STAFF REPORT
CITY OF SOLANA BEACH

TO:	Honorable Mayor and City Councilmembers
FROM:	Alyssa Muto, City Manager
MEETING DATE:	June 18, 2025
ORIGINATING DEPT:	Finance Department – Rachel Jacobs, Finance Director
SUBJECT:	**City Council Consideration of Resolution 2025-070 Approving the Adoption of the Fiscal Years 2026 and 2027 Budget and Increasing the General Fund Reserve Policy**

BACKGROUND:

The City Council (Council) held a Budget Session on May 7, 2025, where Staff presented to Council the Fiscal Years (FYs) 2026 and 2027 Draft Budget (Budget) to the City Council.

This item is before the City Council for consideration of Resolution 2025-070 (Attachment 1) approving the adoption of the Proposed FY 2026 and FY 2027 Budget.

DISCUSSION:

The information contained in the Budget reflects the estimate of anticipated revenues for all funds, sets the spending limits for all funds, and follows the policy direction provided by Council. The estimates are based on current available information. The Council has the ability to modify the Budget during the fiscal year as it becomes necessary.

The recommended Budget was summarized in the Draft Budget for FY 2026 and FY 2027 and presented to the Council at the May 7th Council meeting. Changes have been made to the Draft Budget and are discussed in the following sections.

The Proposed Budget will be presented to the Budget and Finance Commission at their scheduled meeting on June 16, 2025. Any recommendations or comments made by the Committee will be provided to the Council at this June 18th Council meeting.

GENERAL FUND

Since the presentation of the Budget to Council on May 7th, the following changes were made to the General Fund:

CITY COUNCIL ACTION:

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Revenues

Increased transient occupancy tax (TOT) revenue by $194,230 for FY 2026 and $160,057 for FY 2027.

Increased short-term vacation rental (STVR) revenues by $69,682 for FY 2026 and $49,467 for FY 2027.

Reduced Administrative Revenues by $27,832 for FY 2026 after receiving directions by the Department of Finance to reduce the Successor Agency admin charge expenditures.

Expenditures

Salaries & Benefits

Added new position for contract/asset management and proposed increase to City Manager Salary. This resulted in an increase of $114,767 in salaries and $34,836 in benefit expenditures for the City Manager Department.

Increased the proposed salary for the vacant Director of Public Works/Engineering, which resulted in an increase of $8,584 in salaries and $1,415 in benefits to the Engineering Department and an increase of $4,291 in salaries and $708 in benefits to Street Maintenance Department.

TRANSFERS OUT

Increased the Interfund Transfers Out by $172,390 for FY 2026 and $227,566.50 for FY 2027 for transfer from the General Fund to the Asset Replacement Fund.

SANITATION FUND

Increased salaries & benefits for the Sanitation Fund for both the proposed increase to the City Manager salary and the proposed increase for the vacant Director of Public Works/Engineering position, which resulted in an increase of $12,798 in salaries and $7,085 in benefits for FY 2026 and an increase of $13,092 in salaries and $7,883 in benefits for FY 2027.

Increased professional services by $40,000 for the Sewer Rate Study placeholder in FY 2027.

CAPITAL PROJECTS

Updated the Storm Drain Improvement Project funding by reducing the Measure S contribution from $500,000 to $300,000 and funding the remaining $200,000 from Misc CIP for both FY 2026 & FY 2027.

Added the Glencrest Sidewalk Construction project costs for FY 2026 in the amount of $600,000 to be funded from Transportation Impact Fee Fund.

FISCAL IMPACT:

The following are the fiscal impacts of the FY 2026 and FY 2027 Proposed Budget (all funds included):

	2022 Actual	2023 Actual	2024 Actual	2025 Revised Budget	2026 Proposed Budget	2027 Proposed Budget
General Fund Budget						
Total Revenues	$ 24,002,768	$ 25,774,391	$ 26,507,441	$ 25,952,261	$ 26,776,155	$ 27,809,201
Total Expenditures	$ 21,196,661	$ 26,071,677	$ 25,522,897	$ 25,797,922	$ 26,629,424	$ 27,676,292
Net Surplus/(Deficit)	***$ 2,806,107***	***$ (297,286)***	***$ 984,544***	***$ 154,339***	***$ 146,731***	***$ 132,909***
Measure S Budget						
Total Revenues	$ -	$ 1,196,851	$ 5,085,351	$ 4,788,000	$ 5,018,494	$ 5,164,772
Total Expenditures	$ -	$ 4,772	$ 4,412,853	$ 3,206,881	$ 2,559,244	$ 2,837,493
Net Surplus/(Deficit)	***$ -***	***$ 1,192,079***	***$ 672,499***	***$ 1,581,119***	***$ 2,459,250***	***$ 2,327,279***
Internal Service Budget						
Total Revenues	$ 1,668,223	$ 3,897,152	$ 5,882,081	$ 4,257,971	$ 3,415,268	$ 3,564,420
Total Expenditures	$ 1,838,806	$ 1,792,053	$ 2,369,589	$ 4,985,036	$ 3,046,636	$ 5,026,411
Net Surplus/(Deficit)	***$ (170,582)***	***$ 2,105,099***	***$ 3,512,492***	***$ (727,065)***	***$ 368,632***	***$ (1,461,991)***
Special Revenue Budget						
Total Revenues	$ 6,421,404	$ 5,794,886	$ 5,052,221	$ 11,195,602	$ 4,940,279	$ 5,913,780
Total Expenditures	$ 4,777,645	$ 4,760,161	$ 4,563,499	$ 13,439,361	$ 4,851,088	$ 5,702,818
Net Surplus/(Deficit)	***$ 1,643,759***	***$ 1,034,725***	***$ 488,722***	***$ (2,243,759)***	***$ 89,191***	***$ 210,962***
Debt Service Budget						
Total Revenues	$ 70,400	$ 70,400	$ 70,375	$ 70,375	$ 70,374	$ 70,374
Total Expenditures	$ 70,374	$ 70,374	$ 70,374	$ 70,375	$ 70,374	$ 70,374
Net Surplus/(Deficit)	***$ 26***	***$ 26***	***$ 1***	***$ -***	***$ -***	***$ -***
Capital Budget						
Total Revenues	$ 2,860,786	$ 12,403,606	$ 4,837,390	$ 2,368,570	$ 1,447,035	$ 1,490,422
Total Expenditures	$ 632,751	$ 10,149,910	$ 1,830,242	$ 8,480,735	$ 2,030,949	$ 1,051,054
Net Surplus/(Deficit)	***$ 2,228,035***	***$ 2,253,696***	***$ 3,007,148***	***$ (6,112,165)***	***$ (583,914)***	***$ 439,368***
Sanitation Budget						
Total Revenues	$ 6,008,451	$ 5,512,286	$ 5,501,122	$ 5,946,685	$ 6,702,402	$ 7,362,882
Total Expenditures	$ 4,099,845	$ 4,428,749	$ 7,027,273	$ 7,396,280	$ 7,269,739	$ 7,846,143
Net Surplus/(Deficit)	***$ 1,908,607***	***$ 1,083,538***	***$ (1,526,151)***	***$ (1,449,595)***	***$ (567,337)***	***$ (483,261)***
Successor Agency Budget						
Total Revenues	$ 273,225	$ 281,374	$ 268,157	$ 303,513	$ 255,400	$ 263,000
Total Expenditures	$ 108,938	$ 102,955	$ 120,183	$ 304,604	$ 251,648	$ 264,233
Net Surplus/(Deficit)	***$ 164,287***	***$ 178,420***	***$ 147,974***	***$ (1,091)***	***$ 3,752***	***$ (1,233)***
Trust Budget						
Total Revenues	$ (51,051)	$ 243,050	$ 528,537	$ -	$ 264,300	$ 278,879
Total Expenditures	$ 7,023	$ 7,423	$ 9,937	$ 11,000	$ 12,000	$ 14,000
Net Surplus/(Deficit)	***$ (58,074)***	***$ 235,627***	***$ 518,600***	***$ (11,000)***	***$ 252,300***	***$ 264,879***
Assessment District Budget						
Total Revenues	$ 213,721	$ 239,691	$ 265,697	$ 219,474	$ 219,464	$ 219,464
Total Expenditures	$ 204,828	$ 117,413	$ 106,324	$ 221,474	$ 218,763	$ 218,400
Net Surplus/(Deficit)	***$ 8,893***	***$ 122,278***	***$ 159,372***	***$ (2,000)***	***$ 702***	***$ 1,064***
Net Change in Fund Balance	**$ 8,531,057**	**$ 7,908,203**	**$ 7,965,200**	**$ (8,811,217)**	**$ 2,169,307**	**$ 1,429,977**
Total Beginning Fund Balance	$ 73,279,770	$ 81,907,848	$ 89,792,852	$ 98,559,091	$ 89,747,874	$ 91,917,181
GL Adjustments	$ 97,021	$ (23,199)	$ 801,039			
Ending Fund Balance	**$ 81,907,848**	**$ 89,792,852**	**$ 98,559,091**	**$89,747,874**	**$ 91,917,181**	**$ 93,347,157**

The following is a Summary of General Fund revenues, expenditures, and fund balances for the FY 2026 and FY 2027 Proposed Budgets:

General Fund	FY 2025 Revised	FY 2026 Proposed	FY 2027 Proposed
Revenues			
General Fund Revenues	25,952,261	26,776,155	27,809,201
Total Revenues	25,952,261	26,776,155	27,809,201
Expenditures			
Salaries	8,217,168	9,238,334	9,653,442
Benefits	3,902,700	4,419,222	4,766,259
Materials, Supplies, Services	6,481,246	6,054,039	6,152,107
Law Enforcement	4,977,454	4,860,215	5,295,233
Internal Service Charges	1,354,600	1,395,635	1,569,551
Total Expenditures	24,933,168	25,967,445	27,436,591
Transfers Out			
700 Stevens - Loan Repayment	445,700	445,700	-
Transfer to SEA Fund (Close out)	289,054	-	-
Transfer to CIP Fund	130,000	-	-
Transfer to Camp Fund	-	216,279	239,701
	864,754	661,979	239,701
Total Expenditures & Transfers	25,797,922	26,629,424	27,676,292
Net Projected Surplus/(Deficit)	***154,339***	***146,731***	***132,909***
Beginning Fund Balance	15,139,247	15,293,586	15,440,317
Ending Fund Balance	**15,293,586**	**15,440,317**	**15,573,226**

The following is a Summary of Measure S revenues, expenditures, and fund balances for the FY 2026 and FY 2027 Proposed Budgets:

Measure S	FY 2025 Revised	FY 2026 Proposed	FY 2027 Proposed
Revenues			
Measure S Revenues	4,788,000	5,018,494	5,164,772
Total Revenues	4,788,000	5,018,494	5,164,772
Expenditures			
Measure S - Design & Construction	809,210	1,555,000	1,490,000
Measure S - Materials, Supplies, Services	25,000	25,622	25,640
Total Expenditures	834,210	1,580,622	1,515,640
Transfers Out			
Measure S - Transfer to Asset Replacement Fund	1,842,671	392,316	749,295
Measure S - Transfer to CRT Fund	-	86,306	72,558
Measure S - Transfer to CIP Fund	530,000	500,000	500,000
Total Transfers	2,372,671	978,622	1,321,853
Total Expenditures & Transfers	3,206,881	2,559,244	2,837,493
Net Projected Surplus/(Deficit)	***1,581,119***	***2,459,250***	***2,327,279***
Beginning Fund Balance	1,864,578	3,445,696	5,904,946
Ending Fund Balance	**3,445,696**	**5,904,946**	**8,232,225**

The following is a Summary of Sanitation revenues, expenditures, and fund balances for the FY 2026 and FY 2027 Proposed Budgets:

Sanitation Fund	FY 2025 Revised	FY 2026 Proposed	FY 2027 Proposed
Revenues			
Investment Interest	168,685	268,197	276,243
Service Revenues	5,665,000	6,319,205	6,971,639
Misc. Revenues	113,000	115,000	115,000
Total Revenues	5,946,685	6,702,402	7,362,882
Expenditures			
Salaries	594,315	700,446	729,668
Benefits	423,865	496,674	535,846
Materials, Supplies, Services	3,289,325	3,269,922	3,500,569
Capital, Debt Services & Charges	3,088,775	2,802,697	3,080,060
Total Expenditures	7,396,280	7,269,739	7,846,143
Net Projected Surplus/(Deficit)	***(1,449,595)***	***(567,337)***	***(483,261)***
Beginning Fund Balance	49,876,887	48,427,292	47,859,955
Ending Fund Balance	**48,427,292**	**47,859,955**	**47,376,694**
Projected Ending Cash Balance	**11,310,036**	**10,742,699**	**10,259,438**

Reserve Policy

Presently, the City has a General Fund reserve policy with a goal to maintain at least 17% of the annual General Fund operating budget, including operating transfers, which approximates two months' worth of operating expenditures. This reserve will only be used in the case of a significant financial or other emergency.

City Council has expressed a desire to increase this policy. Therefore, Staff recommends increasing the General Fund Reserve Policy as part of the FY 2026 & FY 2027 Budget to 20% for unforeseen emergencies designation.

WORK PLAN:

One of the Five Legislative Strategic Priorities of the Work Plan is General Governance and Fiscal Responsibility. The stated goal is to promote a policy framework that ensures the City of Solana Beach upholds responsible governance, fosters a well-supported and skilled workforce, and prioritizes fiscal sustainability through transparent budgeting, effective resource allocation, and strategic staff development initiatives.

Several items throughout the FY 2026 Work Plan are addressed with this Budget and the overall objective is being met.

OPTIONS:

- Approve Staff Recommendation and adopt the FY 2026 and FY 2027 Budget as proposed and increase the General Fund Reserve Policy to 20%.
- Adopt modified FY 2026 and FY 2027 Budget.
- Deny Staff Recommendation and provide direction to Staff.

CITY STAFF RECOMMENDATION:

1. Conduct the Public Hearing: Open Public Hearing, Report Council disclosures, receive public testimony, close the public hearing.
2. Adopt Resolution 2025-070 approving the FY 2026 and FY 2027 Budget and Increasing the General Fund Reserve Policy

Alyssa Muto, City Manager

Attachments:

1. Resolution 2025-070
2. Proposed FY 2026 and FY 2027 Budget
3. FY 2026 Capital Improvement Plan
4. FY 2027 Capital Improvement Plan
5. FY 2025 through FY 2030 CIP Summary

RESOLUTION 2025-070

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SOLANA BEACH, CALIFORNIA, ADOPTING THE BUDGET FOR FISCAL YEARS 2026 AND 2027 AND INCREASING THE GENERAL FUND RESERVE POLICY

WHEREAS, the City Council reviewed the proposed budgets for Fiscal Years 2026 and 2027 and considered comments and input by the public on the proposed budget; and

WHEREAS, the City Council finds it in the interest of the health, welfare and safety of this city, its citizens and businesspersons, to adopt budgets for the receipt and expenditure of public monies in Fiscal Years 2026 and 2027.

NOW, THEREFORE, the City Council of the City of Solana Beach, California, does resolve as follows:

1. That the foregoing recitations are true and correct.
2. That the City Council does hereby adopt the budgeted revenue, appropriations, and transfers by fund for the City of Solana Beach for the fiscal year beginning July 1, 2025, and ending June 30, 2026, as set forth in the attached Exhibit A.
3. That the City Council does hereby adopt the budget revenue, appropriations, and transfers by fund for the City of Solana Beach for the fiscal year beginning July 1, 2026, and ending June 30, 2027, as set forth in the attached Exhibit A.
4. That the appropriations above constitute the budgets for the 2026 and 2027 fiscal years, and the City Manager is authorized to transfer monies between accounts provided that the total budget for the fund is not exceeded. Transfer of monies from one fund to another shall be approved by the City Council.
5. That the General Fund Reserve Policy be increased to 20% for unforeseen emergency designation.

PASSED, APPROVED, AND ADOPTED this 18th day of June, 2025 at a regular meeting of the City Council of the City of Solana Beach, California, by the following vote:

AYES: Councilmembers –
NOES: Councilmembers –
ABSENT: Councilmembers –
ABSTAIN: Councilmembers –

LESA HEEBNER, Mayor

ATTEST:

APPROVED AS TO FORM:

ATTACHMENT 1

JOHANNA N. CANLAS, City Attorney

ANGELA IVEY, City Clerk

CITY OF SOLANA BEACH

DRAFT BUDGET

FY 2026 & FY 2027

ATTACHMENT 2

GENERAL
FUND
REVENUES

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
100	41010	PROPERTY TAXES - CURRENT	9,067,724	9,949,243	10,493,656	10,596,980	10,776,224	11,305,070
100	41030	PROPERTY TAXES-DELINQUENT	63,710	13,737	7,424	65,402	99,000	100,000
100	42100	SALES & USE TAX	4,413,265	4,648,922	4,425,148	4,488,000	4,497,919	4,628,482
100	42110	TRANSIENT OCCUPANCY TAX	1,084,932	1,182,951	1,184,699	1,421,551	1,425,000	1,467,750
100	42120	GAS & ELECTRIC FRANCH TAX	315,872	314,242	299,166	245,000	300,000	309,000
100	42130	WASTE FRANCHISE	270,971	305,140	310,259	265,000	316,465	325,959
100	42140	CABLE TV FRANCHISE TAX	235,627	225,135	206,321	235,000	235,000	240,000
100	42150	COMMUNITY ACCESS 1%	51,321	52,955	41,380	50,000	45,000	48,000
100	42160	REAL PROPERTY TRANSFR TAX	340,395	192,560	212,911	185,000	190,000	192,000
100	42180	BENEFIT FEES	462,669	451,874	446,999	460,000	450,000	455,000
100	42190	STREET SWEEPING	48,813	50,766	52,796	50,750	52,000	55,000
100	42200	HOUSEHOLD HAZARDOUS WASTE	32,542	33,844	35,198	33,000	37,000	38,000
100	42210	SHORT TERM VAC RENTAL TOT	895,971	1,051,077	1,033,538	1,182,832	1,185,000	1,220,550
100	42230	NPDES FEES	259,222	192,634	264,762	260,000	266,500	273,000
100	42240	RDA PASS THRU PAYMENTS	212,607	229,407	312,794	205,000	296,000	304,880
100	43100	BUSINESS REGISTRATION	231,375	282,782	268,598	300,000	400,000	410,000
100	43200	BUILDING PERMITS	321,426	532,283	400,216	390,000	475,000	489,000
100	43210	BUILDING PERMIT EXTENSION	1,410	2,420	5,148	-	3,000	3,100
100	43250	PLUMBING PERMITS	23,853	33,517	27,354	21,000	29,000	30,000
100	43260	MECHANICAL PERMITS	26,598	38,342	27,357	26,000	36,000	37,200
100	43270	ELECTRICAL PERMITS	49,973	76,780	50,507	45,000	62,500	64,400
100	43400	SPECIAL ACTIVITY PERMITS	2,743	2,748	3,726	3,000	3,150	3,230
100	43410	VACATION RENTAL PERMIT	16,888	24,200	21,682	22,000	51,000	52,500
100	43500	SPECIAL LIC & PERMITS	2,850	3,400	4,647	3,500	4,500	4,700
100	43520	GOLF CART PERMITS	360	350	350	350	875	897
100	43600	SIGN PERMIT FEES	7,699	5,482	6,062	6,500	6,700	6,900
100	44300	CVC FINES	60,184	74,142	119,367	65,000	80,000	85,000
100	44310	ADMIN CITATIONS	10,274	48,411	86,029	20,000	65,000	66,000
100	44330	PARKING CITATIONS	93,295	144,955	115,230	110,000	120,000	122,000
100	44340	REDFLEX CITATIONS	98,179	140,712	208,096	125,000	191,500	195,330
100	44400	FALSE ALARM FINES	-	-	-	200	-	-
100	45100	INTEREST - LAIF	5,763	112,791	315,651	52,500	-	-
100	45110	INTEREST - CHANDLER	151,339	152,892	292,096	463,750	347,118	357,533
100	45150	INTEREST - OTHER	-	-	1,442	-	-	-
100	45160	INTEREST - PROPERTY TAX	4,780	15,507	28,172	13,650	20,000	22,000
100	45300	GAIN/LOSS ON FMV OF ASSET	(449,646)	(171,645)	394,489	-	-	-
100	45500	LA COLONIAL RENTAL	16,123	7,066	9,071	7,875	12,000	14,000
100	45510	FLETCHER COVE RENTAL	10,243	10,039	11,585	11,000	23,000	25,000
100	45550	PROPERTY RENTAL - OTHER	42,476	59,934	63,367	56,700	65,828	67,145
100	45600	SALE OF PERSONAL PROPERTY	-	116,345	29	-	-	-
100	46200	MOTOR VEHICLE IN LIEU	1,897,370	2,053,486	2,194,459	2,320,000	2,400,000	2,520,000
100	46300	STATE HOE	49,251	49,275	47,505	49,000	50,000	51,000
100	46400	OFF TRACK BETTING	11,174	10,262	11,631	11,000	11,500	12,000
100	46520	PALOMAR COLLGE REIMB	7,371	9,072	4,536	7,350	7,000	7,500
100	46710	FIRE REV FM OTHER AGENCES	145,630	5,788	7,098	10,000	6,500	7,000
100	46750	TOWING FEE CREDIT	2,254	3,009	2,488	2,500	2,500	2,600
100	46800	STATE GRANTS	-	-	167,072	-	-	-
100	46900	MISCELLANEOUS - INTERGOV	39,545	(21,359)	-	90,000	90,000	90,000
100	47050	PLANNING APPLICATION FEES	353,069	245,829	249,253	225,000	285,750	292,893
100	47070	PH NOTICING	20,023	15,946	15,116	16,000	30,000	30,750
100	47150	BUILDING PLAN CHECK FEES	212,882	330,309	385,927	320,000	425,000	430,000
100	47200	PUBLIC FACILITIES FEES	204,482	42,491	32,334	70,000	50,000	51,250
100	47300	ENGINEERING FEES	13,321	19,294	20,858	15,000	15,000	15,375
100	47330	ENGINEERING PLAN CHECK	44,730	68,756	31,123	50,000	63,000	64,575
100	47340	ENCROACHMENT FEES	118,605	60,872	48,047	55,000	72,050	73,850
100	47350	EIR CHARGES	16,352	11,662	18,939	12,000	14,000	14,350
100	47360	GRADING PERMIT FEES	22,018	49,579	9,704	30,000	30,750	31,550
100	47370	RAMP FEES	-	-	-	-	5,000	5,100
100	47500	FIRE PLAN CHECK FEES	16,052	18,835	13,371	17,000	27,710	28,400
100	47510	FIRE SPRINKLER PLANCHECK	3,029	2,963	4,663	3,000	10,000	10,250
100	47520	FIRE INSPECTION FEES	6,627	8,457	8,290	6,000	9,000	9,225
100	47530	FIRE SPRINKLER INSPECTION	4,727	3,090	5,906	3,000	9,000	9,225
100	47540	FIRE ALARM PLANCHECK	484	1,425	1,172	1,000	7,000	7,175
100	47560	FIRE ALARM INSPECTIONS	3,561	3,682	4,203	2,000	18,000	20,000
100	47570	SPECIALTY SYSTEMS PLNCHCK	801	677	1,399	500	1,700	1,750
100	47580	SPECIALITY SYSTEMS INSPCT	781	431	688	500	1,790	1,835

