City of Carpinteria
City Council Agenda
Monday, June 8, 2026
Council Chamber, 5775 Carpinteria Avenue,
Carpinteria, CA 93013
4:00 p.m. Closed Session - 5:30 p.m. Regular Meeting

5:30 PM Regular Meeting
In-Person and Virtual Participation Options

Attendance/Viewing Options:

- Attend the in-person meeting in City Council Chambers at City Hall (5775 Carpinteria Ave.)
- View the meeting live through the City's website (https://carpinteriaca.gov/city-hall/agendas-meetings/).
- View the meeting on Government Access Television Channel 21 (broadcast live and rebroadcast on the Wednesday and the Saturday following the meeting at 8:00 p.m.and 5:00 p.m., respectively).
- Call 669-900-9128 (and enter Webinar ID 889 0390 2262) to listen to the meeting.
- Join the City's Zoom webinar by **clicking here.** Alternatively, you can join the Zoom webinar by logging on to www.zoom.us, downloading the application, selecting "Join Meeting", and entering Webinar ID 889 0390 2262.
- Spanish interpretation will be available at the in-person meeting and through the City's Zoom webinar.

How to Provide Public Comments

- Provide a live public comment in City Council Chambers at City Hall (5775 Carpinteria Ave.).
- Provide a live comment through the City's Zoom webinar platform (through the link provided above). To make public comments through this platform please use the"raise your hand" feature to notify staff that you would like to make a public comment during designated public comment times. Once it is your turn to provide a public comment, staff will unmute your microphone and you will be given a designated amount of time to provide your comment. At the end of your comment, staff will once again mute your microphone.
- Submit a written comment (as either a general public comment or on a specific agenda item) to be distributed to City Council by 12:00 P.M. on the day of the meeting 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. Although written comments become part of the record, they will not be read aloud at the meeting.

Please note that the City will make every effort to make the meeting accessible virtually; however, if one of the above virtual attendance/viewing or public comment options is unavailable due to technological issues, you are invited to take advantage of one of the other participation options

outlined above (including attending and providing public comment in-person in the City Council Chambers). Additional options may be made available at the meeting.

Call to Order

Roll Call

Public Comment on Closed Session Matters

Closed Session Matters

1. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION Government Code section 54956.9(d)(1)
   Name of case: Carpinteria Group LLC vs The City of Carpinteria (Case No. 26CV0132)

2. CLOSED SESSION: CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION Significant exposure to litigation pursuant to Government Code section 54956.9(d)(2) : 1 case

Temporary Adjournment to Closed Session

Call to Order

Roll Call

Closed Session Report

Pledge of Allegiance

Councilmember(s) Request for Remote Participation Under AB 2449

The City Council may consider Councilmember(s) request to participate in the meeting remotely under the regulations of AB 2449 by making the necessary findings and voting on whether the Councilmember(s) may participate remotely.

Agenda Modifications

The City Council may modify the regular agenda by tabling items, adding urgency items to the agenda, or changing the order in which items are considered. Changes to the Consent Calendar are considered at the time the Consent Calendar is considered.

Introductions, Proclamations and Presentations

3. A Proclamation Honoring June 19, 2026, “Juneteenth Independence Day” in Recognition of June 19, 1865, when Enslaved Africans Learned of Their Freedom in the Southwestern States. *(Requires taking public comment and approval of the proclamation prior to the City Council reading and presenting the proclamation.)*

4. Recognition of Retiring Architectural Review Board Member Richard E. Johnson on His 18 Years of Service to the Community.

5. Introduction of Francisco Morales, Maintenance Worker I.

Public Information Reports and Announcements: None

Temporary Adjournment for the Purpose of Holding the Monthly Meeting of the Carpinteria Library Board of Trustees

6. Library Board of Trustees Agenda Packet

Reconvene the Regular Meeting of the City Council

City Manager's Report

The City Manager will report to the City Council regarding various City and/or community events and/or matters of interest. There will be no City Council discussion except to ask questions or refer matters to staff; and no action will be taken unless listed on a subsequent agenda or as otherwise specified below.

7. City Manager’s Report

Planning Commission Actions

The City Council may vote to appeal a decision of the Planning Commission to itself by majority vote (CMC 14.78.040(2)).

8. Planning Commission Actions

Public Comment on Matters Not on the Agenda

This is a time for public comments on matters not otherwise on the agenda but within the subject matter jurisdiction of the City Council. The Mayor may establish reasonable regulations for public comment based on the time available and/or the number of persons waiting to speak. Typically, the City Council's practice has been to limit each speaker to three minutes. The audiovisual system in the Council Chamber is not available for speaker use during the general Public Comment period.

The City and the City Council are not responsible for the content of statements made during the public comment period, or the factual accuracy of any such statements.

Consent Calendar

Items on the consent calendar are considered to be routine and are normally enacted by one unanimous vote of the City Council. If you wish to speak on a consent calendar item, please do so during the public comment period provided at the beginning of this item.

9. Receive and file the Warrant Register for the period of 18, 2026 through May 29, 2026, pursuant to Carpinteria Municipal Code Section 2.08.150(F).

10. Receive and file the Monthly City Treasurer's Report on Compliance with Statement of Safekeeping and Investment of Public Funds for April 2026.

11. Direct staff to review the City of Carpinteria's Conflict of Interest Code and prepare any necessary updates.

12. Authorize the Mayor to sign the Cooperative Agreement with the Santa Barbara County Association of Governments for Carpinteria Circulation Improvements Funds. *(Requires a roll call vote.)*

Administrative Matters

13. Letter of Support for the Encampment Resolution Funding Round 5 Application submitted by the County of Santa Barbara.

    Recommendation: Authorize the Mayor to sign the Letter of Support for the Encampment Resolution Funding Round 5 Application submitted by the County of Santa Barbara.

14. Resolution No. 6482, Approving the Application for Encampment Resolution Funding Round 5 Grant Funds.

    Recommendation: (1) Adopt Resolution No. 6482, approving the submission of an Encampment Resolution Funding Round 5 grant application; and (2) Direct staff to return to the City Council with a proposed grant acceptance and project implementation plan should funding be awarded. *(Requires a roll call vote.)*

Public Hearing

15. Public Hearing on City Workforce Vacancies and Recruitment/Retention Efforts Pursuant to Government Code Section 3502.3 (AB 2561 Compliance).

    Recommendation: Conduct a public hearing pursuant to Government Code Section 3502.3 to receive a presentation on the City's current workforce vacancies, recruitment and retention efforts, and any identified obstacles to hiring, as required by Assembly Bill 2561. *(Requires a roll call vote.)*

16. 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.

    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. *(Requires a roll call vote.)*

Consideration of Any Items Removed from Consent Calendar and/or Other Agenda Items Requested to Be Advanced

Matters Continued from Previous Meetings: None

Other Business: None

Legislative Update

The City Council will discuss local, state and/or federal legislation under consideration and decide whether to direct staff to place a matter(s)on a future City Council agenda for consideration.

17. Legislative Update

Committee Reports, Inquiries and Other Matters Presented by Councilmembers

Informational reports from Councilmember representatives on committees, commissions and organizations. This is also an opportunity for Councilmembers to request information from staff or seek support from fellow Councilmembers for future agenda items.

Attendance of Councilmembers for Future Meetings

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.

Materials related to an agenda item submitted to the City Council after distribution of the agenda packet are available for public review at the City Clerk's Office, located at 5775 Carpinteria Avenue, Carpinteria, CA 93013 or by going to the City's website at https://carpinteriaca.gov/city-hall/agendas-meeting.

Resources for the Public:

Code of Conduct: https://carpinteriaca.gov/wp-content/uploads/2025/03/Code-of-Conduct_FINAL.pdf%22

Levine Act Warning

Applicants and their agents before the City Council are subject to the campaign disclosure provisions detailed in Government Code Section 84308. No City Council member may accept, solicit, or direct a contribution of more than $500 from any party for 12 months following the date a final decision is rendered by the City. No City Council Member may accept, solicit, or direct any contribution from an agent of the party during the same time frame. This prohibition commences when an item involving the entitlement has been placed on the City Council's agenda for a public meeting, when the City Council Member knows the action is within the City Council's jurisdiction, and it is reasonably foreseeable that it will come before the City Council as a decisionmaker, or when the proceeding is before the City Council for its decision. A party to a City proceeding —which includes both applicants and

agents—shall disclose on the record of the proceeding any contribution of more than $500 made to any City Council Member by the applicant, or any donations made by the agent, during the preceding 12 months. No party to a City proceeding, or agent, shall make a contribution to a City Council Member during the proceeding and for 12 months following the date a final decision is rendered by the City. Prior to rendering a decision on a City proceeding, any City Council Member who received contribution of more than $500 within the preceding 12 months from any party, or who received any donations from an agent, to a proceeding shall disclose that fact on the record of the proceeding, and shall be disqualified from participating in the proceeding. However, if any City Council Member receives a contribution that otherwise would require disqualification, and returns the contribution within 30 days of knowing about the contribution and the relevant proceeding, the City Council Member shall be permitted to participate in the proceeding. If you believe that these provisions apply to you or a City Council Member, please inform the City Clerk at the earliest possible opportunity. Failure to do so may affect the City’s ability to process your application.

This agenda was posted on June 3, 2026 in the City Clerk's Office, on the City Hall Public Notices Board, and on the Internet.

Agenda Section: Presentations
Agenda Item No.: 3
Council Meeting Date: June 8, 2026

A PROCLAMATION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA HONORING JUNE 19, 2026, "JUNETEENTH INDEPENDENCE DAY" IN RECOGNITION OF JUNE 19, 1865, WHEN ENSLAVED AFRICANS LEARNED OF THEIR FREEDOM IN THE SOUTHWESTERN STATES

***WHEREAS**, on June 19, 1865, Union troops led by General Gordon Granger arrived in Galveston, Texas, and issued General Order Number Three, which proclaimed that "The people of Texas are informed that, in accordance with a proclamation from the Executive of the United States, all slaves are free," thereby marking the official enforcement of emancipation in Texas and establishing that former enslaved people were to be recognized as having equal rights under the law; and*

***WHEREAS**, the legacy of slavery, segregation, and discrimination has had lasting impacts on African American and Black communities, and disparities continue to exist in many aspects of American society; and*

***WHEREAS**, racism and white supremacy have tainted the foundation of America, beginning with the arrival of enslaved Africans in 1619 and the subsequent establishment of chattel slavery, and with the denial of the humanity of those enslaved by the authors of the Declaration of Independence who declared, "all men are created equal," while holding men and women of African descent in bondage; and*

***WHEREAS**, many members of the Black community continue to experience barriers and inequities that affect health, economic opportunity, and overall well-being; and*

***WHEREAS**, we must confront the harsh reality of racism and anti-Blackness in our communities, intentionally work toward solutions, be a beacon of hope shining light on how to address the ongoing crisis of loss of Black lives in the United States, and condemn all actions carried out in the spirit of racism and all activities that sustain systemic racism; and*

***WHEREAS**, Juneteenth provides an opportunity to reflect on our nation's history, recognize the ongoing pursuit of equality and justice, and reaffirm our commitment to treating all people with dignity and respect; and*

***WHEREAS**, the City Council of the City of Carpinteria formally recognized Juneteenth on January 9, 2023, by adoption of Resolution No. 6184, directing that Juneteenth be observed as a City holiday on June 19th of every year.*

***NOW, THEREFORE**, the City Council of the City of Carpinteria hereby celebrates the Juneteenth Holiday on June 19, 2026, encourages all residents to use this time to learn about the history and legacy of Black Americans, celebrate their contributions to our nation and communities, and stand together against racism, bigotry, and hate. Juneteenth Santa Barbara will be holding a "Love for the People" celebration on June 19, 2026, from 11 am – 6 pm at the Plaza Del Mar/Band Shell Park in Santa Barbara.*

***IN WITNESS WHEREOF**, the Mayor has hereunto set their hand and caused the official seal of the City of Carpinteria, California, to be affixed this 8th day of June, 2026.*

ATTEST:

Natalia Alarcon, Mayor
City of Carpinteria

Brian C. Barrett, MMC, CPMC
City Clerk

CARPINTERIA LIBRARY BOARD OF TRUSTEES
5775 Carpinteria Avenue
Carpinteria, CA 93013

REGULAR MEETING AGENDA
MONDAY, JUNE 8, 2026
5:30 P.M.

---

1. Call to order and roll call.

2. Confirmation of legal noticing and procedural requirements of meeting.

3. Public Comment – This is the time for public comments on matters not otherwise on the agenda but within the subject matter of the Carpinteria Library Board of Trustees.

4. Approval of minutes of the regular meeting held May 11, 2026.

5. Carpinteria Community Library Monthly Report – June 2026.

   Recommendation: Receive and file the report.

6. New Business & Discussion.

7. Adjournment.

The Carpinteria Library Board of Trustees agenda and any associated staff reports will be available on Thursday, June 4, 2026 on the City's Website: https://carpinteriaca.gov/city-hall/agendas-meetings/. The Carpinteria Library Board of Trustees agenda and staff reports are part of the City Council agenda for its regular meeting of June 8, 2026. Please see "TEMPORARY ADJOURNMENT FOR THE PURPOSE OF HOLDING THE MONTHLY MEETING OF THE CARPINTERIA LIBRARY BOARD OF TRUSTEES." Details and procedures on how to provide public comment and participate in the meeting through telephonic means are available on the posted City Council agenda at https://carpinteriaca.gov/city-hall/agendas-meetings/.

In compliance with the Americans with Disabilities Act, if you need assistance to participate in this meeting, please contact Brian Barrett, City Clerk at brianb@carpinteriaca.gov or (805) 755-4403. Notification two business days prior to the meeting will enable the City to make reasonable arrangements for accessibility to this meeting. This agenda was posted on Thursday, June 4, 2026, in the City Clerk's Office, on the City Hall Public Notices Board, and on the Internet.

CARPINTERIA LIBRARY BOARD OF TRUSTEES
5775 Carpinteria Avenue
Carpinteria, CA 93013

REGULAR MEETING MINUTES
MONDAY, MAY 11, 2026

---

1. Call to order and roll call.

President Alarcon called the meeting to order at 6:33 pm.

Boardmembers present:	Boardmember Al Clark Boardmember Julia Mayer Boardmember Wade T. Nomura Vice President Mónica J. Solórzano President Natalia Alarcon
Staff members present:	Michael Ramirez, Chief Executive Officer Jena Shoaf Acos, Legal Counsel Eric Castro, City Librarian Brian C. Barrett, Secretary

2. Confirmation of legal noticing and procedural requirements of meeting.

Secretary Barrett acknowledged that all legal noticing and procedural requirements have been met.

3. Public Comment

There was no public comment.

4. Approval of minutes of the regular meeting held April 13, 2026.

There was no public comment.

Motion by Boardmember Mayer, seconded by Boardmember Nomura, to approve the minutes of the regular meeting held April 13, 2026. Upon voice vote, the motion carried unanimously.

5. Carpinteria Community Library Monthly Report – May 2026.

Recommendation: Receive and file the report.

City Librarian Castro presented the staff report.

There was no public comment.

Motion by Vice President Solórzano, seconded by Boardmember Nomura, to receive and file the report. Upon voice vote, the motion carried unanimously.

6. New Business & Discussion.

There was no new business nor discussion.

7. Adjournment.

President Alarcon adjourned the meeting at 6:41 pm.

_____
Brian C. Barrett, MMC, CPMC, Secretary

City of Carpinteria

LIBRARY BOARD OF TRUSTEES AGENDA STAFF REPORT

ITEM FOR LIBRARY BOARD OF TRUSTEES CONSIDERATION

Carpinteria Community Library Monthly Report – June 2026

STAFF RECOMMENDATION

Receive and file the report.

Sample Motion: I move to receive and file the Carpinteria Community Library report.

BACKGROUND

The Carpinteria Community Library was established by Ordinance No. 747 on June 14, 2021, and codified in Chapter 2.38 of the Carpinteria Municipal Code. That ordinance also established a Library Board of Trustees, which is required to meet at least once per month.

The purpose of this agenda item is to provide the Library Board of Trustees an update on the Library's programs, outreach efforts, operations, and staff changes, if any.

DISCUSSION

Program and Collection Updates:

The following programs and collaborative activities were offered during May 2026:

- **May 8 and 22 – Teen Advisory Board**

  The Teen Advisory Board (TAB) concluded its inaugural five-month cycle in May after holding 10 meetings between January and May with participation from eight teens and an average attendance of five participants per meeting. Members contributed to youth programming initiatives, collection development, outreach efforts, and helped establish new programs including Teen Gaming Club and Teen Cinema Club. Due to the program's success, a second TAB cycle is planned to begin in August 2026.

- **May 14 – All About Blood Pressure**

  In partnership with AgeWell, the Library invited local physical therapist Shelby Donald to demonstrate how to use a blood pressure cuff and discuss the importance of regular monitoring. Participants learned strategies for understanding and managing blood pressure as part of overall wellness. This program was part of the Rural Health Connect Project. Digital blood pressure cuffs are available for checkout through the Library of Things collection.

- **May 16 – Save Our Seals**

  The Wild Things program featured representatives from Save Our Seals ("SOS"), who shared information about the Carpinteria harbor seal colony and promoted public awareness and appreciation for local wildlife and environmental stewardship.

- **May 18 – Asian & Pacific Islander Heritage Cultural Talk**

  The Library welcomed Kumu Angelita Eller, who immersed attendees in the living tradition of hula dance. Through an interactive presentation, participants learned about the meaning, history, and cultural significance of hula within Hawaiian culture.

- **May 29 – Movie Night: *Rental Family***

  As part of the Asian American and Pacific Islander Heritage Month celebration, the Library screened Rental Family, highlighting themes of family, belonging, and cultural identity.

  The next Movie Night is scheduled for June 26 at 6:00 p.m. and will feature *The Big Year*.

- **May 31 – One Book, One Coast: Livestreamed Author Talk**

  The West Coast's largest community book club concluded with a special conversation featuring George Takei, author of *They Called Us Enemy*. Mr. Takei shared the experiences that inspired his memoir, reflected on civic engagement and resilience, and discussed how books and shared stories strengthen communities. The event was well attended, with 24 engaged participants expressing positive feedback about both the presentation and the book itself.

- **Ongoing Library Programs**

  The Library continued to offer a variety of recurring programs throughout May. Programs included the English Conversation Group, Preschool Storytime, Carp Writers Group, Songwriters Workshop, Babies Are the Best, Homeschoolers History Class, Carp Knitters Group, Dementia Caregivers Support Group, Carpinteria

Birdwatchers Group, Dungeons & Dragons Playtime, Gaming Teens Club, and Friday Fun sessions.

Additional information on ongoing programs and events is available on the Library's online event calendar:

https://carpinterialibrary.org/events/month/.

- **Upcoming Summer Reading Program**

  The Library invites the Carpinteria community to participate in the upcoming Summer Reading Program. This year's theme, *License to Read*, features activities inspired by spies, espionage, mystery-solving, and adventure. Participants may begin collecting summer reading materials starting June 15. Please see the attachment for detailed programming information.

Library Outreach:

- **May 21 and 26 – Canalino Elementary School – First Grade Dual Immersion Language classrooms**

  Forty-five students from dual immersion classrooms visited the Library. Students participated in activities, explored the children's collections, learned about the upcoming 2026 Summer Reading Program, and registered for library cards.

Staff Updates:

- **City Librarian and Literacy Coordinator attend Literacy Conference:**

  The City Librarian and Literacy Coordinator attended the California Library Literacy Services (CLLS) New Coordinator and Library Director Conference in San Diego on May 19–20. The conference provided opportunities to connect with literacy coordinators from across California and focused on strengthening literacy program administration, including intake procedures, assessments, goal setting, and core program requirements. All costs associated with attendance, including training, transportation, lodging, and meals during the event, were fully covered through funding provided by the Library Services and Technology Act (LSTA) and the California Library Association (CLA).

POLICY CONSISTENCY

The Library programs and resources are consistent with the actions of the City Council concerning the establishment of a municipal library.

FINANCIAL CONSIDERATIONS

All resources and activities are budgeted in the FY2025-2026 Library budget.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

As determined necessary and appropriate, staff consults with the City Attorney's Office and risk managers of its insurance entity, the California Joint Powers Insurance Authority, in order to ensure compliance with legal requirements and best practices.

OPTIONS

1. Receive and file.
2. Direct staff as appropriate.

PRINCIPAL PARTIES EXPECTED AT MEETING

None

ATTACHMENTS

A: 2026 Summer Reading Program Schedule

Staff contact:
Eric Castro, City Librarian
(805) 684-4314, ericc@carpinteriaca.gov

Signature

Staff contact: Jeanette Gant, Director of Parks, Recreation and Community Services
(805) 755-4449, jeanetteg@carpinteriaca.gov

Signature

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

Signature

ATTACHMENT A

2026 Summer Reading Program Schedule

SUMMER READING
LECTURA DE VERANO

TOP SECRET

Inscríbete aquí
Sign up here

CITY OF CARPINTERIA COMMUNITY LIBRARY

CIUDAD DE CARPINTERÍA BIBLIOTECA COMUNITARIA

https://forms.gle/FG9xhF6t9FXiT8Dq5

Licence to READ
LIST OF EVENS

June 15th, summer reading officially starts.

June 20th Spy TRAINING DAY-Obstacle course. Races begin at **10:00 am, Final race at 2:30 pm**

June 22nd, 3:00 pm, learn the art of SLEIGHT of HAND with magician SHAWN MCMASTERS. R.S.V.P. required
5:00 pm Magic show (rated PG).

June 27th, at 3:30 pm, 4th of July PARADE, Super secret mission.

June 29th, 5:00 pm Chumash Stories with storyteller ALAN SALAZAR

July 1st, 3:30 pm SCIENCE HEROES "Digging it." Unearth stories and amazing science experiments!

July 11th, 1:00 pm KIT CAT Katelyn Hula Hooper "don't touch the lasers!" performance.

July 15th, 2:00 pm MOXI at the library! SPY-ENCE!

July 20-23rd, 6:00 pm EXCAPEROOM "Borrowed Time."

July 31st, 5:00 pm END of summer reading with SB BUBBLE GUY

sign up here

CITY OF CARPINTERIA COMMUNITY LIBRARY

Licencia para LEER

LISTA DE EVENTOS

15 de junio: Comienza oficialmente el programa de lectura de verano.

20 de junio: DÍA DE ENTRENAMIENTO DE ESPÍAS — Pista de obstáculos.
Las carreras comienzan a las 10:00 am; la carrera final es a las 2:30 pm.

22 de junio, **3:00 pm:** Aprende el arte del JUEGO DE MANOS con el mago SHAWN MCMASTERS. Se requiere confirmación de asistencia (R.S.V.P.).
5:00 pm: Espectáculo de magia (clasificación PG).

27 de junio, 3:30 pm: DESFILE del 4 de julio — Misión supersecreta.

29 de junio, 5:00 pm: Historias Chumash con el cuentacuentos ALAN SALAZAR.

1 de julio, 3:30 pm: HÉROES DE LA CIENCIA — «Excavando». ¡Desentierra historias y asombrosos experimentos científicos!

11 de julio, 1:00 pm: Actuación de KIT CAT Katelyn (artista de hula-hoop): «¡No toques los láseres!».

15 de julio, 2:00 pm: ¡MOXI en la biblioteca! ¡ESPÍA-CIENCIA!
Del 20 al 23 de julio, 6:00 p. m.: SALA DE ESCAPE — «Tiempo prestado».

31 de julio, 5:00 pm: FIN del programa de lectura de verano con SB BUBBLE GUY.

regístrate aquí

CIUDAD DE CARPINTERÍA
BIBLIOTECA COMUNITARIA

MEMORANDUM

Council Meeting Date: **June 8, 2026**

To: Honorable Mayor and City Council

From: Michael Ramirez, City Manager

Subject: **City Manager's Report**

CITY EMPLOYEE UPDATES

Recruitments

Below are the current open recruitments and recruitment statuses. Additional information on City job openings is available online at https://carpinteriaca.gov/city-hall/human-resources/.

- Chief Building Inspector/Plans Examiner
  - Pending Screening of Applications
- Facilities Attendant – Part-Time
  - Apply Immediately – Open Until Filled
- Recreation Leader – Part-Time
  - Pending Interviews

UPDATES ON CAPITAL IMPROVEMENT PROJECTS

None.

UPDATES ON DEVELOPMENT APPLICATIONS

The Farm Project at 5885 Carpinteria Avenue

Following the City's retention of Environmental Science Associates to prepare the Environmental Impact Report (EIR) for the proposed residential project at 5885 Carpinteria Avenue, City staff and consultants are progressing in accordance with the project timeline and scope of work.

The City will be publishing a Notice of Preparation (NOP) on Thursday, June 11, which will serve as a formal request for public input on the scope and content of the EIR. The NOP comment period will run for 30 days, ending on Friday, July 10, 2026. During the 30-day NOP comment period, responsible agencies and members of the public will be encouraged to submit comments related to the Project's potential environmental issues, suggested mitigation measures, and project alternatives.

A Public Scoping Meeting is scheduled for Tuesday, June 30, 2026, at 5:30 p.m. and will take place in the City Hall Council Chambers (5775 Carpinteria Avenue) and via Zoom. The Public Scoping Meeting is proposed to be held within the 30-day NOP comment period to further enhance transparency and public participation. While no Project decisions are made at the Public Scoping Meeting, attendees will have the opportunity to ask clarifying questions about the Project and/or the process, and to raise issues regarding potential environmental impacts in a public setting.

Key Dates:

- NOP Comment Period (30 days): June 11 – July 10, 2026
  (Comments due by 5:00 p.m. on July 10)
- Public Scoping Meeting: Tuesday, June 30, 2026, at 5:30 p.m.
  City Hall Council Chambers (5775 Carpinteria Ave) and via Zoom

Additional project information, including a copy of the NOP, can be found on the project website at: https://carpinteriaca.gov/city-hall/community-development/housing/5885carpinteriaave/

Community members and stakeholders interested in receiving project updates are encouraged to join the interested parties list by emailing TheFarmProject@carpinteriaca.gov.

Chevron Offshore Decommissioning Work to Begin

Beginning the week of June 15, Chevron is expecting mobilization work to commence on the offshore portion of the Carpinteria Processing Facility decommissioning project. Offshore decommissioning work will entail the removal of the shuttered pipelines from the seafloor in nearshore waters out to the State waters boundary (~3 miles offshore) that connected several of the no longer operating offshore platforms to the former onshore processing facility. The public may see increased vessel and diver activity off Tar Pits Park while the work is underway. All work will occur with required mitigation and monitoring measures in place to minimize impacts to marine ecosystems and sensitive species, including but not limited to marine mammals. Removal of the pipeline segments in nearshore waters and across the sandy beach will occur at a later time.

Architectural Review Board Vacancy

The City is currently accepting applications for a vacant seat on the Architectural Review Board. Interested persons can visit the City's website at: https://carpinteriaca.gov/city-hall/city-clerk/#Council_Advisory_Groups or contact the City Clerk, Brian Barrett, at brianb@carpinteriaca.gov for more information.

OTHER CITY/COMMUNITY UPDATES

Fix-it Fair Advances Waste Reduction

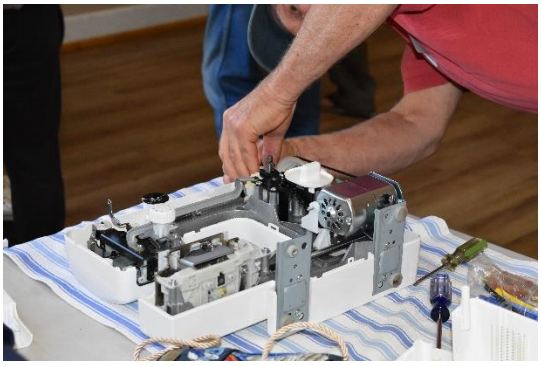
The Sustainability & Environment Division hosted its second annual Fix-It Fair on May 30, bringing together community volunteers, repair specialists, local businesses, City staff, and residents for a day of repair, reuse, and sustainability-focused engagement. The

event attracted more than 100 participants and was supported by 17 local volunteers and staff members.

Repair specialists assisted residents with a wide variety of items, including household appliances, electronics, lamps, knife sharpening, clothing, and bicycles. Of the 105 repair attempts, 98 items were successfully repaired, three were diagnosed, and only four could not be repaired.

Based on the types of items repaired, staff estimates that more than 700 pounds of material were diverted from local landfills. In addition, residents avoid an estimated $2,200 in replacement costs, while also reducing the environmental impacts associated with manufacturing and disposal.

The event also served as an opportunity for community education and skill-sharing. In addition to repair services, attendees participated in sustainability-focused activities like upcycling clothing and learning how to repair their own electronics. Feedback from attendees was overwhelmingly positive, with several participants expressing interest in more frequent Fix-It Fair events. Staff will incorporate lessons learned from this year's event to further enhance repair capacity, volunteer coordination, and participant experience at future Fix-It Fairs.



AgeWell

Lecture Series: MTD WAVE Project Update

June’s lecture series will feature Santa Barbara MTD presenting on their innovative WAVE project. On Thursday, June 18, at 1:00 p.m. at the Veterans Hall Meeting Room, learn how this new on-demand microtransit service is changing the way people get around our community and when it will be available in Carpinteria.

AgeWell will be closed on Friday, June 19, in observance of the Juneteenth holiday.

Community Garden

On May 26, Melissa Cronshaw of Melissa's Bees presented an introductory workshop on honey bees and native bees at the Community Garden. Fifteen participants explored what happens inside a beehive, learned about the threats facing bee populations and ways to address them, and gained insight into natural beekeeping practices.

Throughout May, the Community Garden’s composting systems successfully diverted 210.4 pounds of food and garden scraps from the landfill.

Dogipot Sponsorship

Staff successfully relaunched the Dogipot Sponsorship Program, which has received positive feedback from the community. Since the program's relaunch, 18 of the 31 Dogipot stations have been sponsored, with an additional five sponsorships pending. Staff will continue promoting the remaining available stations to prospective sponsors through the end of the fiscal year. Community members interested in sponsoring a Dogipot station are encouraged to contact Abby Garcia or Torrie Cutbirth for more information.

Monte Vista Dog Park

Public Works and Parks, Recreation, & Community Services submitted the Development Plan Application for the final design of the permanent Monte Vista Dog Park. In the meantime, the Temporary Use Permit for the existing temporary dog park has been renewed for an additional year while the Development Plan Application moves through

the broader review and approval process, including review by the appropriate boards, commissions, and departments.

Summer Co-Ed Softball League

The Summer Adult Co-Ed Softball League is underway, with strong participation this season. Thirteen teams registered for the league, including one new team. Four teams compete on Tuesdays, while nine teams compete on Thursdays.

Aquatics

The City of Carpinteria Aquatics staff, with the assistance of Public Works, installed the seasonal swim platforms at Carpinteria City Beach on June 1. The platforms will remain available for public use throughout the summer and are scheduled for removal following Labor Day weekend, tentatively scheduled for September 8.

Beach Lifeguards actively monitor the platforms and surrounding waters to promote safe use. Patrons are reminded to: attempt the swim only if they are strong and confident swimmers; follow all lifeguard directions; use the platforms responsibly; and refrain from roughhousing, pushing, or other unsafe behavior.

The City's Aquatics Division is excited to announce Carp Beach Nights, a weekly community recreation event held at Carpinteria City Beach every Tuesday evening from June 2 through August 11.

Carp Beach Nights offers residents and visitors the opportunity to participate in organized beach runs and ocean swims under lifeguard supervision. Event offerings include a 1-mile beach run, 2-mile beach run, 500-yard ocean swim, 1,000-yard ocean swim, and 1,650-yard ocean swim.

The event will begin with an ocean swim, with participants meeting at the Ash Avenue beach access. Activities will start promptly at 6:00 p.m. Participants are encouraged to arrive by 5:45 p.m. to allow sufficient time for check-in and a pre-event safety briefing.

The registration fee is $15 per participant.

Additional program information and registration are available on our ocean recreation website. www.cityofcarp.co/oceanrec.

MEMORANDUM

Date: **June 2, 2026**

To: **City Council**

From: **Nick Bobroff, Community Development Director**

Subject: **June 1, 2026 Planning Commission Action**

On Monday, June 2nd, the Planning Commission considered the following hearing requests with all Commissioners present:

1. **Verizon Wireless Communications Facility**
   Planner: Bret McNulty
   Applicant: Celeste Magennis, Centerline Communications, for Verizon Wireless, LLC
   Address: 912 Linden Avenue

   Continued hearing from February 2, 2026, on the request of Celeste Magennis, Centerline Communications, for Verizon Wireless, LLC to consider Project 25-2336-CUP/CDP/ARB (application filed on March 6, 2025) for approval of a Conditional Use Permit and Coastal Development Permit to allow for installation of a new wireless telecommunications facility with screening on the roof top of an existing single-story retail-commercial building, including two (2) new wireless antenna arrays adjacent to the sides of the Carpinteria clock tower, one (1) new wireless antenna array at the south end of the building , and one (1) battery and radio support equipment enclosure on the roof of an accessory structure at the rear of the building along Cactus Lane, roof top access ladders, and dedicated parking for an emergency generator truck, and installation of utility connections within the Cactus Lane public right of way under the provisions of Section 6409(a) of the federal Spectrum Act; the Carpinteria Municipal Code (CMC) § 14.22 Central Business District, § 14.44 Visitor Serving/Highway Commercial Overlay District, § 14.62.010 Conditional Use Permit, § 14.56 Wireless Communications; and to approve an Exemption pursuant to §15301 and §15303 of the California Environmental Quality Act (CEQA) Guidelines. The application involves APN: 003-263-029, addressed as 912 Linden Avenue (other addresses 944, 954, 962, and 970).

   Prior to the meeting, the applicant requested a continuance of this item to the December 7th Planning Commission meeting.

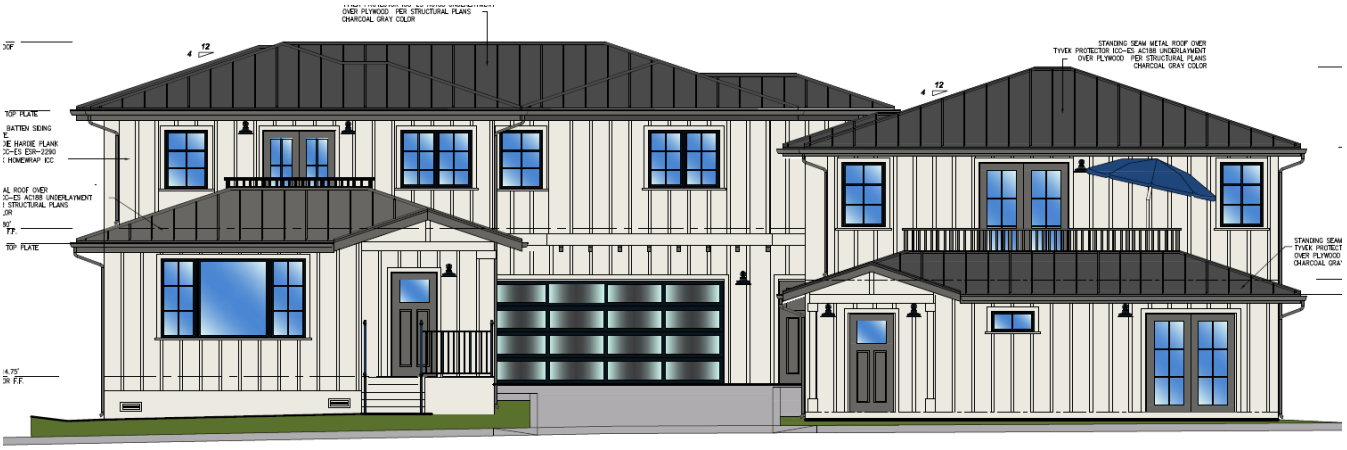
   The Planning Commission voted 5-0 to grant the continuance request to allow Verizon staff additional time to complete a due diligence review of alternative site(s).

2. Surf Cottages Condominiums
Planner: Megan Musolf
Applicant: Eva Turenchalk, agent, for Michael Haber, Surf Cottages LLC
Address: 4716 Seventh Street

Hearing at the request of Eva Turenchalk, agent, for Michael Haber, Surf Cottages LLC, to consider Project 25-2331-DP/CDP/ARB (application filed February 13, 2025) for approval of a Development Plan and Coastal Development Permit to remodel and add a second story and garage to an existing single-family dwelling, and construct a new two-story two-unit building with two attached garages, to create a total of three condominium units on the property; and to approve an Exemption pursuant to §15301, 15303, and 15332 of the California Environmental Quality Act (CEQA) Guidelines. A parcel map for a three-unit condominium project was previously approved by the City Council and recorded with the County of Santa Barbara as Parcel Map 25,187 on December 18, 2023. The property is a 10,998 square foot (0.25 acre) parcel zoned Planned Residential Development (PRD-15) and shown as APN 003-301-020, addressed as 4716 Seventh Street.

The Planning Commission voted unanimously to approve the project with the following revision to project Condition of Approval no. 11:

11. In the event that the project site is not removed from the special flood hazard area prior to building permit application, as shown by effective FEMA Flood Insurance Rate Maps, the applicant shall revise the project to comply with CMC Chapter 15.50, Flood Damage Protection, and ~~may~~ the revised project shall be referred to the ~~Architectural Review Board~~ Planning Commission for ~~further~~ review. At the discretion of the Planning Commission or Community Development Director, any such revised project may also be referred to the Architectural Review Board.



3. Coeler New Residence

Planner: Syndi Souter
Applicant: Dylan Chappell, architect, for Peter and Barbara Coeler
Address: 333 Linden Avenue

Continued hearing from February 2, 2026, at the request of Dylan Chappell, architect, for Peter and Barbara Coeler, to consider Project 23-2232-DP/LLA/CDP/ARB (application filed July 13, 2023) for approval of a Development Plan, Lot Line Adjustment, and a Coastal Development Permit to construct a new 3,520 square foot two-story single-family residence with a detached 840 square foot three-car garage and a Lot Line Adjustment with the adjacent property at 355 Linden Avenue that would result in two 7,537 square-foot parcels under the provisions of Carpinteria Municipal Code (CMC) §14.14- Planned Residential Development District, §14.68- Development Plan, and §16.12- Map Provisions; and to approve an Exemption pursuant to §15303, §15304, §15305, and §15332 of the California Environmental Quality Act (CEQA) Guidelines. The application involves APNs 003-440-027 and -028, addressed as 333 and 355 Linden Avenue.

The Planning Commission voted 3-2 (Commissioners Benefield and VanAntwerp opposed) to approve the project as presented.

Agenda Section: Consent Calendar
Agenda Item No.: 9
Council Meeting Date: June 8, 2026

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Expenditure Report (Warrant Register) for the Period of May 18, 2026 through May 29, 2026

STAFF RECOMMENDATION

Receive and file the Warrant Register for the period of May 18, 2026, through May 29, 2026, pursuant to Carpinteria Municipal Code 2.08.150(F).

DISCUSSION

As part of each regular City Council agenda, a list of all payments disbursed since the last reporting period is presented to the City Council pursuant to Carpinteria Municipal Code Section 2.08.150(F). The Warrant Register (Attachment A) is provided for the City Council and public information and serves as staff verification that the expenditures have been reviewed and are within budgeted appropriations.

FINANCIAL CONSIDERATIONS

The Warrant Register summarizes the City's fiscal activity since the prior reporting period and confirms that expenditures are within the adopted budget.

ATTACHMENTS

Attachment A: Warrant Register for the period beginning May 18, 2026, and ending May 29, 2026.

