537.85	3,562.15	30.15 %
209-441-5106	Other Pay	2,550.00	2,550.00	702.68	1,303.72	1,246.28	51.13 %
209-441-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
209-441-5120	Health Insurance	27,700.00	27,700.00	2,377.33	22,600.44	5,099.56	81.59 %
209-441-5121	Dental Insurance	2,300.00	2,300.00	175.51	1,763.11	536.89	76.66 %
209-441-5122	Life Insurance	200.00	200.00	15.05	147.08	52.92	73.54 %
209-441-5123	Disability Insurance	300.00	300.00	15.90	198.98	101.02	66.33 %
209-441-5130	PERS CLASSIC Contribution	9,700.00	9,000.00	935.49	6,730.46	2,269.54	74.78 %
209-441-5131	PERS PEPRA Contribution	550.00	1,250.00	130.90	1,002.14	247.86	80.17 %
209-441-5132	PERS Prepay UAAL	20,750.00	20,750.00	2,301.02	19,059.96	1,690.04	91.86 %
209-441-5140	Medicare Tax	1,400.00	1,400.00	177.14	1,223.96	176.04	87.43 %
209-441-5150	Flexible Benefits Program	1,300.00	1,300.00	104.22	1,021.09	278.91	78.55 %
209-441-5151	Fitness Benefit	550.00	550.00	0.00	28.50	521.50	5.18 %
Type: 51 - Personnel Services Total:		167,450.00	167,450.00	18,457.65	138,573.43	28,876.57	82.76 %
Type: 53 - Contract Services							
209-441-5301	Contract Services	5,000.00	5,000.00	0.00	723.50	4,276.50	14.47 %
209-441-5345	Equipment Repairs/Replacement	3,500.00	3,500.00	0.00	218.00	3,282.00	6.23 %
209-441-5350	Landscape Maintenance	94,000.00	94,000.00	6,573.00	65,737.00	28,263.00	69.93 %
209-441-5361	Biohazard Services	20,000.00	20,000.00	0.00	10,540.00	9,460.00	52.70 %
209-441-5362	Janitorial Services	45,000.00	45,000.00	2,539.50	30,120.00	14,880.00	66.93 %
Type: 53 - Contract Services Total:		167,500.00	167,500.00	9,112.50	107,338.50	60,161.50	64.08 %
Type: 54 - Utilities							
209-211-5400	Utility - Electricity	6,000.00	6,000.00	512.75	4,805.98	1,194.02	80.10 %
209-211-5420	Utility - Sewer	5,600.00	6,350.00	0.00	6,341.41	8.59	99.86 %
209-211-5430	Utility - Water	46,000.00	46,000.00	3,278.87	32,386.15	13,613.85	70.40 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
209-441-5440	Utility - Communications/Telephone	1,300.00	800.00	60.39	646.09	153.91	80.76 %
	Type: 54 - Utilities Total:	58,900.00	59,150.00	3,852.01	44,179.63	14,970.37	74.69 %
	Type: 55 - Other Operating Expenses						
209-441-5515	Uniform Cleaning	3,400.00	3,900.00	200.10	2,022.36	1,877.64	51.86 %
209-441-5516	Uniform Allowance	2,600.00	2,600.00	0.00	2,380.61	219.39	91.56 %
209-441-5517	Individual Equipment/Safety	2,200.00	2,200.00	139.97	635.02	1,564.98	28.86 %
209-441-5536	Equipment/Office Rent & Leases	10,000.00	10,000.00	0.00	5,914.00	4,086.00	59.14 %
209-441-5560	Supplies & Materials	15,000.00	15,000.00	5,261.71	10,549.81	4,450.19	70.33 %
209-441-5561	Janitorial Supplies	5,000.00	5,000.00	177.90	1,514.61	3,485.39	30.29 %
209-441-5567	Landscaping Supply Repairs & Repla...	25,000.00	25,000.00	0.00	1,716.65	23,283.35	6.87 %
	Type: 55 - Other Operating Expenses Total:	63,200.00	63,700.00	5,779.68	24,733.06	38,966.94	38.83 %
	Expense Total:	457,050.00	457,800.00	37,201.84	314,824.62	142,975.38	68.77 %
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND Surplus ..		0.00	-150.00	45,627.06	47,731.46	47,881.46	1,820.97 %
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT FUND							
Revenue							
	Type: 44 - Fines & Forfeitures						
210-161-4400	Penalties/Interest Charges	400.00	500.00	-300.00	200.00	-300.00	40.00 %
	Type: 44 - Fines & Forfeitures Total:	400.00	500.00	-300.00	200.00	-300.00	40.00 %
	Type: 46 - Interest						
210-161-4600	Interest Income	400.00	800.00	0.00	649.86	-150.14	81.23 %
210-161-4602	Gain/Loss on Investment	0.00	0.00	0.00	58.15	58.15	0.00 %
	Type: 46 - Interest Total:	400.00	800.00	0.00	708.01	-91.99	88.50 %
	Type: 47 - Special Assessments						
210-161-4703	General Business District Assessme...	15,500.00	15,200.00	0.00	15,174.00	-26.00	99.83 %
	Type: 47 - Special Assessments Total:	15,500.00	15,200.00	0.00	15,174.00	-26.00	99.83 %
	Revenue Total:	16,300.00	16,500.00	-300.00	16,082.01	-417.99	97.47 %
Expense							
	Type: 53 - Contract Services						
210-161-5301	Contract Services	12,200.00	10,200.00	0.00	2,650.00	7,550.00	25.98 %
	Type: 53 - Contract Services Total:	12,200.00	10,200.00	0.00	2,650.00	7,550.00	25.98 %
	Type: 55 - Other Operating Expenses						
210-161-5500	Printing & Advertising	2,800.00	3,800.00	0.00	3,321.14	478.86	87.40 %
210-161-5510	Dues & Subscriptions	1,550.00	1,550.00	0.00	768.75	781.25	49.60 %
210-161-5560	Supplies & Materials	800.00	1,800.00	0.00	1,147.35	652.65	63.74 %
	Type: 55 - Other Operating Expenses Total:	5,150.00	7,150.00	0.00	5,237.24	1,912.76	73.25 %
	Expense Total:	17,350.00	17,350.00	0.00	7,887.24	9,462.76	45.46 %
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT FUN...		-1,050.00	-850.00	-300.00	8,194.77	9,044.77	-964.09 %
Fund: 211 - AB 939 SOLID WASTE FUND							
Revenue							
	Type: 45 - Charges for services						
211-421-4516	AB 939 Fees	637,250.00	637,250.00	156,016.00	450,931.94	-186,318.06	70.76 %
	Type: 45 - Charges for services Total:	637,250.00	637,250.00	156,016.00	450,931.94	-186,318.06	70.76 %
	Type: 46 - Interest						
211-421-4600	Interest Income	500.00	500.00	0.00	361.06	-138.94	72.21 %
211-421-4602	Gain/Loss on Investment	0.00	0.00	0.00	24.18	24.18	0.00 %
	Type: 46 - Interest Total:	500.00	500.00	0.00	385.24	-114.76	77.05 %
	Type: 48 - Miscellaneous Revenue						
211-421-4810	Reimbursement- State	5,000.00	5,000.00	0.00	4,200.07	-799.93	84.00 %
211-421-4812	Reimbursement- Insurance Claim	0.00	2,550.00	481.72	3,948.83	1,398.83	154.86 %
	Type: 48 - Miscellaneous Revenue Total:	5,000.00	7,550.00	481.72	8,148.90	598.90	107.93 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Type: 49 - Transfers In							
211-999-4916	From General 101	0.00	-61,500.00	0.00	-61,480.76	19.24	99.97 %
	Type: 49 - Transfers In Total:	0.00	-61,500.00	0.00	-61,480.76	19.24	99.97 %
	Revenue Total:	642,750.00	583,800.00	156,497.72	397,985.32	-185,814.68	68.17 %
Expense							
Type: 51 - Personnel Services							
211-421-5100	Regular Wages	170,350.00	170,350.00	18,742.34	121,097.01	49,252.99	71.09 %
211-421-5102	Part-time Wages	4,150.00	4,150.00	461.19	3,452.44	697.56	83.19 %
211-421-5104	Overtime Pay	5,800.00	5,800.00	112.06	1,778.90	4,021.10	30.67 %
211-421-5106	Other Pay	4,150.00	16,000.00	2,064.03	12,563.68	3,436.32	78.52 %
211-421-5108	Bilingual Pay	800.00	1,200.00	232.50	1,092.50	107.50	91.04 %
211-421-5120	Health Insurance	46,900.00	46,900.00	3,857.85	34,230.65	12,669.35	72.99 %
211-421-5121	Dental Insurance	3,700.00	3,700.00	255.94	2,502.30	1,197.70	67.63 %
211-421-5122	Life Insurance	500.00	500.00	36.50	360.70	139.30	72.14 %
211-421-5123	Disability Insurance	650.00	650.00	38.39	416.61	233.39	64.09 %
211-421-5130	PERS CLASSIC Contribution	10,950.00	10,950.00	585.19	4,162.37	6,787.63	38.01 %
211-421-5131	PERS PEPRa Contribution	8,100.00	8,100.00	1,241.22	7,882.25	217.75	97.31 %
211-421-5132	PERS Prepay UAAL	23,750.00	23,750.00	1,471.48	12,157.19	11,592.81	51.19 %
211-421-5140	Medicare Tax	2,600.00	2,600.00	311.77	2,012.19	587.81	77.39 %
211-421-5150	Flexible Benefits Program	2,650.00	2,650.00	220.12	1,974.71	675.29	74.52 %
211-421-5151	Fitness Benefit	1,150.00	1,150.00	0.00	372.16	777.84	32.36 %
211-421-5152	Cell Phone Allowance	500.00	500.00	13.00	131.33	368.67	26.27 %
	Type: 51 - Personnel Services Total:	286,700.00	298,950.00	29,643.58	206,186.99	92,763.01	68.97 %
Type: 52 - Professional Services							
211-421-5201	Professional Services	50,000.00	50,000.00	964.45	10,090.20	39,909.80	20.18 %
	Type: 52 - Professional Services Total:	50,000.00	50,000.00	964.45	10,090.20	39,909.80	20.18 %
Type: 53 - Contract Services							
211-421-5301	Contract Services	168,000.00	167,700.00	1,087.90	7,512.19	160,187.81	4.48 %
	Type: 53 - Contract Services Total:	168,000.00	167,700.00	1,087.90	7,512.19	160,187.81	4.48 %
Type: 54 - Utilities							
211-211-5430	Utility - Water	8,000.00	8,600.00	641.85	6,557.92	2,042.08	76.25 %
211-421-5440	Utility - Communications/Telephone	300.00	600.00	60.39	476.43	123.57	79.41 %
	Type: 54 - Utilities Total:	8,300.00	9,200.00	702.24	7,034.35	2,165.65	76.46 %
Type: 55 - Other Operating Expenses							
211-421-5500	Printing & Advertising	8,850.00	8,850.00	290.00	2,816.01	6,033.99	31.82 %
211-421-5515	Uniform Cleaning	850.00	1,350.00	67.40	555.47	794.53	41.15 %
211-421-5516	Uniform Allowance	650.00	950.00	0.00	953.00	-3.00	100.32 %
211-421-5517	Individual Equipment/Safety	550.00	550.00	0.00	549.36	0.64	99.88 %
211-421-5531	Employee/Public Relations	1,500.00	1,500.00	0.00	179.73	1,320.27	11.98 %
211-421-5560	Supplies & Materials	80,000.00	80,500.00	0.00	80,242.27	257.73	99.68 %
	Type: 55 - Other Operating Expenses Total:	92,400.00	93,700.00	357.40	85,295.84	8,404.16	91.03 %
	Expense Total:	605,400.00	619,550.00	32,755.57	316,119.57	303,430.43	51.02 %
	Fund: 211 - AB 939 SOLID WASTE FUND Surplus (Deficit):	37,350.00	-35,750.00	123,742.15	81,865.75	117,615.75	-229.00 %
Fund: 213 - RECREATION SERVICES FUND							
Revenue							
Type: 42 - Licenses & Permits							
213-521-4260	Sign Permits	300.00	700.00	60.00	810.00	110.00	115.71 %
	Type: 42 - Licenses & Permits Total:	300.00	700.00	60.00	810.00	110.00	115.71 %
Type: 45 - Charges for services							
213-501-4500	Rents & Leases	2,900.00	2,900.00	0.00	1,945.34	-954.66	67.08 %
213-503-4500	Rents & Leases	8,300.00	8,300.00	699.60	6,997.00	-1,303.00	84.30 %
213-503-4522	Jazzercise	5,250.00	5,250.00	0.00	2,439.13	-2,810.87	46.46 %
213-503-4528	Vets Hall Rentals	67,000.00	67,000.00	6,378.50	67,649.64	649.64	100.97 %
213-521-4529	Uniform Sales	0.00	250.00	0.00	250.00	0.00	100.00 %
213-521-4530	Swim Lessons	85,000.00	50,000.00	8,690.00	42,360.03	-7,639.97	84.72 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
213-521-4532	Punch Card Sales	35,000.00	35,000.00	4,062.00	23,826.50	-11,173.50	68.08 %
213-521-4533	Aerobics Program	6,000.00	6,000.00	300.00	4,467.00	-1,533.00	74.45 %
213-521-4535	Adult Pass Fee	7,000.00	7,000.00	640.00	6,250.18	-749.82	89.29 %
213-521-4536	Senior Pass Fee	33,000.00	36,000.00	3,474.00	34,384.01	-1,615.99	95.51 %
213-521-4537	Masters Swim Program	16,000.00	18,000.00	1,600.00	16,255.00	-1,745.00	90.31 %
213-521-4541	Concession - Taxable	6,000.00	6,600.00	229.83	3,661.86	-2,938.14	55.48 %
213-521-4542	Locker Rentals	1,500.00	1,500.00	180.50	1,218.00	-282.00	81.20 %
213-521-4543	Child Pass Fee	4,000.00	4,000.00	210.00	2,785.00	-1,215.00	69.63 %
213-521-4546	Pool Special Event	75,000.00	110,000.00	347.00	99,572.50	-10,427.50	90.52 %
213-521-4599	Merchant Processing Fees	8,000.00	14,000.00	1,892.38	15,255.02	1,255.02	108.96 %
213-522-4524	Jr Lifeguard Fee	135,000.00	135,000.00	17,050.00	151,022.50	16,022.50	111.87 %
213-523-4538	Swim Team Tuitions	89,000.00	95,000.00	9,338.50	93,295.50	-1,704.50	98.21 %
213-541-4520	Softball Revenue	4,000.00	4,000.00	4,175.00	4,175.00	175.00	104.38 %
213-541-4544	Tennis Tuition	0.00	0.00	0.00	345.00	345.00	0.00 %
213-542-4521	Community Garden Dues	12,000.00	12,000.00	1,260.00	9,730.00	-2,270.00	81.08 %
Type: 45 - Charges for services Total:		599,950.00	617,800.00	60,527.31	587,884.21	-29,915.79	95.16 %
Type: 48 - Miscellaneous Revenue							
213-478-4850	Orchard Proceeds	30,000.00	30,000.00	0.00	0.00	-30,000.00	0.00 %
Type: 48 - Miscellaneous Revenue Total:		30,000.00	30,000.00	0.00	0.00	-30,000.00	0.00 %
Type: 49 - Transfers In							
213-999-4918	From Measure X 104	721,700.00	709,550.00	44,682.97	377,361.83	-332,188.17	53.18 %
Type: 49 - Transfers In Total:		721,700.00	709,550.00	44,682.97	377,361.83	-332,188.17	53.18 %
Revenue Total:		1,351,950.00	1,358,050.00	105,270.28	966,056.04	-391,993.96	71.14 %
Expense							
Type: 51 - Personnel Services							
213-474-5100	Regular Wages	36,250.00	36,250.00	2,948.92	20,145.96	16,104.04	55.58 %
213-474-5104	Overtime Pay	1,400.00	1,400.00	82.58	586.72	813.28	41.91 %
213-474-5106	Other Pay	1,150.00	1,150.00	31.86	204.08	945.92	17.75 %
213-474-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
213-474-5120	Health Insurance	11,500.00	11,500.00	686.88	6,451.20	5,048.80	56.10 %
213-474-5121	Dental Insurance	900.00	900.00	49.96	478.97	421.03	53.22 %
213-474-5122	Life Insurance	150.00	150.00	5.55	57.30	92.70	38.20 %
213-474-5123	Disability Insurance	150.00	150.00	5.86	69.15	80.85	46.10 %
213-474-5130	PERS CLASSIC Contribution	1,300.00	1,300.00	119.36	844.16	455.84	64.94 %
213-474-5131	PERS PEPR A Contribution	2,300.00	2,300.00	163.32	1,090.84	1,209.16	47.43 %
213-474-5132	PERS Prepay UAAL	2,800.00	2,800.00	293.57	2,364.79	435.21	84.46 %
213-474-5140	Medicare Tax	550.00	550.00	44.55	307.59	242.41	55.93 %
213-474-5141	Unemployment Insurance	0.00	500.00	0.00	495.00	5.00	99.00 %
213-474-5150	Flexible Benefits Program	600.00	600.00	28.20	345.04	254.96	57.51 %
213-474-5151	Fitness Benefit	250.00	250.00	0.00	0.00	250.00	0.00 %
213-474-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %
213-475-5100	Regular Wages	66,900.00	66,900.00	6,608.83	46,238.68	20,661.32	69.12 %
213-475-5104	Overtime Pay	4,900.00	4,900.00	218.29	1,760.21	3,139.79	35.92 %
213-475-5106	Other Pay	2,800.00	2,800.00	84.52	699.36	2,100.64	24.98 %
213-475-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
213-475-5120	Health Insurance	18,250.00	18,250.00	1,214.85	11,648.90	6,601.10	63.83 %
213-475-5121	Dental Insurance	1,550.00	1,550.00	101.42	986.67	563.33	63.66 %
213-475-5122	Life Insurance	250.00	250.00	12.39	121.62	128.38	48.65 %
213-475-5123	Disability Insurance	300.00	300.00	12.85	155.95	144.05	51.98 %
213-475-5130	PERS CLASSIC Contribution	5,050.00	5,050.00	477.61	3,374.46	1,675.54	66.82 %
213-475-5131	PERS PEPR A Contribution	2,850.00	2,850.00	226.33	1,535.89	1,314.11	53.89 %
213-475-5132	PERS Prepay UAAL	10,850.00	10,850.00	1,174.23	9,458.66	1,391.34	87.18 %
213-475-5140	Medicare Tax	1,000.00	1,000.00	100.03	710.77	289.23	71.08 %
213-475-5141	Unemployment Insurance	0.00	500.00	0.00	495.00	5.00	99.00 %
213-475-5150	Flexible Benefits Program	1,150.00	1,150.00	54.92	842.05	307.95	73.22 %
213-475-5151	Fitness Benefit	500.00	500.00	0.00	0.00	500.00	0.00 %
213-475-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
213-476-5100	Regular Wages	6,850.00	6,850.00	832.34	5,801.25	1,048.75	84.69 %
213-476-5104	Overtime Pay	250.00	250.00	37.35	206.72	43.28	82.69 %
213-476-5106	Other Pay	250.00	250.00	0.00	0.00	250.00	0.00 %
213-476-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
213-476-5120	Health Insurance	3,100.00	3,100.00	254.08	2,463.02	636.98	79.45 %
213-476-5121	Dental Insurance	300.00	300.00	19.66	196.23	103.77	65.41 %
213-476-5122	Life Insurance	50.00	50.00	1.51	15.45	34.55	30.90 %
213-476-5123	Disability Insurance	50.00	50.00	1.59	18.35	31.65	36.70 %
213-476-5131	PERS PEPRA Contribution	550.00	550.00	69.10	479.95	70.05	87.26 %
213-476-5132	PERS Prepay UAAL	50.00	50.00	0.00	0.00	50.00	0.00 %
213-476-5140	Medicare Tax	100.00	100.00	12.64	87.71	12.29	87.71 %
213-476-5150	Flexible Benefits Program	150.00	150.00	11.58	114.24	35.76	76.16 %
213-476-5151	Fitness Benefit	100.00	100.00	0.00	0.00	100.00	0.00 %
213-503-5100	Regular Wages	18,250.00	18,250.00	2,198.41	15,091.63	3,158.37	82.69 %
213-503-5102	Part-time Wages	39,950.00	39,950.00	3,895.56	27,231.17	12,718.83	68.16 %
213-503-5106	Other Pay	500.00	500.00	60.85	403.15	96.85	80.63 %
213-503-5120	Health Insurance	2,350.00	2,350.00	242.57	2,012.57	337.43	85.64 %
213-503-5121	Dental Insurance	150.00	150.00	10.40	104.85	45.15	69.90 %
213-503-5122	Life Insurance	100.00	100.00	4.01	54.78	45.22	54.78 %
213-503-5123	Disability Insurance	100.00	100.00	4.23	54.60	45.40	54.60 %
213-503-5131	PERS PEPRA Contribution	1,500.00	1,500.00	192.55	1,244.80	255.20	82.99 %
213-503-5132	PERS Prepay UAAL	100.00	100.00	0.00	47.61	52.39	47.61 %
213-503-5140	Medicare Tax	900.00	900.00	89.17	620.61	279.39	68.96 %
213-503-5150	Flexible Benefits Program	300.00	300.00	23.18	229.04	70.96	76.35 %
213-503-5151	Fitness Benefit	150.00	150.00	0.00	25.00	125.00	16.67 %
213-503-5152	Cell Phone Allowance	200.00	200.00	0.00	0.00	200.00	0.00 %
213-521-5100	Regular Wages	94,900.00	94,900.00	10,736.50	76,172.93	18,727.07	80.27 %
213-521-5102	Part-time Wages	287,150.00	287,150.00	27,360.82	209,437.39	77,712.61	72.94 %
213-521-5104	Overtime Pay	450.00	450.00	0.00	135.41	314.59	30.09 %
213-521-5106	Other Pay	1,000.00	4,000.00	331.40	2,659.07	1,340.93	66.48 %
213-521-5120	Health Insurance	11,200.00	8,200.00	599.60	5,889.36	2,310.64	71.82 %
213-521-5121	Dental Insurance	700.00	700.00	52.14	400.49	299.51	57.21 %
213-521-5122	Life Insurance	250.00	250.00	20.72	193.19	56.81	77.28 %
213-521-5123	Disability Insurance	350.00	350.00	21.71	237.37	112.63	67.82 %
213-521-5130	PERS CLASSIC Contribution	5,700.00	5,700.00	558.38	3,981.12	1,718.88	69.84 %
213-521-5131	PERS PEPRA Contribution	4,750.00	4,750.00	515.19	3,766.23	983.77	79.29 %
213-521-5132	PERS Prepay UAAL	12,350.00	12,350.00	1,438.36	11,737.61	612.39	95.04 %
213-521-5140	Medicare Tax	5,600.00	5,600.00	557.65	4,188.87	1,411.13	74.80 %
213-521-5141	Unemployment Insurance	0.00	50.00	72.00	117.00	-67.00	234.00 %
213-521-5150	Flexible Benefits Program	1,400.00	1,400.00	115.82	1,101.37	298.63	78.67 %
213-521-5151	Fitness Benefit	600.00	600.00	0.00	139.98	460.02	23.33 %
213-521-5152	Cell Phone Allowance	200.00	200.00	13.00	130.00	70.00	65.00 %
213-522-5100	Regular Wages	22,100.00	22,100.00	2,391.72	16,860.51	5,239.49	76.29 %
213-522-5102	Part-time Wages	80,050.00	80,050.00	42.76	48,851.92	31,198.08	61.03 %
213-522-5104	Overtime Pay	200.00	200.00	0.00	50.78	149.22	25.39 %
213-522-5106	Other Pay	0.00	1,000.00	78.96	671.54	328.46	67.15 %
213-522-5120	Health Insurance	3,350.00	2,350.00	153.13	1,447.47	902.53	61.59 %
213-522-5121	Dental Insurance	200.00	200.00	15.66	108.30	91.70	54.15 %
213-522-5122	Life Insurance	100.00	100.00	4.67	44.81	55.19	44.81 %
213-522-5123	Disability Insurance	100.00	100.00	4.82	57.42	42.58	57.42 %
213-522-5131	PERS PEPRA Contribution	1,800.00	1,800.00	193.17	1,403.02	396.98	77.95 %
213-522-5132	PERS Prepay UAAL	100.00	100.00	0.00	0.00	100.00	0.00 %
213-522-5140	Medicare Tax	1,550.00	1,550.00	36.58	965.56	584.44	62.29 %
213-522-5150	Flexible Benefits Program	450.00	450.00	34.76	333.00	117.00	74.00 %
213-522-5151	Fitness Benefit	200.00	200.00	0.00	18.75	181.25	9.38 %
213-523-5100	Regular Wages	22,100.00	22,100.00	2,391.69	16,860.50	5,239.50	76.29 %
213-523-5102	Part-time Wages	56,300.00	56,300.00	4,437.45	31,731.94	24,568.06	56.36 %
213-523-5104	Overtime Pay	200.00	200.00	0.00	50.78	149.22	25.39 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
213-523-5106	Other Pay	0.00	1,000.00	78.96	671.54	328.46	67.15 %
213-523-5120	Health Insurance	3,350.00	2,350.00	153.13	1,447.21	902.79	61.58 %
213-523-5121	Dental Insurance	200.00	200.00	15.61	108.12	91.88	54.06 %
213-523-5122	Life Insurance	100.00	100.00	4.64	44.68	55.32	44.68 %
213-523-5123	Disability Insurance	100.00	100.00	4.94	57.42	42.58	57.42 %
213-523-5131	PERS PEPRRA Contribution	1,800.00	1,800.00	193.14	1,372.94	427.06	76.27 %
213-523-5132	PERS Prepay UAAL	100.00	100.00	0.00	0.00	100.00	0.00 %
213-523-5140	Medicare Tax	1,200.00	1,200.00	100.25	716.61	483.39	59.72 %
213-523-5150	Flexible Benefits Program	450.00	450.00	34.76	315.77	134.23	70.17 %
213-523-5151	Fitness Benefit	200.00	200.00	0.00	18.74	181.26	9.37 %
213-542-5102	Part-time Wages	26,250.00	26,250.00	3,384.03	16,541.41	9,708.59	63.01 %
213-542-5140	Medicare Tax	800.00	800.00	49.08	239.87	560.13	29.98 %
Type: 51 - Personnel Services Total:		902,800.00	903,850.00	78,949.86	629,579.75	274,270.25	69.66 %
Type: 52 - Professional Services							
213-142-5534	Volunteer Screening	0.00	2,500.00	0.00	0.00	2,500.00	0.00 %
213-221-5201	Professional Services	5,000.00	5,000.00	202.50	2,160.00	2,840.00	43.20 %
213-521-5221	Employee Training	3,500.00	3,500.00	0.00	1,614.66	1,885.34	46.13 %
213-521-5236	Banking Fees	8,000.00	10,000.00	5,520.77	13,591.22	-3,591.22	135.91 %
213-523-5221	Employee Training	1,000.00	1,000.00	75.00	629.00	371.00	62.90 %
Type: 52 - Professional Services Total:		17,500.00	22,000.00	5,798.27	17,994.88	4,005.12	81.79 %
Type: 53 - Contract Services							
213-221-5360	Software Subscription/Maintenance	13,000.00	13,000.00	0.00	12,824.25	175.75	98.65 %
213-474-5301	Contract Services	7,900.00	11,400.00	407.24	9,615.86	1,784.14	84.35 %
213-474-5345	Equipment Repairs/Replacement	1,200.00	6,200.00	0.00	689.31	5,510.69	11.12 %
213-474-5350	Landscape Maintenance	12,000.00	8,500.00	208.50	2,084.84	6,415.16	24.53 %
213-474-5362	Janitorial Services	31,950.00	31,950.00	3,854.00	34,692.40	-2,742.40	108.58 %
213-475-5301	Contract Services	12,000.00	10,000.00	95.00	8,102.67	1,897.33	81.03 %
213-475-5345	Equipment Repairs/Replacement	10,000.00	10,000.00	0.00	8,307.34	1,692.66	83.07 %
213-475-5350	Landscape Maintenance	11,500.00	11,500.00	840.00	6,600.00	4,900.00	57.39 %
213-475-5362	Janitorial Services	19,700.00	31,700.00	2,974.31	23,022.28	8,677.72	72.63 %
213-476-5301	Contract Services	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
213-476-5345	Equipment Repairs/Replacement	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
213-476-5362	Janitorial Services	1,800.00	1,950.00	181.75	1,539.50	410.50	78.95 %
213-478-5350	Landscape Maintenance	20,000.00	20,000.00	0.00	5,852.28	14,147.72	29.26 %
213-521-5301	Contract Services	400.00	400.00	0.00	386.00	14.00	96.50 %
213-522-5345	Equipment Repairs/Replacement	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
Type: 53 - Contract Services Total:		145,450.00	160,600.00	8,560.80	113,716.73	46,883.27	70.81 %
Type: 54 - Utilities							
213-474-5400	Utility - Electricity	7,600.00	7,600.00	575.23	5,603.28	1,996.72	73.73 %
213-474-5410	Utility - Natural Gas	2,450.00	2,000.00	138.40	1,375.54	624.46	68.78 %
213-474-5420	Utility - Sewer	5,200.00	5,000.00	0.00	4,988.64	11.36	99.77 %
213-474-5430	Utility - Water	5,700.00	3,600.00	255.40	2,491.91	1,108.09	69.22 %
213-474-5440	Utility - Communications/Telephone	1,900.00	2,150.00	176.62	1,762.48	387.52	81.98 %
213-475-5400	Utility - Electricity	28,000.00	26,000.00	1,928.70	15,511.93	10,488.07	59.66 %
213-475-5410	Utility - Natural Gas	40,000.00	35,000.00	2,012.57	22,425.87	12,574.13	64.07 %
213-475-5420	Utility - Sewer	24,800.00	22,800.00	0.00	22,793.93	6.07	99.97 %
213-475-5430	Utility - Water	34,000.00	34,000.00	3,086.22	26,650.15	7,349.85	78.38 %
213-475-5440	Utility - Communications/Telephone	0.00	3,300.00	271.34	2,717.93	582.07	82.36 %
213-476-5420	Utility - Sewer	900.00	850.00	0.00	825.73	24.27	97.14 %
213-476-5430	Utility - Water	150.00	0.00	0.00	0.00	0.00	0.00 %
213-476-5440	Utility - Communications/Telephone	1,500.00	1,250.00	101.81	1,011.01	238.99	80.88 %
213-478-5430	Utility - Water	5,000.00	3,300.00	187.56	2,485.85	814.15	75.33 %
213-521-5440	Utility - Communications/Telephone	4,450.00	750.00	60.39	596.55	153.45	79.54 %
Type: 54 - Utilities Total:		161,650.00	147,600.00	8,794.24	111,240.80	36,359.20	75.37 %
Type: 55 - Other Operating Expenses							
213-221-5565	Computer Hardware/Replacement	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
213-474-5516	Uniform Allowance	1,300.00	1,300.00	0.00	0.00	1,300.00	0.00 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
213-474-5560	Supplies & Materials	2,500.00	3,000.00	137.35	1,461.13	1,538.87	48.70 %
213-474-5561	Janitorial Supplies	2,000.00	2,500.00	148.29	1,549.46	950.54	61.98 %
213-474-5567	Landscaping Supply Repairs & Repla...	1,000.00	1,000.00	0.00	355.00	645.00	35.50 %
213-474-5568	Minor Equipment	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
213-475-5515	Uniform Cleaning	850.00	850.00	0.00	0.00	850.00	0.00 %
213-475-5516	Uniform Allowance	650.00	650.00	0.00	610.20	39.80	93.88 %
213-475-5517	Individual Equipment/Safety	550.00	550.00	0.00	306.71	243.29	55.77 %
213-475-5560	Supplies & Materials	2,000.00	6,500.00	727.17	4,213.50	2,286.50	64.82 %
213-475-5561	Janitorial Supplies	2,500.00	4,000.00	148.13	2,530.57	1,469.43	63.26 %
213-475-5562	Chemicals	45,000.00	31,000.00	1,592.24	16,019.83	14,980.17	51.68 %
213-475-5567	Landscaping Supply Repairs & Repla...	500.00	500.00	0.00	0.00	500.00	0.00 %
213-476-5560	Supplies & Materials	3,500.00	3,500.00	130.13	601.42	2,898.58	17.18 %
213-476-5561	Janitorial Supplies	1,000.00	1,000.00	0.00	61.48	938.52	6.15 %
213-476-5567	Landscaping Supply Repairs & Repla...	2,500.00	2,350.00	0.00	0.00	2,350.00	0.00 %
213-478-5560	Supplies & Materials	250.00	250.00	0.00	22.00	228.00	8.80 %
213-478-5567	Landscaping Supply Repairs & Repla...	1,000.00	1,000.00	0.00	187.50	812.50	18.75 %
213-503-5560	Supplies & Materials	0.00	2,050.00	874.00	967.32	1,082.68	47.19 %
213-521-5500	Printing & Advertising	200.00	1,000.00	0.00	308.98	691.02	30.90 %
213-521-5510	Dues & Subscriptions	200.00	950.00	0.00	800.00	150.00	84.21 %
213-521-5512	Meetings & Travel	6,600.00	8,150.00	1,087.04	3,138.29	5,011.71	38.51 %
213-521-5516	Uniform Allowance	2,000.00	1,800.00	0.00	1,880.27	-80.27	104.46 %
213-521-5550	Supplies for Resale	3,000.00	3,600.00	0.00	2,474.60	1,125.40	68.74 %
213-521-5560	Supplies & Materials	3,400.00	4,000.00	304.77	3,528.26	471.74	88.21 %
213-522-5516	Uniform Allowance	2,000.00	2,000.00	0.00	865.20	1,134.80	43.26 %
213-522-5548	Field Trips	2,700.00	2,700.00	0.00	53.42	2,646.58	1.98 %
213-522-5560	Supplies & Materials	8,200.00	8,200.00	0.00	5,064.18	3,135.82	61.76 %
213-523-5510	Dues & Subscriptions	2,350.00	2,350.00	33.44	1,800.96	549.04	76.64 %
213-523-5548	Field Trips	8,000.00	8,000.00	488.00	4,793.00	3,207.00	59.91 %
213-523-5560	Supplies & Materials	1,800.00	1,800.00	0.00	1,323.49	476.51	73.53 %
213-541-5542	Softball League Expe	1,500.00	2,000.00	239.70	1,613.07	386.93	80.65 %
213-542-5560	Supplies & Materials	7,500.00	7,500.00	687.48	4,556.06	2,943.94	60.75 %
Type: 55 - Other Operating Expenses Total:		120,550.00	120,050.00	6,597.74	61,085.90	58,964.10	50.88 %
Type: 57 - Capital Outlay							
213-521-5761	Major Equipment	4,000.00	4,000.00	0.00	3,992.32	7.68	99.81 %
Type: 57 - Capital Outlay Total:		4,000.00	4,000.00	0.00	3,992.32	7.68	99.81 %
Expense Total:		1,351,950.00	1,358,100.00	108,700.91	937,610.38	420,489.62	69.04 %
Fund: 213 - RECREATION SERVICES FUND Surplus (Deficit):		0.00	-50.00	-3,430.63	28,445.66	28,495.66	56,891.32 %
Fund: 214 - HOUSING FUND							
Revenue							
Type: 46 - Interest							
214-311-4600	Interest Income	5,000.00	12,000.00	0.00	10,743.35	-1,256.65	89.53 %
214-311-4602	Gain/Loss on Investment	0.00	0.00	0.00	934.63	934.63	0.00 %
214-311-4603	Interest Income, Loan	3,000.00	43,700.00	0.00	43,698.00	-2.00	100.00 %
Type: 46 - Interest Total:		8,000.00	55,700.00	0.00	55,375.98	-324.02	99.42 %
Type: 48 - Miscellaneous Revenue							
214-311-4802	Miscellaneous Income	0.00	50.00	0.00	30.00	-20.00	60.00 %
214-311-4830	Housing Loans	0.00	75,000.00	0.00	75,000.00	0.00	100.00 %
Type: 48 - Miscellaneous Revenue Total:		0.00	75,050.00	0.00	75,030.00	-20.00	99.97 %
Revenue Total:		8,000.00	130,750.00	0.00	130,405.98	-344.02	99.74 %
Expense							
Type: 52 - Professional Services							
214-311-5201	Professional Services	31,250.00	31,250.00	0.00	14,668.25	16,581.75	46.94 %
Type: 52 - Professional Services Total:		31,250.00	31,250.00	0.00	14,668.25	16,581.75	46.94 %
Expense Total:		31,250.00	31,250.00	0.00	14,668.25	16,581.75	46.94 %
Fund: 214 - HOUSING FUND Surplus (Deficit):		-23,250.00	99,500.00	0.00	115,737.73	16,237.73	116.32 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 215 - MEASURE A FUND							
Revenue							
Type: 43 - Intergovernmental							
215-431-4332	Measure A Revenue	1,008,850.00	1,008,850.00	61,266.56	593,196.49	-415,653.51	58.80 %
Type: 43 - Intergovernmental Total:		1,008,850.00	1,008,850.00	61,266.56	593,196.49	-415,653.51	58.80 %
Type: 46 - Interest							
215-431-4600	Interest Income	5,000.00	20,000.00	0.00	21,053.42	1,053.42	105.27 %
215-431-4602	Gain/Loss on Investment	0.00	0.00	0.00	1,042.73	1,042.73	0.00 %
Type: 46 - Interest Total:		5,000.00	20,000.00	0.00	22,096.15	2,096.15	110.48 %
Type: 48 - Miscellaneous Revenue							
215-431-4812	Reimbursement- Insurance Claim	0.00	3,150.00	722.57	5,273.54	2,123.54	167.41 %
Type: 48 - Miscellaneous Revenue Total:		0.00	3,150.00	722.57	5,273.54	2,123.54	167.41 %
Revenue Total:		1,013,850.00	1,032,000.00	61,989.13	620,566.18	-411,433.82	60.13 %
Expense							
Type: 51 - Personnel Services							
215-411-5132	PERS Prepay UAAL	0.00	0.00	0.00	22.04	-22.04	0.00 %
215-431-5100	Regular Wages	37,250.00	37,250.00	4,309.15	29,997.38	7,252.62	80.53 %
215-431-5102	Part-time Wages	3,150.00	3,150.00	300.77	2,475.11	674.89	78.57 %
215-431-5104	Overtime Pay	2,000.00	2,000.00	35.05	616.38	1,383.62	30.82 %
215-431-5106	Other Pay	1,300.00	1,300.00	308.86	789.51	510.49	60.73 %
215-431-5108	Bilingual Pay	150.00	150.00	15.00	110.00	40.00	73.33 %
215-431-5120	Health Insurance	13,850.00	13,850.00	1,180.60	10,986.41	2,863.59	79.32 %
215-431-5121	Dental Insurance	1,150.00	1,150.00	86.79	856.15	293.85	74.45 %
215-431-5122	Life Insurance	150.00	150.00	7.84	80.47	69.53	53.65 %
215-431-5123	Disability Insurance	200.00	200.00	8.14	100.50	99.50	50.25 %
215-431-5130	PERS CLASSIC Contribution	3,050.00	3,050.00	294.98	2,119.19	930.81	69.48 %
215-431-5131	PERS PEPRa Contribution	1,450.00	1,450.00	184.00	1,267.84	182.16	87.44 %
215-431-5132	PERS Prepay UAAL	6,600.00	6,600.00	726.42	5,996.81	603.19	90.86 %
215-431-5140	Medicare Tax	600.00	600.00	71.81	489.67	110.33	81.61 %
215-431-5150	Flexible Benefits Program	650.00	650.00	52.16	499.70	150.30	76.88 %
215-431-5151	Fitness Benefit	300.00	300.00	0.00	28.50	271.50	9.50 %
215-431-5152	Cell Phone Allowance	100.00	100.00	0.00	0.00	100.00	0.00 %
Type: 51 - Personnel Services Total:		71,950.00	71,950.00	7,581.57	56,435.66	15,514.34	78.44 %
Type: 52 - Professional Services							
215-411-5204	Transit- Senior/ADA Transport	12,000.00	12,000.00	1,000.00	10,000.00	2,000.00	83.33 %
215-411-5228	Engineering Services	294,000.00	294,000.00	10,123.75	64,579.25	229,420.75	21.97 %
Type: 52 - Professional Services Total:		306,000.00	306,000.00	11,123.75	74,579.25	231,420.75	24.37 %
Type: 53 - Contract Services							
215-221-5360	Software Subscription/Maintenance	6,250.00	6,250.00	0.00	6,250.00	0.00	100.00 %
215-411-5301	Contract Services	8,500.00	9,500.00	0.00	7,000.00	2,500.00	73.68 %
215-431-5302	Street Maintenance	130,000.00	215,000.00	475.00	109,219.40	105,780.60	50.80 %
215-441-5356	Tree Maintenance	120,000.00	160,000.00	2,436.00	110,050.00	49,950.00	68.78 %
215-441-5357	Tree Replacement	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
215-451-5353	Storm Drain Maintenance	50,000.00	35,000.00	0.00	0.00	35,000.00	0.00 %
Type: 53 - Contract Services Total:		319,750.00	430,750.00	2,911.00	232,519.40	198,230.60	53.98 %
Type: 54 - Utilities							
215-211-5400	Utility - Electricity	19,000.00	19,000.00	0.00	6,565.59	12,434.41	34.56 %
Type: 54 - Utilities Total:		19,000.00	19,000.00	0.00	6,565.59	12,434.41	34.56 %
Type: 55 - Other Operating Expenses							
215-221-5565	Computer Hardware/Replacement	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
215-411-5500	Printing & Advertising	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
215-411-5510	Dues & Subscriptions	3,500.00	3,500.00	263.88	2,475.32	1,024.68	70.72 %
215-431-5566	Sign Replacement	40,000.00	40,000.00	1,193.83	8,478.60	31,521.40	21.20 %
Type: 55 - Other Operating Expenses Total:		49,500.00	49,500.00	1,457.71	10,953.92	38,546.08	22.13 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Type: 56 - Non-Operating Expenses							
215-163-5601	Community Services Grants	5,500.00	5,500.00	0.00	5,500.00	0.00	100.00 %
Type: 56 - Non-Operating Expenses Total:		5,500.00	5,500.00	0.00	5,500.00	0.00	100.00 %
Type: 59 - Transfers Out							
215-999-5911	To Capital Improvement 301	67,500.00	523,000.00	0.00	5,165.56	517,834.44	0.99 %
Type: 59 - Transfers Out Total:		67,500.00	523,000.00	0.00	5,165.56	517,834.44	0.99 %
Expense Total:		839,200.00	1,405,700.00	23,074.03	391,719.38	1,013,980.62	27.87 %
Fund: 215 - MEASURE A FUND Surplus (Deficit):		174,650.00	-373,700.00	38,915.10	228,846.80	602,546.80	-61.24 %
Fund: 216 - REVOLVING FUND							
Revenue							
Type: 43 - Intergovernmental							
216-421-4360	State Grants	32,500.00	78,500.00	5,000.00	36,073.65	-42,426.35	45.95 %
216-531-4360	State Grants	0.00	10,300.00	0.00	0.00	-10,300.00	0.00 %
216-550-4360	State Grants	5,500.00	5,500.00	0.00	3,478.83	-2,021.17	63.25 %
Type: 43 - Intergovernmental Total:		38,000.00	94,300.00	5,000.00	39,552.48	-54,747.52	41.94 %
Type: 48 - Miscellaneous Revenue							
216-501-4806	Donations	0.00	1,000.00	0.00	0.00	-1,000.00	0.00 %
216-512-4806	Donations	400.00	400.00	0.00	0.00	-400.00	0.00 %
216-521-4806	Donations	0.00	11,000.00	200.00	200.00	-10,800.00	1.82 %
216-522-4806	Donations	10,000.00	21,000.00	0.00	0.00	-21,000.00	0.00 %
216-523-4806	Donations	10,000.00	10,000.00	0.00	2,797.30	-7,202.70	27.97 %
216-550-4806	Donations	0.00	11,500.00	0.00	0.00	-11,500.00	0.00 %
Type: 48 - Miscellaneous Revenue Total:		20,400.00	54,900.00	200.00	2,997.30	-51,902.70	5.46 %
Revenue Total:		58,400.00	149,200.00	5,200.00	42,549.78	-106,650.22	28.52 %
Expense							
Type: 52 - Professional Services							
216-421-5201	Professional Services	5,000.00	5,000.00	754.00	5,000.00	0.00	100.00 %
216-501-5566	Sign Replacement	0.00	1,000.00	0.00	0.00	1,000.00	0.00 %
216-531-5345	Equipment Repairs/Replacement	0.00	10,300.00	0.00	11,157.02	-857.02	108.32 %
Type: 52 - Professional Services Total:		5,000.00	16,300.00	754.00	16,157.02	142.98	99.12 %
Type: 53 - Contract Services							
216-421-5301	Contract Services	15,000.00	49,600.00	0.00	9,228.96	40,371.04	18.61 %
216-523-5345	Equipment Repairs/Replacement	5,000.00	5,000.00	0.00	2,797.30	2,202.70	55.95 %
Type: 53 - Contract Services Total:		20,000.00	54,600.00	0.00	12,026.26	42,573.74	22.03 %
Type: 55 - Other Operating Expenses							
216-421-5500	Printing & Advertising	2,500.00	2,850.00	0.00	0.00	2,850.00	0.00 %
216-421-5512	Meetings & Travel	5,000.00	0.00	0.00	0.00	0.00	0.00 %
216-421-5560	Supplies & Materials	5,000.00	13,900.00	0.00	10,455.14	3,444.86	75.22 %
216-512-5560	Supplies & Materials	400.00	400.00	0.00	0.00	400.00	0.00 %
216-522-5560	Supplies & Materials	10,000.00	21,000.00	819.35	819.35	20,180.65	3.90 %
216-523-5560	Supplies & Materials	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
216-550-5520	Books	5,500.00	5,500.00	0.00	3,478.83	2,021.17	63.25 %
216-550-5568	Minor Equipment	0.00	11,500.00	0.00	0.00	11,500.00	0.00 %
Type: 55 - Other Operating Expenses Total:		33,400.00	60,150.00	819.35	14,753.32	45,396.68	24.53 %
Type: 57 - Capital Outlay							
216-421-5761	Major Equipment	0.00	7,150.00	0.00	7,143.55	6.45	99.91 %
Type: 57 - Capital Outlay Total:		0.00	7,150.00	0.00	7,143.55	6.45	99.91 %
Type: 59 - Transfers Out							
216-999-5911	To Capital Improvement 301	0.00	11,000.00	0.00	0.00	11,000.00	0.00 %
Type: 59 - Transfers Out Total:		0.00	11,000.00	0.00	0.00	11,000.00	0.00 %
Expense Total:		58,400.00	149,200.00	1,573.35	50,080.15	99,119.85	33.57 %
Fund: 216 - REVOLVING FUND Surplus (Deficit):		0.00	0.00	3,626.65	-7,530.37	-7,530.37	0.00 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 217 - PEG FEES							
Revenue							
Type: 41 - Taxes							
217-161-4131	COX Cable PEG Fees	30,000.00	30,000.00	7,447.37	22,290.51	-7,709.49	74.30 %
	Type: 41 - Taxes Total:	30,000.00	30,000.00	7,447.37	22,290.51	-7,709.49	74.30 %
Type: 45 - Charges for services							
217-211-4500	Rents & Leases	0.00	2,000.00	0.00	1,530.00	-470.00	76.50 %
	Type: 45 - Charges for services Total:	0.00	2,000.00	0.00	1,530.00	-470.00	76.50 %
Type: 46 - Interest							
217-161-4600	Interest Income	200.00	0.00	0.00	0.00	0.00	0.00 %
	Type: 46 - Interest Total:	200.00	0.00	0.00	0.00	0.00	0.00 %
Type: 48 - Miscellaneous Revenue							
217-161-4802	Miscellaneous Income	10,000.00	10,000.00	0.00	8,053.75	-1,946.25	80.54 %
	Type: 48 - Miscellaneous Revenue Total:	10,000.00	10,000.00	0.00	8,053.75	-1,946.25	80.54 %
Type: 49 - Transfers In							
217-999-4918	From Measure X 104	89,600.00	81,025.00	0.00	62,081.77	-18,943.23	76.62 %
	Type: 49 - Transfers In Total:	89,600.00	81,025.00	0.00	62,081.77	-18,943.23	76.62 %
	Revenue Total:	129,800.00	123,025.00	7,447.37	93,956.03	-29,068.97	76.37 %
Expense							
Type: 51 - Personnel Services							
217-161-5100	Regular Wages	5,050.00	5,050.00	635.66	4,211.75	838.25	83.40 %
217-161-5106	Other Pay	150.00	150.00	17.63	117.35	32.65	78.23 %
217-161-5108	Bilingual Pay	150.00	150.00	14.25	95.00	55.00	63.33 %
217-161-5120	Health Insurance	1,200.00	1,200.00	98.76	961.64	238.36	80.14 %
217-161-5121	Dental Insurance	100.00	100.00	5.28	53.27	46.73	53.27 %
217-161-5122	Life Insurance	50.00	50.00	1.11	14.14	35.86	28.28 %
217-161-5123	Disability Insurance	50.00	50.00	1.17	14.85	35.15	29.70 %
217-161-5131	PERS Pepra Contribution	450.00	450.00	53.00	351.31	98.69	78.07 %
217-161-5132	PERS Prepay UAAL	50.00	50.00	0.00	0.00	50.00	0.00 %
217-161-5140	Medicare Tax	100.00	100.00	9.49	62.68	37.32	62.68 %
217-161-5150	Flexible Benefits Program	100.00	100.00	5.80	57.28	42.72	57.28 %
217-161-5151	Fitness Benefit	50.00	50.00	0.00	22.50	27.50	45.00 %
217-161-5152	Cell Phone Allowance	50.00	50.00	3.25	32.50	17.50	65.00 %
	Type: 51 - Personnel Services Total:	7,550.00	7,550.00	845.40	5,994.27	1,555.73	79.39 %
Type: 52 - Professional Services							
217-161-5201	Professional Services	103,000.00	100,000.00	5,325.26	70,415.08	29,584.92	70.42 %
	Type: 52 - Professional Services Total:	103,000.00	100,000.00	5,325.26	70,415.08	29,584.92	70.42 %
Type: 53 - Contract Services							
217-161-5345	Equipment Repairs/Replacement	5,000.00	4,550.00	0.00	2,451.36	2,098.64	53.88 %
217-221-5360	Software Subscription/Maintenance	13,500.00	16,850.00	0.00	16,850.00	0.00	100.00 %
	Type: 53 - Contract Services Total:	18,500.00	21,400.00	0.00	19,301.36	2,098.64	90.19 %
Type: 55 - Other Operating Expenses							
217-161-5510	Dues & Subscriptions	750.00	850.00	0.00	768.75	81.25	90.44 %
	Type: 55 - Other Operating Expenses Total:	750.00	850.00	0.00	768.75	81.25	90.44 %
	Expense Total:	129,800.00	129,800.00	6,170.66	96,479.46	33,320.54	74.33 %
	Fund: 217 - PEG FEES Surplus (Deficit):	0.00	-6,775.00	1,276.71	-2,523.43	4,251.57	37.25 %
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND							
Revenue							
Type: 43 - Intergovernmental							
301-403-4360	State Grants	774,000.00	1,748,550.00	-6,853.78	643,023.36	-1,105,526.64	36.77 %
301-403-4370	Federal Grants	5,930,000.00	1,032,000.00	98,203.67	98,203.67	-933,796.33	9.52 %
301-403-4380	County Grants	431,000.00	1,497,000.00	0.00	66,700.00	-1,430,300.00	4.46 %
	Type: 43 - Intergovernmental Total:	7,135,000.00	4,277,550.00	91,349.89	807,927.03	-3,469,622.97	18.89 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Type: 45 - Charges for services							
301-401-4550	Highway & Bridges	0.00	52,200.00	532.22	52,710.93	510.93	100.98 %
301-401-4552	Traffic Control	0.00	6,250.00	63.36	6,279.05	29.05	100.46 %
301-401-4555	General Government	0.00	30,750.00	300.96	31,007.96	257.96	100.84 %
301-431-4551	Storm Drainage	0.00	58,700.00	563.90	59,239.82	539.82	100.92 %
301-431-4553	Streets & Thoroughfares	0.00	3,750.00	38.02	3,766.79	16.79	100.45 %
301-501-4561	Park & Recreation Facilities Improv...	0.00	185,600.00	1,783.59	187,370.91	1,770.91	100.95 %
301-501-4562	Aquatics Facilities	0.00	11,250.00	107.71	11,315.47	65.47	100.58 %
301-501-4563	Open Space Parks	0.00	0.00	0.00	-4,360.85	-4,360.85	0.00 %
301-501-4566	New Construction Fee	0.00	2,000.00	0.00	2,000.00	0.00	100.00 %
Type: 45 - Charges for services Total:		0.00	350,500.00	3,389.76	349,330.08	-1,169.92	99.67 %
Type: 46 - Interest							
301-900-4600	Interest Income	20,000.00	20,000.00	0.00	24,505.11	4,505.11	122.53 %
301-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	3,292.69	3,292.69	0.00 %
Type: 46 - Interest Total:		20,000.00	20,000.00	0.00	27,797.80	7,797.80	138.99 %
Type: 49 - Transfers In							
301-999-4901	From Revolving 216	0.00	11,000.00	0.00	0.00	-11,000.00	0.00 %
301-999-4904	From Gas Tax 205	59,500.00	184,000.00	0.00	0.00	-184,000.00	0.00 %
301-999-4905	From Local Transportation 206	0.00	10,000.00	0.00	0.00	-10,000.00	0.00 %
301-999-4906	From Measure A 215	67,500.00	523,000.00	0.00	5,165.56	-517,834.44	0.99 %
301-999-4907	From Tidelands Trust Fund 207	9,000.00	267,000.00	0.00	36.70	-266,963.30	0.01 %
301-999-4908	From Street Lighting 208	0.00	115,500.00	0.00	0.00	-115,500.00	0.00 %
301-999-4918	From Measure X 104	18,000.00	50,000.00	0.00	-6,853.78	-56,853.78	13.71 %
301-999-4919	From RMRA 203	225,000.00	58,000.00	0.00	42,321.25	-15,678.75	72.97 %
Type: 49 - Transfers In Total:		379,000.00	1,218,500.00	0.00	40,669.73	-1,177,830.27	3.34 %
Revenue Total:		7,534,000.00	5,866,550.00	94,739.65	1,225,724.64	-4,640,825.36	20.89 %
Expense							
Type: 57 - Capital Outlay							
301-403-5780	Major Capital Projects	8,229,500.00	6,219,050.00	81,642.03	1,220,378.56	4,998,671.44	19.62 %
Type: 57 - Capital Outlay Total:		8,229,500.00	6,219,050.00	81,642.03	1,220,378.56	4,998,671.44	19.62 %
Expense Total:		8,229,500.00	6,219,050.00	81,642.03	1,220,378.56	4,998,671.44	19.62 %
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND Surplus (Defici..		-695,500.00	-352,500.00	13,097.62	5,346.08	357,846.08	-1.52 %
Report Surplus (Deficit):		-1,062,375.00	-1,145,325.00	1,197,024.82	534,015.11	1,679,340.11	-46.63 %