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
100	47590	FIRE PREVENTION OTHER	1,639	1,552	835	-	1,600	1,650
100	47890	CITY CLERK SERVICE CHARGE	333	5,106	212	3,000	2,500	2,500
100	48210	DONATIONS - SPEC PROJECTS	-	-	15,000	-	-	-
100	48300	COMMUNITY GRANTS	15,000	15,000	15,000	20,000	15,000	15,000
100	48500	MISCELLANEOUS REVENUE	95,258	(188,303)	73,244	20,000	30,000	30,000
100	48670	PARKS & REC DONATIONS	-	21,953	-	-	-	-
100	48700	REIMBURSEMENT AGREEMENTS	-	-	-	35,000	35,000	35,000
100	48800	WORKERS COMPENSATION	18,156	3,727	-	20,000	-	-
100	48900	ADMINISTRATIVE CHARGES	485,000	493,300	1,173,468	898,058	727,526	758,772
100	48920	REIMBURSED COSTS	119,075	229,003	156,579	148,875	155,000	160,000
100	49100	TRANSFERS IN	1,590,343	1,591,285	-	4,938	-	-
		GENERAL FUND TOTAL REVENUES	**24,002,768**	**25,774,391**	**26,507,441**	**25,952,261**	**26,776,155**	**27,809,201**

GENERAL FUND EXPENDITURES

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
CITY COUNCIL - 1005100								
1005100	61010	REGULAR SALARIES	65,723	72,971	65,934	70,759	88,000	89,248
1005100	61030	OVERTIME	-	-	-	400	-	-
1005100	62050	RETIREMENT	5,480	5,971	6,031	6,439	7,277	8,097
1005100	62100	MEDICARE	2,095	2,050	1,880	1,939	2,281	2,386
1005100	62200	HEALTH INSURANCE	84,739	79,856	74,869	73,957	75,042	75,291
1005100	62440	LT DISABILITY INSURANCE	111	90	77	105	122	129
1005100	62450	LIFE INSURANCE	45	44	43	51	59	63
1005100	62550	2% DEFERRED COMP 457	316	463	438	352	400	400
1005100	62800	AUTO ALLOWANCE	21,000	21,011	21,000	21,000	21,000	21,000
1005100	63150	TRAVEL-MEETINGS	709	5,044	4,512	7,800	8,500	8,900
1005100	63300	MEMBERSHIPS/DUE	97,331	102,828	112,052	112,700	-	-
1005100	64180	BOOKS/SUB/PRINT	317	122	-	100	-	-
1005100	64200	SPECIAL DEPT SUPPLIES	46	61	21	200	-	-
1005100	65290	MILEAGE	-	-	-	300	-	-
1005100	65320	CONTRIBUTION TO AGENCIES	69,500	74,500	69,500	78,000	68,000	68,000
1005100	69100	INTRNL CHRGS - CLAIMS	1,700	1,800	3,600	4,500	5,287	5,770
1005100	69200	INTRNL CHRGS - WRKRS COMP	2,000	2,000	4,000	3,900	3,316	3,613
	CITY COUNCIL TOTAL EXPENDITURES		**351,113**	**368,811**	**363,958**	**382,502**	**279,284**	**282,897**
CITY CLERK - 1005150								
1005150	61010	REGULAR SALARIES	246,978	303,738	410,149	299,259	352,092	375,217
1005150	61020	PART-TIME & TEMPS	110,686	11,982	5,625	15,435	58,968	62,556
1005150	61030	OVERTIME	2,290	1,573	4,526	2,675	2,575	2,575
1005150	61040	SPECIAL PAY	2,109	1,202	1,202	1,200	1,200	1,200
1005150	61050	PART TIME/TEMP:NON-SALARY	-	-	4,120	43,730	-	-
1005150	62050	RETIREMENT	24,939	28,178	41,156	41,012	47,055	55,018
1005150	62100	MEDICARE	4,877	4,528	6,103	5,857	7,140	7,594
1005150	62110	SOCIAL SECURITY	3,284	691	349	-	-	-
1005150	62200	HEALTH INSURANCE	45,522	45,536	43,514	63,359	77,546	82,199
1005150	62440	LT DISABILITY INSURANCE	1,147	1,485	1,175	1,971	2,406	2,562
1005150	62450	LIFE INSURANCE	956	834	737	956	1,167	1,243
1005150	62550	2% DEFERRED COMP 457	5,251	4,278	5,645	5,435	6,633	6,870
1005150	62800	AUTO ALLOWANCE	3,007	2,999	3,120	2,999	5,821	5,821
1005150	63150	TRAVEL-MEETINGS	580	1,460	4,392	12,500	8,800	9,400
1005150	63200	TRAINING	500	1,895	150	2,400	7,850	8,050
1005150	63300	MEMBERSHIPS/DUE	845	735	950	2,850	1,810	1,810
1005150	64150	ELECTIONS	-	16,657	525	5,000	2,800	65,000
1005150	64170	POSTAGE	1,500	5,677	3,000	8,100	6,500	7,200
1005150	64180	BOOKS/SUB/PRINT	4,121	5,814	6,363	7,200	6,500	6,500
1005150	64190	MINOR EQUIPMENT	-	922	-	1,200	700	800
1005150	64200	SPECIAL DEPT SUPPLIES	8,106	9,042	4,489	11,400	10,000	10,000
1005150	65220	ADVERTISING	2,355	2,272	1,120	5,000	6,000	6,000
1005150	65250	RENTS/LEASES	2,159	3,405	3,178	3,500	3,500	3,500
1005150	65290	MILEAGE	-	-	79	560	450	500
1005150	65300	PROFESSIONAL SERVICES	34,100	61,330	61,624	91,445	68,085	66,035
1005150	65310	MAINTENANCE OF EQUIPMENT	-	172	-	500	385	385
1005150	69100	INTRNL CHRGS - CLAIMS	7,100	7,600	15,200	18,900	23,265	25,387
1005150	69200	INTRNL CHRGS - WRKRS COMP	8,200	8,700	15,000	16,500	15,630	17,875
1005150	69300	ASSET REPLACEMENT CHRGS	5,000	10,000	5,000	5,000	-	-
	CITY CLERK TOTAL EXPENDITURES		**525,612**	**542,707**	**648,491**	**675,943**	**724,878**	**831,297**
CITY MANAGER - 1005200								
1005200	61010	REGULAR SALARIES	274,594	322,792	336,677	369,995	758,205	792,956
1005200	61020	PART-TIME & TEMPS	27,290	-	-	75,040	50,968	52,496
1005200	61030	OVERTIME	2,697	2,027	2,997	2,889	4,841	4,841
1005200	61040	SPECIAL PAY	990	-	-	-	-	-
1005200	62050	RETIREMENT	26,265	27,345	25,488	42,974	76,976	85,964
1005200	62100	MEDICARE	5,216	4,684	4,921	7,218	13,576	14,208
1005200	62110	SOCIAL SECURITY	-	-	-	4,602	3,160	3,255
1005200	62200	HEALTH INSURANCE	44,525	40,832	33,385	50,609	122,245	129,579
1005200	62440	LT DISABILITY INSURANCE	1,445	1,159	822	2,152	4,453	4,645
1005200	62450	LIFE INSURANCE	2,164	812	636	1,044	2,160	2,253
1005200	62550	2% DEFERRED COMP 457	15,969	16,981	14,242	17,578	23,772	23,850
1005200	62800	AUTO ALLOWANCE	3,901	3,792	3,733	3,792	5,259	5,259
1005200	63150	TRAVEL-MEETINGS	1,874	3,266	4,472	5,000	6,500	6,500

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
1005200	63200	TRAINING	-	-	-	-	1,500	1,500
1005200	63300	MEMBERSHIPS/DUE	2,900	1,200	397	2,800	123,390	128,868
1005200	64180	BOOKS/SUB/PRINT	384	332	322	400	400	400
1005200	64190	MINOR EQUIPMENT	-	2,047	-	-	-	-
1005200	64200	SPECIAL DEPT SUPPLIES	1,752	682	787	1,400	1,500	1,500
1005200	65290	MILEAGE	-	-	-	200	200	200
1005200	65300	PROFESSIONAL SERVICES	88,195	42,359	108,709	99,000	132,000	133,000
1005200	65390	CONTINGENCY	-	3,527	239	37,500	37,500	37,500
1005200	69100	INTRNL CHRGS - CLAIMS	7,300	7,900	15,800	19,600	24,322	26,541
1005200	69200	INTRNL CHRGS - WRKRS COMP	8,500	9,000	19,000	20,400	26,346	29,509
1005200	69300	ASSET REPLACEMENT CHRGS	-	-	12,500	12,500	-	-
		CITY MANAGER TOTAL EXPENDITURES	**515,963**	**490,739**	**585,125**	**776,693**	**1,419,273**	**1,484,824**
LEGAL SERVICES - 1005250								
1005250	61010	REGULAR SALARIES	19,201	20,763	22,735	23,249	10,400	10,712
1005250	61030	OVERTIME	-	199	266	-	-	-
1005250	62050	RETIREMENT	1,630	1,695	2,205	2,547	802	909
1005250	62100	MEDICARE	246	295	371	408	181	187
1005250	62200	HEALTH INSURANCE	4,278	4,422	4,252	4,834	2,079	2,204
1005250	62440	LT DISABILITY INSURANCE	120	120	95	136	61	63
1005250	62450	LIFE INSURANCE	53	55	53	66	30	30
1005250	62550	2% DEFERRED COMP 457	-	-	-	456	200	200
1005250	63150	TRAVEL-MEETINGS	-	-	-	170	100	100
1005250	64180	BOOKS/SUB/PRINT	-	-	-	900	-	-
1005250	65300	PROFESSIONAL SERVICES	408,738	500,593	392,857	500,000	500,000	500,000
1005250	69100	INTRNL CHRGS - CLAIMS	500	500	1,000	1,200	1,058	1,154
1005250	69200	INTRNL CHRGS - WRKRS COMP	600	600	1,000	1,100	392	434
		LEGAL SERVICES TOTAL EXPENDITURES	**435,367**	**529,241**	**424,835**	**535,066**	**515,303**	**515,993**
FINANCE - 1005300								
1005300	61010	REGULAR SALARIES	283,025	303,186	376,798	431,594	464,383	490,060
1005300	61020	PART-TIME & TEMPS	9,448	36,570	-	-	-	-
1005300	61030	OVERTIME	6,398	1,844	2,518	3,210	1,500	1,500
1005300	61040	SPECIAL PAY	3,053	-	787	1,200	1,200	1,200
1005300	62050	RETIREMENT	24,231	23,175	32,741	39,696	39,380	45,595
1005300	62070	RETIREMENT-UAL PAYMENT	349,236	400,142	151,327	181,145	217,568	234,740
1005300	62100	MEDICARE	4,759	4,946	5,701	7,531	8,054	8,503
1005300	62110	SOCIAL SECURITY	-	2,290	-	-	-	-
1005300	62200	HEALTH INSURANCE	57,333	51,247	59,089	83,367	88,357	93,658
1005300	62440	LT DISABILITY INSURANCE	1,766	1,713	1,403	2,546	2,740	2,882
1005300	62450	LIFE INSURANCE	1,062	820	904	1,235	1,329	1,398
1005300	62550	2% DEFERRED COMP 457	6,718	3,347	10,435	7,513	7,573	7,866
1005300	62800	AUTO ALLOWANCE	1,282	471	1,274	1,224	2,376	2,376
1005300	63150	TRAVEL-MEETINGS	513	1,308	1,583	2,820	2,820	2,920
1005300	63200	TRAINING	560	915	5,665	4,000	3,000	3,000
1005300	63300	MEMBERSHIPS/DUE	770	-	215	755	350	350
1005300	64180	BOOKS/SUB/PRINT	2,934	2,218	2,305	2,750	2,200	2,200
1005300	64190	MINOR EQUIPMENT	500	326	5,143	-	-	-
1005300	64200	SPECIAL DEPT SUPPLIES	3,005	7,324	7,332	7,000	7,500	7,500
1005300	65220	ADVERTISING	785	940	581	950	1,000	1,000
1005300	65290	MILEAGE	-	-	94	-	-	-
1005300	65300	PROFESSIONAL SERVICES	111,325	145,434	144,837	204,112	112,748	132,548
1005300	65310	MAINTENANCE OF EQUIPMENT	89,490	83,919	86,065	95,924	71,500	76,100
1005300	65700	OTHER CHARGES	135,452	134,902	133,285	150,405	155,196	160,608
1005300	69100	INTRNL CHRGS - CLAIMS	10,500	7,500	15,000	18,600	22,207	24,233
1005300	69200	INTRNL CHRGS - WRKRS COMP	16,400	8,500	21,500	24,200	17,598	19,948
1005300	69300	ASSET REPLACEMENT CHRGS	5,000	5,000	50,000	50,000	-	-
1005300	69600	PARS OPEB CHARGES	273,425	276,850	278,850	84,300	82,092	84,555
1005300	69650	PARS PENSION CHARGES	455,000	1,349,000	1,067,341	-	-	-
		FINANCE TOTAL EXPENDITURES	**1,853,970**	**2,853,886**	**2,462,772**	**1,406,077**	**1,312,671**	**1,404,740**
SUPPORT SERVICES - 1005350								
1005350	64160	OFFICE SUPPLIES	4,833	6,943	6,338	7,000	7,500	8,000
1005350	64180	BOOKS/SUB/PRINT	3,136	5,132	4,499	7,600	6,000	7,000
1005350	64190	MINOR EQUIPMENT	5,515	-	-	-	-	-
1005350	64200	SPECIAL DEPT SUPPLIES	2,415	5,154	4,918	6,000	6,500	6,500

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
1005350	65250	RENTS/LEASES	18,057	18,012	18,057	19,584	21,404	21,404
1005350	65300	PROFESSIONAL SERVICES	803	-	-	1,000	-	-
1005350	65310	MAINTENANCE OF EQUIPMENT	-	275	-	500	500	500
1005350	65700	OTHER CHARGES	12	-	-	100	-	-
		SUPPORT SERVICES TOTAL EXPENDITURES	**34,770**	**35,516**	**33,812**	**41,784**	**41,904**	**43,404**
HUMAN RESOURCES - 1005400								
1005400	61010	REGULAR SALARIES	160,381	204,105	317,194	382,908	421,844	428,469
1005400	61030	OVERTIME	2,639	2,363	3,017	2,889	2,781	2,781
1005400	61040	SPECIAL PAY	-	185	1,022	1,200	-	-
1005400	62050	RETIREMENT	16,923	20,701	36,033	49,397	53,235	58,688
1005400	62100	MEDICARE	2,374	2,956	4,624	6,209	6,790	6,924
1005400	62110	SOCIAL SECURITY	-	-	3	-	-	-
1005400	62200	HEALTH INSURANCE	19,453	20,920	26,733	39,693	43,657	46,279
1005400	62440	LT DISABILITY INSURANCE	657	755	992	1,866	2,065	2,127
1005400	62450	LIFE INSURANCE	437	554	757	908	1,003	1,034
1005400	62550	2% DEFERRED COMP 457	916	763	6,922	5,400	4,200	4,200
1005400	62600	UNEMPLOYMENT INSURANCE	4,737	2,021	2,682	20,000	5,000	5,000
1005400	62800	AUTO ALLOWANCE	3,113	3,060	3,313	3,060	5,940	5,940
1005400	62950	RIDESHARE	2,156	3,124	4,210	5,500	7,680	7,680
1005400	63150	TRAVEL-MEETINGS	-	1,637	2,866	8,900	9,500	10,000
1005400	63200	TRAINING	628	75	1,165	2,000	2,000	2,000
1005400	63300	MEMBERSHIPS/DUE	996	996	996	1,100	1,022	1,100
1005400	63410	TUITION REIMBURSEMENT	9,349	6,435	8,830	10,000	10,000	10,000
1005400	63500	PRE-EMPLOYMENT	10,758	13,377	8,558	13,800	14,500	13,800
1005400	63510	RECRUITMENT	16,835	19,706	1,223	20,750	9,500	10,000
1005400	64160	OFFICE SUPPLIES	-	-	338	2,600	-	-
1005400	64170	POSTAGE	-	-	-	100	100	100
1005400	64180	BOOKS/SUB/PRINT	311	900	405	1,500	1,350	1,500
1005400	64190	MINOR EQUIPMENT	322	3,148	813	800	800	800
1005400	64200	SPECIAL DEPT SUPPLIES	415	595	768	1,100	4,000	4,000
1005400	65220	ADVERTISING	-	-	375	500	600	600
1005400	65290	MILEAGE	-	-	-	300	300	300
1005400	65300	PROFESSIONAL SERVICES	4,109	28,273	24,955	62,500	45,050	47,000
1005400	65380	SPECIAL EVENTS	7,489	7,522	12,763	12,500	15,000	15,000
1005400	65700	OTHER CHARGES	2,908	2,740	6,275	8,000	8,000	8,000
1005400	69100	INTRNL CHRGS - CLAIMS	5,100	5,500	11,000	13,700	16,920	18,464
1005400	69200	INTRNL CHRGS - WRKRS COMP	5,900	6,200	19,500	20,900	15,999	17,458
		HUMAN RESOURCES TOTAL EXPENDITURES	**278,908**	**358,611**	**508,332**	**700,080**	**708,836**	**729,244**
INFORMATION SERVICES - 1005450								
1005450	61010	REGULAR SALARIES	136,558	237,217	313,420	284,841	312,855	322,249
1005450	61020	PART-TIME & TEMPS	19,891	20,142	-	34,577	36,508	38,521
1005450	61030	OVERTIME	623	1,443	1,076	1,605	1,545	1,545
1005450	62050	RETIREMENT	12,186	19,347	24,393	31,003	34,491	35,434
1005450	62100	MEDICARE	2,477	3,791	4,507	5,224	5,842	6,052
1005450	62200	HEALTH INSURANCE	17,782	27,777	36,996	39,232	51,975	55,093
1005450	62440	LT DISABILITY INSURANCE	548	1,267	1,058	1,652	2,033	2,099
1005450	62450	LIFE INSURANCE	298	772	738	802	987	1,020
1005450	62550	2% DEFERRED COMP 457	4,000	3,800	4,005	4,692	4,730	4,770
1005450	62800	AUTO ALLOWANCE	3,060	3,060	3,184	3,060	5,940	5,940
1005450	63150	TRAVEL-MEETINGS	150	2,010	1,682	2,500	2,500	3,800
1005450	63200	TRAINING	449	2,031	270	1,935	2,500	2,500
1005450	63300	MEMBERSHIPS/DUE	130	260	130	300	300	300
1005450	64180	BOOKS/SUB/PRINT	-	-	17,866	34,620	78,500	73,200
1005450	64190	MINOR EQUIPMENT	12,621	12,707	14,819	11,065	13,500	13,500
1005450	64200	SPECIAL DEPT SUPPLIES	11,470	20,806	1,584	5,000	6,300	6,300
1005450	65230	COMMUNICATIONS	94,311	98,152	98,791	93,000	93,000	93,000
1005450	65250	RENTS/LEASES	4,331	2,341	-	-	-	-
1005450	65300	PROFESSIONAL SERVICES	41,733	34,027	48,802	73,300	57,200	61,200
1005450	65310	MAINTENANCE OF EQUIPMENT	28,287	21,668	10,623	10,000	11,500	11,500
1005450	65350	COMMUNITY TV PRODUCTION	58,782	56,192	45,321	73,900	79,100	79,100
1005450	69100	INTRNL CHRGS - CLAIMS	3,400	3,600	7,200	8,900	10,575	11,540
1005450	69200	INTRNL CHRGS - WRKRS COMP	3,900	4,100	14,000	15,400	13,221	14,667
1005450	69300	ASSET REPLACEMENT CHRGS	10,000	5,000	10,000	10,000	-	-
		INFORMATION SERVICES TOTAL EXPENDITURES	**466,988**	**581,510**	**660,464**	**746,608**	**825,102**	**843,330**