Staff contact: Kelly Guevara-Cortez, Accounting Technician
(805) 755-4442, KellyG@carpinteriaca.gov

Signature

Staff contact: Licette Maldonado, Admin Services Dir.
(805) 755-4448, LicetteM@carpinteriaca.gov

Signature

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

Signature

ATTACHMENT A

Warrant Register for the period beginning May 18, 2026, and ending May 29, 2026

Warrant Register

Carpinteria, CA

Date Range: 05/18/2026 - 05/29/2026

Vendor Number / Payable #	Vendor Name / Payable Type	Payable Description	Payment Date	Payment Amount	Number
Bank Code: AP Bank-AP Bank					
Payment Type: Regular					
	AMAZON CAPITAL SERVICES INC		05/21/2026	4,297.99	107905
111L-MVKQ-JXPJ	Invoice	SUPPLIES FOR LIBRARY PROGRAMS AND ACTIVITES			
11HC-LVGW-99GY	Invoice	BOOKS FOR LIBRARY			
11T9-NM1K-KYYV	Invoice	CHALK FOR DIA DEL NINO EVENT AT LIBRARY			
134D-PHCT-7RM6	Invoice	BOOKS FOR LIBRARY			
14VJ-TVVQ-JQ7X	Invoice	CORNHOLE SET FOR LIBRARY ACTIVITIES			
17CW-XCDG-L714	Invoice	BOOKS FOR LIBRARY			
199Y-XXLV-4QKR	Invoice	BOOKS FOR LIBRARY			
1CJV-YTCR-DWXP	Invoice	BOOKS FOR LIBRARY			
1F63-HJGD-VV4F	Invoice	BOOKS FOR LIBRARY			
1FDT-9MFC-J97X	Invoice	BOOKS FOR LIBRARY			
1H1M-9FFV-MNW6	Invoice	BOOKS FOR LIBRARY			
1KGX-9CLC-RM7F	Invoice	BOOKS FOR LIBRARY			
1NYL-XF96-FQWY	Invoice	BOOKS FOR LIBRARY			
1PLX-6616-T7J4	Invoice	BOOKS FOR LIBRARY			
1PMP-TJVL-JH1T	Invoice	BOOKS FOR LIBRARY			
1QDT-MKFN-DYYH	Invoice	NINTENDO SWITCH CASE FOR LIBRARY			
1QXH-4QPK-3XNY	Credit Memo	CHALK RETURNED			
1R7V-VF73-CDH3	Invoice	LIGHTS FOR COUNTY MENTAL HEALTH AWARENESS PROGRAM			
1RL-FYCK-N3G9	Invoice	BOOKS FOR LIBRARY			
1T6F-DD9G-NW4N	Invoice	BOOKS FOR LIBRARY			
1TYM-PFP4-4W76	Credit Memo	CHALK RETURNED			
1V6J-CWTR-KD49	Invoice	NINTEDO SWITCH PROJECTOR FOR LIBRARY			
1VKP-LDDM-6VD9	Invoice	BOOKS FOR LIBRARY			
1XJN-W6L3-CWGF	Invoice	COSTUME FOR DIA DEL NINO PROGRAM			
1XXP-T66J-717H	Invoice	BOOKS FOR LIBRARY			
1XXX-4VGW-GRXD	Invoice	BOOKS FOR LIBRARY			
1YPD-RTT1-KQF1	Invoice	BOOKS FOR LIBRARY			
	Void		05/21/2026	0.00	107906
	AMERITAS LIFE INSURANCE CORP		05/21/2026	5,791.04	107907
MAY26 010-67704-0001	Invoice	MAY26 DENTAL PREMIUMS			
MAY26 010-67704-0002	Invoice	MAY26 VISION PREMIUMS			
	AT&T MOBILITY		05/21/2026	680.68	107908
287303896883X0510206	Invoice	MAY26 CITY HALL CELL PHONES			
	BROWNSTEIN HYATT FARBER SCHRECK		05/21/2026	190,414.64	107909
1085057	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 3/31/26			
1085058	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 3/31/26			
1085059	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 3/31/26			
1085060	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 3/31/26			
1085061	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 3/31/26			
1085062	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 3/31/26			
1085063	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 3/31/26			
1085064	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 3/31/26			
1085065	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 3/31/26			
1085066	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 3/31/26			
1085067	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 3/31/26			
	CALTRANS		05/21/2026	9,653.72	107910
SL260828	Invoice	JAN26-MAR26 SIGNALS & LIGHTING BILLING			
	CARPINTERIA VALLEY LUMBER CO		05/21/2026	183.27	107911
589095	Invoice	PICKLE BALL SIGNAGE & LIBRARY CARPET SPOT CLEANER			
589802	Invoice	HARDWARE FOR LIFEGUARD TOWER			
589933	Invoice	TOOLS FOR TRUCK 421			
589948	Invoice	HARDWARE FOR LIFEGUARD TOWER			
589965	Invoice	HARDWARE FOR LIFEGUARD TOWER			

	COLONIAL LIFE & ACCIDENT INSURANCE COMPANY		05/21/2026	1,322.84	107912
MAY26 E6382758	Invoice	MAY26 PREMUIMS			
	FRONTIER COMMUNICATIONS		05/21/2026	444.76	107913
MAY26 805-684-4314-063022-5	Invoice	MAY26 PHONE - INTERNET FOR LIBRARY			
MAY26 805-684-7613-042205-5	Invoice	MAY26 PHONE - INTERNET FOR LG TOWERS			
	HDL SOFTWARE LLC		05/21/2026	419.98	107914
SIN062116	Invoice	MAR26 NEW ACCOUNTS PROCESSED. STR LICENSES			
	JAYNE DIAZ		05/21/2026	890.89	107915
INV0009242	Invoice	JUN26 MEDICAL REIMBURSEMENT			
	KANOPY		05/21/2026	216.00	107916
504239-PPU	Invoice	APR26 LIBRARY VIDEOS			
	LARRY DRIGGERS		05/21/2026	890.89	107917
INV0009241	Invoice	JUN26 MEDICAL REIMBURSEMENT			
	LIEBERT CASSIDY WHITMORE		05/21/2026	88.50	107918
321157	Invoice	HR LEGAL SERVICES			
	MARY ANN COLSON		05/21/2026	890.89	107919
INV0009243	Invoice	JUN26 MEDICAL REIMBURSEMENT			
	OVERDRIVE INC.		05/21/2026	1,276.06	107920
01352CO26128576	Invoice	EBOOKS/AUDIOBOOKS FOR LIBRARY			
	QUADIENT FINANCE USA INC		05/21/2026	500.00	107921
APR26. 7900 0440 8110	Invoice	POSTAGE FOR CITY HALL 4/23/26			
	ROCKWELL PRINTING		05/21/2026	117.72	107922
49501	Invoice	A-FRAME SIGNS FOR LIVING SHORELINE PROJECT			
	SANTA BARBARA CO. DEPT OF SOCIAL SERVICES		05/21/2026	7,130.00	107923
210	Invoice	FY 24-25 & FY 25-26 2-1-1 PROGRAM CONTRIBUTION			
	THE LINCOLN FINANCIAL GROUP		05/21/2026	10,717.18	107924
APR26 1312207-BL-1819804	Invoice	APR26 PREMIUMS			
FEB26 1312207-BL-1819804	Invoice	FEB26 PREMIUMS			
JAN26 1312207-BL-1819804	Invoice	JAN26 PREMIUMS			
MAR261312207-BL-1819804	Invoice	MAR26 PREMIUMS			
	TREESCAPES		05/21/2026	850.00	107925
388344633	Invoice	REMOVE & CHIP DEBRIS FROM CARP. CREEK PARK			
	AMAZON CAPITAL SERVICES INC		05/28/2026	1,274.69	107926
1974-469J-CLFJ	Invoice	CURTAIN REPAIR FOR VETS HALL			
1DL6-XMRN-334L	Credit Memo	COLOR CARDSTOCK RETURNED			
1FVC-TFNT-LLNQ	Invoice	BOOKS FOR LIBRARY			
1FVC-TFNT-NLNL	Invoice	SUPPLIES FOR COMMUNITY LIBRARY			
1HDY-T3FL-V9PW	Invoice	TONER CARTRIDGE FOR PUBLIC WORKS SHOP			
1HPD-L6HP-DNDG	Invoice	BOOKS FOR LIBRARY			
1QYL-VD4H-JYFP	Invoice	VOLUNTEER APPRECIATION EVENT SUPPLIES			
	ANGELITA ELLER		05/28/2026	400.00	107927
INV0009275	Invoice	DANCE PERFORMANCE FOR ASIAN AMERICAN MONTH			
	ASEVA LLC		05/28/2026	1,628.52	107928
142915	Invoice	MAY26 PHONE SERVICES			
	AUTOZONE STORES LLC		05/28/2026	650.12	107929
802818	Invoice	OIL & FILTERS FOR FLEET VEHICLE MAINTENANCE			
802839	Invoice	FILTER FOR FLEET VEHICLE MAINTENANCE			
802863	Invoice	AIR FILTER FOR FLEET VEHICLE MAINTENANCE			
802866	Invoice	OIL & FILTERS FOR FLEET VEHICLE MAINTENANCE			
802999	Invoice	FILTER AND WINDSHIELD WASH VEHICLE MAINTENANCE			
	BACKGROUNDS ONLINE		05/28/2026	212.37	107930
593416	Invoice	APR26 PROFESSIONAL SERVICES			
	BLACK GOLD COOPERATIVE LIBRARY SYSTEM		05/28/2026	1,906.39	107931
26-582	Invoice	FY25/26 Q3 REIMBURSEMENT BILLING			
	BROWNSTEIN HYATT FARBER SCHRECK		05/28/2026	108,338.02	107932
1088105	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 4/30/26			
1088107	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 4/30/26			
1088130	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 4/30/26			
1088131	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 4/30/26			
1088132	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 4/30/26			
1088133	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 4/30/26			
1088193	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 4/30/26			
1088195	Invoice	PROFESSIONAL LEGAL SERVICES THROUGH 4/30/26			

	CA DEPT OF JUSTICE LLC		05/28/2026	224.00	107933
043977	Invoice	APR26 FINGERPRINT APPLICATIONS			
	COTTON SHIRES AND ASSOCIATES INC		05/28/2026	2,265.00	107934
526115	Invoice	APR26 PEER REVIEW 4934 DORRANCE WAY			
526116	Invoice	APR26 PEER REVIEW 4934 DORRANCE WAY			
	DISPENSING TECHNOLOGY COPORATION		05/28/2026	378.91	107935
18123	Invoice	PAINT SPRAY TIPS FOR ROAD MAINTENANCE			
	ELIAS PANTALEON CARDOSO		05/28/2026	100.00	107936
INV0009276	Invoice	PARK DEPOSIT REFUND			
	ELIZABETH DELGADO		05/28/2026	100.00	107937
INV0009277	Invoice	PARK DEPOSIT REFUND			
	FENCE FACTORY		05/28/2026	1,121.48	107938
244967	Invoice	MATERIALS FOR COMMUNITY GARDEN FENCE REPAIR			
	GRACENOTE		05/28/2026	80.26	107939
150050124	Invoice	MAY26 LISTING DISTRIBUTION SERVICES-GATV			
	GRAINGER		05/28/2026	418.17	107940
9892178204	Invoice	SHOWER CURTAIN FOR MAINT. SHOP LOCKER ROOM			
9892446155	Invoice	TOOLS & MATERIALS FOR PUBLIC WORKS SHOP			
9896835601	Invoice	CLEANING SUPPLIES FOR PUBLIC WORKS SHOP			
	HOME DEPOT CREDIT SERVICES		05/28/2026	520.32	107941
MAR26 6035 3225 0552 1587	Invoice	MAR26 CREDIT CARD PAYMENT			
	INFOARMOR INC		05/28/2026	75.70	107942
6456MAY26	Invoice	MAY26 IDENTITY THEFT EMPLOYEE PREMIUMS			
	JOY EQUIPMENT PROTECTION INC		05/28/2026	465.00	107943
11313	Invoice	SEMI ANNUAL TEST/INSPECTION HAZMAT SUPPRESSION SYS			
	JUAN O'S MOBILE REPAIR		05/28/2026	1,879.10	107944
461	Invoice	TRUCK LIFT REPAIR			
	KYLE STEFFEN TAPIA		05/28/2026	146.01	107945
000322	Invoice	PHOTOCOPY COIN MACHINE KEY REPLACEMENT			
	LAWSON PRODUCTS INC		05/28/2026	171.41	107946
9313423227	Invoice	HARDWARE FOR SHOP			
	MAR CO EQUIPMENT COMPANY		05/28/2026	764.96	107947
215980	Invoice	MAINTENANCE EQUIPMENT			
	MARBORG INDUSTRIES		05/28/2026	4,045.00	107948
6827054	Invoice	FENCE RENTAL FOR DOG PARK 4/1/2026-4/1/2027			
	ON DUTY UNIFORMS INC		05/28/2026	1,567.27	107949
4349	Invoice	JUNIOR GUARD RASH GUARDS			
4900	Invoice	JUNIOR GUARD RASH GUARD PRINTING			
	OVERDRIVE INC.		05/28/2026	81.60	107950
01352DA26154143	Invoice	MAY26 EBOOKS/AUDIOBOOKS FOR LIBRARY			
	PLANNING & DEVELOPMENT-COUNTY OF SANTA BARBARA		05/28/2026	196.80	107951
17ACT-00209	Invoice	APR26 COUNTY PLANNING CHECKS FOR RINCON MULTI USE			
	POLICORE INC.		05/28/2026	7,197.00	107952
403772	Invoice	IT SERVICES-CITY HALL APR26			
	POWER MACHINERY CENTER		05/28/2026	407.90	107953
W05441	Invoice	CLUB CAR SERVICES 4/21/26			
	RAYVERN LIGHTING SUPPLY		05/28/2026	519.91	107954
71672-0	Invoice	LIGHT FIXTURES FOR VETS HALL AND PUBLIC WORKS SHOP			
	ROCKWELL PRINTING		05/28/2026	199.44	107955
49535	Invoice	LIBRARY BOOKMARKS			
	SANSUM CLINIC		05/28/2026	148.00	107956
98887	Invoice	PRE-SCREENING FOR E.OLVERA			
	SANTA BARBARA COUNTY SHERIFFS DEPT		05/28/2026	546,217.00	107957
2862	Invoice	MAY26 CONTRACTED LAW ENFORCEMENT SERVICE			
	SANTA BARBARA PEST CONTROL		05/28/2026	330.00	107958
66643	Invoice	APR26 PEST CONTROL AT VETS HALL			
66644	Invoice	APR26 PEST CONTROL AT CITY HALL			
67205	Invoice	MAY26 PEST CONTROL AT COMMUNITY POOL			
	SITEONE LANDSCAPE SUPPLY (ALL AROUND)		05/28/2026	82.31	107959
165014097-001	Invoice	IRRIGATION REPAIR AT COMMUNITY POOL			
165133341-001	Invoice	PVC MATERIALS FOR BEACH SHOWER REPAIRS			
165134214-001	Invoice	PVC MATERIALS FOR BEACH SHOWER REPAIRS			
165681704-001	Invoice	PVC MATERIALS FOR EL CARRO PARK			
165699879-001	Invoice	PVC REPAIRS AT MONTE VISTA			

	TOM BROWN		05/28/2026	605.11	107960
INV0009278	Invoice	PROJECT CLOSE OUT PJ-25-2355-251			
	MISSIONSQUARE		05/28/2026	14,037.27	107961
INV0009279	Invoice	MISSIONSQUARE Employee Contributions			
INV0009280	Invoice	Deferred Compensation Contribution-Part Time Emp			
INV0009281	Invoice	MissionSquareEmployee Contributions			
INV0009282	Invoice	MissionSquareEmployee Contributions			
INV0009283	Invoice	MISSIONSQUARE Employee Contributions			
	SEIU LOCAL 620		05/28/2026	235.32	107962
INV0009284	Invoice	Employee Union Dues Contribution			
	SO CA EDISON		05/28/2026	503.91	107963
MAY26 700163777874	Invoice	MAY26 ELECTRICITY-6145 CARPINTERIA AVE			
MAY26 700827247063	Invoice	MAY26 ELECTRICITY-5781 CARPINTERIA AVE PED PED			

Payable #	Vendor Name / Payable Type	Payable Description	Payment Date	Payment Amoun	Number
Payment Type: Bank Draft					
	SO CA EDISON		05/28/2026	23.57	DFT000368

APR26 700474689651	Invoice	APR26 ELECTRICITY-4683 9TH ST			
	SO CA EDISON		05/28/2026	10,023.48	DFT000368
MAR26 700405192484	Invoice	MAR26 ELECTRICTY-MULITPLE LOCATIONS			

Agenda Section: Consent Calendar
Agenda Item No.: 10
Council Meeting Date: June 8, 2026

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Monthly City Treasurer's Report on Compliance with the Statement of Safekeeping and Investment of Public Funds.

STAFF RECOMMENDATION

Receive and file the report.

Sample Motion: I move to receive and file the report.

BACKGROUND / DISCUSSION

The City Council of Carpinteria serves as the trustee of the City of Carpinteria's (City) public funds and is authorized to make investment decisions in accordance with the Prudent Investor Standard. The Prudent Investor Standard of the California Government Code Section 53600.3 states:

> *"When investing, reinvesting, purchasing, acquiring, exchanging, selling or managing public funds, a trustee shall act with care, skill, prudence and diligence under circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated need of the City that a prudent person in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the City."*

The standard of prudence to be used by investment officials shall be applied in the context of managing the overall portfolio.

Trustees are those persons authorized to make investment decisions on behalf of a local agency. Trustees or City Investment Officials, acting in accordance with investment policy and exercising due diligence, shall be relieved of personal responsibility for an individual security's credit risk changes or market price changes, provided deviations from expectations are reported in a timely manner, and appropriate action is taken to address adverse developments.

The purpose of this agenda item is to provide the City Council with the required monthly Treasurer's Report (Attachment A).

POLICY CONSISTENCY

The investment portfolio is in compliance with the City's adopted Statement of Safekeeping and Investment of Public Funds, and the City has sufficient liquidity to meet its expenditure requirements for the next six months.

FINANCIAL CONSIDERATIONS

Cash Statement: On April 30, 2026, the City held cash and cash investments as shown in Table 1 below.

Table 1

CASH ACTIVITY FOR THE MONTH:	
Cash and Investment Beginning of the Month	$ 15,871,126.27
Cash Receipts	(3,002,984.30)
Cash Disbursements	4,623,265.74
Cash and Investment End of the Month	$ 17,491,407.71

Investments:

Changes in the market value of treasury securities are inversely proportional to changes in interest rates demanded in the open market (i.e., when rates rise, market values fall, when rates fall, market values rise). The sensitivity of a portfolio's market value to these changes in market rates is a function of its days to maturity and coupon rate. Securities with longer maturities and/or lower coupon rates are more sensitive to changes in market interest rates. As a security matures, changes in its value become less sensitive to market rate fluctuations.

As of April 30, 2026, the portfolio's average days to maturity was 2.62 years, the average coupon rate was 3.45%, the average yield to maturity was 3.907%, the par value was $11,000,000, and the market value was $10,968,544.52.

The City does not intend, nor does it have any foreseeable need, to sell its securities. The City's investment policy provides that all securities will be held to maturity, and securities so held are redeemed at par value, resulting in no net market gain or loss.

Attachment A provides the City Council with the Treasurer's Report, detailing all investments and cash activity for the month.

The City of Carpinteria can meet all expenditure obligations that may reasonably be anticipated for the next six-month period from May 1, 2026, to November 1, 2026.

LEGAL

This report has been prepared in compliance with California Government Code Sections 53600 and 53646.

PRINCIPAL PARTIES EXPECTED AT MEETING

None.

ATTACHMENTS

Attachment A: City of Carpinteria Monthly Treasurer's Report

Prepared by:
Noah Alvara, Accounting Technician
noaha@carpinteriaca.gov; (805) 755-4422

Signature

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

Signature

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

Signature

ATTACHMENT A

City Treasurer's Monthly Report

CITY OF CARPINTERIA TREASURER'S REPORT
For the Month Ended April 2026

CASH ACTIVITY FOR THE MONTH:

Cash and Investment Beginning of the Month	$ 15,871,126.27
Cash Receipts	(3,002,984.30)
Cash Disbursements	4,623,265.74
Cash and Investment End of the Month	$ 17,491,407.71

CASH AND INVESTMENT PORTFOLIO:

Type of Investment/Coupon/CUSIP #	Institution/Issuer	Yield to Maturity	Maturity Date	# Days to Maturity	Par Value	Market Value (1)	Book Value (2)
Demand Deposit - General Checking	Montecito Bank	N/A	N/A	N/A	2,222,314.76	2,222,314.76	2,222,314.76
Demand Deposit - Premier Public Money Market	Montecito Bank	N/A	5/1/2026	1	1,360,334.33	1,360,334.33	1,360,334.33
Demand Deposit - Section 125 Checking	Montecito Bank	N/A	N/A	N/A	6,117.93	6,117.93	6,117.93
Demand Deposit - Payroll Checking	Montecito Bank	N/A	N/A	N/A	7,824.27	7,824.27	7,824.27
Local Agency Investment Fund	State of California	0.22%	5/1/2026	1	1,613,758.66	1,613,758.66	1,613,758.66
Demand Deposit - Money Market	Charles Schwab	N/A	5/1/2026	1	1,447,163.49	1,447,163.49	1,447,163.49
Treasury Note, 0.75%, (91282CCF6)	U.S. Government	1.34%	5/31/2026	31	250,000.00	249,335.93	243,702.50
Treasury Note, 0.875%, (91282CCJ8)	U.S. Government	1.35%	6/30/2026	61	250,000.00	248,798.83	244,821.96
Treasury Note, 1.625%, (91282YQ7)	U.S. Government	4.00%	10/31/2026	184	250,000.00	247,373.03	227,869.30
Treasury Note, 2%, (91282U24)	U.S. Government	4.31%	11/15/2026	199	250,000.00	247,714.83	228,317.27
Treasury Note, 1.25%, (91282CDK4)	U.S. Government	1.28%	11/30/2026	214	250,000.00	246,455.08	249,602.02
Treasury Note, 1.5%, (912828Z78)	U.S. Government	3.64%	1/31/2027	276	250,000.00	245,888.65	231,040.31
Treasury Note, 2.25%, (912828V98)	U.S. Government	4.29%	2/15/2027	291	250,000.00	247,089.83	229,819.14
Treasury Note, 2.5%, (91282CEF4)	U.S. Government	3.97%	2/16/2027	292	250,000.00	247,187.50	235,031.06
Treasury Note, 2.75%, (91282CEN7)	U.S. Government	3.71%	4/30/2027	365	250,000.00	247,470.70	241,094.62
Treasury Note, 3.25%, (91282CEW7)	U.S. Government	3.70%	6/30/2027	426	250,000.00	248,369.13	245,668.13
Treasury Note, 3.125%, (91282CFH9)	U.S. Government	4.19%	8/31/2027	488	250,000.00	247,636.70	238,232.21
Treasury Note, 4.125%, (91282CFU0)	U.S. Government	4.03%	10/31/2027	549	250,000.00	250,859.38	250,962.10
Treasury Note, 2.25%, (9128283F5)	U.S. Government	4.02%	11/15/2027	564	250,000.00	243,925.78	232,267.50
Treasury Note, 3.875%, (91282CGC9)	U.S. Government	4.01%	12/31/2027	610	250,000.00	249,941.40	248,750.00
Treasury Note, 4%, (91282CGPO)	U.S. Government	4.00%	2/29/2028	670	250,000.00	250,478.50	249,990.24
Treasury Note, 3.625%, (91282CGT2)	U.S. Government	4.16%	2/29/2028	670	250,000.00	248,779.28	244,990.00
Treasury Note, 4%, (91282CHK0)	U.S. Government	4.14%	3/31/2028	701	250,000.00	250,576.15	248,593.75
Treasury Note, 4.125%, (91282CHQ7)	U.S. Government	4.13%	7/31/2028	823	250,000.00	251,230.45	249,920.00
Treasury Note, 4.375%, (91282CHX2)	U.S. Government	4.23%	8/31/2028	854	250,000.00	252,587.88	251,445.00
Treasury Note, 4.625%, (91282CJA0)	U.S. Government	4.52%	9/30/2028	884	250,000.00	254,160.15	251,015.00
Treasury Note, 4.875%, (91282CJF9)	U.S. Government	4.52%	10/31/2028	915	250,000.00	255,693.35	253,583.99
Treasury Note, 4.375%, (91282CJN2)	U.S. Government	4.21%	11/30/2028	945	250,000.00	252,822.25	251,775.00
Treasury Note, 3.75%, (91282CJR3)	U.S. Government	4.50%	12/31/2028	976	250,000.00	248,994.13	242,177.50
Treasury Note, 4.25%, (91282CKD2)	U.S. Government	4.48%	2/28/2029	1035	250,000.00	252,226.55	247,505.21

Treasury Note, 4.125%, (91282CKG5)	U.S. Government	4.37%	3/31/2029	1066	250,000.00	251,416.00	247,724.61
Treasury Note, 4.5%, (91282CKT7)	U.S. Government	4.37%	5/31/2029	1127	250,000.00	254,150.38	251,259.77
Treasury Note, 4.25%, (91282CKX8)	U.S. Government	4.38%	6/30/2029	1157	250,000.00	252,363.28	248,750.00
Treasury Note, 3.625%, (91282CLK5)	U.S. Government	3.56%	8/31/2029	1219	250,000.00	247,558.58	250,556.41
Treasury Note, 3.5%, (91282CLN9)	U.S. Government	3.56%	9/30/2029	1249	250,000.00	246,474.60	249,433.47
Treasury Note, 4.125%, (91282CLR0)	U.S. Government	4.34%	10/31/2029	1280	250,000.00	251,386.70	247,675.78
Treasury Note, 4.125%, (91282CMA6)	U.S. Government	4.37%	11/30/2029	1310	250,000.00	251,425.78	247,333.99
Treasury Note, 4.375%, (91282CMD0)	U.S. Government	4.34%	12/31/2029	1341	250,000.00	253,535.15	250,341.80
Treasury Note, 3.5%, (91282CGJ4)	U.S. Government	3.78%	1/31/2030	1372	250,000.00	245,937.50	247,451.17
Treasury Note, 3.625%, (91282CGS4)	U.S. Government	3.79%	3/31/2030	1431	250,000.00	246,835.93	248,417.97
Treasury Note, 3.7%, (91282CHF1)	U.S. Government	3.75%	5/31/2030	1492	250,000.00	247,802.73	251,025.39
Treasury Note, 3.75%, (91282CHJ3)	U.S. Government	3.75%	6/30/2030	1522	250,000.00	247,734.38	250,996.09
Treasury Note, 3.875%, (91282CNN7)	U.S. Government	3.88%	7/31/2030	1553	250,000.00	248,867.18	252,226.56
Treasury Note, 3.625%, (91282CNX5)	U.S. Government	3.70%	8/31/2030	1584	250,000.00	246,269.53	249,218.75
Treasury Note, 3.625%, (91282CPA3)	U.S. Government	3.70%	9/30/2030	1614	250,000.00	246,201.15	249,140.63
Treasury Note, 3.625%, (91282CPD7)	U.S. Government	3.71%	10/31/2030	1645	250,000.00	246,103.50	249,060.63
Treasury Note, 3.75%, (91282CJQ5)	U.S. Government	3.72%	12/31/2030	1706	250,000.00	247,119.13	250,322.27
Treasury Note, 3.75%, (91282CPW5)	U.S. Government	3.84%	1/31/2031	1737	250,000.00	247,138.65	248,955.08
Treasury Note, 4.25%, (91282CKC4)	U.S. Government	3.93%	2/28/2031	1765	250,000.00	252,363.28	253,564.46
Treasury Note, 4.125%, (91282CKF7)	U.S. Government	3.92%	3/31/2031	1796	250,000.00	252,265.63	252,265.63
					17,657,513.44	**17,626,057.96**	**17,491,407.71**

REPORT ON COMPLIANCE WITH STATEMENT OF SAFEKEEPING AND INVESTMENT OF PUBLIC FUNDS

The City is in compliance with the adopted Statement of Safekeeping and Investment of Public Funds.

REPORT OF ABILITY TO MEET REQUIRED EXPENDITURES FOR THE NEXT SIX MONTHS

Based upon currently budgeted revenues and expenditures, the City currently has sufficient liquid financial resources to meet anticipated expenditures during the period 5/01/26 through 11/01/26.

WEIGHTED AVERAGE MATURITY OF PORTFOLIO

As April 30, 2026 the weighted average days to maturity of the City's investment portfolio is 2.62 years.

FOOTNOTES TO REPORT/DEFINITION OF TERMS:

(1) The market value of U.S. Goverment Securities was provided by the custodial agent, Charles Schwab.
For the Local Agency Investment Fund the market value represents the contract value.

For all other investments, the market value is equal to book value.

(2) Book value of demand deposits equals the bank balance minus outstanding checks plus deposits-in-transit.

Yield to Maturity (YTM): The percentage rate of return for the note assuming that the City holds the asset until its maturity date. It is the sum of all its remaining coupon payments.
Par Value: Equals face value of security (value of the security when it reaches maturity).
Market Value: The last price for which a security was bought or sold. In this case, the value as of the last day of the month of this report.
Book Value: The amount at which the security is carried in the City's accounting records (adjusted at year-end for GASB 40 reporting purposes).

Agenda Section: Consent Calendar
Agenda Item No.: 11
Council Meeting Date: June 8, 2026

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Review of Conflict of Interest Code.

STAFF RECOMMENDATION

Direct staff to review the City of Carpinteria's Conflict of Interest Code and prepare any necessary updates.

Sample Motion: I move to direct staff to review the City's Conflict of Interest Code and prepare any necessary updates.

BACKGROUND/DISCUSSION

The Political Reform Act requires each local government agency to review its Conflict of Interest Code biennially (every two years) to incorporate any new regulations, requirements, or designated positions (Government Code Section 81000 et seq.). The City Council, as the code reviewing body for the City, must, if needed, initiate the review of the City's Conflict of Interest Code by July 1, 2026. Local government agencies must complete the Local Agency Biennial Notice stating that an amendment is required, the code is currently under review by the code reviewing body, or no amendment is required. The form must be submitted to the City Council no later than October 1, 2026 (Government Code Section 87306.5).

The purpose of this agenda item is to allow the City Council to initiate the update process by directing staff to review the City's Conflict of Interest Code and determine if an amendment is required. The purpose of the review includes updating the list of positions that are subject to the City's Conflict of Interest policies and regulations. The City's most recent update is attached as an exhibit to Resolution No. 6343 (Attachment A).

FINANCIAL CONSIDERATIONS

There are no financial considerations.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

State law requires all local agencies to conduct a biennial review of their Conflict of Interest Code.

OPTIONS

The Political Reform Act requires each local government agency to review its Conflict of Interest Code biennially, therefore there are no alternatives to the staff recommendation.

PRINCIPAL PARTIES EXPECTED AT MEETING

There are no principal parties expected at the meeting.

ATTACHMENTS

Attachment A: Resolution No. 6343

Staff contact: Brian C. Barrett, City Clerk
(805) 755-4403; brianb@carpinteriaca.gov

Signature

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

Signature

ATTACHMENT A

Resolution No. 6343

RESOLUTION NO. 6343

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA APPROVING AN AMENDMENT OF ITS CONFLICT OF INTEREST CODE

WHEREAS, the Political Reform Act, Government Code section 81000 *et seq.*, requires each state and local government agency to adopt and promulgate a conflict of interest code; and

WHEREAS, the City may amend its conflict of interest code pursuant to sections 87303 and 87306 of the Government Code; and

WHEREAS, the Fair Political Practices Commission has adopted a regulation, 2 California Code of Regulations section 18730, which contains the terms of a standard conflict of interest code; and

WHEREAS, 2 C.C.R. section 18730 may be incorporated by reference to constitute the amendment of a conflict of interest code within the meaning of Government Code section 87306; and

WHEREAS, 2 C.C.R. section 18730 may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act after public notice and hearings; and

WHEREAS, the Fair Political Practices Commission requires that the City review its conflict of interest code every other year and make amendments as are necessary; and

WHEREAS, the City has reviewed its conflict of interest code and desires to update the list of designated employees, whose positions involve the making or participation in the making of decisions which may foreseeably have a material effect on any financial interest.

NOW, THEREFORE, BE IT RESOLVED as follows:

SECTION 1. The Carpinteria City Council adopts as its conflict of interest code (i) the terms of 2 California Code of Regulations section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission, which are hereby incorporated by reference, (ii) the attached Appendix A-1 (designated officials and employees), and (iii) the attached Appendix A-2 (disclosure categories).

SECTION 2. Designated employees shall file statements of economic interests with the City of Carpinteria, which shall make the statements available for public inspection and reproduction in accordance with Government Code section 81008. The term "designated employee" does not include public officials specified in Government

Code section 87200, e.g. City Councilmembers, Planning Commissioners, City Manager, City Treasurer, etc., who are already required by law to file Statements of Economic Interests, nor does it include a position which is solely clerical, ministerial, or manual.

SECTION 3. The Carpinteria City Council authorizes the City Manager to sign and submit the 2024 Local Agency Biennial Notice, attached hereto as Appendix A-3.

SECTION 4. Upon the effective date of this Resolution, Resolution No. 6161 is hereby repealed and superseded by this Resolution and the attached Appendices.

PASSED, APPROVED AND ADOPTED this 23rd day of September, 2024, by the following vote:

AYES:	COUNCILMEMBER:	Lee, Nomura, Solorzano, Alarcon, Clark
NOES:	COUNCILMEMBER:	None
ABSENT:	COUNCILMEMBER:	None
ABSTAIN:	COUNCILMEMBER:	None

Mayor, City of Carpinteria

ATTEST:

Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on September 23, 2024.

Brian C. Barrett, CMC, CPMC
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

Jena Shoaf Acos, on behalf of
Brownstein Hyatt Farber Schreck, LLP
Acting as City Attorney of the City of Carpinteria

APPENDIX A – 1

DESIGNATED OFFICIALS AND EMPLOYEES

General Government	**Categories**
City Clerk	1, 2, 3, 4, 5, 6
Assistant City Manager	1, 2, 3, 4, 5, 6
Program Manager	1, 2, 3, 4, 5, 6
Human Resources ~~Administrator~~/Risk Manager	1, 2, 3, 4, 5, 6
Executive Assistant/Deputy City Clerk	1, 2, 3, 4, 5, 6
Management Analyst I/II	1, 2, 3, 4, 5, 6
Public Works	**Categories**
Public Works Director/City Engineer	1, 2, 3, 4, 5, 6
Civil Engineer	1, 2, 3, 4, 5, 6
Management Analyst I/II	1, 2, 3, 4, 5, 6
Public Works Supervisor	1, 2, 3, 4, 5, 6
Environmental Program Manager	1, 2, 3, 4, 5, 6
~~Engineering Technician~~	~~1, 2, 3, 4, 5, 6~~
Administrative Services	**Categories**
Administrative Services Director	1, 2, 3, 4, 5, 6
Finance Manager	1, 2, 4, 4, 5, 6
Accounting Technician	1, 2, 3, 4, 5, 6
Accounting Specialist	1, 2, 3, 4, 5, 6
Parks, Recreation and Community Services~~Public Facilities~~	**Categories**
Parks, Recreation and ~~Public Facilities Director~~Community Services Director	1, 2, 3, 4, 5, 6
Parks and Facilities Maintenance Supervisor	1, 2, 3, 4, 5, 6
Aquatics Superintendent	1, 2, 3, 4, 5, 6
Management Analyst I/II	1, 2, 3, 4, 5, 6
City Librarian	1, 2, 3, 4, 5, 6
Program Manager	1, 2, 3, 4, 5, 6
Community Engagement Library Specialist	1, 2, 3, 4, 5, 6
Community Development	**Categories**
Community Development Director	1, 2, 3, 4, 5, 6
Chief Building Inspector/Plans Examiner	1 ,2, 3, 4, 5 ,6
Code Compliance Supervisor	1, 2, 3, 4, 5, 6
~~Code Compliance Officer I~~	~~1 ,2, 3, 4, 5 ,6~~
~~Code Compliance Officer II~~	~~1 ,2, 3, 4, 5 ,6~~
Principal Planner	1, 2, 3, 4, 5, 6
Senior Planner	1, 2, 3, 4, 5, 6
Associate Planner	1, 2, 3, 4, 5, 6
Assistant Planner	1, 2, 3, 4, 5, 6
Consultants	
City Attorney's Office	1, 2, 3, 4, 5, 6

Formatted: Font: Not Bold

Formatted: Font: Not Bold

Other Consultants[1]	1, 2, 3, 4, 5, 6
Other	
Mobile Home Park Rent Stabilization Board Members	1, 2, 3, 4, 5, 6
Architectural Review Board Members	1, 2, 3, 4, 5, 6
Downtown Business Advisory Board Members	1, 2, 3, 4, 5, 6
Library Advisory Commission	1, 2, 3, 4, 5, 6

NOTE: *City Council Members, City Manager, City Treasurer and the Planning Commissioners are required to file Conflict of Interest Statements pursuant to Government Code Section 87200, et seq.*

APPENDIX A – 2

DISCLOSURE CATEGORIES

Category 1: Interests in real property located within the jurisdiction of the City,[2] including any leasehold, beneficial or ownership interest or option to acquire such interest in real property.

Category 2: Business positions or investments in or income from persons or businesses which have an interest in real property in the City or which are engaged in the appraisal, acquisition, or disposal of real property within the jurisdiction of the City.

Category 3: Business positions or investments in business entities and income from any source doing business within the City or having done business within the City during the two years prior to the date of the disclosure statement.

Category 4: Business positions or investments in business entities or income from any source, if the business entities or sources of income are of the type which are subject to the regulation or supervision of the City, including, but not limited to, the issuance or

[1]Consultants are considered to be "designated employees." However, consistent with FPPC Regulations 18734 and 18700.3, the City Manager may determine in writing that a particular consultant, although in a "designated position," performs a limited range of duties and should not be required to fully comply with the disclosure requirements described in this section. Such written determination shall include a written description of the consultant's duties and, based upon that description, a statement of the extent of the disclosure requirements. The City Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code.

[2]Real property is located within the jurisdiction of the City if any part of the property is located within or not more than two miles outside the boundaries of the City, or within two miles of any land owned or used by the City.

granting of franchises, building permits or other use or business permits or any other land use control or regulation.

Category 5: Business positions or investments in business entities contracting with, or selling to, the City, or which foreseeably will contract with or sell to the City.

Category 6: Business positions or investments in business entities and income from any sources, if:

a) The business entities or sources of income have filed a claim, or have a claim pending against the City; and

b) The designated employee's duties involve the handling or processing of such claim.

2024 Local Agency Biennial Notice

Name of Agency: City of Carpinteria

Mailing Address: 5775 Carpinteria Avenue, Carpinteria, CA 93013

Contact Person: Brian C. Barrett Phone No. (805) 755-4403

Email: brianb@carpinteriaca.gov Alternate Email: _____

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that *(check one BOX):*

■ **An amendment is required. The following amendments are necessary:**

(Check all that apply.)

- ■ Include new positions
- ■ Revise disclosure categories
- ■ Revise the titles of existing positions
- ■ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ■ Other *(describe)* _____

■ **The code is currently under review by the code reviewing body.**

■ **No amendment is required.** (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

_____ _____

Signature of Chief Executive Officer *Date*

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2024**, or by the date specified by your agency, if earlier, to:

(PLACE RETURN ADDRESS OF CODE REVIEWING BODY HERE)

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.

Agenda Section: Consent Calendar
Agenda Item No.: 12
Council Meeting Date: June 8, 2026

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Approval of a Cooperative Agreement with the Santa Barbara County Association of Governments for Carpinteria Circulation Improvements Funds.

STAFF RECOMMENDATION

Authorize the Mayor to sign the Cooperative Agreement with the Santa Barbara County Association of Governments for Carpinteria Circulation Improvements Funds.

Sample Motion: I move to authorize the Mayor to sign the Cooperative Agreement with the Santa Barbara County Association of Governments for Carpinteria Circulation Improvements Funds.

(This motion requires a roll call vote.)

BACKGROUND

In November 2008, Santa Barbara County voters approved Measure A, extending for 30 years the one-half percent sales tax dedicated to transportation improvements. Measure A is administered by the Santa Barbara County Association of Governments (SBCAG) and guided by an investment plan that funds both regional transportation projects and local transportation programs. Measure A revenues support street maintenance, transportation safety improvements, pedestrian and bicycle mobility, Safe Routes to School programs, and public transit enhancements.

The City of Carpinteria receives approximately $1 million annually in population-based Measure A formula funding to support its Street Maintenance Program in conjunction with Gas Tax, Measure X, and other transportation funding sources.

In addition to annual formula allocations, the Measure A Investment Plan provides the City with one-time Carpinteria Circulation Improvements Funds for transportation safety

and operational improvement projects. These funds require execution of a Cooperative Agreement between SBCAG and the City prior to reimbursement.

The purpose of this agenda item is to authorize execution of a new Cooperative Agreement with SBCAG to program $198,902 from the Carpinteria Circulation Improvements Funds towards the Franklin Creek Trail Improvement Project.

DISCUSSION

On May 26, 2026, the City Council awarded a construction contract and authorized the City Manager to execute consulting agreements for construction materials testing services and archaeological and Native American monitoring services, respectively, for the Franklin Creek Trail Improvement Project. The following table summarizes the approved project budget:

Revenue	
Community Development Block Grant	$632,000
Measure A Cycle 5 Grant	$201,000
Measure A Cycle 6 Grant	$225,000
Park Development Impact Fees	$315,000
Measure A	$523,000
Gas Tax	$184,000
Measure X	$47,000
Local Transportation	$10,000
Street Lighting Fund	$115,500
Total	$2,252,500
Expense	
Right of Way	$500
Design	$447,500
Construction	$1,896,000
Contingency	$181,000
Total	$2,252,500

The project is currently fully funded. However, a portion of the approved funding plan relies on discretionary and semi-discretionary City funding sources. Approval of the proposed Cooperative Agreement would allow eligible Carpinteria Circulation Improvements Funds to replace a portion of those local funding sources, thereby preserving Measure X and Gas Tax funding for other eligible transportation priorities.

The City previously programmed a portion of the Carpinteria Circulation Improvements Funds toward the Linden Avenue Improvements Project through another Cooperative Agreement and subsequent amendments for additional funding and time extensions. As of July 2025, the Linden Avenue Improvements Project encumbered $1,202,045 from

the Carpinteria Circulation Improvements Funds. This project now reached substantial completion and is anticipated to close out with a total expenditures of approximately $1,153,701 from the Circulation Improvements Funds. Based on current expenditure estimates, approximately $48,344 is expected to remain unexpended following formal project closeout. Until project closeout is completed, those funds are not available for reprogramming. As of June 1, 2026, the available Carpinteria Circulation Improvements Funds balance is approximately $198,902. The starting balance was $1,400,947.

The proposed Cooperative Agreement, as provided in Attachment A, establishes project eligibility, identifies the respective responsibilities of the City and SBCAG, and programs $198,902 from the Carpinteria Circulation Improvements Funds towards the Franklin Creek Trail Improvement Project. Under the proposed Cooperative Agreement, the Carpinteria Circulation Improvements Funds would substitute the following City funds from the Franklin Creek Trail Improvement Project:

City Fund	Amount
Measure X	$47,000
Gas Tax	$151,902
Total	$198,902

This funding substitution would not increase the revenue budget of the Franklin Creek Trail Improvement Project. Rather, this funding substitution would reduce expenditure from Measure X and Gas Tax funds, which are discretionary and semi-discretionary City funds, respectively. Under the Cooperative Agreement, the City would be eligible to seek reimbursement of up to $198,902 in eligible project costs from the Carpinteria Circulation Improvements Funds.

Should the City Council authorize the Mayor to execute the agreement, the Cooperative Agreement would be forwarded to the SBCAG Board for consideration. The next SBCAG Board meeting is currently scheduled for June 22, 2026. If the agreement is not approved, the Franklin Creek Trail Improvement Project would continue utilizing the funding structure previously approved by the City Council, including the programmed Measure X and Gas Tax funding.

POLICY CONSISTENCY

The recommendation is consistent with the following objective of the General Plan and Local Coastal Plan:

Circulation Element

Objective C-7: Build demand for alternative transportation use by increasing ease, effectiveness, and social acceptability, and through foresighted planning.

The recommendation is also consistent with the SBCAG Regional Active Transportation Plan.

FINANCIAL CONSIDERATIONS

No Additional Funding Requested. Minimal staff time to prepare the report is included in the Adopted FY 2025/26-2026/27 General Fund Budget.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

The recommendation is consistent with the requirements of the Measure A Investment Plan and the terms of the proposed Cooperative Agreement.

OPTIONS

1. Authorize the Mayor to sign the Cooperative Agreement with the Santa Barbara County Association of Governments for Carpinteria Circulation Improvements Funds.
2. Decline to approve the recommendation and direct staff as appropriate. The existing Franklin Creek Trail Improvement budget would then continue to rely on discretionary and semi-discretionary City funding sources.

PRINCIPAL PARTIES EXPECTED AT MEETING

None.

ATTACHMENTS

Attachment A: Cooperative Agreement

Staff contact:
Stephon Downes, Management Analyst
(805) 755-4446; stephond@carpinteriaca.gov

Signature

Reviewed by:
John L. Ilasin, Public Works Director
(805) 880-3402; johni@carpinteriaca.gov

Signature

Reviewed by:
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

Cooperative Agreement

MEASURE A
PROJECT COOPERATIVE AGREEMENT
For the Carpinteria Circulation Improvements: Franklin Creek Trail Improvement Project

This Cooperative Agreement ("Agreement") is entered into by and between the CITY OF CARPINTERIA ("Sponsor") and the SANTA BARBARA COUNTY ASSOCIATION OF GOVERNMENTS, acting as the Santa Barbara County Local Transportation Authority ("Authority" or "SBCAG").

RECITALS

WHEREAS, Authority and Sponsor desire to enter into a Cooperative Agreement to coordinate the funding of transportation improvements in Santa Barbara County pursuant to the authority provided by the Road Repair, Traffic Relief and Transportation Safety Measure ("Measure A"), which was approved by the voters of Santa Barbara County on November 4, 2008; and

WHEREAS, the Sponsor has proposed that the Authority provide funding to Sponsor's project described in Exhibit A as the Franklin Creek Trail Improvement Project and specified herein ("Project"); and

WHEREAS, the Authority has determined that the Project is eligible as the Carpinteria Circulation Improvements in the Measure A Investment Plan; and

WHEREAS, the Authority is authorized to issue Measure A funds to Sponsor for eligible projects; and

WHEREAS, any cost savings will be retained by the Authority and may be re-programmed to other phases of the Carpinteria Circulation Improvements project; and

WHEREAS, the Authority and Sponsor desire to have this Agreement serve as the Agreement for the Authority to provide Measure A funding to Sponsor for eligible projects proposed by Sponsor, provided that such funding has been authorized by the Board of the Authority.

NOW, **THEREFORE**, in consideration of the mutual promises and undertakings herein made and the mutual benefits to be derived therefrom, the parties hereto represent, covenant, and agree as follows:

SECTION I
Covenants of Sponsor

The Sponsor shall:

1.1 Project Description. The Project description, scope of work, delivery schedule, estimate of cost by activity, anticipated amount and type of funds that will supplement Measure A funds, and the anticipated timing for release of Measure A funds are specified in Exhibit A attached to this Agreement and incorporated herein by reference. Sponsor shall be

solely responsible for implementing and carrying out the Project.

1.2 Change In Project Description. Any change in the Project Description shall not be eligible for funding by Authority unless approved in writing by the Authority. Any portion of the Project implemented by Sponsor prior to Authority's written approval shall not be eligible for reimbursement and in no event will any change in scope result in the Authority reimbursing more than the amount specified for the Project.

1.3 Eligible Reimbursement Costs. Eligible project costs are specified in Exhibit A or as may be approved from time to time by the Authority pursuant to Section 1.2. In no event shall expenses incurred prior to the execution of this Agreement be considered eligible reimbursement costs.

1.4 Measure A Percentage Share Defined. Measure A funding is being provided by Authority to Sponsor in accordance with the Measure A Investment Plan Carpinteria Circulation Improvements for the McMurray Road Improvement Project described in Exhibit A. The percentage share of Measure A funding shall be the Measure A Percentage shown in Exhibit A, and shall not exceed the total Measure A amount shown in the same attachment. Each invoice submitted by Sponsor shall be reimbursed by Authority at this percentage up to the not to exceed total Measure A amount shown in the attachment. Sponsor matching funds shall be used to pay for the remainder of Project costs.