Group Summary

Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 101 - GENERAL FUND						
Revenue						
41 - Taxes	12,233,450.00	12,559,150.00	1,863,432.54	8,760,414.74	-3,798,735.26	69.75 %
42 - Licenses & Permits	307,800.00	318,800.00	30,513.85	361,049.31	42,249.31	113.25 %
43 - Intergovernmental	463,000.00	513,500.00	2,211.97	254,071.88	-259,428.12	49.48 %
44 - Fines & Forfeitures	66,800.00	84,800.00	6,972.72	93,691.72	8,891.72	110.49 %
45 - Charges for services	440,400.00	699,700.00	56,767.44	745,884.59	46,184.59	106.60 %
46 - Interest	100,000.00	120,000.00	0.00	120,955.82	955.82	100.80 %
48 - Miscellaneous Revenue	233,200.00	342,300.00	16.40	324,724.50	-17,575.50	94.87 %
Revenue Total:	13,844,650.00	14,638,250.00	1,959,914.92	10,660,792.56	-3,977,457.44	72.83 %
Expense						
51 - Personnel Services	5,233,350.00	5,285,500.00	570,653.06	4,295,830.71	989,669.29	81.28 %
52 - Professional Services	7,101,550.00	7,318,250.00	542,153.76	5,659,166.53	1,659,083.47	77.33 %
53 - Contract Services	308,850.00	312,200.00	4,484.38	190,450.40	121,749.60	61.00 %
54 - Utilities	102,575.00	97,400.00	6,639.69	72,618.86	24,781.14	74.56 %
55 - Other Operating Expenses	1,019,675.00	1,031,225.00	64,286.06	703,758.16	327,466.84	68.24 %
56 - Non-Operating Expenses	0.00	10,000.00	0.00	10,000.00	0.00	100.00 %
57 - Capital Outlay	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
59 - Transfers Out	771,150.00	988,982.00	0.00	567,216.84	421,765.16	57.35 %
Expense Total:	14,557,150.00	15,063,557.00	1,188,216.95	11,499,041.50	3,564,515.50	76.34 %
Fund: 101 - GENERAL FUND Surplus (Deficit):	-712,500.00	-425,307.00	771,697.97	-838,248.94	-412,941.94	197.09 %
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS						
Revenue						
46 - Interest	16,000.00	18,000.00	0.00	18,033.43	33.43	100.19 %
49 - Transfers In	0.00	98,126.00	0.00	98,126.00	0.00	100.00 %
Revenue Total:	16,000.00	116,126.00	0.00	116,159.43	33.43	100.03 %
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS Total:	16,000.00	116,126.00	0.00	116,159.43	33.43	100.03 %
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE						
Revenue						
46 - Interest	15,000.00	20,000.00	0.00	19,467.06	-532.94	97.34 %
49 - Transfers In	0.00	24,056.00	0.00	24,056.00	0.00	100.00 %
Revenue Total:	15,000.00	44,056.00	0.00	43,523.06	-532.94	98.79 %
Expense						
57 - Capital Outlay	31,000.00	31,000.00	0.00	0.00	31,000.00	0.00 %
Expense Total:	31,000.00	31,000.00	0.00	0.00	31,000.00	0.00 %
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE Sur...	-16,000.00	13,056.00	0.00	43,523.06	30,467.06	333.36 %
Fund: 104 - MEASURE X FUND						
Revenue						
41 - Taxes	3,798,000.00	3,934,000.00	244,938.28	2,494,333.86	-1,439,666.14	63.40 %
43 - Intergovernmental	0.00	35,500.00	0.00	17,740.93	-17,759.07	49.97 %
45 - Charges for services	1,500.00	2,900.00	0.00	2,857.60	-42.40	98.54 %
46 - Interest	40,000.00	25,000.00	0.00	25,650.45	650.45	102.60 %
48 - Miscellaneous Revenue	30,000.00	32,500.00	0.00	16,762.78	-15,737.22	51.58 %
Revenue Total:	3,869,500.00	4,029,900.00	244,938.28	2,557,345.62	-1,472,554.38	63.46 %
Expense						
51 - Personnel Services	564,200.00	564,300.00	60,285.14	420,258.44	144,041.56	74.47 %
52 - Professional Services	1,451,650.00	1,623,150.00	111,877.57	1,057,399.83	565,750.17	65.14 %
53 - Contract Services	2,000.00	2,000.00	0.00	0.00	2,000.00	0.00 %
54 - Utilities	21,850.00	32,750.00	2,672.24	23,908.35	8,841.65	73.00 %
55 - Other Operating Expenses	51,000.00	51,000.00	4,472.43	18,013.28	32,986.72	35.32 %
56 - Non-Operating Expenses	179,000.00	179,000.00	0.00	131,000.00	48,000.00	73.18 %
59 - Transfers Out	1,526,700.00	1,541,925.00	44,682.97	857,221.60	684,703.40	55.59 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Expense Total:	3,796,400.00	3,994,125.00	223,990.35	2,507,801.50	1,486,323.50	62.79 %
Fund: 104 - MEASURE X FUND Surplus (Deficit):	73,100.00	35,775.00	20,947.93	49,544.12	13,769.12	138.49 %
Fund: 201 - TRAFFIC SAFETY FUND						
Revenue						
44 - Fines & Forfeitures	35,000.00	28,000.00	0.00	11,047.12	-16,952.88	39.45 %
46 - Interest	1,000.00	2,000.00	0.00	2,195.54	195.54	109.78 %
48 - Miscellaneous Revenue	6,000.00	6,000.00	0.00	4,719.49	-1,280.51	78.66 %
Revenue Total:	42,000.00	36,000.00	0.00	17,962.15	-18,037.85	49.89 %
Expense						
51 - Personnel Services	17,450.00	17,450.00	1,787.21	11,610.53	5,839.47	66.54 %
Expense Total:	17,450.00	17,450.00	1,787.21	11,610.53	5,839.47	66.54 %
Fund: 201 - TRAFFIC SAFETY FUND Surplus (Deficit):	24,550.00	18,550.00	-1,787.21	6,351.62	-12,198.38	34.24 %
Fund: 202 - LIBRARY FUND						
Revenue						
43 - Intergovernmental	153,000.00	153,000.00	155,344.00	155,344.00	2,344.00	101.53 %
45 - Charges for services	3,000.00	3,000.00	700.46	2,257.20	-742.80	75.24 %
48 - Miscellaneous Revenue	81,500.00	81,500.00	12,500.00	66,429.18	-15,070.82	81.51 %
49 - Transfers In	697,400.00	701,350.00	0.00	424,631.78	-276,718.22	60.54 %
Revenue Total:	934,900.00	938,850.00	168,544.46	648,662.16	-290,187.84	69.09 %
Expense						
51 - Personnel Services	599,200.00	599,700.00	56,394.78	363,475.47	236,224.53	60.61 %
52 - Professional Services	113,700.00	121,900.00	18,453.83	83,950.11	37,949.89	68.87 %
53 - Contract Services	57,500.00	57,500.00	1,978.88	25,182.57	32,317.43	43.80 %
54 - Utilities	20,250.00	19,900.00	1,134.86	13,585.39	6,314.61	68.27 %
55 - Other Operating Expenses	139,250.00	134,750.00	16,862.32	72,965.82	61,784.18	54.15 %
57 - Capital Outlay	5,000.00	5,000.00	419.64	1,372.15	3,627.85	27.44 %
Expense Total:	934,900.00	938,750.00	95,244.31	560,531.51	378,218.49	59.71 %
Fund: 202 - LIBRARY FUND Surplus (Deficit):	0.00	100.00	73,300.15	88,130.65	88,030.65	130.65 %
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND						
Revenue						
43 - Intergovernmental	344,800.00	347,800.00	28,847.05	237,321.95	-110,478.05	68.24 %
46 - Interest	0.00	3,000.00	0.00	3,804.63	804.63	126.82 %
Revenue Total:	344,800.00	350,800.00	28,847.05	241,126.58	-109,673.42	68.74 %
Expense						
59 - Transfers Out	225,000.00	58,000.00	0.00	42,321.25	15,678.75	72.97 %
Expense Total:	225,000.00	58,000.00	0.00	42,321.25	15,678.75	72.97 %
Fund: 203 - ROAD MAINTENANCE REHABILITATION FUND Surplus (...)	119,800.00	292,800.00	28,847.05	198,805.33	-93,994.67	67.90 %
Fund: 204 - PARK MAINTENANCE FUND						
Revenue						
41 - Taxes	159,000.00	159,000.00	65,640.56	157,461.67	-1,538.33	99.03 %
43 - Intergovernmental	37,000.00	38,000.00	0.00	36,732.00	-1,268.00	96.66 %
45 - Charges for services	19,200.00	21,000.00	1,660.00	16,501.26	-4,498.74	78.58 %
48 - Miscellaneous Revenue	4,000.00	4,000.00	1,440.00	7,310.00	3,310.00	182.75 %
49 - Transfers In	486,300.00	651,300.00	0.00	337,329.61	-313,970.39	51.79 %
Revenue Total:	705,500.00	873,300.00	68,740.56	555,334.54	-317,965.46	63.59 %
Expense						
51 - Personnel Services	321,350.00	324,350.00	23,516.34	183,895.42	140,454.58	56.70 %
52 - Professional Services	0.00	350.00	0.00	340.86	9.14	97.39 %
53 - Contract Services	239,700.00	238,700.00	14,876.00	154,793.21	83,906.79	64.85 %
54 - Utilities	37,500.00	197,000.00	15,490.65	141,673.35	55,326.65	71.92 %
55 - Other Operating Expenses	102,950.00	99,300.00	5,381.66	54,591.73	44,708.27	54.98 %
57 - Capital Outlay	4,000.00	13,650.00	0.00	10,978.18	2,671.82	80.43 %
Expense Total:	705,500.00	873,350.00	59,264.65	546,272.75	327,077.25	62.55 %
Fund: 204 - PARK MAINTENANCE FUND Surplus (Deficit):	0.00	-50.00	9,475.91	9,061.79	9,111.79	123.58 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 205 - GAS TAX FUND						
Revenue						
43 - Intergovernmental	367,700.00	374,200.00	26,063.27	267,824.33	-106,375.67	71.57 %
46 - Interest	4,000.00	5,000.00	0.00	5,356.26	356.26	107.13 %
48 - Miscellaneous Revenue	0.00	5,650.00	1,204.29	13,642.50	7,992.50	241.46 %
Revenue Total:	371,700.00	384,850.00	27,267.56	286,823.09	-98,026.91	74.53 %
Expense						
51 - Personnel Services	121,000.00	121,000.00	12,746.29	94,877.96	26,122.04	78.41 %
53 - Contract Services	65,000.00	65,000.00	103.70	13,233.78	51,766.22	20.36 %
54 - Utilities	1,900.00	1,500.00	120.89	1,222.19	277.81	81.48 %
55 - Other Operating Expenses	129,300.00	129,300.00	3,692.77	35,676.76	93,623.24	27.59 %
59 - Transfers Out	59,500.00	184,000.00	0.00	0.00	184,000.00	0.00 %
Expense Total:	376,700.00	500,800.00	16,663.65	145,010.69	355,789.31	28.96 %
Fund: 205 - GAS TAX FUND Surplus (Deficit):	-5,000.00	-115,950.00	10,603.91	141,812.40	257,762.40	-122.30 %
Fund: 206 - LOCAL TRANSPORTATION FUND						
Revenue						
43 - Intergovernmental	14,250.00	14,250.00	918.15	9,369.91	-4,880.09	65.75 %
46 - Interest	100.00	250.00	0.00	235.20	-14.80	94.08 %
48 - Miscellaneous Revenue	0.00	1,300.00	0.00	1,299.39	-0.61	99.95 %
Revenue Total:	14,350.00	15,800.00	918.15	10,904.50	-4,895.50	69.02 %
Expense						
51 - Personnel Services	16,100.00	16,100.00	1,755.20	12,770.52	3,329.48	79.32 %
55 - Other Operating Expenses	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
59 - Transfers Out	0.00	10,000.00	0.00	0.00	10,000.00	0.00 %
Expense Total:	17,100.00	27,100.00	1,755.20	12,770.52	14,329.48	47.12 %
Fund: 206 - LOCAL TRANSPORTATION FUND Surplus (Deficit):	-2,750.00	-11,300.00	-837.05	-1,866.02	9,433.98	16.51 %
Fund: 207 - TIDELANDS TRUST FUND						
Revenue						
45 - Charges for services	368,100.00	387,250.00	0.00	384,126.66	-3,123.34	99.19 %
46 - Interest	6,000.00	12,000.00	0.00	12,317.91	317.91	102.65 %
Revenue Total:	374,100.00	399,250.00	0.00	396,444.57	-2,805.43	99.30 %
Expense						
51 - Personnel Services	295,450.00	295,950.00	18,974.11	197,419.07	98,530.93	66.71 %
52 - Professional Services	0.00	1,000.00	0.00	710.00	290.00	71.00 %
53 - Contract Services	62,000.00	62,000.00	3,792.75	40,341.62	21,658.38	65.07 %
54 - Utilities	4,125.00	3,350.00	292.25	2,811.78	538.22	83.93 %
55 - Other Operating Expenses	66,500.00	67,100.00	1,544.50	52,232.11	14,867.89	77.84 %
59 - Transfers Out	9,000.00	267,000.00	0.00	36.70	266,963.30	0.01 %
Expense Total:	437,075.00	696,400.00	24,603.61	293,551.28	402,848.72	42.15 %
Fund: 207 - TIDELANDS TRUST FUND Surplus (Deficit):	-62,975.00	-297,150.00	-24,603.61	102,893.29	400,043.29	-34.63 %
Fund: 208 - STREET LIGHTING FUND						
Revenue						
41 - Taxes	260,650.00	260,650.00	109,032.64	252,893.15	-7,756.85	97.02 %
44 - Fines & Forfeitures	800.00	1,600.00	423.31	1,166.22	-433.78	72.89 %
46 - Interest	6,000.00	12,000.00	0.00	12,567.50	567.50	104.73 %
48 - Miscellaneous Revenue	0.00	2,550.00	481.72	3,948.83	1,398.83	154.86 %
Revenue Total:	267,450.00	276,800.00	109,937.67	270,575.70	-6,224.30	97.75 %
Expense						
51 - Personnel Services	79,850.00	79,850.00	8,360.53	62,364.18	17,485.82	78.10 %
53 - Contract Services	50,000.00	50,000.00	2,316.32	4,216.32	45,783.68	8.43 %
54 - Utilities	123,400.00	130,150.00	11,973.27	91,315.99	38,834.01	70.16 %
55 - Other Operating Expenses	3,000.00	3,000.00	462.44	945.28	2,054.72	31.51 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
59 - Transfers Out	0.00	115,500.00	0.00	0.00	115,500.00	0.00 %
Expense Total:	256,250.00	378,500.00	23,112.56	158,841.77	219,658.23	41.97 %
Fund: 208 - STREET LIGHTING FUND Surplus (Deficit):	11,200.00	-101,700.00	86,825.11	111,733.93	213,433.93	-109.87 %
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND						
Revenue						
44 - Fines & Forfeitures	200.00	200.00	121.11	237.35	37.35	118.68 %
46 - Interest	600.00	0.00	0.00	0.00	0.00	0.00 %
47 - Special Assessments	200,000.00	200,000.00	80,780.93	197,112.60	-2,887.40	98.56 %
48 - Miscellaneous Revenue	0.00	10,050.00	1,926.86	17,795.30	7,745.30	177.07 %
49 - Transfers In	256,250.00	247,400.00	0.00	147,410.83	-99,989.17	59.58 %
Revenue Total:	457,050.00	457,650.00	82,828.90	362,556.08	-95,093.92	79.22 %
Expense						
51 - Personnel Services	167,450.00	167,450.00	18,457.65	138,573.43	28,876.57	82.76 %
53 - Contract Services	167,500.00	167,500.00	9,112.50	107,338.50	60,161.50	64.08 %
54 - Utilities	58,900.00	59,150.00	3,852.01	44,179.63	14,970.37	74.69 %
55 - Other Operating Expenses	63,200.00	63,700.00	5,779.68	24,733.06	38,966.94	38.83 %
Expense Total:	457,050.00	457,800.00	37,201.84	314,824.62	142,975.38	68.77 %
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND Surplus ..	0.00	-150.00	45,627.06	47,731.46	47,881.46	1,820.97 %
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT FUND						
Revenue						
44 - Fines & Forfeitures	400.00	500.00	-300.00	200.00	-300.00	40.00 %
46 - Interest	400.00	800.00	0.00	708.01	-91.99	88.50 %
47 - Special Assessments	15,500.00	15,200.00	0.00	15,174.00	-26.00	99.83 %
Revenue Total:	16,300.00	16,500.00	-300.00	16,082.01	-417.99	97.47 %
Expense						
53 - Contract Services	12,200.00	10,200.00	0.00	2,650.00	7,550.00	25.98 %
55 - Other Operating Expenses	5,150.00	7,150.00	0.00	5,237.24	1,912.76	73.25 %
Expense Total:	17,350.00	17,350.00	0.00	7,887.24	9,462.76	45.46 %
Fund: 210 - PARKING AND BUSINESS IMPROVEMENT DISTRICT FUN...	-1,050.00	-850.00	-300.00	8,194.77	9,044.77	-964.09 %
Fund: 211 - AB 939 SOLID WASTE FUND						
Revenue						
45 - Charges for services	637,250.00	637,250.00	156,016.00	450,931.94	-186,318.06	70.76 %
46 - Interest	500.00	500.00	0.00	385.24	-114.76	77.05 %
48 - Miscellaneous Revenue	5,000.00	7,550.00	481.72	8,148.90	598.90	107.93 %
49 - Transfers In	0.00	-61,500.00	0.00	-61,480.76	19.24	99.97 %
Revenue Total:	642,750.00	583,800.00	156,497.72	397,985.32	-185,814.68	68.17 %
Expense						
51 - Personnel Services	286,700.00	298,950.00	29,643.58	206,186.99	92,763.01	68.97 %
52 - Professional Services	50,000.00	50,000.00	964.45	10,090.20	39,909.80	20.18 %
53 - Contract Services	168,000.00	167,700.00	1,087.90	7,512.19	160,187.81	4.48 %
54 - Utilities	8,300.00	9,200.00	702.24	7,034.35	2,165.65	76.46 %
55 - Other Operating Expenses	92,400.00	93,700.00	357.40	85,295.84	8,404.16	91.03 %
Expense Total:	605,400.00	619,550.00	32,755.57	316,119.57	303,430.43	51.02 %
Fund: 211 - AB 939 SOLID WASTE FUND Surplus (Deficit):	37,350.00	-35,750.00	123,742.15	81,865.75	117,615.75	-229.00 %
Fund: 213 - RECREATION SERVICES FUND						
Revenue						
42 - Licenses & Permits	300.00	700.00	60.00	810.00	110.00	115.71 %
45 - Charges for services	599,950.00	617,800.00	60,527.31	587,884.21	-29,915.79	95.16 %
48 - Miscellaneous Revenue	30,000.00	30,000.00	0.00	0.00	-30,000.00	0.00 %
49 - Transfers In	721,700.00	709,550.00	44,682.97	377,361.83	-332,188.17	53.18 %
Revenue Total:	1,351,950.00	1,358,050.00	105,270.28	966,056.04	-391,993.96	71.14 %
Expense						
51 - Personnel Services	902,800.00	903,850.00	78,949.86	629,579.75	274,270.25	69.66 %
52 - Professional Services	17,500.00	22,000.00	5,798.27	17,994.88	4,005.12	81.79 %

Budget Report

For Fiscal: FY 2025/26 Period Ending: 04/30/2026

Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
53 - Contract Services	145,450.00	160,600.00	8,560.80	113,716.73	46,883.27	70.81 %
54 - Utilities	161,650.00	147,600.00	8,794.24	111,240.80	36,359.20	75.37 %
55 - Other Operating Expenses	120,550.00	120,050.00	6,597.74	61,085.90	58,964.10	50.88 %
57 - Capital Outlay	4,000.00	4,000.00	0.00	3,992.32	7.68	99.81 %
Expense Total:	1,351,950.00	1,358,100.00	108,700.91	937,610.38	420,489.62	69.04 %
Fund: 213 - RECREATION SERVICES FUND Surplus (Deficit):	0.00	-50.00	-3,430.63	28,445.66	28,495.66	56,891.32 %
Fund: 214 - HOUSING FUND						
Revenue						
46 - Interest	8,000.00	55,700.00	0.00	55,375.98	-324.02	99.42 %
48 - Miscellaneous Revenue	0.00	75,050.00	0.00	75,030.00	-20.00	99.97 %
Revenue Total:	8,000.00	130,750.00	0.00	130,405.98	-344.02	99.74 %
Expense						
52 - Professional Services	31,250.00	31,250.00	0.00	14,668.25	16,581.75	46.94 %
Expense Total:	31,250.00	31,250.00	0.00	14,668.25	16,581.75	46.94 %
Fund: 214 - HOUSING FUND Surplus (Deficit):	-23,250.00	99,500.00	0.00	115,737.73	16,237.73	116.32 %
Fund: 215 - MEASURE A FUND						
Revenue						
43 - Intergovernmental	1,008,850.00	1,008,850.00	61,266.56	593,196.49	-415,653.51	58.80 %
46 - Interest	5,000.00	20,000.00	0.00	22,096.15	2,096.15	110.48 %
48 - Miscellaneous Revenue	0.00	3,150.00	722.57	5,273.54	2,123.54	167.41 %
Revenue Total:	1,013,850.00	1,032,000.00	61,989.13	620,566.18	-411,433.82	60.13 %
Expense						
51 - Personnel Services	71,950.00	71,950.00	7,581.57	56,435.66	15,514.34	78.44 %
52 - Professional Services	306,000.00	306,000.00	11,123.75	74,579.25	231,420.75	24.37 %
53 - Contract Services	319,750.00	430,750.00	2,911.00	232,519.40	198,230.60	53.98 %
54 - Utilities	19,000.00	19,000.00	0.00	6,565.59	12,434.41	34.56 %
55 - Other Operating Expenses	49,500.00	49,500.00	1,457.71	10,953.92	38,546.08	22.13 %
56 - Non-Operating Expenses	5,500.00	5,500.00	0.00	5,500.00	0.00	100.00 %
59 - Transfers Out	67,500.00	523,000.00	0.00	5,165.56	517,834.44	0.99 %
Expense Total:	839,200.00	1,405,700.00	23,074.03	391,719.38	1,013,980.62	27.87 %
Fund: 215 - MEASURE A FUND Surplus (Deficit):	174,650.00	-373,700.00	38,915.10	228,846.80	602,546.80	-61.24 %
Fund: 216 - REVOLVING FUND						
Revenue						
43 - Intergovernmental	38,000.00	94,300.00	5,000.00	39,552.48	-54,747.52	41.94 %
48 - Miscellaneous Revenue	20,400.00	54,900.00	200.00	2,997.30	-51,902.70	5.46 %
Revenue Total:	58,400.00	149,200.00	5,200.00	42,549.78	-106,650.22	28.52 %
Expense						
52 - Professional Services	5,000.00	16,300.00	754.00	16,157.02	142.98	99.12 %
53 - Contract Services	20,000.00	54,600.00	0.00	12,026.26	42,573.74	22.03 %
55 - Other Operating Expenses	33,400.00	60,150.00	819.35	14,753.32	45,396.68	24.53 %
57 - Capital Outlay	0.00	7,150.00	0.00	7,143.55	6.45	99.91 %
59 - Transfers Out	0.00	11,000.00	0.00	0.00	11,000.00	0.00 %
Expense Total:	58,400.00	149,200.00	1,573.35	50,080.15	99,119.85	33.57 %
Fund: 216 - REVOLVING FUND Surplus (Deficit):	0.00	0.00	3,626.65	-7,530.37	-7,530.37	0.00 %
Fund: 217 - PEG FEES						
Revenue						
41 - Taxes	30,000.00	30,000.00	7,447.37	22,290.51	-7,709.49	74.30 %
45 - Charges for services	0.00	2,000.00	0.00	1,530.00	-470.00	76.50 %
46 - Interest	200.00	0.00	0.00	0.00	0.00	0.00 %
48 - Miscellaneous Revenue	10,000.00	10,000.00	0.00	8,053.75	-1,946.25	80.54 %
49 - Transfers In	89,600.00	81,025.00	0.00	62,081.77	-18,943.23	76.62 %
Revenue Total:	129,800.00	123,025.00	7,447.37	93,956.03	-29,068.97	76.37 %
Expense						
51 - Personnel Services	7,550.00	7,550.00	845.40	5,994.27	1,555.73	79.39 %