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
PLANNING - 1005550								
1005550	61010	REGULAR SALARIES	477,473	552,571	593,582	678,061	743,034	780,285
1005550	61020	PART-TIME & TEMPS	-	-	-	-	25,484	26,226
1005550	61030	OVERTIME	5,078	5,237	5,875	7,490	7,210	7,210
1005550	61040	SPECIAL PAY	3,300	-	-	877	1,200	1,200
1005550	62050	RETIREMENT	38,590	44,048	51,736	65,391	67,539	78,146
1005550	62100	MEDICARE	6,701	7,517	7,979	11,576	12,999	13,654
1005550	62110	SOCIAL SECURITY	-	-	-	-	1,580	1,626
1005550	62200	HEALTH INSURANCE	83,928	85,560	96,476	111,914	119,542	126,714
1005550	62440	LT DISABILITY INSURANCE	2,464	2,600	2,190	3,982	4,364	4,580
1005550	62450	LIFE INSURANCE	1,362	1,486	1,480	1,931	2,117	2,221
1005550	62550	2% DEFERRED COMP 457	13,524	8,894	10,797	10,785	10,784	10,998
1005550	62800	AUTO ALLOWANCE	2,989	3,060	3,184	3,060	5,940	5,940
1005550	63150	TRAVEL-MEETINGS	-	-	-	1,500	1,500	1,500
1005550	63200	TRAINING	818	1,956	509	2,000	2,000	2,000
1005550	63300	MEMBERSHIPS/DUE	-	788	908	2,000	2,000	2,000
1005550	64180	BOOKS/SUB/PRINT	822	170	202	2,000	2,000	2,000
1005550	64190	MINOR EQUIPMENT	-	25	-	-	-	-
1005550	64200	SPECIAL DEPT SUPPLIES	1,341	1,489	1,866	2,500	2,500	2,500
1005550	65220	ADVERTISING	10,861	16,336	15,742	10,000	10,000	10,000
1005550	65290	MILEAGE	-	133	60	300	300	300
1005550	65300	PROFESSIONAL SERVICES	4,121	8,060	23,205	159,965	70,000	70,000
1005550	65310	MAINTENANCE OF EQUIPMENT	24,736	26,009	28,581	45,000	-	-
1005550	69100	INTRNL CHRGS - CLAIMS	12,500	13,500	27,000	33,500	41,242	45,005
1005550	69200	INTRNL CHRGS - WRKRS COMP	15,100	16,200	34,000	38,000	29,273	32,989
1005550	69300	ASSET REPLACEMENT CHRGS	5,000	5,000	5,000	5,000	-	-
		PLANNING TOTAL EXPENDITURES	**710,707**	**800,638**	**910,370**	**1,196,832**	**1,162,608**	**1,227,094**
BUILDING SERVICES - 1005560								
1005560	61010	REGULAR SALARIES	58,382	65,739	72,090	95,627	230,967	241,408
1005560	61030	OVERTIME	558	-	323	1,070	1,030	1,030
1005560	61040	SPECIAL PAY	1,650	-	-	-	-	-
1005560	62050	RETIREMENT	4,453	4,823	5,564	7,522	17,818	18,620
1005560	62100	MEDICARE	1,042	1,076	1,131	1,758	3,364	4,234
1005560	62200	HEALTH INSURANCE	16,296	16,296	17,009	24,520	46,777	49,584
1005560	62440	LT DISABILITY INSURANCE	343	436	298	571	1,380	1,442
1005560	62450	LIFE INSURANCE	160	182	173	277	669	700
1005560	62550	2% DEFERRED COMP 457	-	-	-	1,913	3,941	4,070
1005560	63200	TRAINING	-	-	-	800	1,000	1,000
1005560	63300	MEMBERSHIPS/DUE	-	-	-	300	500	500
1005560	64180	BOOKS/SUB/PRINT	1,735	818	164	2,000	2,000	2,000
1005560	64190	MINOR EQUIPMENT(UNDER $5K)	-	-	-	-	5,000	-
1005560	64200	SPECIAL DEPT SUPPLIES	770	1,671	736	1,750	1,500	1,500
1005560	65230	COMMUNICATIONS	-	-	-	-	760	660
1005560	65300	PROFESSIONAL SERVICES	381,385	571,420	505,920	550,000	250,000	250,000
1005560	66500	VEHICLES	-	-	-	-	45,000	-
1005560	69100	INTRNL CHRGS - CLAIMS	1,500	2,100	4,200	5,200	6,345	6,924
1005560	69200	INTRNL CHRGS - WRKRS COMP	1,700	1,900	5,000	5,500	8,741	9,814
		BUILDING SERVICES TOTAL EXPENDITURES	**469,974**	**666,461**	**612,607**	**698,808**	**626,792**	**593,486**
CODE ENFORCEMENT - 1005590								
1005590	61010	REGULAR SALARIES	98,376	130,605	145,213	151,333	165,405	174,207
1005590	61020	PART-TIME & TEMPS	886	-	-	25,013	22,243	24,056
1005590	61030	OVERTIME	1,150	377	983	1,200	1,236	1,236
1005590	61040	SPECIAL PAY	3,198	1,202	1,202	1,200	1,200	1,200
1005590	62050	RETIREMENT	6,604	9,688	11,257	16,718	19,833	21,604
1005590	62100	MEDICARE	1,359	1,783	1,968	3,100	3,450	3,645
1005590	62110	SOCIAL SECURITY	55	-	-	1,534	-	-
1005590	62200	HEALTH INSURANCE	16,469	28,727	28,647	35,309	47,817	50,686
1005590	62440	LT DISABILITY INSURANCE	471	861	632	911	1,121	1,185
1005590	62450	LIFE INSURANCE	208	388	346	442	544	575
1005590	62550	2% DEFERRED COMP 457	1,902	1,290	1,800	3,051	3,738	3,849
1005590	63150	TRAVEL-MEETINGS	35	-	-	750	1,000	1,000
1005590	63200	TRAINING	-	806	482	1,000	1,000	1,000
1005590	63300	MEMBERSHIPS/DUE	-	-	100	200	200	200

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
1005590	63400	CLOTHING	1,623	263	326	650	500	500
1005590	64160	OFFICE SUPPLIES	923	821	679	900	500	500
1005590	64170	POSTAGE	-	-	-	100	100	100
1005590	64180	BOOKS/SUB/PRINT	29	4,851	4,674	4,600	4,700	4,700
1005590	64190	MINOR EQUIPMENT	-	201	73	200	200	200
1005590	64200	SPECIAL DEPT SUPPLIES	522	397	414	300	300	300
1005590	64270	VEHICLE OPERATING SUPPLIE	2,794	2,804	1,801	3,000	2,000	2,000
1005590	64280	VEHICLE MAINTENANCE	2,457	460	59	1,500	500	500
1005590	65230	COMMUNICATIONS	1,884	1,761	1,554	1,800	2,700	2,700
1005590	65300	PROFESSIONAL SERVICES	9,214	19,239	20,066	20,500	21,000	21,000
1005590	65700	OTHER CHARGES	-	76,078	31,829	40,000	40,000	40,000
1005590	69100	INTRNL CHRGS - CLAIMS	3,200	3,600	7,200	8,900	10,575	11,540
1005590	69200	INTRNL CHRGS - WRKRS COMP	3,700	4,100	8,000	8,800	7,162	8,125
1005590	69300	ASSET REPLACEMENT CHRGS	5,000	20,000	20,000	-	-	-
		CODE ENFORCEMENT TOTAL EXPENDITURES	**162,058**	**310,302**	**289,305**	**333,011**	**359,024**	**376,608**
LAW ENFORCEMENT - 1006110								
1006110	65300	PROFESSIONAL SERVICES	4,620,603	4,754,247	4,789,738	4,977,454	4,860,215	5,295,233
		LAW ENFORCEMENT TOTAL EXPENDITURES	**4,620,603**	**4,754,247**	**4,789,738**	**4,977,454**	**4,860,215**	**5,295,233**
FIRE DEPARTMENT - 1006120								
1006120	61010	REGULAR SALARIES	1,941,516	1,908,063	2,068,328	2,228,028	2,273,519	2,369,671
1006120	61020	PART-TIME & TEMPS	2,157	-	-	4,000	-	-
1006120	61030	OVERTIME	682,741	695,400	613,485	742,630	721,000	742,630
1006120	61040	SPECIAL PAY	80,811	112,692	118,689	89,492	115,694	119,828
1006120	62050	RETIREMENT	334,396	343,345	409,974	470,279	468,059	533,741
1006120	62070	RETIREMENT-UAL PAYMENT	687,871	781,980	767,781	910,760	1,033,027	1,104,078
1006120	62100	MEDICARE	36,242	35,708	35,959	51,720	52,015	53,881
1006120	62110	SOCIAL SECURITY	134	-	-	300	-	-
1006120	62200	HEALTH INSURANCE	286,954	311,051	365,874	502,443	477,027	505,649
1006120	62440	LT DISABILITY INSURANCE	561	430	405	620	638	686
1006120	62450	LIFE INSURANCE	5,278	5,422	5,045	6,468	6,589	6,866
1006120	62480	RHSA % BENEFIT	36,058	31,755	-	-	-	-
1006120	62490	2% CITY CONTRB FF TRUST	-	4,386	40,007	42,566	43,333	45,090
1006120	62550	2% DEFERRED COMP 457	3,063	800	3,800	2,075	2,133	2,244
1006120	63150	TRAVEL-MEETINGS	2,185	1,575	1,471	4,850	5,800	5,800
1006120	63200	TRAINING	11,785	14,926	19,585	22,500	30,200	30,200
1006120	63300	MEMBERSHIPS/DUE	1,750	253	221	900	1,020	1,020
1006120	63400	CLOTHING	23,343	43,092	42,148	47,300	24,800	28,500
1006120	64130	FIRE PREVENTION PROGRAM	3,072	6,125	8,724	9,200	11,700	11,700
1006120	64160	OFFICE SUPPLIES	347	1,500	1,236	1,200	1,400	1,400
1006120	64180	BOOKS/SUB/PRINT	97	-	-	-	-	-
1006120	64190	MINOR EQUIPMENT	12,041	7,820	14,458	14,650	17,150	14,750
1006120	64200	SPECIAL DEPT SUPPLIES	9,748	10,535	13,625	10,600	28,400	19,450
1006120	64210	SMALL TOOLS	120	766	2,843	1,700	2,500	2,000
1006120	64270	VEHICLE OPERATING SUPPLIE	30,665	28,455	26,958	28,800	30,900	33,100
1006120	64280	VEHICLE MAINTENANCE	81,487	94,904	87,262	105,000	117,400	130,500
1006120	65230	COMMUNICATIONS	22,876	20,063	70,977	58,100	56,600	57,000
1006120	65260	MAINT OF BUILDING/GROUNDS	896	247	1,244	3,000	14,000	4,000
1006120	65270	UTILITIES - WATER	3,742	4,288	5,056	5,400	5,400	5,980
1006120	65300	PROFESSIONAL SERVICES	458,079	525,376	666,623	711,665	734,800	752,300
1006120	65310	MAINTENANCE OF EQUIPMENT	13,057	18,552	25,962	22,300	31,800	27,300
1006120	65320	CONTRIBUTION TO AGENCIES	2,867	5,661	3,574	6,200	6,200	6,200
1006120	66400	EQUIPMENT (OVER $5K)	-	-	5,928	-	-	-
1006120	69100	INTRNL CHRGS - CLAIMS	54,800	58,700	111,300	137,500	167,085	182,327
1006120	69200	INTRNL CHRGS - WRKRS COMP	224,300	246,100	236,500	259,600	117,185	130,842
1006120	69300	ASSET REPLACEMENT CHRGS	20,000	5,000	64,000	30,000	-	-
		FIRE DEPARTMENT TOTAL EXPENDITURES	**5,075,041**	**5,324,969**	**5,839,042**	**6,531,846**	**6,597,374**	**6,928,733**
ANIMAL CONTROL DEPARTMENT - 1006130								
1006130	65300	PROFESSIONAL SERVICES	90,391	94,761	93,236	98,236	101,236	103,972
		ANIMAL CONTROL TOTAL EXPENDITURES	**90,391**	**94,761**	**93,236**	**98,236**	**101,236**	**103,972**
CIVIL DEFENSE - 1006150								
1006150	64200	SPECIAL DEPT SUPPLIES	5,505	-	-	-	-	-
1006150	65230	COMMUNICATIONS	2,165	1,969	2,663	2,600	2,600	2,600

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
1006150	65310	MAINTENANCE OF EQUIPMENT	-	-	-	300	300	300
1006150	65320	CONTRIBUTION TO AGENCIES	28,084	28,083	31,355	34,480	36,300	38,200
		CIVIL DEFENSE TOTAL EXPENDITURES	**35,754**	**30,052**	**34,018**	**37,380**	**39,200**	**41,100**
MARINE SAFETY - 1006170								
1006170	61010	REGULAR SALARIES	321,773	361,104	386,325	330,276	589,747	624,130
1006170	61020	PART-TIME & TEMPS	318,277	379,686	445,616	442,881	368,944	380,013
1006170	61030	OVERTIME	4,573	10,418	24,482	17,120	17,634	18,000
1006170	61040	SPECIAL PAY	23,595	27,280	39,262	27,496	50,427	54,283
1006170	62050	RETIREMENT	68,750	76,246	98,805	92,509	148,434	168,989
1006170	62070	RETIREMENT-UAL PAYMENT	71,676	83,150	58,498	80,600	93,105	101,128
1006170	62100	MEDICARE	9,960	11,344	12,965	12,800	16,728	17,559
1006170	62110	SOCIAL SECURITY	16,666	19,127	18,811	23,429	16,362	16,853
1006170	62200	HEALTH INSURANCE	60,808	63,419	62,298	69,959	126,906	134,520
1006170	62440	LT DISABILITY INSURANCE	1,789	1,935	1,441	2,348	3,508	3,710
1006170	62450	LIFE INSURANCE	879	966	881	1,139	1,702	1,800
1006170	62550	2% DEFERRED COMP 457	7,546	5,652	8,660	5,736	2,200	2,200
1006170	62800	AUTO ALLOWANCE	2,754	2,754	2,542	2,754	5,346	5,346
1006170	62850	UNIFORM ALLOWANCE	2,130	2,227	3,533	3,000	6,000	6,000
1006170	63150	TRAVEL-MEETINGS	308	844	797	1,500	2,000	2,000
1006170	63200	TRAINING	1,953	2,216	3,830	5,400	10,000	10,000
1006170	63300	MEMBERSHIPS/DUE	310	500	-	800	850	850
1006170	63400	CLOTHING	6,877	8,637	7,503	11,500	12,250	12,250
1006170	64160	OFFICE SUPPLIES	743	528	493	1,500	1,500	1,500
1006170	64180	BOOKS/SUB/PRINT	2,137	2,096	1,540	2,400	3,325	3,325
1006170	64190	MINOR EQUIPMENT	4,724	3,025	4,660	7,100	7,100	7,100
1006170	64200	SPECIAL DEPT SUPPLIES	5,222	6,553	8,152	7,900	5,900	5,900
1006170	64210	SMALL TOOLS	342	232	119	200	200	200
1006170	64270	VEHICLE OPERATING SUPPLIE	10,949	12,078	12,306	11,500	13,500	13,500
1006170	64280	VEHICLE MAINTENANCE	5,767	5,878	4,597	10,400	8,000	8,000
1006170	65230	COMMUNICATIONS	6,322	6,434	7,428	7,500	7,420	7,420
1006170	65250	RENTS/LEASES	1,668	3,520	1,701	7,600	6,100	6,100
1006170	65260	MAINT OF BUILDING/GROUNDS	399	538	1,276	1,500	2,200	2,200
1006170	65290	MILEAGE	-	-	-	300	300	300
1006170	65300	PROFESSIONAL SERVICES	3,200	3,448	4,649	7,430	8,000	9,000
1006170	65310	MAINTENANCE OF EQUIPMENT	7,396	4,884	2,449	8,700	9,650	9,650
1006170	69100	INTRNL CHRGS - CLAIMS	27,600	15,300	30,600	38,000	46,530	50,775
1006170	69200	INTRNL CHRGS - WRKRS COMP	62,300	29,000	20,000	22,600	47,680	54,808
1006170	69300	ASSET REPLACEMENT CHRGS	10,000	10,000	10,000	10,000	-	-
		MARINE SAFETY TOTAL EXPENDITURES	**1,069,393**	**1,161,018**	**1,286,218**	**1,275,877**	**1,639,548**	**1,739,409**
SHORELINE PROTECTION - 1006190								
1006190	63200	TRAINING	-	-	-	-	500	500
1006190	63300	MEMBERSHIPS/DUE	-	-	-	1,200	700	700
1006190	65300	PROFESSIONAL SERVICES	2,645	-	-	-	-	-
		SHORELINE PROTECTION TOTAL EXPENDITURES	**2,645**	**-**	**-**	**1,200**	**1,200**	**1,200**
ENGINEERING - 1006510								
1006510	61010	REGULAR SALARIES	298,295	320,751	339,892	380,973	472,730	499,038
1006510	61030	OVERTIME	2,146	1,735	2,098	2,354	2,266	2,266
1006510	61040	SPECIAL PAY	2,112	345	58	-	-	-
1006510	62050	RETIREMENT	29,236	32,379	39,182	46,464	51,465	59,568
1006510	62100	MEDICARE	4,324	4,554	4,850	6,319	7,831	8,269
1006510	62200	HEALTH INSURANCE	41,830	42,944	44,840	56,407	65,072	68,977
1006510	62440	LT DISABILITY INSURANCE	1,376	1,414	1,137	2,195	2,788	2,944
1006510	62450	LIFE INSURANCE	803	865	809	1,075	1,352	1,428
1006510	62550	2% DEFERRED COMP 457	9,576	5,209	5,450	5,594	6,187	6,260
1006510	62800	AUTO ALLOWANCE	1,224	1,224	1,273	1,224	2,376	2,376
1006510	63150	TRAVEL-MEETINGS	65	5,523	655	10,000	8,000	8,000
1006510	63200	TRAINING	-	349	331	5,500	5,000	5,000
1006510	63300	MEMBERSHIPS/DUE	1,165	875	1,118	1,500	1,800	1,900
1006510	63400	CLOTHING	-	-	179	-	-	-
1006510	64160	OFFICE SUPPLIES	-	-	85	100	100	100
1006510	64170	POSTAGE	-	36	-	100	100	100
1006510	64180	BOOKS/SUB/PRINT	837	714	764	1,500	800	800
1006510	64190	MINOR EQUIPMENT	-	-	41	600	600	600

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
1006510	64200	SPECIAL DEPT SUPPLIES	2,990	1,483	679	1,200	1,200	1,200
1006510	64270	VEHICLE OPERATING SUPPLIE	1,895	2,034	2,243	1,800	2,200	2,400
1006510	64280	VEHICLE MAINTENANCE	-	94	965	1,000	1,000	1,000
1006510	65220	ADVERTISING	607	3,779	1,874	3,200	2,500	3,000
1006510	65230	COMMUNICATIONS	424	620	666	800	800	800
1006510	65300	PROFESSIONAL SERVICES	18,116	334,165	98,418	214,500	118,853	118,853
1006510	65310	MAINTENANCE OF EQUIPMENT	-	-	-	100	100	100
1006510	69100	INTRNL CHRGS - CLAIMS	10,150	9,000	18,000	22,400	27,495	30,003
1006510	69200	INTRNL CHRGS - WRKRS COMP	13,350	9,400	18,500	20,400	17,573	19,936
		ENGINEERING TOTAL EXPENDITURES	**440,519**	**779,493**	**584,108**	**787,305**	**800,188**	**844,918**
ENVIRONMENTAL SERVICES - 1006520								
1006520	61010	REGULAR SALARIES	81,461	103,911	125,040	185,379	160,302	168,260
1006520	61020	PART-TIME & TEMPS	-	788	450	1,906	1,942	2,098
1006520	61030	OVERTIME	1,443	909	1,211	1,605	1,236	1,236
1006520	61040	SPECIAL PAY	2,116	661	635	1,712	1,339	1,339
1006520	62050	RETIREMENT	7,255	9,189	12,160	19,843	18,279	19,414
1006520	62100	MEDICARE	1,241	1,521	1,805	2,947	2,808	2,950
1006520	62110	SOCIAL SECURITY	-	60	-	150	-	-
1006520	62200	HEALTH INSURANCE	9,896	12,463	15,358	32,516	28,815	30,544
1006520	62440	LT DISABILITY INSURANCE	380	500	410	821	940	997
1006520	62450	LIFE INSURANCE	206	277	281	506	456	484
1006520	62550	2% DEFERRED COMP 457	2,124	1,900	2,148	3,215	2,650	2,728
1006520	62800	AUTO ALLOWANCE	288	306	404	306	594	594
1006520	63200	TRAINING	40	650	-	1,300	1,300	1,300
1006520	63300	MEMBERSHIPS/DUE	430	591	377	1,000	1,000	1,000
1006520	63400	CLOTHING	1,068	714	801	1,000	1,000	1,000
1006520	64180	BOOKS/SUB/PRINT	-	-	-	200	200	200
1006520	64190	MINOR EQUIPMENT	14,211	1,482	1,881	5,000	5,000	5,000
1006520	64200	SPECIAL DEPT SUPPLIES	9,758	5,039	22,989	22,400	23,000	23,000
1006520	64270	VEHICLE OPERATING SUPPLIE	5,512	5,829	6,524	4,500	5,500	5,750
1006520	64280	VEHICLE MAINTENANCE	-	-	1,094	1,500	1,500	1,500
1006520	65220	ADVERTISING	361	407	667	-	-	-
1006520	65230	COMMUNICATIONS	401	620	666	800	800	800
1006520	65250	RENTS/LEASES	-	325	-	300	300	300
1006520	65270	UTILITIES - WATER	2,841	2,868	2,911	3,500	3,600	3,700
1006520	65300	PROFESSIONAL SERVICES	199,147	233,454	269,318	283,195	333,237	334,181
1006520	65700	OTHER CHARGES	-	153	-	-	-	-
1006520	69100	INTRNL CHRGS - CLAIMS	2,800	3,100	6,200	7,700	9,517	10,386
1006520	69200	INTRNL CHRGS - WRKRS COMP	3,300	3,500	8,000	8,800	6,210	7,001
		ENVIRONMENTAL SERVICES TOTAL EXPENDITURES	**346,282**	**391,215**	**481,329**	**592,101**	**611,525**	**625,762**
STREET MAINTENANCE - 1006530								
1006530	61010	REGULAR SALARIES	209,148	232,536	205,217	265,620	275,367	297,944
1006530	61020	PART-TIME & TEMPS	-	8,664	4,952	16,121	21,366	23,075
1006530	61030	OVERTIME	7,596	5,187	7,217	7,704	8,549	8,549
1006530	61040	SPECIAL PAY	12,727	6,207	6,416	8,453	9,270	9,270
1006530	62050	RETIREMENT	19,688	20,958	20,925	29,290	29,052	33,645
1006530	62100	MEDICARE	3,431	3,668	3,225	3,632	5,494	5,902
1006530	62110	SOCIAL SECURITY	-	656	-	1,200	-	-
1006530	62200	HEALTH INSURANCE	43,700	41,492	43,336	43,435	64,366	68,227
1006530	62440	LT DISABILITY INSURANCE	1,123	1,183	779	1,549	1,629	1,763
1006530	62450	LIFE INSURANCE	558	610	482	733	790	855
1006530	62550	2% DEFERRED COMP 457	4,499	2,273	1,792	5,309	5,412	5,785
1006530	62800	AUTO ALLOWANCE	612	612	637	612	1,188	1,188
1006530	63200	TRAINING	300	2,150	884	1,000	2,000	2,000
1006530	63300	MEMBERSHIPS/DUE	150	281	151	200	500	500
1006530	63400	CLOTHING	1,833	2,150	1,995	1,800	2,000	2,000
1006530	64190	MINOR EQUIPMENT	2,264	6,716	1,894	5,000	8,500	8,500
1006530	64200	SPECIAL DEPT SUPPLIES	9,934	22,455	14,170	17,000	17,000	17,000
1006530	64270	VEHICLE OPERATING SUPPLIE	5,132	5,283	5,912	4,500	5,000	5,000
1006530	64280	VEHICLE MAINTENANCE	364	3,261	1,278	5,000	3,000	3,000
1006530	65230	COMMUNICATIONS	401	620	666	700	700	700
1006530	65240	UTILITIES - ELECTRIC	18,576	14,136	17,090	17,000	18,000	19,000
1006530	65250	RENTS/LEASES	457	-	847	800	800	800
1006530	65260	MAINT OF BUILDING/GROUNDS	26,580	27,330	28,000	31,554	33,005	33,005