1.5 Invoices and Progress Reports. Starting one month after the execution of this Agreement, Sponsor will submit quarterly progress reports and invoices for activities conducted over the prior unbilled quarter. These documents shall include the following specified information:

1.5.a Invoices. The Sponsor shall provide the Authority with one (1) copy of all invoices submitted to Sponsor by every contractor, subcontractor, consultant, or subconsultant as appropriate and any other backup documentation required to support direct and indirect costs for which a Sponsor submits an invoice.

1.5.b Progress Reports. Progress reports shall include a brief description of the status of the Project including the work completed to date. This summary may be included on the invoices submitted to the Authority or be attached to those invoices.

1.6 Use of Funds. The Sponsor shall use existing Measure A funds consistent with the project description in Exhibit A to this Agreement or as approved by the Authority pursuant to Section 1.2.

1.7 Submittal of Documents. The Sponsor shall provide copies to the Authority of all executed contracts that relate to the Project scope as described in Attachments to this Agreement and Section 1.3 or approved by the Authority pursuant to Section 1.2. The Sponsor shall retain records pertaining to the Project for a five (5) year period following completion of the Project.

1.8 Completion of Project. Sponsor shall be responsible for meeting the timely use of funds deadlines in Exhibit A. Sponsor shall provide management of any consultant and contractor activities, including responsibility for schedule, timely use of funds, budget and oversight of the services, consistent with the scope of work. This provision shall apply in all instances, including situations where a change in scope has been approved by the Authority pursuant to Section 1.2.

1.8.a Project Completion Report. Sponsor will, within 45 days of the Project becoming operable, provide a letter of Project completion which includes final cost, revenues, and schedule of completed and future activities for construction projects, pictures of the completed project must accompany the letter. Whenever possible, pictures of the "before" project conditions should also be submitted. This letter shall accompany the final invoice for payment from the Sponsor to provide notice of Agreement account closing by Authority.

1.9 Public Outreach. The Sponsor is responsible for development and administration of a public outreach effort to ensure public awareness and involvement in the Project development and delivery process. The Sponsor shall provide a copy of the public outreach plan and all materials documenting the public outreach activities, including public notices, press releases, flyers, etc. to the Authority. The public outreach plan must accompany the first invoice for payment from Sponsor. The materials documenting the public outreach activities must accompany the final invoice for payment from Sponsor.

1.10 Provision of Signs. Sponsor shall install signs consistent with the Authority's Project Signs Guidelines and Specifications as adopted by the SBCAG Board on August 18, 2011, or as appropriate.

1.11 Cost Savings and Excess Costs

1.11.a Cost Savings. After the Project has been accepted by the Sponsor and Authority as complete, any positive difference between the cost, as listed in Attachments to this Agreement or approved by the Authority pursuant to Section 1.2, and the total amount invoiced to the Authority shall revert to the Measure A program for re-programming by the Authority on other eligible projects.

1.11.b Excess Costs. In the event the actual Project cost exceeds the estimate shown in Attachments to this Agreement, this amount will be considered an excess cost. Sponsor is solely responsible for all costs over the amount identified in Section 1.3 and pursuant to Section 1.2.

1.11.c Reconciliation of Excess Costs. Excess project costs to complete a project are not eligible for reimbursement unless approved pursuant to Section 1.2. The amount of Measure A funds as identified in Section 1.3 are the maximum funds available for reimbursement to the Sponsor and cannot be increased unless agreed to by the Authority pursuant to Section 1.2. The Sponsor shall request an amendment if needed for this purpose in writing to the Authority. Such amended Agreement shall be effective only if signed and approved by the duly

authorized representatives of both the Authority and Sponsor.

1.12 Errors and Omissions. The Sponsor shall diligently monitor and manage all aspects of the Project and shall aggressively pursue any and all remedies, including full restitution and damages from any consultant, contractor or sub-contractor and their insureds and sureties suspected of any acts, errors, or omissions committed during business activities that economically or legally damage the project.

1.13 Division of Labor and Materials. Sponsor agrees to furnish or cause to be furnished all labor, materials, equipment, required licenses, permits, fees, and other appropriate legal authorization from all applicable federal, state, and local jurisdictions necessary to perform and complete, per schedule, in a professional manner, the obligations described herein.

1.14 Implementation of Project. Sponsor may implement projects herein through private organizations and nonprofit entities as designated on the Attachment.

SECTION II
Covenants of Authority

The Authority shall:

2.1 Reimbursement Payments. The Authority shall make reimbursement payments to the Sponsor or implementing party designated pursuant to Paragraph 1.14 for eligible project costs within 45 days of receipt of an invoice as specified in the Attachments to this Agreement, except where payment is subject to provisions of Paragraphs 2.1.a through 2.1.b.4.

2.1.a Ineligible Costs. The Authority reserves the right to adjust current or future reimbursement payments to Sponsor if an invoice includes ineligible costs.

2.1.b Suspension of Reimbursement. If the Authority determines that any costs in an invoice are not allowable, or lack supporting progress reports, the Authority shall return the invoice to the Sponsor with an invoice dispute notice outlining the reason for the return and the proposed remedy, if one exists, which would make the invoice acceptable for payment. The Sponsor may re-submit the invoice for payment after reviewing the invoice dispute notice and making any necessary corrections. The Sponsor may also immediately submit a new invoice representing only the amounts which are not in dispute, while setting aside the disputed amounts for review in accordance with the provisions set forth in this Section 2.1.

2.1.b.1 Meeting. Once a dispute has occurred, the Authority shall arrange a meeting between Authority and Sponsor staff to discuss and attempt to resolve the dispute.

2.1.b.2 Subregional Committee. If an agreement cannot be reached at the meeting, then the Sponsor or the Authority shall have the option to

take the dispute to the Authority's North County Subregional Committee, as appropriate. In this case reimbursement for the disputed cost item(s) will be delayed until a resolution of the matter is reached.

2.1.b.3 Authority's Board Decision. If the Sponsor or the Authority disagrees with the resolution by the Subregional Committee then the dispute shall be submitted to the Authority's Board for resolution. If the Board determines that the disputed cost item(s) is ineligible, the Authority shall not provide reimbursement payment to the Sponsor for the disputed item(s). If the Board determines that the disputed cost item(s) is eligible, then the Authority shall provide reimbursement payment to the Sponsor for the disputed cost.

2.1.b.4 Reservation of Rights. By utilizing the above procedures, the Sponsor does not surrender any rights to pursue available legal remedies if the Sponsor disagrees with the Board decision.

2.2 Authority's Payment shall not constitute Waiver. Authority's failure to discover or object to any ineligible project cost or billing prior to payment shall not constitute a waiver of Authority's right to require Sponsor to correct such work or billing or seek any other legal remedy.

2.3 Right to Conduct Audit; Record Keeping. The Authority shall have the right to conduct an audit of all Sponsors' records pertaining to the Agreement at any time during the course of construction and up to a five (5) year period after completion of the Agreement.

2.4 Records. Sponsor shall keep and provide to Authority or its agents, upon request, accurate financial records (including invoices and published price lists on which this Agreement was based) necessary to enable Authority to review Sponsor's performance of this Agreement. These records shall demonstrate the funding has been used as described in the Project Description. Sponsor shall maintain all such records for at least five years after completion of the project.

SECTION III
General Covenants

3.1 Term. Sponsor shall commence performance on June 25, 2026 and end performance upon completion, but no later than June 30, 2027 unless otherwise directed by SBCAG or unless earlier terminated. The Sponsor shall commence performance in accordance with the delivery schedule set forth in Exhibit A. The Agreement shall remain in effect until discharged or terminated as provided in Section 3.2 or Section 3.14, unless otherwise directed by SBCAG or unless earlier terminated.

3.2 Discharge. This Agreement shall be subject to discharge as follows:

3.2.a Termination by Mutual Consent. This Agreement may be terminated at any time by mutual consent of the parties.

3.2.b Discharge Upon Completion of Projects. Except as to any rights or obligations

which survive discharge as specified in Section 3.13, this Agreement shall be discharged, and the parties shall have no further obligation to each other, upon completion of the Projects as certified by the Authority.

3.3 Indemnity. Sponsor agrees to indemnify, defend (with counsel reasonably approved by SBCAG) and hold harmless SBCAG and its officers, officials, employees, agents and volunteers from and against any and all claims, actions, losses, damages, judgments and/or liabilities arising out of this Agreement from any cause whatsoever, including the acts, errors or omissions of any person or entity and for any costs or expenses (including but not limited to attorneys' fees) incurred by SBCAG on account of any claim except where such indemnification is prohibited by law. Sponsor's indemnification obligation applies to SBCAG's active as well as passive negligence but does not apply to SBCAG's sole negligence or willful misconduct.

3.4 Notices. Any notice which may be required under this Agreement shall be in writing and shall be given by personal service, or by certified or registered mail, return receipt requested, to the addresses set forth below:

AUTHORITY	SPONSOR
Santa Barbara County Association of Governments 260 North San Antonio Road, Suite B Santa Barbara, CA 93110	City of Carpinteria 5775 Carpinteria Avenue Carpinteria, CA 93013

Either party may change its address by giving notice of such change to the other party in the manner provided in this Section 3.5. All Other Notices and consents under this section, which are sent by mail, shall be deemed to be received five (5) days following their deposit in the U.S. mail. This Notices section shall not be construed as meaning that either party agrees to service of process except as required by applicable law.

3.5 Additional Acts and Documents. Each party agrees to do all such things and take all such actions, and to make, execute and deliver such other documents and instruments, as shall be reasonably requested to carry out the provisions, intent and purpose of the Agreement.

3.6 Integration. This Agreement represents the entire Agreement of the parties with respect to the subject matter hereof. No representations, warranties, inducements or oral agreements have been made by any of the parties except as expressly set forth herein, or in other contemporaneous written agreements.

3.7 Amendment. In conjunction with the matters considered herein, this Agreement contains the entire understanding and agreement of the parties and there have been no promises, representations, agreements, warranties or undertakings by any of the parties, either oral or written, of any character or nature hereafter binding except as set forth herein. This Agreement may be altered, amended or modified only by an instrument in writing, executed by the parties to this Agreement and by no other means. Each party waives their future right to claim, contest or assert that this Agreement was modified, canceled, superseded, or changed by any oral agreements, course of

conduct, waiver or estoppel.

3.8 Non-Partnership. This Agreement is not intended by the parties to constitute or create a joint venture, pooling arrangement, or formal business organization of any kind. The rights and obligations of the parties shall be only those expressly set forth herein. Sponsor and Sponsor's subcontractors shall perform all services under this Agreement as independent parties and not as employees, officers or agents of the Authority.

3.9 Assignment. The Agreement may not be assigned, transferred, hypothecated, or pledged by any party without the express written consent of the other party.

3.10 Binding on Successors. This Agreement shall be binding upon the successor(s), assignee(s) or transferee(s) of the Authority or as the case may be. This provision shall not be construed as an authorization to assign, transfer, hypothecate or pledge this Agreement other than as provided above.

3.11 Severability. Should any part of this Agreement be determined to be unenforceable, invalid, or beyond the authority of either party to enter into or carry out, such determination shall not affect the validity of the remainder of this Agreement which shall continue in full force and effect; provided that, the remainder of this Agreement can, absent the excised portion, be reasonably interpreted to give effect to the intentions of the parties.

3.12 Counterparts. This Agreement may be executed in one or more counterparts and shall become effective when one or more counterparts have been signed by all of the parties; each counterpart shall be deemed an original but all counterparts shall constitute a single document.

3.13 Survival. The following provisions in this Agreement shall survive discharge:

3.13.a The Sponsor. As to the Sponsor, the following sections shall survive discharge: Section 1.6 (obligation to apply funds to the Project), Section 1.7 (obligation to provide copies and retain records), Section 1.8 (obligation to continue to manage the Project).

3.13.b The Authority. As to the Authority, the following section shall survive discharge: Section 2.3 (right to conduct audit).

3.13.c Both Parties. As to both parties, the following section shall survive discharge: Section 3.3. (mutual indemnities).

3.14 Limitation. All obligations of the Authority under the terms of this Agreement are expressly contingent upon the Authority's continued authorization to collect and expend the sales tax proceeds provided by Measure A. If for any reason the Authority's right or ability to collect or expend such sales tax proceeds is terminated or suspended in whole or part so that it materially affects the Authority's ability to fund the Project, the Authority shall promptly notify Sponsor, and the parties shall consult on a course of action. If, after twenty-five (25) working days, a course of action is not agreed upon by the parties, this Agreement shall be deemed terminated. Maintenance of records, right to audit, and

indemnification shall survive. Any future obligation to fund this project or any other project or projects of Sponsor, not already specifically covered by separate Agreement, shall arise only upon execution of a new Agreement.

3.15 Time. Time is and shall be of the essence of this Agreement and each and all of its provisions in which performance is a factor.

3.16 Remedies Cumulative. No remedy or election of remedies provided for in this Agreement shall be deemed exclusive, but shall be cumulative with all other remedies at law or in equity. Each remedy shall be construed to give the fullest effect allowed by law.

3.17 Applicable Law. This Agreement shall be governed by, and construed and enforced in accordance with the laws of the State of California. As applicable, the Cycle 2 Guidelines are incorporated herein by reference.

3.18 Captions. The captions in this Agreement are for convenience only and are not a part of this Agreement. The captions do not in any way limit or amplify the provisions of this Agreement and shall not affect the construction or interpretation of any of its provisions.

3.19 No Continuing Waiver. The waiver by any party of any breach of any of the provisions of this Agreement shall not constitute a continuing waiver or a waiver of any subsequent breach of the same, or of any other provision of this Agreement.

3.20 No Rights in Third Parties. Nothing in this Agreement, express or implied, is intended to confer any rights or remedies under or by reason of this Agreement on any third party, nor is anything in this Agreement intended to relieve or discharge the obligation or liability of any third party to any party to this Agreement, nor shall any provision of this Agreement give any third party any right of subrogation or action over or against any party to this Agreement.

3.21 Signator's Warranty. Each party warrants to each other that he or she is fully authorized and competent to enter into this Agreement in the capacity indicated by his or her signature and agrees to be bound by this Agreement as of the day and year first mentioned above upon the execution of this Agreement by each other party.

[This area intentionally left blank. Signatures on following page.]

IN WITNESS WHEREOF, the undersigned parties have executed this Agreement on the day and year first written below.

CITY OF CARPINTERIA ("Sponsor")

By: _____
Natalia Alarcon, Mayor

Date: _____

SBCAG, acting as the SANTA BARBARA COUNTY LOCAL TRANSPORTATION AUTHORITY:

By: _____
Bob Nelson, Chair

Date: _____

ATTEST:

By: _____
Marjie Kirn, Executive Director

APPROVED AS TO FORM:
Rachel Van Mullem
County Counsel

By: _____
Deputy County Counsel

Exhibit A – Project Scope, Cost, Schedule and Funding Plan for Franklin Creek Trail Improvement Project

Exhibit B – Measure A Project Sign

EXHIBIT A

PROJECT SCOPE, COST, SCHEDULE AND FUNDING PLAN

Project Name: Carpinteria Circulation Improvements, Franklin Creek Trail Improvement Project

Project Contact: John Ilasin

PROJECT SCOPE

Responsible Agency: City of Carpinteria

Project Limits: The project location is on the east bank of Franklin Creek that is situated on County of Santa Barbara (County) parcels. The project location is within City boundaries, and the limits are between Carpinteria Avenue and Seventh Street.

Project Scope: The project consists of constructing a new multi-use trail including a Class I Bikeway (Bike Path) and pedestrian facility on the east bank of Franklin Creek. The proposed facilities are pervious concrete pavement, landscaping, and trail lighting and signing. The new multi-use trail also provides for a safe route to school to and from Aliso Elementary School.

PROJECT COST

Project Work Description	Cost
Construction work as described in project scope.	$2,077,000

PROJECT SCHEDULE

Project Phase	Start	End	Timely Use of Funds Deadline (if applicable)
Construction	June 2026	June 2029	

PROJECT CONSTRUCTION FUNDING PLAN

Fund Source	Fund Amount
Measure A Investment Plan Circulation Improvements	$198,902
Measure A Bicycle and Pedestrian funds (cycle 5 & 6)	$426,000
Local Measure A Funds	$280,598
Sponsor funding (includes state, federal, and local funds)	$1,171,500
Total	**$2,077,000**

Notes:
1. No supplemental funds are required.
2. The release of Measure A will be upon presentation of an invoice.
3. The total project cost is a based on City's current estimate. Any amount above the $198,902 will be funded by another fund source.

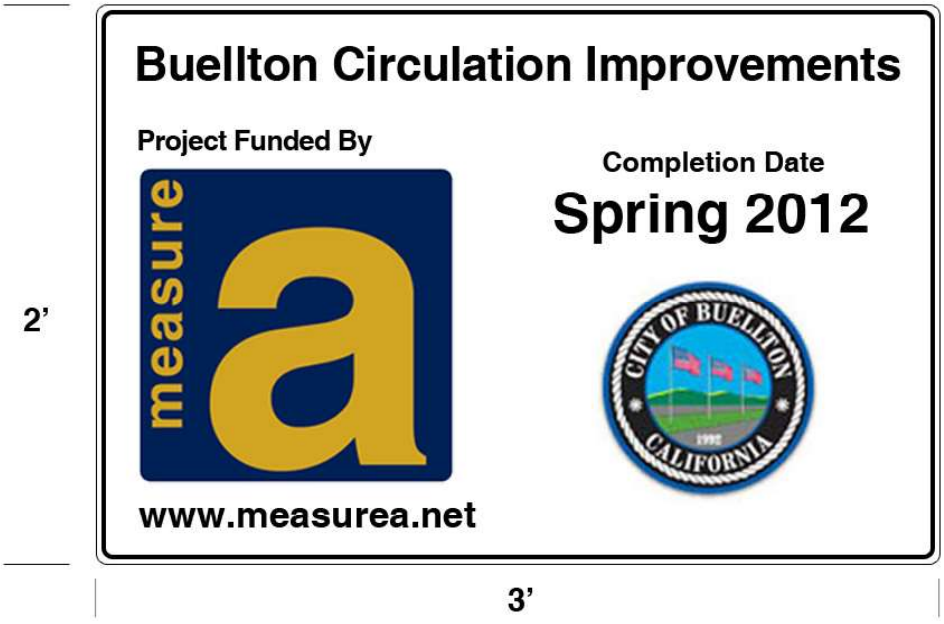
Exhibit B

MEASURE A PROJECT SIGN

The City of Carpinteria shall install two (2) Measure A project signs per measurements below that include the project title, Measure A logo, project completion date, project sponsor logo and Measure A website address. Please see the example below per Measure A Sign Guidelines adopted August 18, 2011.

The signs will be installed within ¼ mile of the ends of the project. The sign will be posted prior to the construction of the project, during the construction of the project and 1 month after the completion of construction.

Example



City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Letter of Support for the Encampment Resolution Funding Round 5 Application submitted by the County of Santa Barbara.

STAFF RECOMMENDATION

Authorize the Mayor to sign the Letter of Support for the Encampment Resolution Funding Round 5 Application submitted by the County of Santa Barbara.

Sample Motion: I move to authorize the Mayor to sign the Letter of Support for Encampment Resolution Funding Round 5 Application submitted by the County of Santa Barbara.

BACKGROUND

The County of Santa Barbara has requested a Letter of Support from the City of Carpinteria in support of their Encampment Resolution Fund, Round 5 Application. This funding is offered through the California Department of Housing and Community Development. This funding program will make available $93 million to counties, cities, and continuums of care to address homeless encampments. Applications for this funding must include plans to transition individuals living in encampments into interim shelters with clear pathways to permanent housing or directly into permanent housing. Proposals for funding must also use data-informed, non-punitive, low-barrier, person-centered, Housing First, and coordinated approaches. Up to 50 percent of funds will be prioritized for applications that serve people living in encampments on a State right-of-way.

The County of Santa Barbara has indicated that the requested State funding would help continue the region's progress to transition unhoused individuals into interim and permanent housing.

DISCUSSION

The requested Letter of Support would express the City's support for the County of Santa Barbara to secure State funding to continue to providing services for people

experiencing homelessness as well as interim housing and long-term pathways to permanent housing. Approval of the Letter of Support would not commit the City to any financial contribution or future operational obligation.

The City provides services to people experiencing homelessness through collaboration with the County of Santa Barbara, non-government organizations providing homelessness services in the region, and local community-based volunteers and organizations.

Staff believes the requested Letter of Support is consistent with the City's established partnership with the County of Santa Barbara and reflects the City's support for programs shifting unhoused individuals into permanent housing and providing them with needed services. Authorization of the Letter of Support would allow the County of Santa Barbara to include the City as a supporting partner in its State funding request.

POLICY CONSISTENCY

This action is consistent with City Council Strategic Plan FY 2025/26-2026/27 Primary Goal #3: Enhance quality of life for residents.

FINANCIAL CONSIDERATIONS

No Additional Funding Requested. Minimal staff time to prepare the report is included in the Adopted FY 2025-26 General Fund Budget.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

There are no legal or risk management considerations with the recommendation.

OPTIONS

1. Authorize the Mayor to sign the Letter of Support for the Encampment Resolution Funding Round 5 Application submitted by the County of Santa Barbara.
2. Do not authorize the Mayor to sign the Letter of Support for the Encampment Resolution Funding Round 5 Application submitted by the County of Santa Barbara and provide direction to staff as appropriate.

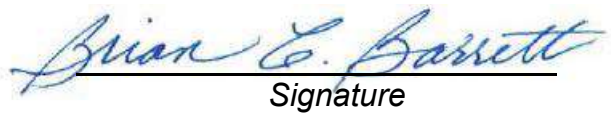
PRINCIPAL PARTIES EXPECTED AT MEETING

None.

ATTACHMENTS

Attachment A: Letter of Support

Staff contact: Brian C. Barrett, City Clerk
(805) 755-4403; brianb@carpinteriaca.gov



Signature

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

Signature

ATTACHMENT A

Letter of Support

CITY OF
CARPINTERIA

Members of the City Council
Mayor Natalia Alarcon
Vice Mayor Mónica Solórzano
Councilmember Al Clark
Councilmember Julia Mayer
Councilmember Wade T. Nomura

June 8, 2026

California Department of Housing & Community Development
651 Bannon Street
Sacramento, CA 95811

Re: Encampment Resolution Fund, Round 5 - Letter of Support

The City of Carpinteria enthusiastically supports the Encampment Resolution Funding Round 5 (ERF-5) application submitted by the County of Santa Barbara. We recognize the urgent need to resolve encampments along major transit corridors in our jurisdiction, where individuals experiencing homelessness face significant risks to their health, safety, and well-being. These areas, including highways, rail corridors, and underpasses, present heightened concerns related to fire danger, pedestrian safety, and environmental impacts.

The County of Santa Barbara's proposed CERF-5 strategy builds on proven success. Since 2021, Santa Barbara County has received three rounds of Encampment Resolution Funding totaling $16.5 million. These programs have exceeded their original goals: serving 895 individuals, providing shelter to 407 people, and placing 311 individuals into permanent housing. The City of Carpinteria has regularly participated in community action planning, strategic planning, and collaborative planning meetings.

This funding opportunity is critical to continuing the region's progress. The County of Santa Barbara supports a comprehensive approach that addresses both immediate needs, such as outreach, engagement, and interim housing, as well as long-term pathways to permanent housing. These efforts are grounded in Housing First principles and emphasize non-punitive, trauma-informed, and culturally responsive care and are an important priority for the City of Carpinteria and our staff supporting those experiencing homelessness in Santa Barbara County.

If awarded, the City of Carpinteria is committed to participating in implementation efforts to enhance and expand services that address encampments and support individuals on a path to safe, stable housing. We appreciate the opportunity to support this important application and look forward to continued collaboration in addressing homelessness in Santa Barbara County.

Sincerely,

Natalia Alarcon, Mayor
City of Carpinteria

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Resolution No. 6482, Approving the Application for Encampment Resolution Funding Round 5 Grant Funds

STAFF RECOMMENDATION

A. Adopt Resolution No. 6482, approving the submission of an Encampment Resolution Funding Round 5 grant application; and
B. Direct staff to return to the City Council with a proposed grant acceptance and project implementation plan should funding be awarded.

(This motion requires a roll call vote.)

Sample Motion: I move to adopt Resolution No. 6482 and direct staff to return to the City Council with a proposed grant acceptance and project implementation plan should funding be awarded.

BACKGROUND

The City of Carpinteria continues to work with regional partners, service providers, and governmental agencies to address homelessness and improve access to shelter, supportive services, and permanent housing opportunities for individuals experiencing homelessness.

The California Department of Housing and Community Development (HCD) recently released Round 5 of the Encampment Resolution Funding (ERF) Program. The ERF Program was established to assist local jurisdictions in addressing homelessness encampments through coordinated outreach, interim housing, permanent housing placement, and supportive services. The program provides competitive grant funding to local jurisdictions and Continuums of Care to support efforts that improve health and safety conditions and transition individuals experiencing unsheltered homelessness into safe and stable housing.

Round 5 of the program makes approximately $93 million available statewide through a competitive application process. Eligible applicants include cities, counties, and

Continuums of Care. Applications are accepted on a rolling basis through June 30, 2026.

Over the past several years, City staff have engaged in discussions with DignityMoves and other regional partners regarding potential opportunities to expand homelessness response resources within Carpinteria. DignityMoves is a California nonprofit organization that develops and operates interim supportive housing communities designed to provide shelter, services, and pathways to permanent housing for individuals experiencing homelessness.

Most recently, DignityMoves informed City staff of the availability of Encampment Resolution Funding Round 5 and expressed interest in partnering with the City should a future project opportunity be identified. DignityMoves also indicated that private philanthropic funding may be available to support a portion of project development costs.

DISCUSSION

The Encampment Resolution Funding Program is intended to support local efforts that address homelessness encampments through outreach, interim housing, permanent housing placement, and supportive services. Eligible activities include street outreach, interim housing, rapid rehousing, supportive services, permanent housing activities, and related program administration.

At this time, staff is seeking authorization to submit a grant application and explore funding opportunities available through the program. The proposed action does not approve a specific project, authorize construction of any facility, identify a project site, commit the City to matching funds, or obligate the City to accept grant funding.

Adoption of Resolution No. 6482 (Attachment A) is necessary to complete the City's grant application and demonstrates the City's commitment to pursuing available state funding opportunities. Resolution No. 6482 authorizes submission of the application, affirms the City's understanding of the grant requirements, and appoints the City Manager as the City's authorized representative for purposes of executing application materials and related grant documents. Attachment B provides the Notice of Funding Availability.

Staff believes pursuing grant funding at this stage is appropriate because it allows the City to evaluate available funding opportunities while continuing discussions regarding project feasibility, site availability, operational considerations, community needs, and potential partnerships.

If awarded, staff would return to the City Council with additional information regarding the proposed use of funds, project scope, implementation requirements, site considerations, environmental review requirements, operational agreements, staffing impacts, City funding obligations, long term operational commitments, potential risks,

and any required budget actions prior to accepting or expending grant funds. City Council acceptance of the grant would be required before any grant funds are accepted or expended by the City.

POLICY CONSISTENCY

The proposed action is consistent with FY 2026–2027 Strategic Plan Goal #4: Maintain the Fiscal Sustainability of the City. Authorization to apply for Encampment Resolution Funding Round 5 grant funds would allow the City to pursue external funding opportunities that may support homelessness response efforts while reducing reliance on limited local resources.

FINANCIAL CONSIDERATIONS

Approval of the staff recommendation authorizes submission of a grant application only and does not commit City funds.

If awarded, staff will return to the City Council with information regarding the grant amount, funding requirements, project costs, staffing impacts, operational commitments, City funding obligations, and any required budget appropriations prior to acceptance of grant funds.

LEGAL AND RISK MANAGEMENT CONSIDERATIONS

The proposed action authorizes submission of a grant application only and does not approve a specific project or development proposal.

Should grant funding be awarded, any future project would be subject to all applicable legal, environmental review, contracting, and land use requirements. Staff would return to the City Council for any actions requiring Council approval.

OPTIONS

1. Adopt Resolution No. 6482, approving the application for Encampment Resolution Funding Round 5 grant funds (Staff Recommendation);
2. Direct staff to obtain additional information and return at a future meeting; or
3. Provide alternative direction to staff.

PRINCIPAL PARTIES EXPECTED AT MEETING

Representatives from DignityMoves

ATTACHMENTS

Attachment A – Resolution No. 6482

Attachment B – Encampment Resolution Funding Round 5 Notice of Funding Availability

Staff contact:

Ryan Kintz, Assistant City Manager
(805) 755-4400, ryank@carpinteriaca.gov

Signature

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

Signature

ATTACHMENT A

Resolution No. 6482

RESOLUTION NO. 6482

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA APPROVING THE APPLICATION FOR ENCAMPMENT RESOLUTION FUNDING ROUND 5 GRANT FUNDS

WHEREAS, the California Department of Housing and Community Development administers the Encampment Resolution Funding Program to assist local jurisdictions in addressing homelessness through outreach, interim and permanent housing solutions, supportive services, and related activities; and

WHEREAS, the Encampment Resolution Funding Program provides competitive grant funding to eligible applicants to support efforts that improve health and safety conditions and assist individuals experiencing homelessness in accessing shelter, services, and permanent housing opportunities; and

WHEREAS, the City of Carpinteria desires to submit an application for Encampment Resolution Funding Round 5 grant funds and to pursue external funding opportunities that support homelessness response efforts within the community; and

WHEREAS, the City Council desires to authorize submission of an application and designate an authorized representative to execute documents necessary to complete the application process.

NOW, THEREFORE, BE IT RESOLVED as follows:

SECTION 1. The above recitals are true and correct, and incorporated herein by reference.

SECTION 2. The Carpinteria City Council hereby:

a. Approves the filing of an application for Encampment Resolution Funding Round 5 grant funds; and

b. Appoints the City Manager as the City's Authorized Representative to execute and submit all applications, certifications, assurances, agreements, amendments, and other documents necessary to apply for and administer Encampment Resolution Funding Round 5 grant funds, if awarded; and

c. Certifies that the City has reviewed and understands the applicable program requirements and agrees to comply with all applicable federal, state, and local laws, regulations, guidelines, and grant requirements; and

d. Acknowledges that, if awarded, the City shall comply with all applicable reporting, monitoring, and program requirements established by the California Department of Housing and Community Development; and

e. Acknowledges that acceptance of grant funds, project implementation, and any associated City obligations shall be subject to future City Council review and approval, if grant funding is awarded.

PASSED, APPROVED AND ADOPTED on the 8th day of June, 2026, by the following roll call vote:

AYES: COUNCILMEMBER(S):

NOES: COUNCILMEMBER(S):

ABSENT: COUNCILMEMBER(S):

ABSTAIN: COUNCILMEMBER(S):

_____
Mayor, City of Carpinteria

ATTEST:

_____
Brian C. Barrett, MMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 8, 2026.

_____
Brian C. Barrett, MMC, CPMC
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

_____
Jena Shoaf Acos, on behalf of Brownstein
Hyatt Farber Schreck, LLP acting as
City Attorney of the City of Carpinteria

ATTACHMENT B

Encampment Resolution Funding Round 5
Notice of Funding Availability

Encampment Resolution Funding Program
Round 5

Notice of Funding Availability (NOFA)

Gavin Newsom, Governor
State of California

Tomiquia Moss, Secretary
Business, Consumer Services and Housing Agency

Gustavo Velasquez, Director
California Department of Housing and Community Development

651 Bannon Street, Suite 400
Sacramento, CA 95811
Telephone: (916) 263-6928

Website: https://www.hcd.ca.gov
ERF Website: Encampment Resolution Funding (ERF) Program | California Department of Housing and Community Development
ERF Round 5 Program Email: HPDHomelessnessGrants@hcd.ca.gov

March 27, 2026

Table of Contents

I. OVERVIEW 3
A. Authorizing Statute 3
B. Purpose and Program Objectives 4
C. Application Timeline 4
D. Available Funds 5
II. ELIGIBILITY REQUIREMENTS 5
A. Eligible Applicants 5
B. Eligible Population to Serve 6
C. Prioritizing Encampment Sites to Address 6
D. Compliance with State Encampment Guidance: 7
III. ELIGIBLE USES 8
IV. APPLICATION SUBMISSION, REVIEW, AND AWARD PROCESS 11
A. Application Required Components 11
B. Submitting a Complete ERF Round 5 Application 15
C. HCD Review, Scoring, and Award 16
V. Award and Funds Disbursement 21
VI. MONITORING, DOCUMENTATION, AND REPORTING 21
A. Reporting 21
B. Application Amendments 22
C. Fiscal Deadlines 22
D. Other Requirements 23
VII. RESOURCES AND CONTACT INFORMATION 26
VIII. APPENDICES 27
Appendix A: ERF Statute 27
Appendix B: ERF Round 5 Authorizing Legislation 37
Appendix C: Definitions 38
Appendix D: California Interagency Council on Homelessness Guidance on Addressing Encampments 39
Appendix E: Housing First Statute 40
Appendix F: Inspection of Homeless Shelters Statute 43

I. OVERVIEW

The California Department of Housing and Community Development (HCD or Department) is pleased to announce the availability of Encampment Resolution Funding (ERF) Program Round 5 (ERF Round 5) grant funding. Pursuant to Health and Safety Code (HSC) section 50251, ERF was established to increase collaboration between the Department, local jurisdictions, and continuums of care (CoCs) for the following purposes:

- Assist local jurisdictions in ensuring the safety and wellness of people experiencing homelessness in encampments.
- Provide encampment resolution grants to local jurisdictions and continuums of care to resolve critical encampment concerns and transition individuals into safe and stable housing.
- Encourage a data-informed, coordinated approach to address encampment concerns.

This NOFA makes $93 million available to California cities, counties, and CoCs in FY 25-26 for awards through a rolling application process. Applications will be accepted on a rolling basis until June 30, 2026, or until funds are depleted, whichever occurs first. Pursuant to the requirement set forth in the authorizing statute, up to 50 percent of funds will be prioritized for proposals that serve people living in encampments on State right-of-way (SROW).

A. Authorizing Statute

ERF Round 5 is authorized under Chapter 7 (commencing with Section 50250) of Part 1 of Division 31 of the Health and Safety Code. The $100 million for ERF Round 5 was appropriated by Statutes of 2025, chapter 5, section 86 (the "2025 Budget Act"), which was signed into law by Governor Gavin Newsom on June 27, 2025. Appendix A contains key statutes that support ERF implementation and guidance, and Appendix B contains the 2025 Budget Act. $93 million is being made available in this NOFA, with $7 million allocated to state administration and to fund a partial award from a prior round. More detail is included in Section I.D, Available Funds.

Pursuant to the authorizing statute, up to 50 percent of the funds authorized for ERF Round 5 shall be prioritized for Local Jurisdictions with proposals that address encampments on SROW as defined by HSC section 50250(m).

HSC section 50251(e) provides that the Department "may adopt regulations to implement this chapter. The adoption, amendment, or repeal of a regulation authorized by this subdivision is hereby exempted from the rulemaking provisions of the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code)." This NOFA establishes the Department's guidelines for ERF Round 5, including the terms, conditions,

forms, procedures, and other mechanisms that the Department deems necessary to administer ERF Round 5. The guidelines contained in this NOFA are adopted as if they have the "dignity of statutes." (Ramirez v. Yosemite Water Company, Inc. (1999) 20. Cal. 4th 785, 799.)

B. Purpose and Program Objectives

ERF Round 5 will fund actionable, person-centered, local proposals that meet this NOFA's threshold requirements to provide stable housing and address the immediate health and safety needs of the individuals residing in specific encampments. Proposals must seek to resolve targeted experiences of unsheltered homelessness by addressing the safety and wellness of people within encampments, resolve critical encampment concerns, and transition individuals into interim shelter with clear pathways to permanent housing or directly into permanent housing, using data-informed, non-punitive, low-barrier, person-centered, Housing First, and coordinated approaches.

Proposals may bolster existing, successful models and/or support new approaches that provide safe, stable, and ultimately permanent housing for people experiencing homelessness in encampments.

C. Application Timeline

The ERF Round 5 application will be made available by the Department upon release of this NOFA and will remain open for the first application window until June 30, 2026. If all program funds have not been awarded through the first application window, a second application window will remain open until October 31, 2026.

Applications will be reviewed in batches as displayed in the table below.

ERF Round 5 Application Events	Responsible Party	Estimated Date(s)
NOFA Release Date	HCD	3/27/2026
Application Release Date	HCD	3/27/2026
NOFA Walkthroughs (Webinars)	HCD	4/13/26, 4/23/26, 4/29/26
Application Submission through Window #1	Applicant	4/3/26 - 6/30/26
Review of Window #1 Applications	HCD	7/1/26 - 8/31/26
Window #1 Awards	HCD	September 2026
Application Submission through Window #2 (dependent on availability of funds)	Applicant	9/1/26 - 10/31/26
Review of Window #2 Applications (dependent on availability of funds)	HCD	11/1/26 - 1/8/27

Window #2 Awards	HCD	January 2027

HCD staff will host virtual webinars on Zoom to walk through this NOFA and the application requirements on the following dates:

- April 13, 2026, 1:00pm – 4:00pm
  https://hcd-ca-gov.zoom.us/webinar/register/WN_3BoVs9ltQoSC02Cc2CeOtQ

- April 23, 2026, 9:00am – 12:00pm
  https://hcd-ca-gov.zoom.us/webinar/register/WN_ngUAyJcFSACTCPeCbgZpTQ

- April 29, 2026, 9:00am – 12:00pm
  https://hcd-ca-gov.zoom.us/webinar/register/WN_P7SB4CSKRB-8DzImooD4Fg

Questions may be submitted to hpdhomelessnessgrants@hcd.ca.gov, with the subject line "ERF Round 5," for the duration of the application period. HCD will also respond to common inquiries in formats directed to the entire eligible applicant pool (i.e., NOFA Walkthroughs, Frequently Asked Questions (FAQ) documents, Monthly Office Hours, etc.).

D. Available Funds

The Legislature appropriated $100 million to fund ERF Round 5, less $4.9 million allocated to the Department for program administration and $2.1 as a partial award to a prior round grantee, pursuant to the requirement set forth in HSC section 50252.1(b). This NOFA makes $93 million available for award to cities, counties, and CoCs.

Summary of ERF Round 5 Funding

Category	Amount
Total FY 25-26 Funding	$100 million
Partial Award to Prior Funding Round ERF 4 Lookback	$2.1 million
Program Administration	$4.9 million
ERF Round 5 – Made Available in the NOFA	**$93 million**

II. ELIGIBILITY REQUIREMENTS

A. Eligible Applicants

Eligible Applicants for ERF Round 5 program funds are the same as in previous Rounds of ERF, which include:

- Local Jurisdiction – as defined in HSC section 50250(j), means a city, including a charter city, a county, including a charter county, or a city and county.

- Continuum of Care (CoC) – as defined in HSC section 50250(d), “continuum of care” has the same meaning as in Section 578.3 of Title 24 of the Code of Federal Regulations.

Per authorizing statute (see Appendix B), local jurisdictions have priority to apply for ERF Round 5 to address encampments on the SROW over CoC applicants.

B. Eligible Population to Serve

ERF Round 5 funds may only be used for proposals that connect people experiencing unsheltered homelessness either to interim shelter with clear pathways to permanent housing or directly to permanent housing.

C. Prioritizing Encampment Sites to Address

“Encampment” generally refers to any location where multiple individuals experiencing unsheltered homelessness have established a place of residence, and where the ongoing presence and conditions of the site result in sustained or significant impacts to health, safety, public access, or infrastructure. Encampments may exist on public or private land and are typically characterized by the presence of personal belongings, makeshift or semi-permanent structures, and repeated or prolonged habitation.

The defining criteria of an encampment are not based on the number of occupants, but on the degree of impact on:

- The individuals residing in the encampment, including exposure to environmental hazards, violence, or lack of access to services and housing;

- The surrounding community, including limitations to public access, increased health and safety risks, or strain on public systems; and

- Critical infrastructure and natural resources, including blocked rights of way, degraded environmental conditions, or damage to public property.

ERF Round 5 is not intended to fund a community-wide encampment resolution program. Applications may propose to serve a single individual encampment, or an encampment zone of multiple encampments that meets all three conditions listed below. Applicants must provide justification for the prioritization of the specific encampment, encampment zone(s), or scattered sites proposed to be served. If an applicant proposes to prioritize multiple encampments (encampment zone), the encampments may only be addressed through a single application if all of the following apply:

1. There is a single justification for prioritizing the encampments,

2. The demographics and service needs of the residents of the encampments are sufficiently similar, and

3. The same set of services, and service providers, including outreach, interim and permanent housing programs, will be used to serve and house the individuals in the encampments.

Applicants must prepare a separate application for each encampment that does not meet the requirements of (1) – (3).

D. Compliance with State Encampment Guidance

City and county applicants must identify whether they have a current and formal policy and/or ordinance to address encampments that fully complies with the California Interagency Council (Cal ICH) Guidance on Addressing Encampments (see Appendix D for a list of all components in the state guidance). To meet this requirement, applicants may submit internal standard operating procedures, staff training materials, and/or scope of work language from service or housing provider contracts that substantiate the jurisdiction meets all components required in the state guidance.

Applicants that are CoCs must identify whether the encampment policies or ordinances of the city and/or county in which the specific encampment, encampment zone(s), or scattered sites are located is fully compliant with the state guidance. Inclusion of the policy(ies) or ordinance(s) depends on the local authorities that oversee encampment operations.

1. **City and county applicants** must provide the policy, ordinance, or any other documentation that substantiates the jurisdiction follows all components set forth in the state guidance.
   a. If there is no policy or ordinance to address encampments, or if the encampment policy is not fully compliant with state guidance, the city and county applicant(s) must provide a timeline by which it will adopt or update the policy or ordinance to come into compliance with state guidance within three months of award. If the jurisdiction does not adopt a fully compliant policy within three months of award, the award may be rescinded and funds awarded to the next eligible applicant.

2. **CoC applicants** must provide the policy, ordinance, or any other documentation that substantiates the city and/or county in which the encampment is located follows all components set forth in the state guidance.
   a. If there is no policy or ordinance to address encampments in the city and/or county in which the encampment is located, or if the encampment policy is not fully compliant with state guidance, CoC applicants must ensure the letter(s) of support from the jurisdiction(s) in which the encampment is located includes a commitment to adopting a fully

compliant policy within three months of award. If the jurisdiction does not adopt a fully compliant policy within three months of award, the award may be rescinded and funds awarded to the next eligible applicant.

On May 12, 2025, the Governor released a Model Encampment Ordinance. Adopting a local ordinance that is consistent with all core aspects of the Model Encampment Ordinance would be compliant with Cal ICH's guidance and satisfy the ERF Round 5 NOFA requirements. The Model Ordinance outlines that it is "intended to provide a starting point that jurisdictions may build from and adjust in creating their own policies…[but] is not intended to be comprehensive or to impose a one-size-fits-all approach for every [jurisdiction]." As such, the Model Ordinance is a valuable tool for Eligible Applicants to use in developing their own encampment policy, but an encampment policy may still be compliant with Cal ICH's guidance if it diverges in some ways from this Model Ordinance.