Budget Report
For Fiscal: FY 2025/26 Period Ending: 04/30/2026

Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
52 - Professional Services	103,000.00	100,000.00	5,325.26	70,415.08	29,584.92	70.42 %
53 - Contract Services	18,500.00	21,400.00	0.00	19,301.36	2,098.64	90.19 %
55 - Other Operating Expenses	750.00	850.00	0.00	768.75	81.25	90.44 %
Expense Total:	129,800.00	129,800.00	6,170.66	96,479.46	33,320.54	74.33 %
Fund: 217 - PEG FEES Surplus (Deficit):	0.00	-6,775.00	1,276.71	-2,523.43	4,251.57	37.25 %
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND						
Revenue						
43 - Intergovernmental	7,135,000.00	4,277,550.00	91,349.89	807,927.03	-3,469,622.97	18.89 %
45 - Charges for services	0.00	350,500.00	3,389.76	349,330.08	-1,169.92	99.67 %
46 - Interest	20,000.00	20,000.00	0.00	27,797.80	7,797.80	138.99 %
49 - Transfers In	379,000.00	1,218,500.00	0.00	40,669.73	-1,177,830.27	3.34 %
Revenue Total:	7,534,000.00	5,866,550.00	94,739.65	1,225,724.64	-4,640,825.36	20.89 %
Expense						
57 - Capital Outlay	8,229,500.00	6,219,050.00	81,642.03	1,220,378.56	4,998,671.44	19.62 %
Expense Total:	8,229,500.00	6,219,050.00	81,642.03	1,220,378.56	4,998,671.44	19.62 %
Fund: 301 - CAPITAL IMPROVEMENT PROJECTS FUND Surplus (Defici..	-695,500.00	-352,500.00	13,097.62	5,346.08	357,846.08	-1.52 %
Report Surplus (Deficit):	-1,062,375.00	-1,145,325.00	1,197,024.82	534,015.11	1,679,340.11	-46.63 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
101 - GENERAL FUND	-712,500.00	-425,307.00	771,697.97	-838,248.94	-412,941.94
102 - GENERAL RESERVE - SPECIAL	16,000.00	116,126.00	0.00	116,159.43	33.43
103 - MAJOR ASSET REPLACEMENT	-16,000.00	13,056.00	0.00	43,523.06	30,467.06
104 - MEASURE X FUND	73,100.00	35,775.00	20,947.93	49,544.12	13,769.12
201 - TRAFFIC SAFETY FUND	24,550.00	18,550.00	-1,787.21	6,351.62	-12,198.38
202 - LIBRARY FUND	0.00	100.00	73,300.15	88,130.65	88,030.65
203 - ROAD MAINTENANCE REHABILITATION	119,800.00	292,800.00	28,847.05	198,805.33	-93,994.67
204 - PARK MAINTENANCE FUND	0.00	-50.00	9,475.91	9,061.79	9,111.79
205 - GAS TAX FUND	-5,000.00	-115,950.00	10,603.91	141,812.40	257,762.40
206 - LOCAL TRANSPORTATION FUND	-2,750.00	-11,300.00	-837.05	-1,866.02	9,433.98
207 - TIDELANDS TRUST FUND	-62,975.00	-297,150.00	-24,603.61	102,893.29	400,043.29
208 - STREET LIGHTING FUND	11,200.00	-101,700.00	86,825.11	111,733.93	213,433.93
209 - RIGHT-OF-WAY MAINTENANCE	0.00	-150.00	45,627.06	47,731.46	47,881.46
210 - PARKING AND BUSINESS IMPROVEMENT	-1,050.00	-850.00	-300.00	8,194.77	9,044.77
211 - AB 939 SOLID WASTE FUND	37,350.00	-35,750.00	123,742.15	81,865.75	117,615.75
213 - RECREATION SERVICES FUND	0.00	-50.00	-3,430.63	28,445.66	28,495.66
214 - HOUSING FUND	-23,250.00	99,500.00	0.00	115,737.73	16,237.73
215 - MEASURE A FUND	174,650.00	-373,700.00	38,915.10	228,846.80	602,546.80
216 - REVOLVING FUND	0.00	0.00	3,626.65	-7,530.37	-7,530.37
217 - PEG FEES	0.00	-6,775.00	1,276.71	-2,523.43	4,251.57
301 - CAPITAL IMPROVEMENT PROJECTS	-695,500.00	-352,500.00	13,097.62	5,346.08	357,846.08
Report Surplus (Deficit):	-1,062,375.00	-1,145,325.00	1,197,024.82	534,015.11	1,679,340.11



