CITY OF CLAYTON

Founded 1857 .. Incorporated 1964

BUDGET AND AUDIT COMMITTEE
SPECIAL MEETING AGENDA

THURSDAY, MARCH 5, 2026
4:00 PM
Hoyer Hall, Clayton Community Library
6125 Clayton Road, Clayton, CA 94517

Committee Members

Jeff Wan, Mayor *Kim Trupiano, Councilmember*

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1. CALL TO ORDER AND ROLL CALL

2. PUBLIC COMMENT ON NON-AGENDA ITEMS

Members of the public may address the committee on non-agendized items within the committee's jurisdiction. To ensure an orderly meeting and an equal opportunity for everyone, each speaker is limited to three (3) minutes, or the time established by the Chair. In accordance with State Law, no action may take place on any item not appearing on the posted agenda.

Public comment and input on other agenda items will be allowed when each item is considered by the Committee.

3. ACTION ITEMS

(a) Approval of the August 11, 2025, Budget and Audit Committee Meeting Minutes

(View)

(b) Approval of the November 10, 2025, Budget and Audit Committee Meeting Minutes

(View)

(c) Consider FY25 Audit Results, FY26 Budget Status, FY27 Budget Revisions and Reserve Strategy
(View)

4. ADJOURNMENT

The next scheduled meeting of the Budget and Audit Committee will be April 13, 2026. For meeting information and materials, please visit the City's website at ***www.claytonca.gov***

Meeting Information and Access

- A complete packet of information containing staff reports and exhibits related to each public item is available for public review in City Hall located at 6000 Heritage Trail and on the City's website at www.claytonca.gov
- Agendas are posted at: 1) City Hall, 6000 Heritage Trail; 2) Library, 6125 Clayton Road; 3) Ohm's Bulletin Board, 1028 Diablo Street, Clayton; and 4) City Website at www.claytonca.gov

- Any writings or documents provided to a majority of the City Council after distribution of the agenda packet and regarding any public item on this agenda will be made available for public inspection in the City Clerk's office located at 6000 Heritage Trail during normal business hours and is available for review on the City's website at www.claytonca.gov

- If you have a physical impairment requiring special accommodation to participate, please call the City Clerk's office at least 72 hours (about 3 days) before the meeting at (925) 673-7300.

- E-mail Public Comments: Public comment may also be sent to the City Clerk at cityclerk@claytonca.gov by 12:00 p.m. on the day of the meeting. All e-mailed public comments will be forwarded to the entire committee and made part of the official meeting file.

Each person attending the meeting who wishes to speak on an agendized or non-agendized matter (within the council's jurisdiction), shall have a set amount of time to speak as determined by the Mayor.

STAFF REPORT

TO: BUDGET AND AUDIT COMMITTEE

FROM: Leticia Miguel, City Clerk

DATE: March 5, 2026

SUBJECT: Approval of the August 11, 2025, Budget and Audit Committee Meeting Minutes

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BACKGROUND
n/a

CEQA
n/a

FISCAL IMPACT
None.

ATTACHMENTS
Att A - DRAFT BAC MIN 2025-08-11

CITY OF CLAYTON

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MEETING MINUTES - DRAFT
BUDGET AND AUDIT COMMITTEE
REGULAR MEETING

Monday, August 11, 2025 4:00 PM

1. CALL TO ORDER AND ROLL CALL

The meeting was called to order at 4:01 PM by Mayor Kim Trupiano at Hoyer Hall, in the Clayton Community Library, 6125 Clayton Road, Clayton, California

ROLL CALL
Present: 2 Vice Mayor Jeff Wan and Mayor Kim Trupiano

Staff Present:
City Manager Kris Lofthus
Administrative Services Director, Dennis Bozanich
Project Manager, Skyler Aitken

2. PUBLIC COMMENT ON NON-AGENDA ITEMS

Public Comment was received by Frank Gavidia.

3. ACTION ITEMS

(a) Appointment to the Financial Sustainability Committee

Public Comment was received by Frank Gavidia.

A motion was made by Vice Mayor Wan, seconded by Mayor Trupiano to recommend to City Council that Brian Mayhew be appointed to the Financial Sustainability Committee.
The motion carried by the following vote:
Aye: 2 – Wan and Trupiano

(b) Status Update on the Contract Management Improvement Project

Administrative Services Director, Dennis Bozanich, and City Manager Kris Lofthus, presented the item to the Budget and Audit Committee and responded to questions.

No public comment was received.

Received and Filed.

4. ADJOURNMENT

Mayor Trupiano adjourned the meeting at 4:29 p.m.

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STAFF REPORT

TO: **BUDGET AND AUDIT COMMITTEE**

FROM: **Leticia Miguel, City Clerk**

DATE: **March 5, 2026**

SUBJECT: **Approval of the November 10, 2025, Budget and Audit Committee Meeting Minutes**

BACKGROUND
n/a

CEQA
n/a

FISCAL IMPACT
None.

ATTACHMENTS
DRAFT BAC MIN 2025-11-10.pdf

CITY OF CLAYTON
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MEETING MINUTES - DRAFT
BUDGET AND AUDIT COMMITTEE
REGULAR MEETING

Monday, November 10, 2025 4:00 PM

1. CALL TO ORDER AND ROLL CALL

The meeting was called to order at 4:00 PM by Mayor Kim Trupiano at Hoyer Hall, in the Clayton Community Library, 6125 Clayton Road, Clayton, California

ROLL CALL
Present: 2 Vice Mayor Jeff Wan and Mayor Kim Trupiano

Staff Present:
Administrative Services Director, Dennis Bozanich
Accountant, Jennifer Giantvalley
City Clerk, Leticia I. Miguel

2. PUBLIC COMMENT ON NON-AGENDA ITEMS

Public Comment was received by Frank Gavidia.

3. ACTION ITEMS

(a) FY2024-25 Year-End and FY2025-26 First Quarter Budget Status Reports and Proposed FY2025-26 Budget Revisions

Administrative Services Director, Dennis Bozanich, and Accountant, Jennifer Giantvalley presented the item to the Budget and Audit Committee and responded to questions.

Public Comment was received by Frank Gavidia.