III. ELIGIBLE USES

All applications and proposed eligible uses must advance the ERF Round 5 Purpose and Program Objectives set forth in Section I.B of this NOFA. Proposal design may include any combination of the following Eligible Use Categories outlined in the table on the following page:

Eligible Use Category	Eligible Uses	Eligible Use Examples
Permanent Housing	Delivery of Permanent Housing	Delivery of permanent housing and innovative housing solutions, such as unit conversions to permanent housing for eligible persons, rehabilitation of existing buildings or existing interim or transitional housing into permanent housing, and predevelopment costs.
	Rapid Rehousing	Rapid rehousing, including housing identification services, rental subsidies, security deposits, incentives to landlords, and holding fees for eligible persons, housing search assistance, case management, and facilitating access to other community-based services.
	Operating Subsidies/Supportive Services - Perm	Operating subsidies in new and existing affordable or supportive housing units. Operating subsidies may include operating reserves.
Prevention and Diversion	Prevention and Shelter Diversion	Prevention and shelter diversion to permanent housing, including flexible forms of financial assistance, problem solving assistance, and other services to prevent people that have been placed into permanent housing from losing their housing and falling back into unsheltered homelessness. This category is only available to serve people who were formerly residing in the prioritized ERF encampment site.
Interim Housing	Interim Housing	Interim housing, limited to newly developed clinically enhanced congregate shelters, new or existing noncongregate shelters, and operations of existing navigation centers and shelters based on demonstrated need that are well suited for eligible persons. Per HSC section 17974.4(b), funding may not be used for the purpose of operating a shelter if that shelter has outstanding violations, but may be used to resolve those violations. Interim Housing may also include Motel/Hotel Vouchers.

	Operating Subsidies/Supportive Services - Interim	Operating subsidies in new and existing emergency shelters and navigation centers. Operating subsidies may include operating reserves.
	Improvements to Existing Emergency Shelters	Improvements to existing emergency shelters to lower barriers, increase privacy, better address the needs of eligible persons, and improve outcomes and exits to permanent housing.
Non-Housing	Street Outreach	Street outreach to assist eligible persons to access crisis services, interim housing options, and permanent housing and services.
	Services Coordination	Services coordination, which may include access to workforce, education, and training programs, or other services needed to improve and promote housing stability for eligible persons, as well as direct case management services being provided to persons, including services being provided at safe parking sites.
Administrative Costs	Systems Support	Systems support for activities that improve, strengthen, augment, complement, and/or are necessary to create regional partnerships and a homeless services and housing delivery system that resolves persons' experiences of unsheltered homelessness.
	Administrative Costs	Administrative costs incurred by the city, county, or continuum of care to administer its program allocation. Up to 5% of grant funds may be applied to administrative costs.

Note: Site restoration is a prior eligible use that was allowed under ERF Round 1 and funded activities related to restoring the encampment site to its original, intended use. ERF Round 5 does not fund site restoration as an allowable use.

IV. APPLICATION SUBMISSION, REVIEW, AND AWARD PROCESS

A. Application Required Components

The ERF Round 5 application is a questionnaire style survey and has four required components: administrative information, proposal overview, implementation, and certification. A submitted application that deviates from the following requirements will be considered nonresponsive and will be disqualified from the evaluation. Applications submitted by non-eligible applicants (reference Section 2.A. for Eligible Applicants) will also be automatically disqualified.

1. Required Component: Administrative Information

Requires the applicant to indicate the entity the Department will enter into contract with to receive and administer the award. This entity will be responsible for contracting (when necessary) with subcontractors, submitting all required reports to the Department, reporting universal data elements for people and families served into the local HMIS, and meeting other terms and conditions of the contract. This component also requires the applicant to provide contact information and its Federal Employer Identification Number (FEIN) or tax identification number. Governmental entities will need to submit a GovTIN Tax Form, and non-governmental entities (only lead entities of CoCs are eligible to apply) will need to upload a STD 204 Tax Form.

2. Required Component: Proposal Overview

Requires the applicant to provide the following narrative descriptions and metrics on the expected outcomes of the proposal:

a. **Proposal Summary:** Includes an overview of all key components and/or phases of the project that will be funded wholly or in part with ERF Round 5 resources. This should be an executive summary of the proposal, to include (1) the encampment and population proposed to be served (2) the core service/housing delivery model and (3) the impact/outcomes proposed to be accomplished.

b. **People Served and Housed:** Includes the number of people living in the prioritized encampment at the time of application submission, and the number of people proposed to be served and housed in interim and permanent housing if the application is awarded.

c. **Encampment Information:** Includes the physical characteristics of the encampment, why the site and the people residing there are being prioritized, and whether the encampment is located entirely or partially on a SROW. This information must be accompanied by the following:

i. Attachment, Geographic Information System (GIS) Map Layer: Applicants must submit a GIS map layer or equivalent of the specific encampment, encampment zone(s), or scattered sites proposed to be served with ERF Round 5 funds. The attachment should allow sites to be easily imported into a GIS data set. For applicants with access to internal GIS resources, a shapefile is the preferred format for capturing area-level data with precision and consistency. Another option is to use a publicly available free app service like “Google My Maps” or similar program to create a polygon using one of those platforms.

   Note: Applicants may upload an additional jpeg or pdf map that shows the location of the specific encampment, encampment zone(s), or scattered sites within the jurisdiction in relation to key application components (i.e. service locations, interim housing locations, and permanent housing locations).

d. **State and Local Collaboration**: Pursuant to HSC section 50252.1(c)(4)(C), the application should include a description of how the applicant intends to collaborate with state and local partners to mitigate risk and address safety concerns while ensuring a pathway for individuals living in encampments to move into safe and stable housing. This description must also confirm that the jurisdiction submitted an AB 130 Annual Homeless Shelter Inspection Report to HCD. HSC section 17974.5 requires that HCD withhold state funding from a jurisdiction that fails to comply with the AB 130 Annual Homeless Shelter Inspection Report requirements or fails to take action to correct any homeless shelter violation pursuant to HSC 17974.4. See Section IV.D.3., Annual Reporting on Homeless Shelter Inspections, and Appendix F for details on this requirement, including remedies for jurisdictions to become eligible again to receive state funds.

   i. **Required Local Jurisdiction Letter(s) of Support (required for CoC applicants only):** CoC applicants must obtain a letter, or letters, of support from city and/or county overlapping jurisdictions in which the specific encampment, encampment zone(s), or scattered sites are located. Local encampment abatement operations, public health and safety, and service and housing responsibilities and authorities may be shared by multiple jurisdictions. The letter(s) of support must detail the roles and responsibilities of each participating jurisdiction, and include a commitment from the jurisdictions to coordinate on any potential abatement activities. HCD will also accept a single letter of support signed by all jurisdictions.

   ii. **Required Caltrans Letter of Support (required for applications proposing to address encampments on SROW only):** Applications proposing to address encampments entirely or partially on a SROW must include a letter of support from their local Caltrans District Office. The letter must include a commitment from Caltrans that they are in support of

the ERF proposal. It must also include an acknowledgement that Caltrans will only take action on that encampment site in collaboration with the grantee, with at least two weeks' notice to HCD and the ERF grantee, unless critical circumstances exist when an encampment poses an imminent threat to life, health, safety, or infrastructure and must be immediately addressed. This letter should be signed by the local Caltrans Deputy District Director of Maintenance (DDDM) or their designee and include the contact information of the Caltrans representative for the prioritized encampment location.

e. **Proposal Outcomes and Project Timeline:** Includes a description of the proposal's planned outcomes, key milestones with associated dates for each outcome, the methods by which the applicant will measure and track progress, and proposed activities to achieve the outcome. Applicants must provide incremental milestones for achieving the interim housing and permanent housing goals set out in the proposal. For projects that include interim housing and/or permanent housing development, the timeline should include major development milestones.

f. **Centering People:** Requires the applicant to provide detailed responses to the following prompts:

   i. How the proposal complies with Housing First law pursuant to Welfare and Institutions Code Section 8255. Housing First statute is contained in Appendix E and applicants may also refer to the Cal ICH Guide to California's Housing First Law;

   ii. How input from individuals with lived experience of homelessness has been meaningfully incorporated into the proposal;

   iii. How the proposal will provide sanitation services to those living in the prioritized encampment. This may be through ERF Round 5 funds or by a jurisdiction or nonprofit entity; and

   iv. A list of community organizations or groups currently supporting or engaging with encampment residents, and the services being provided by those organizations.

3. Required Component: Implementation

This component requires the applicant to provide details around proposal implementation in three key areas:

a. **Core Service Delivery and Housing Strategies**, including:

   i. Outreach, engagement, case management, and service coordination tailored to address the needs of individuals residing in the encampment;

ii. When an application includes operating safe parking sites while locating interim or permanent housing for people experiencing homelessness living in vehicles or recreational vehicles, a description of how the applicant intends to acquire sites for safe parking, operate the site, provide services at the safe parking site, and increase safe parking site hours;

iii. Proposed interim housing opportunities;

iv. Proposed permanent housing opportunities;

v. Commitment and capacity to deliver permanent housing solutions;

vi. How services are tailored to meet the needs and preferences of individuals in the encampment, encampment zone(s), or scattered sites;

vii. Strategies to prevent displacement into other unsheltered locations;

viii. Approaches to prevent returns to unsheltered homelessness;

ix. Consideration for the dynamic nature of encampments, including potential inflow;

x. Support for storage and access to personal belongings across housing stages;

xi. Support for participants with service animals and pets;

xii. Strategies for serving individuals who do not transition into housing; and

xiii. If located on a SROW, how the applicant will coordinate with Caltrans ahead of abatement actions to avoid displacement and address the needs of the individuals living in the encampment.

b. **Budget and Resource Plan:** The total amount of ERF Round 5 funds requested, and an explanation for how the requested amount was determined based on the number of people served and the housing options provided. The Budget and Resource Plan must also identify non-ERF Round 5 resources that will be leveraged to support proposal implementation, including other funding sources and resources from other systems that would increase services and housing options. This includes prior ERF awards, and other federal, state, and local funding sources.

   Applicants must categorize their budgets into the appropriate Eligible Uses. If one larger budget item may fall within two or more Eligible Use categories, applicants should split it into the appropriate individual line items so that HCD can track and better understand proposal components.

HCD strongly encourages applicants to design proposals that maximize the impact of ERF Round 5 by leveraging additional other local, state, and federal funding streams, including social entitlement programs and complementary housing or service initiatives. By aligning ERF Round 5 proposals with these resources, jurisdictions can expand the scope of services, accelerate implementation, and achieve more sustainable housing outcomes for the individuals experiencing homelessness in the specific encampment zone(s), or scattered sites proposed to be addressed.

c. **Key Entities and Staff:** Includes the experience and qualifications for the implementing organization and key partners, staffing strategy, evidence of collaboration between local jurisdiction(s) and the CoC, as well as identification of the primary parties with rights to and/or control of the property upon which the encampment resides (e.g., Caltrans, Union Pacific, private landowner, etc.) and their shared understanding of and commitment to the implementation of the proposal. For proposals on the SROW, in addition to the Caltrans letter of support, applicants must describe how they collaborated with Caltrans on their program design, implementation plans, and projected timeline.

   Proposals funding homeless shelters must ensure shelters are in compliance with the requirements outlined in HSC sections 17974-17974.6. Applicants must disclose whether any homeless shelter included in the proposal has received violations under HSC sections 17974-17974.6 within the past 12 months and describe the status of corrective actions taken and any outstanding violations.

4. Required Component: Certification

The applicant must certify that all information included in the application is true and accurate.

B. Submitting a Complete ERF Round 5 Application

Applications must be submitted through the ERF Round 5 application portal in Cognito, linked on the ERF website. Within the Cognito application, applicants must upload a completed budget using the budget template available on HCD's ERF website.

Refer to Section III, Eligible Uses, for guidance on allowable expenses and budget categorization. HCD will accept applications on a rolling basis through two windows or until all funds have been awarded, whichever occurs first. Refer to Section I.C., Application Timeline, for all specific dates.

Since HCD does not have control over the platform's timing apparatus and uploading speed, and to mitigate for unforeseen occurrences, applicants are strongly encouraged to submit by noon on the last day of the application window.

C. HCD Review, Scoring, and Award

1. Phase 1 – Administrative Review

Applications will be reviewed and evaluated for completeness of NOFA specifications, including checking that the application was submitted on behalf of an eligible applicant. During this stage, HCD will ensure that all required components are completed and submitted. HCD will reach out to applicants and allow them to resolve small discrepancies, but applications that are not complete or do not contain all the required items and attachments will be disqualified from the evaluation.

Additionally, applications will be reviewed to ensure deduplication with any previous ERF award. Generally, ERF Round 5 funding is not meant to augment a prior award which provided funding to accomplish the same outcomes described in the proposal. To receive a new ERF award, a previously awarded applicant must provide a new proposal that describes the additional activities to be carried out and the outcomes to be accomplished and/or identifies the additional people to be served.

2. Phase 2 – Scoring

The Evaluation Panel will review and consider the totality of the information in the application when determining whether the application satisfies the minimum scoring threshold. However, applicants should respond to each application criterion in the proper application section to ensure all requirements are met.

ERF Round 5 Scoring Matrix	
Application Section	**Factors that satisfy minimum scoring threshold:**
2A-C. People Served and Encampment Information *(Must receive at least 3 out of the 5 possible points)*	○ Clearly describes the characteristics and demographics of the people living in the prioritized encampment and the physical aspects of the encampment, including location, size of area, types of structures onsite, and vehicles present. ○ Makes a logical and compelling case for why the identified encampment site is being prioritized.
2D. State and Local Collaboration	○ Includes a clear description of the responsibilities and authorities for encampment abatement operations, public health and safety issues, and service and housing providers. This description should include the encampment policy or policies

(Must receive at least 4 out of the possible 5 points)	that will guide the applicant's encampment response.
2E. Proposal's Outcomes *(Must receive at least 10 out of the 15 possible points)*	○ Proposal's outcomes meaningfully align with ERF Round 5 objectives (set forth in Section I.C. of this NOFA). ▪ Outcome(s) are clear, specific, measurable, realistic, and time bound. ▪ Milestones are well-defined and include appropriate methods for measuring progress. ▪ Listed activities are directly connected to the proposed outcome(s) and milestones and are feasible within the project period. ○ The narrative presents a logical pathway showing how the activities and milestones will lead to the stated outcome(s). ○ Demonstrates an above-average likelihood of achieving the proposal's outcomes.
2E. Project Timeline (*Must receive at least 6 out of the possible 10 points to satisfy the minimum threshold)*	○ Timeline for achieving milestones and outcomes is realistic and aligns with the project period.
2F. Centering People *(Must receive at least 16 out of the possible 20 points)*	○ The proposal is compliant with all core components of Housing First law detailed in WIC section 8255(b). ○ Uses well-informed analyses or the perspectives of people with lived experience of homelessness to inform the proposal's decisions, processes, and actions, which should advance the wellbeing of people experiencing unsheltered homelessness in the identified encampment. ○ Provides trauma informed services and supports, operationalizes harm reduction, and centers an individual's choice and preferences.

3A. Core Service Delivery and Housing Strategies *(Must receive at least 11 out of the possible 15 points)*	○ Includes a comprehensive outreach and engagement strategy, including case management and service coordination for people currently residing in the encampment. ○ Identifies interim and permanent housing options and includes a description of how many individuals are projected to be served with each interim and permanent housing solution. ○ Identifies homeless shelters funded by this proposal and demonstrates compliance with Assembly Bill (AB) 130 and HSC sections 17974–17974.6, including adherence to inspection, correction, and reporting requirements and documentation of any violations and corrective actions taken. ○ Includes compelling evidence of an applicant's demonstrated ability and commitment to deliver permanent housing for people residing in the prioritized encampment. Compelling evidence may include identification, creation, availability, and prioritization of permanent housing resources as well as examples of prior successes in permanently housing people experiencing homelessness. ○ Describes how the proposed service delivery model is tailored to meet the needs and preferences of the people residing in the encampment site. ○ Uses data and input from people with lived experience of homelessness to inform housing and service needs, preferences, and the availability of resources to meet those needs and preferences. ○ Details strategies likely to prevent displacement from the prioritized encampment to another unsheltered location and to prevent returns to unsheltered homelessness. ○ Details operable plans to support individuals with the storage of their property and care of their pets, while living in the encampment as well as after they have moved into interim or permanent housing.

3B. Budget and Resource Plan *(Must receive at least 10 out of the possible 15 points)*	○ Demonstrates a sustainable, prudent, and effective use of requested funding. ○ Budget aligns with achieving the proposal's outcomes, services and housing options, and number of people served. ○ Identifies non-ERF Round 5 resources that will be leveraged to support proposal implementation, including coordination of resources from other systems that would increase services and housing options. This includes prior ERF awards and other federal, state, and local funding sources. ** Applications will be evaluated with the understanding that communities vary significantly with respect to the current availability of other funding sources that can be leveraged for their proposed projects and to sustain the projects beyond the grant term. In the absence of currently available resources, applicants are encouraged to provide a specific plan for obtaining the funding necessary to sustain their project beyond the grant term if the project is intended to continue.*
3C. Key Entities and Staff *(Must receive at least 10 out of the possible 15 points)*	○ Includes a detailed description of the lead entity that will oversee the implementation of activities in the proposal. Describes the lead entity's mission, goals, values, geographic service area, and existing efforts related to serving persons living in encampments. ○ Demonstrates the ability to recruit and deploy personnel with experience and expertise needed to support the success of the proposal. ○ Demonstrates commitment to cross-systems collaboration with descriptions of key contributions of each organization and local community partners, including their experience and expertise in serving persons experiencing unsheltered homelessness with a range of service needs.

	○ Demonstrates collaboration between Local Jurisdiction(s) and the CoC for this proposal. ○ Demonstrates capacity to carry out the proposal. ○ Identifies the primary parties with rights to and/or control of the property upon which the encampment resides and their shared understanding of and commitment to the implementation of the proposal. ○ If the encampment is on a SROW, the proposal describes how the applicant collaborated with Caltrans on the program design, implementation plan, and projected timeline.

3. Phase 3 – Evaluation and Award Determination

HCD will review and score applications using the ERF Round 5 Scoring Matrix. Each application will be scored by a panel of HCD staff, and an average score will be calculated. To be eligible for funding, applications must meet the minimum scoring threshold in every section listed in the matrix. Awards will be made to the highest scoring applications until all funds are awarded. Pursuant to HSC section 50252.1(b), HCD "shall award additional funding round moneys first to fund projects from prior funding rounds that…[HCD] determined satisfied applicable program requirements but were not funded in the prior round."

In accordance with HSC section 50252.1(c)(5), funding shall be prioritized for both of the following:

- Applications that demonstrate cross-systems collaboration, including collaborations with state and federal entities, and innovative efforts to resolve encampment issues, while focusing on protecting the health and well-being of the individuals living in those encampments.

- Applications that represent the diversity of communities across the state, including, but not limited to, rural, urban, and suburban communities.

Furthermore, up to 50 percent of the available funds will be prioritized for awards that address encampments on SROW.

Applications that failed to meet any section of the application will not be eligible for award, but those applicants will be invited by HCD to reapply in future rounds.

V. Award and Funds Disbursement

After the application window has closed and all applications received during the window have been reviewed and scored, HCD will make awards. Award letters will be sent by email to the awardees, and an awards listing and the approved applications will be posted on HCD's ERF website.

Once awards have been determined by HCD, a Standard Agreement will be prepared and sent to the awardee. The awardee will return the signed Standard Agreement. Funds will be disbursed to the awardee upon receipt, review, and approval of the complete Standard Agreement by HCD. Grant funds will be disbursed via mailed check. Checks will be mailed to the address listed on the taxpayer ID Form.

Applications that are denied funding will be provided with evaluation panel feedback. Applicants are encouraged to incorporate this feedback and reapply in the next available application window.

Appeals

Pursuant to HSC section 50251(c)(1), HCD's decision to approve or deny an application and the determination of the amount of funding to be provided shall be final and is not subject to appeal.

VI. MONITORING, DOCUMENTATION, AND REPORTING

A. Reporting

1. Quarterly Reports

The grantee shall submit quarterly reports to HCD with fiscal and programmatic data reflecting the progress of their ERF Round 5 award in a format provided by HCD.

2. Annual Reports and Final Report

Per HSC section 50254.5(b)(5), grantees are required to submit an annual report in a format determined by HCD, including detailed uses of the program funds. Annual reports are due every April 1 reporting on activity throughout the prior calendar year.

Pursuant to HSC section 50254.5(b)(6), grantees are required to submit a final report no later than April 1 of the year following the 100 percent expenditure deadline. This report should include detailed uses of the program funds and the following data elements:

a. The number of homeless individuals served using the program funds in that year.

b. The total number of individuals served in all years of the program, as well as the homeless population served.

c. Aggregate outcome data for individuals served using program funds, including all the following:

- The type of housing that the individuals exited to from the encampment, including whether the housing is permanent or interim.
- The percentage of successful housing exits.
- Exit types for unsuccessful housing exits.

d. The eligible uses and expenditures of awarded program funds.

e. The number and size of the encampments addressed.

f. The number of encampments that the grantee has resolved.

g. The types of housing assistance provided, including, but not limited to, permanent or interim housing, broken out by the number of individuals served.

As required by HSC section 50254.5(c), HCD will post the annual and final reports to its website within 30 days of receipt and provide notice to the appropriate policy and budget committees.

Grantees may also receive ad hoc requests for information from HCD or its contractors in support of program monitoring, research, and evaluation. Grantees with projects on SROW may also be required to provide programmatic data to Caltrans.

At the end of the grant period, or upon request by HCD, all grantees shall provide information and products developed with grant funds on service delivery models, including any materials that may be necessary to study the program or replicate it for implementation across the state.

B. Application Amendments

Once an application is submitted and approved, no substantive changes to the program design are allowed unless the grantee submits a modification request explaining the impacts of the program design change, and HCD provides written approval in advance to the grantee to proceed. If enforcement action is taken or the encampment is otherwise disbursed, the grantee must notify HCD immediately.

C. Fiscal Deadlines

1. Expenditure Requirement

Pursuant to HSC section 50253(e)(1) and (2), ERF Round 5 grantees must expend at least 50 percent and obligate 100 percent of their allocation within two years from the date of the award.

Per HSC section 50253(e)(5), all program funds must be fully expended within four years from the date of award. Any funds not expended by this deadline shall revert to the fund of origin and may no longer be available for use by the recipient.

2. Corrective Action Plan

Pursuant to HSC section 50253(e)(3), any ERF Round 5 grantee that fails to meet the 100 percent obligation requirement within two years shall be required to submit a corrective action plan to HCD within 60 days after the close of the second year. This plan must outline a strategy to fully obligate all funds within six months of submission. Per HSC section 50253(e)(4), HCD "may subject recipients that do not meet [the 100 percent obligation requirement in HSC section 50253(e)(2)] to additional corrective action."

D. Other Requirements

1. Reporting into Homeless Management Information System (HMIS)

Pursuant to HSC section 50254, ERF Round 5 grantees and their subcontractors must report client data into their local Homeless Management Information Systems (HMIS), and that data must be shared quarterly with the statewide Homeless Data Integration System (HDIS).

Grantees must ensure proper recording of activities associated with these program funds. This is intended to efficiently capture many of the non-fiscal reporting responsibilities required under HSC section 50254.

HCD will make efforts to use the statewide HDIS data provided by grantees to fulfill grantee reporting requirements under HSC section 50254; however, improper reporting into that system may require HCD to seek the following additional information directly from grantees:

- The total number of individuals, as well as homeless individuals, served in each year of the program and for the program overall.
- Aggregate outcome data for individuals served using program funds, including all of the following:
  - The type of housing that the individuals exited to from the encampment, including whether the housing is permanent or interim.
  - The percentage of successful housing exits.
  - Exit types for unsuccessful housing exits.

- The types of housing assistance provided, including, but not limited to, permanent or interim housing, broken out by the number of individuals served.

Grantees should set up HMIS projects consistent with how the encampment(s) and the proposed interventions were described in their ERF Round 5 applications. For the purpose of HMIS project setup and ERF reporting, multiple sites that share the same needs, resources, and housing strategies can be considered a single encampment. If a grantee is serving an area that includes sites that have different needs and are served by different strategies and interventions, those should be considered separate encampments and set up as separate HMIS projects.

Grantees may also be required to accept training and technical assistance in this area if their HMIS/HDIS data is not properly tracked and shared.

2. Housing First Requirement

All ERF Round 5 grantees must comply with the core components of Housing First as provided in Chapter 6.5 (commencing with Section 8255) of Division 8 of the Welfare and Institutions Code (WIC). See Appendix E for the Housing First statute listing all core components in HSC section 8255(b)(1)-(11) . For more information on Housing First, please refer to the Cal ICH Guide to California's Housing First Law.

Housing First is an evidence-based, client-centered approach that recognizes housing as necessary to make other voluntary life changes, such as seeking treatment or medical care. This approach is in contrast with the traditional model of rewarding "housing readiness." The goal of Housing First is to provide housing to individuals and families quickly with as few obstacles as possible, along with voluntary support services according to their needs.

3. Annual Reporting on Homeless Shelter Inspections

Chapter 22, Statutes of 2025 (AB 130), sections 33-36 added HSC sections 17974-17974.6 related to homeless shelter inspection and reporting requirements. See Appendix F. ERF Round 5 grantees and their subcontractors that operate or fund homeless shelters must comply with all inspection, reporting, and corrective action requirements as detailed in HCD's Information Bulletin 2025-02.

Although all homeless shelters are subject to the AB 130 inspection and reporting requirements, for the purpose of this NOFA, ERF Round 5 grantees shall ensure that all homeless shelters receiving ERF Round 5 funds are subject to local annual inspections, that any identified violations are corrected within the timeframes prescribed by HSC section 17974.2(b), and that documentation of compliance is maintained and made available upon request.

In accordance with HSC section 17974.5, each city and county must report annually by April 1 to HCD all the following information:

a. The number of complaints received by the jurisdiction, pursuant to HSC section 17920.3, including if the jurisdiction did not receive any complaints.

b. Any pending uncorrected violations determined by the jurisdiction, pursuant to HSC section 17974.1. This should include, as applicable, the date the violation notice was provided to the owner/operator, the name of the owner or operator, the name of the homeless shelter, and the address of the homeless shelter.

c. Any determinations by the jurisdiction that conditions exist or existed that make or made the homeless shelter dangerous, hazardous, imminently detrimental to life or health, or otherwise render the homeless shelter unfit for human habitation. This should include, as applicable, the date the violation notice was provided to the owner/operator, the name of the owner or operator, the name of the homeless shelter, and the address of the homeless shelter.

d. A list of any emergency orders issued pursuant to HSC section 17974.1(c)(3).

e. A list of any owners or operators who received three or more violations within any six-month period.

f. A list of corrected violations from the prior year. This should include, as applicable, the date the violation notice was provided to the owner/operator, the name of the owner or operator, the name of the homeless shelter, the address of the homeless shelter, and the date the violation was corrected.

Grantees must restrict ERF Round 5 funding for operations to shelters with unresolved violations as detailed in HSC section 17974.4; however, grantees may still permit the use of state funding if being used to address violations. Additionally, HCD may restrict state funding for operations to shelters with unresolved violations. HCD may deem the owner or operator of a shelter ineligible for state funding for shelter operations for unresolved violation(s) noted in the annual report. The use of state funding may still be permissible if being used to address violations.

Jurisdictions that fail to submit annual reports pursuant to the AB 130 shelter inspection and reporting requirement or take required actions to correct a violation cannot receive state funding. HCD may deem those jurisdictions eligible again to receive funds after the jurisdiction complies with both the annual reporting requirement by submitting an annual report to HCD and the requirement to take action to correct all homeless shelter violations.

Pursuant to HSC section 17974.3, HCD may take action to enforce the requirements in division 13, part 1.5, chapter 5, Article 2.3 (Inspection of Homeless Shelters), pursuant to the California Code of Civil Procedure section 1085, and HCD may be entitled to recover reasonable attorney fees and costs.

4. Legal Documents

Upon the award of ERF Round 5 funds, HCD shall enter into Standard Agreements with grantees that govern how ERF Round 5 funds must be spent. These agreements shall ensure adherence to the objectives and requirements of the ERF Round 5 program and compliance with all relevant laws. No award shall be disbursed until the Standard Agreement is signed by both the grantee and HCD and is fully executed.

5. Public Records Act Requests

Applicants are hereby informed that all documents and correspondence related to their ERF Round 5 application are subject to Public Records Act (PRA) requests.

VII. RESOURCES AND CONTACT INFORMATION

Additional information, including the ERF Program Guidance, can be found on HCD's ERF website: Encampment Resolution Funding (ERF) Program | California Department of Housing and Community Development

If you have questions, please direct them to the HCD Homelessness Grants inbox at HPDHomelessnessGrants@hcd.ca.gov.

VIII. APPENDICES

Appendix A: ERF Statute

Health and Safety Code (HSC)

CHAPTER 7. Encampment Resolution Funding Program [50250 - 50254.5]

50250.

For purposes of this chapter, the following definitions shall apply:
(a) “Additional funding round moneys” means moneys appropriated for the program in or after fiscal year 2022–23.
(b) “Agency” means the Business, Consumer Services, and Housing Agency.
(c) “Applicant” means a continuum of care or local jurisdiction
(d) “Continuum of care” has the same meaning as in Section 578.3 of Title 24 of the Code of Federal Regulations.
(e) (1) Subject to paragraph (2), “council,” unless context requires otherwise, means the California Interagency Council on Homelessness, previously known as the Homeless Coordinating and Financing Council created pursuant to Section 8257 of the Welfare and Institutions Code.

(2) Unless context requires otherwise, “council,” with respect to the administration of this chapter on or after the effective date of the act adding this paragraph, means the department.

(f) “County” includes, but is not limited to, a city and county.
(g) “Department” means the Department of Housing and Community Development.
(h) “Funding round 1 moneys” means moneys appropriated for the program in fiscal year 2021–22.
(i) “Homeless” has the same meaning as in Section 578.3 of Title 24 of the Code of Federal Regulations.
(j) “Local jurisdiction” means a city, including a charter city, a county, including a charter county, or a city and county, including a charter city and county.
(k) “Program” means the Encampment Resolution Funding program established pursuant to this chapter.
(l) “Recipient” means an applicant that receives grant funds from the council for the purposes of the program.
(m) “State right-of-way” means real property held in title by the State of California.
(Amended by Stats. 2024, Ch. 48, Sec. 14. (AB 166) Effective July 2, 2024.)

50251.

(a) The Encampment Resolution Funding program is hereby established to, upon appropriation by the Legislature, increase collaboration between the council, local jurisdictions, and continuums of care for the following purposes:
(1) Assist local jurisdictions in ensuring the safety and wellness of people experiencing homelessness in encampments.

(2) Provide encampment resolution grants to local jurisdictions and continuums of care to resolve critical encampment concerns and transition individuals into safe and stable housing.

(3) Encourage a data-informed, coordinated approach to address encampment concerns.

(b) (1) The council shall administer the program.

(2) Notwithstanding paragraph (1), the council may consult with and designate a state agency or department to support the administration of the program.

(c) (1) The council's decision to approve or deny an application and the determination of the amount of funding to be provided shall be final and not subject to appeal.

(2) In determining which applications to approve, the council shall evaluate and score proposals based on all of the following criteria:

(A) The applicant's capacity to carry out the proposal.
(B) Whether the site selected for services aligns with the proposed service delivery model.

(C) Whether the demographics and needs of service recipients align with the proposed service delivery model.

(D) The applicant's ability to develop a detailed service delivery plan, including a description of how individuals will be served with permanent housing solutions.

(E) The applicant's ability to coordinate with other systems to increase services and housing options.

(F) The applicant's capacity to involve people with lived experience and local community partners in the implementation of its project.

(G) The applicant's ability to recruit and deploy personnel with experience and expertise needed to support the success of their proposal.

(H) The applicant's ability to demonstrate a prudent and effective use of requested funding relative to the number of people it seeks to serve and the types of services to be provided in the proposal.

(d) The council shall maintain records of the following:
(1) The number of applications for program grants received by the council.

(2) The number of applications for program grants denied by the council.

(3) The name of each recipient of a program grant.

(4) The amount of funds allocated to each applicant.

(e) The council may adopt regulations to implement this chapter. The adoption, amendment, or repeal of a regulation authorized by this subdivision is hereby exempted from the rulemaking provisions of the Administrative Procedure Act

(Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code).

(Amended by Stats. 2022, Ch. 70, Sec. 4. (SB 197) Effective June 30, 2022.)

50252.

(a) The council shall distribute funding round 1 moneys in accordance with this chapter.

(b) Except as specified in subdivision (e), the council shall award the moneys appropriated as competitive grants to applicants to be used to support encampment resolution and rehousing efforts for local jurisdictions. Council staff shall develop and disseminate encampment resolution strategies, case studies, and learnings to local jurisdictions.

(c) Applicants may submit an application for a program grant to the council in a form and manner specified by the council. The application shall include, at a minimum, all of the following:

(1) Information on the number and demographics of the individuals living in the encampment that the applicant is requesting funding to help resolve.

(2) A description of why this specific encampment is being prioritized for resolution support.

(3) A description of how the applicant intends to collaborate with state and local partners to mitigate risk and address safety concerns, while ensuring a pathway for individuals living in encampments to move into safe and stable housing.

(4) A description of how the applicant intends to use these funds to connect all individuals living in the encampment to services and housing.

(5) A description of other local resources and funding streams that will be used to ensure the ongoing availability of services and housing support for people who are moved out of encampments into permanent housing.

(d) When determining grant awards, funding shall be prioritized for:

(1) Jurisdictions that can demonstrate a commitment to cross-systems collaboration and innovative efforts to resolve encampment issues, while focusing on protecting the health and well-being of the individuals living in those encampments.

(2) Jurisdictions that have 50 or more individuals living in the encampment that they are seeking to support with these funds.

(3) The intent of the council is to award grants, to the extent feasible, to a range of applicants that represent the diversity of communities across the state, including rural, urban, and suburban communities.

(e) Of the moneys available pursuant to subdivision (a), the council may expend up to 5 percent for administration of the program.

(f) This section only applies to funding round 1 moneys and does not apply to additional funding round moneys.

(Amended by Stats. 2022, Ch. 70, Sec. 5. (SB 197) Effective June 30, 2022.)

50252.1.

(a) This section only applies to additional funding round moneys and does not apply to funding round 1 moneys.

(b) The council shall award additional funding round moneys first to fund projects from prior funding rounds that the council determined satisfied applicable program requirements but were not funded in the prior round.

(c) (1) Any funds remaining after the awards required by subdivision (b) shall be awarded on a rolling basis in accordance with this subdivision.

(2) The council shall begin accepting new applications for a program grant by five months after the appropriation in the given fiscal year is made.

(3) The council shall cease accepting new applications for a program grant by the earlier of the end of the fiscal year in which the appropriation is made or the date the funds from the appropriation have been expended.

(4) Applicants shall submit an application for a program grant to the council in a form and manner specified by the council. The application shall include, at a minimum, all of the following:

(A) Information on the number and demographics of the individuals living in the encampment that the applicant is requesting funding to help resolve.

(B) A description of why the specific encampment is being prioritized for resolution support.

(C) A description of how the applicant intends to collaborate with state and local partners to mitigate risk and address safety concerns while ensuring a pathway for individuals living in encampments to move into safe and stable housing.

(D) A description of how the applicant intends to use these funds to connect all individuals living in the encampment to services and housing. When an application includes operating safe parking sites while locating interim or permanent housing for people experiencing homelessness living in vehicles or recreational vehicles, a description of how the applicant intends to acquire sites for safe parking, operate the site, provide services at the safe parking site, and increase safe parking site hours.

(E) A description of other local resources and funding streams that will be used to ensure the ongoing availability of services and housing support for people who are moved out of encampments into permanent housing.

(F) A goal for the number of individuals the program will support transitioning from encampments into temporary shelters.

(G) A goal for the number of individuals the program will support transitioning from encampments into permanent housing.

(5) In awarding grants, funding shall be prioritized for both of the following:

(A) Jurisdictions that can demonstrate a commitment to cross-systems collaboration, including collaborations with state entities, and innovative efforts to

resolve encampment issues, while focusing on protecting the health and well-being of the individuals living in those encampments.

(B) Applicants that represent the diversity of communities across the state, including, but not limited to, rural, urban, and suburban communities.

(d) The council may do any of the following:

(1) Monitor grantee performance.

(2) Require a grantee not meeting goals to accept technical assistance from the council.

(3) Limit the allowable uses of program funds for a grantee that is not meeting goals.

(e) The council may use up to 5 percent of money appropriated in a given fiscal year for administration of the program, including capacity building and technical assistance activities in support of program goals.

(Amended by Stats. 2025, Ch. 524, Sec. 2. (SB 748) Effective October 10, 2025.)

50253.

(a) The council shall administer the funding round 1 moneys of the program in accordance with the following timelines:

(1) The council shall make a program application available no later than October 31, 2021.

(2) Applications shall be due to the council no later than December 31, 2021.

(3) The council shall make initial award determinations no later than March 1, 2022.

(4) If not all funds have been awarded after the first round of grant awards, the council may accept additional applications and make additional awards until all funds have been allocated.

(b) Recipients of funding round 1 moneys shall expend at least 50 percent of their allocation by June 30, 2023.

(1) Recipients who fail to expend their allocated funds in compliance with this subdivision shall return to the council no less than 25 percent of their total allocation amount for reallocation by the council during subsequent rounds of funding.

(c) Recipients of funding round 1 moneys shall expend all program funds no later than June 30, 2024. Any funds not expended by this date shall be returned to the council to be reallocated pursuant to Section 50252.1.

(d) (1) Recipients of additional funding round moneys pursuant to subdivision (b) of Section 50252.1 shall expend at least 50 percent of their allocation within two fiscal years of the appropriation from the Legislature. Any funds not expended by this date shall be returned to the council and reallocated pursuant to Section 50252.1.

(2) Recipients of additional funding round moneys pursuant to subdivision (b) of Section 50252.1 shall obligate 100 percent of their allocation within two fiscal years of the appropriation from the Legislature.

(3) Recipients that do not meet requirement in paragraph (2) shall submit to the council within 60 days of the end of the second fiscal year a plan for obligating 100 percent of their allocation within six months.

(4) The council may subject recipients that do not meet the requirement in paragraph (2) to additional corrective action determined by the council.

(5) Recipients of additional funding round moneys pursuant to subdivision (b) of Section 50252.1 shall expend all program funds within three fiscal years of the appropriation. Any funds not expended by this date shall revert to the fund of origin.

(e) (1) Recipients of additional funding round moneys pursuant to subdivision (c) of Section 50252.1 shall expend at least 50 percent of their allocation within two fiscal years of the appropriation from the Legislature.

(2) Recipients of additional funding round moneys pursuant to subdivision (c) of Section 50252.1 shall obligate 100 percent of their allocation within two fiscal years of the appropriation from the Legislature.

(3) Recipients that do not meet the requirement in paragraph (2) shall submit to the council within 60 days of the end of the second fiscal year a plan for obligating 100 percent of their allocation within six months.

(4) The council may subject recipients that do not meet the requirement in paragraph (2) to additional corrective action determined by the council.

(5) Recipients of additional funding round moneys pursuant to subdivision (c) of Section 50252.1 shall expend all program funds within four fiscal years of the appropriation. Any funds not expended by this date shall revert to the fund of origin.

(Amended by Stats. 2025, Ch. 22, Sec. 47. (AB 130) Effective June 30, 2025.)

50254.

(a) Notwithstanding any other law, all recipients of funds pursuant to this chapter shall provide data elements, including, but not limited to, health information, in a manner consistent with state and federal law, to their local Homeless Management Information System for tracking in the statewide Homeless Data Integration System.

(b) (1) The council shall specify the form and substance of the required data elements.

(2) The council may, as required by operational necessity, amend or modify data elements, disclosure formats, or disclosure frequency.

(3) Grantees shall report individual, client-level data for persons served by grant funding to the council, in addition to any data reported through local Homeless Management Information System, as required by the council for the purposes of research and evaluation of grant performance, service pathways, and outcomes for people served.

(4) Council staff may use information reported directly from grantees and through statewide Homeless Data Integration System for the purposes of research and evaluation of grant performance, service pathways, and outcomes for people served.

(c) Any health information or personal identifying information provided to or maintained within the statewide Homeless Data Integration System pursuant to this section shall not be subject to public inspection or disclosure under the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1 of the Government Code).
(d) For purposes of this paragraph, “health information” includes “protected health information,” as defined in Part 160.103 of Title 45 of the Code of Federal Regulations, and “medical information,” as defined in subdivision (j) of Section 56.05 of the Civil Code.
(e) All recipients shall provide information and products developed with grant funds on service delivery models in support of the overall program goal to mitigate risk and address safety concerns in encampments, while ensuring a pathway for individuals living in encampments to move into safe and stable housing, in a format and timeframe specified by the council.
(f) The council Legislative Analyst’s Office shall evaluate the data and outcomes reported by recipients to the council pursuant to subdivision (g) to assess efficacy of programs and identify scalable best practices for encampment resolution that can be replicated across the state.
(g)(1) The department shall, in its annual report submitted pursuant to Section 50408, report a summary of the data elements described in paragraph (6) of subdivision (b) of Section 50254.5, disaggregated by funding round.

(2) The requirement of submitting data imposed under paragraph (1) is inoperative after the department publishes the final report covering the final round of program funds.

(h) Contracts entered into to implement this chapter shall be exempt from all of the following:
(1) Chapter 6 (commencing with Section 14825) of Part 5.5 of Division 3 of Title 2 of the Government Code.

(2) The personal services contracting requirements of Article 4 (commencing with Section 19130) of Chapter 5 of Part 2 of Division 5 of Title 2 of the Government Code.

(3) Part 2 (commencing with Section 10100) of Division 2 of the Public Contract Code and the State Contracting Manual.

(4) Notwithstanding Section 11546 of the Government Code, from review or approval of any division of the Department of Technology, upon approval from the Department of Finance.

(5) From the review or approval of any division of the Department of General Services.

(Amended by Stats. 2025, Ch. 524, Sec. 3. (SB 748) Effective October 10, 2025.)

50254.5.

(a) (1) For funding appropriated in fiscal years 2021–22, 2022–23, and 2023–24 for purposes of this chapter, no later than April 1 of the year following the expiration of the encumbrance period of funds, each recipient that receives a program allocation shall submit to the department a final report pursuant to Section 50254.

(2) Beginning April 1, 2025, and ending the April prior to the appropriation's encumbrance period expiration, each recipient that receives a program allocation shall submit to the department an annual report in a format determined by the department as well as detailed uses of the program funds.

(b) For funding appropriated in fiscal years 2024–25 and 2025–26 for purposes of this chapter, the following provisions apply:

(1) Notwithstanding any other law, all recipients of funds pursuant to this chapter shall provide data elements, including, but not limited to, health information, in a manner consistent with state and federal law, to their local Homeless Management Information System for tracking in the statewide Homeless Data Integration System.

(2) (A) The department shall specify the form and substance of the required data elements.

(B) The department may, as required by operational necessity, amend or modify data elements, disclosure formats, or disclosure frequency.

(C) Grantees shall report individual, client-level data for persons served by grant funding to the department, in addition to any data reported through local Homeless Management Information Systems, as required by the department for purposes of research and evaluation of grant performance, service pathways, and outcomes for people served.

(D) Department staff may use information reported directly from grantees and through the statewide Homeless Data Integration System for the purposes of research and evaluation of grant performance, service pathways, and outcomes for people served.

(3) Any health information or personal identifying information provided to or maintained within the statewide Homeless Data Integration System pursuant to this section shall not be subject to public inspection or disclosure under the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1 of the Government Code). For purposes of this paragraph, “health information” includes “protected health information,” as defined in Section 160.103 of Title 45 of the Code of Federal Regulations, and “medical information,” as defined in subdivision (j) of Section 56.05 of the Civil Code.

(4) All recipients shall provide information and products developed with grant funds on service delivery models in support of the overall program goal to mitigate risk and address safety concerns in encampments, while ensuring a pathway for individuals living in encampments to move into safe and stable housing, in a format and timeframe specified by the department.

(5) Beginning April 1, 2026, and ending the April prior to the appropriation’s encumbrance period expiration, each recipient that receives a program allocation shall submit to the department an annual report in a format determined by the department as well as detailed uses of the program funds.