Carpinteria, CA

Prior-Year Comparative Income Statement

Account Summary

For the Period Ending 04/30/2026

		FY 2024/25	FY 2025/26	April Variance		FY 2024/25	FY 2025/26	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
Fund: 101 - GENERAL FUND									
Revenue									
Type: 41 - Taxes									
101-171-4120	Sales Tax Safety	6,445.62	6,468.76	23.14	0.36%	52,879.23	54,368.31	1,489.08	2.82%
101-900-4100	Property Tax- Secured, Current Year	1,269,429.57	1,348,710.32	79,280.75	6.25%	2,916,360.49	3,031,589.76	115,229.27	3.95%
101-900-4101	Property Tax- Unsecured, Current Year	109.26	3,459.43	3,350.17	3,066.24%	107,926.36	110,681.82	2,755.46	2.55%
101-900-4102	Property Tax- Prior Year, Secured/Uns...	7,222.47	10,164.51	2,942.04	40.73%	31,922.65	39,056.54	7,133.89	22.35%
101-900-4103	Property Tax- In Lieu	0.00	0.00	0.00	0.00%	1,045,271.00	1,086,762.50	41,491.50	3.97%
101-900-4111	Property Tax- Homeowners Exemption	0.00	0.00	0.00	0.00%	4,933.88	4,825.52	-108.36	-2.20%
101-900-4112	Property Tax- Documentary Transfer	3,907.20	7,775.34	3,868.14	99.00%	57,585.12	78,446.47	20,861.35	36.23%
101-900-4113	Property Tax- Supplemental Roll	18,318.66	21,089.50	2,770.84	15.13%	41,188.43	45,197.48	4,009.05	9.73%
101-900-4121	Sales Tax	131,324.41	136,727.03	5,402.62	4.11%	1,296,968.85	1,335,391.42	38,422.57	2.96%
101-900-4130	Franchise Fees - Cable	38,232.39	34,800.78	-3,431.61	-8.98%	114,296.91	104,161.21	-10,135.70	-8.87%
101-900-4135	Franchise Fees - Gas	42,230.63	49,753.74	7,523.11	17.81%	42,230.63	49,753.74	7,523.11	17.81%
101-900-4140	Franchise Fees - Refuse	1,444.80	111,599.52	110,154.72	7,624.22%	198,905.42	325,683.74	126,778.32	63.74%
101-900-4145	Franchise Fees - Electric	138,111.61	132,668.36	-5,443.25	-3.94%	138,111.61	132,668.36	-5,443.25	-3.94%
101-900-4150	Transient Occupancy Tax	0.00	0.00	0.00	0.00%	1,393,639.86	1,617,879.45	224,239.59	16.09%
101-900-4151	Transient Occupancy Tax - Short Term...	6,184.15	0.00	-6,184.15	-100.00%	492,017.82	679,976.65	187,958.83	38.20%
101-900-4160	Business License Tax	-867.78	215.25	1,083.03	124.80%	67,130.07	63,971.77	-3,158.30	-4.70%
Type 41 - Taxes Total:		1,662,092.99	1,863,432.54	201,339.55	12.11%	8,001,368.33	8,760,414.74	759,046.41	9.49%
Type: 42 - Licenses & Permits									
101-201-4200	Business License Application Fee	1,047.50	615.00	-432.50	-41.29%	9,404.50	8,183.00	-1,221.50	-12.99%
101-321-4220	Building/ Construction Permits	19,548.19	25,130.23	5,582.04	28.56%	299,360.38	275,337.46	-24,022.92	-8.02%
101-321-4221	Solar Permits	0.00	2,229.87	2,229.87	0.00%	9,305.54	25,318.08	16,012.54	172.08%
101-321-4260	Flat Rate Permits	1,366.00	650.00	-716.00	-52.42%	9,862.00	7,488.02	-2,373.98	-24.07%
101-341-4270	Dog Licenses	885.00	603.33	-281.67	-31.83%	6,110.00	6,488.33	378.33	6.19%
101-402-4230	Engineering/ Street Permits	2,592.00	1,157.42	-1,434.58	-55.35%	24,659.28	28,196.42	3,537.14	14.34%
101-402-4240	Over-Size Load Permits	246.00	128.00	-118.00	-47.97%	1,779.00	1,189.00	-590.00	-33.16%
101-900-4201	Short-Term Rental License	348.00	0.00	-348.00	-100.00%	21,689.00	8,849.00	-12,840.00	-59.20%
Type 42 - Licenses & Permits Total:		26,032.69	30,513.85	4,481.16	17.21%	382,169.70	361,049.31	-21,120.39	-5.53%
Type: 43 - Intergovernmental									
101-171-4375	Federal Grant- COPS	13,086.11	0.00	-13,086.11	-100.00%	194,663.36	201,536.56	6,873.20	3.53%
101-302-4360	State Grants	0.00	0.00	0.00	0.00%	28,405.60	38,550.30	10,144.70	35.71%
101-401-4360	State Grants	0.00	0.00	0.00	0.00%	57,256.15	0.00	-57,256.15	-100.00%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-900-4300	DMV Parking Fees	0.00	2,211.97	2,211.97	0.00%	13,359.85	13,985.02	625.17	4.68%
	Type 43 - Intergovernmental Total:	13,086.11	2,211.97	-10,874.14	-83.10%	293,684.96	254,071.88	-39,613.08	-13.49%
	Type: 44 - Fines & Forfeitures								
101-201-4400	Penalties/Interest Charges	1,317.21	154.74	-1,162.47	-88.25%	6,991.01	18,022.87	11,031.86	157.80%
101-331-4404	Parking Fines & Penalties	0.00	744.00	744.00	0.00%	28,633.28	31,001.20	2,367.92	8.27%
101-331-4406	Local Fines & Penalties	1,065.00	672.00	-393.00	-36.90%	17,305.00	28,201.50	10,896.50	62.97%
101-401-4406	Local Fines & Penalties	0.00	0.00	0.00	0.00%	100.00	0.00	-100.00	-100.00%
101-900-4402	Court Fines & Penalties	73.19	0.00	-73.19	-100.00%	578.49	262.10	-316.39	-54.69%
101-900-4410	Property Tax- Interest/Penalties	2,998.00	5,401.98	2,403.98	80.19%	10,032.09	16,204.05	6,171.96	61.52%
	Type 44 - Fines & Forfeitures Total:	5,453.40	6,972.72	1,519.32	27.86%	63,639.87	93,691.72	30,051.85	47.22%
	Type: 45 - Charges for services								
101-131-4504	City Clerk Charges	0.00	0.00	0.00	0.00%	152.25	25.00	-127.25	-83.58%
101-201-4502	Processing Fee	600.00	273.00	-327.00	-54.50%	22,860.64	35,619.60	12,758.96	55.81%
101-201-4599	Merchant Processing Fees	25.96	62.00	36.04	138.83%	1,165.26	1,912.01	746.75	64.08%
101-211-4500	Rents & Leases	0.00	0.00	0.00	0.00%	1,680.00	0.00	-1,680.00	-100.00%
101-221-4511	Technology Surcharge	1,292.25	1,225.27	-66.98	-5.18%	27,568.75	18,799.78	-8,768.97	-31.81%
101-302-4547	General Plan Update Fee	677.97	0.00	-677.97	-100.00%	6,070.63	1,563.06	-4,507.57	-74.25%
101-321-4503	Planning Charges	36,984.75	36,822.46	-162.29	-0.44%	247,603.52	484,480.35	236,876.83	95.67%
101-321-4509	Building Plan Check	13,374.54	17,679.47	4,304.93	32.19%	251,310.03	200,026.41	-51,283.62	-20.41%
101-341-4565	Animal Control Fees	0.00	455.00	455.00	0.00%	135.00	938.00	803.00	594.81%
101-401-4507	Public Works Charges	1,604.89	250.24	-1,354.65	-84.41%	18,311.51	2,520.38	-15,791.13	-86.24%
	Type 45 - Charges for services Total:	54,560.36	56,767.44	2,207.08	4.05%	576,857.59	745,884.59	169,027.00	29.30%
	Type: 46 - Interest								
101-900-4600	Interest Income	0.00	0.00	0.00	0.00%	141,563.54	110,383.63	-31,179.91	-22.03%
101-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	0.00%	11,721.61	10,572.19	-1,149.42	-9.81%
	Type 46 - Interest Total:	0.00	0.00	0.00	0.00%	153,285.15	120,955.82	-32,329.33	-21.09%
	Type: 48 - Miscellaneous Revenue								
101-161-4802	Miscellaneous Income	0.00	0.00	0.00	0.00%	2,071.91	0.00	-2,071.91	-100.00%
101-401-4802	Miscellaneous Income	0.00	0.00	0.00	0.00%	260.00	875.00	615.00	236.54%
101-403-4802	Miscellaneous Income	0.00	0.00	0.00	0.00%	2,071.91	0.00	-2,071.91	-100.00%
101-451-4802	Miscellaneous Income	0.00	0.00	0.00	0.00%	4,143.78	0.00	-4,143.78	-100.00%
101-900-4802	Miscellaneous Income	20.90	16.40	-4.50	-21.53%	220,980.38	239,773.13	18,792.75	8.50%
101-900-4810	Reimbursement- State	0.00	0.00	0.00	0.00%	117,876.40	83,577.56	-34,298.84	-29.10%
101-900-4812	Reimbursement- Insurance Claim	0.00	0.00	0.00	0.00%	4,387.48	498.81	-3,888.67	-88.63%
	Type 48 - Miscellaneous Revenue Total:	20.90	16.40	-4.50	-21.53%	351,791.86	324,724.50	-27,067.36	-7.69%
	Revenue Total:	1,761,246.45	1,959,914.92	198,668.47	11.28%	9,822,797.46	10,660,792.56	837,995.10	8.53%
	Expense								
	Type: 51 - Personnel Services								
101-101-5100	Regular Wages	1,730.78	2,725.96	-995.18	-57.50%	17,307.81	19,081.85	-1,774.04	-10.25%
101-101-5101	Elected/Appointed Wages	4,750.00	4,750.00	0.00	0.00%	27,980.00	47,500.00	-19,520.00	-69.76%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-101-5106	Other Pay	526.42	609.78	-83.36	-15.84%	5,874.21	6,956.64	-1,082.43	-18.43%
101-101-5120	Health Insurance	8,288.90	9,197.59	-908.69	-10.96%	81,061.94	86,591.54	-5,529.60	-6.82%
101-101-5121	Dental Insurance	578.26	571.45	6.81	1.18%	5,754.57	5,755.97	-1.40	-0.02%
101-101-5122	Life Insurance	75.11	51.39	23.72	31.58%	736.38	656.60	79.78	10.83%
101-101-5123	Disability Insurance	24.16	18.07	6.09	25.21%	154.22	217.49	-63.27	-41.03%
101-101-5130	PERS CLASSIC Contribution	220.73	349.32	-128.59	-58.26%	2,148.14	2,445.47	-297.33	-13.84%
101-101-5132	PERS Prepay UAAL	86.56	899.60	-813.04	-939.28%	3,971.94	7,175.89	-3,203.95	-80.66%
101-101-5134	Deferred Compensation	121.17	190.85	-69.68	-57.51%	1,179.35	1,372.33	-192.98	-16.36%
101-101-5140	Medicare Tax	103.66	119.96	-16.30	-15.72%	743.08	1,038.35	-295.27	-39.74%
101-101-5150	Flexible Benefits Program	579.06	590.68	-11.62	-2.01%	5,705.97	5,837.08	-131.11	-2.30%
101-101-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	44.00	28.50	15.50	35.23%
101-101-5152	Cell Phone Allowance	6.50	6.50	0.00	0.00%	65.00	97.50	-32.50	-50.00%
101-101-5153	Auto Allowance	45.00	45.00	0.00	0.00%	450.00	450.00	0.00	0.00%
101-101-5154	Housing Allowance	200.00	250.00	-50.00	-25.00%	2,000.00	2,300.00	-300.00	-15.00%
101-102-5100	Regular Wages	1,507.99	0.00	1,507.99	100.00%	15,080.02	0.00	15,080.02	100.00%
101-102-5106	Other Pay	67.71	0.00	67.71	100.00%	1,076.50	0.00	1,076.50	100.00%
101-102-5120	Health Insurance	107.68	0.00	107.68	100.00%	951.48	0.00	951.48	100.00%
101-102-5121	Dental Insurance	19.92	0.00	19.92	100.00%	175.80	0.00	175.80	100.00%
101-102-5122	Life Insurance	6.86	0.00	6.86	100.00%	59.71	0.00	59.71	100.00%
101-102-5123	Disability Insurance	3.83	0.00	3.83	100.00%	33.73	0.00	33.73	100.00%
101-102-5130	PERS CLASSIC Contribution	110.36	0.00	110.36	100.00%	1,074.19	0.00	1,074.19	100.00%
101-102-5131	PERS PEPRA Contribution	51.86	0.00	51.86	100.00%	518.50	0.00	518.50	100.00%
101-102-5132	PERS Prepay UAAL	43.26	0.00	43.26	100.00%	1,986.00	0.00	1,986.00	100.00%
101-102-5134	Deferred Compensation	60.59	0.00	60.59	100.00%	589.60	0.00	589.60	100.00%
101-102-5140	Medicare Tax	24.58	0.00	24.58	100.00%	247.00	0.00	247.00	100.00%
101-102-5150	Flexible Benefits Program	11.36	0.00	11.36	100.00%	103.82	0.00	103.82	100.00%
101-102-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	44.50	0.00	44.50	100.00%
101-102-5152	Cell Phone Allowance	6.50	0.00	6.50	100.00%	39.00	0.00	39.00	100.00%
101-102-5153	Auto Allowance	22.50	0.00	22.50	100.00%	225.00	0.00	225.00	100.00%
101-102-5154	Housing Allowance	100.00	0.00	100.00	100.00%	1,000.00	0.00	1,000.00	100.00%
101-111-5100	Regular Wages	31,629.01	50,447.66	-18,818.65	-59.50%	289,878.95	346,736.59	-56,857.64	-19.61%
101-111-5104	Overtime Pay	0.00	0.00	0.00	0.00%	77.79	0.00	77.79	100.00%
101-111-5106	Other Pay	900.61	6,170.28	-5,269.67	-585.12%	20,200.42	30,279.38	-10,078.96	-49.89%
101-111-5108	Bilingual Pay	0.00	0.00	0.00	0.00%	133.00	0.00	133.00	100.00%
101-111-5120	Health Insurance	3,754.61	4,532.86	-778.25	-20.73%	32,735.07	38,251.37	-5,516.30	-16.85%
101-111-5121	Dental Insurance	368.66	394.10	-25.44	-6.90%	3,505.30	3,666.19	-160.89	-4.59%
101-111-5122	Life Insurance	134.88	114.48	20.40	15.12%	1,258.52	1,343.35	-84.83	-6.74%
101-111-5123	Disability Insurance	105.46	95.05	10.41	9.87%	899.82	934.23	-34.41	-3.82%
101-111-5130	PERS CLASSIC Contribution	1,544.95	3,143.67	-1,598.72	-103.48%	16,530.59	22,006.54	-5,475.95	-33.13%
101-111-5131	PERS PEPRA Contribution	1,574.78	2,114.68	-539.90	-34.28%	13,007.12	14,279.47	-1,272.35	-9.78%
101-111-5132	PERS Prepay UAAL	605.76	8,096.08	-7,490.32	-1,236.52%	31,797.20	64,712.38	-32,915.18	-103.52%
101-111-5133	PERS Retiree Additional Contribution	468.54	0.00	468.54	100.00%	1,672.26	0.00	1,672.26	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-111-5134	Deferred Compensation	848.07	1,717.33	-869.26	-102.50%	8,849.40	12,348.38	-3,498.98	-39.54%
101-111-5140	Medicare Tax	495.94	853.63	-357.69	-72.12%	4,743.97	5,739.13	-995.16	-20.98%
101-111-5141	Unemployment Insurance	630.00	1,178.80	-548.80	-87.11%	5,355.00	1,335.60	4,019.40	75.06%
101-111-5150	Flexible Benefits Program	391.72	341.70	50.02	12.77%	3,175.78	3,255.74	-79.96	-2.52%
101-111-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	770.50	691.50	79.00	10.25%
101-111-5152	Cell Phone Allowance	113.75	146.25	-32.50	-28.57%	845.02	1,430.00	-584.98	-69.23%
101-111-5153	Auto Allowance	315.00	405.00	-90.00	-28.57%	3,150.00	4,050.00	-900.00	-28.57%
101-111-5154	Housing Allowance	1,400.00	2,250.00	-850.00	-60.71%	14,000.00	20,700.00	-6,700.00	-47.86%
101-131-5100	Regular Wages	3,740.35	6,113.93	-2,373.58	-63.46%	33,586.66	42,351.79	-8,765.13	-26.10%
101-131-5104	Overtime Pay	0.00	0.00	0.00	0.00%	16.67	0.00	16.67	100.00%
101-131-5106	Other Pay	80.63	976.90	-896.27	-1,111.58%	1,445.93	2,725.91	-1,279.98	-88.52%
101-131-5108	Bilingual Pay	0.00	0.00	0.00	0.00%	28.51	0.00	28.51	100.00%
101-131-5120	Health Insurance	442.83	643.54	-200.71	-45.32%	3,772.28	5,179.18	-1,406.90	-37.30%
101-131-5121	Dental Insurance	26.37	34.13	-7.76	-29.43%	228.25	278.90	-50.65	-22.19%
101-131-5122	Life Insurance	13.73	11.77	1.96	14.28%	122.74	127.13	-4.39	-3.58%
101-131-5123	Disability Insurance	16.13	12.41	3.72	23.06%	141.28	144.09	-2.81	-1.99%
101-131-5131	PERS PEPRA Contribution	301.86	498.89	-197.03	-65.27%	2,712.15	3,455.83	-743.68	-27.42%
101-131-5140	Medicare Tax	55.55	101.99	-46.44	-83.60%	520.15	654.21	-134.06	-25.77%
101-131-5141	Unemployment Insurance	135.00	252.60	-117.60	-87.11%	1,147.50	286.20	861.30	75.06%
101-131-5150	Flexible Benefits Program	56.78	57.92	-1.14	-2.01%	460.53	546.46	-85.93	-18.66%
101-131-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	18.75	45.00	-26.25	-140.00%
101-131-5152	Cell Phone Allowance	22.75	22.75	0.00	0.00%	227.51	227.50	0.01	0.00%
101-132-5100	Regular Wages	2,588.83	4,203.84	-1,615.01	-62.38%	26,523.90	29,969.67	-3,445.77	-12.99%
101-132-5106	Other Pay	69.11	837.37	-768.26	-1,111.65%	675.35	2,278.25	-1,602.90	-237.34%
101-132-5120	Health Insurance	260.22	280.98	-20.76	-7.98%	2,430.58	2,760.36	-329.78	-13.57%
101-132-5121	Dental Insurance	15.83	15.64	0.19	1.20%	158.26	157.52	0.74	0.47%
101-132-5122	Life Insurance	9.70	8.08	1.62	16.70%	96.82	90.42	6.40	6.61%
101-132-5123	Disability Insurance	10.99	8.51	2.48	22.57%	109.70	99.76	9.94	9.06%
101-132-5131	PERS PEPRA Contribution	208.90	343.05	-134.15	-64.22%	2,140.42	2,445.66	-305.24	-14.26%
101-132-5140	Medicare Tax	38.60	73.62	-35.02	-90.73%	403.63	470.63	-67.00	-16.60%
101-132-5150	Flexible Benefits Program	34.06	34.74	-0.68	-2.00%	336.64	343.32	-6.68	-1.98%
101-132-5152	Cell Phone Allowance	19.50	19.50	0.00	0.00%	194.98	195.00	-0.02	-0.01%
101-141-5100	Regular Wages	14,237.35	25,024.41	-10,787.06	-75.77%	145,327.80	177,407.90	-32,080.10	-22.07%
101-141-5104	Overtime Pay	0.00	0.00	0.00	0.00%	3,459.90	45.50	3,414.40	98.68%
101-141-5106	Other Pay	589.91	6,823.93	-6,234.02	-1,056.77%	5,964.18	14,663.54	-8,699.36	-145.86%
101-141-5108	Bilingual Pay	0.00	135.00	-135.00	0.00%	0.00	765.00	-765.00	0.00%
101-141-5120	Health Insurance	799.03	947.60	-148.57	-18.59%	7,520.50	8,912.51	-1,392.01	-18.51%
101-141-5121	Dental Insurance	248.78	263.51	-14.73	-5.92%	2,464.35	2,654.01	-189.66	-7.70%
101-141-5122	Life Insurance	37.58	48.21	-10.63	-28.29%	366.88	493.33	-126.45	-34.47%
101-141-5123	Disability Insurance	54.64	50.74	3.90	7.14%	541.92	565.33	-23.41	-4.32%
101-141-5130	PERS CLASSIC Contribution	841.88	1,174.49	-332.61	-39.51%	8,624.83	8,373.67	251.16	2.91%
101-141-5131	PERS PEPRA Contribution	616.20	1,305.17	-688.97	-111.81%	6,251.53	9,087.99	-2,836.46	-45.37%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-141-5132	PERS Prepay UAAL	330.10	3,024.51	-2,694.41	-816.24%	16,716.93	24,739.66	-8,022.73	-47.99%
101-141-5134	Deferred Compensation	60.59	0.00	60.59	100.00%	589.60	0.00	589.60	100.00%
101-141-5135	Retiree Health	3,951.59	4,292.67	-341.08	-8.63%	40,416.47	43,552.89	-3,136.42	-7.76%
101-141-5136	Retiree Life Insurance	28.40	0.00	28.40	100.00%	284.00	170.40	113.60	40.00%
101-141-5140	Medicare Tax	218.08	465.49	-247.41	-113.45%	2,268.91	2,817.80	-548.89	-24.19%
101-141-5150	Flexible Benefits Program	204.38	231.64	-27.26	-13.34%	2,011.56	2,289.04	-277.48	-13.79%
101-141-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	134.50	337.43	-202.93	-150.88%
101-141-5152	Cell Phone Allowance	19.50	71.50	-52.00	-266.67%	65.00	715.00	-650.00	-1,000.00%
101-141-5153	Auto Allowance	22.50	0.00	22.50	100.00%	225.00	0.00	225.00	100.00%
101-141-5154	Housing Allowance	100.00	0.00	100.00	100.00%	1,000.00	0.00	1,000.00	100.00%
101-141-5160	Health Insurance Fees - Retiree	21.20	7.65	13.55	63.92%	155.00	84.78	70.22	45.30%
101-141-5161	Health Insurance Fees	159.62	50.67	108.95	68.26%	1,523.28	636.55	886.73	58.21%
101-142-5100	Regular Wages	4,671.49	11,680.02	-7,008.53	-150.03%	47,806.43	82,237.08	-34,430.65	-72.02%
101-142-5104	Overtime Pay	0.00	0.00	0.00	0.00%	1,153.29	15.16	1,138.13	98.69%
101-142-5106	Other Pay	201.80	2,686.25	-2,484.45	-1,231.14%	1,935.01	6,319.95	-4,384.94	-226.61%
101-142-5108	Bilingual Pay	0.00	15.00	-15.00	0.00%	0.00	85.00	-85.00	0.00%
101-142-5120	Health Insurance	230.45	599.13	-368.68	-159.98%	2,189.54	5,798.41	-3,608.87	-164.82%
101-142-5121	Dental Insurance	82.91	110.00	-27.09	-32.67%	829.09	1,107.64	-278.55	-33.60%
101-142-5122	Life Insurance	17.80	22.36	-4.56	-25.62%	125.96	282.88	-156.92	-124.58%
101-142-5123	Disability Insurance	18.20	23.64	-5.44	-29.89%	181.68	263.69	-82.01	-45.14%
101-142-5130	PERS CLASSIC Contribution	243.82	391.42	-147.60	-60.54%	2,516.26	2,791.29	-275.03	-10.93%
101-142-5131	PERS PEPRA Contribution	222.66	704.88	-482.22	-216.57%	2,265.00	4,899.11	-2,634.11	-116.30%
101-142-5132	PERS Prepay UAAL	95.60	1,008.15	-912.55	-954.55%	4,910.05	8,246.23	-3,336.18	-67.95%
101-142-5140	Medicare Tax	71.11	209.42	-138.31	-194.50%	741.89	1,295.39	-553.50	-74.61%
101-142-5150	Flexible Benefits Program	68.12	115.80	-47.68	-69.99%	673.17	1,144.32	-471.15	-69.99%
101-142-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	45.00	87.49	-42.49	-94.42%
101-142-5152	Cell Phone Allowance	0.00	58.50	-58.50	0.00%	0.00	575.25	-575.25	0.00%
101-151-5100	Regular Wages	4,602.04	5,085.23	-483.19	-10.50%	37,651.36	33,694.26	3,957.10	10.51%
101-151-5106	Other Pay	122.62	141.21	-18.59	-15.16%	4,660.16	939.16	3,721.00	79.85%
101-151-5108	Bilingual Pay	0.00	114.00	-114.00	0.00%	0.00	760.00	-760.00	0.00%
101-151-5120	Health Insurance	1,037.30	790.17	247.13	23.82%	10,211.82	7,693.42	2,518.40	24.66%
101-151-5121	Dental Insurance	63.56	42.34	21.22	33.39%	804.70	426.35	378.35	47.02%
101-151-5122	Life Insurance	21.45	8.93	12.52	58.37%	165.80	113.20	52.60	31.72%
101-151-5123	Disability Insurance	19.30	9.36	9.94	51.50%	150.57	120.66	29.91	19.86%
101-151-5130	PERS CLASSIC Contribution	110.36	0.00	110.36	100.00%	2,155.55	0.00	2,155.55	100.00%
101-151-5131	PERS PEPRA Contribution	301.60	424.29	-122.69	-40.68%	1,703.27	2,811.52	-1,108.25	-65.07%
101-151-5132	PERS Prepay UAAL	43.26	0.00	43.26	100.00%	4,594.55	17.67	4,576.88	99.62%
101-151-5134	Deferred Compensation	60.59	0.00	60.59	100.00%	620.94	0.00	620.94	100.00%
101-151-5140	Medicare Tax	68.54	75.99	-7.45	-10.87%	610.47	503.26	107.21	17.56%
101-151-5150	Flexible Benefits Program	62.46	46.32	16.14	25.84%	503.61	457.80	45.81	9.10%
101-151-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	22.00	180.00	-158.00	-718.18%
101-151-5152	Cell Phone Allowance	61.75	26.00	35.75	57.89%	744.24	260.00	484.24	65.07%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25	FY 2025/26	April Variance		FY 2024/25	FY 2025/26	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101-151-5153	Auto Allowance	22.50	0.00	22.50	100.00%	225.00	0.00	225.00	100.00%
101-151-5154	Housing Allowance	100.00	0.00	100.00	100.00%	1,000.00	0.00	1,000.00	100.00%
101-161-5100	Regular Wages	3,745.26	6,992.20	-3,246.94	-86.69%	33,176.33	46,337.21	-13,160.88	-39.67%
101-161-5104	Overtime Pay	5.67	0.00	5.67	100.00%	225.09	0.00	225.09	100.00%
101-161-5106	Other Pay	340.29	194.15	146.14	42.95%	3,246.28	1,299.41	1,946.87	59.97%
101-161-5108	Bilingual Pay	0.00	156.75	-156.75	0.00%	0.00	1,045.00	-1,045.00	0.00%
101-161-5120	Health Insurance	796.19	1,086.45	-290.26	-36.46%	7,830.66	10,585.12	-2,754.46	-35.18%
101-161-5121	Dental Insurance	71.07	58.22	12.85	18.08%	843.60	587.42	256.18	30.37%
101-161-5122	Life Insurance	13.59	12.28	1.31	9.64%	111.55	155.83	-44.28	-39.70%
101-161-5123	Disability Insurance	15.75	12.91	2.84	18.03%	137.67	165.81	-28.14	-20.44%
101-161-5130	PERS CLASSIC Contribution	74.60	0.00	74.60	100.00%	1,379.61	0.00	1,379.61	100.00%
101-161-5131	PERS PEPRA Contribution	252.90	583.36	-330.46	-130.67%	1,790.73	3,865.81	-2,075.08	-115.88%
101-161-5132	PERS Prepay UAAL	27.94	0.00	27.94	100.00%	2,859.58	17.51	2,842.07	99.39%
101-161-5140	Medicare Tax	58.32	104.51	-46.19	-79.20%	517.09	692.23	-175.14	-33.87%
101-161-5150	Flexible Benefits Program	56.78	63.70	-6.92	-12.19%	492.82	632.28	-139.46	-28.30%
101-161-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	22.50	247.50	-225.00	-1,000.00%
101-161-5152	Cell Phone Allowance	22.75	35.75	-13.00	-57.14%	113.75	357.50	-243.75	-214.29%
101-162-5100	Regular Wages	642.61	0.00	642.61	100.00%	6,906.12	0.00	6,906.12	100.00%
101-162-5106	Other Pay	41.59	0.00	41.59	100.00%	429.92	0.00	429.92	100.00%
101-162-5121	Dental Insurance	9.95	0.00	9.95	100.00%	118.41	0.00	118.41	100.00%
101-162-5122	Life Insurance	1.59	0.00	1.59	100.00%	18.90	0.00	18.90	100.00%
101-162-5123	Disability Insurance	1.91	0.00	1.91	100.00%	22.58	0.00	22.58	100.00%
101-162-5131	PERS PEPRA Contribution	51.83	0.00	51.83	100.00%	557.30	0.00	557.30	100.00%
101-162-5140	Medicare Tax	9.96	0.00	9.96	100.00%	106.77	0.00	106.77	100.00%
101-162-5150	Flexible Benefits Program	5.66	0.00	5.66	100.00%	56.00	0.00	56.00	100.00%
101-162-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	22.50	0.00	22.50	100.00%
101-162-5152	Cell Phone Allowance	3.25	0.00	3.25	100.00%	6.50	0.00	6.50	100.00%
101-171-5132	PERS Prepay UAAL	41,387.33	42,444.25	-1,056.92	-2.55%	413,873.30	424,442.50	-10,569.20	-2.55%
101-201-5100	Regular Wages	17,370.48	38,911.87	-21,541.39	-124.01%	215,951.35	280,403.81	-64,452.46	-29.85%
101-201-5106	Other Pay	3,142.89	4,321.22	-1,178.33	-37.49%	19,686.64	13,546.35	6,140.29	31.19%
101-201-5120	Health Insurance	3,239.57	4,422.17	-1,182.60	-36.50%	35,354.25	41,591.78	-6,237.53	-17.64%
101-201-5121	Dental Insurance	204.74	276.46	-71.72	-35.03%	2,379.40	2,443.12	-63.72	-2.68%
101-201-5122	Life Insurance	45.24	75.96	-30.72	-67.90%	573.59	710.93	-137.34	-23.94%
101-201-5123	Disability Insurance	60.09	79.95	-19.86	-33.05%	746.89	841.56	-94.67	-12.68%
101-201-5130	PERS CLASSIC Contribution	1,266.72	3,510.86	-2,244.14	-177.16%	12,971.50	25,030.29	-12,058.79	-92.96%
101-201-5131	PERS PEPRA Contribution	600.17	939.51	-339.34	-56.54%	9,218.25	6,940.49	2,277.76	24.71%
101-201-5132	PERS Prepay UAAL	496.67	9,041.51	-8,544.84	-1,720.43%	25,031.86	73,703.44	-48,671.58	-194.44%
101-201-5140	Medicare Tax	296.83	617.12	-320.29	-107.90%	3,425.58	4,214.45	-788.87	-23.03%
101-201-5141	Unemployment Insurance	2,699.90	0.00	2,699.90	100.00%	6,164.90	538.30	5,626.60	91.27%
101-201-5150	Flexible Benefits Program	238.44	324.32	-85.88	-36.02%	2,654.10	3,204.80	-550.70	-20.75%
101-201-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	711.90	454.30	257.60	36.18%
101-201-5152	Cell Phone Allowance	45.50	91.00	-45.50	-100.00%	728.00	864.50	-136.50	-18.75%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-211-5100	Regular Wages	4,202.23	9,547.69	-5,345.46	-127.21%	48,036.10	67,473.57	-19,437.47	-40.46%
101-211-5102	Part-time Wages	0.00	0.00	0.00	0.00%	6,035.51	0.00	6,035.51	100.00%