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
1006530	65270	UTILITIES - WATER	1,490	1,457	1,101	2,000	2,000	2,000
1006530	65290	MILEAGE	158	275	253	300	300	300
1006530	65300	PROFESSIONAL SERVICES	13,745	34,737	36,493	38,100	38,100	38,100
1006530	65310	MAINTENANCE OF EQUIPMENT	1,303	2,486	436	2,300	2,300	2,300
1006530	66400	EQUIPMENT	-	-	5,994	-	-	-
1006530	69100	INTRNL CHRGS - CLAIMS	109,900	123,600	233,100	290,600	353,204	385,426
1006530	69200	INTRNL CHRGS - WRKRS COMP	59,200	14,000	13,000	14,300	11,690	13,532
1006530	69300	ASSET REPLACEMENT CHRGS	5,000	5,000	-	-	-	-
		STREET MAINTENANCE TOTAL EXPENDITURES	**559,868**	**589,982**	**658,242**	**815,812**	**920,582**	**989,366**
TRAFFIC SAFETY - 1006540								
1006540	64190	MINOR EQUIPMENT	6,909	-	4,191	12,000	12,000	12,000
1006540	64200	SPECIAL DEPT SUPPLIES	7,118	7,275	9,906	12,000	12,000	12,000
1006540	65230	COMMUNICATIONS	859	1,090	1,156	1,300	1,330	1,330
1006540	65240	UTILITIES - ELECTRIC	22,662	18,459	22,575	22,800	23,400	24,000
1006540	65250	RENTS/LEASES	-	-	-	1,000	1,000	1,000
1006540	65290	MILEAGE	-	-	-	100	100	100
1006540	65300	PROFESSIONAL SERVICES	340,252	339,361	390,001	491,848	499,675	512,222
1006540	65310	MAINTENANCE OF EQUIPMENT	-	-	119	500	500	500
		TRAFFIC SAFETY TOTAL EXPENDITURES	**377,800**	**366,185**	**427,948**	**541,548**	**550,005**	**563,152**
STREET CLEANING - 1006550								
1006550	65270	UTILITIES - WATER	875	855	646	1,500	1,500	1,500
1006550	65300	PROFESSIONAL SERVICES	48,964	68,870	56,255	125,800	126,000	126,000
		STREET CLEANING TOTAL EXPENDITURES	**49,839**	**69,725**	**56,901**	**127,300**	**127,500**	**127,500**
PARK MAINTENANCE - 1006560								
1006560	61010	REGULAR SALARIES	83,335	88,175	72,534	100,598	120,648	130,630
1006560	61020	PART-TIME & TEMPS	-	4,726	2,701	11,339	11,654	12,587
1006560	61030	OVERTIME	3,603	2,413	3,059	3,424	4,326	4,326
1006560	61040	SPECIAL PAY	6,231	3,414	3,221	3,745	4,635	4,635
1006560	62050	RETIREMENT	7,321	7,171	6,527	11,285	11,932	13,392
1006560	62100	MEDICARE	1,414	1,463	1,184	1,301	2,505	2,691
1006560	62110	SOCIAL SECURITY	-	358	-	700	-	-
1006560	62200	HEALTH INSURANCE	18,448	15,126	17,340	23,456	31,517	33,409
1006560	62440	LT DISABILITY INSURANCE	479	477	293	619	718	777
1006560	62450	LIFE INSURANCE	218	228	171	295	348	377
1006560	62550	2% DEFERRED COMP 457	1,391	821	353	2,360	2,611	2,805
1006560	63400	CLOTHING	965	1,511	1,746	4,500	3,000	3,000
1006560	64190	MINOR EQUIPMENT	740	374	423	1,000	1,000	1,000
1006560	64200	SPECIAL DEPT SUPPLIES	13,346	37,414	24,289	26,600	37,000	37,000
1006560	64270	VEHICLE OPERATING SUPPLIE	1,143	1,145	1,223	1,200	1,500	1,500
1006560	64280	VEHICLE MAINTENANCE	1,248	2,192	1,613	4,900	2,000	2,000
1006560	65230	COMMUNICATIONS	573	885	951	1,000	1,000	1,000
1006560	65250	RENTS/LEASES	1,265	461	1,004	500	1,000	1,000
1006560	65260	MAINT OF BUILDING/GROUNDS	220,836	203,674	187,766	216,611	208,300	208,300
1006560	65270	UTILITIES - WATER	48,936	47,432	50,731	51,800	76,300	83,900
1006560	65290	MILEAGE	429	609	811	300	300	300
1006560	65300	PROFESSIONAL SERVICES	27,146	58,054	49,297	63,500	55,700	55,700
1006560	65310	MAINTENANCE OF EQUIPMENT	551	1,614	-	2,200	2,200	2,200
1006560	69100	INTRNL CHRGS - CLAIMS	2,500	2,700	5,400	6,700	8,460	9,232
1006560	69200	INTRNL CHRGS - WRKRS COMP	2,800	3,100	5,000	6,100	5,322	6,160
		PARK MAINTENANCE TOTAL EXPENDITURES	**444,917**	**485,536**	**437,640**	**546,033**	**593,976**	**617,921**
PUBLIC FACILITIES MAINTENANCE - 1006570								
1006570	64190	MINOR EQUIPMENT	9,453	8,207	1,676	859	2,000	2,000
1006570	64200	SPECIAL DEPT SUPPLIES	26,733	23,227	20,215	27,141	30,000	30,000
1006570	64270	VEHICLE OPERATING SUPPLIE	1,823	2,041	2,260	1,500	2,500	2,500
1006570	65240	UTILITIES - ELECTRIC	114,214	111,913	120,178	100,000	125,000	127,000
1006570	65250	RENTS/LEASES	481	-	869	500	2,000	2,000
1006570	65260	MAINT OF BUILDING/GROUNDS	155,152	152,849	162,994	214,683	218,555	219,876
1006570	65270	UTILITIES - WATER	2,147	2,722	2,528	2,500	3,500	3,850
1006570	65290	MILEAGE	82	-	201	200	250	250
1006570	65300	PROFESSIONAL SERVICES	48,933	69,330	90,687	180,720	177,400	177,400
1006570	65310	MAINTENANCE OF EQUIPMENT	4,149	4,367	13,213	15,000	16,000	16,000
1006570	66610	CONSTRUCTION	-	19,188	-	-	-	-

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
		PUBLIC FACILITIES TOTAL EXPENDITURES	**363,167**	**393,844**	**414,822**	**543,103**	**577,205**	**580,876**
COMMUNITY SERVICES - 1007100								
1007100	61010	REGULAR SALARIES	54,306	102,068	116,531	117,759	-	-
1007100	61020	PART-TIME & TEMPS	28,809	14,569	8,666	-	-	-
1007100	61030	OVERTIME	2,222	666	359	2,140	-	-
1007100	61040	SPECIAL PAY	1,320	-	-	-	-	-
1007100	62050	RETIREMENT	6,882	8,184	9,972	11,299	-	-
1007100	62100	MEDICARE	1,358	1,762	2,053	2,051	-	-
1007100	62110	SOCIAL SECURITY	-	822	537	-	-	-
1007100	62200	HEALTH INSURANCE	17,416	18,605	18,710	15,877	-	-
1007100	62440	LT DISABILITY INSURANCE	322	602	439	688	-	-
1007100	62450	LIFE INSURANCE	178	290	273	334	-	-
1007100	62550	2% DEFERRED COMP 457	2,908	1,299	3,628	3,780	-	-
1007100	62800	AUTO ALLOWANCE	288	306	404	306	-	-
1007100	63150	TRAVEL-MEETINGS	-	1,144	900	2,200	5,000	6,000
1007100	63200	TRAINING	-	-	380	500	500	500
1007100	63300	MEMBERSHIPS/DUE	340	415	200	615	625	725
1007100	64160	OFFICE SUPPLIES	-	-	40	500	500	500
1007100	64200	SPECIAL DEPT SUPPLIES	1,145	301	547	2,600	3,500	3,500
1007100	65220	ADVERTISING	-	-	-	400	400	400
1007100	65290	MILEAGE	-	-	-	400	400	400
1007100	65300	PROFESSIONAL SERVICES	10,497	10,605	1,074	23,250	6,000	6,000
1007100	65380	SPECIAL EVENTS	453	1,187	-	1,320	1,000	1,000
1007100	65700	OTHER CHARGES	-	-	-	1,180	-	-
1007100	65750	PUBLIC ART EXPENDITURES	129	-	12,879	28,939	-	-
1007100	69100	INTRNL CHRGS - CLAIMS	2,300	1,800	3,600	4,500	5,287	5,770
1007100	69200	INTRNL CHRGS - WRKRS COMP	4,800	3,200	6,000	6,600	-	-
		COMMUNITY SERVICES TOTAL EXPENDITURES	**135,674**	**167,824**	**187,193**	**227,238**	**23,212**	**24,795**
RECREATION - 1007110								
1007110	61010	REGULAR SALARIES	101,143	110,063	136,843	182,680	203,513	209,156
1007110	61020	PART-TIME & TEMPS	11,503	13,703	13,115	28,307	30,453	31,394
1007110	61030	OVERTIME	1,528	1,263	2,490	1,700	1,700	1,700
1007110	61040	SPECIAL PAY	963	962	962	1,200	1,200	1,200
1007110	62050	RETIREMENT	11,285	13,042	16,791	22,460	28,925	32,693
1007110	62100	MEDICARE	1,821	1,895	2,140	3,264	3,965	4,137
1007110	62110	SOCIAL SECURITY	788	4	813	1,755	1,888	1,946
1007110	62200	HEALTH INSURANCE	14,565	14,666	19,550	31,421	39,501	41,871
1007110	62440	LT DISABILITY INSURANCE	491	493	443	887	1,185	1,234
1007110	62450	LIFE INSURANCE	272	293	319	478	575	599
1007110	62550	2% DEFERRED COMP 457	3,529	1,800	3,859	8,863	3,137	3,846
1007110	62800	AUTO ALLOWANCE	288	306	404	306	594	594
1007110	63150	TRAVEL-MEETINGS	901	455	-	1,960	1,800	2,000
1007110	63200	TRAINING	307	40	283	500	500	500
1007110	63300	MEMBERSHIPS/DUE	170	170	170	200	200	200
1007110	63400	CLOTHING	408	425	509	1,400	1,600	1,600
1007110	64160	OFFICE SUPPLIES	-	-	-	260	260	260
1007110	64190	MINOR EQUIPMENT	-	-	3,366	-	-	-
1007110	64200	SPECIAL DEPT SUPPLIES	545	3,500	522	2,300	2,300	2,300
1007110	64270	VEHICLE OPERATING SUPPLIE	627	814	560	900	900	900
1007110	64280	VEHICLE MAINTENANCE	35	78	-	640	1,000	1,000
1007110	65220	ADVERTISING	74	-	-	-	-	-
1007110	65290	MILEAGE	-	-	-	300	300	300
1007110	65300	PROFESSIONAL SERVICES	3,555	2,947	4,735	11,000	11,000	11,000
1007110	65310	MAINTENANCE OF EQUIPMENT	151	85	225	700	700	700
1007110	65380	SPECIAL EVENTS	11,987	16,920	15,689	18,800	20,800	20,800
1007110	65700	OTHER CHARGES	14	33	702	750	-	-
1007110	69100	INTRNL CHRGS - CLAIMS	2,900	3,100	6,200	7,700	9,517	10,386
1007110	69200	INTRNL CHRGS - WRKRS COMP	3,400	3,600	6,000	6,600	8,924	9,855
1007110	69380	700 STEVENS	440,347	401,329	445,700	445,700	445,700	-
		RECREATION TOTAL EXPENDITURES	**613,597**	**591,987**	**682,390**	**783,031**	**822,137**	**392,171**
1008000	68100	TRANSFERS OUT	1,165,740	3,332,416	2,050,000	419,054	216,257	239,701
1008000	69300	ASSET REPLACEMENT CHARGES	-	-	-	-	172,390	227,567
		TRANSFERS OUT - TOTAL EXPENDITURES	**1,165,740**	**3,332,416**	**2,050,000**	**419,054**	**388,647**	**467,268**

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
		TOTAL GENERAL FUND EXPENDITURES	**21,196,661**	**26,071,677**	**25,522,897**	**25,797,922**	**26,629,424**	**27,676,292**
		Revenues over/(under) Expenditures	2,806,107	(297,286)	984,544	154,339	146,731	132,909
		Beginning Fund Balance (7/1)	11,645,856	14,451,963	14,154,677	15,139,221	15,293,560	15,440,292
		Projected Ending Fund Balance (6/30)	14,451,963	14,154,677	15,139,221	15,293,560	15,440,292	15,573,201

GENERAL FUND
MEASURE S

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
MEASURE S FUND (110)								
110	42100	SALES & USE TAX	-	1,197,045	5,045,209	4,788,000	4,992,590	5,138,090
110	45100	INTEREST - LAIF	-	206	25,969	-	-	-
110	45110	INTEREST - CHANDLER	-	171	26,326	-	25,904	26,682
110	45300	GAIN/LOSS ON FMV OF ASSET	-	(571)	(12,153)	-	-	-
		MEASURE S FUND TOTAL REVENUES	**-**	**1,196,851**	**5,085,351**	**4,788,000**	**5,018,494**	**5,164,772**
1105300	65700	OTHER CHARGES	-	-	-	-	622	640
1105900	65300	PROFESSIONAL SERVICES	-	4,772	11,663	25,000	25,000	25,000
1106510	66600	DESIGN	-	-	-	-	400,000	300,000
1106510	66610	CONSTRUCTION	-	-	667,790	809,210	1,155,000	1,190,000
1105900	68100	TRANSFERS OUT	-	-	733,400	1,046,400	392,316	749,295
1108000	68100	TRANSFERS OUT	-	-	3,000,000	1,326,271	586,306	572,558
		MEASURE S TOTAL EXPENDITURES	**-**	**4,772**	**4,412,853**	**3,206,881**	**2,559,244**	**2,837,493**
		Revenues over/(under) Expenditures	-	1,192,079	672,499	1,581,119	2,459,250	2,327,279
		Beginning Fund Balance (7/1)	-	-	1,192,079	1,864,578	3,445,696	5,904,946
		Projected Ending Fund Balance (6/30)	**-**	**1,192,079**	**1,864,578**	**3,445,696**	**5,904,946**	**8,232,225**

INTERNAL SERVICE FUNDS

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
SELF INSURANCE FUND (120)								
120	45100	INTEREST - LAIF	120	259	-	-	-	-
120	45110	INTEREST - CHANDLER	2,174	339	-	10,500	4,339	4,469
120	45300	GAIN/LOSS ON FMV OF ASSET	(14,245)	6,838	1,218	-	-	-
120	48500	MISCELLANEOUS REVENUE	-	6,725	-	-	-	-
120	48710	DAMAGE TO CITY PROPERTY	3,328	38,500	15,651	-	-	-
120	48900	ADMINISTRATIVE CHARGES	363,350	350,200	700,000	869,700	1,057,495	1,153,973
		SELF INSURANCE TOTAL REVENUES	**354,727**	**402,861**	**716,869**	**880,200**	**1,061,834**	**1,158,442**
1205300	65700	OTHER CHARGES	-	-	-	-	104	107
1205460	61010	REGULAR SALARIES	76,467	77,150	102,993	103,237	123,547	126,477
1205460	61020	PART-TIME & TEMPS	-	13,714	-	-	-	-
1205460	61030	OVERTIME	1,803	690	1,222	-	-	-
1205460	61040	SPECIAL PAY	495	-	-	-	-	-
1205460	62050	RETIREMENT	5,614	5,706	8,900	10,595	11,931	13,223
1205460	62070	RETIREMENT-UAL PAYMENT	9,618	11,030	37,090	44,398	53,325	57,534
1205460	62100	MEDICARE	1,034	1,307	1,486	1,735	2,048	2,106
1205460	62110	SOCIAL SECURITY	-	859	-	-	-	-
1205460	62200	HEALTH INSURANCE	13,864	12,488	13,860	16,436	17,671	18,732
1205460	62440	LT DISABILITY INSURANCE	411	406	366	604	713	738
1205460	62450	LIFE INSURANCE	210	211	245	293	346	358
1205460	62550	2% DEFERRED COMP 457	600	-	2,814	1,659	1,700	1,700
1205460	62800	AUTO ALLOWANCE	459	177	477	459	891	891
1205460	63100	INSURANCE PREMIUMS	310,741	375,899	458,944	566,657	740,000	830,000
1205460	63150	TRAVEL-MEETINGS	-	-	449	3,000	5,500	5,500
1205460	63200	TRAINING	-	2,867	1,166	250	250	250
1205460	63300	MEMBERSHIPS/DUE	150	300	300	300	300	300
1205460	64190	MINOR EQUIPMENT	4,454	382	-	11,637	4,500	5,000
1205460	65300	PROFESSIONAL SERVICES	23,257	52,989	58,520	50,655	46,100	38,250
1205460	65400	DAMAGE CLAIMS	21,362	59,642	9,355	30,000	80,000	80,000
1205460	65410	DAMAGE TO CITY PROPERTY	226	47,699	31,079	38,000	20,000	25,000
1205460	65760	LOSS CONTROL	7,811	5,864	280	3,000	2,000	2,000
1205460	69600	PARS OPEB CHARGES	3,985	4,035	22,614	20,200	21,074	21,706
1205460	69650	PARS PENSION CHARGES	4,366	12,139	9,787	-	-	-
		SELF INSURANCE TOTAL EXPENDITURES	**486,928**	**685,553**	**761,946**	**903,115**	**1,132,000**	**1,229,872**
		Revenues over/(under) Expenditures	(132,200)	(282,692)	(45,077)	(22,915)	(70,166)	(71,430)
		Beginning Fund Balance (7/1)	618,489	486,288	203,596	158,519	135,604	65,438
		Projected Ending Fund Balance (6/30)	486,288	203,596	158,519	135,604	65,438	(5,992)
WORKERS COMPENSATION FUND (125)								
125	45100	INTEREST - LAIF	186	2,379	-	-	-	-
125	45110	INTEREST - CHANDLER	3,932	3,437	-	7,350	15,187	15,642
125	45300	GAIN/LOSS ON FMV OF ASSET	(21,134)	298	12,562	-	-	-
125	48500	MISCELLANEOUS REVENUE	-	0	8,691	-	-	-
125	48820	EXCESS INSURNCE RETENTION	63,801	-	103,403	-	-	-
125	48900	ADMINISTRATIVE CHARGES	464,550	399,900	500,000	550,400	400,281	450,523
125	48920	REIMBURSED COSTS	2,000	-	2,000	-	-	-
		WORKERS COMPENSATION TOTAL REVENUES	**513,336**	**406,013**	**626,657**	**557,750**	**415,468**	**466,165**
1255300	65700	OTHER CHARGES	-	-	-	-	364	375
1255465	61010	REGULAR SALARIES	45,980	42,558	80,794	81,466	92,906	94,788
1255465	61020	PART-TIME & TEMPS	-	9,143	-	-	-	-
1255465	61030	OVERTIME	743	564	984	110	-	-
1255465	61040	SPECIAL PAY	-	-	180	185	-	-
1255465	62050	RETIREMENT	4,640	4,057	8,610	10,108	11,136	12,517
1255465	62070	RETIREMENT-UAL PAYMENT	5,265	6,020	29,672	35,520	42,661	46,028
1255465	62100	MEDICARE	696	756	1,167	1,324	1,498	1,534
1255465	62110	SOCIAL SECURITY	-	573	-	-	-	-
1255465	62200	HEALTH INSURANCE	5,093	3,802	6,208	9,668	10,395	11,019
1255465	62440	LT DISABILITY INSURANCE	192	128	238	475	534	550
1255465	62450	LIFE INSURANCE	139	102	189	230	259	267
1255465	62550	2% DEFERRED COMP 457	650	100	1,768	1,000	1,000	1,000

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
1255465	62800	AUTO ALLOWANCE	883	729	998	918	1,782	1,782
1255465	63100	INSURANCE PREMIUMS	190,764	221,599	240,389	287,644	285,000	310,000
1255465	63150	TRAVEL-MEETINGS	-	-	-	1,000	-	-
1255465	63200	TRAINING	-	-	-	500	500	500
1255465	65300	PROFESSIONAL SERVICES	45,561	39,913	90,718	86,156	85,000	95,000
1255465	65400	DAMAGE CLAIMS	169,571	79,284	76,245	200,000	200,000	200,000
1255465	69600	PARS OPEB CHARGES	2,180	2,210	18,455	15,800	16,923	17,431
1255465	69650	PARS PENSION CHARGES	3,881	9,104	9,468	-	-	-
		WORKERS COMPENSATION TOTAL EXPENDITURES	**476,236**	**420,641**	**566,081**	**732,104**	**749,958**	**792,791**
		Revenues over/(under) Expenditures	37,099	(14,628)	60,576	(174,354)	(334,490)	(326,626)
		Beginning Fund Balance (7/1)	696,922	734,021	719,393	779,969	605,615	271,125
		Projected Ending Fund Balance (6/30)	734,021	719,393	779,969	605,615	271,125	(55,501)

ASSET REPLACEMENT FUND (135)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
135	45100	INTEREST - LAIF	780	9,562	-	-	-	-
135	45110	INTEREST - CHANDLER	18,573	13,805	-	-	62,916	64,803
135	45300	GAIN/LOSS ON FMV OF ASSET	(87,635)	5,332	50,343	-	-	-
135	47780	TECHNOLOGY FEE	13,217	11,575	13,428	10,000	61,356	64,399
135	48500	MISCELLANEOUS REVENUE	-	(272)	-	-	-	-
135	48900	ADMINISTRATIVE CHARGES	65,000	65,000	176,500	122,500	172,390	227,567
135	49100	TRANSFERS IN	-	200,000	1,233,400	1,842,671	392,316	749,295
		EQUIPMENT REPLACEMENT TOTAL REVENUES	**9,935**	**305,003**	**1,473,671**	**1,975,171**	**688,978**	**1,106,064**
1355150	65300	PROFESSIONAL SERVICES	-	-	-	-	15,000	15,000
1355200	64190	MINOR EQUIPMENT	-	-	180	-	-	-
1355200	66400	EQUIPMENT	76,108	3,540	3,182	12,487	-	-
1355300	64190	MINOR EQUIPMENT(UNDER $5K)	-	-	3,061	-	-	-
1355300	65310	MAINTENANCE OF EQUIPMENT	-	-	-	-	17,100	17,758
1355300	65700	OTHER CHARGES	-	-	-	-	1,510	1,555
1355300	66400	EQUIPMENT	131,764	11,539	5,106	9,628	-	-
1355450	64190	MINOR EQUIPMENT	3,354	14,609	17,579	5,000	3,000	3,000
1355450	66400	EQUIPMENT	82,644	38,121	22,450	82,584	34,000	35,700
1355470	65300	PROFESSIONAL SERVICES	1,449	-		-	-	-
1355550	64190	MINOR EQUIPMENT	-	-	-	5,000	-	-
1355550	65310	MAINTENANCE OF EQUIPMENT	-	-	-	-	52,856	55,499
1355590	66400	EQUIPMENT	-	-	-	9,000	-	-
1355590	66500	VEHICLES	-	-	96,680	-	-	-
1356120	64190	MINOR EQUIPMENT	2,046	2,021	19,464	4,550	5,500	5,500
1356120	66400	EQUIPMENT	39,342	11,300	252,223	140,733	73,000	37,800
1356120	66500	VEHICLES	-	-	-	2,199,000	85,000	2,200,000
1356170	64190	MINOR EQUIPMENT	-	-	11,661	4,278	10,500	7,500
1356170	66400	EQUIPMENT	21,460	17,000	3,329	6,222	79,316	-
1356170	66500	VEHICLES	17,488	53,751	82,544	92,700	-	115,000
1356510	64190	MINOR EQUIPMENT(UNDER $5K)	-	-	1,120	4,979	-	-
1356510	66400	EQUIPMENT	874	-	45,017	-	-	-
1356510	66500	VEHICLES	-	-	-	-	180,000	-
1356530	66500	VEHICLES	-	42,484	-	-	-	-
1357110	66500	VEHICLES	-	-	-	-	-	-
1358000	68100	TRANSFERS OUT	70,000	-	-	59,271	-	-
		EQUIPMENT REPLACEMENT TOTAL EXPENDITURES	**446,529**	**194,364**	**563,595**	**2,635,433**	**556,782**	**2,494,312**
		Revenues over/(under) Expenditures	(436,594)	110,638	910,076	(660,262)	132,196	(1,388,249)
		Beginning Fund Balance (7/1)	2,388,176	1,951,582	2,062,220	2,972,296	2,312,034	2,444,230
		Projected Ending Fund Balance (6/30)	1,951,582	2,062,220	2,972,296	2,312,034	2,444,230	1,055,981