Received and Filed.

4. ADJOURNMENT

Mayor Trupiano adjourned the meeting at 5:03 p.m.

CITY OF CLAYTON
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STAFF REPORT

TO: BUDGET AND AUDIT COMMITTEE

FROM: Dennis Bozanich

DATE: March 5, 2026

SUBJECT: Consider FY25 Audit Results, FY26 Budget Status, FY27 Budget Revisions and Reserve Strategy

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BACKGROUND

The City of Clayton remains fiscally stable with strong reserve levels and a clean FY25 audit.

The FY26 General Fund is projected to end the year with a deficit of $410,000 and an ending fund balance of approximately $6.55 million.

The FY27 Adjusted Budget reduces the originally adopted structural deficit from $667,349 to $345,113, a reduction of approximately 48%. While reserves remain well above the policy minimum, structural deficits are projected to increase in the out-years without corrective action.

CEQA

No impacts

FISCAL IMPACT

The Committee's action provides guidance to the City Council regarding multiple fiscal impacts. The Council will consider these impacts and adopt budget revisions and provide guidance to staff on the use of fund balances at future meetings.

DISCUSSION

1. Expanding Structural Deficits

The structural gap widens each year as expenditure growth outpaces revenue growth. Cumulative projected drawdown of reserve funds over FY27–FY30 approaches approximately $2.2 million. Proactive fiscal planning in FY27 and FY28 will preserve long-term sustainability and maintain service stability.

2. Reserve Sustainability

Even with projected deficits, the General Fund remains above the policy minimum reserve level of approximately $2.5 million. However, available discretionary reserves decline materially by FY30, reducing fiscal flexibility.

3. One-Time vs. Ongoing Funding

One-time reserves may appropriately fund one-time capital and operational improvements. In general, ongoing structural deficits should not be funded with reserves, as this practice is not fiscally sustainable over the long term.

ATTACHMENTS

ATT. A - Presentation FY26 and FY27 Budget Updates and Reserve Analysis.pdf
ATT. B - FY27 Adopted and Recommended Adjusted Budget Detail.pdf

FY26 Budget Status, FY27 Budget Revisions and FY25 Fund Balance Analysis & Options

City of Clayton

Budget and Audit Committee

March 5, 2026

Overview

Provide committee and residents with:

- FY25 audit results
- Budget status update for the FY26 Year to Date & Year-end
- Proposed Budget Revisions for FY27
- Status of fund balance/reserves
- One-time investment options

- Recommended actions:
  - Provide staff with suggested changes, if necessary, to the list of FY2026-27 budget revisions and one-time investment options

FY25 Audit Results

No misstatements or inconsistency of facts

No significant risks requiring special audit considerations

No material changes to accounting policies

No concerns about accounting methods for unusual transactions

No indication of fraud

No disagreements with management

No circumstances that affected the form or content of the audit report

FY25 Year End Audited Revenue & Expenses

	General Fund	LMD	Other Special Revenue Funds	Totals
07/01/24 Fund Balance	$ 7,467,481	$ 424,342	$ 10,254,201	$ 18,146,024
Total Revenues	6,381,889	1,339,732	2,853,404	10,575,025
Total Expenditures	7,022,743	1,363,886	2,436,309	10,822,938
Net of Rev - Exp	(640,854)	(24,154)	417,095	(247,913)
Transfers In	138,178	-	-	138,178
Transfers Out	-	(45,116)	(93,062)	(138,178)
Net Change in Fund Balance	(502,676)	(69,270)	324,033	(247,913)
06/30/25 Fund Balance	$ 6,964,805	$ 355,072	$ 10,578,234	$ 17,898,111

FY26 Adjusted GF Budget Summary

	FY26 Adopted	FY26 Adjusted	FY26 Y-T-D (2/23/2026)	FY26 EOY (estimated)
07/01/25 Fund Balance	$ 6,964,805*	$ 6,964,805*	$ 6,964,805*	$ 6,964,805*
Revenue				
Revenue	6,177,168	6,208,885	3,024,208	5,798,885
Total Revenue	6,177,168	6,208,885	3,204,208	5,798,885
Expenditures				
Salaries and Benefits	4,425,693	4,301,381	3,037,196	4,194,196
Services and Supplies	1,888,861	1,907,504	1,696,759	2,056,759
Total Expenditures	6,320,054	6,208,885	4,733,954	6,250,955
Revenues less expenses	(130,886)	-		(410,000)
06/30/26 Fund Balance	$ 6,964,805	$ 6,964,805	TBD	$ 6,554,805

* Audited Fund Balance

FY26 Variance Drivers w/ Impacts To-Date

- General Fund Revenue
  - - $175K in RPTTF ($495K v. $$320K)
  - - $35K in water well charges
  - - $220K Fiduciary Fund Transfer
- General Fund Expenditures
  - One-time expenditures ($151K) for website development costs prior to savings kicking in in FY27 Q1
  - Underbudgeted water (irrigation) costs by $47K for CCP

FY27 Adopted GF Budget w/ Suggested Revisions

	FY27 Adopted	FY27 Adjusted - Recommended	Difference - Adopted to Adjusted	Difference – FY26 Adjusted to FY27 Adjusted
Revenue				
Revenue	5,901,449	5,873,013	(28,436)	(335,872)
Total Revenue	5,901,449	5,873,013	(28,436)	(335,872)
Expenditures				
Salaries and Benefits	4,604,081	4,413,692	(190,389)	112,311
Services and Supplies	1,964,717	1,804,434	(160,283)	(103,070)
Total Expenditures	6,568,798	6,218,126	(350,672)	9,241
Revenues less expenses	(667,349)	(345,113)		

FY27 Recommended Revisions

- General Fund
  - Revenue growth is lower than anticipated
  - Re-org of positions is creating ongoing savings
  - IT subscription costs lower due to switch to CivicPlus
- LMD & Other Special Revenue Funds
  - All FY27 Special Revenue Funds will continue to be balanced
  - Budget changes are minimal