(6) No later than April 1 of the year following the expiration of the encumbrance period of funds, each recipient that receives a program allocation shall also submit to the department a final report in a format determined by the department as well as detailed uses of the program funds. Each grantee shall provide either through their local Homeless Management Information System or alternative format determined by the department all of the following data elements as part of the final report:

(A) The number of homeless individuals served using the program funds in that year.

(B) The total number of individuals served in all years of the program, as well the homeless population served.

(C) Aggregate outcome data for individuals served using program funds, including all of the following:

(i) The type of housing that the individuals exited to from the encampment, including whether the housing is permanent or interim.

(ii) The percentage of successful housing exits.

(iii) Exit types for unsuccessful housing exits.

(D) The eligible uses and expenditures of awarded program funds.

(E) The number and size of the encampment addressed.

(F) The number of encampments that the grantee has resolved.

(G) The types of housing assistance provided, including, but not limited to, permanent or interim housing, broken out by the number of individuals served.

(c) The department shall post the annual reports and final reports submitted pursuant to this section on its internet website within 30 days of receipt and provide notice to the appropriate policy and budget committees.

(Added by Stats. 2024, Ch. 48, Sec. 15. (AB 166) Effective July 2, 2024.)

Appendix B: ERF Round 5 Authorizing Legislation

AB 102: The Budget Act of 2025

SEC. 86. Item 2240-120-0001 is added to Section 2.00 of the Budget Act of 2025, to read:

2240-120-0001—For local assistance, Department of Housing and Community Development, 100,000,000

Schedule:
(1) 1670-Housing Policy Development Program,100,000,000

Provisions:

1. The amount appropriated in this item is available to provide grants to address encampments for persons experiencing homelessness, in accordance with applicable laws. Of the amount appropriated in this item, up to 5 percent shall be allocated to the Department of Housing and Community Development to fund the support and administration of resolving critical encampments and transition individuals into permanent housing. The amount appropriated in this item and any amount allocated to the Department of Housing and Community Development shall be available for encumbrance or expenditure until June 30, 2030.

2. Of the amount appropriated in this item, up to 50 percent of the funds shall be reserved for local jurisdictions with projects that address encampments on state rights-of-way, as defined in Section 50250 of the Health and Safety Code, and that meet priority criteria established by the Department of Housing and Community Development, in consultation with the Department of Transportation. Upon a date specified by the Department of Housing and Community Development, if a local jurisdiction that is eligible for funding pursuant to this provision does not apply to the Department of Housing and Community Development by the date established, the applicable continuum of care in the local jurisdiction's region shall be eligible for such funds. The department shall administer these funds pursuant to subdivisions (a), (b), (d), and (e) of Section 50251, and Section 50254, of the Health and Safety Code.

(Added by Stats. 2025, Ch.5, Sec. 86. (AB 102) Effective June 27, 2025.)

Appendix C: Definitions

The following terms are defined in accordance with HSC section 50250:

(a) “Additional funding round moneys” means moneys appropriated for the program in or after fiscal year 2022–23.
(b) “Agency” means the Business, Consumer Services, and Housing Agency.
(c) “Applicant” means a continuum of care or local jurisdiction
(d) “Continuum of care” has the same meaning as in Section 578.3 of Title 24 of the Code of Federal Regulations.
(e) “Council” means the California Interagency Council on Homelessness, previously known as the Homeless Coordinating and Financing Council created pursuant to Section 8257 of the Welfare and Institutions Code.
(f) “County” includes, but is not limited to, a city and county.
(g) “Funding round 1 moneys” means moneys appropriated for the program in fiscal year 2021–22.
(h) “Homeless” has the same meaning as in Section 578.3 of Title 24 of the Code of Federal Regulations.
(i) “Local jurisdiction” means a city, including a charter city, a county, including a charter county, or a city and county, including a charter city and county.
(j) “Program” means the Encampment Resolution Funding program established pursuant to this chapter.
(k) “Recipient” means an applicant that receives grant funds from the Department for the purposes of the program.
(l) “State right of way” means real property held in title by the State of California.

(Amended by Stats. 2022, Ch. 70, Sec. 3. (SB 197) Effective June 30, 2022.)

Additional Definitions for the purposes of this NOFA:

(m)“Authorized Representative” should be the individual with authority to contract on behalf of the awardee.
(n) “Expend” means all ERF Round 5 funds obligated under contract or subcontract have been fully paid and receipted, and no invoices remain outstanding.
(o) “Obligate” means that the grantee has placed orders, awarded contracts, received services, or entered into similar transactions that require payment using ERF Round 5 funding.

Appendix D: California Interagency Council on Homelessness Guidance on Addressing Encampments

Below is a list of the seven components included in the Cal ICH Guidance on Addressing Encampments. Applicants may use this as a checklist to verify whether their policy or ordinance complies with state guidance, or as a template to adopt an encampment policy that complies with state guidance.

1. Employ person-centered, Housing First, and trauma-informed approaches when addressing the needs of person living in encampments on public property.

2. Maintain awareness of interim housing capacity, including congregate and noncongregate shelter (i.e., motel vouchers), that is immediately available to serve persons in the encampment in question.

3. Provide respectful/reasonable treatment of property from the encampment, including collecting, labeling, and storing personal property from the encampment (unless it is a health or safety hazard).

4. Provide notice to encampment residents:

    a. Provide as much advance notice to vacate as possible. For non-urgent situations, a notice to vacate must be posted at least 48 hours before removal.

    b. Include the following information in the notice: 1) Date and time of the removal actions, 2) Information on services that are immediately available to persons living in the encampment, and 3) Information on how unattended belongings will be handled the day of the removal action, including what will be stored and how they can be recovered.

5. Maintain awareness of efforts serving the encampment in question and encampments broadly.

6. Make every effort to identify and offer shelter including interim housing or motel vouchers to persons living in an encampment before taking action to remove an encampment. If shelter cannot be secured prior to removal despite these efforts, confirm there are reasonably accessible locations within the jurisdiction where a person may lawfully sleep.

7. Prioritize health and safety in assessing encampments, and where appropriate address hazards prior to or independent from any removing operation.

Appendix E: Housing First Statute

Welfare and Institutions Code (WIC)

DIVISION 8. MISCELLANEOUS [8050 - 8266]

(Division 8 repealed and added by Stats. 1967, Ch. 1667.)

CHAPTER 6.5. Housing First and Coordinating Council [8255 - 8257.3]

(Chapter 6.5 added by Stats. 2016, Ch. 847, Sec. 2.)

8255.

For purposes of this chapter:

(a) “Council” means the California Interagency Council on Homelessness, formerly known as the Homeless Coordinating and Financing Council established pursuant to Section 8257.

(b) “Core components of Housing First” means all of the following:

(1) Tenant screening and selection practices that promote accepting applicants regardless of their sobriety or use of substances, completion of treatment, or participation in services.

(2) Applicants are not rejected on the basis of poor credit or financial history, poor or lack of rental history, criminal convictions unrelated to tenancy, or behaviors that indicate a lack of “housing readiness.”

(3) Acceptance of referrals directly from shelters, street outreach, drop-in centers, and other parts of crisis response systems frequented by vulnerable people experiencing homelessness.

(4) Supportive services that emphasize engagement and problem solving over therapeutic goals and service plans that are highly tenant-driven without predetermined goals.

(5) Participation in services or program compliance is not a condition of permanent housing tenancy.

(6) Tenants have a lease and all the rights and responsibilities of tenancy, as outlined in California’s Civil, Health and Safety, and Government codes.

(7) The use of alcohol or drugs in and of itself, without other lease violations, is not a reason for eviction.

(8) In communities with coordinated assessment and entry systems, incentives for funding promote tenant selection plans for supportive housing that prioritize eligible tenants based on criteria other than “first-come-first-serve,” including, but not limited

to, the duration or chronicity of homelessness, vulnerability to early mortality, or high utilization of crisis services. Prioritization may include triage tools, developed through local data, to identify high-cost, high-need homeless residents.

(9) Case managers and service coordinators who are trained in and actively employ evidence-based practices for client engagement, including, but not limited to, motivational interviewing and client-centered counseling.

(10) Services are informed by a harm-reduction philosophy that recognizes drug and alcohol use and addiction as a part of tenants' lives, where tenants are engaged in nonjudgmental communication regarding drug and alcohol use, and where tenants are offered education regarding how to avoid risky behaviors and engage in safer practices, as well as connected to evidence-based treatment if the tenant so chooses.

(11) The project and specific apartment may include special physical features that accommodate disabilities, reduce harm, and promote health and community and independence among tenants.

(c) "Homeless" has the same definition as that term is defined in Section 91.5 of Title 24 of the Code of Federal Regulations.

(d) (1) "Housing First" means the evidence-based model that uses housing as a tool, rather than a reward, for recovery and that centers on providing or connecting homeless people to permanent housing as quickly as possible. Housing First providers offer services as needed and requested on a voluntary basis and that do not make housing contingent on participation in services.

(2) (A) "Housing First" includes time-limited rental or services assistance, so long as the housing and service provider assists the recipient in accessing permanent housing and in securing longer term rental assistance, income assistance, or employment.

(B) For time-limited, supportive services programs serving homeless youth, programs should use a positive youth development model and be culturally competent to serve unaccompanied youth under 25 years of age. Providers should work with the youth to engage in family reunification efforts, where appropriate and when in the best interest of the youth. In the event of an eviction, programs shall make every effort, which shall be documented, to link tenants to other stable, safe, decent housing options. Exit to homelessness should be extremely rare, and only after a tenant refuses assistance with housing search, location, and move-in assistance.

(e) "State programs" means any programs a California state agency or department funds, implements, or administers for the purpose of providing emergency shelter,

interim housing, housing, or housing-based services to people experiencing homelessness or at risk of homelessness, with the exception of federally funded programs with requirements inconsistent with this chapter.

(Amended by Stats. 2024, Ch. 297, Sec. 5. (SB 1395) Effective January 1, 2025.)

Appendix F: Inspection of Homeless Shelters Statute

Health and Safety Code (HSC)

CHAPTER 5. Administration and Enforcement [17960 – 17998.3]
ARTICLE 2.3 Inspection of Homeless Shelters [17974 – 17974.6]

17974.

For purposes of this article:

(a) "Department" means the Department of Housing and Community Development.

(b) (1) "Homeless shelter" means any of the following:

(A) An emergency shelter, as defined in Section 576.2 of Title 24 of the Code of Federal Regulations.

(B) An emergency shelter, as defined in subdivision (e) of Section 50801.

(C) A navigation center, as defined in Section 50216.

(2) "Homeless shelter" does not include emergency shelters that are funded by the program commonly referred to as Project Roomkey administered by the State Department of Social Services.

(c) "Local agency" means any city, including a charter city, county, or city and county.

(d) "State agency" means the Business, Consumer Services, and Housing Agency.

(e) "State funding" means any grant, loan, or other type of financial assistance awarded to a homeless shelter on or after July 1, 2021, from the following sources:
(1) The Homeless Housing, Assistance, and Prevention Program (Chapter 6 (commencing with Section 50216) of Part 1 of Division 31).

(2) Future one-time state funding for homelessness services.

(Added by Stats. 2021, Ch. 395, Sec. 1. (AB 362) Effective January 1, 2022.)

17974.1.

(a) Notwithstanding any other provision of this part, a city or county that receives a complaint from an occupant of a homeless shelter, or an agent of an occupant, that alleges a homeless shelter is substandard pursuant to Section 17920.3 shall do all of the following:
(1) Inspect the homeless shelter or portion thereof intended for human occupancy that may be substandard pursuant to Section 17920.3.

(2) Identify whether the homeless shelter or any portion thereof intended for human occupancy is substandard pursuant to Section 17920.3, as applicable. The documentation shall be included in the inspection report described in subdivision (h).

(3) As applicable, advise the owner or operator of a homeless shelter of each violation and of each action that is required to be taken to remedy the violation. The city or county shall schedule a reinspection to verify correction of the violations.

(b) Notwithstanding any other provision of this part, and consistent with Section 17970, a city or county shall perform an annual inspection on every homeless shelter located in its jurisdiction to ensure that the homeless shelter is compliant with this part. A city or county conducting an inspection pursuant to this subdivision shall comply with this section, to the extent those provisions are applicable.

(c)(1) If, upon inspection, the city or county determines that a homeless shelter is substandard pursuant to Section 17920.3, the city or county shall promptly, but not later than 10 business days after the city or county completes the inspection, issue a notice to correct the violation to the owner or operator of the homeless shelter.

(2) In the event that the city or county determines that a violation constitutes an imminent threat to the health and safety of the occupants of the homeless shelter, the notice of violation shall be issued immediately and served on the owner or operator of the homeless shelter.

(3) In the event that the city or county determines that deficiencies, violations, or conditions exist at a homeless shelter that are dangerous, hazardous, imminently detrimental to life or health, or otherwise render the homeless shelter unfit for human habitation, the city or county may issue an emergency order directing the owner or operator to take immediate measures to rectify those deficiencies, violations, or conditions.

(d) An inspection conducted pursuant to this section may be announced or unannounced.

(e) The city or county shall maintain all records on file of each homeless shelter inspection. These records shall be made available to the public for inspection.

(f) A city or county shall perform an inspection conducted pursuant to subdivision (a) at least as promptly as that city or county conducts an inspection in response to a request for final inspection pursuant to Section 110 of Part 2 of Division 2 of Chapter 1 of the California Building Code (Part 2 of Title 24 of the California Code of Regulations).

(g) Notwithstanding subdivision (a), a city or county is not required to conduct an inspection in response to either of the following:

(1) A complaint that does not allege one or more substandard conditions.

(2) A complaint submitted by a tenant, resident, or occupant who, within the past 180 days, submitted a complaint about the same property that the chief building inspector or their designee reasonably determined, after inspection, was frivolous or unfounded.

(h) A city or county shall provide free, certified copies of an inspection report and citations issued pursuant to this section, if any, to the complaining occupant or their agent. If the inspection reveals a condition potentially affecting multiple occupants, including, but not limited to, conditions relating to the premises, common areas, or structural features, then the city or county shall provide free copies of the inspection report and citations issued to all potentially affected occupants or their agents.

(i) A city or county shall not unreasonably refuse to communicate with an occupant or the agent of an occupant regarding any matter covered by this article.

(j) A city or county shall conduct an inspection pursuant to this section based on the location of the homeless shelter, in accordance with the following:
(1) A city shall conduct an inspection for shelters within the city's jurisdiction.

(2) A county shall conduct an inspection for shelters within the county's jurisdiction.

(3) A city with a population under 100,000 may partner with its county to conduct an inspection pursuant to this section.

(Amended by Stats. 2025, Ch. 22, Sec. 33. (AB 130) Effective June 30, 2025.)

17974.1.5.

(a) A homeless shelter shall prominently display at the shelter information about an occupant's rights and the process for reporting a complaint alleging a homeless shelter is substandard pursuant to Section 17920.3, including the contact information for all of the following:
(1) The owner or operator of the homeless shelter.

(2) The city or county.

(3) The department.

(b) A homeless shelter shall provide in writing the notice specified in subdivision (a) to any new occupant during intake.

(Added by Stats. 2025, Ch. 22, Sec. 34. (AB 130) Effective June 30, 2025.)

17974.2.

(a) The owner or operator of a homeless shelter shall be responsible for the correction of any violations for which a notice of violation has been given under this article.
(b) An owner or operator of a homeless shelter shall correct each violation within 30 days of receipt of the citation. The city or county, in its sole discretion, may grant the owner or operator a 30-day extension to correct a violation.

(Added by Stats. 2021, Ch. 395, Sec. 1. (AB 362) Effective January 1, 2022.)

17974.3.

(a) The requirements of this article shall not be construed to impose a mandatory duty pursuant to Section 815.6 of the Government Code, and shall not be construed to affect the availability of any immunity otherwise applicable to the city or county or its employees, including, but not limited to, Sections 818.2, 818.4, 818.6, 820.2, 821, 821.2, and 821.4 of the Government Code.
(b) (1) An action to enforce the requirements of this article may be brought pursuant to Section 1085 of the Code of Civil Procedure.
(2) A plaintiff who prevails in an action described in paragraph (1) shall be entitled to recover reasonable attorney's fees and costs.

(3) Notwithstanding any other law, including any provision of this part authorizing the department to enforce this part by means of administrative enforcement, the department may bring a civil action pursuant to this subdivision in order to enforce this part.

(c) For purposes of Section 1085 of the Code of Civil Procedure, the requirements of this article shall be construed as acts that the law specially enjoins, as a duty resulting from an office, trust, or station.

(Amended by Stats. 2025, Ch. 22, Sec. 35. (AB 130) Effective June 30, 2025.)

17974.4.

(a) In addition to the penalties authorized under Chapter 6 (commencing with Section 17995), an owner or operator of a homeless shelter who fails to meet the timelines to correct a violation under this article, building standards published in the State Building Standards Code relating thereto, or any other rules or regulations adopted by the department pursuant to this part, may be liable for a civil penalty in an amount determined by the city or county for each violation or for each day of a continuing violation.

(b) The city or county shall not award or distribute state funding to the owner or operator of a homeless shelter for purposes of operating the shelter, if the city or county determines that any of the following exist:

(1) The owner or operator fails to correct a violation within the time period specified in Section 17974.2.

(2) The owner or operator has failed to correct violations in a timely manner on multiple occasions.

(3) The owner or operator has been cited for a violation that is an imminent threat to the health and safety of the occupants of the homeless shelter and the owner or operator fails to take sufficient action to correct the violation or prevent similar future violations.

(Added by Stats. 2021, Ch. 395, Sec. 1. (AB 362) Effective January 1, 2022.)

17974.5.

(a) Each city and each county shall submit a report annually to the department and the state agency by April 1 of each year that includes all of the following information:

(1) The number of complaints received by the city or county, pursuant to Section 17920.3, including if the city or county did not receive any complaints.

(2) Any pending uncorrected violations determined by the city or county, pursuant to Section 17974.1.

(3) Any determinations by the city or county that conditions exist or existed that make or made the homeless shelter dangerous, hazardous, imminently detrimental to life or health, or otherwise render the homeless shelter unfit for human habitation.

(4) A list of any emergency orders issued pursuant to paragraph (3) of subdivision (c) of Section 17974.1.

(5) A list of any owners or operators who received three or more violations within any six-month period.

(6) Any corrected violations from the prior year.

(b) The report submitted pursuant to subdivision (a) shall be submitted in compliance with Section 9795 of the Government Code.
(c) If a city or county applies for state funding to support the ongoing operations of a homeless shelter, the city or county shall disclose to the state agency that administers the state funding the status of any unresolved violations pursuant to this article and the names of the homeless shelter owner or operator.
(d) The department or the state agency, may, pursuant to the reported information in subdivision (b), deem an owner or operator of a shelter ineligible for state funding for shelter operations.
(e) The department shall withhold state funding from a city or county that fails to comply with the reporting requirements in this section or fails to take action to correct a violation of this article by a homeless shelter pursuant to Section 17974.4.
(Amended by Stats. 2025, Ch. 22, Sec. 36. (AB 130) Effective June 30, 2025.)

17974.6.
The Legislature finds and declares that this article addresses a matter of statewide concern rather than a municipal affair as that term is used in Section 5 of Article XI of the California Constitution. Therefore, this article applies to all cities, including charter cities.
(Added by Stats. 2021, Ch. 395, Sec. 1. (AB 362) Effective January 1, 2022.)

Agenda Section: Public Hearing
Agenda Item No.: 15
Council Meeting Date: June 8, 2026

City of Carpinteria

COUNCIL AGENDA STAFF REPORT

ITEM FOR COUNCIL CONSIDERATION

Public Hearing on City Workforce Vacancies and Recruitment/Retention Efforts Pursuant to Government Code Section 3502.3 (AB 2561 Compliance)

STAFF RECOMMENDATION

Conduct a public hearing pursuant to Government Code Section 3502.3 to receive a presentation on the City's current workforce vacancies, recruitment and retention efforts, and any identified obstacles to hiring, as required by Assembly Bill 2561.

Sample Motion: I move to receive and file the presentation on City workforce vacancies and recruitment and retention efforts, in compliance with Government Code Section 3502.3 (AB 2561). *(This motion requires a roll call vote.)*

BACKGROUND

Assembly Bill 2561 (Chapter 264, Statutes of 2022) added Government Code Section 3502.3, which requires all public agencies subject to the Meyers-Milias-Brown Act to conduct an annual public hearing before their governing body to report on workforce vacancies, recruitment and retention efforts, and any obstacles to hiring. This hearing must occur once per fiscal year and prior to adoption of the agency's final budget.

The legislation was enacted in response to workforce shortages experienced by public agencies throughout California and is intended to promote transparency regarding vacancies, recruitment efforts, retention strategies, and obstacles to hiring.

Recognized employee organizations are entitled to present at the hearing, and additional reporting requirements apply when a bargaining unit has a vacancy rate of 20% or more. The hearing provides an opportunity for public discussion regarding workforce challenges and staffing trends affecting local government operations.

DISCUSSION

As of June 1, 2026, the City of Carpinteria has 43 authorized full-time positions, with one (1) current full-time vacancy. The City is actively recruiting for the following positions:

- **Chief Building Inspector/Plans Examiner – Full-time**
  Department: Community Development
  Status: Application period closed May 31, 2026
- **Facilities Attendant I/II/III - Part-time**
  Department: Parks, Recreation, and Community Services
  Status: Open until filled
- **Recreation Leader (Summer Reading Program) – Part-time**
  Department: Parks, Recreation, and Community Services
  Status: Application period closed May 31, 2026

The City's average time to fill a position is approximately 60–90 days. Recruitment efforts include posting on the City's website, internal employee notifications, posting to GovernmentJobs.com, LinkedIn, and listservs, and outreach through professional organizations. The City does not currently have any bargaining units with a vacancy rate of 20% or more, and therefore is not subject to additional reporting thresholds under the statute.

Key initiatives from FY 2025–26 to support recruitment and retention included:

- Adopting updated salary schedules for all staff classifications (Resolution Nos. 6408, 6409, and 6410)
- Underfilling the Parks and Facilities Supervisor with Maintenance Worker I position to align with operational needs
- Enhancing supplemental retirement plan to include Secure 2.0 provisions, Roth, and loans
- Providing ongoing leadership and development training

Identified challenges in the hiring process include:

- Lower compensation levels compared to neighboring jurisdictions
- Limited applicant pools for some positions, with compensation and cost of living noted as key barriers to recruitment

Staff has provided notice of the hearing to the Service Employees International Union (SEIU), the City's recognized employee organization. SEIU has been invited to provide comments or present information at the hearing if desired. Staff will provide follow-up notice regarding any matters of interest to the bargaining unit, as appropriate.

There are no proposed staffing level changes in the FY 2026–27 budget. This hearing will not result in labor negotiations, compensation increases, or classification changes.

POLICY CONSISTENCY

This agenda item is in alignment with City Council Primary Goal #1: Enhance Public Outreach, Education and Transparency

FINANCIAL CONSIDERATIONS

There is no direct fiscal impact associated with this public hearing. Ongoing recruitment and retention activities are funded through the City's General Fund as part of the Human Resources operational program.

OPTIONS

Not applicable.

PRINCIPAL PARTIES EXPECTED AT MEETING

None.

Staff contact: Teresa Ilasin, Management Analyst II
(805) 755-458, teresai@carpinteriaca.gov

Signature

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

Signature

Agenda Section: Public Hearing
Agenda Item No.: 16
Council Meeting Date: June 8, 2026

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 $383,050, 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 $949,600, 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.

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 $817,975, 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	Proposed Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Proposed 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 $19.1 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 $13.9 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 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 $19.3 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	Proposed Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Proposed 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.

- 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.

- 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 $22,250, or 0.4 percent, compared to the adopted budget, reaching approximately $5.8 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 $14,300, or 1.9 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 $167,000, or 86.5 percent, compared to the adopted budget, primarily due to the timing and completion of grant-funded activities.

- Charges for Services are projected to increase by $131,500, or 29.9 percent, compared to the adopted budget, reflecting updated service activity levels and cost recovery.

- Miscellaneous Revenues are projected to increase modestly by $3,500, or 1.3 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	Proposed Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Proposed 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 better reflect the funds responsible for administering and delivering these services. This change enhances transparency by presenting program costs within the appropriate operating funds while reflecting Measure X support through operating transfers. 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, providing a clearer picture of both program costs and the level of Measure X funding supporting each program.

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

- Employee compensation and benefit costs are projected to total approximately $5.8 million, an increase of $1,700 (0.1%) from the current budget. Included in this amount are approximately $2.2 million in employee benefit costs, reflecting ongoing healthcare and retirement-related expenses. Employee benefit costs include approximately $945,650 in CalPERS Unfunded Accrued Actuarial Liability (UAAL) payments, of which approximately $509,400 is attributable to legacy Sheriff's Department retirement obligations. These ongoing retirement costs continue to represent a significant component of the City's personnel-related expenditures. 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.

- Other operating expenditures are projected to decrease by $103,400, or 9.6 percent, compared to the adopted budget, totaling approximately $978,825. The decrease is primarily attributable to reduced liability insurance costs and other operational efficiencies achieved across departments.

- Non-operating expenditures are projected to remain unchanged at $189,000, consistent with the current budget.

- Transfers out are projected to decrease by $203,725, or 8.1 percent, compared to the adopted budget, totaling approximately $2,327,182 (down from $2,530,907). The reduction reflects operational efficiencies and lower subsidy requirements across supported funds, including Parks Maintenance, Right-of-Way, Recreation Services, and the Library Fund.

- 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 $143,350, or 2.4 percent, compared to the adopted budget, totaling approximately $5,920,450 (down from $6,063,800). 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. Included within total employee benefit

costs of approximately $2.2 million are total CalPERS contributions of approximately $1,021,250, of which approximately $534,150 represents safety-related Unfunded Accrued Actuarial Liability (UAAL) payments, reflecting ongoing pension obligations associated with safety personnel. Part-time wages are projected to decrease by $24,700, or 38.1 percent, primarily due to similar allocation adjustments and alignment of staffing with program responsibilities.

- Public Safety expenditures are projected to decrease by $47,250, or 0.7 percent, compared to the adopted budget, reaching approximately $6.9 million. Rising contract costs for law enforcement services continue to place pressure on operating resources.

- Professional Services expenditures are projected to increase by $314,450, or 19.9 percent, compared to the adopted budget, reflecting increased legal services costs and one-time project expenditures.

- Contract Services expenditures are projected to decrease by $98,550, or 22.4 percent, compared to the adopted budget, reflecting reduced operations and efficiency improvements.

- Other Operating expenditures are projected to decrease by $150,425, or 12.7 percent, compared to the adopted budget, primarily reflecting lower liability insurance costs.

- Non-Operating expenditures are projected to decrease by $75,400, or 42.1 percent, compared to the adopted budget, reflecting community service grant funding.

- Transfers Out expenditures are projected to increase by $407,200, or 17.0 percent, compared to the adopted budget, primarily reflecting the reallocation of staff and operational costs previously budgeted in the Measure X Fund to the appropriate operating funds, resulting in increased interfund transfers to align expenditures with their intended funding sources.

- Total Expenditures are projected to increase by $229,325, or 1.2 percent, compared to the adopted budget, resulting in a projected FY 2026/27 expenditure budget of approximately $19.3 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 $19.3 million, representing an increase of $229,325, or 1.2 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	Proposed Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Proposed Budget FY 2027
Regular Wages	$ 3,364,750	$ -	$ 3,364,750	$ 3,530,600	$ (140,700)	$ 3,389,900
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	3,000	160,100
Total Wages	3,631,450	-	3,631,450	3,761,900	(164,600)	3,597,300
Health/Life/Dental Insurance	$ 682,850	$ -	$ 682,850	$ 719,600	$ 12,450	$ 732,050
Retirement	1,347,600	-	1,347,600	1,392,700	11,600	1,404,300
Taxes/Unemployment	51,950	1,450	53,400	53,550	(3,800)	49,750
Other Benefits	135,950	250	136,200	136,050	1,000	137,050
Total Benefits	2,218,350	1,700	2,220,050	2,301,900	21,250	2,323,150
Professional Services	$ 2,356,750	$ (87,100)	$ 2,269,650	$ 1,586,400	$ 314,450	$ 1,900,850
Public Safety	6,584,650	-	6,584,650	6,980,800	(47,250)	6,933,550
Contract Services	314,200	(57,150)	257,050	439,250	(98,550)	340,700
Utilities	130,150	(5,000)	125,150	128,600	2,650	131,250
Other Operating Expenses	1,082,225	(103,400)	978,825	1,186,275	(150,425)	1,035,850
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	10,600,325	(34,525)	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**	**$ 19,054,975**	**$ 229,325**	**$ 19,284,300**

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 $3.6 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	Proposed Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Proposed 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	1,103,500	7,948,900
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		830,700
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	$ 493,650	$ 3,607,551

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]

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.

[1] https://carpinteriaca.portal.civicclerk.com/event/35/files/attachment/2301

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 $632,761 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	Proposed Budget FY 2026	Adopted Budget FY 2027	Recommended Adjustments FY 2027	Proposed 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. While Measure X provides discretionary funding that may be available for a range of City priorities, its primary use, currently, is to support operating subsidies to other City funds. To the extent resources remain available after these transfers, Measure X funding may be allocated to capital or one-time projects. 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 $949,600, 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 $187,325 (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 8.

- Total projected City-wide expenditures increase to approximately $31.1 million, an increase of $817,975, 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 $401,700 (–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 X, 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	PBIA 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 $5,118,766 and $3,939,736, 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

**Total Available Fund Balance (AFB) is General Fund AFB plus Measure X balance (~$3.9M)*

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	Proposed FY 2026	Meet Policy?	Proposed FY2027	Meet Policy?
Nonspendable	$ 4,244	N/A	$ 4,244	N/A
Pension Trust	970,084	N/A	770,084	N/A
Total Restricted Reserves	974,328		774,328	
Fiscal Stability Reserve	5,825,950	Yes	6,752,080	Yes
General Reserve - Special Projects	1,004,100	Yes	1,020,100	Yes
Capital Asset Replacement - GF	1,003,800	Yes	918,800	No
Total Committed Reserves	7,833,850		8,690,980	
Improvements and Services (MX)	1,611,146	N/A	3,341,546	N/A
Total Assigned Reserves	1,611,146		3,341,546	
Unassigned Fund Balance (AFB)	3,507,620	N/A	598,190	N/A
TOTAL FUND BALANCE	$ 13,926,944		$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 Understanding[2] (MOU) for fiscal years 2022/23 through 2026/27, between the City of Carpinteria and

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

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.

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 COLA recommendation does not apply to the salary of the City Manager who does not receive a COLA increase per the City's contract with the City Manager.)

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

The following changes are proposed for Management Personnel and Miscellaneous Unrepresented classifications and positions:

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 and more accurately reflects the operational and supervisory responsibilities associated with the classification.

Classification Series:

- Accountant/Financial Analyst I/II
- Accounting Technician/Accounting Specialist
- Assistant Engineer/Associate Engineer
- Assistant Planner/Associate Planner
- 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 taxes, franchise fees, and service charges, are not projected to keep pace with 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 and Measure X Funds. 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.

The City has previously undertaken Proposition 218 processes for certain assessment districts, including Right-of-Way and Berm Maintenance assessments; however, these efforts did not result in voter approval. As a result, current funding structures for these services remain in place, and the City continues to rely on a combination of dedicated revenues and General Fund support where necessary to maintain service levels.

However, implementation of funding adjustments, particularly through the Proposition 218 process for other 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 PBIA 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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, Curre	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 Exe	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 Tra	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 Ro	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 - Shor	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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
101-900-4804	SB90 Claims	7,515.00	7,648.00	0.00	7,700.00	7,700.00	0.00	0.00%
101-900-4806	Donations	0.00	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	0.00%
101-900-4812	Reimbursement- Insurance Cla	273.10	4,387.48	498.81	500.00	500.00	0.00	0.00%
101-900-4878	Sale of Property Gain/Loss	15,000.00	0.00	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**	**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								
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	22.78%
102-900-4601	Net Adjustment Fair Value	9,958.16	16,027.72	0.00	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	0.00%
	Total Type: 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								
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	19.00%
103-900-4601	Net Adjustment Fair Value	12,921.79	17,896.73	0.00	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	0.00%
	Total Type: 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								
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	-0.69%
	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**	**-0.69%**
Type: 43 - Intergovernmental								
104-302-4360	State Grants	95,200.00	0.00	17,740.93	35,500.00	35,500.00	0.00	0.00%
	Total Type: 43 - Intergovernmental:	**95,200.00**	**0.00**	**17,740.93**	**35,500.00**	**35,500.00**	**0.00**	**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	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**	**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	26.80%
104-900-4601	Net Adjustment Fair Value	54,619.57	14,214.07	0.00	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	0.00%
	Total Type: 46 - Interest:	**186,747.84**	**104,640.39**	**25,650.45**	**25,000.00**	**31,700.00**	**6,700.00**	**26.80%**

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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	0.52%
205-431-4322	Section 2106	45,759.13	46,983.69	34,239.15	47,950.00	47,300.00	-650.00	-1.36%
205-431-4324	Section 2107	108,021.93	108,412.93	78,287.02	112,850.00	111,200.00	-1,650.00	-1.46%
205-431-4326	Section 2107.5	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	0.00	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	-1.48%
	Total Type: 43 - Intergovernmental:	**356,251.49**	**365,472.92**	**267,824.33**	**374,200.00**	**371,300.00**	**-2,900.00**	**-0.77%**
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	32.00%
205-431-4601	Net Adjustment Fair Value	6,543.26	2,815.18	0.00	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	0.00%
	Total Type: 46 - Interest:	**22,712.74**	**11,989.82**	**5,356.26**	**5,000.00**	**6,600.00**	**1,600.00**	**32.00%**
Type: 48 - Miscellaneous Revenue								
205-431-4802	Miscellaneous Income	0.00	13,527.06	0.00	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	141.59%
	Total Type: 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								
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	5.26%
	Total Type: 43 - Intergovernmental:	**12,294.14**	**15,289.99**	**9,369.91**	**14,250.00**	**15,000.00**	**750.00**	**5.26%**
Type: 46 - Interest								
206-431-4600	Interest Income	135.93	315.41	216.60	250.00	250.00	0.00	0.00%
206-431-4601	Net Adjustment Fair Value	38.29	159.21	0.00	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	0.00%
	Total Type: 46 - Interest:	**173.42**	**497.34**	**235.20**	**250.00**	**250.00**	**0.00**	**0.00%**
Type: 48 - Miscellaneous Revenue								
206-431-4802	Miscellaneous Income	0.00	219.17	0.00	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	0.00%
	Total Type: 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								
Type: 43 - Intergovernmental								
207-531-4360	State Grants	0.00	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**	**0.00%**

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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, Curre	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 Exe	774.20	767.08	375.43	800.00	800.00	0.00	0.00%
208-411-4113	Property Tax- Supplemental Ro	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/Penaltie	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 Cla	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%**

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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%**

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Type: 46 - Interest								
211-421-4600	Interest Income	-78.23	142.58	361.06	500.00	450.00	-50.00	-10.00%
211-421-4602	Gain/Loss on Investment	0.00	22.96	24.18	0.00	0.00	0.00	0.00%
	Total Type: 46 - Interest:	**-78.23**	**165.54**	**385.24**	**500.00**	**450.00**	**-50.00**	**-10.00%**
Type: 48 - Miscellaneous Revenue								
211-421-4802	Miscellaneous Income	0.00	6,763.59	0.00	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	0.00%
211-421-4812	Reimbursement- Insurance Cla	0.00	0.00	4,430.55	2,550.00	3,950.00	1,400.00	54.90%
	Total Type: 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								
Type: 42 - Licenses & Permits								
213-521-4260	Sign Permits	270.00	249.00	810.00	700.00	850.00	150.00	21.43%
	Total Type: 42 - Licenses & Permits:	**270.00**	**249.00**	**810.00**	**700.00**	**850.00**	**150.00**	**21.43%**
Type: 43 - Intergovernmental								
213-531-4360	State Grants	6,651.40	17,597.60	0.00	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**	**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	0.00%
213-503-4500	Rents & Leases	13,566.65	8,496.20	8,396.20	8,300.00	8,300.00	0.00	0.00%
213-503-4522	Jazzercise	5,200.00	5,684.50	4,874.13	5,250.00	5,250.00	0.00	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	11.94%
213-521-4529	Uniform Sales	0.00	252.00	250.00	250.00	250.00	0.00	0.00%
213-521-4530	Swim Lessons	46,850.00	74,640.51	45,795.03	50,000.00	50,000.00	0.00	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	0.00%
213-521-4533	Aerobics Program	6,115.00	4,385.00	5,072.00	6,000.00	6,000.00	0.00	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	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	8.33%
213-521-4537	Masters Swim Program	14,340.00	17,225.00	17,425.00	18,000.00	18,000.00	0.00	0.00%
213-521-4541	Concession - Taxable	7,403.25	7,658.33	4,010.31	6,600.00	6,600.00	0.00	0.00%
213-521-4542	Locker Rentals	1,149.00	1,005.50	1,351.00	1,500.00	1,500.00	0.00	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	0.00%
213-521-4545	Concession - Non Taxable	2,678.00	35.00	0.00	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	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	28.57%
213-522-4524	Jr Lifeguard Fee	128,646.50	116,517.82	159,554.30	135,000.00	158,700.00	23,700.00	17.56%
213-523-4538	Swim Team Tuitions	81,721.60	95,386.44	99,790.50	95,000.00	102,000.00	7,000.00	7.37%
213-531-4500	Rents & Leases	2,299.98	1,638.32	0.00	0.00	0.00	0.00	0.00%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
213-531-4525	Beach Concession	0.00	7,585.42	0.00	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	0.00%
213-532-4525	Beach Concession	14,659.25	0.00	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**	**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%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 Imp	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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
301-900-4602	Gain/Loss on Investment	205.33	11,039.69	3,292.69	0.00	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	0.00%
	Total Type: 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)								
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	0.00%
	Total Type: 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								
Type: 46 - Interest								
900-000-4600	Interest Income	0.00	0.00	48,680.94	0.00	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	0.00%
	Total Type: 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%**

Group Summary

Typ…	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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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…		FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 Summary

Fund	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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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%**

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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