FACILITIES REPLACEMENT FUND (140)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
140	45100	INTEREST - LAIF	260	3,187	-	-	-	-
140	45110	INTEREST - CHANDLER	6,117	4,600	-	10,500	23,865	24,580
140	45300	GAIN/LOSS ON FMV OF ASSET	(28,575)	1,593	16,761	-	-	-
140	49100	TRANSFERS IN	-	200,000	500,000	-	300,155	305,324
		FACILITIES REPLACEMENT TOTAL REVENUES	**(22,198)**	**209,381**	**516,761**	**10,500**	**324,020**	**329,904**

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
1405300	65700	OTHER CHARGES	-	-	-	-	573	590
1405475	65300	PROFESSIONAL SERVICES	480	381	-	600	-	-
1406510	65220	ADVERTISING	-	-	1,557	-	-	-
1406510	65300	PROFESSIONAL SERVICES	-	-	87,276	175,000	-	-
1406510	65301	Professional Services-CIP	-	-	28,685	-	-	-
1406510	66610	CONSTRUCTION	-	-	-	175,000	246,000	150,000
1408000	68100	TRANSFERS OUT	96,000	99,000	-	-	-	-
		FACILITIES REPLACEMENT TOTAL EXPENDITURES	**96,480**	**99,381**	**117,518**	**350,600**	**246,573**	**150,590**
		Revenues over/(under) Expenditures	(118,678)	109,999	399,244	(340,100)	77,447	179,314
		Beginning Fund Balance (7/1)	741,774	623,096	733,095	1,132,339	792,239	869,686
		Projected Ending Fund Balance (6/30)	623,096	733,095	1,132,339	792,239	869,686	1,048,999

REAL PROPERTY ACQUISITION FUND (152)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
152	48900	ADMINISTRATIVE CHARGES	502,803	445,700	445,700	445,700	445,700	
		REAL PROPERTY ACQUSITION TOTAL REVENUES	**502,803**	**445,700**	**445,700**	**445,700**	**445,700**	**-**
1525482	67200	INTEREST	-	46,300	35,196	23,785	12,055	
		REAL PROPERTY ACQUSITION TOTAL EXPENDITURES	**-**	**46,300**	**35,196**	**23,785**	**12,055**	**-**
		Revenues over/(under) Expenditures	502,803	399,400	410,504	421,915	433,645	-
		Beginning Fund Balance (7/1)	(1,993,423)	(1,490,620)	(1,091,220)	(680,716)	(258,801)	174,844
		Projected Ending Fund Balance (6/30)	(1,490,620)	(1,091,220)	(680,716)	(258,801)	174,844	174,844

OPEB OBLIGATION FUND (160)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
160	48900	ADMINISTRATIVE CHARGES	318,000	322,000	315,000	309,900	319,268	328,846
		OPEB OBLIGATION TOTAL REVENUES	**318,000**	**322,000**	**315,000**	**309,900**	**319,268**	**328,846**
1605360	62700	RETIRE INSURANCE BENEFITS	175,366	186,635	177,914	194,650	180,000	180,000
1605360	65320	CONTRIBUTION TO AGENCIES	138,000	137,000	120,100	115,000	138,368	147,846
1605360	65700	OTHER CHARGES	763	840	722	350	900	1,000
		OPEB OBLIGATION TOTAL EXPENDITURES	**314,129**	**324,475**	**298,736**	**310,000**	**319,268**	**328,846**
		Revenues over/(under) Expenditures	3,871	(2,475)	16,264	(100)	-	-
		Beginning Fund Balance (7/1)	202,686	206,556	204,081	220,345	220,245	220,245
		Projected Ending Fund Balance (6/30)	206,556	204,081	220,345	220,245	220,245	220,245

PENSION STABILIZATION FUND (165)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
165	45120	INTEREST - PARS	180,208	55,346	159,977	78,750	160,000	175,000
165	45300	GAIN/LOSS ON FMV OF ASSET	(673,663)	233,416	428,517	-	-	-
165	48900	ADMINISTRATIVE CHARGES	485,075	1,517,434	1,198,929	-	-	-
		PENSION STABILIZATION TOTAL REVENUES	**(8,380)**	**1,806,196**	**1,787,423**	**78,750**	**160,000**	**175,000**
1655365	65300	PROFESSIONAL SERVICES	18,503	21,338	26,517	30,000	30,000	30,000
		PENSION STABILIZATION TOTAL EXPENDITURES	**18,503**	**21,338**	**26,517**	**30,000**	**30,000**	**30,000**
		Revenues over/(under) Expenditures	(26,883)	1,784,858	1,760,906	48,750	130,000	145,000
		Beginning Fund Balance (7/1)	3,245,475	3,218,592	5,003,450	6,764,356	6,813,106	6,943,106
		Projected Ending Fund Balance (6/30)	3,218,592	5,003,450	6,764,356	6,813,106	6,943,106	7,088,106

SPECIAL REVENUE FUNDS

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
GAS TAX FUND (202)								
202	45100	INTEREST - LAIF	208	3,853	8,672	-	14,824	15,268
202	45110	INTEREST - CHANDLER	5,283	5,264	7,905	2,100	-	-
202	45300	GAIN/LOSS ON FMV OF ASSET	(19,134)	(4,771)	14,701	-	-	-
202	46100	ST GAS TAX SECT 2105	76,289	73,415	78,239	83,232	80,226	80,226
202	46110	ST GAS TAX SECT 2106	53,691	52,756	56,047	59,303	57,161	57,161
202	46120	ST GAS TAX SECT 2107	91,136	100,053	105,903	112,363	108,305	108,305
202	46130	ST GAS TAX SECT 2107.5	3,000	3,000	3,000	3,000	3,000	3,000
202	46140	ST GAS TAX SECT 2103	108,837	105,112	117,319	129,010	124,351	124,351
202	48920	REIMBURSED COSTS	-	-	1,200	-	-	
		GAS TAX TOTAL REVENUES	**319,311**	**338,682**	**392,986**	**389,008**	**387,867**	**388,311**
2026510	65220	ADVERTISING	310	-	-	-	-	-
2026510	65300	PROFESSIONAL SERVICES	375	429	417	-	-	-
2026510	66600	DESIGN	-	62,796	100,989	46,475	-	-
2026510	66610	CONSTRUCTION	190,160	157,190	214,738	623,697	290,000	455,000
		GAS TAX TOTAL EXPENDITURES	**190,846**	**220,414**	**316,144**	**670,172**	**290,000**	**455,000**
		Revenues over/(under) Expenditures	128,465	118,267	76,842	(281,164)	97,867	(66,689)
		Beginning Fund Balance (7/1)	425,942	554,406	672,674	749,516	468,352	566,219
		Projected Ending Fund Balance (6/30)	554,406	672,674	749,516	468,352	566,219	499,530
HIGHWAY 101 LANDSCAPE #33 FUND (203)								
203	41010	PROPERTY TAXES - CURRENT	145,349	160,268	169,368	161,176	176,142	183,188
203	41030	PROPERTY TAXES-DELINQUENT	1,022	223	125	296	500	500
203	42180	BENEFIT FEES	11,897	11,783	11,761	11,500	11,756	11,756
203	42240	RDA PASS THRU PAYMENTS	5,064	5,464	7,462	2,000	7,076	7,289
203	45100	INTEREST - LAIF	224	3,380	7,224	-	16,046	16,528
203	45110	INTEREST - CHANDLER	5,266	4,716	6,596	7,350	-	-
203	45160	INTEREST - PROPERTY TAX	79	256	466	-	-	-
203	45300	GAIN/LOSS ON FMV OF ASSET	(23,327)	(1,595)	13,499	-	-	-
203	46300	STATE HOE	790	794	767	800	800	800
		HIGHWAY 101 LANDSC #33 TOTAL REVENUES	**146,362**	**185,289**	**217,268**	**183,122**	**212,320**	**220,061**
2037510	61010	REGULAR SALARIES	8,665	16,123	18,431	18,109	24,095	24,839
2037510	61030	OVERTIME	174	190	-	1,600	-	-
2037510	61040	SPECIAL PAY	-	-	139	1,800	140	140
2037510	62050	RETIREMENT	735	1,345	1,809	1,983	3,442	3,902
2037510	62070	RETIREMENT-UAL PAYMENT	2,482	2,840	6,429	7,696	9,243	9,972
2037510	62100	MEDICARE	125	233	265	354	397	410
2037510	62200	HEALTH INSURANCE	392	855	893	2,942	3,118	3,306
2037510	62440	LT DISABILITY INSURANCE	44	81	65	106	141	146
2037510	62450	LIFE INSURANCE	23	43	43	51	69	71
2037510	62550	2% DEFERRED COMP 457	97	201	195	300	300	300
2037510	65240	UTILITIES - ELECTRIC	36,521	32,894	39,036	38,000	40,000	41,000
2037510	65260	MAINT OF BUILDING/GROUNDS	47,919	45,175	48,027	48,300	30,591	51,000
2037510	65270	UTILITIES - WATER	6,735	5,723	7,046	8,000	9,800	10,750
2037510	65300	PROFESSIONAL SERVICES	405	388	348	1,000	100	100
2037510	65700	OTHER CHARGES	5,516	5,901	6,002	6,700	6,700	6,900
2037510	65800	ADMINISTRATIVE CHARGES	41,300	42,500	103,221	108,279	32,563	33,540
2037510	69100	INTRNL CHRGS - CLAIMS	500	500	1,000	1,200	1,058	1,154
2037510	69200	INTRNL CHRGS - WRKRS COMP	600	600	1,000	1,100	913	1,011
2037510	69600	PARS OPEB CHARGES	1,025	1,040	4,169	3,400	3,864	3,979
2037510	69650	PARS PENSION CHARGES	-	1,518	1,989	-	-	-
		HIGHWAY 101 LANDSC #33 TOTAL EXPENDITURES	**153,258**	**158,150**	**240,106**	**250,920**	**166,534**	**192,520**
		Revenues over/(under) Expenditures	(6,895)	27,139	(22,838)	(67,798)	45,786	27,541
		Beginning Fund Balance (7/1)	600,385	593,489	620,628	597,790	529,992	575,778
		Projected Ending Fund Balance (6/30)	593,489	620,628	597,790	529,992	575,778	603,319

MID 9C SANTA FE HILLS FUND (204)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
204	41010	PROPERTY TAXES - CURRENT	254,610	275,821	291,029	277,467	296,630	308,495
204	41030	PROPERTY TAXES-DELINQUENT	1,773	375	185	510	1,000	1,000
204	42180	BENEFIT FEES	94,848	94,869	94,856	95,000	94,696	94,696
204	45100	INTEREST - LAIF	73	706	1,795	-	2,857	2,943
204	45110	INTEREST - CHANDLER	1,714	943	1,722	3,465	-	-
204	45160	INTEREST - PROPERTY TAX	175	554	993	210	200	200
204	45300	GAIN/LOSS ON FMV OF ASSET	(6,874)	1,473	2,487	-	-	-
204	46300	STATE HOE	1,382	1,366	1,317	1,400	1,324	1,363
		MID 9C SANTA FE HILLS TOTAL REVENUES	**347,702**	**376,107**	**394,385**	**378,052**	**396,707**	**408,697**
2047520	65270	UTILITIES - WATER	142,047	108,963	98,402	144,999	150,000	160,000
2047520	65300	PROFESSIONAL SERVICES	225,462	300,679	219,083	322,641	206,195	207,060
2047520	65700	OTHER CHARGES	2,870	3,007	3,046	2,800	3,000	3,000
2047520	65800	ADMINISTRATIVE CHARGES	9,500	9,500	10,289	10,793	37,512	38,637
		MID 9C SANTA FE HILLS TOTAL EXPENDITURES	**379,880**	**422,149**	**330,819**	**481,233**	**396,707**	**408,697**
		Revenues over/(under) Expenditures	(32,177)	(46,042)	63,566	(103,181)	-	-
		Beginning Fund Balance (7/1)	203,794	171,617	125,575	189,140	85,959	85,959
		Projected Ending Fund Balance (6/30)	171,617	125,575	189,140	85,959	85,959	85,959

MID 9E ISLA VERDE FUND (205)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
205	42180	BENEFIT FEES	6,167	5,912	5,912	6,000	5,980	5,980
205	45100	INTEREST - LAIF	2	25	49	-	26	27
205	45110	INTEREST - CHANDLER	64	33	46	-	-	-
205	45160	INTEREST - PROPERTY TAX	3	9	16	-	-	-
205	45300	GAIN/LOSS ON FMV OF ASSET	(145)	27	94	-	-	-
		MID 9E ISLA VERDE TOTAL REVENUES	**6,090**	**6,005**	**6,116**	**6,000**	**6,006**	**6,007**
2057530	65300	PROFESSIONAL SERVICES	5,204	5,203	5,202	5,200	3,019	2,934
2057530	65700	OTHER CHARGES	109	117	266	130	130	130
2057530	65800	ADMINISTRATIVE CHARGES	700	700	758	795	2,857	2,943
		MID 9E ISLA VERDE TOTAL EXPENDITURES	**6,013**	**6,019**	**6,227**	**6,125**	**6,006**	**6,007**
		Revenues over/(under) Expenditures	78	(14)	(110)	(125)	-	-
		Beginning Fund Balance (7/1)	3,962	4,040	4,026	3,915	3,790	3,790
		Projected Ending Fund Balance (6/30)	4,040	4,026	3,915	3,790	3,790	3,790

MID 9H SAN ELIJO #2 FUND (207)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
207	41010	PROPERTY TAXES - CURRENT	96,011	101,553	108,506	102,010	115,290	119,902
207	41030	PROPERTY TAXES-DELINQUENT	681	141	68	204	500	500
207	42180	BENEFIT FEES	33,881	34,379	34,026	34,000	34,170	34,170
207	45100	INTEREST - LAIF	139	2,244	5,437	-	12,530	12,905
207	45110	INTEREST - CHANDLER	3,387	3,111	5,006	3,990	-	-
207	45160	INTEREST - PROPERTY TAX	65	204	368	158	200	200
207	45300	GAIN/LOSS ON FMV OF ASSET	(13,689)	(1,702)	8,562	-	-	-
207	46300	STATE HOE	521	503	491	500	500	500
		MID 9H SAN ELIJO #2 TOTAL REVENUES	**120,997**	**140,433**	**162,464**	**140,862**	**163,190**	**168,177**
2077550	65300	PROFESSIONAL SERVICES	78,850	78,855	130,461	533,200	147,423	151,971
2077550	65700	OTHER CHARGES	1,111	1,140	1,261	1,220	1,200	1,202
2077550	65800	ADMINISTRATIVE CHARGES	4,200	4,200	4,549	4,771	14,567	15,004
		MID 9H SAN ELIJO #2 TOTAL EXPENDITURES	**84,161**	**84,195**	**136,271**	**539,191**	**163,190**	**168,177**
		Revenues over/(under) Expenditures	36,836	56,237	26,193	(398,329)	-	-
		Beginning Fund Balance (7/1)	353,500	390,335	446,573	472,766	74,437	74,437
		Projected Ending Fund Balance (6/30)	390,335	446,573	472,766	74,437	74,437	74,437

COASTAL RAIL TRAIL MAINT. FUND (208)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
208	42180	BENEFIT FEES	82,400	83,792	85,580	85,475	85,788	87,504

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
208	45100	INTEREST - LAIF	40	581	650	-	1,632	1,681
208	45110	INTEREST - CHANDLER	1,011	804	574	-	-	-
208	45160	INTEREST - PROPERTY TAX	42	128	223	105	-	-
208	45300	GAIN/LOSS ON FMV OF ASSET	(3,708)	(172)	2,583	-	-	-
208	49100	TRANSFERS IN	-	-	-	-	86,306	72,558
		COASTAL RAIL TRAIL MAINT TOTAL REVENUES	**79,784**	**85,133**	**89,609**	**85,580**	**173,726**	**161,743**
2087580	65220	ADVERTISING	513	634	1,390	700	700	700
2087580	65260	MAINT OF BUILDING/GROUNDS	56,300	96,543	71,065	71,315	115,351	107,351
2087580	65270	UTILITIES - WATER	17,435	15,709	18,070	21,000	30,000	34,000
2087580	65300	PROFESSIONAL SERVICES	3,686	3,686	3,654	8,185	5,225	5,400
2087580	65700	OTHER CHARGES	566	566	566	600	600	600
2087580	65800	ADMINISTRATIVE CHARGES	3,900	3,900	4,224	4,431	13,293	13,692
		COASTAL RAIL TRAIL MAINT TOTAL EXPENDITURES	**82,400**	**121,038**	**98,968**	**106,231**	**165,169**	**161,743**
		Revenues over/(under) Expenditures	(2,616)	(35,905)	(9,358)	(20,651)	8,557	-
		Beginning Fund Balance (7/1)	104,499	101,883	65,978	56,620	35,969	44,526
		Projected Ending Fund Balance (6/30)	101,883	65,978	56,620	35,969	44,526	44,526

STREET LIGHTING DISTRICT FUND (211)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
211	41010	PROPERTY TAXES - CURRENT	581,490	637,598	672,795	639,603	698,880	726,835
211	41030	PROPERTY TAXES-DELINQUENT	4,093	885	481	1,224	1,500	1,500
211	42180	BENEFIT FEES	77,477	76,791	76,958	76,500	76,500	76,500
211	42240	RDA PASS THRU PAYMENTS	15,147	16,256	22,599	7,000	10,704	11,025
211	45100	INTEREST - LAIF	1,154	18,103	41,307	-	86,457	89,051
211	45110	INTEREST - CHANDLER	26,971	25,303	37,890	42,000	8,678	8,938
211	45160	INTEREST - PROPERTY TAX	330	1,065	1,929	525	-	-
211	45300	GAIN/LOSS ON FMV OF ASSET	(120,597)	(11,928)	71,220	-	-	-
211	46300	STATE HOE	3,165	3,163	3,051	3,200	3,200	3,200
		STREET LIGHTING DISTRICT TOTAL REVENUES	**589,228**	**767,236**	**928,230**	**770,052**	**885,919**	**917,049**
2115300	65700	OTHER CHARGES	-	-	-	-	208	215
2117600	61010	REGULAR SALARIES	91,370	108,026	190,042	201,535	207,187	215,657
2117600	61030	OVERTIME	1,113	895	1,614	1,600	2,060	2,060
2117600	61040	SPECIAL PAY	682	199	320	1,800	1,854	1,854
2117600	62050	RETIREMENT	8,430	10,066	18,806	22,646	25,256	26,221
2117600	62070	RETIREMENT-UAL PAYMENT	12,800	14,735	47,475	56,830	68,257	73,644
2117600	62100	MEDICARE	1,379	1,590	2,745	3,402	3,474	3,622
2117600	62200	HEALTH INSURANCE	10,154	11,508	22,003	32,309	28,482	30,191
2117600	62440	LT DISABILITY INSURANCE	361	426	610	1,151	1,213	1,263
2117600	62450	LIFE INSURANCE	241	286	414	564	588	613
2117600	62550	2% DEFERRED COMP 457	4,541	4,204	3,957	5,554	5,595	5,620
2117600	62800	AUTO ALLOWANCE	875	906	870	906	1,314	1,314
2117600	63300	MEMBERSHIPS/DUE	-	-	-	-	550	550
2117600	65220	ADVERTISING	480	576	1,211	600	700	700
2117600	65230	COMMUNICATIONS	115	177	190	200	200	200
2117600	65240	UTILITIES - ELECTRIC	109,111	97,242	108,383	114,855	123,000	125,000
2117600	65300	PROFESSIONAL SERVICES	16,759	22,779	23,982	68,945	65,800	65,800
2117600	65700	OTHER CHARGES	9,824	10,434	10,330	5,500	2,500	2,500
2117600	65800	ADMINISTRATIVE CHARGES	86,000	88,500	214,943	225,475	83,002	85,492
2117600	69100	INTRNL CHRGS - CLAIMS	2,600	2,800	5,600	6,900	10,575	11,540
2117600	69200	INTRNL CHRGS - WRKRS COMP	3,000	3,200	6,500	7,200	7,820	8,798
2117600	69600	PARS OPEB CHARGES	5,290	5,360	43,233	37,800	44,063	45,386
2117600	69650	PARS PENSION CHARGES	5,336	18,210	20,680	-	-	-
2118000	68100	TRANSFERS OUT	70,400	70,400	70,375	70,375	70,375	70,375
		STREET LIGHTING DISTRICT TOTAL EXPENDITURES	**440,859**	**472,520**	**794,285**	**866,147**	**754,073**	**778,615**
		Revenues over/(under) Expenditures	148,369	294,716	133,945	(96,095)	131,846	138,434
		Beginning Fund Balance (7/1)	3,076,356	3,224,726	3,519,442	3,653,387	3,557,292	3,689,138
		Projected Ending Fund Balance (6/30)	3,224,726	3,519,442	3,653,387	3,557,292	3,689,138	3,827,572

DEVELOPER PASS-THRU FUND (213)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
213	45100	INTEREST - LAIF	-	-	-	25,000	15,680	16,150
213	48930	DEVELOPER PASS-THRU	105,637	81,274	61,184	100,000	84,320	83,850
		DEVELOPER PASS-THRU TOTAL REVENUES	**105,637**	**81,274**	**61,184**	**125,000**	**100,000**	**100,000**
2135550	65300	PROFESSIONAL SERVICES	105,637	81,187	61,184	113,385	100,000	100,000
		DEVELOPER PASS-THRU TOTAL EXPENDITURES	**105,637**	**81,187**	**61,184**	**113,385**	**100,000**	**100,000**
		Revenues over/(under) Expenditures	-	86	-	11,615	-	-
		Beginning Fund Balance (7/1)	(87)	(87)	(1)	(1)	11,614	11,614
		Projected Ending Fund Balance (6/30)	(87)	(1)	(1)	11,614	11,614	11,614