101-211-5104	Overtime Pay	0.00	0.00	0.00	0.00%	11.11	0.00	11.11	100.00%
101-211-5106	Other Pay	673.48	925.99	-252.51	-37.49%	4,657.33	2,970.67	1,686.66	36.22%
101-211-5108	Bilingual Pay	0.00	0.00	0.00	0.00%	69.00	0.00	69.00	100.00%
101-211-5120	Health Insurance	787.06	1,263.37	-476.31	-60.52%	8,208.36	10,871.42	-2,663.06	-32.44%
101-211-5121	Dental Insurance	49.13	75.15	-26.02	-52.96%	507.44	618.72	-111.28	-21.93%
101-211-5122	Life Insurance	11.33	18.59	-7.26	-64.08%	130.42	174.00	-43.58	-33.42%
101-211-5123	Disability Insurance	15.12	19.59	-4.47	-29.56%	168.88	207.61	-38.73	-22.93%
101-211-5130	PERS CLASSIC Contribution	271.47	752.33	-480.86	-177.13%	2,779.62	5,363.80	-2,584.18	-92.97%
101-211-5131	PERS PEPRA Contribution	167.37	300.04	-132.67	-79.27%	2,128.23	2,089.98	38.25	1.80%
101-211-5132	PERS Prepay UAAL	106.42	1,937.47	-1,831.05	-1,720.59%	5,363.93	15,793.53	-10,429.60	-194.44%
101-211-5140	Medicare Tax	70.62	148.31	-77.69	-110.01%	854.02	1,008.27	-154.25	-18.06%
101-211-5141	Unemployment Insurance	1,247.10	252.60	994.50	79.75%	2,664.60	401.55	2,263.05	84.93%
101-211-5150	Flexible Benefits Program	62.48	86.88	-24.40	-39.05%	614.09	832.73	-218.64	-35.60%
101-211-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	165.05	142.35	22.70	13.75%
101-211-5152	Cell Phone Allowance	9.75	19.50	-9.75	-100.00%	156.02	185.25	-29.23	-18.73%
101-221-5100	Regular Wages	3,722.24	8,338.25	-4,616.01	-124.01%	46,275.44	60,086.16	-13,810.72	-29.84%
101-221-5106	Other Pay	673.47	925.95	-252.48	-37.49%	4,218.54	2,902.63	1,315.91	31.19%
101-221-5120	Health Insurance	694.17	947.58	-253.41	-36.51%	7,583.71	8,912.23	-1,328.52	-17.52%
101-221-5121	Dental Insurance	43.89	59.20	-15.31	-34.88%	478.13	523.35	-45.22	-9.46%
101-221-5122	Life Insurance	9.66	16.26	-6.60	-68.32%	122.94	151.98	-29.04	-23.62%
101-221-5123	Disability Insurance	12.79	17.07	-4.28	-33.46%	159.32	179.85	-20.53	-12.89%
101-221-5130	PERS Classic Contribution	271.37	752.24	-480.87	-177.20%	2,779.40	5,362.51	-2,583.11	-92.94%
101-221-5131	PERS Pepra Contribution	128.59	201.26	-72.67	-56.51%	1,975.12	1,486.97	488.15	24.71%
101-221-5132	PERS Prepay UAAL	106.43	1,937.46	-1,831.03	-1,720.41%	5,364.01	15,793.56	-10,429.55	-194.44%
101-221-5140	Medicare Tax	63.60	132.26	-68.66	-107.96%	733.78	903.16	-169.38	-23.08%
101-221-5141	Unemployment Insurance	0.00	0.00	0.00	0.00%	742.50	115.35	627.15	84.46%
101-221-5150	Flexible Benefits Program	51.06	69.44	-18.38	-36.00%	568.67	686.24	-117.57	-20.67%
101-221-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	152.55	97.35	55.20	36.18%
101-221-5152	Cell Phone Allowance	9.75	19.50	-9.75	-100.00%	155.98	185.25	-29.27	-18.77%
101-301-5100	Regular Wages	7,578.60	21,870.89	-14,292.29	-188.59%	81,405.22	154,932.40	-73,527.18	-90.32%
101-301-5104	Overtime Pay	0.00	0.00	0.00	0.00%	10.95	0.00	10.95	100.00%
101-301-5106	Other Pay	749.15	3,471.11	-2,721.96	-363.34%	3,567.71	7,979.94	-4,412.23	-123.67%
101-301-5108	Bilingual Pay	66.50	151.50	-85.00	-127.82%	698.26	898.50	-200.24	-28.68%
101-301-5120	Health Insurance	1,303.61	2,187.52	-883.91	-67.80%	12,383.42	20,573.48	-8,190.06	-66.14%
101-301-5121	Dental Insurance	96.10	133.55	-37.45	-38.97%	1,100.52	1,344.82	-244.30	-22.20%
101-301-5122	Life Insurance	18.59	41.25	-22.66	-121.89%	208.48	383.40	-174.92	-83.90%
101-301-5123	Disability Insurance	27.44	43.87	-16.43	-59.88%	301.32	473.79	-172.47	-57.24%
101-301-5130	PERS CLASSIC Contribution	618.99	1,851.95	-1,232.96	-199.19%	6,288.23	13,128.54	-6,840.31	-108.78%
101-301-5131	PERS PEPRA Contribution	224.49	611.35	-386.86	-172.33%	2,637.20	4,340.13	-1,702.93	-64.57%
101-301-5132	PERS Prepay UAAL	234.51	4,674.82	-4,440.31	-1,893.44%	11,684.85	37,834.65	-26,149.80	-223.79%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-301-5140	Medicare Tax	117.75	365.81	-248.06	-210.67%	1,205.04	2,335.64	-1,130.60	-93.82%
101-301-5150	Flexible Benefits Program	96.50	167.94	-71.44	-74.03%	1,037.60	1,659.72	-622.12	-59.96%
101-301-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	66.00	150.07	-84.07	-127.38%
101-301-5152	Cell Phone Allowance	13.00	45.50	-32.50	-250.00%	130.00	455.00	-325.00	-250.00%
101-302-5100	Regular Wages	3,845.42	0.00	3,845.42	100.00%	38,787.36	0.00	38,787.36	100.00%
101-302-5106	Other Pay	1,089.18	0.00	1,089.18	100.00%	2,983.22	0.00	2,983.22	100.00%
101-302-5120	Health Insurance	266.24	0.00	266.24	100.00%	2,531.02	0.00	2,531.02	100.00%
101-302-5121	Dental Insurance	15.84	0.00	15.84	100.00%	158.36	0.00	158.36	100.00%
101-302-5122	Life Insurance	9.69	0.00	9.69	100.00%	97.00	0.00	97.00	100.00%
101-302-5123	Disability Insurance	11.52	0.00	11.52	100.00%	115.20	0.00	115.20	100.00%
101-302-5130	PERS CLASSIC Contribution	490.44	0.00	490.44	100.00%	4,946.57	0.00	4,946.57	100.00%
101-302-5132	PERS Prepay UAAL	192.27	0.00	192.27	100.00%	9,490.16	0.00	9,490.16	100.00%
101-302-5140	Medicare Tax	71.36	0.00	71.36	100.00%	605.55	0.00	605.55	100.00%
101-302-5150	Flexible Benefits Program	34.06	0.00	34.06	100.00%	336.64	0.00	336.64	100.00%
101-302-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	45.00	0.00	45.00	100.00%
101-302-5152	Cell Phone Allowance	19.50	0.00	19.50	100.00%	195.00	0.00	195.00	100.00%
101-311-5100	Regular Wages	2,056.37	4,652.10	-2,595.73	-126.23%	20,864.06	32,904.96	-12,040.90	-57.71%
101-311-5104	Overtime Pay	0.00	1.46	-1.46	0.00%	5.48	1.46	4.02	73.36%
101-311-5106	Other Pay	363.06	459.33	-96.27	-26.52%	994.45	1,724.31	-729.86	-73.39%
101-311-5120	Health Insurance	179.92	315.90	-135.98	-75.58%	1,709.61	2,400.81	-691.20	-40.43%
101-311-5121	Dental Insurance	10.55	15.66	-5.11	-48.44%	105.64	157.49	-51.85	-49.08%
101-311-5122	Life Insurance	4.86	8.94	-4.08	-83.95%	48.56	84.34	-35.78	-73.68%
101-311-5123	Disability Insurance	7.15	9.43	-2.28	-31.89%	71.51	98.62	-27.11	-37.91%
101-311-5130	PERS CLASSIC Contribution	163.44	266.71	-103.27	-63.19%	1,648.92	1,886.37	-237.45	-14.40%
101-311-5131	PERS PEPRRA Contribution	62.50	209.78	-147.28	-235.65%	640.40	1,483.59	-843.19	-131.67%
101-311-5132	PERS Prepay UAAL	64.11	686.90	-622.79	-971.44%	3,163.40	5,555.72	-2,392.32	-75.62%
101-311-5140	Medicare Tax	35.03	74.23	-39.20	-111.90%	317.13	503.53	-186.40	-58.78%
101-311-5150	Flexible Benefits Program	22.72	34.74	-12.02	-52.90%	224.54	343.44	-118.90	-52.95%
101-311-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	30.00	75.00	-45.00	-150.00%
101-311-5152	Cell Phone Allowance	6.50	13.00	-6.50	-100.00%	65.00	130.00	-65.00	-100.00%
101-321-5100	Regular Wages	29,885.16	52,555.50	-22,670.34	-75.86%	317,430.81	400,468.19	-83,037.38	-26.16%
101-321-5104	Overtime Pay	0.00	0.00	0.00	0.00%	30.10	0.00	30.10	100.00%
101-321-5106	Other Pay	1,143.35	3,798.88	-2,655.53	-232.26%	24,085.57	13,495.74	10,589.83	43.97%
101-321-5108	Bilingual Pay	123.50	283.50	-160.00	-129.55%	1,296.74	1,441.50	-144.76	-11.16%
101-321-5120	Health Insurance	5,393.32	7,255.76	-1,862.44	-34.53%	46,662.53	68,242.25	-21,579.72	-46.25%
101-321-5121	Dental Insurance	405.84	458.42	-52.58	-12.96%	4,745.68	4,616.83	128.85	2.72%
101-321-5122	Life Insurance	85.60	107.68	-22.08	-25.79%	967.34	1,142.84	-175.50	-18.14%
101-321-5123	Disability Insurance	112.76	114.67	-1.91	-1.69%	1,254.24	1,385.03	-130.79	-10.43%
101-321-5130	PERS CLASSIC Contribution	869.23	1,310.71	-441.48	-50.79%	13,541.31	9,315.11	4,226.20	31.21%
101-321-5131	PERS PEPRRA Contribution	1,870.20	3,467.26	-1,597.06	-85.40%	17,134.47	26,839.03	-9,704.56	-56.64%
101-321-5132	PERS Prepay UAAL	325.65	3,234.34	-2,908.69	-893.20%	27,886.71	26,542.22	1,344.49	4.82%
101-321-5140	Medicare Tax	445.38	811.88	-366.50	-82.29%	4,893.26	5,940.99	-1,047.73	-21.41%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25	FY 2025/26	April Variance		FY 2024/25	FY 2025/26	YTD Variance	
		April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101-321-5150	Flexible Benefits Program	368.98	503.82	-134.84	-36.54%	4,079.50	4,978.56	-899.06	-22.04%
101-321-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	166.50	560.21	-393.71	-236.46%
101-321-5152	Cell Phone Allowance	13.00	71.50	-58.50	-450.00%	377.01	715.00	-337.99	-89.65%
101-331-5100	Regular Wages	14,547.93	17,395.16	-2,847.23	-19.57%	146,141.25	122,993.13	23,148.12	15.84%
101-331-5104	Overtime Pay	0.00	0.00	0.00	0.00%	123.15	176.33	-53.18	-43.18%
101-331-5106	Other Pay	900.07	240.88	659.19	73.24%	4,006.36	1,743.87	2,262.49	56.47%
101-331-5120	Health Insurance	4,231.44	4,259.33	-27.89	-0.66%	39,687.43	41,649.18	-1,961.75	-4.94%
101-331-5121	Dental Insurance	287.25	282.06	5.19	1.81%	2,844.61	2,841.25	3.36	0.12%
101-331-5122	Life Insurance	50.82	33.52	17.30	34.04%	503.75	376.56	127.19	25.25%
101-331-5123	Disability Insurance	57.65	35.28	22.37	38.80%	570.89	412.75	158.14	27.70%
101-331-5130	PERS CLASSIC Contribution	1,110.32	1,120.23	-9.91	-0.89%	11,389.54	7,865.94	3,523.60	30.94%
101-331-5131	PERS PEPRA Contribution	471.29	706.09	-234.80	-49.82%	4,561.86	5,028.82	-466.96	-10.24%
101-331-5132	PERS Prepay UAAL	435.42	2,884.94	-2,449.52	-562.56%	21,985.56	23,257.42	-1,271.86	-5.78%
101-331-5140	Medicare Tax	224.01	258.25	-34.24	-15.29%	2,177.88	1,825.59	352.29	16.18%
101-331-5150	Flexible Benefits Program	227.10	196.90	30.20	13.30%	2,227.20	1,945.72	281.48	12.64%
101-331-5151	Fitness Benefit	0.00	132.12	-132.12	0.00%	502.50	402.12	100.38	19.98%
101-331-5152	Cell Phone Allowance	117.00	110.50	6.50	5.56%	831.99	1,118.00	-286.01	-34.38%
101-341-5100	Regular Wages	2,511.20	3,147.02	-635.82	-25.32%	25,591.84	22,189.25	3,402.59	13.30%
101-341-5104	Overtime Pay	0.00	0.00	0.00	0.00%	0.00	19.59	-19.59	0.00%
101-341-5106	Other Pay	18.10	60.20	-42.10	-232.60%	178.05	425.77	-247.72	-139.13%
101-341-5120	Health Insurance	960.65	743.79	216.86	22.57%	9,094.05	7,284.70	1,809.35	19.90%
101-341-5121	Dental Insurance	73.03	45.90	27.13	37.15%	728.25	462.30	265.95	36.52%
101-341-5122	Life Insurance	8.09	6.04	2.05	25.34%	80.57	72.64	7.93	9.84%
101-341-5123	Disability Insurance	10.25	6.38	3.87	37.76%	102.35	74.90	27.45	26.82%
101-341-5130	PERS CLASSIC Contribution	87.06	280.05	-192.99	-221.67%	871.58	1,965.83	-1,094.25	-125.55%
101-341-5131	PERS PEPRA Contribution	147.55	78.44	69.11	46.84%	1,508.05	558.69	949.36	62.95%
101-341-5132	PERS Prepay UAAL	34.12	721.24	-687.12	-2,013.83%	1,671.94	5,780.12	-4,108.18	-245.71%
101-341-5140	Medicare Tax	36.87	46.70	-9.83	-26.66%	375.11	329.40	45.71	12.19%
101-341-5150	Flexible Benefits Program	45.42	34.74	10.68	23.51%	448.91	343.32	105.59	23.52%
101-341-5151	Fitness Benefit	0.00	14.68	-14.68	0.00%	150.00	44.68	105.32	70.21%
101-341-5152	Cell Phone Allowance	26.00	19.50	6.50	25.00%	221.00	195.00	26.00	11.76%
101-401-5100	Regular Wages	13,517.47	11,630.21	1,887.26	13.96%	137,189.33	82,765.69	54,423.64	39.67%
101-401-5102	Part-time Wages	0.00	0.00	0.00	0.00%	0.00	40,210.74	-40,210.74	0.00%
101-401-5104	Overtime Pay	0.00	0.00	0.00	0.00%	0.00	105.75	-105.75	0.00%
101-401-5106	Other Pay	190.28	355.25	-164.97	-86.70%	2,982.02	2,719.65	262.37	8.80%
101-401-5108	Interpreter Pay	0.00	15.00	-15.00	0.00%	0.00	90.00	-90.00	0.00%
101-401-5120	Health Insurance	2,501.62	1,376.08	1,125.54	44.99%	21,894.48	13,376.79	8,517.69	38.90%
101-401-5121	Dental Insurance	163.45	106.66	56.79	34.74%	1,626.99	980.61	646.38	39.73%
101-401-5122	Life Insurance	38.76	22.42	16.34	42.16%	385.50	226.05	159.45	41.36%
101-401-5123	Disability Insurance	50.16	23.60	26.56	52.95%	497.77	240.30	257.47	51.72%
101-401-5130	PERS CLASSIC Contribution	913.50	843.66	69.84	7.65%	9,361.39	6,022.04	3,339.35	35.67%
101-401-5131	PERS PEPRA Contribution	512.79	413.01	99.78	19.46%	5,106.66	2,917.78	2,188.88	42.86%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-401-5132	PERS Prepay UAAL	358.15	2,172.64	-1,814.49	-506.63%	18,063.84	17,856.77	207.07	1.15%
101-401-5140	Medicare Tax	198.77	174.63	24.14	12.14%	2,029.16	1,834.47	194.69	9.59%
101-401-5150	Flexible Benefits Program	198.70	92.64	106.06	53.38%	1,860.87	915.60	945.27	50.80%
101-401-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	445.26	180.00	265.26	59.57%
101-401-5152	Cell Phone Allowance	42.25	39.00	3.25	7.69%	474.51	391.33	83.18	17.53%
101-403-5100	Regular Wages	12,343.92	27,616.18	-15,272.26	-123.72%	124,678.36	192,018.73	-67,340.37	-54.01%
101-403-5104	Overtime Pay	58.32	0.00	58.32	100.00%	1,450.71	764.38	686.33	47.31%
101-403-5106	Other Pay	940.01	383.84	556.17	59.17%	2,836.96	3,002.25	-165.29	-5.83%
101-403-5108	Bilingual Pay	20.00	163.50	-143.50	-717.50%	202.50	896.50	-694.00	-342.72%
101-403-5120	Health Insurance	3,022.79	4,061.45	-1,038.66	-34.36%	26,180.79	38,309.97	-12,129.18	-46.33%
101-403-5121	Dental Insurance	217.34	243.44	-26.10	-12.01%	2,124.40	2,321.39	-196.99	-9.27%
101-403-5122	Life Insurance	34.64	53.20	-18.56	-53.58%	340.55	520.78	-180.23	-52.92%
101-403-5123	Disability Insurance	47.38	56.01	-8.63	-18.21%	463.99	607.86	-143.87	-31.01%
101-403-5130	PERS CLASSIC Contribution	700.18	843.66	-143.48	-20.49%	7,102.86	5,992.20	1,110.66	15.64%
101-403-5131	PERS PEPRA Contribution	550.00	1,729.62	-1,179.62	-214.48%	5,489.35	11,920.06	-6,430.71	-117.15%
101-403-5132	PERS Prepay UAAL	270.43	2,172.64	-1,902.21	-703.40%	13,488.55	17,590.68	-4,102.13	-30.41%
101-403-5140	Medicare Tax	193.42	410.41	-216.99	-112.19%	1,871.57	2,878.35	-1,006.78	-53.79%
101-403-5150	Flexible Benefits Program	191.26	301.12	-109.86	-57.44%	1,963.08	2,933.08	-970.00	-49.41%
101-403-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	331.69	575.40	-243.71	-73.48%
101-403-5152	Cell Phone Allowance	22.75	39.00	-16.25	-71.43%	253.52	385.49	-131.97	-52.06%
101-405-5100	Regular Wages	4,557.56	0.00	4,557.56	100.00%	47,070.96	0.00	47,070.96	100.00%
101-405-5104	Overtime Pay	0.00	0.00	0.00	0.00%	67.55	0.00	67.55	100.00%
101-405-5106	Other Pay	84.59	0.00	84.59	100.00%	784.47	0.00	784.47	100.00%
101-405-5120	Health Insurance	781.10	0.00	781.10	100.00%	7,421.39	0.00	7,421.39	100.00%
101-405-5121	Dental Insurance	60.37	0.00	60.37	100.00%	606.45	0.00	606.45	100.00%
101-405-5122	Life Insurance	11.31	0.00	11.31	100.00%	113.56	0.00	113.56	100.00%
101-405-5123	Disability Insurance	14.56	0.00	14.56	100.00%	146.52	0.00	146.52	100.00%
101-405-5130	PERS CLASSIC Contribution	361.89	0.00	361.89	100.00%	3,708.65	0.00	3,708.65	100.00%
101-405-5131	PERS PEPRA Contribution	138.75	0.00	138.75	100.00%	1,423.25	0.00	1,423.25	100.00%
101-405-5132	PERS Prepay UAAL	141.90	0.00	141.90	100.00%	7,166.65	0.00	7,166.65	100.00%
101-405-5140	Medicare Tax	66.96	0.00	66.96	100.00%	689.43	0.00	689.43	100.00%
101-405-5150	Flexible Benefits Program	51.08	0.00	51.08	100.00%	447.44	0.00	447.44	100.00%
101-405-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	89.44	0.00	89.44	100.00%
101-405-5152	Cell Phone Allowance	16.25	0.00	16.25	100.00%	32.50	0.00	32.50	100.00%
101-451-5100	Regular Wages	5,683.46	12,362.64	-6,679.18	-117.52%	57,317.57	79,736.13	-22,418.56	-39.11%
101-451-5104	Overtime Pay	11.32	0.00	11.32	100.00%	450.11	15.60	434.51	96.53%
101-451-5106	Other Pay	556.74	322.62	234.12	42.05%	2,110.99	2,622.19	-511.20	-24.22%
101-451-5108	Bilingual Pay	0.00	85.50	-85.50	0.00%	0.00	259.50	-259.50	0.00%
101-451-5120	Health Insurance	1,180.25	1,342.90	-162.65	-13.78%	11,115.98	11,460.59	-344.61	-3.10%
101-451-5121	Dental Insurance	102.52	91.84	10.68	10.42%	1,041.07	778.23	262.84	25.25%
101-451-5122	Life Insurance	19.26	23.83	-4.57	-23.73%	192.33	227.92	-35.59	-18.50%
101-451-5123	Disability Insurance	23.71	25.09	-1.38	-5.82%	236.11	237.78	-1.67	-0.71%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-451-5130	PERS CLASSIC Contribution	469.41	562.43	-93.02	-19.82%	4,813.29	3,971.42	841.87	17.49%
101-451-5131	PERS PEPRA Contribution	157.40	657.66	-500.26	-317.83%	1,550.65	3,995.69	-2,445.04	-157.68%
101-451-5132	PERS Prepay UAAL	181.39	1,448.44	-1,267.05	-698.52%	9,157.86	11,547.40	-2,389.54	-26.09%
101-451-5140	Medicare Tax	89.82	185.70	-95.88	-106.75%	857.09	1,202.65	-345.56	-40.32%
101-451-5150	Flexible Benefits Program	96.54	115.80	-19.26	-19.95%	942.86	1,013.76	-70.90	-7.52%
101-451-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	128.40	196.18	-67.78	-52.79%
101-451-5152	Cell Phone Allowance	22.75	26.00	-3.25	-14.29%	227.51	252.26	-24.75	-10.88%
101-471-5100	Regular Wages	0.00	962.64	-962.64	0.00%	0.00	6,862.97	-6,862.97	0.00%
101-471-5104	Overtime Pay	0.00	45.23	-45.23	0.00%	0.00	379.96	-379.96	0.00%
101-471-5120	Health Insurance	0.00	176.02	-176.02	0.00%	0.00	1,732.72	-1,732.72	0.00%
101-471-5121	Dental Insurance	0.00	10.58	-10.58	0.00%	0.00	103.97	-103.97	0.00%
101-471-5122	Life Insurance	0.00	1.76	-1.76	0.00%	0.00	16.36	-16.36	0.00%
101-471-5123	Disability Insurance	0.00	1.88	-1.88	0.00%	0.00	22.74	-22.74	0.00%
101-471-5130	PERS CLASSIC Contribution	0.00	119.36	-119.36	0.00%	0.00	844.16	-844.16	0.00%
101-471-5132	PERS Prepay UAAL	0.00	293.57	-293.57	0.00%	0.00	2,423.75	-2,423.75	0.00%
101-471-5140	Medicare Tax	0.00	14.67	-14.67	0.00%	0.00	106.65	-106.65	0.00%
101-471-5150	Flexible Benefits Program	0.00	5.04	-5.04	0.00%	0.00	127.44	-127.44	0.00%
101-501-5100	Regular Wages	5,910.38	10,915.59	-5,005.21	-84.69%	50,658.17	77,239.35	-26,581.18	-52.47%
101-501-5102	Part-time Wages	1,723.69	2,524.79	-801.10	-46.48%	8,764.21	16,093.97	-7,329.76	-83.63%
101-501-5106	Other Pay	157.73	302.54	-144.81	-91.81%	1,190.23	2,158.33	-968.10	-81.34%
101-501-5120	Health Insurance	591.58	593.06	-1.48	-0.25%	6,065.02	5,791.95	273.07	4.50%
101-501-5121	Dental Insurance	34.30	31.30	3.00	8.75%	492.91	315.41	177.50	36.01%
101-501-5122	Life Insurance	21.00	20.72	0.28	1.33%	132.53	199.33	-66.80	-50.40%
101-501-5123	Disability Insurance	22.13	21.95	0.18	0.81%	172.29	217.61	-45.32	-26.30%
101-501-5130	PERS CLASSIC Contribution	408.44	1,116.99	-708.55	-173.48%	5,696.58	7,963.50	-2,266.92	-39.79%
101-501-5131	PERS PEPRA Contribution	218.52	179.38	39.14	17.91%	419.27	1,232.15	-812.88	-193.88%
101-501-5132	PERS Prepay UAAL	160.15	2,876.67	-2,716.52	-1,696.23%	11,922.08	23,529.31	-11,607.23	-97.36%
101-501-5140	Medicare Tax	113.04	199.48	-86.44	-76.47%	875.56	1,367.70	-492.14	-56.21%
101-501-5150	Flexible Benefits Program	73.80	69.48	4.32	5.85%	549.48	686.64	-137.16	-24.96%
101-501-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	172.50	205.00	-32.50	-18.84%
101-501-5152	Cell Phone Allowance	16.25	26.00	-9.75	-60.00%	162.51	260.00	-97.49	-59.99%
Type 51 - Personnel Services Total:		348,335.81	570,653.06	-222,317.25	-63.82%	3,643,810.58	4,295,830.71	-652,020.13	-17.89%
Type: 52 - Professional Services									
101-102-5201	Professional Services	80.00	60.00	20.00	25.00%	1,140.00	400.00	740.00	64.91%
101-111-5201	Professional Services	13,275.00	0.00	13,275.00	100.00%	38,275.00	19,286.99	18,988.01	49.61%
101-121-5270	Legal Services	130,678.70	28,878.39	101,800.31	77.90%	378,359.20	562,887.03	-184,527.83	-48.77%
101-121-5271	Litigation Legal Services	0.00	3,536.00	-3,536.00	0.00%	1,753.00	119,650.53	-117,897.53	-6,725.47%
101-121-5272	Third Party Legal Services	4,663.50	5,187.00	-523.50	-11.23%	18,631.50	34,766.50	-16,135.00	-86.60%
101-121-5273	Legal Services - MHRS Ordinance	0.00	0.00	0.00	0.00%	1,971.00	5,936.00	-3,965.00	-201.17%
101-131-5201	Professional Services	0.00	0.00	0.00	0.00%	4,249.95	4,442.45	-192.50	-4.53%
101-132-5201	Professional Services	0.00	0.00	0.00	0.00%	24,644.11	0.00	24,644.11	100.00%
101-141-5201	Professional Services	0.00	0.00	0.00	0.00%	2,400.00	2,400.00	0.00	0.00%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-141-5221	Employee Training	376.36	0.00	376.36	100.00%	450.19	1,193.37	-743.18	-165.08%
101-142-5221	Employee Training	0.00	0.00	0.00	0.00%	320.00	0.00	320.00	100.00%
101-161-5201	Professional Services	0.00	0.00	0.00	0.00%	0.00	4,535.00	-4,535.00	0.00%
101-171-5201	Professional Services	0.00	0.00	0.00	0.00%	585.00	1,415.00	-830.00	-141.88%
101-171-5253	SB County Mental Health	2,698.00	0.00	2,698.00	100.00%	2,698.00	2,766.00	-68.00	-2.52%
101-171-5254	SB County Sheriff	449,572.50	456,994.14	-7,421.64	-1.65%	4,517,410.62	4,567,709.40	-50,298.78	-1.11%
101-171-5255	SB County Sheriff Augmentation	0.00	0.00	0.00	0.00%	0.00	15,000.00	-15,000.00	0.00%
101-201-5201	Professional Services	580.80	496.34	84.46	14.54%	20,330.10	9,146.44	11,183.66	55.01%
101-201-5210	Annual Audit	0.00	7,380.00	-7,380.00	0.00%	26,690.00	32,775.00	-6,085.00	-22.80%
101-201-5236	Banking Fees	169.61	333.91	-164.30	-96.87%	1,577.33	2,452.99	-875.66	-55.52%
101-211-5201	Professional Services	0.00	500.00	-500.00	0.00%	0.00	1,821.00	-1,821.00	0.00%
101-221-5201	Professional Services	750.00	15,016.25	-14,266.25	-1,902.17%	36,316.58	47,303.00	-10,986.42	-30.25%
101-302-5201	Professional Services	12,940.00	990.00	11,950.00	92.35%	44,860.60	65,379.80	-20,519.20	-45.74%
101-311-5201	Professional Services	0.00	0.00	0.00	0.00%	1,805.00	0.00	1,805.00	100.00%
101-321-5201	Professional Services	16,786.14	19,581.74	-2,795.60	-16.65%	145,448.64	123,727.68	21,720.96	14.93%
101-341-5201	Professional Services	1,635.00	1,982.19	-347.19	-21.23%	17,286.07	18,276.55	-990.48	-5.73%
101-401-5201	Professional Services	0.00	1,217.80	-1,217.80	0.00%	58,355.37	15,895.80	42,459.57	72.76%
Type 52 - Professional Services Total:		634,205.61	542,153.76	92,051.85	14.51%	5,345,557.26	5,659,166.53	-313,609.27	-5.87%
Type: 53 - Contract Services									
101-161-5301	Contract Services	0.00	0.00	0.00	0.00%	13,300.00	6,650.00	6,650.00	50.00%
101-201-5301	Contract Services	0.00	0.00	0.00	0.00%	1,160.00	1,148.00	12.00	1.03%
101-211-5301	Contract Services	0.00	0.00	0.00	0.00%	238.00	236.00	2.00	0.84%
101-221-5345	Equipment Repairs/Replacement	0.00	120.52	-120.52	0.00%	1,012.71	2,171.64	-1,158.93	-114.44%
101-221-5360	Software Subscription/Maintenance	417.45	830.01	-412.56	-98.83%	72,524.89	122,582.01	-50,057.12	-69.02%
101-405-5301	Contract Services	1,330.00	0.00	1,330.00	100.00%	30,803.56	0.00	30,803.56	100.00%
101-405-5345	Equipment Repairs/Replacement	0.00	0.00	0.00	0.00%	1,505.72	0.00	1,505.72	100.00%
101-405-5350	Landscape Maintenance	742.00	0.00	742.00	100.00%	7,420.00	0.00	7,420.00	100.00%
101-405-5356	Tree Maintenance	2,990.00	0.00	2,990.00	100.00%	3,386.67	0.00	3,386.67	100.00%
101-405-5362	Janitorial Services	3,074.04	0.00	3,074.04	100.00%	24,861.94	0.00	24,861.94	100.00%
101-451-5301	Contract Services	0.00	0.00	0.00	0.00%	0.00	709.38	-709.38	0.00%
101-471-5301	Contract Services	0.00	395.00	-395.00	0.00%	0.00	24,501.26	-24,501.26	0.00%
101-471-5350	Landscape Maintenance	0.00	742.00	-742.00	0.00%	0.00	7,420.00	-7,420.00	0.00%
101-471-5362	Janitorial Services	0.00	2,396.85	-2,396.85	0.00%	0.00	25,032.11	-25,032.11	0.00%
Type 53 - Contract Services Total:		8,553.49	4,484.38	4,069.11	47.57%	156,213.49	190,450.40	-34,236.91	-21.92%
Type: 54 - Utilities									
101-111-5440	Utility - Communications/Telephone	19.23	19.73	-0.50	-2.60%	312.86	194.30	118.56	37.90%
101-151-5440	Utility - Communications/Telephone	70.11	69.90	0.21	0.30%	700.43	699.03	1.40	0.20%
101-211-5400	Utility - Electricity	2,888.24	0.00	2,888.24	100.00%	30,394.01	0.00	30,394.01	100.00%