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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
101-141-5533	Pre-employment Screening	6,288.83	8,888.16	1,694.69	11,000.00	11,000.00	0.00	0.00%
101-141-5560	Supplies & Materials	0.00	0.00	76.72	1,000.00	1,000.00	0.00	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**	**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	0.00%
101-142-5104	Overtime Pay	16.21	1,376.54	15.16	100.00	100.00	0.00	0.00%
101-142-5106	Other Pay	2,170.55	2,362.78	6,737.01	4,550.00	4,550.00	0.00	0.00%
101-142-5108	Bilingual Pay	0.00	0.00	95.00	500.00	500.00	0.00	0.00%
101-142-5120	Health Insurance	2,648.40	2,650.42	6,397.53	7,000.00	7,000.00	0.00	0.00%
101-142-5121	Dental Insurance	849.58	994.93	1,217.59	1,450.00	1,450.00	0.00	0.00%
101-142-5122	Life Insurance	106.61	161.54	317.90	250.00	250.00	0.00	0.00%
101-142-5123	Disability Insurance	169.71	218.06	287.30	400.00	400.00	0.00	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	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	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	0.00%
101-142-5140	Medicare Tax	682.70	972.51	1,415.46	1,450.00	1,450.00	0.00	0.00%
101-142-5150	Flexible Benefits Program	634.42	809.41	1,260.12	1,400.00	1,400.00	0.00	0.00%
101-142-5151	Fitness Benefit	10.00	103.49	87.49	600.00	600.00	0.00	0.00%
101-142-5152	Cell Phone Allowance	39.00	0.00	633.75	750.00	750.00	0.00	0.00%
101-142-5201	Professional Services	8,507.51	0.00	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	0.00%
101-142-5512	Meetings & Travel	500.00	0.00	1,186.83	1,450.00	1,450.00	0.00	0.00%
101-142-5534	Volunteer Screening	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
101-142-5560	Supplies & Materials	0.00	0.00	5,674.00	5,750.00	5,750.00	0.00	0.00%
101-142-5570	Liability Insurance	293,074.68	283,589.76	318,974.37	348,000.00	348,000.00	0.00	0.00%
101-142-5571	Workers' Compensation	96,287.28	108,007.24	118,270.24	131,900.00	131,900.00	0.00	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	-31.15%
Total SubProgram: 142 - Risk Management:		**588,206.57**	**602,131.76**	**684,801.85**	**807,350.00**	**750,800.00**	**-56,550.00**	**-7.00%**
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	0.00%
101-151-5106	Other Pay	3,382.11	4,969.80	1,032.38	1,100.00	1,100.00	0.00	0.00%
101-151-5108	Bilingual Pay	0.00	0.00	836.00	1,000.00	1,000.00	0.00	0.00%
101-151-5120	Health Insurance	12,539.73	12,286.35	8,483.58	9,400.00	9,400.00	0.00	0.00%
101-151-5121	Dental Insurance	1,242.33	931.75	468.69	550.00	550.00	0.00	0.00%
101-151-5122	Life Insurance	235.18	208.63	123.00	200.00	200.00	0.00	0.00%
101-151-5123	Disability Insurance	211.02	189.02	130.98	200.00	200.00	0.00	0.00%
101-151-5130	PERS CLASSIC Contribution	1,432.36	2,431.48	0.00	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	0.00%
101-151-5132	PERS Prepay UAAL	2,488.59	5,588.18	17.67	150.00	150.00	0.00	0.00%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 Agreemer	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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 & Leas	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/Mainter	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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
101-301-5106	Other Pay	6,707.81	3,893.43	8,278.88	8,100.00	8,100.00	0.00	0.00%
101-301-5108	Bilingual Pay	242.25	864.51	999.50	1,350.00	1,350.00	0.00	0.00%
101-301-5120	Health Insurance	6,969.52	15,172.81	22,760.97	24,250.00	24,250.00	0.00	0.00%
101-301-5121	Dental Insurance	630.71	1,303.27	1,478.38	1,750.00	1,750.00	0.00	0.00%
101-301-5122	Life Insurance	176.50	252.13	424.62	500.00	500.00	0.00	0.00%
101-301-5123	Disability Insurance	246.14	363.92	517.65	650.00	650.00	0.00	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	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	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	0.00%
101-301-5140	Medicare Tax	1,088.93	1,555.27	2,548.37	2,750.00	2,750.00	0.00	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	0.00%
101-301-5151	Fitness Benefit	185.30	156.00	150.07	900.00	900.00	0.00	0.00%
101-301-5152	Cell Phone Allowance	182.00	169.00	500.50	650.00	650.00	0.00	0.00%
101-301-5510	Dues & Subscriptions	101.00	376.00	725.00	1,000.00	1,000.00	0.00	0.00%
101-301-5512	Meetings & Travel	869.02	81.82	103.08	3,800.00	100.00	-3,700.00	-97.37%
101-301-5560	Supplies & Materials	0.00	220.11	156.47	500.00	300.00	-200.00	-40.00%
Total SubProgram: 301 - Community Development Administra..		**103,325.94**	**159,920.93**	**270,206.54**	**302,750.00**	**298,850.00**	**-3,900.00**	**-1.29%**
SubProgram: 302 - Advance Planning								
101-302-5100	Regular Wages	82,677.14	48,400.91	0.00	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	0.00%
101-302-5106	Other Pay	9,719.27	3,242.47	0.00	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	0.00%
101-302-5121	Dental Insurance	668.90	190.03	0.00	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	0.00%
101-302-5123	Disability Insurance	291.31	138.22	0.00	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	0.00%
101-302-5131	PERS PEPRA Contribution	2,594.82	0.00	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	0.00%
101-302-5140	Medicare Tax	1,348.16	750.29	0.00	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	0.00%
101-302-5151	Fitness Benefit	345.30	180.00	0.00	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	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	-59.26%
101-302-5500	Printing & Advertising	0.00	0.00	814.00	1,000.00	1,000.00	0.00	0.00%
101-302-5512	Meetings & Travel	125.00	1,777.15	1,470.76	5,000.00	1,500.00	-3,500.00	-70.00%
Total SubProgram: 302 - Advance Planning:		**210,579.30**	**133,589.89**	**67,664.56**	**276,000.00**	**112,500.00**	**-163,500.00**	**-59.24%**
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	0.00%
101-311-5104	Overtime Pay	516.20	5.48	1.46	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	Parent Budget FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 PEPRA 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 PEPRA 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
101-341-5132	PERS Prepay UAAL	1,755.40	2,456.73	6,292.12	6,550.00	6,550.00	0.00	0.00%
101-341-5140	Medicare Tax	414.27	476.72	360.36	450.00	450.00	0.00	0.00%
101-341-5150	Flexible Benefits Program	360.87	539.75	378.06	450.00	450.00	0.00	0.00%
101-341-5151	Fitness Benefit	190.26	176.45	44.68	200.00	200.00	0.00	0.00%
101-341-5152	Cell Phone Allowance	266.50	273.00	214.50	250.00	250.00	0.00	0.00%
101-341-5201	Professional Services	23,707.12	22,128.09	18,644.75	25,200.00	25,200.00	0.00	0.00%
101-341-5500	Printing & Advertising	542.57	0.00	0.00	1,000.00	250.00	-750.00	-75.00%
101-341-5510	Dues & Subscriptions	150.00	300.00	300.00	400.00	400.00	0.00	0.00%
101-341-5512	Meetings & Travel	0.00	0.00	0.00	450.00	450.00	0.00	0.00%
101-341-5560	Supplies & Materials	342.36	356.79	222.54	1,000.00	500.00	-500.00	-50.00%
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**	**-1.58%**
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	0.00%
101-401-5102	Part-time Wages	0.00	0.00	40,210.74	40,250.00	40,250.00	0.00	0.00%
101-401-5104	Overtime Pay	0.00	86.90	117.08	150.00	150.00	0.00	0.00%
101-401-5106	Other Pay	4,360.83	6,497.19	2,983.79	2,950.00	2,950.00	0.00	0.00%
101-401-5108	Interpreter Pay	0.00	0.00	100.00	150.00	150.00	0.00	0.00%
101-401-5120	Health Insurance	22,385.67	26,912.38	14,752.85	16,200.00	16,200.00	0.00	0.00%
101-401-5121	Dental Insurance	1,732.29	1,927.28	1,087.23	1,200.00	1,200.00	0.00	0.00%
101-401-5122	Life Insurance	438.80	451.75	249.77	250.00	250.00	0.00	0.00%
101-401-5123	Disability Insurance	553.33	585.95	263.88	350.00	350.00	0.00	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	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	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	0.00%
101-401-5140	Medicare Tax	2,335.21	2,545.25	1,951.86	2,100.00	2,100.00	0.00	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	0.00%
101-401-5151	Fitness Benefit	509.40	545.84	180.00	500.00	500.00	0.00	0.00%
101-401-5152	Cell Phone Allowance	585.00	536.26	430.33	500.00	500.00	0.00	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	-28.79%
101-401-5301	Contract Services	5,556.51	0.00	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	0.00%
101-401-5500	Printing & Advertising	1,156.52	2,516.93	842.89	1,800.00	1,800.00	0.00	0.00%
101-401-5510	Dues & Subscriptions	3,659.40	4,668.09	968.99	6,950.00	6,950.00	0.00	0.00%
101-401-5512	Meetings & Travel	2,850.84	7,560.14	4,188.36	7,400.00	7,400.00	0.00	0.00%
101-401-5560	Supplies & Materials	4,470.73	924.60	920.64	1,500.00	1,500.00	0.00	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**	**-3.80%**
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	0.00%
101-403-5104	Overtime Pay	511.08	2,423.00	866.37	1,050.00	1,050.00	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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
101-403-5106	Other Pay	3,215.19	4,221.43	3,285.45	6,350.00	6,350.00	0.00	0.00%
101-403-5108	Bilingual Pay	5.00	252.50	1,005.50	1,200.00	1,200.00	0.00	0.00%
101-403-5120	Health Insurance	19,054.34	32,195.16	42,371.44	48,550.00	48,550.00	0.00	0.00%
101-403-5121	Dental Insurance	1,674.23	2,540.89	2,564.82	3,100.00	3,100.00	0.00	0.00%
101-403-5122	Life Insurance	317.55	405.01	576.41	650.00	650.00	0.00	0.00%
101-403-5123	Disability Insurance	423.45	553.79	663.87	850.00	850.00	0.00	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	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	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	0.00%
101-403-5140	Medicare Tax	1,801.92	2,402.80	3,156.07	3,550.00	3,550.00	0.00	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	0.00%
101-403-5151	Fitness Benefit	418.65	424.43	575.40	1,600.00	1,600.00	0.00	0.00%
101-403-5152	Cell Phone Allowance	312.00	289.27	424.49	550.00	550.00	0.00	0.00%
Total SubProgram: 403 - Capital Improvements:		**177,377.76**	**241,563.55**	**307,914.25**	**361,600.00**	**361,600.00**	**0.00**	**0.00%**
SubProgram: 405 - Facilities								
101-405-5100	Regular Wages	1,161.58	59,207.75	0.00	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	0.00%
101-405-5106	Other Pay	0.00	1,112.71	0.00	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	0.00%
101-405-5121	Dental Insurance	0.00	717.24	0.00	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	0.00%
101-405-5123	Disability Insurance	0.00	174.10	0.00	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	0.00%
101-405-5131	PERS PEPRA Contribution	38.23	1,746.32	0.00	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	0.00%
101-405-5140	Medicare Tax	16.66	870.41	0.00	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	0.00%
101-405-5151	Fitness Benefit	0.00	120.00	0.00	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	0.00%
101-405-5301	Contract Services	0.00	33,653.80	0.00	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	0.00%
101-405-5350	Landscape Maintenance	0.00	8,904.00	0.00	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	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	0.00	30,675.06	0.00	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	0.00%
101-405-5560	Supplies & Materials	0.00	2,211.17	0.00	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	0.00%
101-405-5567	Landscaping Supply Repairs & I	0.00	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	Parent Budget FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 PEPRA 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%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 Agreemer	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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 PEPRA Contibution	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 PEPRA 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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
104-405-5106	Other Pay	0.00	1,424.99	0.00	0.00	0.00	0.00	0.00%
104-405-5120	Health Insurance	0.00	11,282.27	0.00	0.00	0.00	0.00	0.00%
104-405-5121	Dental Insurance	0.00	985.31	0.00	0.00	0.00	0.00	0.00%
104-405-5122	Life Insurance	0.00	165.08	0.00	0.00	0.00	0.00	0.00%
104-405-5123	Disability Insurance	0.00	207.55	0.00	0.00	0.00	0.00	0.00%
104-405-5130	PERS Classic Contribution	85.30	4,710.95	0.00	0.00	0.00	0.00	0.00%
104-405-5131	PERS PEPRA Contribution	45.14	2,187.55	0.00	0.00	0.00	0.00	0.00%
104-405-5132	PERS Prepay UAAL	47.79	10,403.77	0.00	0.00	0.00	0.00	0.00%
104-405-5140	Medicare Tax	17.84	944.13	0.00	0.00	0.00	0.00	0.00%
104-405-5150	Flexible Benefits Program	0.00	650.31	0.00	0.00	0.00	0.00	0.00%
104-405-5151	Fitness Benefit	0.00	120.00	0.00	0.00	0.00	0.00	0.00%
104-405-5152	Cell Phone Allowance	0.00	435.50	0.00	0.00	0.00	0.00	0.00%
104-405-5180	Individual Equipment/Safety	0.00	219.76	0.00	0.00	0.00	0.00	0.00%
104-405-5440	Utility - Communications/Telep	0.00	832.64	0.00	0.00	0.00	0.00	0.00%
104-405-5500	Printing & Advertising	0.00	444.00	0.00	0.00	0.00	0.00	0.00%
104-405-5515	Uniform Cleaning	0.00	734.81	0.00	0.00	0.00	0.00	0.00%
104-405-5516	Uniform Allowance	0.00	46.00	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:	**1,445.12**	**100,222.38**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
SubProgram: 461 - Resource Conservation								
104-461-5100	Regular Wages	32,767.78	19,759.82	52,299.37	71,450.00	71,450.00	0.00	0.00%
104-461-5104	Overtime Pay	0.00	11.70	7.80	100.00	100.00	0.00	0.00%
104-461-5106	Other Pay	691.47	2,195.96	1,681.85	1,800.00	1,800.00	0.00	0.00%
104-461-5108	Bilingual Pay	0.00	0.00	105.50	100.00	100.00	0.00	0.00%
104-461-5120	Health Insurance	3,521.61	1,988.60	7,420.06	14,550.00	14,550.00	0.00	0.00%
104-461-5121	Dental Insurance	276.48	116.19	483.61	1,150.00	1,150.00	0.00	0.00%
104-461-5122	Life Insurance	107.13	71.06	156.59	250.00	250.00	0.00	0.00%
104-461-5123	Disability Insurance	121.86	75.41	153.43	250.00	250.00	0.00	0.00%
104-461-5130	PERS Classic Contribution	3,709.69	2,470.89	2,174.89	5,950.00	5,950.00	0.00	0.00%
104-461-5131	PERS Pepra Contribution	287.90	30.28	2,890.33	4,000.00	4,000.00	0.00	0.00%
104-461-5132	PERS Prepay UAAL	6,481.29	4,648.00	6,346.99	18,300.00	18,300.00	0.00	0.00%
104-461-5140	Medicare Tax	477.09	311.62	785.40	1,050.00	1,050.00	0.00	0.00%
104-461-5150	Flexible Benefits Program	481.57	247.07	676.75	850.00	850.00	0.00	0.00%
104-461-5151	Fitness Benefit	150.00	90.00	101.18	400.00	400.00	0.00	0.00%
104-461-5152	Cell Phone Allowance	195.00	169.01	139.82	400.00	400.00	0.00	0.00%
104-461-5301	Contract Services	34,708.25	0.00	0.00	2,000.00	0.00	-2,000.00	-100.00%
104-461-5345	Equipment Repairs/Replaceme	0.00	2,112.14	0.00	0.00	0.00	0.00	0.00%
104-461-5400	Utility - Electricity	0.00	41,151.45	26,941.07	32,500.00	32,500.00	0.00	0.00%
104-461-5500	Printing& Advertising	286.00	0.00	0.00	500.00	0.00	-500.00	-100.00%

Budget Comparison Report

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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/Mainter	1,544.00	2,462.92	409.99	4,050.00	4,300.00	250.00	6.17%
202-221-5565	Computer Hardware/ Replacer	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	Parent Budget FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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%

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget FY 2025/26	Comparison 1 Budget FY 2025/26	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 & Leas	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%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 & Leas	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	Parent Budget FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 & Leas	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 & Maintena	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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 & Maintena	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 PEPRA 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

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget FY 2025/26	Comparison 1 Budget FY 2025/26	Comparison 1 to Parent Budget 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 & Leas	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 & Maintena	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%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 & Leas	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%**

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget FY 2025/26	Comparison 1 Budget FY 2025/26	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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	Parent Budget FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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:	**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 & I	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	Parent Budget FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
207-531-5140	Medicare Tax	1,052.09	1,276.53	1,543.77	2,150.00	2,150.00	0.00	0.00%
207-531-5141	Unemployment Insurance	0.00	0.00	642.00	0.00	650.00	650.00	0.00%
207-531-5150	Flexible Benefits Program	0.00	396.51	723.76	850.00	850.00	0.00	0.00%
207-531-5151	Fitness Benefit	7.50	30.00	37.48	400.00	400.00	0.00	0.00%
207-531-5221	Employee Training	0.00	670.00	210.00	500.00	1,000.00	500.00	100.00%
207-531-5301	Contract Services	0.00	440.26	0.00	500.00	500.00	0.00	0.00%
207-531-5345	Equipment Repairs/Replaceme	3,907.65	7,765.80	0.00	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	0.00%
207-531-5510	Dues & Subscriptions	0.00	0.00	500.00	500.00	500.00	0.00	0.00%
207-531-5512	Meetings & Travel	0.00	0.00	968.13	1,200.00	1,000.00	-200.00	-16.67%
207-531-5560	Supplies & Materials	1,939.56	4,638.72	1,765.41	1,800.00	1,800.00	0.00	0.00%
207-531-5566	Sign Replacement	0.00	585.61	296.46	600.00	300.00	-300.00	-50.00%
Total SubProgram: 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								
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	0.00%
Total SubProgram: 211 - Central Services:		**139,048.02**	**129,319.27**	**102,365.45**	**130,150.00**	**130,150.00**	**0.00**	**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	0.00%
208-411-5102	Part-time Wages	0.00	425.15	2,740.69	3,150.00	3,150.00	0.00	0.00%
208-411-5104	Overtime Pay	521.70	1,733.51	980.47	3,000.00	3,000.00	0.00	0.00%
208-411-5106	Other Pay	978.89	2,479.92	763.94	1,450.00	1,450.00	0.00	0.00%
208-411-5108	Bilingual Pay	5.00	130.00	120.00	150.00	150.00	0.00	0.00%
208-411-5120	Health Insurance	5,133.89	12,383.89	12,687.64	14,550.00	14,550.00	0.00	0.00%
208-411-5121	Dental Insurance	544.44	1,193.22	952.10	1,150.00	1,150.00	0.00	0.00%
208-411-5122	Life Insurance	63.85	130.32	98.68	150.00	150.00	0.00	0.00%
208-411-5123	Disability Insurance	83.31	185.85	123.22	200.00	200.00	0.00	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	0.00%
208-411-5131	PERS PEPRA Contribution	641.83	1,592.67	1,395.15	1,450.00	1,450.00	0.00	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	0.00%
208-411-5140	Medicare Tax	323.55	760.62	597.26	650.00	650.00	0.00	0.00%
208-411-5150	Flexible Benefits Program	374.88	863.11	626.66	700.00	700.00	0.00	0.00%
208-411-5151	Fitness Benefit	52.65	97.90	28.50	300.00	300.00	0.00	0.00%
208-411-5152	Cell Phone Allowance	39.00	35.76	0.00	100.00	100.00	0.00	0.00%
208-411-5301	Contract Services	0.00	1,700.77	4,216.32	50,000.00	5,000.00	-45,000.00	-90.00%
208-411-5560	Supplies & Materials	648.78	0.00	945.28	3,000.00	1,500.00	-1,500.00	-50.00%
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**	**-35.00%**

Account Number		FY 2023/24 Total Activity	FY 2024/25 Total Activity	FY 2025/26 YTD Activity Through May	Parent Budget FY 2025/26	Comparison 1 Budget FY 2025/26	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 & Leas	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	Parent Budget FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 & Maintena	1,748.31	0.00	0.00	0.00	3,000.00	3,000.00	0.00%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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/Mainter	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	Parent Budget FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 PEPRA 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 PEPRA 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%

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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

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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
213-542-5500	Printing & Advertising	91.99	0.00	0.00	0.00	0.00	0.00	0.00%
213-542-5560	Supplies & Materials	1,453.83	1,403.50	4,556.06	7,500.00	7,500.00	0.00	0.00%
Total SubProgram: 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								
SubProgram: 311 - Housing								
214-311-5201	Professional Services	27,445.60	29,220.00	14,668.25	31,250.00	31,250.00	0.00	0.00%
214-311-5610	Housing Loan	158,875.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total SubProgram: 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								
SubProgram: 163 - Community Services Support								
215-163-5601	Community Services Grants	5,500.00	5,500.00	5,500.00	5,500.00	5,500.00	0.00	0.00%
Total SubProgram: 163 - Community Services Support:		**5,500.00**	**5,500.00**	**5,500.00**	**5,500.00**	**5,500.00**	**0.00**	**0.00%**
SubProgram: 211 - Central Services								
215-211-5400	Utility - Electricity	17,933.33	16,352.29	16,219.31	19,000.00	16,000.00	-3,000.00	-15.79%
Total SubProgram: 211 - Central Services:		**17,933.33**	**16,352.29**	**16,219.31**	**19,000.00**	**16,000.00**	**-3,000.00**	**-15.79%**
SubProgram: 221 - Management Information Services								
215-221-5360	Software Subscription/Mainter	6,250.00	6,250.00	6,250.00	6,250.00	6,250.00	0.00	0.00%
215-221-5565	Computer Hardware/Replacem	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**	**6,250.00**	**11,250.00**	**11,250.00**	**0.00**	**0.00%**
SubProgram: 411 - Transportation, Parking and Lighting								
215-411-5100	Regular Wages	40,085.68	26,722.46	0.00	0.00	0.00	0.00	0.00%
215-411-5104	Overtime Pay	508.42	659.90	0.00	0.00	0.00	0.00	0.00%
215-411-5106	Other Pay	1,668.16	1,557.62	0.00	0.00	0.00	0.00	0.00%
215-411-5108	Bilingual Pay	5.00	0.00	0.00	0.00	0.00	0.00	0.00%
215-411-5120	Health Insurance	8,326.93	6,398.25	0.00	0.00	0.00	0.00	0.00%
215-411-5121	Dental Insurance	778.41	573.37	0.00	0.00	0.00	0.00	0.00%
215-411-5122	Life Insurance	117.93	71.94	0.00	0.00	0.00	0.00	0.00%
215-411-5123	Disability Insurance	158.26	105.86	0.00	0.00	0.00	0.00	0.00%
215-411-5130	PERS CLASSIC Contribution	2,649.46	1,999.54	0.00	0.00	0.00	0.00	0.00%
215-411-5131	PERS PEPRA Contribution	1,558.13	847.01	0.00	0.00	0.00	0.00	0.00%
215-411-5132	PERS Prepay UAAL	4,572.22	4,162.93	22.04	0.00	0.00	0.00	0.00%
215-411-5140	Medicare Tax	626.21	418.23	0.00	0.00	0.00	0.00	0.00%
215-411-5150	Flexible Benefits Program	730.31	485.33	0.00	0.00	0.00	0.00	0.00%
215-411-5151	Fitness Benefit	106.05	37.89	0.00	0.00	0.00	0.00	0.00%
215-411-5152	Cell Phone Allowance	78.00	61.65	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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
SubProgram: 221 - Management Information Services								
217-221-5360	Software Subscription/Mainter	11,265.48	12,415.69	16,850.00	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**	**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								
SubProgram: 472 - Parks Facilities								
218-472-5201	Professional Services	0.00	0.00	2,900.00	3,450.00	3,450.00	0.00	0.00%
218-472-5301	Contract Services	0.00	0.00	46,502.13	46,550.00	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	0.00%
Total SubProgram: 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								
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	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**	**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%**

Group Summary

SubProgra…	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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 FY 2025/26	Comparison 1 Budget FY 2025/26	Comparison 1 to Parent Budget 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 Summary

Fund	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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget 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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 101 - GENERAL FUND								
Revenue								
101-999-4912	From AB 939 211	0.00	0.00	61,480.76	0.00	61,500.00	61,500.00	0.00%
	Total Revenue:	**0.00**	**0.00**	**61,480.76**	**0.00**	**61,500.00**	**61,500.00**	**0.00%**
Expense								
101-999-5901	To Capital Asset Reserve 103	0.00	0.00	24,056.00	24,056.00	24,056.00	0.00	0.00%
101-999-5905	To Park Maintenance 204	227,253.68	380,927.72	337,329.61	651,300.00	592,250.00	-59,050.00	-9.07%
101-999-5907	To ROW 209	102,813.64	129,714.99	147,410.83	247,400.00	179,700.00	-67,700.00	-27.36%
101-999-5908	To Revolving Fund 216	12,689.30	0.00	0.00	0.00	0.00	0.00	0.00%
101-999-5909	To Recreation Services 213	409,814.90	0.00	0.00	0.00	0.00	0.00	0.00%
101-999-5911	To Capital Improvement 301	1,163,136.32	0.00	0.00	0.00	0.00	0.00	0.00%
101-999-5912	To General Reserve 102	0.00	0.00	98,126.00	98,126.00	98,126.00	0.00	0.00%
101-999-5913	To AB 939 211	4,458.78	156,301.00	0.00	-61,500.00	0.00	61,500.00	-100.00%
101-999-5917	To Library Fund 202	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-999-5921	To Berm Assessment 218	0.00	0.00	21,775.16	29,600.00	29,600.00	0.00	0.00%
	Total Expense:	**1,950,166.62**	**666,943.71**	**628,697.60**	**988,982.00**	**923,732.00**	**-65,250.00**	**-6.60%**
	Total Fund: 101 - GENERAL FUND:	**-1,950,166.62**	**-666,943.71**	**-567,216.84**	**-988,982.00**	**-862,232.00**	**126,750.00**	**-12.82%**
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS								
Revenue								
102-999-4916	From General 101	0.00	0.00	98,126.00	98,126.00	98,126.00	0.00	0.00%
	Total Revenue:	**0.00**	**0.00**	**98,126.00**	**98,126.00**	**98,126.00**	**0.00**	**0.00%**
Expense								
102-999-5905	To Park Maintenance 204	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS:	**0.00**	**0.00**	**98,126.00**	**98,126.00**	**98,126.00**	**0.00**	**0.00%**
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE								
Revenue								
103-999-4916	From General 101	0.00	0.00	24,056.00	24,056.00	24,056.00	0.00	0.00%
	Total Revenue:	**0.00**	**0.00**	**24,056.00**	**24,056.00**	**24,056.00**	**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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Expense								
103-999-5916	To Peg 217	32,221.37	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**32,221.37**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R...		**-32,221.37**	**0.00**	**24,056.00**	**24,056.00**	**24,056.00**	**0.00**	**0.00%**
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: 202 - LIBRARY FUND								
Revenue								
202-999-4916	From General 101	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
202-999-4918	From Measure X 104	487,129.15	547,558.12	424,631.78	701,350.00	645,750.00	-55,600.00	-7.93%
	Total Revenue:	**517,129.15**	**547,558.12**	**424,631.78**	**701,350.00**	**645,750.00**	**-55,600.00**	**-7.93%**
	Total Fund: 202 - LIBRARY FUND:	**517,129.15**	**547,558.12**	**424,631.78**	**701,350.00**	**645,750.00**	**-55,600.00**	**-7.93%**
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: 204 - PARK MAINTENANCE FUND								
Revenue								
204-999-4916	From General 101	227,253.68	380,927.72	337,329.61	651,300.00	592,250.00	-59,050.00	-9.07%
204-999-4917	From General Reserves 102	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
204-999-4918	From Measure X 104	120,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**347,253.68**	**380,927.72**	**337,329.61**	**651,300.00**	**592,250.00**	**-59,050.00**	**-9.07%**
	Total Fund: 204 - PARK MAINTENANCE FUND:	**347,253.68**	**380,927.72**	**337,329.61**	**651,300.00**	**592,250.00**	**-59,050.00**	**-9.07%**

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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: 206 - LOCAL TRANSPORTATION FUND								
Expense								
206-999-5911	To Capital Improvement 301	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
	Total Expense:	**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**0.00**	**0.00%**
	Total Fund: 206 - LOCAL TRANSPORTATION FUND:	**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**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%**
Fund: 208 - STREET LIGHTING FUND								
Expense								
208-999-5911	To Capital Improvement 301	0.00	0.00	0.00	115,500.00	115,500.00	0.00	0.00%
	Total Expense:	**0.00**	**0.00**	**0.00**	**115,500.00**	**115,500.00**	**0.00**	**0.00%**
	Total Fund: 208 - STREET LIGHTING FUND:	**0.00**	**0.00**	**0.00**	**115,500.00**	**115,500.00**	**0.00**	**0.00%**
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND								
Revenue								
209-999-4916	From General 101	102,813.64	129,714.99	147,410.83	247,400.00	179,700.00	-67,700.00	-27.36%
209-999-4918	From Measure X 104	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**152,813.64**	**129,714.99**	**147,410.83**	**247,400.00**	**179,700.00**	**-67,700.00**	**-27.36%**
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU...		**152,813.64**	**129,714.99**	**147,410.83**	**247,400.00**	**179,700.00**	**-67,700.00**	**-27.36%**
Fund: 211 - AB 939 SOLID WASTE FUND								
Revenue								
211-999-4916	From General 101	4,458.78	156,301.00	0.00	-61,500.00	0.00	61,500.00	-100.00%
211-999-4918	From Measure X 104	190,304.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**194,762.78**	**156,301.00**	**0.00**	**-61,500.00**	**0.00**	**61,500.00**	**-100.00%**
Expense								
211-999-5900	To General 101	0.00	0.00	61,480.76	0.00	61,500.00	61,500.00	0.00%
	Total Expense:	**0.00**	**0.00**	**61,480.76**	**0.00**	**61,500.00**	**61,500.00**	**0.00%**
	Total Fund: 211 - AB 939 SOLID WASTE FUND:	**194,762.78**	**156,301.00**	**-61,480.76**	**-61,500.00**	**-61,500.00**	**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 FY 2025/26 FY 2026 AB	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 213 - RECREATION SERVICES FUND								
Revenue								
213-999-4901	From Revolving 216	17,570.77	0.00	0.00	0.00	0.00	0.00	0.00%
213-999-4916	From General 101	409,814.90	0.00	0.00	0.00	0.00	0.00	0.00%
213-999-4918	From Measure X 104	80,000.00	470,303.72	377,361.83	709,550.00	626,650.00	-82,900.00	-11.68%
	Total Revenue:	**507,385.67**	**470,303.72**	**377,361.83**	**709,550.00**	**626,650.00**	**-82,900.00**	**-11.68%**
	Total Fund: 213 - RECREATION SERVICES FUND:	**507,385.67**	**470,303.72**	**377,361.83**	**709,550.00**	**626,650.00**	**-82,900.00**	**-11.68%**
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: 217 - PEG FEES								
Revenue								
217-999-4902	From Major Asset Replacemen	32,221.37	0.00	0.00	0.00	0.00	0.00	0.00%
217-999-4918	From Measure X 104	0.00	4,774.75	62,081.77	81,025.00	81,050.00	25.00	0.03%
	Total Revenue:	**32,221.37**	**4,774.75**	**62,081.77**	**81,025.00**	**81,050.00**	**25.00**	**0.03%**
	Total Fund: 217 - PEG FEES:	**32,221.37**	**4,774.75**	**62,081.77**	**81,025.00**	**81,050.00**	**25.00**	**0.03%**
Fund: 218 - BERM ASSESSMENT DISTRICT								
Revenue								
218-999-4916	From General 101	0.00	0.00	21,775.16	29,600.00	29,600.00	0.00	0.00%
	Total Revenue:	**0.00**	**0.00**	**21,775.16**	**29,600.00**	**29,600.00**	**0.00**	**0.00%**
	Total Fund: 218 - BERM ASSESSMENT DISTRICT:	**0.00**	**0.00**	**21,775.16**	**29,600.00**	**29,600.00**	**0.00**	**0.00%**
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%

Budget Comparison Report

Account Number		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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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%**
Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (GFAAG)								
Expense								
801-401-5990	Depreciation Expense - Public \	356,642.14	440,144.76	0.00	0.00	0.00	0.00	0.00%
801-501-5990	Depreciation Expense - Parks	135,968.55	122,991.54	0.00	0.00	0.00	0.00	0.00%
801-521-5990	Depreciation Expense - Pool	15,277.17	9,712.56	0.00	0.00	0.00	0.00	0.00%
801-550-5990	Depreciation Expense - Library	0.00	9,302.69	0.00	0.00	0.00	0.00	0.00%
801-900-5990	Depreciation Expense	598,427.51	676,314.51	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**1,106,315.37**	**1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Total Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (G...		**1,106,315.37**	**1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Report Total:	**-1,106,315.37**	**-1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Group Summary

Account Typ…	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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 101 - GENERAL FUND							
Revenue	0.00	0.00	61,480.76	0.00	61,500.00	61,500.00	0.00%
Expense	1,950,166.62	666,943.71	628,697.60	988,982.00	923,732.00	-65,250.00	-6.60%
Total Fund: 101 - GENERAL FUND:	**-1,950,166.62**	**-666,943.71**	**-567,216.84**	**-988,982.00**	**-862,232.00**	**126,750.00**	**-12.82%**
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS							
Revenue	0.00	0.00	98,126.00	98,126.00	98,126.00	0.00	0.00%
Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS:	**0.00**	**0.00**	**98,126.00**	**98,126.00**	**98,126.00**	**0.00**	**0.00%**
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE							
Revenue	0.00	0.00	24,056.00	24,056.00	24,056.00	0.00	0.00%
Expense	32,221.37	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R…	**-32,221.37**	**0.00**	**24,056.00**	**24,056.00**	**24,056.00**	**0.00**	**0.00%**
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: 202 - LIBRARY FUND							
Revenue	517,129.15	547,558.12	424,631.78	701,350.00	645,750.00	-55,600.00	-7.93%
Total Fund: 202 - LIBRARY FUND:	**517,129.15**	**547,558.12**	**424,631.78**	**701,350.00**	**645,750.00**	**-55,600.00**	**-7.93%**
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: 204 - PARK MAINTENANCE FUND							
Revenue	347,253.68	380,927.72	337,329.61	651,300.00	592,250.00	-59,050.00	-9.07%
Total Fund: 204 - PARK MAINTENANCE FUND:	**347,253.68**	**380,927.72**	**337,329.61**	**651,300.00**	**592,250.00**	**-59,050.00**	**-9.07%**
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: 206 - LOCAL TRANSPORTATION FUND							
Expense	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00%
Total Fund: 206 - LOCAL TRANSPORTATION FUND:	**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**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%**

Budget Comparison Report

Account Typ…	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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 208 - STREET LIGHTING FUND							
Expense	0.00	0.00	0.00	115,500.00	115,500.00	0.00	0.00%
Total Fund: 208 - STREET LIGHTING FUND:	**0.00**	**0.00**	**0.00**	**115,500.00**	**115,500.00**	**0.00**	**0.00%**
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND							
Revenue	152,813.64	129,714.99	147,410.83	247,400.00	179,700.00	-67,700.00	-27.36%
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU…	**152,813.64**	**129,714.99**	**147,410.83**	**247,400.00**	**179,700.00**	**-67,700.00**	**-27.36%**
Fund: 211 - AB 939 SOLID WASTE FUND							
Revenue	194,762.78	156,301.00	0.00	-61,500.00	0.00	61,500.00	-100.00%
Expense	0.00	0.00	61,480.76	0.00	61,500.00	61,500.00	0.00%
Total Fund: 211 - AB 939 SOLID WASTE FUND:	**194,762.78**	**156,301.00**	**-61,480.76**	**-61,500.00**	**-61,500.00**	**0.00**	**0.00%**
Fund: 213 - RECREATION SERVICES FUND							
Revenue	507,385.67	470,303.72	377,361.83	709,550.00	626,650.00	-82,900.00	-11.68%
Total Fund: 213 - RECREATION SERVICES FUND:	**507,385.67**	**470,303.72**	**377,361.83**	**709,550.00**	**626,650.00**	**-82,900.00**	**-11.68%**
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: 217 - PEG FEES							
Revenue	32,221.37	4,774.75	62,081.77	81,025.00	81,050.00	25.00	0.03%
Total Fund: 217 - PEG FEES:	**32,221.37**	**4,774.75**	**62,081.77**	**81,025.00**	**81,050.00**	**25.00**	**0.03%**
Fund: 218 - BERM ASSESSMENT DISTRICT							
Revenue	0.00	0.00	21,775.16	29,600.00	29,600.00	0.00	0.00%
Total Fund: 218 - BERM ASSESSMENT DISTRICT:	**0.00**	**0.00**	**21,775.16**	**29,600.00**	**29,600.00**	**0.00**	**0.00%**
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%**
Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (GFAAG)							
Expense	1,106,315.37	1,258,466.06	0.00	0.00	0.00	0.00	0.00%
Total Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (G…	**1,106,315.37**	**1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Report Total:	**-1,106,315.37**	**-1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Fund Summary

Fund	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	Comparison 1 Budget FY 2025/26 FY 2026 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
101 - GENERAL FUND	-1,950,166.62	-666,943.71	-567,216.84	-988,982.00	-862,232.00	126,750.00	-12.82%
102 - GENERAL RESERVE - SPECIAL PROJEC…	0.00	0.00	98,126.00	98,126.00	98,126.00	0.00	0.00%
103 - MAJOR ASSET REPLACEMENT AND R…	-32,221.37	0.00	24,056.00	24,056.00	24,056.00	0.00	0.00%
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%
202 - LIBRARY FUND	517,129.15	547,558.12	424,631.78	701,350.00	645,750.00	-55,600.00	-7.93%
203 - ROAD MAINTENANCE REHABILITATI…	574,622.25	354,150.00	42,321.25	58,000.00	58,000.00	0.00	0.00%
204 - PARK MAINTENANCE FUND	347,253.68	380,927.72	337,329.61	651,300.00	592,250.00	-59,050.00	-9.07%
205 - GAS TAX FUND	0.00	460,000.00	0.00	184,000.00	184,000.00	0.00	0.00%
206 - LOCAL TRANSPORTATION FUND	0.00	0.00	0.00	10,000.00	10,000.00	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%
208 - STREET LIGHTING FUND	0.00	0.00	0.00	115,500.00	115,500.00	0.00	0.00%
209 - RIGHT-OF-WAY MAINTENANCE DIST…	152,813.64	129,714.99	147,410.83	247,400.00	179,700.00	-67,700.00	-27.36%
211 - AB 939 SOLID WASTE FUND	194,762.78	156,301.00	-61,480.76	-61,500.00	-61,500.00	0.00	0.00%
213 - RECREATION SERVICES FUND	507,385.67	470,303.72	377,361.83	709,550.00	626,650.00	-82,900.00	-11.68%
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%
217 - PEG FEES	32,221.37	4,774.75	62,081.77	81,025.00	81,050.00	25.00	0.03%
218 - BERM ASSESSMENT DISTRICT	0.00	0.00	21,775.16	29,600.00	29,600.00	0.00	0.00%
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%
801 - GENERAL FIXED ASSET ACCOUNT GR…	1,106,315.37	1,258,466.06	0.00	0.00	0.00	0.00	0.00%
Report Total:	**-1,106,315.37**	**-1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

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 FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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, Curre	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, Secur	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 Exe	9,867.76	4,825.52	0.00	11,400.00	11,400.00	0.00	0.00%
101-900-4112	Property Tax- Documentary Tra	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 Ro	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 - Shor	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 Fe	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 FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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%**

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%**

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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, Curre	8,548.27	8,588.92	0.00	9,300.00	9,300.00	0.00	0.00%
208-411-4111	Property Tax- Homeowners Exe	767.08	375.43	0.00	800.00	800.00	0.00	0.00%
208-411-4113	Property Tax- Supplemental Ro	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%**

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%**

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
213-531-4525	Beach Concession	7,585.42	0.00	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	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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 Imp	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

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Type: 48 - Miscellaneous Revenue								
301-403-4802	Miscellaneous Income	94,023.20	0.00	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**	**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	0.00%
Total Type: 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								
Type: 46 - Interest								
900-000-4600	Interest Income	0.00	48,680.94	0.00	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	0.00%
Total Type: 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%**

Group Summary

Typ…	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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 Summary

Fund	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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 Ordinan	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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 PEPRA 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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 Agreemer	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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 & Maintena	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/Replaceme	1,083.16	2,171.64	0.00	2,000.00	2,500.00	500.00	25.00%
101-221-5360	Software Subscription/Mainter	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/Replacem	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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 & Maintena	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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 & Maintena	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

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 & I	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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 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 Agreemer	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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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/Mainter	2,462.92	409.99	0.00	4,050.00	4,750.00	700.00	17.28%
202-221-5565	Computer Hardware/ Replacer	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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 & Leas	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 & Maintena	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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 & Leas	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 & Maintena	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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 & Maintena	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%**

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 & Leas	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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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/Mainter	12,737.27	12,824.25	0.00	13,000.00	14,150.00	1,150.00	8.85%
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:	**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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent 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/Replacem	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

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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/Mainter	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%**

Group Summary

SubProgra…	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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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

SubProgra…	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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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 FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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

SubProgra…	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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget 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%**

Fund Summary

Fund	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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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 May	Parent Budget FY 2026/27 FY 2027 AB	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 101 - GENERAL FUND								
Revenue								
101-999-4912	From AB 939 211	0.00	61,480.76	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**0.00**	**61,480.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
101-999-5901	To Capital Asset Reserve 103	0.00	24,056.00	0.00	0.00	0.00	0.00	0.00%
101-999-5905	To Park Maintenance 204	380,927.72	337,329.61	0.00	509,550.00	0.00	-509,550.00	-100.00%
101-999-5907	To ROW 209	129,714.99	147,410.83	0.00	266,800.00	462,350.00	195,550.00	73.29%
101-999-5912	To General Reserve 102	0.00	98,126.00	0.00	0.00	0.00	0.00	0.00%
101-999-5913	To AB 939 211	156,301.00	0.00	0.00	0.00	0.00	0.00	0.00%
101-999-5921	To Berm Assessment 218	0.00	21,775.16	0.00	31,100.00	31,600.00	500.00	1.61%
	Total Expense:	**666,943.71**	**628,697.60**	**0.00**	**807,450.00**	**493,950.00**	**-313,500.00**	**-38.83%**
	Total Fund: 101 - GENERAL FUND:	**-666,943.71**	**-567,216.84**	**0.00**	**-807,450.00**	**-493,950.00**	**313,500.00**	**-38.83%**
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS								
Revenue								
102-999-4916	From General 101	0.00	98,126.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**0.00**	**98,126.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS:	**0.00**	**98,126.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE								
Revenue								
103-999-4916	From General 101	0.00	24,056.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**0.00**	**24,056.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R...	**0.00**	**24,056.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
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%

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
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: 202 - LIBRARY FUND								
Revenue								
202-999-4918	From Measure X 104	547,558.12	424,631.78	0.00	727,400.00	608,150.00	-119,250.00	-16.39%
	Total Revenue:	**547,558.12**	**424,631.78**	**0.00**	**727,400.00**	**608,150.00**	**-119,250.00**	**-16.39%**
	Total Fund: 202 - LIBRARY FUND:	**547,558.12**	**424,631.78**	**0.00**	**727,400.00**	**608,150.00**	**-119,250.00**	**-16.39%**
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: 204 - PARK MAINTENANCE FUND								
Revenue								
204-999-4916	From General 101	380,927.72	337,329.61	0.00	509,550.00	0.00	-509,550.00	-100.00%
204-999-4918	From Measure X 104	0.00	0.00	0.00	0.00	645,150.00	645,150.00	0.00%
	Total Revenue:	**380,927.72**	**337,329.61**	**0.00**	**509,550.00**	**645,150.00**	**135,600.00**	**26.61%**
	Total Fund: 204 - PARK MAINTENANCE FUND:	**380,927.72**	**337,329.61**	**0.00**	**509,550.00**	**645,150.00**	**135,600.00**	**26.61%**
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: 206 - LOCAL TRANSPORTATION FUND								
Expense								
206-999-5911	To Capital Improvement 301	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 206 - LOCAL TRANSPORTATION FUND:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**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%**

Budget Comparison Report

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 208 - STREET LIGHTING FUND								
Expense								
208-999-5911	To Capital Improvement 301	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 208 - STREET LIGHTING FUND:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND								
Revenue								
209-999-4916	From General 101	129,714.99	147,410.83	0.00	266,800.00	462,350.00	195,550.00	73.29%
	Total Revenue:	**129,714.99**	**147,410.83**	**0.00**	**266,800.00**	**462,350.00**	**195,550.00**	**73.29%**
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU...		**129,714.99**	**147,410.83**	**0.00**	**266,800.00**	**462,350.00**	**195,550.00**	**73.29%**
Fund: 211 - AB 939 SOLID WASTE FUND								
Revenue								
211-999-4916	From General 101	156,301.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Revenue:	**156,301.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Expense								
211-999-5900	To General 101	0.00	61,480.76	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**0.00**	**61,480.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 211 - AB 939 SOLID WASTE FUND:	**156,301.00**	**-61,480.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 213 - RECREATION SERVICES FUND								
Revenue								
213-999-4918	From Measure X 104	470,303.72	377,361.83	0.00	764,800.00	959,750.00	194,950.00	25.49%
	Total Revenue:	**470,303.72**	**377,361.83**	**0.00**	**764,800.00**	**959,750.00**	**194,950.00**	**25.49%**
	Total Fund: 213 - RECREATION SERVICES FUND:	**470,303.72**	**377,361.83**	**0.00**	**764,800.00**	**959,750.00**	**194,950.00**	**25.49%**
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%**
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%**

Budget Comparison Report

Account Number		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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 217 - PEG FEES								
Revenue								
217-999-4918	From Measure X 104	4,774.75	62,081.77	0.00	91,200.00	91,050.00	-150.00	-0.16%
	Total Revenue:	**4,774.75**	**62,081.77**	**0.00**	**91,200.00**	**91,050.00**	**-150.00**	**-0.16%**
	Total Fund: 217 - PEG FEES:	**4,774.75**	**62,081.77**	**0.00**	**91,200.00**	**91,050.00**	**-150.00**	**-0.16%**
Fund: 218 - BERM ASSESSMENT DISTRICT								
Revenue								
218-999-4916	From General 101	0.00	21,775.16	0.00	31,100.00	31,600.00	500.00	1.61%
	Total Revenue:	**0.00**	**21,775.16**	**0.00**	**31,100.00**	**31,600.00**	**500.00**	**1.61%**
	Total Fund: 218 - BERM ASSESSMENT DISTRICT:	**0.00**	**21,775.16**	**0.00**	**31,100.00**	**31,600.00**	**500.00**	**1.61%**
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%**
Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (GFAAG)								
Expense								
801-401-5990	Depreciation Expense - Public \	440,144.76	0.00	0.00	0.00	0.00	0.00	0.00%
801-501-5990	Depreciation Expense - Parks	122,991.54	0.00	0.00	0.00	0.00	0.00	0.00%
801-521-5990	Depreciation Expense - Pool	9,712.56	0.00	0.00	0.00	0.00	0.00	0.00%
801-550-5990	Depreciation Expense - Library	9,302.69	0.00	0.00	0.00	0.00	0.00	0.00%
801-900-5990	Depreciation Expense	676,314.51	0.00	0.00	0.00	0.00	0.00	0.00%
	Total Expense:	**1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Total Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (G...	**1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Report Total:	**-1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Group Summary

Account Typ…	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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 101 - GENERAL FUND							
Revenue	0.00	61,480.76	0.00	0.00	0.00	0.00	0.00%
Expense	666,943.71	628,697.60	0.00	807,450.00	493,950.00	-313,500.00	-38.83%
Total Fund: 101 - GENERAL FUND:	**-666,943.71**	**-567,216.84**	**0.00**	**-807,450.00**	**-493,950.00**	**313,500.00**	**-38.83%**
Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS							
Revenue	0.00	98,126.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 102 - GENERAL RESERVE - SPECIAL PROJECTS:	**0.00**	**98,126.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR RESERVE							
Revenue	0.00	24,056.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 103 - MAJOR ASSET REPLACEMENT AND REPAIR R…	**0.00**	**24,056.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
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: 202 - LIBRARY FUND							
Revenue	547,558.12	424,631.78	0.00	727,400.00	608,150.00	-119,250.00	-16.39%
Total Fund: 202 - LIBRARY FUND:	**547,558.12**	**424,631.78**	**0.00**	**727,400.00**	**608,150.00**	**-119,250.00**	**-16.39%**
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: 204 - PARK MAINTENANCE FUND							
Revenue	380,927.72	337,329.61	0.00	509,550.00	645,150.00	135,600.00	26.61%
Total Fund: 204 - PARK MAINTENANCE FUND:	**380,927.72**	**337,329.61**	**0.00**	**509,550.00**	**645,150.00**	**135,600.00**	**26.61%**
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: 206 - LOCAL TRANSPORTATION FUND							
Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 206 - LOCAL TRANSPORTATION FUND:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**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: 208 - STREET LIGHTING FUND							
Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 208 - STREET LIGHTING FUND:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Budget Comparison Report

Account Typ…	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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FUND							
Revenue	129,714.99	147,410.83	0.00	266,800.00	462,350.00	195,550.00	73.29%
Total Fund: 209 - RIGHT-OF-WAY MAINTENANCE DISTRICT FU…	**129,714.99**	**147,410.83**	**0.00**	**266,800.00**	**462,350.00**	**195,550.00**	**73.29%**
Fund: 211 - AB 939 SOLID WASTE FUND							
Revenue	156,301.00	0.00	0.00	0.00	0.00	0.00	0.00%
Expense	0.00	61,480.76	0.00	0.00	0.00	0.00	0.00%
Total Fund: 211 - AB 939 SOLID WASTE FUND:	**156,301.00**	**-61,480.76**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Fund: 213 - RECREATION SERVICES FUND							
Revenue	470,303.72	377,361.83	0.00	764,800.00	959,750.00	194,950.00	25.49%
Total Fund: 213 - RECREATION SERVICES FUND:	**470,303.72**	**377,361.83**	**0.00**	**764,800.00**	**959,750.00**	**194,950.00**	**25.49%**
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: 217 - PEG FEES							
Revenue	4,774.75	62,081.77	0.00	91,200.00	91,050.00	-150.00	-0.16%
Total Fund: 217 - PEG FEES:	**4,774.75**	**62,081.77**	**0.00**	**91,200.00**	**91,050.00**	**-150.00**	**-0.16%**
Fund: 218 - BERM ASSESSMENT DISTRICT							
Revenue	0.00	21,775.16	0.00	31,100.00	31,600.00	500.00	1.61%
Total Fund: 218 - BERM ASSESSMENT DISTRICT:	**0.00**	**21,775.16**	**0.00**	**31,100.00**	**31,600.00**	**500.00**	**1.61%**
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%**
Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (GFAAG)							
Expense	1,258,466.06	0.00	0.00	0.00	0.00	0.00	0.00%
Total Fund: 801 - GENERAL FIXED ASSET ACCOUNT GROUP (G…	**1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
Report Total:	**-1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

Fund Summary

Fund	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	Comparison 1 Budget FY 2026/27 FY 2027 MC	Comparison 1 to Parent Budget Increase / (Decrease)	%
101 - GENERAL FUND	-666,943.71	-567,216.84	0.00	-807,450.00	-493,950.00	313,500.00	-38.83%
102 - GENERAL RESERVE - SPECIAL PROJEC…	0.00	98,126.00	0.00	0.00	0.00	0.00	0.00%
103 - MAJOR ASSET REPLACEMENT AND R…	0.00	24,056.00	0.00	0.00	0.00	0.00	0.00%
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%
202 - LIBRARY FUND	547,558.12	424,631.78	0.00	727,400.00	608,150.00	-119,250.00	-16.39%
203 - ROAD MAINTENANCE REHABILITATI…	354,150.00	42,321.25	0.00	175,000.00	175,000.00	0.00	0.00%
204 - PARK MAINTENANCE FUND	380,927.72	337,329.61	0.00	509,550.00	645,150.00	135,600.00	26.61%
205 - GAS TAX FUND	460,000.00	0.00	0.00	59,500.00	59,500.00	0.00	0.00%
206 - LOCAL TRANSPORTATION FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
207 - TIDELANDS TRUST FUND	0.00	36.70	0.00	0.00	0.00	0.00	0.00%
208 - STREET LIGHTING FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
209 - RIGHT-OF-WAY MAINTENANCE DIST…	129,714.99	147,410.83	0.00	266,800.00	462,350.00	195,550.00	73.29%
211 - AB 939 SOLID WASTE FUND	156,301.00	-61,480.76	0.00	0.00	0.00	0.00	0.00%
213 - RECREATION SERVICES FUND	470,303.72	377,361.83	0.00	764,800.00	959,750.00	194,950.00	25.49%
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%
217 - PEG FEES	4,774.75	62,081.77	0.00	91,200.00	91,050.00	-150.00	-0.16%
218 - BERM ASSESSMENT DISTRICT	0.00	21,775.16	0.00	31,100.00	31,600.00	500.00	1.61%
301 - CAPITAL IMPROVEMENT PROJECTS …	6,905,446.47	40,669.73	0.00	302,000.00	696,000.00	394,000.00	130.46%
801 - GENERAL FIXED ASSET ACCOUNT GR…	1,258,466.06	0.00	0.00	0.00	0.00	0.00	0.00%
Report Total:	**-1,258,466.06**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

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
General Government Department Sub-total:	**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	2	2	2	3	1
Administrative Services Department Sub-total:	**4**	**4**	**4**	**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
Community Development Department Sub-total:	**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 Maintenace Technician	1	1	1	1	1
Maintenance Worker I/II	4	4	4	4	4
Public Works Department Sub-total:	**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/IISenior 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
Parks, Recreation & Public Facilities Department Sub-total:	**6**	**7**	**7**	**7**	**7**
GRAND TOTAL - Full Time Staff:	**40**	**41**	**43**	**44**	**43**

ATTACHMENT D

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

RESOLUTION NO. 6476

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA ESTABLISHING THE APPROPRIATION LIMIT FOR THE CITY OF CARPINTERIA FOR FISCAL YEAR 2026/27

WHEREAS, Article XIIIB of the California Constitution (Proposition 4) requires local agencies to annually establish appropriation limits on appropriation items subject to limitation; and

WHEREAS, Section 7900 et. seq. of the California Government Code provides implementing instructions to Article XIIIB; and

WHEREAS, the California Department of Finance has provided Uniform Guidelines to further clarify the intent of Article XIIIB; and

WHEREAS, as a part of the powers and duties established at Chapter 2.08.110(G)(H), the City Manager has arranged for the calculation of the Fiscal Year 2026/27 Appropriation Limit to be made consistent with state law and guidelines, and included in the annual Budget.