Year End Reserves

	General Fund	LMD	Other Special Revenue Funds
FY21 Fund Balance	$ 6,108,981	$ 1,085,886	$ 10,102,813
FY22 Fund Balance	$ 6,413,357	$ 638,533	$ 10,141,950
FY23 Fund Balance	$ 7,744,099	$ 477,587	$ 9,350,556
FY24 Fund Balance	$ 7,467,481	$ 424,342	$ 10,254,201
FY25 Fund Balance	$ 6,964,805	$ 355,072	$ 10,578,234

FY27 Reserve Funding Budget Requests

Project	Purpose	Cost Estimate
Sidewalk Safety Program	Study to identify and prioritize sidewalk trip/fall hazards	$100,000
Emergency Operations Plan	Update the 2018 EOP including content of current Hazard Mitigation Plan and staff emergency response training in support of EOP	$60,000
Body-worn Cameras	Current cameras are no longer supported; this would purchase the latest	$16,000
Document Scanning Project	This project would digitize and index hundreds of boxes of documents and reduce search time to support PRAs, land use projects and city operations	$200,000
Grove & CCP Cameras	Five-year service contract w/ purchase of 8 cameras	$64,800
City Hall Security Update	City Hall currently does not have emergency monitoring or response	$75,000
Permit Tracking Software	Software would track progress and billing for permit processing (ongoing)	$6,000/year
Geographic Information System	Already in CIP, but urgently need contractor to collect layers from various sources	$25,000
FY26 Estimated Deficit	Balance budget	$42,070
FY27 Estimated Deficit	Balance budget	$345,113
FY28 Estimated Deficit	Balance Budget	$476,578

Summary

- The City's overall financial position remains sound and stable
- FY25 audit had zero findings
- FY26 will end close to budget; maybe a little deficit
- Recommended FY27 Adjusted Budget will cut the FY27 Adopted Budget deficit in half
- Fund balance reserves remain quite strong:
  - FY26 GF EOY Fund Balance is likely $6.9M; Reserve policy minimum = $2.48M
  - FY27 GF EOY Fund Balance is likely $6.5M; Reserve policy minimum = $2.49M
- Staff has identified $1.35M in FY27 Funding Requests; Mostly 1x expenses