FIRE MITIGATION FEE FUND (214)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
214	45100	INTEREST - LAIF	-	-	803	-	1,764	1,817
214	45110	INTEREST - CHANDLER	-	-	736	-	-	-
214	45300	GAIN/LOSS ON FMV OF ASSET	-	-	(399)	-	-	-
214	47550	FIRE MITIGATION FEES	42,019	16,385	22,101	15,000	15,000	15,000
		FIRE MITIGATION FEES TOTAL REVENUES	**42,019**	**16,385**	**23,242**	**15,000**	**16,764**	**16,817**
2146120	63400	CLOTHING	-	7,566	26,869	36,600	15,000	15,000
2146120	65300	PROFESSIONAL SERVICES	-	-	39	14,000	2,500	2,600
		FIRE MITIGATION FEES TOTAL EXPENDITURES	**-**	**7,566**	**26,908**	**50,600**	**17,500**	**17,600**
		Revenues over/(under) Expenditures	42,019	8,819	(3,666)	(35,600)	(736)	(783)
		Beginning Fund Balance (7/1)	14,034	56,053	64,871	61,205	25,605	24,869
		Projected Ending Fund Balance (6/30)	56,053	64,871	61,205	25,605	24,869	24,086

COPS PROGRAM FUND (219)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
219	45100	INTEREST - LAIF	130	2,128	-	-	-	
219	45110	INTEREST - CHANDLER	3,178	2,939	-	3,150	-	
219	45300	GAIN/LOSS ON FMV OF ASSET	(13,481)	(1,503)	10,634	-	-	
219	46800	STATE GRANTS	161,285	165,271	186,159	145,000	180,000	185,000
		COPS PROGRAM TOTAL REVENUES	**151,111**	**168,836**	**196,793**	**148,150**	**180,000**	**185,000**
2196110	65300	PROFESSIONAL SERVICES	146,240	165,513	208,364	186,577	450,000	200,000
		COPS PROGRAM TOTAL EXPENDITURES	**146,240**	**165,513**	**208,364**	**186,577**	**450,000**	**200,000**
		Revenues over/(under) Expenditures	4,871	3,323	(11,571)	(38,427)	(270,000)	(15,000)
		Beginning Fund Balance (7/1)	337,919	342,790	346,113	334,542	296,115	26,115
		Projected Ending Fund Balance (6/30)	342,790	346,113	334,542	296,115	26,115	11,115

RTCIP FUND (225)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
225	45100	INTEREST - LAIF	39	1,434	3,683	-	8,510	8,765
225	45110	INTEREST - CHANDLER	848	1,927	3,374	-	-	
225	45300	GAIN/LOSS ON FMV OF ASSET	(4,008)	(4,403)	5,091	-	-	
225	47400	RTCIP FEE	88,418	86,970	-	50,000	-	
		RTCIP TOTAL REVENUES	**85,298**	**85,928**	**12,148**	**50,000**	**8,510**	**8,765**
2256510	65300	PROFESSIONAL SERVICES	68	156	177	-	-	-
2256510	66610	CONSTRUCTION	-	-	3,599	57,401	30,000	30,000
		RTCIP TOTAL EXPENDITURES	**68**	**156**	**3,776**	**57,401**	**30,000**	**30,000**
		Revenues over/(under) Expenditures	85,230	85,772	8,372	(7,401)	(21,490)	(21,235)
		Beginning Fund Balance (7/1)	137,322	222,552	308,324	316,696	309,295	287,805
		Projected Ending Fund Balance (6/30)	222,552	308,324	316,696	309,295	287,805	266,570

TRANSNET EXTENSION FUND (228)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
228	45110	INTEREST - CHANDLER	-	-	-	1,575	-	-
228	46580	TRANSNET/SANDAG	277,098	377,375	532,804	376,229	451,804	458,804

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
228	46900	MISCELLANEOUS - INTERGOV	195,133	107,301	107,301	107,301	107,301	107,301
228	47400	RTCIP FEE	-	-	-		-	-
		TRANSNET EXTENSION TOTAL REVENUES	**472,231**	**484,676**	**640,105**	**485,105**	**559,105**	**566,105**
2286510	65220	ADVERTISING	298	-	-	-	-	-
2286510	65301	Professional Services-CIP	35,622	29,630	-	15,350	-	
2286510	66600	DESIGN	38,162	-	-	-	-	-
2286510	66610	CONSTRUCTION	38,000	(1)	315,000	495,000	210,000	210,000
2286540	67200	INTEREST	325,105	325,105	325,105	325,105	325,105	325,105
		TRANSNET EXTENSION TOTAL EXPENDITURES	**437,187**	**354,734**	**640,105**	**835,455**	**535,105**	**535,105**
		Revenues over/(under) Expenditures	35,044	129,942	-	(350,350)	24,000	31,000
		Beginning Fund Balance (7/1)	(86,375)	(51,330)	78,612	78,612	(271,738)	(247,738)
		Projected Ending Fund Balance (6/30)	(51,330)	78,612	78,612	(271,738)	(247,738)	(216,738)

COMMUNITY DEVELOPMENT BLOCK GRANT FUND (240)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
240	46600	FEDERAL GRANTS	35,717	137,476	741	103,312	50,000	50,000
240	46810	COUNTY OF SAN DIEGO	38,023	-	-	-	-	-
		COMM DEV BLOCK GRANT (CDBG) TOTAL REVENUES	**73,740**	**137,476**	**741**	**103,312**	**50,000**	**50,000**
2406510	65220	ADVERTISING	294	-	741	-	-	-
2406510	65300	PROFESSIONAL SERVICES	29,715	31,150	-	-	-	-
2406510	66610	CONSTRUCTION	43,500	106,634	-	103,312	50,000	50,000
		COMM DEV BLOCK GRANT (CDBG) TOTAL EXPENDITURES	**73,509**	**137,784**	**741**	**103,312**	**50,000**	**50,000**
		Revenues over/(under) Expenditures	231	(308)	-	-	-	-
		Beginning Fund Balance (7/1)	(16,660)	(16,429)	(16,737)	(16,737)	(16,737)	(16,737)
		Projected Ending Fund Balance (6/30)	(16,429)	(16,737)	(16,737)	(16,737)	(16,737)	(16,737)

MISC. GRANTS FUND (246)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
246	45100	INTEREST - LAIF	553	8,251	-	-	-	
246	45110	INTEREST - CHANDLER	19,418	12,507	-	-	-	
246	45300	GAIN/LOSS ON FMV OF ASSET	(41,124)	(4,679)	45,803	-	-	
246	46600	FEDERAL GRANTS	1,590,343	1,604,493	11,200	7,009,409	7,228	860,000
246	46800	STATE GRANTS	168,125	(78,134)	201,838	5,000	5,000	5,000
246	48300	COMMUNITY GRANTS	-	2,000	95,629	13,000	15,087	15,087
		MISC GRANTS FUND TOTAL REVENUES	**1,737,315**	**1,544,439**	**354,470**	**7,027,409**	**27,315**	**880,087**
2465200	61010	REGULAR SALARIES	-	-	197	600	-	-
2465200	64200	SPECIAL DEPT SUPPLIES	-	-	5,294	7,500	30,037	15,087
2465200	65300	PROFESSIONAL SERVICES	-	-	-	40,200	35,000	35,000
2465300	65380	SPECIAL EVENTS	-	2,000	-	-	-	-
2466120	63400	CLOTHING	-	12,243	11,200	-	-	-
2466120	64190	MINOR EQUIPMENT(UNDER $5K)	-	1,907	-	309	7,228	-
2466120	66400	EQUIPMENT (OVER $5K)	-	-	40,336	9,100	-	-
2466150	64190	MINOR EQUIPMENT	-	-	-	5,000	-	-
2466150	64200	SPECIAL DEPT SUPPLIES	1,041	-	-	13,000	-	-
2466150	65300	PROFESSIONAL SERVICES	1,080	1,045	-	-	-	-
2466150	68100	TRANSFERS OUT	1,590,343	1,591,285	-	-	-	-
2466510	65300	PROFESSIONAL SERVICES	-	6,045	15,169	-	-	-
2466510	66400	EQUIPMENT (OVER $5K)	-	5,000	50,000	-	-	-
2466510	66600	DESIGN	96,214	62,338	-	-	-	-
2466510	66610	CONSTRUCTION	-	-	186,471	7,000,000	-	850,000
		MISC GRANTS FUND TOTAL EXPENDITURES	**1,688,679**	**1,681,862**	**308,667**	**7,075,709**	**72,265**	**900,087**
		Revenues over/(under) Expenditures	48,637	(137,424)	45,803	(48,300)	(44,950)	(20,000)
		Beginning Fund Balance (7/1)	177,083	225,720	88,296	134,098	85,798	40,848
		Projected Ending Fund Balance (6/30)	225,720	88,296	134,098	85,798	40,848	20,848

SB1 STREETS & ROADS FUND (247)

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
247	45100	INTEREST - LAIF	122	2,067	4,289	-	4,887	5,034
247	45110	INTEREST - CHANDLER	6,068	2,822	3,641	-	2,170	2,235
247	45300	GAIN/LOSS ON FMV OF ASSET	(9,593)	(2,015)	8,060	-	-	-
247	46160	RMRA-ROAD MAINT RHAB ACCT	273,707	287,829	332,821	260,100	339,268	339,268
		SB1 STREETS & ROADS TOTAL REVENUES	**270,303**	**290,702**	**348,810**	**260,100**	**346,325**	**346,537**
2475300	65700	OTHER CHARGES	-	-	-	-	52	54
2476510	65300	PROFESSIONAL SERVICES	218	230	205	-	-	-
2476510	66610	CONSTRUCTION	233,011	36,998	400,000	600,000	300,000	-
		SB1 STREETS & ROADS TOTAL EXPENDITURES	**233,228**	**37,228**	**400,205**	**600,000**	**300,052**	**300,000**
		Revenues over/(under) Expenditures	37,075	253,475	(51,395)	(339,900)	46,273	46,537
		Beginning Fund Balance (7/1)	230,425	267,500	520,974	469,579	129,679	175,952
		Projected Ending Fund Balance (6/30)	267,500	520,974	469,579	129,679	175,952	222,489
COASTAL BUSINESS/VISITORS FUND (250)								
250	42110	TRANSIENT OCCUPANCY TAX	108,493	118,295	118,470	137,155	123,077	130,769
250	42210	SHORT TERM VAC RENTAL TOT	89,597	105,108	103,354	83,283	111,531	117,108
250	45100	INTEREST - LAIF	297	5,119	13,361	-	32,953	33,942
250	45110	INTEREST - CHANDLER	7,330	7,282	12,204	10,500	-	-
250	45300	GAIN/LOSS ON FMV OF ASSET	(31,938)	(5,339)	19,867	-	-	-
250	48210	DONATIONS - SPEC PROJECTS	-	1,000	500	-	-	-
250	48630	SPECIAL EVENTS	6,191	3,151	4,894	3,500	4,000	4,200
		COASTAL BUSINESS/VISITORS FUND TOTAL REVENUES	**179,971**	**234,616**	**272,649**	**234,438**	**271,561**	**286,019**
2505570	65300	PROFESSIONAL SERVICES	13,539	602	15,249	14,000	37,100	17,000
2505570	65320	CONTRIBUTION TO AGENCIES	30,000	30,000	41,000	41,000	45,000	45,000
2505570	65380	SPECIAL EVENTS	10,552	12,702	21,458	19,700	24,800	26,094
2505570	65750	PUBLIC ART EXPENDITURES	6,381	32,584	-	53,782	-	15,000
2505570	66610	CONSTRUCTION	-	-	-	210,000	25,000	25,000
		COASTAL BUSINESS/VISITORS FUND TOTAL EXPENDITURES	**60,472**	**75,888**	**77,707**	**338,482**	**131,900**	**128,094**
		Revenues over/(under) Expenditures	119,499	158,728	194,942	(104,044)	139,661	157,925
		Beginning Fund Balance (7/1)	881,435	1,000,934	1,159,662	1,354,604	1,250,560	1,390,221
		Projected Ending Fund Balance (6/30)	1,000,934	1,159,662	1,354,604	1,250,560	1,390,221	1,548,146
JUNIOR LIFEGUARD (2556180)								
255	47790	SALE OF PUBL/PRG SUPPLIES	**44,611**	54,355	48,936	50,000	52,500	53,800
255	48100	JUNIOR LIFEGUARDS	**413,840**	449,036	486,318	465,000	523,000	536,075
255	48500	MISC. REVENUES	**(460)**	-	2,838	-	-	-
255	49100	TRANSFERS IN	-	-	-	-	147,883	167,339
		JUNIOR LIFEGUARD TOTAL REVENUES	**457,991**	**503,391**	**538,092**	**515,000**	**723,383**	**757,214**
2556180	61010	REGULAR SALARIES	104,313	107,834	126,574	125,356	98,672	102,091
2556180	61020	PART-TIME & TEMPS	86,652	97,675	115,163	135,799	145,448	154,175
2556180	61030	OVERTIME	3,530	7,320	13,025	4,500	7,000	7,000
2556180	61040	SPECIAL PAY	7,583	7,833	13,434	9,414	14,688	14,933
2556180	62050	RETIREMENT	15,906	16,178	21,921	20,980	20,541	23,209
2556180	62070	RETIREMENT-UAL PAYMENT	13,452	16,040	20,553	24,604	22,952	24,278
2556180	62100	MEDICARE	2,954	3,206	3,973	4,431	4,049	4,348
2556180	62110	SOCIAL SECURITY	5,295	6,125	7,000	8,699	8,199	8,691
2556180	62200	HEALTH INSURANCE	23,629	21,185	24,834	26,833	20,438	21,665
2556180	62440	LT DISABILITY INSURANCE	623	648	521	770	588	608
2556180	62450	LIFE INSURANCE	291	300	308	373	285	295
2556180	62550	2% DEFERRED COMP 457	1,785	1,896	3,143	2,600	1,867	1,918
2556180	62800	AUTO ALLOWANCE	306	306	282	306	594	594
2556180	62850	UNIFORM ALLOWANCE	870	773	1,475	1,300	1,000	1,000
2556180	63100	INSURANCE PREMIUMS	-	-	-	6,300	-	-
2556180	63150	TRAVEL-MEETINGS	-	423	333	6,541	3,000	3,000
2556180	63200	TRAINING	32	604	24	1,200	3,700	3,700
2556180	63400	CLOTHING	35,103	52,602	65,073	69,700	65,000	70,000
2556180	64160	OFFICE SUPPLIES	615	304	233	700	1,000	1,200

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
2556180	64170	POSTAGE	-	13	-	-	-	-
2556180	64190	MINOR EQUIPMENT	4,903	4,015	6,049	7,700	7,700	7,700
2556180	64200	SPECIAL DEPT SUPPLIES	1,543	2,438	4,085	8,000	8,000	8,000
2556180	64270	VEHICLE OPERATING SUPPLIE	-	-	-	200	200	200
2556180	64280	VEHICLE MAINTENANCE	-	-	-	1,500	4,000	4,000
2556180	65190	BANK CHARGES	19,941	23,169	24,636	20,000	-	-
2556180	65210	CAMP DISCOUNTS/SCHOLARSHIPS	(2,950)	-	-	11,000	-	-
2556180	65250	RENTS/LEASES	3,397	2,123	3,404	3,400	4,500	4,500
2556180	65300	PROFESSIONAL SERVICES	1,528	413	2,621	4,200	4,200	4,200
2556180	65310	MAINTENANCE OF EQUIPMENT	184	-	-	2,959	1,500	1,500
2556180	65340	CAMP SCHOLARSHIPS	3,250	5,454	3,845	6,000	-	-
2556180	65800	ADMINISTRATIVE CHARGES	26,600	26,600	64,604	67,770	220,319	226,929
2556180	69100	INTRNL CHRGS - CLAIMS	5,000	5,400	10,800	13,400	15,862	17,310
2556180	69200	INTRNL CHRGS - WRKRS COMP	5,700	6,200	7,000	8,300	10,015	11,262
2556180	69600	PARS OPEB CHARGES	5,520	5,590	32,168	27,600	28,066	28,908
2556180	69650	PARS PENSION CHARGES	4,851	33,384	24,106	-	-	-
		JUNIOR LIFEGUARDS TOTAL EXPENDITURES	**382,406**	**456,050**	**601,188**	**632,435**	**723,383**	**757,214**
CAMP PROGRAMS (2557110)								
255	47610	AFTER SCHOOL PROGRAM	**48,856**	45,124	55,918	50,000	58,066	59,533
255	49100	TRANSFERS IN	-	-	-	-	68,374	72,362
		CAMP PROGRAMS TOTAL REVENUES	**48,856**	**45,124**	**55,918**	**50,000**	**126,440**	**131,895**
2557110	61010	REGULAR SALARIES	30,157	32,544	36,195	35,938	27,261	28,104
2557110	61020	PART-TIME & TEMPS	17,238	16,919	27,946	35,106	38,073	39,250
2557110	61030	OVERTIME	451	427	677	-	-	-
2557110	61040	SPECIAL PAY	241	240	240	250	241	241
2557110	62050	RETIREMENT	3,546	3,540	4,632	5,229	3,907	4,429
2557110	62070	RETIREMENT-UAL PAYMENT	3,578	4,095	12,858	17,716	21,277	22,958
2557110	62100	MEDICARE	685	734	952	1,105	1,011	1,044
2557110	62110	SOCIAL SECURITY	711	994	1,739	2,177	2,361	2,434
2557110	62200	HEALTH INSURANCE	4,074	4,074	4,252	4,904	4,158	4,407
2557110	62440	LT DISABILITY INSURANCE	137	137	112	211	160	165
2557110	62450	LIFE INSURANCE	81	86	84	102	78	80
2557110	62550	2% DEFERRED COMP 457	995	500	810	500	400	400
2557110	62800	AUTO ALLOWANCE	153	153	202	153	-	-
2557110	65370	SUMMER DAY CAMP	8,306	9,127	14,136	12,000	13,500	13,500
2557110	69100	INTRNL CHRGS - CLAIMS	1,300	1,400	2,800	3,500	4,230	4,616
2557110	69200	INTRNL CHRGS - WRKRS COMP	1,500	1,600	2,000	2,200	2,471	2,736
2557110	69600	PARS OPEB CHARGES	1,480	1,500	8,144	7,100	7,312	7,531
2557110	69650	PARS PENSION CHARGES	2,425	7,586	5,094	-	-	-
		CAMP PROGRAM TOTAL EXPENDITURES	**77,058**	**85,656**	**122,874**	**128,191**	**126,440**	**131,895**
		Revenues over/(under) Expenditures	47,382	6,810	(130,052)	(195,626)	-	-
		Beginning Fund Balance (7/1)	31,657	79,040	85,850	(44,202)	(239,828)	(239,828)
		Projected Ending Fund Balance (6/30)	79,040	85,850	(44,202)	(239,828)	(239,828)	(239,828)
HOUSING FUND (263)								
263	45100	INTEREST - LAIF	419	7,208	16,782	-	42,120	43,384
263	45110	INTEREST - CHANDLER	9,762	10,297	15,378	6,300	-	
263	45300	GAIN/LOSS ON FMV OF ASSET	(35,908)	(10,180)	29,154	-	-	
263	47100	IN LIEU HOUSING FEES	767,678	-	-	-	-	-
263	48500	MISCELLANEOUS REVENUE	-	-	6,188	-	-	
		HOUSING FUND TOTAL REVENUES	**741,951**	**7,325**	**67,502**	**6,300**	**42,120**	**43,384**
2635580		PROFESSIONAL SERVICES	737	852	808	10,000	-	-
		HOUSING FUND TOTAL EXPENDITURES	**737**	**852**	**808**	**10,000**	**-**	**-**
		Revenues over/(under) Expenditures	741,214	6,473	66,695	(3,700)	42,120	43,384
		Beginning Fund Balance (7/1)	647,164	1,388,378	1,394,850	1,461,545	1,457,845	1,499,965
		Projected Ending Fund Balance (6/30)	1,388,378	1,394,850	1,461,545	1,457,845	1,499,965	1,543,349

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
PUBLIC SAFETY SPECIAL REVENUE FUND (270)								
270	45100	INTEREST - LAIF	136	-	7,927	-	23,021	23,712
270	45110	INTEREST - CHANDLER	3,982	-	7,240	-	-	
270	45300	GAIN/LOSS ON FMV OF ASSET	(8,896)	8,896	(3,926)	-	-	
270	46500	CSA 17 CONTRACT REVENUE	67,968	34,894	114,894	70,000	85,000	88,200
270	46600	FEDERAL GRANTS	10,772	-	3,227	-	-	
270	46710	FIRE REV FM OTHER AGENCES	370,858	252,040	142,248	150,000	155,000	160,000
270	48500	MISC. REVENUES	100	-	-	-	-	-
270	48920	REIMBURSED COSTS	587	-	17,898	3,112	-	-
PUBLIC SAFETY SPECIAL REV FUND TOTAL REVENUES			**445,507**	**295,830**	**289,508**	**223,112**	**263,021**	**271,912**
2706120	61030	OVERTIME	187,061	147,142	130,966	207,800	200,000	200,000
2706120	62050	RETIREMENT	12	4	17	10,050	50	50
2706120	62100	MEDICARE	2,035	1,842	1,755	3,400	2,900	2,900
2706120	62450	LIFE INSURANCE	-	-	0	250	125	125
2706120	63150	TRAVEL-MEETINGS	15,160	2,380	-	5,200	-	-
2706120	63200	TRAINING	1,400	-	2,207	4,000	-	-
2706120	63400	CLOTHING	-	-	-	-	45,200	49,700
2706120	64190	MINOR EQUIPMENT	11,685	3,855	21,538	46,235	-	-
2706120	64200	SPECIAL DEPT SUPPLIES	8,585	24,749	12,025	18,498	-	-
2706120	65230	COMMUNICATIONS	1,406	1,368	1,770	1,500	-	-
2706120	65300	PROFESSIONAL SERVICES	1,735	7,025	10,865	25,000	-	-
2706120	65310	MAINTENANCE OF EQUIPMENT	-	-	-	802	5,989	5,989
2706120	66400	EQUIPMENT	-	-	6,576	2,500	118,500	123,300
2706120	66500	VEHICLES	-	-	-	60,000	-	-
2706120	69600	PARS OPEB CHARGES	-	-	3	-	-	-
2706120	69650	PARS PENSION CHARGES	-	-	18	-	-	-
2706170	61010	REGULAR SALARIES	1,473	-	-	-	-	-
2706170	61020	PART-TIME & TEMPS	789	-	-	500	-	-
2706170	61030	OVERTIME	814	-	-	900	-	-
2706170	62050	RETIREMENT	263	-	-	-	-	-
2706170	62100	MEDICARE	41	-	-	20	-	-
2706170	62110	SOCIAL SECURITY	33	-	-	34	-	-
2706170	62440	LT DISABILITY INSURANCE	-	-	-	2	-	-
2706170	62450	LIFE INSURANCE	-	-	-	1	-	-
2706170	64190	MINOR EQUIPMENT	366	96	-	-	-	-
2706170	64200	SPECIAL DEPT SUPPLIES	2,152	2,737	411	1,103	-	-
PUBLIC SAFETY SPECIAL REV FUND TOTAL EXPENDITURES			**235,010**	**191,199**	**188,153**	**387,795**	**372,764**	**382,064**
Revenues over/(under) Expenditures			210,498	104,631	101,355	(164,683)	(109,743)	(110,152)
Beginning Fund Balance (7/1)			396,070	606,568	711,199	812,554	647,871	538,128
Projected Ending Fund Balance (6/30)			606,568	711,199	812,554	647,871	538,128	427,976