NOW, THEREFORE, BE IT RESOLVED as follows:

SECTION 1. The above recitals are true and correct.

SECTION 2. That the final appropriation limit for the City of Carpinteria for FY 2026/27 is hereby set at $25,618,057, in accordance with the calculations set forth and attached hereto as Exhibit "A".

SECTION 3. That the annual adjustment factors used in the calculation were the percentage change in the California per capita income and the larger of the City's population growth or the population growth of Santa Barbara County.

SECTION 4. That upon the adoption of this resolution, any interested person may challenge said appropriation limit for a period of 45 days from this date in accordance with State law.

PASSED, APPROVED AND ADOPTED on June 8, 2026 by the following vote:

AYES: COUNCILMEMBER(S):

NOES: COUNCILMEMBER(S):

ABSENT: COUNCILMEMBER(S):

ABSTAIN: COUNCILMEMBER(S):

_____
Mayor, City of Carpinteria

ATTEST:

_____
Brian C. Barrett, MMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 8, 2026.

_____
Brian C. Barrett, MMC, CPMC City Clerk, City of Carpinteria

APPROVED AS TO FORM:

_____
Jena Shoaf Acos, on behalf of Brownstein Hyatt Farber Schreck, LLP acting as City Attorney of the City of Carpinteria

Exhibit A

Appropriation Limit

Calculation of Limitation

Appropriation limit for fiscal year ended June 30, 2026:		$ 24,443,995
Adjustment Factors:	% Ratio	
Population Factor (County)	0.9986	
Economic Factor (Per Capita)	1.0495	
Population Factor x Economic Ratio (per capita personal income)		1.0480
Appropriation limit for fiscal year ended June 30, 2027:		$ 25,618,057

The appropriation limitations imposed by Proposition 4 and 111 created restrictions on the amount of revenue that can be budgeted for expenditures in any fiscal year. Not all revenues are restricted by the limit, only those which are referred to as "proceeds of taxes." The purpose of the law is to limit government spendng by putting a cap on the total proceeds of taxes that may be appropriated each year. This limit is increased annually through a formula that takes into consideration changes in population each year. This limit is increased annually through a formula that takes into consideration changes in population (City or County, whichever is higher) and an economic factor (California per capita income). The City of Carpinteria is not constrained in the current budget by these limits.

Fiscal Year	Appropriations Limit	Subject to Limit	Difference
2006-2007	$ 12,315,004	$ 5,925,586	$ 6,389,418
2007-2008	$ 12,985,349	$ 6,348,345	$ 6,637,004
2008-2009	$ 13,714,409	$ 6,348,345	$ 7,366,064
2009-2010	$ 13,967,791	$ 6,487,550	$ 7,480,241
2010-2011	$ 13,764,114	$ 6,668,805	$ 7,095,309
2011-2012	$ 14,218,237	$ 6,668,805	$ 7,549,432
2012-2013	$ 14,820,659	$ 6,971,760	$ 7,848,899
2013-2014	$ 15,690,091	$ 7,539,980	$ 8,150,111
2014-2015	$ 16,046,919	$ 7,347,919	$ 8,699,000
2015-2016	$ 16,844,836	$ 8,618,964	$ 8,225,872
2016-2017	$ 17,921,573	$ 9,030,925	$ 8,890,648
2017-2018	$ 18,759,416	$ 8,488,814	$ 10,270,602
2018-2019	$ 19,615,138	$ 8,863,000	$ 10,752,138
2019-2020	$ 20,457,913	$ 10,622,400	$ 9,835,513
2020-2021	$ 21,276,168	$ 11,206,800	$ 10,069,368
2021-2022	$ 19,643,130	$ 12,094,600	$ 7,548,530
2022-2023	$ 21,155,763	$ 14,177,600	$ 6,978,163
2023-2024	$ 21,962,508	$ 14,777,100	$ 7,185,408
2024-2025	$ 22,821,272	$ 14,856,700	$ 7,964,572
2025-2026	$ 24,443,995	$ 15,446,050	$ 8,997,945
2025-2027	$ 25,618,057	$ 16,723,450	$ 8,894,607

RESOLUTION NO. 6477

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA ESTABLISHING THE APPROPRIATION LIMIT FOR THE CITY OF CARPINTERIA STREET LIGHTING DISTRICT NO. 1 FOR FISCAL YEAR 2026/27

WHEREAS, Article XIIIB of the California Constitution (Proposition 4) requires local agencies to annually establish appropriation limits on appropriation items subject to limitation; and

WHEREAS, Section 7900 et. seq. of the California Government Code provides implementing instructions to Article XIIIB; and

WHEREAS, the California Department of Finance has provided Uniform Guidelines to further clarify the intent of Article XIIIB; and

WHEREAS, as a part of the powers and duties established at Chapter 2.08.110(G)(H), the City Manager has arranged for the calculation of the Fiscal Year 2026/27 Appropriation Limit for the City of Carpinteria Street Lighting District No.1 to be made consistent with state law and guidelines and included in the annual Budget.

NOW, THEREFORE, BE IT RESOLVED as follows:

SECTION 1. The above recitals are true and correct.

SECTION 2. That the final appropriation limit for appropriations subject to limitation for the City of Carpinteria Street Lighting District No.1 for FY 2026/27 is hereby set at $905,208 in accordance with the calculations set forth and attached hereto as Exhibit "A".

SECTION 3. That the annual adjustment factors used in the calculation were the percentage change in the California per capita income and the larger of the City's population growth or the population growth of Santa Barbara County.

SECTION 4. That upon the adoption of this resolution, any interested person may challenge said appropriation limit for a period of 45 days from this date in accordance with State law.

PASSED, APPROVED AND ADOPTED on June 8, 2026 by the following vote:

AYES: COUNCILMEMBER(S):

NOES: COUNCILMEMBER(S):

ABSENT: COUNCILMEMBER(S):

ABSTAIN: COUNCILMEMBER(S):

_____
Mayor, City of Carpinteria

ATTEST:

_____
Brian C. Barrett, MMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 8, 2026.

_____
Brian C. Barrett, MMC, CPMC City Clerk, City of Carpinteria

APPROVED AS TO FORM:

_____
Jena Shoaf Acos, on behalf of Brownstein Hyatt Farber Schreck, LLP acting as City Attorney of the City of Carpinteria

Exhibit A

Appropriation Limit

Calculation of Limitation

Appropriation limit for fiscal year ended June 30, 2026:		$ 863,723
Adjustment Factors:	% Ratio	
Population Factor (County)	0.9986	
Economic Factor (Per Capita)	1.0495	
Population Factor x Economic Ratio (per capita personal income)		1.0480
Appropriation limit for fiscal year ended June 30, 2027:		$ 905,208

The appropriation limitations imposed by Proposition 4 and 111 created restrictions on the amount of revenue that can be budgeted for expenditures in any fiscal year. Not all revenues are restricted by the limit, only those which are referred to as "proceeds of taxes." The purpose of the law is to limit government spending by putting a cap on the total proceeds of taxes that may be appropriated each year. This limit is increased annually through a formula that takes into consideration changes in population each year. This limit is increased annually through a formula that takes into consideration changes in population (City or County, whichever is higher) and an economic factor (California per capita income). The Carpinteria Street Lighting District is not constrained in the current budget by these limits.

Fiscal Year	Appropriations Limit	Subject to Limit	Difference
2006-2007	$ 467,654	$ 171,906	$ 295,748
2007-2008	$ 491,229	$ 186,406	$ 304,823
2008-2009	$ 517,968	$ 203,300	$ 314,668
2009-2010	$ 527,538	$ 268,000	$ 259,538
2010-2011	$ 519,846	$ 266,124	$ 253,722
2011-2012	$ 510,599	$ 266,124	$ 244,475
2012-2013	$ 532,232	$ 268,785	$ 263,447
2013-2014	$ 563,455	$ 263,802	$ 299,653
2014-2015	$ 576,269	$ 277,334	$ 298,935
2015-2016	$ 596,907	$ 288,267	$ 308,640
2016-2017	$ 635,062	$ 288,267	$ 346,795
2017-2018	$ 664,751	$ 296,443	$ 368,308
2018-2019	$ 695,074	$ 187,600	$ 507,474
2019-2020	$ 722,875	$ 190,500	$ 532,375
2020-2021	$ 751,788	$ 192,000	$ 559,788
2021-2022	$ 694,085	$ 201,000	$ 493,085
2022-2023	$ 747,534	$ 225,500	$ 522,034
2023-2024	$ 776,040	$ 227,650	$ 548,390
2024-2025	$ 806,384	$ 234,450	$ 571,934
2025-2026	$ 863,723	$ 267,450	$ 596,273
2026-2027	$ 905,208	$ 273,300	$ 631,908

RESOLUTION NO. 6478

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA APPROVING AND ADOPTING A NEW CLASSIFICATION AND COMPENSATION SCHEDULE FOR MANAGEMENT AND MISCELLANEOUS PERSONNEL

WHEREAS, the City of Carpinteria City Council recognizes that the salary structure for Management and Miscellaneous Personnel is separate from classified employees covered under the Memorandum of Understanding between the City of Carpinteria and the Service Employees International Union (SEIU) Local 620; and

WHEREAS, the positions listed in the Class and Compensation Schedule for Management and Miscellaneous Personnel include the full-time positions proposed in the FY 2026/27 budget; and

WHEREAS, for consistency with SEIU-represented employees, the month of March and the Los Angeles-Long Beach-Anaheim area for Urban Wage Earners and Clerical Workers (CPI-W) are referenced to determine CPI; and

WHEREAS, the CPI for the period of March 2025 through March 2026 was 3.6%, and the Class and Compensation Schedule for Management and Miscellaneous Personnel shall be adjusted accordingly effective July 1, 2026; and

WHEREAS, the revised Class and Compensation Schedule for Management and Miscellaneous Personnel includes title revisions to the Program Manager and Aquatics Superintendent classifications to better reflect organizational roles and operational responsibilities, and incorporates previously established classification series into the Authorized Positions List to support flexible staffing, employee development, career progression, and succession planning; and

WHEREAS, in order to maintain a competitive compensation package, it is the desire of the City Council to amend the Class and Compensation Schedule for Management and Miscellaneous Personnel.

NOW, THEREFORE, BE IT RESOLVED as follows:

SECTION 1. The above recitals are true and correct.

SECTION 2. The revised Class and Compensation Schedule for Management and Miscellaneous Personnel, attached hereto as Exhibit A, effective July 1, 2026, is hereby approved, and the City Manager is authorized to implement the changes.

PASSED, APPROVED AND ADOPTED on June 8, 2026, by the following vote:

AYES: COUNCILMEMBER(S):

NOES: COUNCILMEMBER(S):

ABSENT: COUNCILMEMBER(S):

ABSTAIN: COUNCILMEMBER(S):

_____
Mayor, City of Carpinteria

ATTEST:

_____
Brian C. Barrett, MMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 8, 2026.

_____
Brian C. Barrett, MMC, CPMC
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

_____
Jena Shoaf Acos, on behalf of Brownstein
Hyatt Farber Schreck, LLP acting as
City Attorney of the City of Carpinteria

Exhibit A to Resolution No. 6478

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				
	M, E	Senior Planner				
85	M, E	Public Information Officer 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
			Annual	$ 83,787.01	$ 99,497.08	$ 115,207.14
84	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
	M, E	Parks & Facilities Maintenance Supervisor				
	M, E	Public Works Supervisor				
83	M, E	Aquatics Supervisor	Hourly	$ 36.54	$ 43.39	$ 50.24
	M, E	Code Compliance Supervisor	Bi-weekly	$ 2,922.97	$ 3,471.03	$ 4,019.09
	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
82	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
	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				
81			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
80	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				
	NE	Planning Technician				
79			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
			Annual	$ 62,523.16	$ 74,246.25	$ 85,969.34
78	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
	NE	Human Resources Assistant	Annual	$ 59,545.86	$ 70,710.71	$ 81,875.56
77	NE	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
			Annual	$ 56,710.35	$ 67,343.54	$ 77,976.73
76	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
			Annual	$ 54,009.85	$ 64,136.70	$ 74,263.55
75			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
			Annual	$ 51,437.96	$ 61,082.57	$ 70,727.19

EM -Executive Management

MM - Mid-Management

M - Management

E - Exempt

NE - Non-Exempt

RESOLUTION NO. 6479

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA APPROVING AND ADOPTING A NEW CLASSIFICATION AND COMPENSATION SCHEDULE FOR SERVICE EMPLOYEES INTERNATIONAL UNION (SEIU) LOCAL 620, REPRESENTING EMPLOYEES IN THE GENERAL SERVICE, PUBLIC WORKS AND PARKS, RECREATION, AND PUBLIC FACILITIES BARGAIN UNIT

WHEREAS, the City of Carpinteria City Council recognizes that the salary structure for the SEIU bargaining unit is separate from the Management Personnel and Miscellaneous Unrepresented Personnel covered under separate City of Carpinteria Conditions of Employment; and

WHEREAS, the positions listed in the Class and Compensation Schedule for SEIU Represented Employees include the full-time positions proposed in the FY 2026/27 budget; and

WHEREAS, on January 23, 2023, the City Council adopted Resolution No. 6190 approving SEIU Memorandum of Understanding for a five-year period beginning July 1, 2022 and ending June 30, 2027; and

WHEREAS, Section 23.H Base Wage Adjustment of the SEIU MOU states that employees shall have a cost-of-living adjustment based on the Los Angeles-Long Beach-Anaheim area for Urban Wage Earners and Clerical Workers Consumer Price Index (CPI), with a minimum increase of 2.5% and a maximum increase of 5%; and

WHEREAS, the CPI for the period of March 2025 through March 2026 was 3.6%, and the Class and Compensation Schedule for SEIU represented employees shall be adjusted accordingly effective July 1, 2026; and

WHEREAS, in order to maintain a competitive compensation package, it is the desire of the City Council to amend the Class and Compensation Schedule for SEIU Represented Employees.

NOW, THEREFORE, BE IT RESOLVED as follows:

SECTION 1. The above recitals are true and correct.

SECTION 2. The revised Class and Compensation Schedule for SEIU Personnel, attached hereto as Exhibit A, effective July 1, 2026, is hereby approved, and the City Manager is authorized to implement the changes.

PASSED, APPROVED AND ADOPTED on June 8, 2026, by the following vote:

AYES: COUNCILMEMBER(S):

NOES: COUNCILMEMBER(S):

ABSENT: COUNCILMEMBER(S):

ABSTAIN: COUNCILMEMBER(S):

_____
Mayor, City of Carpinteria

ATTEST:

_____
Brian C. Barrett, MMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 8, 2026.

_____
Brian C. Barrett, MMC, CPMC
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

_____
Jena Shoaf Acos, on behalf of Brownstein
Hyatt Farber Schreck, LLP acting as
City Attorney of the City of Carpinteria

Exhibit A to Resolution No. 6479

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	Lead Maintenance Worker	Hourly	$ 32.56	$ 34.19	$ 35.90	$ 37.69	$ 39.57
	NE	Sr. Parks/Facilities Maintenance Technician	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	Adminsistrative 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

NE - Non-Exempt

RESOLUTION NO. 6480

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARPINTERIA APPROVING AND ADOPTING THE REVISIONS TO THE COMPENSATION SCHEDULE FOR PART-TIME, TEMPORARY, AND SEASONAL HOURLY-RATED EMPLOYEES

WHEREAS, the City of Carpinteria employs hourly rated part-time, temporary, and seasonal employees limited to working less than 999 hours per fiscal year; and

WHEREAS, rates of pay and conditions of employment for hourly rated employees are not subject to, nor do they have employment rights of the personnel system as described in the City of Carpinteria Personnel System Rules and Regulations and the Employer-Employee Relations Policy for regular employees; and

WHEREAS, a uniform basis for recognizing compensation levels for this category of employee is essential to the effective and efficient operation of the City; and

WHEREAS, the Compensation Schedule for Part-time, Temporary, and Seasonal Hourly-Rated Employees has been revised to include classification updates for Fiscal Year 2026/27; and

WHEREAS, the revisions include an adjustment to the Beach Lifeguard I salary grade and the removal of the Literacy Coordinator I/II/III classifications from the part-time salary schedule; and

WHEREAS, the positions listed in the Compensation Schedule for Part-time, Temporary, and Seasonal Hourly-Rated Employees include positions proposed in the FY 2026/27 budget; and

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. The above recitals are true and correct.

Section 2. The hourly compensation schedule, Exhibit A, is hereby approved and authorizes the City Manager to implement the changes to be effective July 1, 2026.

PASSED, APPROVED AND ADOPTED on June 8, 2026, by the following vote:

AYES: COUNCILMEMBER(S):

NOES: COUNCILMEMBER(S):

ABSENT: COUNCILMEMBER(S):

ABSTAIN: COUNCILMEMBER(S):

_____
Mayor, City of Carpinteria

ATTEST:

_____
Brian C. Barrett, MMC, CPMC
City Clerk, City of Carpinteria

I hereby certify that the foregoing resolution was adopted at a regular meeting of the City Council of the City of Carpinteria held on June 8, 2026.

_____
Brian C. Barrett, MMC, CPMC
City Clerk, City of Carpinteria

APPROVED AS TO FORM:

_____
Jena Shoaf Acos, on behalf of Brownstein
Hyatt Farber Schreck, LLP acting as
City Attorney of the City of Carpinteria

Exhibit A to Resolution No. 6480

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		Hourly	$28.2847
633	NE	Community Garden Coordinator III Library Technician II Lifeguard Program Coordinator III	Hourly	$29.6990
634	NE		Hourly	$31.1839
635	NE	Library Technician III	Hourly	$32.7431

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.

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:

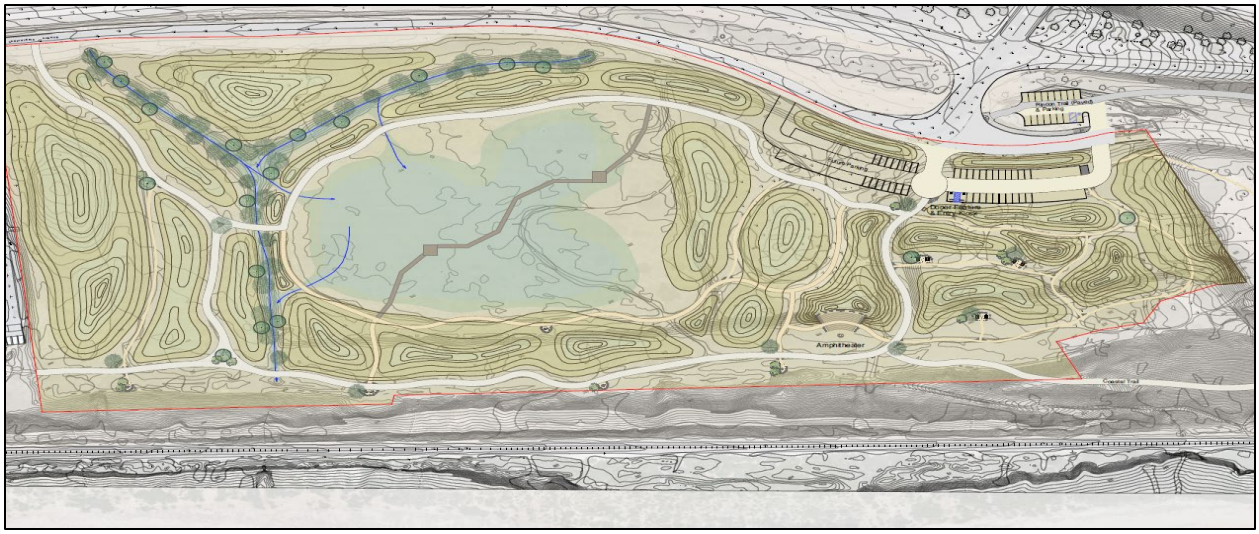
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
RMRA	254,000	58,000	-	600,000	-	-	**912,000**
Street DIF	-	-	-	125,000	-	-	**125,000**
Measure A	51,000	-	-	822,000	-	-	**873,000**
TBD	-	-	-	5,945,000	-	-	**5,945,000**
Total	**305,000**	**58,000**	**-**	**6,670,000**	-	**-**	**7,063,000**

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.

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:

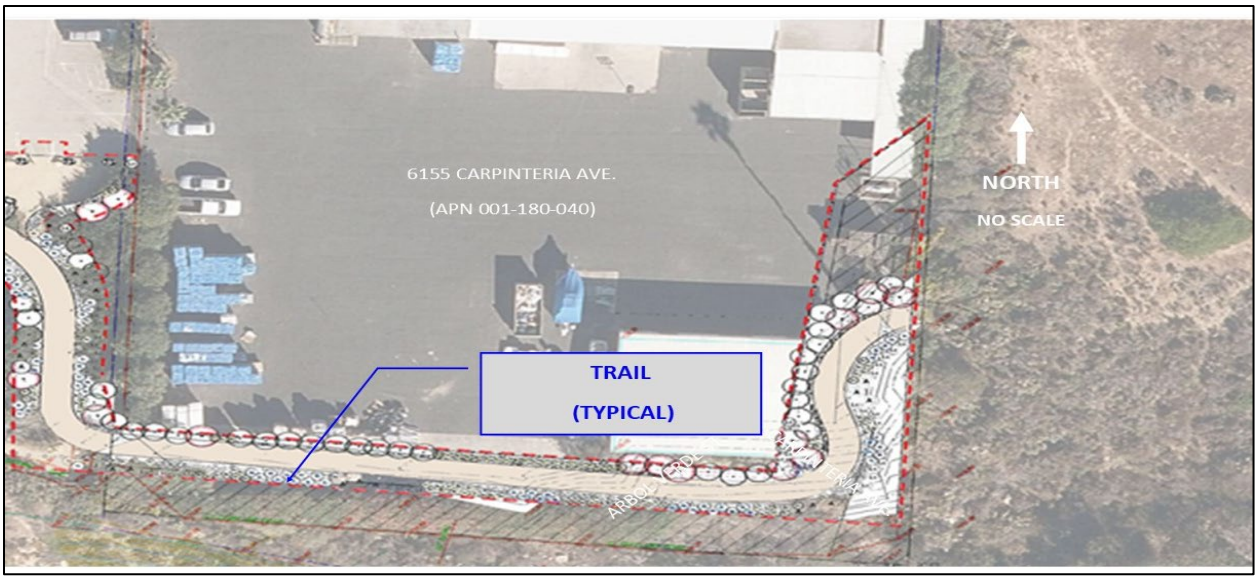
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Private Grant	30,000	-	175,000	575,000	-	-	**780.000**
TBD	-	-	-	1,220,000	-	-	**1.220.000**
Total	**30,000**	**-**	**175,000**	**1,795,000**	**-**	**-**	**2.000,000**

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

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.

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.

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:

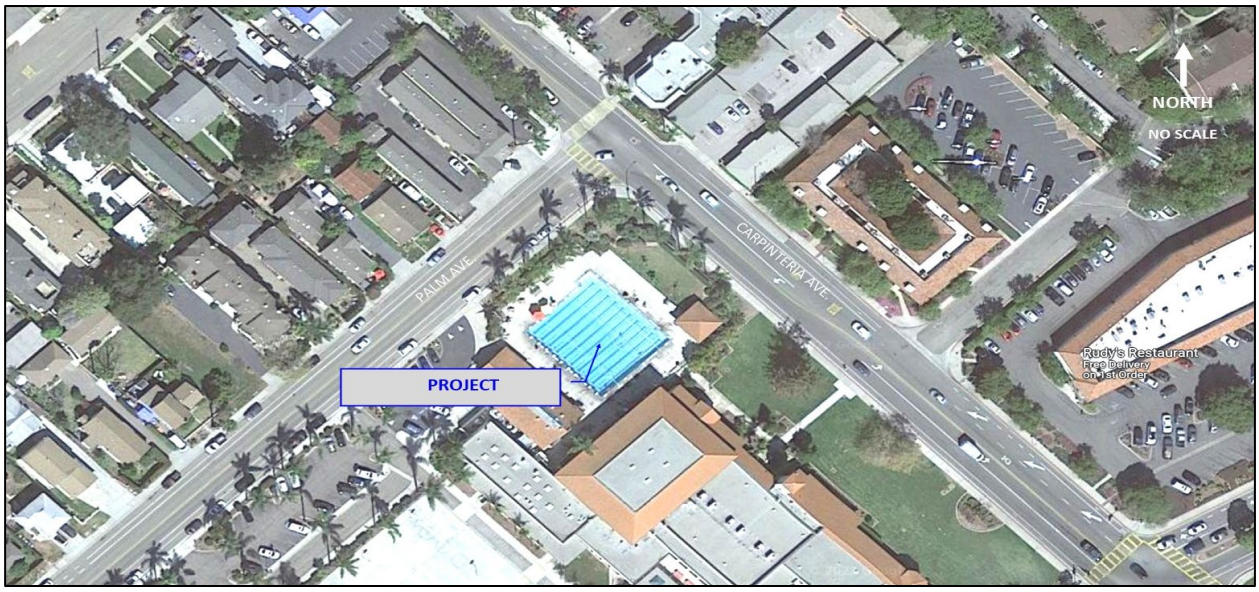
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Measure X	39,000	-	-	-	-	-	**39,000**
Gen Fac DIF	-	29,000	-	-	-	-	**50,000**
Revolving Fund	-	21,000	-	-	-	-	**21,000**
TBD	-	-	-	1,100,000	-	-	**1,100,000**
Total	**39,000**	**50,000**	**-**	1,100,000	-	**-**	**1,189,000**

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.

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

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.

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.

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.

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.

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.

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:

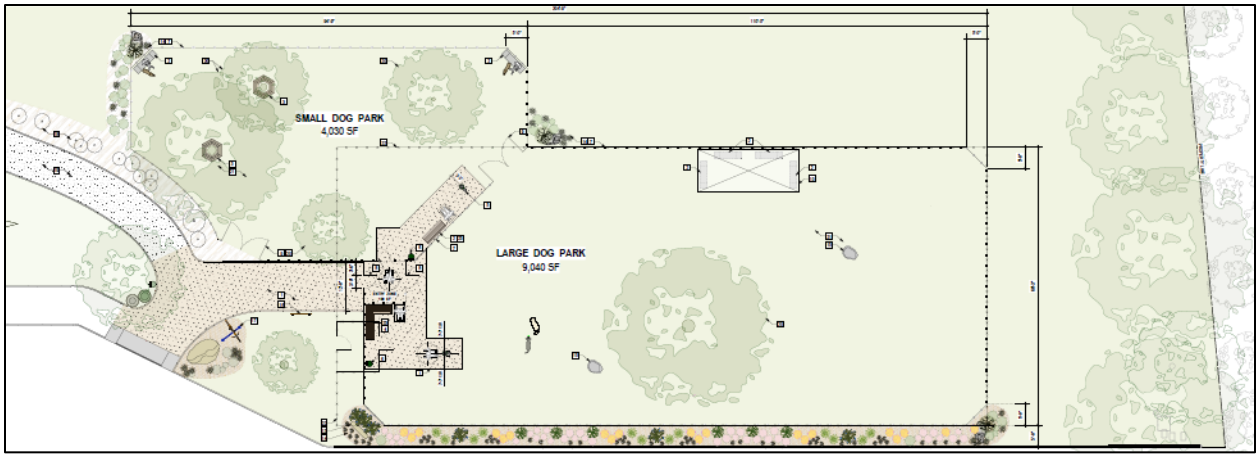
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
State Parks Grant	18,000	195,000	-	-	-	-	**213,000**
Tidelands	8,000	83,000	-	-	-	-	**91,000**
TBD	**-**	**-**	**-**	**1,150,000**	**-**	**-**	**1,150,000**
Total	**26,000**	**278,000**	**-**	**1,150,000**	**-**	**-**	**1,454,000**

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.

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:

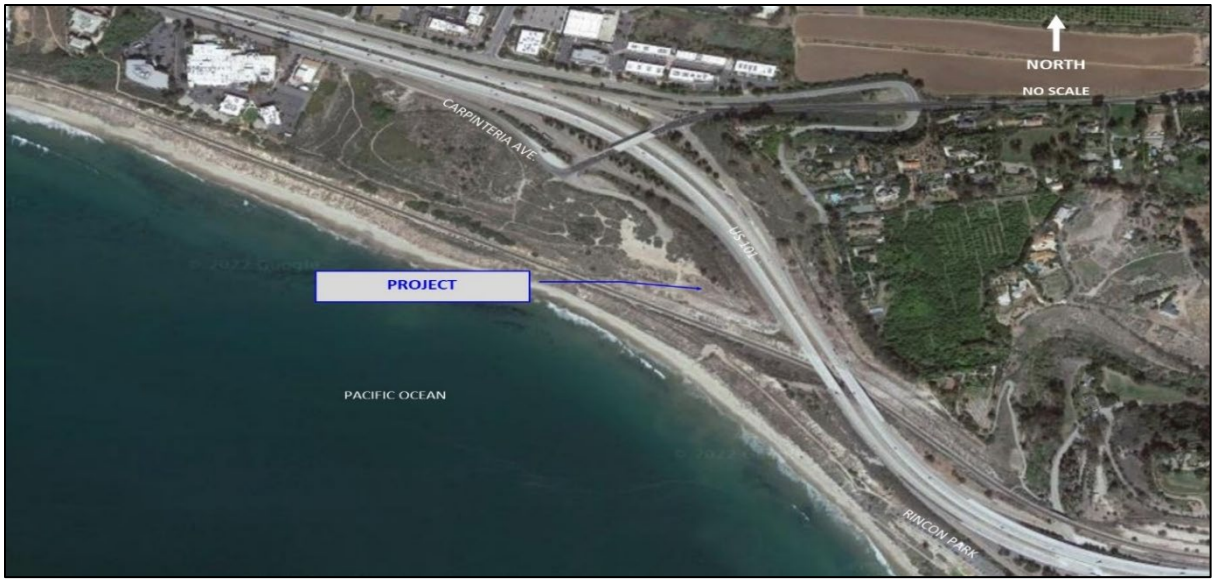
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Quimby	-	-	150,000	-	-	-	**150,000**
Revolving Fund	-	-	50,000	-	-	-	**50,000**
Total	**-**	**-**	**200,000**	**-**	**-**	**-**	**200,000**

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.

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:

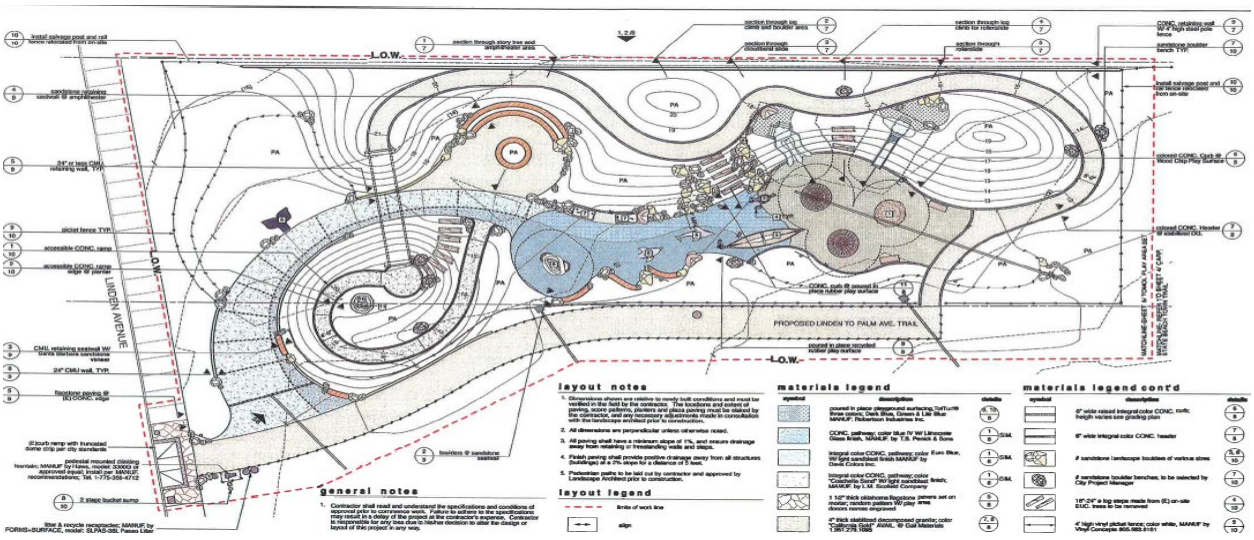
Funding Sources	Prior	2025/26	2026/27	2027/28	2028/29	2029/30	Total
Caltrans Grant	1,559,000	417,000	-	-	-	-	**1,976,000**
Measure X	5,000	3,000	-	-	-	-	**8,000**
TBD	-	-	-	**5,404,000**	696,000	-	**6,180,000**
Total	**1,564,000**	**420,000**	**-**	**5,404,000**	**696,000**	**-**	**8,164,000**

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.

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.

CITY OF CARPINTERIA

Mid-Cycle Budget Adjustments FY 25-27

June 8, 2026

Michael Ramirez, City Manager
Licette Maldonado, Administrative Services Director
Nick Bobroff, Community Services Director
John Ilasin, Public Works Director
Jeanette Gant, Parks, Rec, and Community Services Director

Agenda

- Mid-Cycle Budget Review: Purpose and Objectives
- What’s Included in this Presentation?
- Budget Calendar
- Funding Decision Framework
- Economic and Financial Overview
- General Fund Overview
- All Funds Overview
- Fiscal Years 2025-27 Departmental Updates
- Next Steps

CITY OF CARPINTERIA

Mid-Cycle Budget Review: Purpose and Objectives

The Review provides an opportunity to evaluate the City's financial condition, validate budget assumptions, and recommend adjustments necessary to maintain service levels and long-term fiscal sustainability.

Objectives:

- **Assess** the City's current financial position.
- **Adapt** to changing economic and operational conditions.
- **Align** resources with Council priorities and strategic goals.
- **Protect** long-term fiscal sustainability

CITY OF CARPINTERIA

What's included in this Presentation?

This presentation highlights key changes over the past year and provides an outlook on priorities and initiatives moving forward. It is not intended to serve as a comprehensive review of all budget line items included in the adopted two-year budget.

WHAT WE WILL COVER TODAY

Financial Overview
Budget Amendments to 25/26
Budget Amendments to 26/27

ITEMS PREVIOUSLY DISCUSSED:

Master Fee Schedule (April 27, 2026)
Capital Improvements Budget (May 26, 2026)
Sales Tax Sample Ballot Language (May 26, 2026)

CITY OF CARPINTERIA

Budget Calendar

CITY OF CARPINTERIA

Mid Cycle 2026/27

Department Requests → Revenue Forecasting → Internal Review → Finance Committee Review → City Council Adoption → Budget Monitoring

January- March

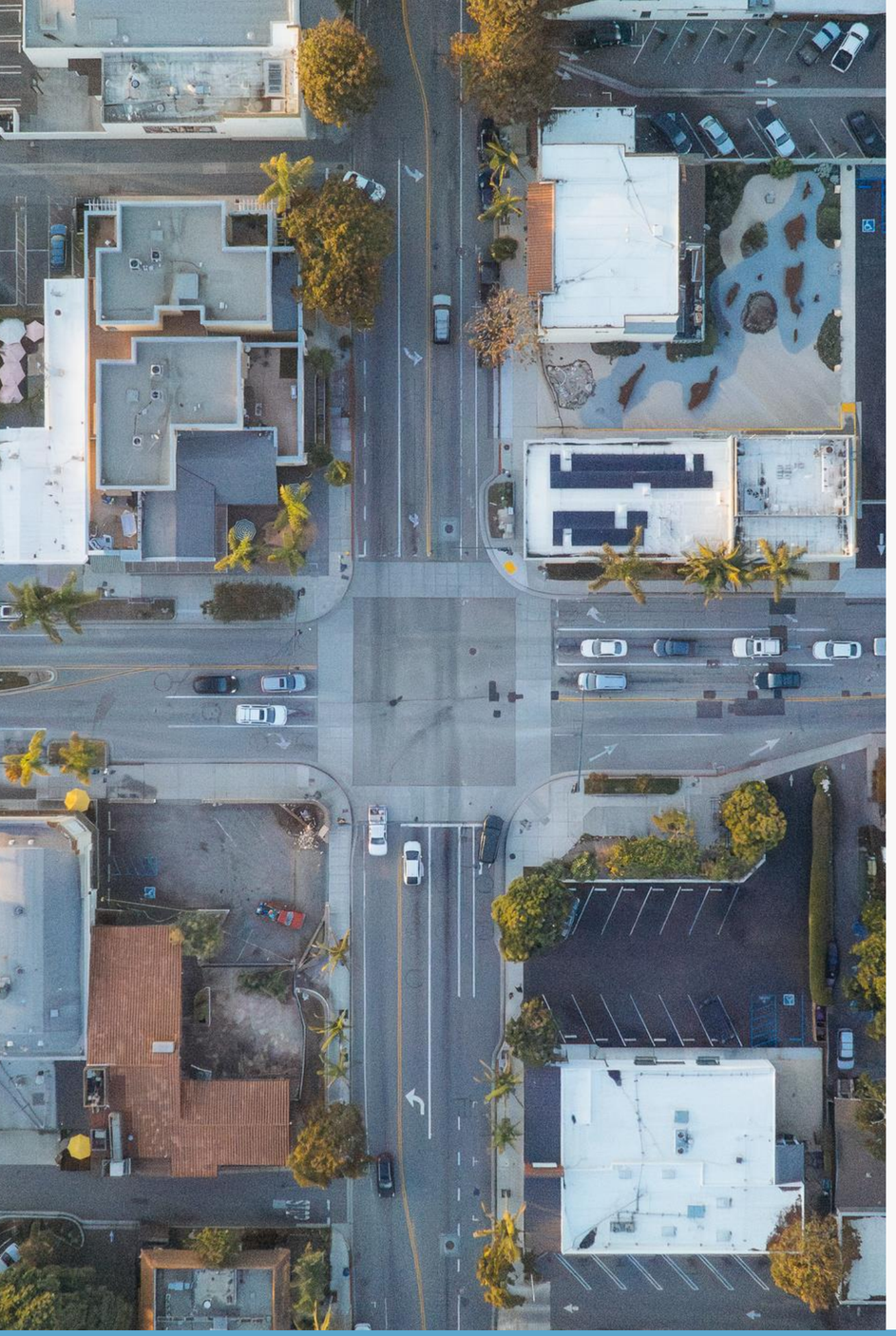
- Mid-Year Budget Review
- Mid-Cycle Budget kick-off
- Position Allocations
- Departments develop Budget
- Capital Budget
- Master Fee Schedule changes

April- June

- Budget meetings with the Administrative Services Director
- Budget meetings with City Manager
- General Fund Balancing
- Finance Committee Review
- Mid-Cycle Budget Presentation to Council
- Adoption

July- September

- Implementation
- Carryovers
- 5-Year Long-Term Financial Plan Request for Proposal (RFP)
- 5-Year Capital Improvement Plan RFP
- Pavement Management Plan RFP
- Asset Management Plan RFP



Funding Decision Framework

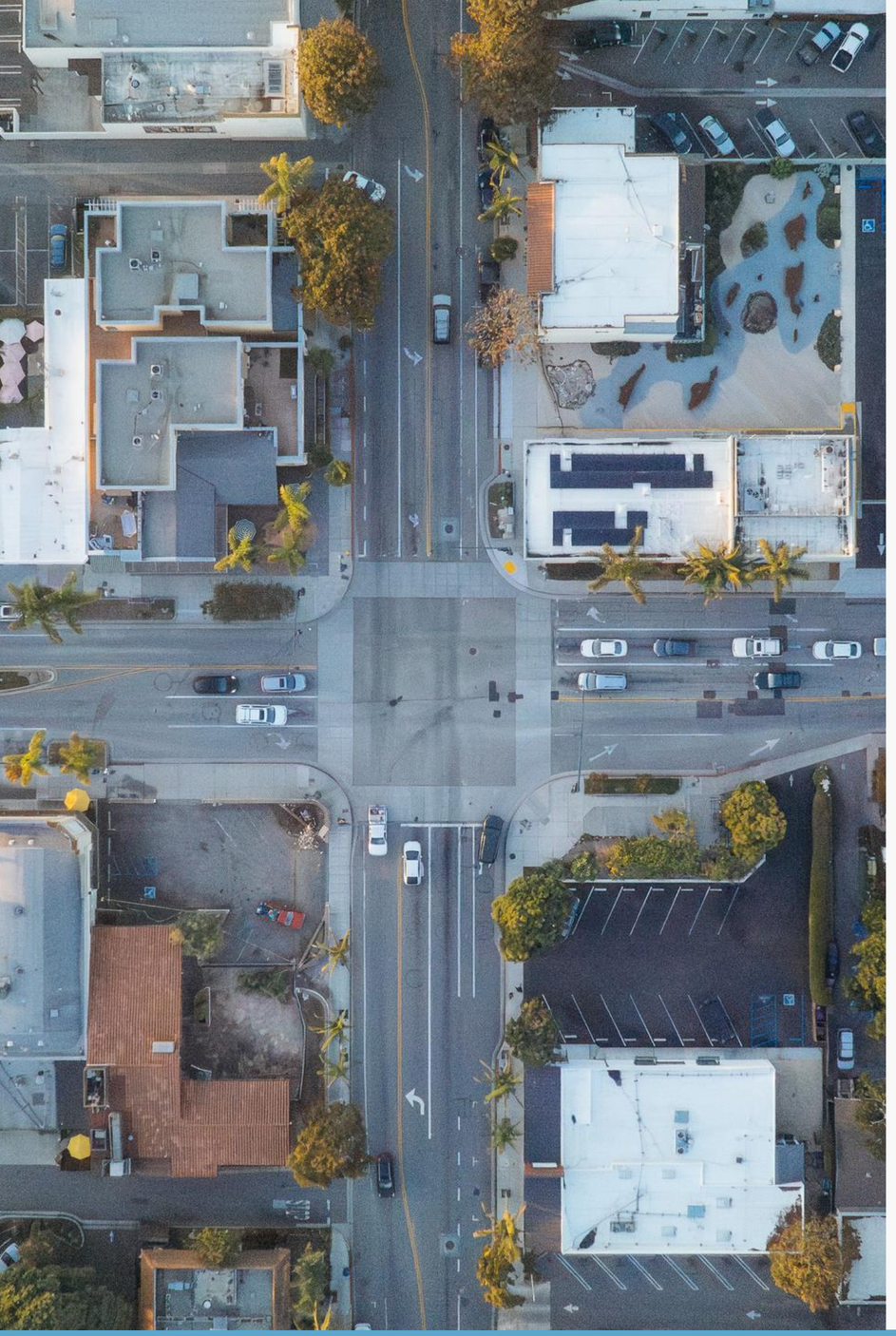
Before allocating resources, adding staff, extending contracts, or funding new initiatives, the City evaluates:

1. **Legal and Regulatory Requirements**
   - Is the activity required by federal, state, or local law?
   - Is it necessary to maintain compliance with permits, mandates, or regulations?