Thank you

FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted					Adopted					
Fund	Code	Description	Budget		Fund	Code	Description	FY 2027	Difference	Notes
101	4100	Property Tax In-Lieu of VLF	$ 1,428,062		101	4100	Property Tax In-Lieu of VLF	$ 1,431,029	$ 2,967	A
101	4101	Property Taxes - Secured	$ 1,398,368		101	4101	Property Taxes - Secured	$ 1,411,945	$ 13,577	A
101	4102	Property Taxes - Unsecured	$ 63,608		101	4102	Property Taxes - Unsecured	$ 50,114	$ (13,494)	A
101	4103	Property Taxes - Unitary Tax	$ 21,348		101	4103	Property Taxes - Unitary Tax	$ 18,503	$ (2,845)	A
101	4104	Property Taxes - Supplemental	$ 34,291		101	4104	Property Taxes - Supplemental	$ 11,249	$ (23,042)	A
101	4106	Property Taxes - Other	$ 9,360		101	4106	Property Taxes - Other	$ 10,124	$ 764	A
101	4301	Sales and Use Tax	$ 630,000		101	4301	Sales and Use Tax	$ 630,907	$ 907	A
101	4502	Real Property Transfer Tax	$ 110,000		101	4502	Real Property Transfer Tax	$ 88,357	$ (21,643)	A
101	5101	Business Licenses	$ 180,000		101	5101	Business Licenses	$ 185,000	$ 5,000	A
101	5103	Building Permit Remit Fees (Surcharge)	$ 89,000		101	5103	Building Permit Remit Fees (Surcharge)	$ 82,349	$ (6,651)	A
					101	5106	Engineering Service Fees	$ 6,588	$ 6,588	A
101	5201	Public Safety Allocation	$ 120,000		101	5201	Public Safety Allocation	$ 125,000	$ 5,000	A
101	5202	Abandoned Veh Abate (AVA)	$ 5,000		101	5202	Abandoned Veh Abate (AVA)	$ 5,000	$ -	
101	5203	Motor Vehicle In Lieu	$ 17,000		101	5203	Motor Vehicle In Lieu	$ 13,176	$ (3,824)	A
101	5205	Other In-Lieu	$ 192,539		101	5205	Other In Lieu	$ 192,539	$ -	
101	5214	POST Reimbursements	$ 7,000		101	5214	POST Reimbursements	$ 7,137	$ 137	A
101	5301	Planning Permits/Fees	$ 40,000		101	5301	Planning Permits/Fees	$ 17,000	$ (23,000)	A
101	5302	Police Permits/Fees	$ 14,000		101	5302	Police Permits/Fees	$ 11,258	$ (2,742)	A
101	5304	Planning Service Charges	$ 20,000		101	5304	Planning Service Charges	$ 10,980	$ (9,020)	A
					101	5306	Well Water Usage Charge	$ 35,000	$ 35,000	D
101	5319	Miscellaneous City Services	$ 40,000		101	5319	Miscellaneous City Services	$ 110	$ (39,890)	A
					101	5322	Fiduciary Funds Administration	$ 242,520	$ 242,520	E
101	5401	Franchises - Comcast Cable	$ 180,000		101	5401	Franchises - Comcast Cable	$ 215,000	$ 35,000	A
101	5402	Franchises - Republic Services	$ 300,000		101	5402	Franchises - Garbage Fees	$ 350,000	$ 50,000	A
101	5403	Franchises - PG&E	$ 190,000		101	5403	Franchises - PG&E	$ 196,333	$ 6,333	A
101	5404	Franchises - Pipeline	$ 23,626		101	5404	Franchises - Equilon Pipe	$ 21,960	$ (1,666)	A
101	5501	Fines and Forfeitures	$ 25,000		101	5501	Fines and Forfeitures	$ 21,960	$ (3,040)	A
101	5601	Interest	$ 150,000		101	5601	Interest	$ 150,000	$ -	
101	5602	Park Use Fee	$ 65,000		101	5602	Park Use Fee	$ 65,000	$ -	
101	5603	Meeting Room Fee	$ 10,000		101	5603	Meeting Room Fee	$ 8,000	$ (2,000)	A
101	5608	Cattle Grazing Lease Rent	$ 11,634		101	5608	Cattle Grazing Lease Rent	$ 11,634	$ -	
101	5609	Cell Tower Lease Rent	$ 46,303		101	5609	Cell Tower Lease Rent	$ 41,723	$ (4,580)	A
101	5613	Clayton Community Gym Rent	$ 31,774		101	5613	Clayton Community Gymnasium Rent	$ 32,414	$ 640	A
101	5701	Reimbursements/Refunds	$ 20,000		101	5701	Reimbursements/Refunds	$ 28,470	$ 8,470	A
101	5790	Other Revenues	$ 5,000		101	5790	Other Revenues	$ 5,490	$ 490	A
101	5791	Overhead Cost Recovery	$ 40,000		101	5791	Overhead Cost Recovery	$ 21,960	$ (18,040)	A
101	6002	Transfer from Measure J	$ 20,000		101	6002	Admin Exp Rec - Measure J Fund	$ 6,116	$ (13,884)	A
101	6003	Transfer from CIP	$ 20,000						$ (20,000)	
101	6004	Transfer from HUTA Gas Tax Fund	$ 40,000		101	6004	Admin Exp Rec - HUTA Gas Tax Fund	$ 10,193	$ (29,807)	A
101	6005	Transfer from Neighborhood Street Lights Fund	$ 10,000		101	6005	Admin Exp Rec - Neighborhood Street Lights Fund	$ 14,924	$ 4,924	A
101	6006	Transfer from GHAD Fund	$ 25,000		101	6006	Admin Exp Rec - GHAD Fund	$ 9,374	$ (15,626)	A
101	6007	Transfer from Landscape Maint CFD Fund	$ 55,000		101	6007	Admin Exp Rec - Landscape Maint CFD Fund	$ 46,939	$ (8,061)	A
101	6011	Transfer from The Grove Park CFD Fund	$ 12,000		101	6011	Admin Exp Rec - The Grove Park CFD Fund	$ 9,919	$ (2,081)	A
101	6013	Transfer from Concerts in The Grove Fund	$ 2,500		101				$ (2,500)	B
101	6016	Transfer from Stormwater Assessment Fund	$ 20,000		101	6016	Admin Exp Rec - Stormwater Assessment Fund	$ 48,155	$ 28,155	F
101	6020	Transfer from Lydia Lane Sewer	$ 1,500		101				$ (1,500)	B
101	6021	Transfer from Oak Street Sewer	$ 1,500		101				$ (1,500)	B
101	6023	Transfer from Development Impact	$ 7,600		101				$ (7,600)	B
101	6025	Transfer from Successor Agency	$ 55,000		101				$ (55,000)	B
101	6028	Transfer from Diablo Estates BAD	$ 15,000		101				$ (15,000)	B
101	6029	Transfer from Diablo Meadows BAD	$ 15,000		101				$ (15,000)	B
101	6031	Transfer from RMRA	$ 40,000		101				$ (40,000)	B
101	6034	Transfer from Energy Conservation Assistance	$ 15,000		101				$ (15,000)	B
		Total Adjusted Revenue GF	**$ 5,873,013**				**Total Budgeted Revenue GF**	**$ 5,901,449**		
Fund	**Code**	**Description/Department**	**Budget**	**Sum-Codes**	**Fund**	**Code**	**Description**	**FY 2027**	**Difference**	**Notes**
101	7111	Regular Salaries		$ 2,752,725						
		2	$ 858,000		101	7111	Regular Salaries	$ 926,737	$ 68,737	C
		3	$ 40,000		101	7111	Regular Salaries	$ 20,216	$ (19,784)	C
		4	$ 233,000		101	7111	Regular Salaries	$ 287,768	$ 54,768	C
		6	$ 1,571,225		101	7111	Regular Salaries	$ 1,635,248	$ 64,023	C
		7	$ 8,500		101	7111	Regular Salaries	$ 8,564	$ 64	C
		9	$ 42,000		101	7111	Regular Salaries	$ 47,475	$ 5,475	C
101	7113	Overtime		$ 175,350						
		3	$ 250		101	7113	Overtime	$ 1,040	$ 790	C
		6	$ 171,600		101	7113	Overtime	$ 171,600		
		9	$ 3,500		101	7113	Overtime	$ 2,080	$ (1,420)	C
101	7115	Council/Commission Compensation		$ 33,000						
		1	$ 28,200		101	7115	Council/Commission Compensation	$ 28,200		
		4	$ 4,800		101	7115	Council/Commission Compensation	$ 6,240	$ 1,440	C
101	7218	Long/Short Term Disability Insurance		$ 22,860						
		2	$ 6,000		101	7218	Long/Short Term Disability Insurance	$ 9,900	$ 9,900	C
		3	$ 450		101	7218	Long/Short Term Disability Insurance	$ 185	$ (5,815)	C
		4	$ 2,000		101	7218	Long/Short Term Disability Insurance	$ 2,212	$ 1,762	C
		6	$ 14,000		101	7218	Long/Short Term Disability Insurance	$ 15,996	$ 13,996	C
		7	$ 60		101	7218	Long/Short Term Disability Insurance	$ 78	$ (13,922)	C
		9	$ 350		101	7218	Long/Short Term Disability Insurance	$ 434	$ 374	C
101	7219	Deferred Compensation Retirement		$ 7,200						
		2	$ 4,800		101	7219	Deferred Compensation Retirement	$ 4,992	$ 192	C

FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted					Adopted					
Fund	Code	Description	Budget		Fund	Code	Description	FY 2027	Difference	Notes
		6	$ 2,400		101	7219	Deferred Compensation Retirement		$ (2,400)	C
101	7220	PERS Retirement-Normal Cost		$ 337,600						
		2	$ 75,000		101	7220	PERS Retirement-Normal Cost	$ 84,251	$ 9,251	C
		3	$ 3,000		101	7220	PERS Retirement-Normal Cost	$ 2,761	$ (239)	C
		4	$ 20,000		101	7220	PERS Retirement-Normal Cost	$ 18,838	$ (1,162)	C
		6	$ 235,000		101	7220	PERS Retirement-Normal Cost	$ 215,966	$ (19,034)	C
		7	$ 900		101	7220	PERS Retirement-Normal Cost	$ 1,170	$ 270	C
		9	$ 3,700		101	7220	PERS Retirement-Normal Cost	$ 6,484	$ 2,784	C
101	7221	PERS Retirement - Unfunded Liability		$ 559,310						
		1	$ 3,435		101	7221	PERS Retirement - Unfunded Liability	$ 3,200	$ (235)	C
		2	$ 141,630		101	7221	PERS Retirement - Unfunded Liability	$ 131,945	$ (9,685)	C
		3	$ 2,909		101	7221	PERS Retirement - Unfunded Liability	$ 2,710	$ (199)	C
		4	$ 34,730		101	7221	PERS Retirement - Unfunded Liability	$ 32,355	$ (2,375)	C
		6	$ 368,527		101	7221	PERS Retirement - Unfunded Liability	$ 344,082	$ (24,445)	C
		7	$ 1,237		101	7221	PERS Retirement - Unfunded Liability	$ 1,152	$ (85)	C
		9	$ 6,842		101	7221	PERS Retirement - Unfunded Liability	$ 6,375	$ (467)	C
101	7231	Workers' Compensation		$ 136,800						
		1	$ 450		101	7231	Workers' Compensation	$ 2,180	$ 1,730	C
		2	$ 45,500		101	7231	Workers' Compensation	$ 49,361	$ 3,861	C
		3	$ 13,000		101	7231	Workers' Compensation	$ 914	$ (12,086)	C
		4	$ 7,000		101	7231	Workers' Compensation	$ 12,172	$ 5,172	C
		6	$ 68,000		101	7231	Workers' Compensation	$ 75,505	$ 7,505	C
		7	$ 350		101	7231	Workers' Compensation	$ 387	$ 37	C
		9	$ 2,500		101	7231	Workers' Compensation	$ 2,147	$ (353)	C
101	7232	Unemployment Compensation		$ 4,577						
		3	$ 1,427		101	7232	Unemployment Compensation	$ 1,427	$ -	
		4	$ 500		101	7232	Unemployment Compensation	$ 612	$ 112	C
		6	$ 2,650		101	7232	Unemployment Compensation	$ 2,650	$ -	
101	7233	FICA Taxes		$ 39,970						
		1	$ 2,000		101	7233	FICA Taxes	$ 1,516	$ (484)	C
		2	$ 11,000		101	7233	FICA Taxes	$ 13,510	$ 2,510	C
		3	$ 150		101	7233	FICA Taxes	$ 281	$ 131	C
		4	$ 1,200		101	7233	FICA Taxes	$ 4,494	$ 3,294	C
		6	$ 24,700		101	7233	FICA Taxes	$ 24,754	$ 54	C
		7	$ 120		101	7233	FICA Taxes	$ 120	$ -	
		9	$ 800		101	7233	FICA Taxes	$ 660	$ (140)	C
101	7241	Auto Allowance/Mileage	$ 4,800	$ 4,800	101	7241	Auto Allowance/Mileage	$ 4,800	$ -	
101	7242	Uniform Allowance	$ 12,000	$ 12,000	101	7242	Uniform Allowance	$ 12,000	$ -	
101	7246	Benefit Insurance		$ 327,500						
		2	$ 100,000		101	7246	Benefit Insurance	$ 134,836	$ 34,836	C
		3	$ 3,500		101	7246	Benefit Insurance	$ 3,383	$ (117)	C
		4	$ 20,000		101	7246	Benefit Insurance	$ 28,154	$ 8,154	C
		6	$ 195,000		101	7246	Benefit Insurance	$ 198,587	$ 3,587	C
		7	$ 1,500		101	7246	Benefit Insurance	$ 1,433	$ (67)	C
		9	$ 7,500		101	7246	Benefit Insurance	$ 7,944	$ 444	C
101	7247	OPEB Contributions (Health Plan)	$ 20,031	$ 20,031	101	7247	OPEB Contributions (Health Plan)	$ 20,031	$ -	
101	7301	Recruitment/Pre-employment		$ 6,000						
		5	$ 500		101	7301	Recruitment/Pre-employment	$ 515	$ 15	A
		6	$ 5,500		101	7301	Recruitment/Pre-employment	$ 5,150	$ (350)	A
101	7307	Irrigation Supplies and Materials	$ 2,000	$ 2,000	101	7307	Irrigation Supplies and Materials	$ 3,605	$ 1,605	A
101	7311	General Supplies		$ 21,550					$ -	
		1	$ 450		101	7311	General Supplies	$ 515	$ 65	A
		3	$ 11,000		101	7311	General Supplies	$ 9,270	$ (1,730)	A
		6	$ 9,000		101	7311	General Supplies	$ 7,725	$ (1,275)	A
		9	$ 1,100		101	7311	General Supplies	$ 1,030	$ (70)	A
101	7312	Office Supplies/Expense		$ 15,500						
		5	$ 10,000		101	7312	Office Supplies/Expense	$ 8,755	$ (1,245)	A
		6	$ 5,500		101	7312	Office Supplies/Expense	$ 5,665	$ 165	A
101	7314	Postage		$ 4,200						
		5	$ 4,000		101	7314	Postage	$ 4,300	$ 300	A
		6	$ 200		101	7314	Postage	$ 315	$ 115	A
101	7321	Printing and Binding		$ 765						
		1	$ 615		101	7321	Printing and Binding	$ 515	$ (100)	A
		6	$ 150		101	7321	Printing and Binding	$ 263	$ 113	A
101	7323	Books/Periodicals	$ -		101	7323	Books/Periodicals	$ 155	$ 155	A
101	7324	Dues and Subscriptions		$ 107,400						
		1	$ 20,000		101	7324	Dues and Subscriptions	$ 39,758	$ 19,758	A
		2	$ 75,000		101	7324	Dues and Subscriptions	$ 6,695	$ (68,305)	A
		4	$ 2,400		101	7324	Dues and Subscriptions	$ 2,471	$ 71	A
		6	$ 10,000		101	7324	Dues and Subscriptions	$ 16,480	$ 6,480	A
101	7325	EBRCSA System Subscription	$ 15,000	$ 15,000	101	7325	EBRCSA System Subscription	$ 15,450	$ 450	A
101	7331	Rentals/Leases		$ 14,300						
		5	$ 11,000		101	7331	Rentals/Leases	$ 9,270	$ (1,730)	A
		6	$ 3,300		101	7331	Rentals/Leases	$ 3,090	$ (210)	A
101	7332	Telecommunications		$ 35,130						
		3	$ 4,700		101	7332	Telecommunications	$ 3,605	$ (1,095)	A
		4	$ 1,030		101	7332	Telecommunications	$ 1,030	$ -	A
		7	$ 15,000		101	7332	Telecommunications	$ 2,575	$ (12,425)	A

FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted					Adopted					
Fund	Code	Description	Budget		Fund	Code	Description	FY 2027	Difference	Notes
		5	$ 5,000		101	7332	Telecommunications	$ 9,270	$ 4,270	A
		6	$ 9,400		101	7332	Telecommunications	$ 12,360	$ 2,960	A
101	7335	Gas & Electricity		$ 53,000						
		3	$ 25,000		101	7335	Gas & Electricity	$ 46,350	$ 21,350	A
		7	$ 25,000		101	7335	Gas & Electricity	$ 74,160	$ 49,160	A
		9	$ 3,000		101	7335	Gas & Electricity	$ 3,090	$ 90	A
101	7338	Water Services		$ 109,700						
		3	$ 7,000		101	7338	Water Services	$ 7,725	$ 725	A
		7	$ 2,700		101	7338	Water Services	$ 2,575	$ (125)	A
		9	$ 100,000		101	7338	Water Services	$ 92,700	$ (7,300)	A
101	7341	Buildings/Grounds Maintenance		$ 17,000						
		3	$ 12,000		101	7341	Buildings/Grounds Maintenance	$ 10,300	$ (1,700)	A
		9	$ 5,000		101	7341	Buildings/Grounds Maintenance	$ 2,060	$ (2,940)	A
101	7342	Machinery/Equipment Maintenance		$ 4,950						
		3	$ 3,000		101	7342	Machinery/Equipment Maintenance	$ 2,060	$ (940)	A
		7	$ 350		101	7342	Machinery/Equipment Maintenance	$ 1,030	$ 680	A
		9	$ 500		101	7342	Machinery/Equipment Maintenance	$ 515	$ 15	A
		6	$ 1,100		101	7342	Machinery/Equipment Maintenance	$ 515		A
101	7343	Vehicle Maintenance		$ 26,500					$ -	
		3	$ 1,300		101	7343	Vehicle Maintenance	$ 1,030	$ (270)	A
		7	$ 500		101	7343	Vehicle Maintenance	$ 28,840	$ 28,340	A
		9	$ 2,700		101	7343	Vehicle Maintenance	$ 557	$ (2,143)	A
		6	$ 22,000		101	7343	Vehicle Maintenance	$ 1,030	$ (20,970)	A
101	7344	Vehicles: Gas, Oil & Supplies		$ 37,700						
		3	$ 900		101	7344	Vehicles: Gas, Oil & Supplies	$ 979	$ 79	A
		9	$ 1,800		101	7344	Vehicles: Gas, Oil & Supplies	$ 31,390	$ 29,590	A
		6	$ 35,000		101	7344	Vehicles: Gas, Oil & Supplies	$ 2,575	$ (32,425)	A
101	7346	HVAC Mtn & Repairs		$ 30,000						
		3	$ 15,000		101	7346	HVAC Mtn & Repairs	$ 30,900	$ 15,900	A
		7	$ 15,000						$ (15,000)	
101	7351	Insurance Premiums	$ 252,414	$ 252,414	101	7351	Insurance Premiums	$ 315,118	$ 62,704	A
101	7362	City Promotional Activity	$ 200	$ 200	101	7362	City Promotional Activity	$ 1,030	$ 830	A
101	7363	Business Meeting Expense	$ 1,200	$ 1,200	101	7363	Business Meeting Expense	$ 824	$ (376)	A
101	7364	Employee Recognition		$ 3,900						
		1	$ 400		101	7364	Employee Recognition	$ 103	$ (297)	A
		5	$ 3,000		101	7364	Employee Recognition	$ 2,060	$ (940)	A
		6	$ 500		101	7364	Employee Recognition	$ 309	$ (191)	A
101	7371	Travel		$ 5,000					$ -	
		2	$ 3,500		101	7371	Travel	$ 5,665	$ 2,165	A
		6	$ 1,500		101	7371	Travel	$ 6,695	$ 5,195	A
101	7372	Conferences/Meetings		$ 8,000						
		1	$ 2,500		101	7372	Conferences/Meetings	$ 2,500	$ -	A
		2	$ 5,000		101	7372	Conferences/Meetings	$ 1,545	$ (3,455)	A
		4	$ 500		101	7372	Conferences/Meetings	$ 515	$ 15	A
101	7373	Education & Training		$ 11,000						
		3	$ 1,000		101	7373	Education & Training	$ 412	$ (588)	A
		6	$ 10,000		101	7373	Education & Training	$ 6,489	$ (3,511)	A
101	7380	Recording Fees	$ 500	$ 500	101	7380	Recording Fees	$ 541	$ 41	A
101	7381	Property Tax Admin. Costs	$ 9,500	$ 9,500	101	7381	Property Tax Admin. Costs	$ 10,286	$ 786	A
101	7382	Election Services	$ 10,000	$ 10,000	101	7382	Election Services	$ 515	$ (9,485)	A
101	7384	Legal Notices		$ 3,500						
		4	$ 1,000		101	7384	Legal Notices	$ 2,163	$ 1,163	A
		5	$ 2,500						$ (2,500)	
101	7408	Crossing guard services	$ 40,880	$ 40,880	101	7408	Crossing guard services	$ 63,690	$ 22,810	A
101	7411	Legal Services Retainer		$ 139,000						
		2	$ 120,000		101	7411	Legal Services Retainer	$ 108,150	$ (11,850)	A
		3	$ 500		101	7411	Legal Services Retainer	$ 1,339	$ 839	A
		4	$ 11,000		101	7411	Legal Services Retainer	$ 10,300	$ (700)	A
		6	$ 7,500		101	7411	Legal Services Retainer	$ 13,813	$ 6,313	A
101	7413	Legal Services		$ 23,000					$ -	
		2	$ 15,000		101	7413	Legal Services	$ 12,000	$ (3,000)	A
		4	$ 8,000		101	7413	Legal Services	$ 8,240	$ 240	A
101	7414	Audit & Financial Reporting Services	$ 36,000	$ 36,000	101	7414	Audit & Financial Reporting Services	$ 49,131	$ 13,131	A
101	7415	Computer/IT Services		$ 59,500						
		1	$ 2,500		101	7415	Computer/IT Services	$ 1,751	$ (749)	A
		2	$ -		101	7415	Computer/IT Services	$ 9,270	$ 9,270	A
		5	$ 57,000		101	7415	Computer/IT Services	$ 38,419	$ (18,581)	A
101	7417	Janitorial Service		$ 16,000						
		3	$ 3,000		101	7417	Janitorial Service	$ 15,189	$ 12,189	A
		7	$ 5,000		101	7417	Janitorial Service	$ 10,000	$ 5,000	A
		9	$ 5,000		101	7417	Janitorial Service	$ 26,225	$ 21,225	A
		6	$ 3,000		101	7417	Janitorial Service	$ 15,450	$ 12,450	A
101	7419	Other Professional Services		$ 31,000					$ -	
		1	$ 10,000		101	7419	Other Professional Services	$ 15,450	$ 5,450	A
		4	$ 4,000		101	7419	Other Professional Services	$ 3,605	$ (395)	A
		5	$ 12,000		101	7419	Other Professional Services	$ 23,690	$ 11,690	A
		6	$ 5,000		101	7419	Other Professional Services	$ 8,755	$ 3,755	A
101	7420	Merchant Fees/Administrative Costs	$ 20,000	$ 20,000	101	7420	Merchant Fees	$ 12,360	$ (7,640)	A

FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted					Adopted					
Fund	**Code**	**Description**	**Budget**		**Fund**	**Code**	**Description**	**FY 2027**	**Difference**	**Notes**
101	7424	Dispatch Services	$ 419,175	$ 419,175	101	7424	Dispatch Services	$ 419,175	$ -	
101	7425	Crime Lab	$ 15,000	$ 15,000	101	7425	Crime Lab	$ 15,000	$ -	
101	7427	CAL ID	$ 20,000	$ 20,000	101	7427	CAL ID	$ 20,600	$ 600	A
101	7429	Animal/Pest Control Services		$ 138,439						
		3	$ 2,400		101	7429	Animal/Pest Control Services	$ 2,060	$ (340)	A
		7	$ 1,967		101	7429	Animal/Pest Control Services	$ 133,900	$ 131,933	A
		9	$ 1,100		101	7429	Animal/Pest Control Services	$ 1,967	$ 867	A
		6	$ 132,972		101	7429	Animal/Pest Control Services	$ 1,093	$ (131,879)	A
101	7433	Integrated Justice System	$ 12,500	$ 12,500	101	7433	Integrated Justice System	$ 9,270	$ (3,230)	A
101	7435	Contract Seasonal Labor	$ 500	$ 500	101	7435	Contract Seasonal Labor	$ 12,360	$ 11,860	A
101	7440	Tree Trimming Services		$ 7,500						
		3	$ -		101	7440	Tree Trimming Services	$ 4,378	$ 4,378	A
		9	$ 7,500		101	7440	Tree Trimming Services	$ 11,073	$ 3,573	A
			GF Revenue	**$ 5,873,013**			**GF Revenue**	**$ 5,901,449**		
			GF Exp S/B	**$ 4,413,692**	**$ 6,218,126**		**GF Exp S/B**	**$ 4,604,081**	**$ 6,568,798**	
			GF Exp S/S	**$ 1,804,434**			**GF Exp S/S**	**$ 1,964,717**		
			Difference	**$ (345,113)**			**Difference**	**$ (667,349)**		
Fund	**Code**	**Description**	**Budget**	**Sum-Revenue**	**Fund**	**Code**	**Description**	**FY 2027**	**Difference**	**Notes**
201	**3201**	**Fund Balance Usage**	**$ 875,374**						$ 875,374	A
201	**4101**	**Property Taxes - Secured**	**$ 50,400**		201	4101	Property Taxes - Secured	$ 50,110	$ (291)	A
201	**4102**	**Property Taxes - Unsecured**	**$ 2,200**		201	4102	Property Taxes - Unsecured	$ 2,009	$ (192)	A
201	**4103**	**Property Taxes - Unitary Tax**	**$ 700**		201	4103	Property Taxes - Unitary Tax	$ 680	$ (20)	A
201	**4104**	**Property Taxes - Supplemental**	**$ 1,100**		201	4104	Property Taxes - Supplemental	$ 1,080	$ (20)	A
201	**4106**	**Property Taxes - Other**	**$ 300**		201	4106	Property Taxes - Other	$ 290	$ (10)	A
201	**5209**	**State Gasoline 2105**	**$ 73,000**		201	5209	State Gasoline 2105	$ 86,972	$ 13,972	A
201	**5210**	**State Gasoline 2106**	**$ 48,900**		201	5210	State Gasoline 2106	$ 61,398	$ 12,498	A
201	**5211**	**State Gasoline 2107**	**$ 97,000**		201	5211	State Gasoline 2107	$ 113,894	$ 16,894	A
201	**5212**	**State Gasoline 2107.5**	**$ 3,000**		201	5212	State Gasoline 2107.5	$ 3,090	$ 90	A
201	**5216**	**State Gasoline 2103**	**$ 112,250**		201	5216	State Gasoline 2103	$ 109,664	$ (2,586)	A
201	**5601**	**Interest**	**$ 8,000**	**$ 1,272,224**					$ (8,000)	A
201	7111	Regular Salaries	$ 35,000		201	7111	Regular Salaries	$ 49,292	$ 14,292	A
201	7218	Long/Short Term Disability Insurance	$ 280		201	7218	Long/Short Term Disability Insurance	$ 453	$ 173	A
201	7220	PERS Retirement-Normal Cost	$ 3,500		201	7220	PERS Retirement-Normal Cost	$ 20,056	$ 16,556	A
201	7221	PERS Retirement - Unfunded Liability	$ 6,782		201	7221	PERS Retirement - Unfunded Liability	$ 6,258	$ (524)	A
201	7231	Workers' Compensation	$ 3,000		201	7231	Workers' Compensation	$ 2,303	$ (697)	A
201	7233	FICA Taxes	$ 500		201	7233	FICA Taxes	$ 715	$ 215	A
201	7246	Benefit Insurance	$ 6,500		201	7246	Benefit Insurance	$ 7,171	$ 671	A
201	7311	General Supplies	$ 1,000		201	7311	General Supplies	$ 1,061	$ 61	A
201	7326	Pavement Repair Supplies	$ 1,500		201	7326	Pavement Repair Supplies	$ 5,464	$ 3,964	A