DEBT SERVICE

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
CAPITAL LEASE FUND (320)								
320	49100	TRANSFERS IN	70,400	70,400	70,375	70,375	70,374	70,374
		CAPITAL LEASE FUND TOTAL REVENUES	**70,400**	**70,400**	**70,375**	**70,375**	**70,374**	**70,374**
3207220	67900	CAPITAL LEASE - PRINCIPLE	56,831	58,808	60,855	62,973	65,163	67,431
3207220	67950	CAPITAL LEASE - INTEREST	13,543	11,566	9,520	7,402	5,211	2,943
		CAPITAL LEASE FUND TOTAL EXPENDITURES	**70,374**	**70,374**	**70,374**	**70,375**	**70,374**	**70,374**
		Revenues over/(under) Expenditures	26	26	1	-	-	-
		Beginning Fund Balance (7/1)	24,862	24,888	24,914	24,915	24,915	24,915
		Projected Ending Fund Balance (6/30)	24,888	24,914	24,915	24,915	24,915	24,915

CAPITAL FUNDS

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
SAND REPLENISHMENT/RETENTION FUND (450)								
450	42110	TRANSIENT OCCUPANCY TAX	216,986	236,590	236,940	224,310	246,153	261,538
450	42210	SHORT TERM VAC RENTAL TOT	179,194	210,215	206,708	166,566	223,063	234,216
450	45100	INTEREST - LAIF	316	5,983	12,311	-	34,540	35,576
450	45110	INTEREST - CHANDLER	7,849	9,037	11,120	8,400	2,170	2,235
450	45300	GAIN/LOSS ON FMV OF ASSET	(34,929)	(10,303)	26,954	-	-	-
450	46800	STATE GRANTS	-	7,719,792	-	-	-	-
450	46900	MISCELLANEOUS - INTERGOV	-	746,151	-	-	-	-
450	48920	REIMBURSED COSTS	-	-	14,120	-	-	-
		SAND REPLNSHMNT/RETENT TOTAL REVENUES	**369,416**	**8,917,465**	**508,152**	**399,276**	**505,926**	**533,565**
4505300	65700	OTHER CHARGES	-	-	-	-	52	54
4506190	65300	PROFESSIONAL SERVICES	148,477	147,603	143,405	190,000	202,476	202,476
4506190	65301	Professional Services-CIP	-	18,858	28,893	-	34,000	34,000
4506190	65350	COMMUNITY TV PRODUCTION	-	-	10,800	-	11,000	11,000
4506190	65700	OTHER CHARGES	-	-	2,734	-	-	-
4506510	65300	PROFESSIONAL SERVICES	19,354	8,831,602	27,582	-	-	-
4506510	65301	Professional Services-CIP	-	14,273	-	-	-	-
4506510	66610	CONSTRUCTION	-	-	-	190,000	-	-
		SAND REPLNSHMNT/RETENT TOTAL EXPENDITURES	**167,831**	**9,012,335**	**213,414**	**380,000**	**247,528**	**247,530**
		Revenues over/(under) Expenditures	201,585	(94,870)	294,738	19,276	258,398	286,035
		Beginning Fund Balance (7/1)	987,063	1,188,648	1,093,778	1,388,516	1,407,792	1,666,190
		Projected Ending Fund Balance (6/30)	1,188,648	1,093,778	1,388,516	1,407,792	1,666,190	1,952,225
PARK DEVELOPMENT IMPACT FEE (PDIF) FUND (453)								
453	45100	INTEREST - LAIF	104	2,509	7,135	-	8,706	8,967
453	45110	INTEREST - CHANDLER	2,862	3,349	6,593	840	6,509	6,704
453	45300	GAIN/LOSS ON FMV OF ASSET	(6,716)	(5,307)	8,489	-	-	-
453	47420	PARK DVLPMNT IMPACT(PDIF)	241,617	190,101	78,562	50,000	70,000	75,000
		PARK DVLPMNT IMPACT(PDIF) TOTAL REVENUES	**237,867**	**190,652**	**100,779**	**50,840**	**85,215**	**90,671**
4535300	65700	OTHER CHARGES	-	-	-	-	156	161
4536510	65300	PROFESSIONAL SERVICES	-	271	342	-	-	-
4536510	66600	DESIGN	-	-	-	-	50,000	-
4536510	66610	CONSTRUCTION	-	-	-	350,000	200,000	50,000
		PARK DVLPMNT IMPACT(PDIF) TOTAL EXPENDITURES	**-**	**271**	**342**	**350,000**	**250,156**	**50,161**
		Revenues over/(under) Expenditures	237,867	190,382	100,437	(299,160)	(164,941)	40,510
		Beginning Fund Balance (7/1)	123,410	361,277	551,658	652,095	352,935	187,994
		Projected Ending Fund Balance (6/30)	361,277	551,658	652,095	352,935	187,994	228,504
TRANSPORTATION IMPACT FEE (TIF) FUND (454)								
454	45100	INTEREST - LAIF	456	9,624	22,578	-	56,577	58,274
454	45110	INTEREST - CHANDLER	10,436	13,629	20,692	6,300	-	-
454	45300	GAIN/LOSS ON FMV OF ASSET	(36,037)	(20,801)	38,372	-	-	-
454	47410	TRANSPORTATION IMPCT(TIF)	1,055,726	264,997	7,662	250,000	122,000	125,000
		TRANSP IMPACT FEE (TIF) TOTAL REVENUES	**1,030,582**	**267,450**	**89,303**	**256,300**	**178,577**	**183,274**
4546510	65300	PROFESSIONAL SERVICES	781	1,126	1,087	-	-	-
4546510	66610	CONSTRUCTION	-	-	-	1,400,000	600,000	-
		TRANSP IMPACT FEE (TIF) TOTAL EXPENDITURES	**781**	**1,126**	**1,087**	**1,400,000**	**600,000**	**-**
		Revenues over/(under) Expenditures	1,029,800	266,323	88,217	(1,143,700)	(421,423)	183,274
		Beginning Fund Balance (7/1)	578,845	1,608,645	1,874,969	1,963,185	819,485	398,062
		Projected Ending Fund Balance (6/30)	1,608,645	1,874,969	1,963,185	819,485	398,062	581,336
PUBLIC USE FACILITIES IMPACT FEE (PUFIF) FUND (455)								
455	45100	INTEREST - LAIF	24	1,216	3,328	-	8,412	8,665

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
455	45110	INTEREST - CHANDLER	530	1,514	3,055	-	-	-
455	45300	GAIN/LOSS ON FMV OF ASSET	(1,348)	(3,991)	3,688	-	-	-
455	47430	PUBLIC USE IMPACT(PUFIF)	87,257	176,415	7,270	5,000	7,500	8,000
PUBLIC USE FACILITIES IMPACT(PUFIF) TOTAL REVENUES			**86,463**	**175,154**	**17,341**	**5,000**	**15,912**	**16,665**
4556510	65300	PROFESSIONAL SERVICES	-	119	160	-	-	-
4556510	66600	DESIGN	-	-	-	-	75,000	-
4556510	68100	TRANSFERS OUT	-	-	-	223,704	-	-
PUBLIC USE FACILITIES IMPACT(PUFIF) TOTAL EXPENDITURES			**-**	**119**	**160**	**223,704**	**75,000**	**-**
Revenues over/(under) Expenditures			86,463	175,034	17,181	(218,704)	(59,088)	16,665
Beginning Fund Balance (7/1)			13,224	99,688	274,722	291,903	73,199	14,111
Projected Ending Fund Balance (6/30)			99,688	274,722	291,903	73,199	14,111	30,776
SAND MITIGATION IMPACT FEE (SMIF) FUND (456)								
456	45100	INTEREST - LAIF	-	-	-	-	6,941	7,149
456	47440	SAND MITIGATION IMPACT FEE	-	-	-	300,221	-	-
SAND MITIGATION IMPACT (SMIF) TOTAL REVENUES			**-**	**-**	**-**	**300,221**	**6,941**	**7,149**
SAND MITIGATION IMPACT (SMIF) TOTAL EXPENDITURES			**-**	**-**	**-**	**-**	**-**	**-**
Revenues over/(under) Expenditures			-	-	-	300,221	6,941	7,149
Beginning Fund Balance (7/1)			-	-	-	-	300,221	307,162
Projected Ending Fund Balance (6/30)			-	-	-	300,221	307,162	314,311
PUBLIC RECREATION IMPACT FEE (PFIF) FUND (457)								
457	45100	INTEREST - LAIF	-	-	-	-	18,405	18,957
457	47450	PUBLIC RECREATION IMPACT FEE	-	-	-	696,934	-	-
PUBLIC RECREATION IMPACT (PRIF) TOTAL REVENUES			**-**	**-**	**-**	**696,934**	**18,405**	**18,957**
4576510	66600	DESIGN	-	-	-	-	225,000	150,000
PUBLIC RECREATION IMPACT (PRIF) TOTAL EXPENDITURES			**-**	**-**	**-**	**-**	**225,000**	**150,000**
Revenues over/(under) Expenditures			-	-	-	696,934	(206,595)	(131,043)
Beginning Fund Balance (7/1)			-	-	-	-	696,934	490,339
Projected Ending Fund Balance (6/30)			-	-	-	696,934	490,339	359,296
MISC. CAPITAL PROJECTS FUND (459)								
459	45100	INTEREST - LAIF	496	-	-	-	-	-
459	45110	INTEREST - CHANDLER	12,242	-	-	-	136,059	140,141
459	45300	GAIN/LOSS ON FMV OF ASSET	(57,920)	(31,030)	-	-	-	-
459	48210	DONATIONS - SPEC PROJECTS	-	-	350	-	-	-
459	48500	MISCELLANEOUS REVENUE	-	-	2,238	-	-	-
459	49100	TRANSFERS IN	1,181,640	2,841,916	4,050,000	660,000	500,000	500,000
MISC. CAPITAL PROJECTS TOTAL REVENUES			**1,136,458**	**2,810,886**	**4,052,588**	**660,000**	**636,059**	**640,141**
4595300	65700	OTHER CHARGES	-	-	-	-	3,265	3,363
4595450	64190	MINOR EQUIPMENT	-	-	18,607	10,404	-	
4595450	66400	EQUIPMENT (OVER $5K)	-	-	10,005	60,000	-	
4595550	65301	Professional Services-CIP	19,362	20,572	639	2,695	-	
4596190	65300	PROFESSIONAL SERVICES	1,175	-	-	-	-	-
4596510	65220	ADVERTISING	-	428	786	600	-	
4596510	65300	PROFESSIONAL SERVICES	-	8,032	1,720	558,780	-	
4596510	65700	OTHER CHARGES	-	-	-	720	-	
4596510	66400	EQUIPMENT	-	-	116,585	273,000	-	
4596510	66600	DESIGN	49,342	122,192	81,617	198,327	-	-
4596510	66610	CONSTRUCTION	394,260	959,485	1,310,585	4,873,491	200,000	200,000
4596520	65301	PROFESSIONAL SERVICES-CIP	-	36,119	31,998	131,883	100,000	100,000
4596520	66610	CONSTRUCTION	-	-	-	-	330,000	300,000

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
		MISC. CAPITAL PROJECTS TOTAL EXPENDITURES	**464,139**	**1,146,828**	**1,572,541**	**6,109,901**	**633,265**	**603,363**
		Revenues over/(under) Expenditures	672,320	1,664,058	2,480,047	(5,449,901)	2,794	36,778
		Beginning Fund Balance (7/1)	1,653,005	2,325,325	3,989,383	6,469,430	1,019,529	1,022,323
		Projected Ending Fund Balance (6/30)	2,325,325	3,989,383	6,469,430	1,019,529	1,022,323	1,059,101
PACIFIC UNDERGROUNDING CIP FUND (472)								
472	49100	TRANSFERS IN	-	42,000	-	-	-	-
		PACIFIC UNDERGROUNDING CIP TOTAL REVENUES	-	42,000	-	-	-	-
4728520	65300	PROFESSIONAL SERVICES	-	5,875	8,995	17,130	-	-
		PACIFIC UNDERGROUNDING CIP TOTAL EXPENDITURES	**-**	**5,875**	**8,995**	**17,130**	**-**	**-**
		Revenues over/(under) Expenditures	-	36,125	(8,995)	(17,130)	-	-
		Beginning Fund Balance (7/1)	-	-	36,125	27,130	10,000	10,000
		Projected Ending Fund Balance (6/30)	-	36,125	27,130	10,000	10,000	10,000
MARSOLAN UNDERGROUNDING CIP FUND (473)								
		MARSOLAN UNDRGROUNDING CIP TOTAL REVENUES	**-**	**-**	**-**	**-**	**-**	**-**
4738530	65300	PROFESSIONAL SERVICES	-	(16,644)	-	-	-	-
		MARSOLAN UNDRGROUNDING CIP TOTAL EXPENDITURES	**-**	**(16,644)**	**-**	**-**	**-**	**-**
		Revenues over/(under) Expenditures	-	16,644	-	-	-	-
		Beginning Fund Balance (7/1)	56,636	56,636	73,280	73,280	73,280	73,280
		Projected Ending Fund Balance (6/30)	56,636	73,280	73,280	73,280	73,280	73,280
SO SOLANA SEWER DISTRICT FUND (476)								
476	48920	REIMBURSED COSTS	-	-	69,226	-	-	-
		SO SOLANA SEWER DISTRICT TOTAL REVENUES	**-**	**-**	**69,226**	**-**	**-**	**-**
4768560	68000	TRANSFERS OUT	-	-	33,703	-	-	-
		SO SOLANA SEWER DISTRICT TOTAL EXPENDITURES	**-**	**-**	**33,703**	**-**	**-**	**-**
		Revenues over/(under) Expenditures	-	-	35,523	-	-	-
		Beginning Fund Balance (7/1)	(35,523)	(35,523)	(35,523)	-	-	-
		Projected Ending Fund Balance (6/30)	(35,523)	(35,523)	-	-	-	-

SANITATION FUND

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
SANITATION FUND (509)								
509	45100	INTEREST - LAIF	3,673	60,254	138,297	-	203,112	209,205
509	45110	INTEREST - CHANDLER	85,238	83,706	127,206	144,900	65,085	67,038
509	45150	INTEREST - OTHER	(57,103)	46,300	35,368	23,785	-	-
509	45160	INTEREST - PROPERTY TAX	2,684	8,075	13,886	-	-	-
509	45300	GAIN/LOSS ON FMV OF ASSET	(369,845)	(53,371)	234,665	-	-	-
509	47810	SEWER SERVICE CHARGES	5,604,878	5,660,525	5,598,907	5,550,000	6,184,205	6,836,639
509	47850	SEWER CONNECTION FUT CAP	106,163	93,285	67,308	60,000	65,000	65,000
509	47860	SEWER CONNECTION OCEAN	57,227	50,285	38,273	30,000	40,000	40,000
509	47870	SEWER CONN EXIST FACILITI	48,560	42,670	32,570	25,000	30,000	30,000
509	48500	MISCELLANEOUS REVENUE	-	(3,600)	-	-	-	-
509	48700	REIMBURSEMENT AGREEMENTS	365,344	115,014	74,033	113,000	115,000	115,000
509	48880	EQUITY IN EARNINGS OF JPA	161,633	(590,856)	(859,390)	-	-	-
		SANITATION FUND TOTAL REVENUES	**6,008,451**	**5,512,286**	**5,501,122**	**5,946,685**	**6,702,402**	**7,362,882**
5095300	65700	OTHER CHARGES	-	-	-	-	1,562	1,609
5096510	66610	CONSTRUCTION	669,803	115,310	268,336	949,496	300,000	300,000
5097700	61010	REGULAR SALARIES	430,510	487,511	532,697	584,502	691,411	720,322
5097700	61020	PART-TIME & TEMPS	-	29,003	900	3,913	3,885	4,196
5097700	61030	OVERTIME	5,831	4,185	6,167	2,800	2,472	2,472
5097700	61040	SPECIAL PAY	3,580	1,502	1,353	3,100	2,678	2,678
5097700	62050	RETIREMENT	39,815	43,055	53,343	66,105	74,705	84,657
5097700	62070	RETIREMENT-UAL PAYMENT	57,396	65,955	202,264	242,119	290,802	313,754
5097700	62100	MEDICARE	6,435	7,266	7,832	9,393	11,456	11,958
5097700	62110	SOCIAL SECURITY	-	1,837	-	250	-	-
5097700	62200	HEALTH INSURANCE	51,840	50,617	55,982	80,085	89,646	95,025
5097700	62440	LT DISABILITY INSURANCE	1,782	1,808	1,538	3,311	4,025	4,198
5097700	62450	LIFE INSURANCE	1,180	1,214	1,165	1,623	1,953	2,036
5097700	62550	2% DEFERRED COMP 457	18,657	15,317	14,637	16,278	16,819	16,950
5097700	62710	GASB 75 OPEB	(5,201)	(30,855)	601,193	-	-	-
5097700	62720	GASB 68 PENSION	106,065	231,113	554,184	-	-	-
5097700	62800	AUTO ALLOWANCE	4,616	4,197	4,915	4,701	7,268	7,268
5097700	63100	INSURANCE PREMIUMS	62,816	71,955	85,796	81,866	82,500	92,500
5097700	63150	TRAVEL-MEETINGS	-	400	710	2,500	2,500	2,500
5097700	63200	TRAINING	-	-	-	1,000	1,000	1,000
5097700	63300	MEMBERSHIPS/DUE	575	440	377	1,000	1,800	1,800
5097700	63400	CLOTHING	491	500	500	500	500	500
5097700	64180	BOOKS/SUB/PRINT	347	-	125	200	200	200
5097700	64190	MINOR EQUIPMENT	-	-	-	-	3,000	-
5097700	64200	SPECIAL DEPT SUPPLIES	1,129	1,778	679	900	1,000	1,000
5097700	64270	VEHICLE OPERATING SUPPLIE	2,067	2,313	2,446	2,500	2,600	2,675
5097700	64280	VEHICLE MAINTENANCE	1,232	-	696	2,000	2,000	2,000
5097700	65220	ADVERTISING	-	-	-	490	100	100
5097700	65230	COMMUNICATIONS	298	377	391	500	500	500
5097700	65250	RENTS/LEASES	-	-	-	600	600	600
5097700	65260	MAINT OF BUILDING/GROUNDS	-	-	-	500	500	500
5097700	65270	UTILITIES - WATER	9,159	9,122	9,342	10,000	10,200	11,200
5097700	65290	MILEAGE	8	-	39	200	200	200
5097700	65300	PROFESSIONAL SERVICES	2,459,338	2,360,651	2,528,010	2,709,965	2,839,851	3,052,796
5097700	65400	DAMAGE CLAIMS	-	-	-	3,446	-	-
5097700	65600	DEPRECIATION	525,060	554,480	560,246	-	-	-
5097700	65800	ADMINISTRATIVE CHARGES	311,000	315,600	766,508	471,158	319,309	328,889
5097700	66300	IMPROVEMENTS	(738,352)	(591,018)	23,785	630,579	950,000	1,200,000
5097700	66650	GASB 34 ADJUSTMENTS	(669,803)	(115,310)	(205,516)	-	-	-
5097700	67100	PRINCIPAL RETIREMENT	(1)	-	-	585,000	607,500	630,000
5097700	67200	INTEREST	640,811	623,682	603,055	588,300	565,644	542,070
5097700	67300	BOND DISCOUNT	2,479	2,479	2,479	-	-	-
5097700	67550	BOND REFUNDING COST AMORT	(0)	-	-	-	-	-
5097700	67600	BOND PREMIUM	(28,034)	(28,034)	(28,034)	-	-	-
5097700	67650	INVESTMENT PREMIUM	(5,100)	-	-	-	-	-
5097700	69100	INTRNL CHRGS - CLAIMS	87,500	68,500	156,800	194,900	236,879	258,490
5097700	69200	INTRNL CHRGS - WRKRS COMP	13,500	14,300	28,500	30,800	26,800	30,150
5097700	69600	PARS OPEB CHARGES	23,740	24,040	125,174	109,700	115,874	119,350
5097700	69650	PARS PENSION CHARGES	7,276	83,458	58,660	-	-	-
		SANITATION FUND TOTAL EXPENDITURES	**4,099,845**	**4,428,749**	**7,027,273**	**7,396,280**	**7,269,739**	**7,846,143**
		Revenues over/(under) Expenditures	1,908,607	1,083,538	(1,526,151)	(1,449,595)	(567,337)	(483,261)
		Beginning Fund Balance (7/1)	48,410,893	50,319,500	51,403,038	49,876,887	48,427,292	47,859,955
		Projected Ending Fund Balance (6/30)	50,319,500	51,403,038	49,876,887	48,427,292	47,859,955	47,376,694
		Projected Ending Cash Balance (6/30)	*11,101,231*	*12,424,542*	*12,759,631*	*11,310,036*	*10,742,699*	*10,259,438*