101-211-5410	Utility - Natural Gas	970.16	0.00	970.16	100.00%	5,454.13	0.00	5,454.13	100.00%
101-211-5420	Utility - Sewer	0.00	0.00	0.00	0.00%	7,043.67	0.00	7,043.67	100.00%
101-211-5430	Utility - Water	672.64	0.00	672.64	100.00%	6,993.64	0.00	6,993.64	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-211-5440	Utility - Communications/Telephone	2,058.18	19.73	2,038.45	99.04%	20,893.63	194.30	20,699.33	99.07%
101-321-5440	Utility - Communications/Telephone	59.42	39.49	19.93	33.54%	593.89	569.05	24.84	4.18%
101-331-5440	Utility - Communications/Telephone	38.46	39.46	-1.00	-2.60%	434.60	388.60	46.00	10.58%
101-401-5440	Utility - Communications/Telephone	59.54	39.52	20.02	33.62%	594.91	481.04	113.87	19.14%
101-471-5400	Utility - Electricity	0.00	3,085.91	-3,085.91	0.00%	0.00	29,898.90	-29,898.90	0.00%
101-471-5410	Utility - Natural Gas	0.00	427.19	-427.19	0.00%	0.00	4,991.12	-4,991.12	0.00%
101-471-5420	Utility - Sewer	0.00	0.00	0.00	0.00%	0.00	6,634.73	-6,634.73	0.00%
101-471-5430	Utility - Water	0.00	801.18	-801.18	0.00%	0.00	7,645.46	-7,645.46	0.00%
101-471-5440	Utility - Communications/Telephone	0.00	2,056.95	-2,056.95	0.00%	0.00	20,544.76	-20,544.76	0.00%
101-501-5440	Utility - Communications/Telephone	0.00	40.63	-40.63	0.00%	160.44	377.57	-217.13	-135.33%
Type 54 - Utilities Total:		6,835.98	6,639.69	196.29	2.87%	73,576.21	72,618.86	957.35	1.30%
Type: 55 - Other Operating Expenses									
101-101-5505	Public Relations	1,220.00	500.00	720.00	59.02%	1,545.25	2,511.13	-965.88	-62.51%
101-101-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	11,481.00	11,673.00	-192.00	-1.67%
101-101-5512	Meetings & Travel	180.00	350.98	-170.98	-94.99%	7,315.13	7,437.76	-122.63	-1.68%
101-101-5560	Supplies & Materials	0.00	0.00	0.00	0.00%	630.98	80.81	550.17	87.19%
101-102-5500	Printing & Advertising	167.00	210.00	-43.00	-25.75%	3,399.00	730.00	2,669.00	78.52%
101-102-5512	Meetings & Travel	826.88	0.00	826.88	100.00%	1,501.88	0.00	1,501.88	100.00%
101-102-5590	Advisory Board Stipend	1,055.00	1,150.00	-95.00	-9.00%	3,795.00	3,285.00	510.00	13.44%
101-111-5510	Dues & Subscriptions	0.00	-59.99	59.99	0.00%	2,649.00	2,022.00	627.00	23.67%
101-111-5512	Meetings & Travel	117.44	-272.57	390.01	332.09%	12,943.14	12,037.57	905.57	7.00%
101-131-5500	Printing & Advertising	372.00	0.00	372.00	100.00%	7,129.80	1,911.00	5,218.80	73.20%
101-131-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	445.00	445.00	0.00	0.00%
101-131-5512	Meetings & Travel	500.00	0.00	500.00	100.00%	500.00	1,335.86	-835.86	-167.17%
101-131-5560	Supplies & Materials	0.00	0.00	0.00	0.00%	497.37	190.62	306.75	61.67%
101-132-5500	Printing & Advertising	0.00	0.00	0.00	0.00%	1,314.56	0.00	1,314.56	100.00%
101-132-5560	Supplies & Materials	0.00	0.00	0.00	0.00%	534.74	621.44	-86.70	-16.21%
101-141-5501	Recruitment	424.26	463.00	-38.74	-9.13%	2,069.92	1,980.27	89.65	4.33%
101-141-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	5,070.00	5,280.00	-210.00	-4.14%
101-141-5512	Meetings & Travel	0.00	132.02	-132.02	0.00%	2,364.01	1,364.69	999.32	42.27%
101-141-5531	Employee/Public Relations	1,174.04	19.60	1,154.44	98.33%	3,483.59	4,780.71	-1,297.12	-37.24%
101-141-5532	Flexible Benefits Admin Fees	0.00	0.00	0.00	0.00%	1,452.88	1,347.22	105.66	7.27%
101-141-5533	Pre-employment Screening	245.00	32.00	213.00	86.94%	2,900.97	1,110.32	1,790.65	61.73%
101-141-5560	Supplies & Materials	0.00	0.00	0.00	0.00%	0.00	76.72	-76.72	0.00%
101-142-5512	Meetings & Travel	0.00	0.00	0.00	0.00%	0.00	1,186.83	-1,186.83	0.00%
101-142-5560	Supplies & Materials	0.00	0.00	0.00	0.00%	0.00	5,674.00	-5,674.00	0.00%
101-142-5570	Liability Insurance	23,632.48	28,997.67	-5,365.19	-22.70%	236,324.80	289,976.70	-53,651.90	-22.70%
101-142-5571	Workers' Compensation	9,000.60	10,751.84	-1,751.24	-19.46%	90,006.00	107,518.40	-17,512.40	-19.46%
101-142-5572	Property Insurance/Bonding	9,914.42	10,051.67	-137.25	-1.38%	103,292.20	104,765.70	-1,473.50	-1.43%
101-151-5500	Printing & Advertising	0.00	0.00	0.00	0.00%	732.95	2,598.53	-1,865.58	-254.53%
101-151-5510	Dues & Subscriptions	275.00	0.00	275.00	100.00%	275.00	75.00	200.00	72.73%
101-151-5512	Meetings & Travel	1,604.53	0.00	1,604.53	100.00%	3,294.00	0.00	3,294.00	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-151-5560	Supplies & Materials	107.37	727.20	-619.83	-577.28%	107.37	3,323.13	-3,215.76	-2,995.03%
101-161-5500	Printing & Advertising	72.75	380.82	-308.07	-423.46%	2,862.29	5,774.70	-2,912.41	-101.75%
101-161-5505	Public Relations	0.00	0.00	0.00	0.00%	0.00	788.01	-788.01	0.00%
101-161-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	0.00	700.00	-700.00	0.00%
101-161-5512	Meetings & Travel	0.00	0.00	0.00	0.00%	1,905.77	780.00	1,125.77	59.07%
101-161-5560	Supplies & Materials	0.00	1,397.63	-1,397.63	0.00%	358.97	7,495.53	-7,136.56	-1,988.07%
101-201-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	940.00	1,420.00	-480.00	-51.06%
101-201-5512	Meetings & Travel	90.68	1,509.14	-1,418.46	-1,564.25%	9,503.79	8,656.58	847.21	8.91%
101-201-5560	Supplies & Materials	0.00	0.00	0.00	0.00%	1,166.37	769.24	397.13	34.05%
101-211-5500	Printing & Advertising	562.96	214.65	348.31	61.87%	739.13	992.82	-253.69	-34.32%
101-211-5509	Postage	500.00	1,000.00	-500.00	-100.00%	8,115.20	7,500.00	615.20	7.58%
101-211-5510	Dues & Subscriptions	0.00	59.99	-59.99	0.00%	255.10	200.60	54.50	21.36%
101-211-5536	Equipment/Office Rent & Leases	0.00	1,334.25	-1,334.25	0.00%	13,455.65	13,413.88	41.77	0.31%
101-211-5560	Supplies & Materials	1,979.00	1,585.00	394.00	19.91%	11,500.73	9,699.90	1,800.83	15.66%
101-211-5568	Minor Equipment	0.00	540.48	-540.48	0.00%	0.00	1,784.24	-1,784.24	0.00%
101-211-5581	Vehicle Operations & Maintenance	70.00	228.88	-158.88	-226.97%	416.47	312.03	104.44	25.08%
101-211-5582	Fuel Expense	59.64	100.91	-41.27	-69.20%	523.52	234.13	289.39	55.28%
101-221-5560	Supplies & Materials	53.92	280.85	-226.93	-420.86%	726.44	1,272.07	-545.63	-75.11%
101-221-5565	Computer Hardware/Replacement	0.00	0.00	0.00	0.00%	534.87	10,633.56	-10,098.69	-1,888.06%
101-301-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	376.00	725.00	-349.00	-92.82%
101-301-5512	Meetings & Travel	0.00	83.66	-83.66	0.00%	50.82	83.66	-32.84	-64.62%
101-301-5560	Supplies & Materials	0.00	0.00	0.00	0.00%	54.86	156.47	-101.61	-185.22%
101-302-5500	Printing & Advertising	0.00	0.00	0.00	0.00%	0.00	407.00	-407.00	0.00%
101-302-5512	Meetings & Travel	79.56	0.00	79.56	100.00%	1,677.17	1,470.76	206.41	12.31%
101-321-5500	Printing & Advertising	76.98	0.00	76.98	100.00%	293.04	39.27	253.77	86.60%
101-321-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	145.00	0.00	145.00	100.00%
101-321-5512	Meetings & Travel	0.00	0.00	0.00	0.00%	0.00	3,098.22	-3,098.22	0.00%
101-321-5581	Vehicle Operations & Maintenance	229.04	0.00	229.04	100.00%	464.74	237.73	227.01	48.85%
101-321-5582	Fuel Expense	0.00	0.00	0.00	0.00%	341.02	49.52	291.50	85.48%
101-331-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	200.00	200.00	0.00	0.00%
101-331-5512	Meetings & Travel	0.00	0.00	0.00	0.00%	1,629.99	2,368.93	-738.94	-45.33%
101-331-5516	Uniform Allowance	0.00	0.00	0.00	0.00%	87.18	0.00	87.18	100.00%
101-331-5560	Supplies & Materials	0.00	0.00	0.00	0.00%	603.32	156.47	446.85	74.07%
101-331-5581	Vehicle Operations & Maintenance	175.00	140.00	35.00	20.00%	1,129.66	2,159.02	-1,029.36	-91.12%
101-331-5582	Fuel Expense	0.00	687.15	-687.15	0.00%	2,173.68	2,363.72	-190.04	-8.74%
101-341-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	300.00	300.00	0.00	0.00%
101-341-5560	Supplies & Materials	0.00	0.00	0.00	0.00%	356.79	222.54	134.25	37.63%
101-401-5500	Printing & Advertising	0.00	88.00	-88.00	0.00%	2,072.93	842.89	1,230.04	59.34%
101-401-5510	Dues & Subscriptions	467.50	0.00	467.50	100.00%	4,029.09	968.99	3,060.10	75.95%
101-401-5512	Meetings & Travel	405.00	125.00	280.00	69.14%	6,366.64	4,188.36	2,178.28	34.21%
101-401-5560	Supplies & Materials	15.02	0.00	15.02	100.00%	695.41	920.64	-225.23	-32.39%
101-405-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	1,138.01	0.00	1,138.01	100.00%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
101-405-5560	Supplies & Materials	0.00	0.00	0.00	0.00%	1,950.78	0.00	1,950.78	100.00%
101-405-5561	Janitorial Supplies	236.84	0.00	236.84	100.00%	4,770.27	0.00	4,770.27	100.00%
101-405-5568	Minor Equipment	0.00	0.00	0.00	0.00%	996.56	0.00	996.56	100.00%
101-451-5500	Printing & Advertising	644.00	272.00	372.00	57.76%	2,918.00	272.00	2,646.00	90.68%
101-451-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	11,441.22	15,193.31	-3,752.09	-32.79%
101-451-5512	Meetings & Travel	0.00	0.00	0.00	0.00%	2,433.23	1,808.78	624.45	25.66%
101-451-5560	Supplies & Materials	16.66	0.00	16.66	100.00%	16.66	156.47	-139.81	-839.20%
101-471-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	0.00	3,029.26	-3,029.26	0.00%
101-471-5560	Supplies & Materials	0.00	0.00	0.00	0.00%	0.00	4,576.39	-4,576.39	0.00%
101-471-5561	Janitorial Supplies	0.00	163.09	-163.09	0.00%	0.00	3,118.32	-3,118.32	0.00%
101-471-5567	Landscaping Supply Repairs & Replac...	0.00	0.00	0.00	0.00%	0.00	417.37	-417.37	0.00%
101-501-5500	Printing & Advertising	0.00	0.00	0.00	0.00%	0.00	570.68	-570.68	0.00%
101-501-5510	Dues & Subscriptions	-576.45	0.00	-576.45	-100.00%	550.00	551.99	-1.99	-0.36%
101-501-5512	Meetings & Travel	1,432.50	1,000.84	431.66	30.13%	2,203.82	4,740.78	-2,536.96	-115.12%
101-501-5560	Supplies & Materials	0.00	40.30	-40.30	0.00%	178.54	596.92	-418.38	-234.33%
Type 55 - Other Operating Expenses Total:		57,406.62	64,286.06	-6,879.44	-11.98%	611,704.27	703,758.16	-92,053.89	-15.05%
Type: 56 - Non-Operating Expenses									
101-163-5601	Community Services Grants	0.00	0.00	0.00	0.00%	0.00	10,000.00	-10,000.00	0.00%
Type 56 - Non-Operating Expenses Total:		0.00	0.00	0.00	0.00%	0.00	10,000.00	-10,000.00	0.00%
Type: 57 - Capital Outlay									
101-405-5761	Major Equipment	0.00	0.00	0.00	0.00%	14,759.91	0.00	14,759.91	100.00%
101-471-5761	Major Equipment	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Type 57 - Capital Outlay Total:		0.00	0.00	0.00	0.00%	14,759.91	0.00	14,759.91	100.00%
Expense Total:		1,055,337.51	1,188,216.95	-132,879.44	-12.59%	9,845,621.72	10,931,824.66	-1,086,202.94	-11.03%
Total Revenues		1,761,246.45	1,959,914.92	198,668.47	11.28%	9,822,797.46	10,660,792.56	837,995.10	8.53%
Fund 101 Surplus (Deficit):		705,908.94	771,697.97	65,789.03	9.32%	-22,824.26	-271,032.10	-248,207.84	-1,087.47%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS									
Revenue									
Type: 46 - Interest									
102-900-4600	Interest Income	0.00	0.00	0.00	0.00%	21,481.08	16,584.59	-4,896.49	-22.79%
102-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	0.00%	1,908.07	1,448.84	-459.23	-24.07%
	Type 46 - Interest Total:	0.00	0.00	0.00	0.00%	23,389.15	18,033.43	-5,355.72	-22.90%
	Revenue Total:	0.00	0.00	0.00	0.00%	23,389.15	18,033.43	-5,355.72	-22.90%
	Total Revenues	0.00	0.00	0.00	0.00%	23,389.15	18,033.43	-5,355.72	-22.90%
	Fund 102 Total:	0.00	0.00	0.00	0.00%	23,389.15	18,033.43	-5,355.72	-22.90%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25	FY 2025/26	April Variance		FY 2024/25	FY 2025/26	YTD Variance	
		April Activity	April Activity	Favorable /	Variance %	YTD Activity	YTD Activity	Favorable /	Variance %
				(Unfavorable)				(Unfavorable)	
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE									
Revenue									
Type: 46 - Interest									
103-900-4600	Interest Income	0.00	0.00	0.00	0.00%	25,234.36	17,864.26	-7,370.10	-29.21%
103-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	0.00%	2,410.02	1,602.80	-807.22	-33.49%
	Type 46 - Interest Total:	0.00	0.00	0.00	0.00%	27,644.38	19,467.06	-8,177.32	-29.58%
	Revenue Total:	0.00	0.00	0.00	0.00%	27,644.38	19,467.06	-8,177.32	-29.58%
Expense									
Type: 57 - Capital Outlay									
103-431-5761	Major Equipment	0.00	0.00	0.00	0.00%	152,234.21	0.00	152,234.21	100.00%
	Type 57 - Capital Outlay Total:	0.00	0.00	0.00	0.00%	152,234.21	0.00	152,234.21	100.00%
	Expense Total:	0.00	0.00	0.00	0.00%	152,234.21	0.00	152,234.21	100.00%
	Total Revenues	0.00	0.00	0.00	0.00%	27,644.38	19,467.06	-8,177.32	-29.58%
	Fund 103 Surplus (Deficit):	0.00	0.00	0.00	0.00%	-124,589.83	19,467.06	144,056.89	115.62%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 104 - MEASURE X FUND									
Revenue									
Type: 41 - Taxes									
104-900-4122	Sales Tax - Local	230,909.93	244,938.28	14,028.35	6.08%	2,441,357.00	2,494,333.86	52,976.86	2.17%
	Type 41 - Taxes Total:	230,909.93	244,938.28	14,028.35	6.08%	2,441,357.00	2,494,333.86	52,976.86	2.17%
Type: 43 - Intergovernmental									
104-302-4360	State Grants	0.00	0.00	0.00	0.00%	0.00	17,740.93	17,740.93	0.00%
	Type 43 - Intergovernmental Total:	0.00	0.00	0.00	0.00%	0.00	17,740.93	17,740.93	0.00%
Type: 45 - Charges for services									
104-162-4500	Rents & Leases	0.00	0.00	0.00	0.00%	1,262.22	2,857.60	1,595.38	126.39%
	Type 45 - Charges for services Total:	0.00	0.00	0.00	0.00%	1,262.22	2,857.60	1,595.38	126.39%
Type: 46 - Interest									
104-900-4600	Interest Income	0.00	0.00	0.00	0.00%	70,750.58	23,798.81	-46,951.77	-66.36%
104-900-4602	Gain/Loss on Investment	0.00	0.00	0.00	0.00%	9,025.89	1,851.64	-7,174.25	-79.49%
	Type 46 - Interest Total:	0.00	0.00	0.00	0.00%	79,776.47	25,650.45	-54,126.02	-67.85%
Type: 48 - Miscellaneous Revenue									
104-461-4802	Miscellaneous Income	0.00	0.00	0.00	0.00%	17,400.33	16,762.78	-637.55	-3.66%
104-512-4806	Donations	0.00	0.00	0.00	0.00%	1,500.00	0.00	-1,500.00	-100.00%
	Type 48 - Miscellaneous Revenue Total:	0.00	0.00	0.00	0.00%	18,900.33	16,762.78	-2,137.55	-11.31%
	Revenue Total:	230,909.93	244,938.28	14,028.35	6.08%	2,541,296.02	2,557,345.62	16,049.60	0.63%
Expense									
Type: 51 - Personnel Services									
104-181-5100	Regular Wages	865.38	0.00	865.38	100.00%	9,133.95	0.00	9,133.95	100.00%
104-181-5106	Other Pay	26.09	0.00	26.09	100.00%	723.35	0.00	723.35	100.00%
104-181-5120	Health Insurance	107.67	0.00	107.67	100.00%	951.26	0.00	951.26	100.00%
104-181-5121	Dental Insurance	9.95	0.00	9.95	100.00%	114.19	0.00	114.19	100.00%
104-181-5122	Life Insurance	5.24	0.00	5.24	100.00%	49.62	0.00	49.62	100.00%
104-181-5123	Disability Insurance	1.87	0.00	1.87	100.00%	21.89	0.00	21.89	100.00%
104-181-5130	PERS Classic Contribution	110.26	0.00	110.26	100.00%	1,073.31	0.00	1,073.31	100.00%
104-181-5131	PERS PEPRA Contribution	0.00	0.00	0.00	0.00%	39.14	0.00	39.14	100.00%
104-181-5132	PERS Prepay UAAL	43.28	0.00	43.28	100.00%	1,985.66	0.00	1,985.66	100.00%
104-181-5134	Deferred Compensation	60.53	0.00	60.53	100.00%	589.39	0.00	589.39	100.00%
104-181-5140	Medicare Tax	14.54	0.00	14.54	100.00%	154.59	0.00	154.59	100.00%
104-181-5150	Flexible Benefits Program	5.66	0.00	5.66	100.00%	47.75	0.00	47.75	100.00%
104-181-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	22.00	0.00	22.00	100.00%
104-181-5152	Cell Phone Allowance	3.25	0.00	3.25	100.00%	32.50	0.00	32.50	100.00%
104-181-5153	Auto Allowance	22.50	0.00	22.50	100.00%	225.00	0.00	225.00	100.00%
104-181-5154	Housing Allowance	100.00	0.00	100.00	100.00%	1,000.00	0.00	1,000.00	100.00%
104-302-5100	Regular Wages	16,335.23	25,661.28	-9,326.05	-57.09%	165,184.05	181,416.65	-16,232.60	-9.83%
104-302-5104	Overtime Pay	0.00	13.18	-13.18	0.00%	131.18	13.18	118.00	89.95%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
104-302-5106	Other Pay	753.52	1,189.26	-435.74	-57.83%	7,291.93	7,360.20	-68.27	-0.94%
104-302-5120	Health Insurance	900.50	2,000.44	-1,099.94	-122.15%	8,554.96	13,685.90	-5,130.94	-59.98%
104-302-5121	Dental Insurance	105.50	99.09	6.41	6.08%	1,055.00	997.19	57.81	5.48%
104-302-5122	Life Insurance	48.45	49.20	-0.75	-1.55%	484.50	477.14	7.36	1.52%
104-302-5123	Disability Insurance	62.79	52.02	10.77	17.15%	627.90	569.33	58.57	9.33%
104-302-5130	PERS Classic Contribution	0.00	533.27	-533.27	0.00%	0.00	3,768.51	-3,768.51	0.00%
104-302-5131	PERS PEPRA Contribution	1,318.26	1,754.24	-435.98	-33.07%	13,330.37	12,400.75	929.62	6.97%
104-302-5132	PERS Prepay UAAL	0.00	1,373.69	-1,373.69	0.00%	0.00	11,046.99	-11,046.99	0.00%
104-302-5140	Medicare Tax	247.53	389.87	-142.34	-57.50%	2,508.77	2,748.33	-239.56	-9.55%
104-302-5150	Flexible Benefits Program	227.08	220.06	7.02	3.09%	2,244.16	2,174.44	69.72	3.11%
104-302-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	450.00	645.00	-195.00	-43.33%
104-302-5152	Cell Phone Allowance	65.00	65.00	0.00	0.00%	650.00	637.00	13.00	2.00%
104-405-5100	Regular Wages	4,926.65	0.00	4,926.65	100.00%	51,813.72	0.00	51,813.72	100.00%
104-405-5104	Overtime Pay	0.00	0.00	0.00	0.00%	36.54	0.00	36.54	100.00%
104-405-5106	Other Pay	93.60	0.00	93.60	100.00%	957.52	0.00	957.52	100.00%
104-405-5120	Health Insurance	902.56	0.00	902.56	100.00%	9,473.43	0.00	9,473.43	100.00%
104-405-5121	Dental Insurance	70.34	0.00	70.34	100.00%	864.56	0.00	864.56	100.00%
104-405-5122	Life Insurance	12.93	0.00	12.93	100.00%	142.48	0.00	142.48	100.00%
104-405-5123	Disability Insurance	16.13	0.00	16.13	100.00%	178.41	0.00	178.41	100.00%
104-405-5130	PERS Classic Contribution	361.89	0.00	361.89	100.00%	3,701.60	0.00	3,701.60	100.00%
104-405-5131	PERS PEPRA Contribution	168.52	0.00	168.52	100.00%	1,813.87	0.00	1,813.87	100.00%
104-405-5132	PERS Prepay UAAL	141.90	0.00	141.90	100.00%	7,087.18	0.00	7,087.18	100.00%
104-405-5140	Medicare Tax	71.99	0.00	71.99	100.00%	756.18	0.00	756.18	100.00%
104-405-5150	Flexible Benefits Program	56.76	0.00	56.76	100.00%	548.15	0.00	548.15	100.00%
104-405-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	89.44	0.00	89.44	100.00%
104-405-5152	Cell Phone Allowance	19.50	0.00	19.50	100.00%	403.00	0.00	403.00	100.00%
104-405-5180	Individual Equipment/Safety	0.00	0.00	0.00	0.00%	219.76	0.00	219.76	100.00%
104-461-5100	Regular Wages	1,720.54	7,283.25	-5,562.71	-323.31%	17,622.32	47,443.86	-29,821.54	-169.23%
104-461-5104	Overtime Pay	0.00	0.00	0.00	0.00%	0.00	7.80	-7.80	0.00%
104-461-5106	Other Pay	45.08	204.17	-159.09	-352.91%	459.52	1,536.65	-1,077.13	-234.40%
104-461-5108	Bilingual Pay	0.00	28.50	-28.50	0.00%	0.00	86.50	-86.50	0.00%
104-461-5120	Health Insurance	163.95	776.74	-612.79	-373.77%	1,651.67	6,643.35	-4,991.68	-302.22%
104-461-5121	Dental Insurance	10.54	51.17	-40.63	-385.48%	105.63	432.45	-326.82	-309.40%
104-461-5122	Life Insurance	6.46	14.03	-7.57	-117.18%	64.60	138.79	-74.19	-114.85%
104-461-5123	Disability Insurance	6.85	14.77	-7.92	-115.62%	68.58	138.66	-70.08	-102.19%
104-461-5130	PERS Classic Contribution	219.43	281.23	-61.80	-28.16%	2,249.11	1,987.37	261.74	11.64%
104-461-5131	PERS Pepra Contribution	0.00	417.60	-417.60	0.00%	0.00	2,611.95	-2,611.95	0.00%
104-461-5132	PERS Prepay UAAL	86.02	724.22	-638.20	-741.92%	4,336.83	5,832.86	-1,496.03	-34.50%
104-461-5140	Medicare Tax	25.16	109.21	-84.05	-334.06%	255.11	712.40	-457.29	-179.25%
104-461-5150	Flexible Benefits Program	22.70	69.48	-46.78	-206.08%	224.37	607.27	-382.90	-170.66%
104-461-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	90.00	101.18	-11.18	-12.42%
104-461-5152	Cell Phone Allowance	13.00	13.00	0.00	0.00%	156.01	126.82	29.19	18.71%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
104-512-5100	Regular Wages	7,105.62	12,136.43	-5,030.81	-70.80%	72,766.13	83,181.33	-10,415.20	-14.31%
104-512-5102	Part-Time Wages	1,451.60	2,210.65	-759.05	-52.29%	16,588.09	9,505.79	7,082.30	42.70%
104-512-5106	Other Pay	525.37	617.76	-92.39	-17.59%	5,017.54	5,528.90	-511.36	-10.19%
104-512-5120	Health Insurance	133.99	315.87	-181.88	-135.74%	1,272.66	2,963.53	-1,690.87	-132.86%
104-512-5121	Dental Insurance	207.15	212.54	-5.39	-2.60%	2,067.11	2,140.18	-73.07	-3.53%
104-512-5122	Life Insurance	21.00	22.17	-1.17	-5.57%	209.69	243.49	-33.80	-16.12%
104-512-5123	Disability Insurance	28.86	23.44	5.42	18.78%	287.96	288.34	-0.38	-0.13%
104-512-5130	PERS Classic Contribution	245.03	0.00	245.03	100.00%	2,510.66	0.00	2,510.66	100.00%
104-512-5131	PERS PEPRA Contribution	418.35	990.35	-572.00	-136.73%	4,283.73	6,786.97	-2,503.24	-58.44%
104-512-5132	PERS Prepay UAAL	96.08	0.00	96.08	100.00%	4,851.58	39.80	4,811.78	99.18%
104-512-5140	Medicare Tax	132.15	217.40	-85.25	-64.51%	1,376.53	1,454.25	-77.72	-5.65%
104-512-5150	Flexible Benefits Program	130.58	150.56	-19.98	-15.30%	1,290.43	1,487.84	-197.41	-15.30%
104-512-5151	Fitness Benefit	0.00	0.00	0.00	0.00%	517.50	289.50	228.00	44.06%
104-512-5152	Cell Phone Allowance	9.75	0.00	9.75	100.00%	97.51	0.00	97.51	100.00%
Type 51 - Personnel Services Total:		41,108.11	60,285.14	-19,177.03	-46.65%	437,183.13	420,258.44	16,924.69	3.87%
Type: 52 - Professional Services									
104-111-5201	Professional Services	0.00	0.00	0.00	0.00%	0.00	78,469.63	-78,469.63	0.00%
104-151-5201	Professional Services	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
104-161-5201	Professional Services	6,000.00	12,000.00	-6,000.00	-100.00%	58,044.87	59,524.75	-1,479.88	-2.55%
104-171-5254	SB County Sheriff	67,177.50	89,470.86	-22,293.36	-33.19%	675,015.38	894,708.60	-219,693.22	-32.55%
104-311-5201	Professional Services	0.00	10,214.80	-10,214.80	0.00%	21,012.94	18,779.97	2,232.97	10.63%
104-512-5201	Professional Services	0.00	0.00	0.00	0.00%	131.50	410.22	-278.72	-211.95%
104-512-5205	Senior Programs	0.00	191.91	-191.91	0.00%	1,505.68	5,506.66	-4,000.98	-265.73%
Type 52 - Professional Services Total:		73,177.50	111,877.57	-38,700.07	-52.89%	755,710.37	1,057,399.83	-301,689.46	-39.92%
Type: 53 - Contract Services									
104-461-5345	Equipment Repairs/Replacement	0.00	0.00	0.00	0.00%	2,112.14	0.00	2,112.14	100.00%
Type 53 - Contract Services Total:		0.00	0.00	0.00	0.00%	2,112.14	0.00	2,112.14	100.00%
Type: 54 - Utilities									
104-405-5440	Utility - Communications/Telephone	69.48	0.00	69.48	100.00%	694.52	0.00	694.52	100.00%
104-461-5400	Utility - Electricity	2,047.09	2,652.48	-605.39	-29.57%	34,542.76	23,714.38	10,828.38	31.35%
104-512-5440	Utility - Communications/Telephone	19.35	19.76	-0.41	-2.12%	193.32	193.97	-0.65	-0.34%
Type 54 - Utilities Total:		2,135.92	2,672.24	-536.32	-25.11%	35,430.60	23,908.35	11,522.25	32.52%
Type: 55 - Other Operating Expenses									
104-405-5515	Uniform Cleaning	55.88	0.00	55.88	100.00%	567.17	0.00	567.17	100.00%
104-405-5516	Uniform Allowance	0.00	0.00	0.00	0.00%	46.00	0.00	46.00	100.00%
104-461-5510	Dues & Subscriptions	0.00	0.00	0.00	0.00%	925.00	322.00	603.00	65.19%
104-461-5512	Meetings & Travel	0.00	57.04	-57.04	0.00%	1,188.22	92.04	1,096.18	92.25%
104-461-5560	Supplies & Materials	0.00	1,179.10	-1,179.10	0.00%	0.00	6,255.68	-6,255.68	0.00%
104-512-5510	Dues & Subscriptions	0.00	12.99	-12.99	0.00%	250.00	258.91	-8.91	-3.56%
104-512-5512	Meetings & Travel	1,272.95	1,441.13	-168.18	-13.21%	3,551.86	2,508.16	1,043.70	29.38%
104-512-5560	Supplies & Materials	149.73	1,782.17	-1,632.44	-1,090.26%	2,453.27	5,854.10	-3,400.83	-138.62%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

		FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
104-512-5568	Minor Equipment	0.00	0.00	0.00	0.00%	0.00	2,722.39	-2,722.39	0.00%
	Type 55 - Other Operating Expenses Total:	1,478.56	4,472.43	-2,993.87	-202.49%	8,981.52	18,013.28	-9,031.76	-100.56%
	Type: 56 - Non-Operating Expenses								
104-162-5601	Community Services Grants	0.00	0.00	0.00	0.00%	29,635.64	0.00	29,635.64	100.00%
104-163-5601	Community Services Grants	15,300.00	0.00	15,300.00	100.00%	146,750.00	131,000.00	15,750.00	10.73%
104-163-5602	Community Services Agreements/Con...	-13,300.00	0.00	-13,300.00	-100.00%	0.00	0.00	0.00	0.00%
	Type 56 - Non-Operating Expenses Total:	2,000.00	0.00	2,000.00	100.00%	176,385.64	131,000.00	45,385.64	25.73%
	Expense Total:	119,900.09	179,307.38	-59,407.29	-49.55%	1,415,803.40	1,650,579.90	-234,776.50	-16.58%
	Total Revenues	230,909.93	244,938.28	14,028.35	6.08%	2,541,296.02	2,557,345.62	16,049.60	0.63%
	Fund 104 Surplus (Deficit):	111,009.84	65,630.90	-45,378.94	-40.88%	1,125,492.62	906,765.72	-218,726.90	-19.43%
	Total Surplus (Deficit):	816,918.78	837,328.87	20,410.09	2.50%	1,001,467.68	673,234.11	-328,233.57	-32.78%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