2. **Council Priorities and Strategic Goals**
   - Does the expenditure support adopted Council priorities?
   - Does it advance strategic plan objectives?

3. **Service Level Impacts**
   - What impact would approval or reduction have on community services?
   - Can service levels be maintained through alternative approaches?

CITY OF CARPINTERIA



Funding Decision Framework

Continued

4. Operational Efficiency

- Can the work be performed more efficiently through process improvements, technology, or organizational changes?
- Are there opportunities to eliminate duplication or consolidate functions?

5. Staffing and Contracting Evaluation

- For vacancies, is the position still needed as currently structured?
- Can responsibilities be redistributed, reclassified, or contracted?
- For contracts, has the scope been reviewed and market pricing evaluated?

6. Financial Sustainability

- Is there a sustainable funding source?
- What are the long-term budget implications?

CITY OF CARPINTERIA

CITY OF
CARPINTERIA

Economic and Financial Overview

Economic & Financial Overview

Key Financial Realities

1. Expenditure Growth Continues to Outpace Revenue Growth

- Structural deficit remains the City's primary long-term financial challenge.
- Public safety and other core service costs continue to increase faster than ongoing revenues.
- Salary and benefit costs remain one of the City's largest expenditure categories. Annual CPI-based adjustments contribute to ongoing cost growth, while helping the City remain competitive in attracting and retaining qualified employees.

2. Operational Efficiencies Remain Important

- Vacancies, contracts, and service delivery models are continually evaluated.
- Efficiencies extend available resources and improve service delivery.

3. Revenue Growth Is Generally Incremental

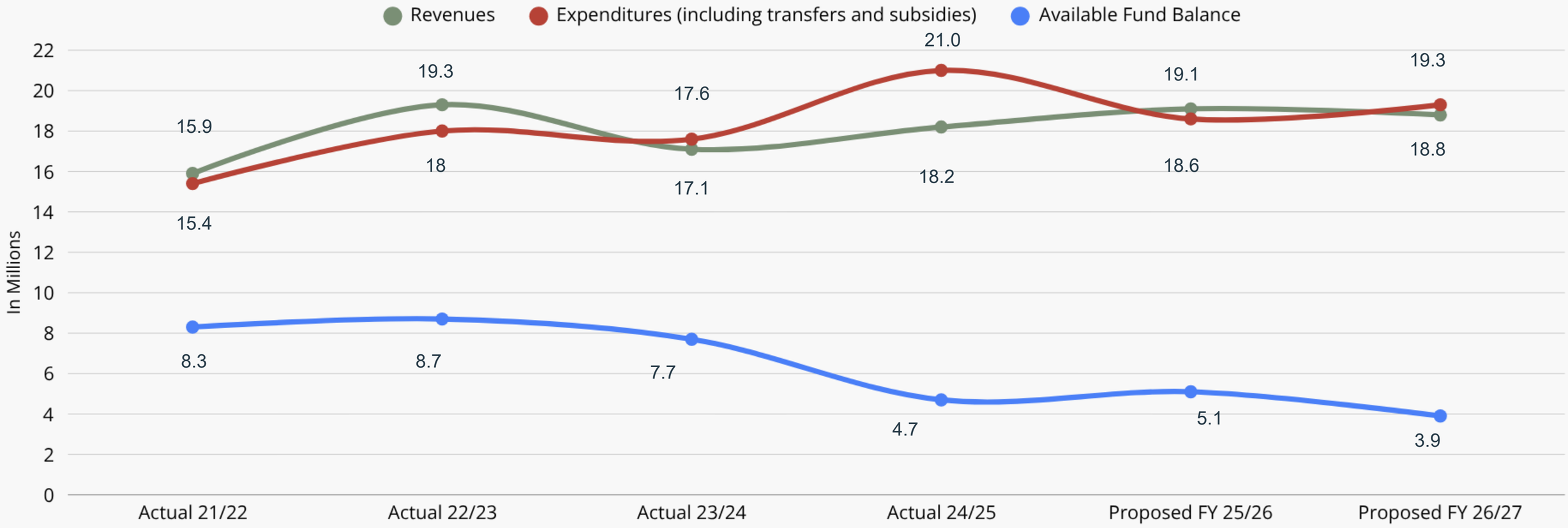
- Municipal revenues are influenced by economic conditions, voter-approved tax rates, property tax regulations, and development patterns.
- Revenue growth often occurs more gradually than expenditure growth.

4. Long-Term Fiscal Sustainability Requires Ongoing Monitoring

- The Mid-Cycle Review provides an opportunity to assess trends, adjust assumptions, and make informed decisions before challenges become more significant.

CITY OF CARPINTERIA

Ongoing Revenues & Expenditures



CITY OF CARPINTERIA

General Fund

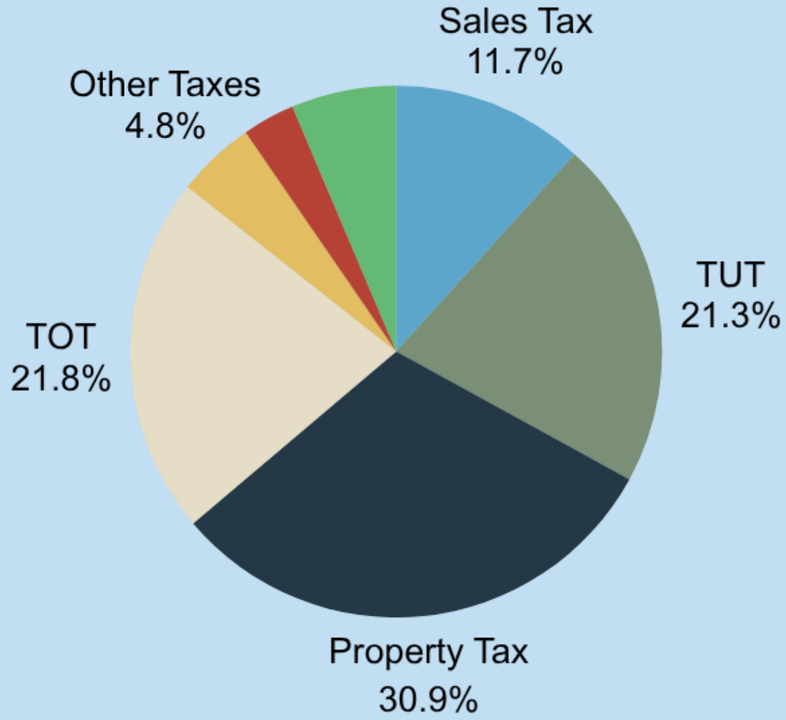
Budget Adustment Overview

General Fund Revenue Summary

(including Measure X)

$ Millions	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY Pr
Sales Tax- Bradley Burns 1.00%	$2.2	$2.2	$2.1	
Transaction & Use Tax - Measure X 1.25%	3.8	3.8	3.8	
Property Tax	4.9	5.2	5.4	
Transient Occupancy Tax	3.5	3.2	3.7	
Other Taxes	0.8	0.7	0.8	

FY 2027 Proposed Revenue

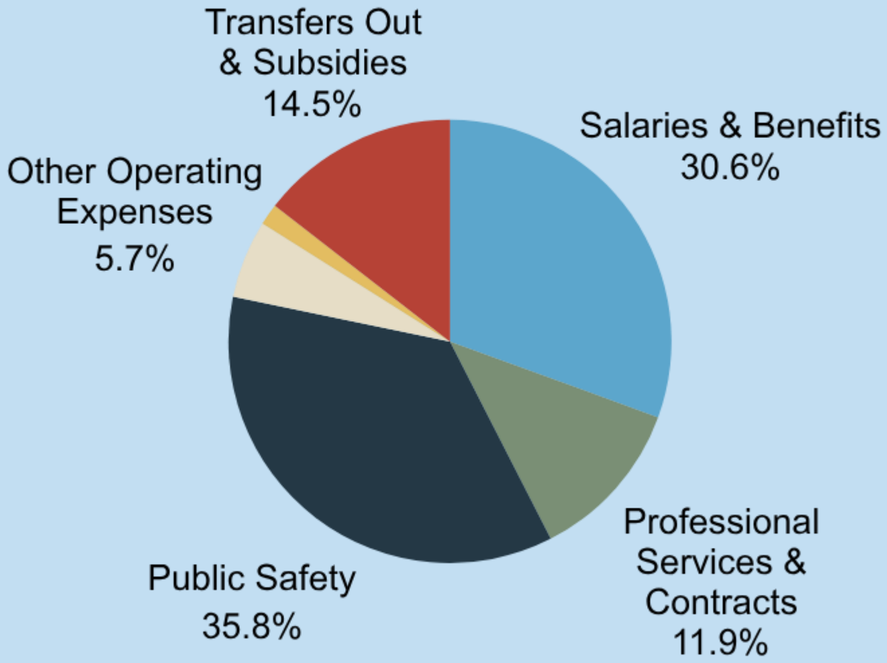


CITY OF CARPINTERIA

General Fund Expenditure Summary
(including Measure X)

$ Millions	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY Pro
Salaries & Benefits	$4.2	$4.5	$5.2	
Professional Services & Contracts	2.2	1.7	1.7	
Public Safety	5.1	6.1	6.2	
Other Operating Expenses	0.7	0.8	0.8	
Other Non-Operating & Capital Expenses	0.3	0.3	0.5	

FY 2027 Proposed Expenditures

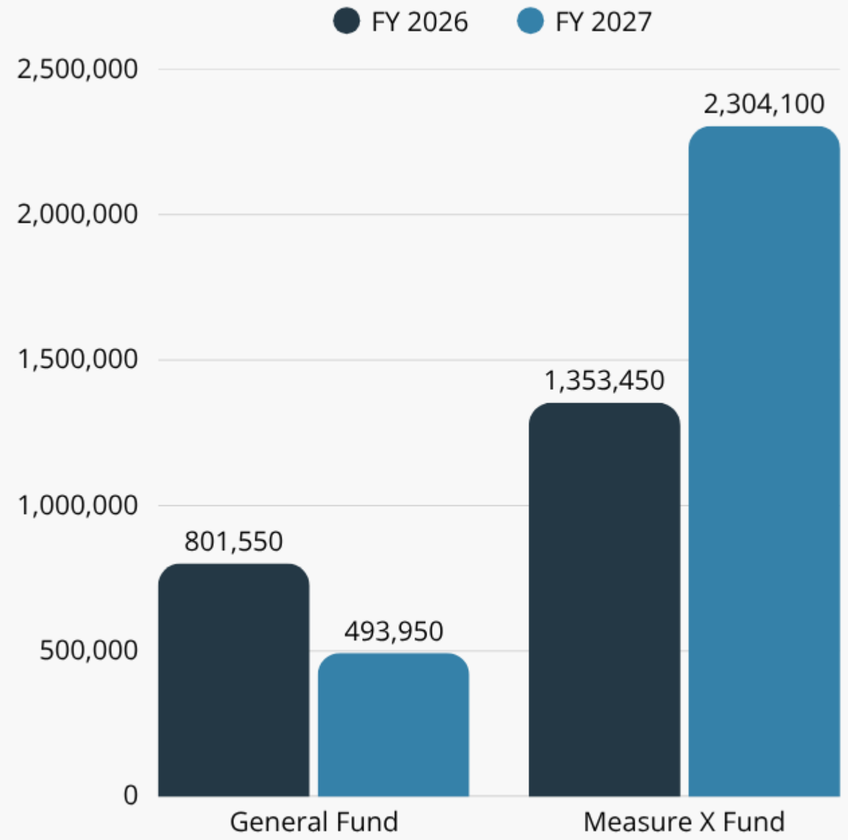


CITY OF CARPINTERIA

General Fund Operating Transfers (Subsidies)

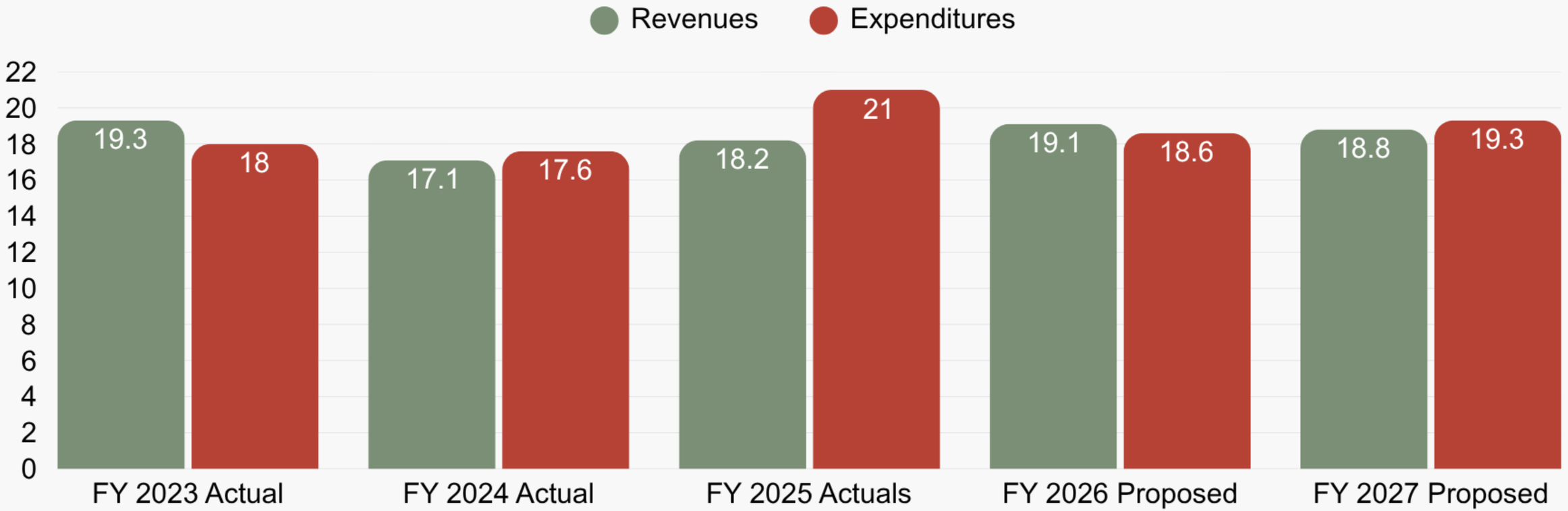
General Fund	Proposed FY 2026	Pr
Park Maintenance Fund	$592,250	
ROW Assessment District Fund	179,700	
Berms Asssessment District #5	29,600	
Total	$801,550	
Measure X		
Park Maintenance Fund	-	
Recreation Services Fund	626,650	
Library Fund	645,750	

How much of these subsidies come from Measure X and the General Fund?



CITY OF
CARPINTERIA

General Fund (including Measure X) Overview



Fund Balance Increase $1.3m

Fund Balance Usage $0.5m

Fund Balance Usage$2.8m

Fund Balance Increase $0.5m

Fund Balance Usage $0.5m

CITY OF CARPINTERIA

Fund Balances and Policy Reserves

(FY 2025/26 and FY 2026/27)

General and Measure X (MX) Funds	Proposed FY2026	Meet Policy?	Proposed FY2027	Meet Policy?
Nonspendable	$4,244	N/A	$4,244	N/A
Pension Trust	970,084	N/A	770,084	N/A
Total Restricted Reserves	**974,328**		**774,328**	
Fiscal Stability Reserve	5,825,950	YES	6,752,080	YES
General Reserve - Special Projects	1,004,100	YES	1,020,100	YES
Capital Asset Replacement - GF	1,003,800	YES	918,800	NO
Total Committed Reserves	**7,833,850**		**8,690,980**	
Improvements and Services (MX)	1,611,146	N/A	3,341,546	N/A
Total Assigned Reserves	**1,611,146**		**3,341,546**	
Unassigned Fund Balance (AFB)	**3,507,620**	N/A	**598,190**	N/A
TOTAL FUND BALANCE	**$13,147,969**	**$13,926,944**	**$12,680,119**	**$13,405,044**

CITY OF CARPINTERIA

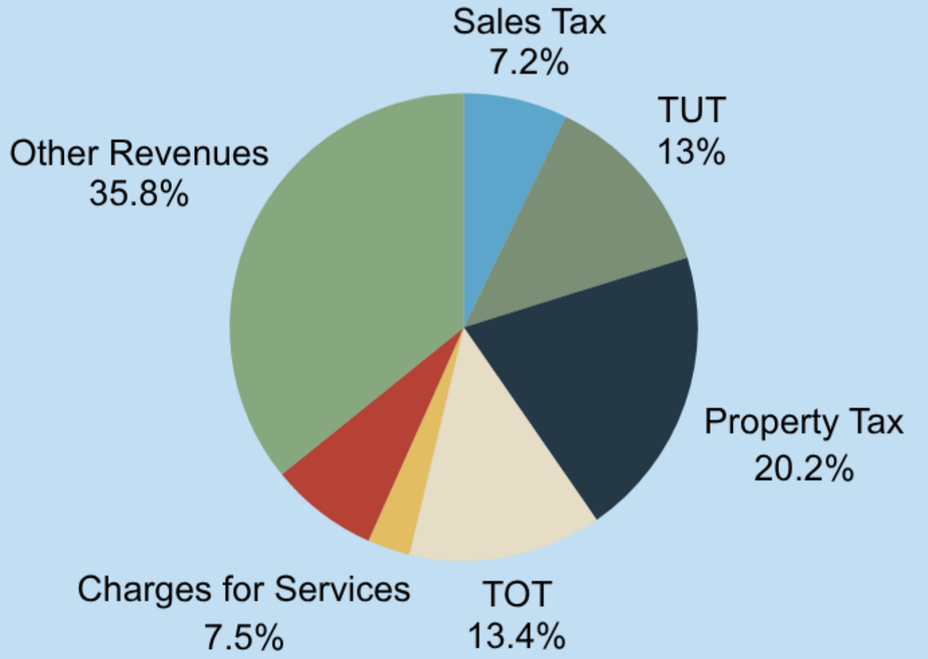
All Funds

Budget Adustment Overview

All Funds Revenue Summary

$ Millions	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2 Prop
Sales Tax- Bradley Burns 1.00%	$2.2	$2.2	$2.1	
Transaction & Use Tax - Measure X 1.25%	3.8	3.8	3.8	
Property Tax	5.3	5.6	5.8	
Transient Occupancy Tax	3.5	3.2	3.7	
Other Taxes	0.8	0.8	0.8	

FY 2027 Proposed Revenue

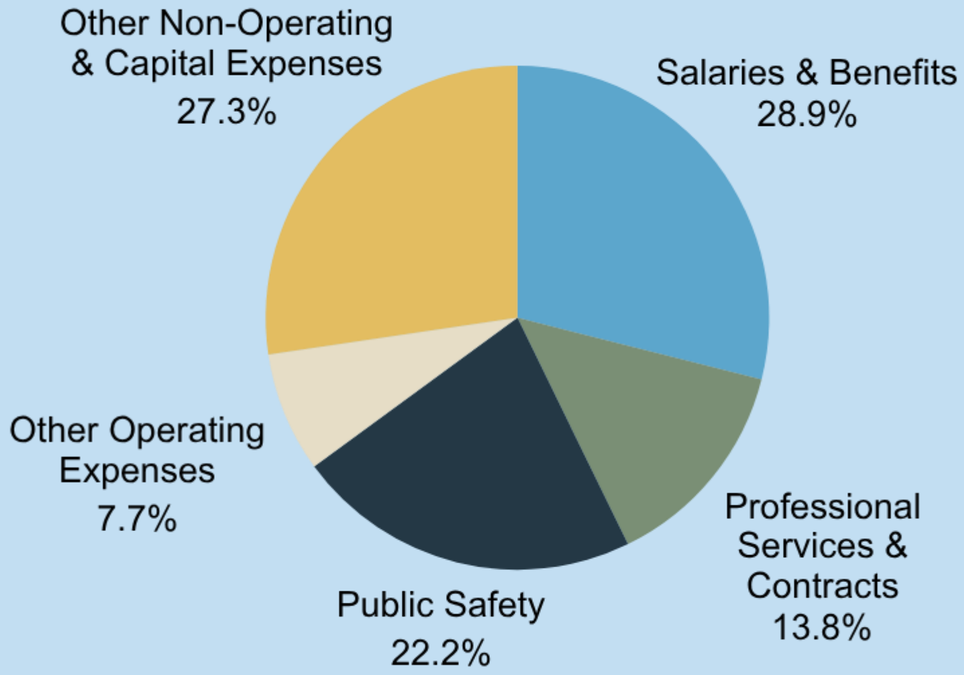


CITY OF CARPINTERIA

All Funds Expenditure Summary

$ Millions	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Proposed
Salaries & Benefits	$6.2	$6.5	$7.6	$8.
Professional Services & Contracts	3.9	3.3	3.4	4.
Public Safety	5.1	6.1	6.2	6.
Other Operating Expenses	1.8	1.9	2.0	2.
Other Non-				

FY 2027 Proposed Expenditures



CITY OF CARPINTERIA

All Funds Expenditures

$ Million	Adopted Budget FY2026	Requested Budget FY2026	Proposed Budget FY2026	Adopted Budget FY2027	Requested Amount FY2027	Proposed Budget FY2027
Department						
General Government	$11.5	$0.1	$11.6	$11.7	-$0.1	$11.6
Administrative Services	1.6	-0.1	1.5	1.8	-0.1	1.7
Community Development	2.3	-0.2	2.1	2.1	0.2	2.3
Public Works	11.6	-0.7	10.9	12.4	0.8	13.2
Parks, Recreation, & Community Service	2.3	-	2.3	2.3	-	2.3
Total	$29.3	-$0.9	$28.4	$30.3	$0.8	$31.1

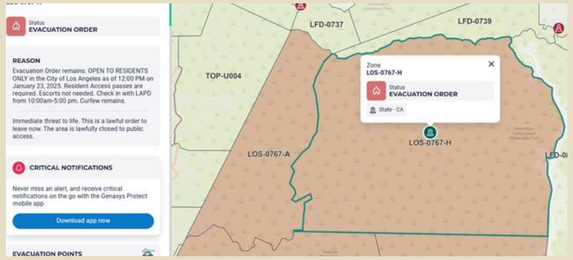
CITY OF CARPINTERIA

CITY OF CARPINTERIA

Proposed Changes by Department and Programs

CITY OF CARPINTERIA
GENERAL GOVERNMENT

Current FY 2025/2026



FTE: 8 | Overall Budget: $11.5M | Proposed Increase: $0.1M

General Government Department responsible for:

- City Administration
- Legal Services
- Records Management
- Elections
- Staff Recruitment, Retention, and Development
- Emergency Preparedness
- Community Promotions and Communications
- Economic Vitality
- Community Services Support
- Risk Management
- Law Enforcement
- Racial Equity and Social Justice

Major Projects Completed or Started:

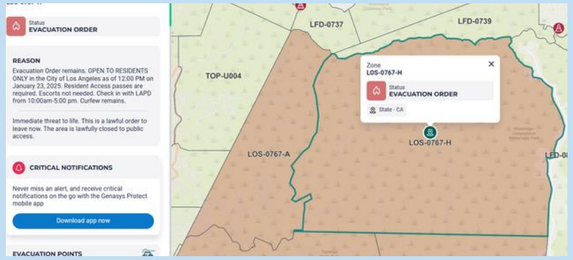
- Initiate Emergency Operations Plan and 5-Year Emergency Preparedness Plan
- Prepare Fall 2026 general municipal elections
- Prop 218 Assessment District Balloting Process
- Agenda Management System: Migration and Transition
- Developed and Implemented an E-Conveyance Education and Enforcement Strategy; Passed Ordinance 795; executed contract with MOVE Santa Barbara
- Community Grants Program fund distribution and recipient report out completed
- Drafting of Arts in Public Places Program
- Audited City insurance records to ensure proper coverage and identify savings

Material Changes and Impacts:

- Increase in Legal Costs by $126k, reflecting higher levels of litigation and associated legal support requirements
- Reduction in property insurance costs by $57k as a result of internal insurance asset audit. Savings helped to offset net increase in department expenditures.
- Elimination of Green Business Program funds by $1k (full amount) resulting in one less mechanism for advancing environmental and sustainability goals.
- Reduction of $16k to Economic Vitality; transferred to fiscal year (FY) 2026/27 bringing the total program budget to $31k in FY 26/27.

CITY OF CARPINTERIA
GENERAL GOVERNMENT

Upcoming FY 2026/2027



FTE: 8 | Overall Budget: $11.7M | Proposed Reduction: $0.1M

General Government Department responsible for:

- City Administration
- Legal Services
- Records Management
- Elections
- Staff Recruitment, Retention, and Development
- Emergency Preparedness
- Community Promotions and Communications
- Economic Vitality
- Community Services Support
- Risk Management
- Law Enforcement
- Racial Equity and Social Justice

Major Projects Coming Up:

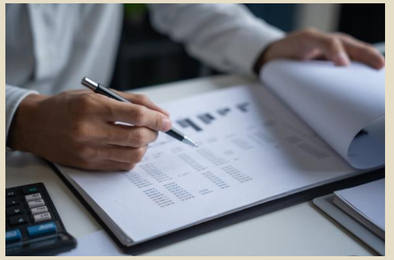
- Emergency Operations Plan and Five-Year Emergency Preparedness Plan Completion
- Completion of Fall 2026 General Municipal Elections for Council Candidates Districts 1, 3, and 5
- Classification and Compensation Study
- Personnel Rules and Regulations Update
- Execute the E-Bike Enforcement and Youth Diversion Program
- Develop Legislative Policy Platform
- Development of Arts in Public Places Program
- Sheriff Contract Negotiations
- Union Negotiations
- Development of new Strategic Plan
- Initiate collaborative effort with CJPIA to resolve outstanding LossCAP compliance items

Material Changes and Impacts:

- Increase in Legal Costs by $118k, reflecting higher levels of litigation and associated legal support requirements
- Reduction in liability and property insurance costs by a total of $126k as a result of internal insurance asset audit.
- Reduction to meetings and travel by $5k and training by $3k resulting in decreased staff participation in regional meetings, and industry training and conferences.
- Reduction of $60k to community service support grant program resulting in decreased available funding for local non-profits.
- Incease of $25k to support update to City's Emergency Operations Plan.
- $6k increase for screening of volunteers.

CITY OF
CARPINTERIA
ADMINISTRATIVE SERVICES

Current FY 2025/2026



FTE: 5 PTE: 1 | Overall Budget: $1.6M | Proposed Reduction: $0.1M

Administrative Services Department responsible for:

- Financial Management Services
- Central Services
- Management Information Services

Major Projects Completed or Started:

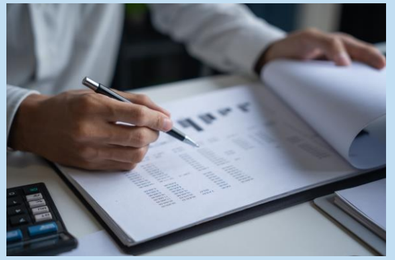
- Administrative Policies Implemented: Added procurement procedures and City credit card policy to improve controls.
- Business License Compliance Enhanced: Strengthened coordination with HdL and Code Enforcement and set compliance timeline.
- Citation & Collections Launched: Improved tracking and recovery of outstanding City revenues.
- Technology Modernization Advanced: Supported Microsoft 365 migration planning, licensing review, and cost analysis.

Material Changes and Impacts:

- Professional Services reduced by $35k due to the delay of Microsoft 365 transition.
- Software Subscriptions/Maintenance reduced by $37k due to the delay of Microsoft 365 transition.

CITY OF
CARPINTERIA
ADMINISTRATIVE SERVICES

Upcoming FY 2026/2027



FTE: 4 PTE: 1 | Overall Budget: $1.8M | Proposed Reduction: $ 0.2M

Administrative Services Department responsible for:

- Financial Management Services
- Central Services
- Management Information Services

Major Projects Coming Up:

- Develop and Adopt a Comprehensive Grant Management Policy establishing clear roles, responsibilities, and timelines for grant administration.
- Complete Business License Compliance Procedures and implement standardized workflows in partnership with HdL and Code Enforcement.
- Execute Citywide Microsoft 365 Migration including implementation, staff training, and retirement of legacy systems.
- Implement a Capital Asset Management Policy to strengthen inventory tracking, capitalization standards, and financial reporting.
- Continue Professional Development Initiatives to enhance staff expertise and organizational capacity.

Material Changes and Impacts:

- Utility Services reclassed by 180k to Facilities Program
- Funding for 5-Year Long-Term Plan $25k
- Funding for Microsoft 365 $50k
- Funding for Website redesign $50k

CITY OF CARPINTERIA
COMMUNITY DEVELOPMENT

Current FY 2025/2026

FTE: 10 PTE: 2 | Overall Budget: $2.3m | Proposed Reduction: $0.2M

Community Development Department responsible for:

- Community Development Administration
- Advanced Planning
- Housing
- Department Review and Building
- Code Compliance
- Animal Care and Control

Major Projects Completed or Started:

- Restart monthly Inter-Departmental Advisory Group (IDAG) meetings
- Acquire & launch new online GovWell permitting platform
- Launch Data Ticket service to streamline collection of fines & penalties
- Release public draft of General Plan/Coastal Land Use Plan update and begin EIR process
- Housing Element implementation
  - Update ADU regulations
  - Update Density Bonus provisions
- Multifamily Residential Smoking Regulations outreach & education
- Update project applications to comply with State housing laws
- Adopt Code Officer Safety Standards per SB 296

Material Changes and Impacts:

- ~$200k reduction in current FY attributed to Strategic Plan work items that are deferred to next FY
- Revenues from permit fees & charges for services nearly 2x initial budget projections due to high workload (up $480k)
  - Nevertheless, permit fees likely remain below market rate and do not fully cover costs of service
- Increased annual costs for permit platform software ($27k) expected to be largely offset by technology surcharge revenues ($23k)

CITY OF CARPINTERIA
COMMUNITY DEVELOPMENT

Upcoming FY 2026/2027

FTE: 10 PTE: 2 | Overall Budget: $2.1M | Proposed Increase: $0.2M

Community Development Department responsible for:

- Community Development Administration
- Advanced Planning
- Housing
- Development Review and Building
- Code Compliance
- Animal Care and Control

Major Projects Coming Up:

- Complete EIR for General Plan/Coastal Land Use Plan update & begin adoption hearings
- Housing Element implementation
  - Special Needs & Supportive Housing regulations
  - SB9 lot split regulations
  - Inclusionary Housing Ordinance update
  - Residential Objective Design Standards
- Short-term Rental Regulations updates
  - Fines & penalties
  - Host platform reporting
  - Admin policies updates
- Building Permit Cost of Service & Fee Study
- Business Licensing process improvements
- Acquire & launch online dog licensing platform

Material Changes and Impacts:

- Revenues from charges for services expected to remain up from past year (~$130k increase)
  - Despite projected increase; expenditures expected to surpass revenues by ~$365k
- Budgeted $25k for Building Permit Fee Study to ensure full cost recovery for Building & Safety Division, including City staff & contract services
- Continued use of limited contract services to support City staff while controlling costs.
  - Contract staff costs mostly offset by grant funds & applicant reimbursements
- Improved efficiencies in licensing programs & enhanced enforcement tools may improve compliance and generate modest revenue increases

CITY OF CARPINTERIA
PUBLIC WORKS

Current FY 2025/2026

FTE: 14 PTE: 2 | Operating Budget: $3.1M | Proposed Reduction: $0.7M

Public Works Department responsible for:

- Department Administration
- Capital Improvements
- Transportation, Parking, and Lighting
- Street, Fleet, Parks, and Facilities Maintenance
- Resource Conservation
- Solid Waste
- Watershed Management

Major Projects Completed or Started:

- Initiated Construction of the Franklin Creek Trail Improvement Project
- Completed the Linden Avenue Improvements Project
- Engaged More Than 300 Local Students and Diverted 20 Cubic Yards of Waste Through Solid Waste Education Programs and Community Events
- Hosted Three Creek Week Cleanup Events to Support Environmental Stewardship and Watershed Health
- Implemented Multilingual Translation Capabilities for the City's Service Request Platform

Material Changes and Impacts:

- Railroad Support Services ($30k): Eliminates subject matter expert support for railroad-related issues
- Pedestrian Bridge Inspections ($50k): Routine inspections deferred, delaying identification of maintenance needs
- Storm Drain Master Plan ($50k): Update of the Master Plan deferred, resulting in continued reliance on an outdated data
- Irrigation Repairs ($17k): constrains Public Works' ability to complete repairs if needed, impacting public landscape.
- Storm Drain Maintenance ($15k): Reduced funding limits routine maintenance and cleanouts, potentially reducing capacity to mitigate localized flooding risk.

CITY OF CARPINTERIA
PUBLIC WORKS

Upcoming FY 2026/2027

FTE: 14 PTE: 2 |Operating Budget: $2.7M | Proposed Increase: $0.1M*

Public Works Department responsible for:

- Department Administration
- Capital Improvements
- Transportation, Parking, and Lighting
- Street, Fleet, Parks, and Facilities Maintenance
- Resource Conservation
- Solid Waste
- Watershed Management

Major Projects Coming Up:

- Begin construction of Carpinteria Avenue Bridge Replacement Project
- Complete Construction of the Carpinteria High School Area Crosswalk Project
- Complete Design of the Carpinteria Community Pool Project
- Execute a Memorandum of Understanding for Enrollment in the Community Hazardous Waste Collection Center Program
- Obtain Approval of the Trash Implementation Plan
- Complete the 2027 Capital Improvement Program and Nexus Study Update

Material Changes and Impacts:

- Engineering Services ($54k): Eliminates external support services, reducing technical capacity for project delivery and review.
- Park & Facility Repairs/Maintenance ($91k): Eliminates contingency funding for repairs and maintenance of parks and facilities. Reduction increases the risk of deferred maintenance, aesthetic decline, and temporary closures of parks, trails, and restrooms if repair needs exceed available funding.
- Capital Project Management Consultant +$50k: Budget increase supports accelerated project delivery, helping reduce overall project lifecycle costs.
- Pavement Condition Update +$50k: Budget increase supports updated assessment of pavement conditions and improved identification of cost-effective strategies.

The proposed increase is primarily attributable to utility costs transferred to the Public Works budget. Excluding these transfers, the net proposed budget change reflects a reduction of approximately **(-$218,000).**

CITY OF
CARPINTERIA
PARKS, RECREATION, & COMMUNITY SERVICES

Current FY 2025/2026

FTE: 7 PTE: 79-94 | Overall Budget: $2.3M | Proposed Reductions: $ 41,350

Parks, Recreation, and Community Services Department responsible for:

- Parks, Recreation, and Community Services Administration
- Community Pool Services/Aquatics
- Ocean Beach Services
- Junior Lifeguards
- Library Services
- AgeWell
- Community Garden
- Skate Park
- Open Space
- Park & Facility Rentals

Major Projects Completed or Started:

- Formal Donation Policy adopted by City Council
- Community Pool Facility Needs Assessment
- Started the Community Pool Design
- Translated program applications and forms for AgeWell, Garden and Facility Rentals to Spanish.
- Facilitated the formal adoption and launch of the Library's three-year strategic plan.
- Gathered feedback from AgeWelll and Community Garden members via surveys.
- Established post rental surveys for all facility renters.
- Launched Sunday swim lessons.
- Expanded aquatics programming to include kayaking, stand-up paddleboarding and other ocean recreation programming.

Material Changes and Impacts:

- Reduced $28,000 in AgeWell operating expenses. Unspent budget in meetings & travel, supplies & materials, and minor equipment.
- Reduced $28,000 in Library operating expenses. Unspent budget in library programs, printing, meetings & travel, books, supplies & materials.
- Increased $2,000 in Veterans Hall operating expenses to support facility rentals and facility upkeep.
- Reduced $4,000 in Community Pool meetings & travel budget.
- Reduced $3,200 in Junior Lifeguards. Field trips (pass through costs, reduction in revenue) and supplies & materials.

CITY OF CARPINTERIA

PARKS, RECREATION, & COMMUNITY SERVICES

Upcoming FY 2026/2027

FTE: 7 PTE: 79-94 | Overall Budget: $2.3M | Proposed Reductions: $ 31,325

Parks, Recreation, and Community Services Department responsible for:

- Parks, Recreation, and Community Services Administration
- Community Pool Services/Aquatics
- Ocean Beach Services
- Junior Lifeguards
- Library Services
- AgeWell
- Community Garden
- Skate Park
- Open Space
- Park & Facility Rentals

Major Projects Coming Up:

- Initiate and lead a capital fundraising campaign for Community Pool renovations
- Launch initial planning phase for Rincon Bluffs Open Space
- Begin construction on Bluffs II Costal Vista Trail
- Use participant and volunteer feedbak from the AgeWell and Garden surveys to inform programming, classes and events.
- Establish a Youth Aquatics Scholarship Program
- Formal adoption of a Sponsorship Policy

Material Changes and Impacts:

- Reduced AgeWell operating expenses by $9,000. Reduced meetings & travel, supplies & materials, and equipment budget.
- Reduced Community Library operating expenses by $25,000. Reduced Library programs, printing, books, supplies & materials, and equipment.
- Reduced department sign replacement budget by $2,500. Will only replace signs that are damaged beyond repair.
- Reduced Ocean Beach services $1,500
- Reduced $7,000 from Junior Lifeguards including Field Trips (pass through cost) and supplies & materials.
- Budget reductions may result in scaled-back programming, resources, supplies, and services across programs.

Next Steps

- 5-Year Financial Plan
- 5-Year Capital Improvement Plan
- Asset Management Plan
- Pavement Management Plan
- Union Negotiations
- Sheriff Contract Negotiations
- 2-Year Budget & Strategic Plan

CITY OF CARPINTERIA

CITY OF CARPINTERIA

Question & Answer Portion

Agenda Section: Legislative Update

Agenda Item No.: 17

Council Meeting Date: June 8, 2026

Take Action

Home / Advocacy / Take Action

Cal Cities' advocacy efforts are strongest when joined by the voices of city leaders. Below is a list of current legislative proposals that local officials should act on to support cities' top legislative priorities, along with sample support or opposition letters.

Oppose AB 1383 (McKinnor) Public employees' retirement benefits.

Action Requested: Submit a letter of opposition to AB 1383 (McKinnor), a bill that would make several significant changes to Public Employees' Pension Reform Act (PEPRA), resulting in substantial cost increases for cities and other public agencies. AB 1383 is in the Senate Labor Employee Relations & Retirement Committee.

What the Bill Does:

- Increases the pensionable compensation cap for PEPRA public employees.
- Reduces the retirement age for public safety employees from 57 to 55, applied prospectively.
- Creates a new fourth safety tier, establishing a 3% @ 55 formula that is prospective and subject to collective bargaining.
- Allows local agencies to adjust their local pension formulas prospectively, providing them with the authority to modify benefit structures going forward.

Why AB 1383 is Important to Cal Cities Members:

- PEPRA reforms have generated an estimated $5.8 billion in savings to date and $26.5 billion projected over 10 years.
- Changing these reforms would increase employer and employee contribution rates, create new administrative and long-term solvency challenges for cities, and would undermine a decade of progress in stabilizing pension systems and managing long-term liabilities.

- Cities are already facing rising pension obligations, stagnant revenues, and new federal and state mandates that strain local budgets.
- Higher pension costs would threaten core city services, staffing levels, and overall fiscal stability.
- Increased mandated costs would limit cities' ability to invest in workforce compensation, community programs, and essential public services.

Links and Attachments: *Sample Letter*

Where to Send Letter: Please upload your letter to the Legislative portal, email the letter to cityletters@calcities.org, and to your regional public affairs manager.

Questions? Please contact Johnnie Piña, jpina@calcities.org or your Regional Public Affairs Manager with any questions.

Sample city opposition letter