SUCCESSOR AGENCY

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
SUCCESSOR AGENCY (652)								
652	41150	SA PROPERTY TAX ALLOC	273,225	281,203	267,465	303,513	255,400	263,000
652	45100	INTEREST - LAIF	-	171	-	-	-	-
652	45170	INTEREST - RDA	-	-	692	-	-	-
		SUCCESSOR AGENCY TOTAL REVENUES	**273,225**	**281,374**	**268,157**	**303,513**	**255,400**	**263,000**
6527810	61010	REGULAR SALARIES	2,675	14,711	20,635	19,877	16,987	17,511
6527810	61020	PART-TIME & TEMPS	-	4,571	-	-	-	-
6527810	61030	OVERTIME	189	105	228	-	-	-
6527810	61040	SPECIAL PAY	4	-	-	-	-	-
6527810	62050	RETIREMENT	1,366	1,078	1,625	2,175	1,561	2,562
6527810	62070	RETIREMENT-UAL PAYMENT	3,275	3,750	7,418	8,880	-	-
6527810	62100	MEDICARE	(1,017)	284	295	322	276	372
6527810	62110	SOCIAL SECURITY	-	286	-	-	-	-
6527810	62200	HEALTH INSURANCE	(584)	1,154	1,437	2,320	2,079	2,644
6527810	62440	LT DISABILITY INSURANCE	(170)	49	54	116	98	133
6527810	62450	LIFE INSURANCE	(1,845)	33	43	56	48	65
6527810	62550	2% DEFERRED COMP 457	946	717	645	720	200	720
6527810	62800	AUTO ALLOWANCE	381	179	269	273	297	417
6527810	65300	PROFESSIONAL SERVICES	2,560	2,611	2,100	5,000	6,000	6,000
6527810	65800	ADMINISTRATIVE CHARGES	1,800	1,800	4,372	4,586	4,104	13,646
6527810	67100	PRINCIPAL RETIREMENT	-	-	-	138,200	142,700	147,700
6527810	67200	INTEREST	-	-	34,203	62,779	58,098	53,263
6527810	69100	INTRNL CHRGS - CLAIMS	700	700	1,400	1,700	-	-
6527810	69200	INTRNL CHRGS - WRKRS COMP	800	800	1,000	1,100	-	-
6527810	69600	PARS OPEB CHARGES	1,355	1,375	4,431	4,000	-	-
6527810	69650	PARS PENSION CHARGES	1,940	3,035	1,786	2,500	2,000	2,000
6527820	65300	PROFESSIONAL SERVICES	19,006	(5,600)	5,875	50,000	17,200	17,200
6527820	67200	INTEREST	75,558	71,316	32,365	-	-	-
		SUCCESSOR AGENCY TOTAL EXPENDITURES	**108,938**	**102,955**	**120,183**	**304,604**	**251,648**	**264,233**
		Revenues over/(under) Expenditures	164,287	178,420	147,974	(1,091)	3,752	(1,233)
		Beginning Fund Balance (7/1)	(2,320,052)	(2,155,765)	(1,977,345)	(1,829,371)	(1,830,462)	(1,826,710)
		Projected Ending Fund Balance (6/30)	(2,155,765)	(1,977,345)	(1,829,371)	(1,830,462)	(1,826,710)	(1,827,943)

TRUST FUNDS

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
OPEB OBLIGATION TRUST (660)								
660	45120	INTEREST - PARS	70,038	19,399	55,634	-	125,000	130,000
660	45300	GAIN/LOSS ON FMV OF ASSET	(259,089)	86,651	130,561	-	-	-
660	48200	CONTRIBUTIONS	138,000	137,000	342,342	-	139,300	148,879
		OPEB OBLIGATION TRUST TOTAL REVENUES	**(51,051)**	**243,050**	**528,537**	**-**	**264,300**	**278,879**
6605360	65300	PROFESSIONAL SERVICES	7,023	7,423	9,937	11,000	12,000	14,000
		OPEB OBLIGATION TRUST TOTAL EXPENDITURES	**7,023**	**7,423**	**9,937**	**11,000**	**12,000**	**14,000**
		Revenues over/(under) Expenditures	(58,074)	235,627	518,600	(11,000)	252,300	264,879
		Beginning Fund Balance (7/1)	1,265,222	1,207,148	1,442,775	1,961,374	1,950,374	2,202,674
		Projected Ending Fund Balance (6/30)	1,207,148	1,442,775	1,961,374	1,950,374	2,202,674	2,467,553

ASSESSMENT DISTRICTS
DEBT SERVICE

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
BARBARA UNDERGROUNDING DEBT SVC FUND (671)								
671	42180	BENEFIT FEES	112,066	109,604	111,568	109,341	109,341	109,341
671	45100	INTEREST - LAIF	79	1,170	-	-	-	-
671	45110	INTEREST - CHANDLER	2,260	1,564	-	-	-	-
671	45160	INTEREST - PROPERTY TAX	56	165	289	-	-	-
671	45300	GAIN/LOSS ON FMV OF ASSET	(7,456)	(318)	5,630	-	-	-
BARBARA UNDERGROUNDING DEBT SVC TOTAL REVENUES			**107,005**	**112,186**	**117,487**	**109,341**	**109,341**	**109,341**
6718510	65300	PROFESSIONAL SERVICES	3,829	5,557	3,727	7,215	9,500	9,500
6718510	65700	OTHER CHARGES	(306)	(411)	(185)	-	-	-
6718510	67100	PRINCIPAL RETIREMENT	45,000	-	-	55,001	55,000	60,000
6718510	67200	INTEREST	54,597	52,250	45,808	47,125	44,375	41,500
BARBARA UNDERGROUNDING DEBT SVC TOTAL EXPENDITURES			**103,121**	**57,396**	**49,350**	**109,341**	**108,875**	**111,000**
		Revenues over/(under) Expenditures	3,884	54,790	68,137	-	466	(1,659)
		Beginning Fund Balance (7/1)	(1,725,314)	(1,249,409)	(1,194,618)	(709,340)	(709,340)	(708,874)
		GL adjustments	472,021		417,141			
		Projected Ending Fund Balance (6/30)	(1,249,409)	(1,194,618)	(709,340)	(709,340)	(708,874)	(710,533)
PACIFIC UNDERGROUNDING DEBT SVC FUND (672)								
672	42180	BENEFIT FEES	35,126	50,075	38,388	38,050	38,050	38,050
672	45100	INTEREST - LAIF	33	535	-	-	-	-
672	45110	INTEREST - CHANDLER	966	713	-	-	-	-
672	45160	INTEREST - PROPERTY TAX	18	61	101	-	-	-
672	45300	GAIN/LOSS ON FMV OF ASSET	(2,412)	(342)	2,564	-	-	
PACIFIC UNDERGROUNDING DEBT SVC TOTAL REVENUES			**33,730**	**51,043**	**41,052**	**38,050**	**38,050**	**38,050**
6728520	65300	PROFESSIONAL SERVICES	2,114	2,872	2,067	2,300	2,800	2,800
6728520	65700	OTHER CHARGES	(76)	(186)	3	-	-	-
6728520	67100	PRINCIPAL RETIREMENT	15,000	-	-	20,000	20,000	20,000
6728520	67200	INTEREST	18,366	17,625	16,733	15,750	14,750	13,750
PACIFIC UNDERGROUNDING DEBT SVC TOTAL EXPENDITURES			**35,404**	**20,311**	**18,803**	**38,050**	**37,550**	**36,550**
		Revenues over/(under) Expenditures	(1,674)	30,732	22,249	-	500	1,500
		Beginning Fund Balance (7/1)	(282,890)	(644,563)	(613,832)	(207,684)	(207,684)	(207,184)
		GL adjustments	(360,000)		383,898			
		Projected Ending Fund Balance (6/30)	(644,563)	(613,832)	(207,684)	(207,684)	(207,184)	(205,684)
MARSOLAN UNDERGROUNDING DEBT SVC FUND (673)								
673	42180	BENEFIT FEES	34,297	32,813	32,146	32,973	32,973	32,973
673	45100	INTEREST - LAIF	27	373	-	-	-	-
673	45110	INTEREST - CHANDLER	801	503	-	-	-	-
673	45160	INTEREST - PROPERTY TAX	18	53	93	-	-	-
673	45300	GAIN/LOSS ON FMV OF ASSET	(1,958)	11	1,814	-	-	-
MARSOLAN UNDERGROUNDING DEBT SVC TOTAL REVENUES			**33,185**	**33,753**	**34,053**	**32,973**	**32,973**	**32,973**
6738530	65300	PROFESSIONAL SERVICES	1,991	1,995	1,953	2,809	3,300	3,300
6738530	65700	OTHER CHARGES	(149)	(79)	(246)	3	5	5
6738530	67100	PRINCIPAL RETIREMENT	10,000	-	-	15,721	15,000	15,000
6738530	67200	INTEREST	18,375	17,738	17,100	16,440	15,630	14,820
MARSOLAN UNDERGROUNDING DEBT SVC TOTAL EXPENDITURES			**30,218**	**19,653**	**18,807**	**34,973**	**33,935**	**33,125**
		Revenues over/(under) Expenditures	2,967	14,100	15,246	(2,000)	(962)	(152)
		Beginning Fund Balance (7/1)	(211,127)	(208,160)	(217,259)	(202,013)	(204,013)	(204,975)
		GL adjustments		(23,199)				
		Projected Ending Fund Balance (6/30)	(208,160)	(217,259)	(202,013)	(204,013)	(204,975)	(205,127)
SO SOLANA SEWER DISTRICT DEBT SVC FUND (676)								
676	42180	BENEFIT FEES	40,890	42,010	37,944	39,110	39,000	39,000
676	45100	INTEREST - LAIF	20	292	-	-	-	-
676	45110	INTEREST - CHANDLER	517	378	-	-	-	-
676	45160	INTEREST - PROPERTY TAX	21	65	109	-	100	100
676	45300	GAIN/LOSS ON FMV OF ASSET	(1,647)	(35)	1,349	-	-	-
676	49100	TRANSFERS IN	-	-	33,703	-	-	-
SO SOLANA SEWER DISTRICT DEBT SVC TOTAL REVENUES			**39,802**	**42,710**	**73,105**	**39,110**	**39,100**	**39,100**
6768560	65300	PROFESSIONAL SERVICES	34	30	-	-	-	
6768560	65700	OTHER CHARGES	1,383	1,204	1,514	2,232	2,500	2,800
6768560	67100	PRINCIPAL RETIREMENT	15,000	-	-	20,000	20,000	20,000
6768560	67200	INTEREST	19,669	18,820	17,850	16,878	15,903	14,925
SO SOLANA SEWER DISTRICT DEBT SVC TOTAL EXPENDITURES			**36,086**	**20,054**	**19,364**	**39,110**	**38,403**	**37,725**
		Revenues over/(under) Expenditures	3,715	22,656	53,741	-	698	1,375
		Beginning Fund Balance (7/1)	(322,864)	(334,148)	(311,492)	(257,752)	(257,752)	(257,054)
		GL adjustments	(15,000)					
		Projected Ending Fund Balance (6/30)	(334,148)	(311,492)	(257,752)	(257,752)	(257,054)	(255,679)

GRAND TOTALS

ORG	OBJ	DESCRIPTION	2022 ACTUALS	2023 ACTUALS	2024 ACTUALS	2025 REVISED	2026 DRAFT	2027 DRAFT
		GRAND TOTAL - REVENUES	41,467,928	55,413,689	53,998,372	55,102,451	49,109,170	52,137,194
		GRAND TOTAL - EXPENDITURES	32,936,871	47,505,486	46,033,172	63,913,668	46,939,864	50,707,217
		Revenues over/(under) Expenditures	8,531,057	7,908,203	7,965,200	(8,811,217)	2,169,307	1,429,977
		Projected Ending Fund Balance (6/30)	**81,907,848**	**89,792,852**	**98,559,092**	**89,747,874**	**91,917,181**	**93,347,157**

CITY OF SOLANA BEACH
CAPITAL IMPROVEMENT PLAN
FY 2026

Project Description	Total Budget	*Measure S Fund (110)*	*Facilities Replacement Fund (140)*	*Gas Tax Fund (202)*	*Transnet Funds (225/228)*	*CDBG Grants Fund (240)*	*SB1 Fund (247)*	*Coastal Business/ Visitors (250)*	*PDIF (453)*	*TIF (454)*	*PUFIF (455)*	*PRIF (457)*	*Misc CIP (459)*	*Sanitation Fund (509)*
Street, Traffic, & Storm Drain Projects														
ADA Pedestrian Ramps	50,000					50,000								
Annual Pavement Management Program	1,100,000	390,000		200,000	210,000		300,000							
Cliff Street Ped Bridge Repairs	200,000	200,000												
Glencrest Sidewalk Construction	600,000									600,000				
Glenmont Pocket Park	75,000										75,000			
Highway 101 Pedestrian Crossing/CRT Extension (Construction)	150,000											150,000		
Highway 101 Pedestrian Crossing/CRT Extension (Design)	75,000											75,000		
Hwy 101 Tree Grate Replacements	25,000							25,000						
La Colonia Park Interim Improvements at Vacant Lots (Design & Construction)	250,000								250,000					
Misc. Traffic Calming Projects	50,000			50,000										
Pavement Condition Assessment Report	40,000			40,000										
Rosa Street Ped Bridge Repairs	125,000	125,000												
Storm Drain Improvements	500,000	300,000											200,000	
Total	$ 3,240,000	$ 1,015,000	$ -	$ 290,000	$ 210,000	$ 50,000	$ 300,000	$ 25,000	$ 250,000	$ 600,000	$ 75,000	$ 225,000	$ 200,000	$ -
City Facilities Projects														
City Hall AC Units	30,000		30,000											
Fire Station AC Units	25,000		25,000											
Fire Station Deferred Maint (EOC Cabinets)	40,000		40,000											
Fire Station Deferred Maint (Kitchen)	50,000		50,000											
Fire Station Deferred Maint (Living Room Cabinets)	50,000		50,000											
Fletcher Cove Concrete Repair	140,000	140,000												
La Colonia Community Center (AC Unit/Pelican HVAC System)	21,000		21,000											
La Colonia Echo/Noise Control	30,000		30,000											
Marine Safety Building, Construction	500,000	500,000												
Marine Safety Building, Design	400,000	400,000												
Total	$ 1,286,000	$ 1,040,000	$ 246,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	-													
Other Projects	-													
Climate Action Plan - Electric Vehicle Charging Infrastructure	230,000												230,000	
Climate Action Plan - Microtransit Electric Shuttle	100,000												100,000	
Total	$ 330,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 330,000	$ -
Sanitation Projects														
Sanitary Sewer Pipeline Rehabilitation	300,000													300,000
Total	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 300,000
GRAND TOTAL	**$ 5,156,000**	**$ 2,055,000**	**$ 246,000**	**$ 290,000**	**$ 210,000**	**$ 50,000**	**$ 300,000**	**$ 25,000**	**$ 250,000**	**$ 600,000**	**$ 75,000**	**$ 225,000**	**$ 530,000**	**$ 300,000**

ATTACHMENT 3

CITY OF SOLANA BEACH
CAPITAL IMPROVEMENT PLAN
FY 2027

Project Description	Total Budget	*Measure S Fund (110)*	*Facilities Replacement Fund (140)*	*Gas Tax Fund (202)*	*Transnet Funds (225/228)*	*CDBG Grants Fund (240)*	*Federal Grants Fund (246)*	*SB1 Fund (247)*	*Coastal Business/ Visitors (250)*	*PDIF (453)*	*PRIF (457)*	*Misc CIP (459)*	*Sanitation Fund (509)*
Street, Traffic, & Storm Drain Projects													
ADA Pedestrian Ramps	50,000					50,000	-						
Annual Pavement Management Program	1,100,000	390,000		200,000	210,000			300,000				-	
Highway 101 Pedestrian Crossing/CRT Extension (Construction)	150,000										150,000		
Hwy 101 Tree Grate Replacements	25,000								25,000				
La Colonia Park Interim Park Improvements at Vacant Lots (Construction)	50,000									50,000			
Lomas Santa Fe (Levin's Office Award 2023)	850,000						850,000						
Misc. Traffic Calming Projects	25,000			25,000									
Storm Drain Improvements	500,000	300,000										200,000	
Traffic Signal Upgrades Phase 2	230,000			230,000									
Total	$ 2,980,000	$ 690,000	$ -	$ 455,000	$ 210,000	$ 50,000	$ 850,000	$ 300,000	$ 25,000	$ 50,000	$ 150,000	$ 200,000	$ -
City Facilities Projects													
City Hall (AC units)	30,000		30,000										
Fire Station AC Units	25,000		25,000										
Fire Station Exterior Paint	80,000		80,000										
La Colonia Community Center (AC Unit)	15,000		15,000										
La Colonia Community Center (AC Unit/Pelican HVAC System)	500,000	500,000											
La Colonia Park Building and Courtyard Improvements	500,000	500,000											
Marine Safety Building, Design	300,000	300,000											
Total	$ 1,450,000	$ 1,300,000	$ 150,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	-												
Other Projects	-												
Climate Action Plan - Electric Vehicle Charging Infrastructure	200,000											200,000	
Climate Action Plan - Microtransit Electric Shuttle	100,000											100,000	
Total	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ 300,000	$ -
Sanitation Projects													
Sanitary Sewer Pipeline Rehabilitation	300,000												300,000
Total	$ 300,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -		$ -	$ -	$ 300,000
GRAND TOTAL	**$ 5,030,000**	**$ 1,990,000**	**$ 150,000**	**$ 455,000**	**$ 210,000**	**$ 50,000**	**$ 850,000**	**$ 300,000**	**$ 25,000**	**$ 50,000**	**$ 150,000**	**$ 500,000**	**$ 300,000**

ATTACHMENT 4

CITY OF SOLANA BEACH

SUMMARY OF CAPITAL IMPROVEMENT FUNDS
5 YEAR CAPITAL IMPROVEMENT FORECAST
FY 2026 - FY 2030

	2025 Revised Budget	*2026 Proposed Budget*	2027 Proposed Budget	2028 Forecast	2029 Forecast	2030 Forecast	TOTAL
Street, Traffic, & Storm Drain Projects							
ADA Pedestrian Ramps	111,862	50,000	50,000	50,000	50,000	50,000	361,862
Annual Pavement Management Program	2,700,000	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000	8,200,000
Cliff Street Comprehensive Improvements/Drainage	-	-	-	800,000			800,000
Cliff Street Ped Bridge Repairs	-	200,000	-	-	-	-	200,000
Glencrest Sidewalk Construction	75,000	600,000	-	-	-	-	675,000
Glenmont Pocket Park	-	75,000	-	-	-	-	75,000
Glenmont Pocket Park Construction	-		-	1,000,000	-	-	1,000,000
Highway 101 Pedestrian Crossing/CRT Extension (Construction)	-	150,000	150,000	-	-	-	300,000
Highway 101 Pedestrian Crossing/CRT Extension (Design)	45,000	75,000	-	-	-	-	120,000
Hwy 101 Tree Grate Replacements	-	25,000	25,000	25,000	25,000	25,000	125,000
La Colonia Park Interim Improvements at Vacant Lots (Design & Construction)	-	250,000	-	-	-	-	250,000
La Colonia Park Interim Park Improvements at Vacant Lots (Construction)	-	-	50,000	-	-	-	50,000
Lomas Santa Fe Corridor Project	1,000,000		850,000				
Lomas Santa Fe Corridor Project - East	8,400,000	-	-	-	-	-	8,400,000
Misc. Traffic Calming Projects	50,000	50,000	25,000	25,000	25,000	25,000	200,000
Pavement Condition Assessment Report	-	40,000	-	-	-	-	40,000
Rosa Street Ped Bridge Repairs	75,000	125,000	-	-	-	-	200,000
Santa Helena Neighborhood Trail	450,000	-	-	-	-	-	450,000
Storm Drain Full Capture Devices	50,000	-	-	-	-	-	50,000
Storm Drain Improvements	1,340,000	500,000	500,000	500,000	500,000	500,000	3,840,000
Traffic Signal Upgrades Phase 1	45,000	-	-	-	-	-	45,000
Traffic Signal Upgrades Phase 2	230,000	-	230,000	230,000	230,000	230,000	1,150,000
Total	14,571,862	3,240,000	2,980,000	3,730,000	1,930,000	1,930,000	13,810,000
City Facilities Projects							
City Hall (Deferred Maint)	100,000	-	-	25,000	25,000	25,000	175,000
City Hall AC Units	-	30,000	30,000	30,000	30,000	30,000	150,000
City Hall Elevator	100,000	-	-	-	-	-	100,000
Council Chamber Upgrades	80,809	-	-	-	-	-	80,809
FCCC and El Viento Parks Renovation	200,000	-	-	-	-	-	200,000
Fire Station (Deferred Maint)	60,000	-	-	10,000	10,000	10,000	90,000
Fire Station AC Units	-	25,000	25,000	-	-	-	50,000
Fire Station Deferred Maint (EOC Cabinets)	-	40,000	-	-	-	-	40,000
Fire Station Deferred Maint (Kitchen)	-	50,000	-	-	-	-	50,000
Fire Station Deferred Maint (Living Room Cabinets)	-	50,000	-	-	-	-	50,000
Fire Station Exterior Paint	-	-	80,000	-	-	-	80,000
Fire Station Generator	291,000	-	-	-	-	-	291,000
Fletcher Cove Access Ramp, Dissipator, and Showers	250,000	-	-	-	-	-	250,000
Fletcher Cove Concrete Repair	-	140,000	-	-	-	-	140,000
Glenmont Neighborhood Park	350,000	-	-	-	-	-	350,000
La Colonia Community Center (AC Unit)	-	-	15,000	-	-	-	15,000
La Colonia Community Center (AC Unit/Pelican HVAC System)	-	21,000	-	-	-	-	21,000
La Colonia Echo/Noise Control	-	30,000	-	-	-	-	30,000
La Colonia Park Building and Courtyard Improvements	-	-	500,000	-	-	-	500,000
LCCC/Museum	60,000	-	-	-	-	-	60,000
Marine Safety (Deferred Maint)	5,000	-	-	5,000	5,000	5,000	20,000
Marine Safety Building, Construction	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Marine Safety Building, Design	1,000,000	400,000	300,000	-	-	-	1,700,000
Total	2,996,809	1,286,000	1,450,000	570,000	570,000	570,000	7,442,809
Other Projects							
ADU Ready Program	100,000	-	-	-	-	-	100,000
City-Wide Tree planting project	10,000	-	-	-	-	-	10,000
Climate Action Plan - Electric Vehicle charging infrastructure	-	230,000	200,000	100,000	100,000	100,000	730,000
Climate Action Plan - Implementation	100,000	-	-	-	-	-	100,000
Climate Action Plan - Microtransit electric shuttle	-	100,000	100,000	100,000	100,000	100,000	500,000
Highland Dr. Median Improvements	103,000	-	-	-	-	-	103,000
Hwy 101 Tree Grates	25,000	-	-	-	-		25,000
S. Acacia/S. Sierra Sidewalk Improvements	80,000		-	-	-	-	80,000
Total	418,000	330,000	300,000	200,000	200,000	200,000	1,230,000
Sanitation Projects							
Sanitary Sewer Pipeline Rehabilitation	860,000	300,000	300,000	300,000	300,000	300,000	2,360,000
Total	860,000	300,000	300,000	300,000	300,000	300,000	1,500,000
GRAND TOTAL	**18,846,671**	***5,156,000***	**5,030,000**	**4,800,000**	**3,000,000**	**3,000,000**	**39,832,671**

ATTACHMENT 5