Group Summary

Typ...	FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 101 - GENERAL FUND								
Revenue								
41 - Taxes	1,662,092.99	1,863,432.54	201,339.55	12.11%	8,001,368.33	8,760,414.74	759,046.41	9.49%
42 - Licenses & Permits	26,032.69	30,513.85	4,481.16	17.21%	382,169.70	361,049.31	-21,120.39	-5.53%
43 - Intergovernmental	13,086.11	2,211.97	-10,874.14	-83.10%	293,684.96	254,071.88	-39,613.08	-13.49%
44 - Fines & Forfeitures	5,453.40	6,972.72	1,519.32	27.86%	63,639.87	93,691.72	30,051.85	47.22%
45 - Charges for services	54,560.36	56,767.44	2,207.08	4.05%	576,857.59	745,884.59	169,027.00	29.30%
46 - Interest	0.00	0.00	0.00	0.00%	153,285.15	120,955.82	-32,329.33	-21.09%
48 - Miscellaneous Revenue	20.90	16.40	-4.50	-21.53%	351,791.86	324,724.50	-27,067.36	-7.69%
Revenue Total:	1,761,246.45	1,959,914.92	198,668.47	11.28%	9,822,797.46	10,660,792.56	837,995.10	8.53%
Expense								
51 - Personnel Services	348,335.81	570,653.06	-222,317.25	-63.82%	3,643,810.58	4,295,830.71	-652,020.13	-17.89%
52 - Professional Services	634,205.61	542,153.76	92,051.85	14.51%	5,345,557.26	5,659,166.53	-313,609.27	-5.87%
53 - Contract Services	8,553.49	4,484.38	4,069.11	47.57%	156,213.49	190,450.40	-34,236.91	-21.92%
54 - Utilities	6,835.98	6,639.69	196.29	2.87%	73,576.21	72,618.86	957.35	1.30%
55 - Other Operating Expenses	57,406.62	64,286.06	-6,879.44	-11.98%	611,704.27	703,758.16	-92,053.89	-15.05%
56 - Non-Operating Expenses	0.00	0.00	0.00	0.00%	0.00	10,000.00	-10,000.00	0.00%
57 - Capital Outlay	0.00	0.00	0.00	0.00%	14,759.91	0.00	14,759.91	100.00%
Expense Total:	1,055,337.51	1,188,216.95	-132,879.44	-12.59%	9,845,621.72	10,931,824.66	-1,086,202.94	-11.03%
Total Revenues	1,761,246.45	1,959,914.92	198,668.47	11.28%	9,822,797.46	10,660,792.56	837,995.10	8.53%
Fund 101 Surplus (Deficit):	705,908.94	771,697.97	65,789.03	9.32%	-22,824.26	-271,032.10	-248,207.84	-1,087.47%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

Typ...	FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS								
Revenue								
46 - Interest	0.00	0.00	0.00	0.00%	23,389.15	18,033.43	-5,355.72	-22.90%
Revenue Total:	0.00	0.00	0.00	0.00%	23,389.15	18,033.43	-5,355.72	-22.90%
Total Revenues	0.00	0.00	0.00	0.00%	23,389.15	18,033.43	-5,355.72	-22.90%
Fund 102 Total:	0.00	0.00	0.00	0.00%	23,389.15	18,033.43	-5,355.72	-22.90%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

Typ...	FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE								
Revenue								
46 - Interest	0.00	0.00	0.00	0.00%	27,644.38	19,467.06	-8,177.32	-29.58%
Revenue Total:	0.00	0.00	0.00	0.00%	27,644.38	19,467.06	-8,177.32	-29.58%
Expense								
57 - Capital Outlay	0.00	0.00	0.00	0.00%	152,234.21	0.00	152,234.21	100.00%
Expense Total:	0.00	0.00	0.00	0.00%	152,234.21	0.00	152,234.21	100.00%
Total Revenues	0.00	0.00	0.00	0.00%	27,644.38	19,467.06	-8,177.32	-29.58%
Fund 103 Surplus (Deficit):	0.00	0.00	0.00	0.00%	-124,589.83	19,467.06	144,056.89	115.62%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

Typ...	FY 2024/25 April Activity	FY 2025/26 April Activity	April Variance Favorable / (Unfavorable)	Variance %	FY 2024/25 YTD Activity	FY 2025/26 YTD Activity	YTD Variance Favorable / (Unfavorable)	Variance %
Fund: 104 - MEASURE X FUND								
Revenue								
41 - Taxes	230,909.93	244,938.28	14,028.35	6.08%	2,441,357.00	2,494,333.86	52,976.86	2.17%
43 - Intergovernmental	0.00	0.00	0.00	0.00%	0.00	17,740.93	17,740.93	0.00%
45 - Charges for services	0.00	0.00	0.00	0.00%	1,262.22	2,857.60	1,595.38	126.39%
46 - Interest	0.00	0.00	0.00	0.00%	79,776.47	25,650.45	-54,126.02	-67.85%
48 - Miscellaneous Revenue	0.00	0.00	0.00	0.00%	18,900.33	16,762.78	-2,137.55	-11.31%
Revenue Total:	230,909.93	244,938.28	14,028.35	6.08%	2,541,296.02	2,557,345.62	16,049.60	0.63%
Expense								
51 - Personnel Services	41,108.11	60,285.14	-19,177.03	-46.65%	437,183.13	420,258.44	16,924.69	3.87%
52 - Professional Services	73,177.50	111,877.57	-38,700.07	-52.89%	755,710.37	1,057,399.83	-301,689.46	-39.92%
53 - Contract Services	0.00	0.00	0.00	0.00%	2,112.14	0.00	2,112.14	100.00%
54 - Utilities	2,135.92	2,672.24	-536.32	-25.11%	35,430.60	23,908.35	11,522.25	32.52%
55 - Other Operating Expenses	1,478.56	4,472.43	-2,993.87	-202.49%	8,981.52	18,013.28	-9,031.76	-100.56%
56 - Non-Operating Expenses	2,000.00	0.00	2,000.00	100.00%	176,385.64	131,000.00	45,385.64	25.73%
Expense Total:	119,900.09	179,307.38	-59,407.29	-49.55%	1,415,803.40	1,650,579.90	-234,776.50	-16.58%
Total Revenues	230,909.93	244,938.28	14,028.35	6.08%	2,541,296.02	2,557,345.62	16,049.60	0.63%
Fund 104 Surplus (Deficit):	111,009.84	65,630.90	-45,378.94	-40.88%	1,125,492.62	906,765.72	-218,726.90	-19.43%
Total Surplus (Deficit):	816,918.78	837,328.87	20,410.09	2.50%	1,001,467.68	673,234.11	-328,233.57	-32.78%

Prior-Year Comparative Income Statement

For the Period Ending 04/30/2026

Fund Summary

Fund	FY 2024/25	FY 2025/26	April Variance		FY 2024/25	FY 2025/26	YTD Variance	
	April Activity	April Activity	Favorable / (Unfavorable)	Variance %	YTD Activity	YTD Activity	Favorable / (Unfavorable)	Variance %
101 - GENERAL FUND	705,908.94	771,697.97	65,789.03	9.32%	-22,824.26	-271,032.10	-248,207.84	-1,087.47%
102 - GENERAL RESERVE - SP...	0.00	0.00	0.00	0.00%	23,389.15	18,033.43	-5,355.72	-22.90%
103 - MAJOR ASSET REPLAC...	0.00	0.00	0.00	0.00%	-124,589.83	19,467.06	144,056.89	115.62%
104 - MEASURE X FUND	111,009.84	65,630.90	-45,378.94	-40.88%	1,125,492.62	906,765.72	-218,726.90	-19.43%
Total Surplus (Deficit):	816,918.78	837,328.87	20,410.09	2.50%	1,001,467.68	673,234.11	-328,233.57	-32.78%



Pooled Cash Report

Carpinteria, CA

For the Period Ending 4/30/2026

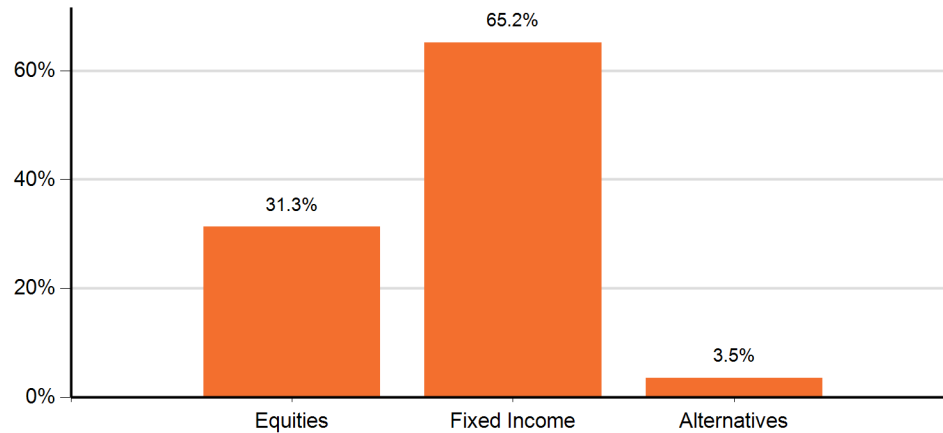
ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
CLAIM ON CASH				
101-000-1001	Claim on Cash	6,719,855.02	1,121,187.23	7,841,042.25
102-000-1001	Claim on Cash	1,000,033.71	0.00	1,000,033.71
103-000-1001	Claim on Cash	1,030,466.63	0.00	1,030,466.63
104-000-1001	Claim on Cash	1,481,850.97	20,947.93	1,502,798.90
201-000-1001	Claim on Cash	115,636.78	(136.36)	115,500.42
202-000-1001	Claim on Cash	0.00	76,476.87	76,476.87
203-000-1001	Claim on Cash	239,197.35	28,847.05	268,044.40
204-000-1001	Claim on Cash	0.00	10,075.91	10,075.91
205-000-1001	Claim on Cash	307,219.93	10,603.91	317,823.84
206-000-1001	Claim on Cash	11,591.29	(837.05)	10,754.24
207-000-1001	Claim on Cash	676,587.87	(24,603.61)	651,984.26
208-000-1001	Claim on Cash	649,549.12	86,825.11	736,374.23
209-000-1001	Claim on Cash	2,266.69	45,627.06	47,893.75
210-000-1001	Claim on Cash	32,861.12	0.00	32,861.12
211-000-1001	Claim on Cash	19,604.36	123,742.15	143,346.51
213-000-1001	Claim on Cash	70.82	(70.82)	0.00
214-000-1001	Claim on Cash	581,667.95	0.00	581,667.95
215-000-1001	Claim on Cash	808,081.47	38,915.10	846,996.57
216-000-1001	Claim on Cash	487,270.58	3,626.65	490,897.23
217-000-1001	Claim on Cash	0.00	2,360.46	2,360.46
218-000-1001	Claim on Cash	0.00	7,444.29	7,444.29
301-000-1001	Claim on Cash	1,889,010.20	21,977.10	1,910,987.30
801-000-1001	Claim on Cash	0.00	0.00	0.00
TOTAL CLAIM ON CASH		<u>16,052,821.86</u>	<u>1,573,008.98</u>	<u>17,625,830.84</u>
CASH IN BANK				
Cash in Bank				
900-000-1001	Montecito Bank – General Checking	193,626.50	2,028,688.26	2,222,314.76
900-000-1002	Montecito Bank – Premier Public Funds RT	1,664,235.37	(303,901.04)	1,360,334.33
900-000-1003	Montecito Bank – Section 125 RT	8,394.11	(2,276.18)	6,117.93
900-000-1005	Montecito Bank – Payroll RT	155,062.65	(147,238.38)	7,824.27
900-000-1006	Local Agency Investment Fund (LAIF) – RT	1,598,097.96	15,660.70	1,613,758.66
900-000-1008	Charles Schwab - Investment	10,328,064.18	505,830.09	10,833,894.27
900-000-1009	Charles Schwab – Money Market RT	1,923,645.50	(476,482.01)	1,447,163.49
900-000-1050	Fair Market Value - Charles Schwab	179,841.82	0.00	179,841.82
900-000-1051	Fair Market Value - LAIF	1,853.77	0.00	1,853.77
TOTAL: Cash in Bank		<u>16,052,821.86</u>	<u>1,620,281.44</u>	<u>17,673,103.30</u>
Wages Payable				
900-000-2600	Wages Payable	0.00	0.00	0.00
TOTAL: Wages Payable		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CASH IN BANK		<u>16,052,821.86</u>	<u>1,620,281.44</u>	<u>17,673,103.30</u>
DUE TO OTHER FUNDS				
900-000-2900	Due to Other Funds	16,052,821.86	1,573,008.98	17,625,830.84
TOTAL DUE TO OTHER FUNDS		<u>16,052,821.86</u>	<u>1,573,008.98</u>	<u>17,625,830.84</u>

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
Claim on Cash	17,625,830.84	Claim on Cash	17,625,830.84	Cash in Bank	17,673,103.30
Cash in Bank	17,673,103.30	Due To Other Funds	17,625,830.84	Due To Other Funds	17,625,830.84
Difference	(47,272.46)	Difference	0.00	Difference	47,272.46

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE
ACCOUNTS PAYABLE PENDING				
101-000-2100	AP Pending	(65,014.40)	0.00	(65,014.40)
102-000-2100	AP Pending	0.00	0.00	0.00
103-000-2100	AP Pending	0.00	0.00	0.00
104-000-2100	AP Pending	0.00	0.00	0.00
201-000-2100	AP Pending	0.00	0.00	0.00
202-000-2100	AP Pending	0.00	0.00	0.00
203-000-2100	AP Pending	0.00	0.00	0.00
204-000-2100	AP Pending	0.00	0.00	0.00
205-000-2100	AP Pending	0.00	0.00	0.00
206-000-2100	AP Pending	0.00	0.00	0.00
207-000-2100	AP Pending	0.00	0.00	0.00
208-000-2100	AP Pending	0.00	0.00	0.00
209-000-2100	AP Pending	0.00	0.00	0.00
210-000-2100	AP Pending	0.00	0.00	0.00
211-000-2100	AP Pending	0.00	0.00	0.00
213-000-2100	AP Pending	0.00	0.00	0.00
214-000-2100	AP Pending	0.00	0.00	0.00
215-000-2100	AP Pending	0.00	0.00	0.00
216-000-2100	AP Pending	0.00	0.00	0.00
217-000-2100	AP Pending	0.00	0.00	0.00
218-000-2100	AP Pending	0.00	0.00	0.00
301-000-2100	AP Pending	0.00	0.00	0.00
801-000-2100	AP Pending	0.00	0.00	0.00
TOTAL ACCOUNTS PAYABLE PENDING		<u>(65,014.40)</u>	<u>0.00</u>	<u>(65,014.40)</u>
DUE FROM OTHER FUNDS				
900-000-1101	Due From Fund 101	65,014.40	0.00	65,014.40
900-000-1102	Due From Fund 102	0.00	0.00	0.00
900-000-1103	Due From Fund 103	0.00	0.00	0.00
900-000-1104	Due From Fund 104	0.00	0.00	0.00
900-000-1201	Due From Fund 201	0.00	0.00	0.00
900-000-1202	Due From Fund 202	0.00	0.00	0.00
900-000-1203	Due From Fund 203	0.00	0.00	0.00
900-000-1204	Due From Fund 204	0.00	0.00	0.00
900-000-1205	Due From Fund 205	0.00	0.00	0.00
900-000-1206	Due From Fund 206	0.00	0.00	0.00
900-000-1207	Due From Fund 207	0.00	0.00	0.00
900-000-1208	Due From Fund 208	0.00	0.00	0.00
900-000-1209	Due From Fund 209	0.00	0.00	0.00
900-000-1210	Due From Fund 210	0.00	0.00	0.00
900-000-1211	Due From Fund 211	0.00	0.00	0.00
900-000-1212	Due From Fund 212	0.00	0.00	0.00
900-000-1213	Due From Fund 213	0.00	0.00	0.00
900-000-1214	Due From Fund 214	0.00	0.00	0.00
900-000-1215	Due From Fund 215	0.00	0.00	0.00
900-000-1216	Due From Fund 216	0.00	0.00	0.00
900-000-1217	Due From Fund 217	0.00	0.00	0.00
900-000-1218	Due From Fund 218	0.00	0.00	0.00
900-000-1301	Due From Fund 301	0.00	0.00	0.00
900-000-1401	Due From Fund 401	0.00	0.00	0.00
900-000-1801	Due From Fund 801	0.00	0.00	0.00
TOTAL DUE FROM OTHER FUNDS		<u>65,014.40</u>	<u>0.00</u>	<u>65,014.40</u>
ACCOUNTS PAYABLE				
900-000-2100	Accounts Payable	(65,014.40)	0.00	(65,014.40)
TOTAL ACCOUNTS PAYABLE		<u>(65,014.40)</u>	<u>0.00</u>	<u>(65,014.40)</u>

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
AP Pending	(65,014.40)	AP Pending	(65,014.40)	Due From Other Funds	(65,014.40)
Due From Other Funds	(65,014.40)	Accounts Payable	(65,014.40)	Accounts Payable	(65,014.40)
Difference	0.00	Difference	0.00	Difference	0.00

Asset Allocation



Portfolio Summary

	Year to Date
Beginning Value	\$ 1,022,645.84
Net Contributions	-
Interest	-
Dividends	9,830.19
Change in Market Value	15,868.39
Management Fees	(1,032.54)
Ending Value	<u>\$ 1,047,311.88</u>

YTD: 12/31/2025 - 4/30/2026

Performance

	Market Value	Current Yield	Month to Date	Quarter to Date	Year to Date	Last 12 Months	Last 3 Years	Last 5 Years	Inception* to Date
Fixed Income	682,602.66	4.1	0.13	0.13	-0.05	3.22	3.70	-0.13	2.07
Equities	327,708.87	1.7	8.57	8.57	6.64	30.48	20.37	8.48	11.29
Alternatives	37,000.35	2.9	9.26	9.26	12.68	15.31	10.61	4.47	5.48
Total Account	1,047,311.88	3.3	2.94	2.94	2.37	11.29	8.87	2.66	4.86
Total Account (Net of Fees)		3.3	2.92	2.92	2.27	10.96	8.54	2.36	4.55
S&P 500 TR			10.49	10.49	5.69	31.02	21.67	13.13	15.08
MSCI EAFE			7.45	7.45	6.12	24.60	15.30	8.83	8.52
MSCI ACWI Ex US Net			9.65	9.65	8.85	32.22	17.37	8.37	8.61
BBG Agg (US)			0.11	0.11	0.07	4.06	3.47	0.18	2.00
BBG Global Agg			1.25	1.25	0.16	2.54	2.86	-1.45	0.64
50% MSCI ACWI/ 50% BBG Agg			5.14	5.14	3.47	17.04	11.52	5.46	7.15

* Inception date: 6/30/2018

Performance for periods greater than one year are annualized.

PORTFOLIO APPRAISAL
CITY OF CARPINTERIA CA-MUNI-PST
BENEFIT TRUST ACCOUNT 7440
April 30, 2026

Quantity	Security	Security Symbol	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Cur. Yield
FIXED INC MUTUAL FUNDS								
TAXABLE BOND FUND								
7,177.253	COMMUNITY CAPITAL TR COM ACT INV INST	CRANX	9.29	66,691.84	9.57	68,686.31	6.6	3.5
36,886.441	NORTHERN BOND INDEX	NOBOX	9.24	340,737.22	9.22	340,092.99	32.5	4.0
15,724.542	TARGET PIGM CORE BOND R6	TPCQX	8.65	135,972.31	8.71	136,960.76	13.1	4.5
12,374.557	WELLS FARGO FDS TR WF CORE BOND R6	WTRIX	10.99	135,990.73	11.06	136,862.60	13.1	4.4
				<u>679,392.10</u>		<u>682,602.66</u>	<u>65.2</u>	<u>4.1</u>
				679,392.10		682,602.66	65.2	4.1
DOMESTIC EQUITY MUTUAL FUNDS								
LARGE CAP FUND								
1,534.646	COLUMBIA FDS SER TR I	COFYX	28.97	44,457.70	41.54	63,749.19	6.1	0.4
134.001	STATE STREET INST INV TR EQUITY 500 INDEX A	SSSYX	350.50	46,967.83	538.81	72,201.08	6.9	1.2
				<u>91,425.52</u>		<u>135,950.27</u>	<u>13.0</u>	<u>0.8</u>
SMALL CAP FUNDS								
591.554	ALGER FDS SMALL CP FOCUS Z	AGOZX	20.38	12,055.27	22.66	13,404.61	1.3	0.0
169.854	UNDISCOVERED MANAGERS FDS BEHAVR VAL R6	UBVFX	73.62	12,504.91	83.97	14,262.64	1.4	1.9
				<u>24,560.18</u>		<u>27,667.25</u>	<u>2.6</u>	<u>1.0</u>
				115,985.71		163,617.53	15.6	0.8
INTERNATIONAL MUTUAL FUNDS								
INTERNATIONAL EMERGING MARKET FUND								
147.808	AMERICAN FUNDS NEW WORLD F-2	NFFFX	71.07	10,504.61	101.34	14,978.86	1.4	1.3
INTERNATIONAL FUND								
288.993	AMERICAN FUNDS NEW PERSPECTIVE F2	ANWFX	47.79	13,811.92	71.89	20,775.71	2.0	1.3
224.893	CLEARBRIDGE INTERNATIONAL GROWTH IS	LMGPX	79.70	17,922.88	76.33	17,166.08	1.6	1.7
563.302	HARTFORD INTERNATIONAL VALUE Y	HILYX	17.47	9,843.39	27.08	15,254.22	1.5	2.8
506.381	STATE STR INSTL INVT TR GBL ALCP EQ K	SSGLX	114.21	57,831.90	142.50	72,159.29	6.9	3.1
630.164	THORNBURG INVESTMENT INCOME BUILDER	TIBOX	22.52	14,189.81	37.70	23,757.18	2.3	3.5
				<u>113,599.90</u>		<u>149,112.48</u>	<u>14.2</u>	<u>2.7</u>
				124,104.51		164,091.35	15.7	2.6

"#carp-pst."

PORTFOLIO APPRAISAL
CITY OF CARPINTERIA CA-MUNI-PST
BENEFIT TRUST ACCOUNT 7440
April 30, 2026

Quantity	Security	Security Symbol	Unit Cost	Total Cost	Price	Market Value	Pct. Assets	Cur. Yield
ALTERNATIVE INVESTMENT FUNDS								
ALTERNATIVE FUND								
1,334.237	COHEN & STEERS RLTY INCM NEW SHS CL Z	CSZIX	15.28	20,384.20	19.49	26,004.28	2.5	2.9
481.650	PRUDENTIAL GLOBAL REAL ESTATE	PGRQX	23.24	11,195.11	22.83	10,996.07	1.0	2.8
				<u>31,579.31</u>		<u>37,000.35</u>	<u>3.5</u>	<u>2.9</u>
				31,579.31		37,000.35	3.5	2.9
TOTAL PORTFOLIO				951,061.63		1,047,311.88	100.0	3.3

"#carp-pst."



City of Carpinteria

Fiscal Year 2025/26 Capital Improvement Program-Project Budget to Actual Report
As of April 30, 2026

Project Number	Project Name	FY 2025/26 Budget	FY 2025/26 Activity through April 2026	FY 2025/26 Budget Remaining
Parks, Recreation & Public Facilities Projects				
PK-19-004	RINCON MULTI-USE TRAIL	420,000	2,295	417,705
PK-20-002	BLUFFS II TRAIL	378,550	-	378,550
PK-20-005	DUNE & SHORELINE MANAGEMENT PLAN	600,000	331,332	268,668
PK-23-001	FRANKLIN CREEK TRAIL IMPROVEMENTS	1,724,000	125,214	1,598,786
PK-23-005	LINDEN AVE BEACH-END BEAUTIFICATION	278,000	320	277,680
PK-25-001	CARPINTERIA COMMUNITY POOL IMPROVEMENT	70,000	420	69,580
Parks, Recreation & Public Facilities Projects Sub-Total		3,470,550	459,582	3,010,968
Public Works Projects				
<i>Public Works Improvement Projects</i>				
PW-23-001	CARPINTERIA LIBRARY IMPROVEMENTS	50,000	40,514	9,486
Public Works Improvement Projects Sub-Total		50,000	40,514	9,486
<i>Streets Projects</i>				
ST-23-001	2023 PAVEMENT REHABILITATION	58,000	42,321	15,679
Streets Projects Sub-Total		58,000	42,321	15,679
<i>Transportation Projects</i>				
TR-19-002	CARPINTERIA AVE BRIDGE PROJECT	470,000	172,624	297,376
TR-21-001	LINDEN AVE IMPROV- CARP AVE TO LINDEN	1,071,000	468,982	602,018
TR-21-003	CARP HIGH/ RINCON HIGH CROSSWALK	571,000	81,879	489,121
Transportation Projects Sub-Total		2,112,000	723,485	1,388,515
Report Total:		5,690,550	1,265,902	4,424,648