201	7327	Arterial Street Light Supplies	$ 1,000		201	7327	Arterial Street Light Supplies	$ 1,093	$ 93	A
201	7335	Gas & Electricity	$ 50,000		201	7335	Gas & Electricity	$ 54,636	$ 4,636	A
201	7340	Traffic Safety Supplies	$ 2,000		201	7340	Traffic Safety Supplies	$ 10,927	$ 8,927	A
201	7342	Machinery/Equipment Maintenance	$ 500		201	7342	Machinery/Equipment Maintenance	$ 546	$ 46	A
201	7343	Vehicle Maintenance	$ 1,725		201	7343	Vehicle Maintenance	$ 1,093	$ (632)	A
201	7344	Vehicles: Gas, Oil & Supplies	$ 1,500		201	7344	Vehicles: Gas, Oil & Supplies	$ 1,093	$ (407)	A
201	7349	Traffic Signal Maintenance	$ 32,000		201	7349	Traffic Signal Maintenance	$ 43,709	$ 11,709	A
201	7350	Pavement Repairs/Maintenance	$ 25,000		201	7350	Pavement Repairs/Maintenance	$ 81,955	$ 56,955	A
201	7351	Insurance Premiums	$ 5,000		201	7381	Property Tax Admin. Costs	$ 437	$ (4,563)	A
201	7381	Property Tax Admin. Costs	$ 437		201	7419	Other Professional Services	$ 43,709	$ 43,272	A
201	7419	Other Professional Services	$ 10,000		201	7450	Street Light Maintenance	$ 5,464	$ (4,536)	A
201	7450	Street Light Maintenance	$ 5,000		201	7484	Capital Outlay - Structures & Improvement	$ 4,917	$ (83)	A
201	7486	CERF Charges	$ 5,000		201	7486	CERF Charges	$ 4,917	$ (83)	A
201	7520	Project Costs	$ 1,000,000		201	7520	Project Costs	$ 186,000	$ (814,000)	A
201	8101	Transfer to General Fund*	$ 40,000		201	8101	Transfer to General Fund	$ 10,193	$ (29,807)	A
201	8103	Transfer to Streetlight Fund	$ 35,000		201	8103	Transfer to Streetlight Fund	$ 22,371	$ (12,629)	A
202	**3201**	**Fund Balance Usage**	**$ 726,504**						$ (726,504)	A
202	**5218**	**RMRA**	**$ 304,478**		202	5218	RMRA	$ 304,478	$ -	
202	**5601**	**Interest**	**$ 9,018**	**$ 1,040,000**	202	5601	Interest	$ 9,018	$ -	
202	7520	Project Costs	$ 1,000,000		202	7520	Project Costs	$ 710,000	$ (290,000)	A
202	8101	Transfer to General Fund*	$ 40,000						$ (40,000)	A
210	**3201**	**Fund Balance Usage**	**$ 24,000**						$ (24,000)	A
210	**4604**	**LMD Special Tax Rate**	**$ 1,350,000**		210	4604	LMD Special Tax Rate	$ 1,314,319	$ (35,681)	A
210	**5601**	**Interest**	**$ 12,000**	**$ 1,386,000**	210	5601	Interest	$ 7,571	$ (4,429)	A
210	7111	Regular Salaries	$ 410,106		210	7111	Regular Salaries	$ 317,415	$ (92,691)	A
210	7113	Overtime	$ 500		210	7113	Overtime	$ 582	$ 82	A
210	7218	Long/Short Term Disability Insurance	$ 3,200		210	7218	Long/Short Term Disability Insurance	$ 2,919	$ (281)	A
210	7220	PERS Retirement-Normal Cost	$ 36,000		210	7220	PERS Retirement-Normal Cost	$ 29,149	$ (6,851)	A
210	7221	PERS Retirement - Unfunded Liability	$ 77,244		210	7221	PERS Retirement - Unfunded Liability	$ 71,270	$ (5,974)	A
210	7231	Workers' Compensation	$ 16,048		210	7231	Workers' Compensation	$ 14,830	$ (1,218)	A
210	7233	FICA Taxes	$ 5,500		210	7233	FICA Taxes	$ 4,603	$ (897)	A
210	7246	Benefit Insurance	$ 75,000		210	7246	Benefit Insurance	$ 46,180	$ (28,820)	A
210	7306	Trail Fixture Repairs/Replacement	$ 10,000		210	7306	Trail Fixture Repairs/Replacement	$ 10,000	$ -	
210	7307	Irrigation Supplies and Materials	$ 11,000		210	7307	Irrigation Supplies and Materials	$ 9,000	$ (2,000)	A
210	7308	Weed Abatement Supplies and Materials	$ 5,000		210	7308	Weed Abatement Supplies and Materials	$ 5,000	$ -	
210	7309	Plant Nutrition Supplies and Materials	$ 4,000		210	7309	Plant Nutrition Supplies and Materials	$ 5,000	$ 1,000	A
210	7311	General Supplies	$ 10,000		210	7311	General Supplies	$ 4,500	$ (5,500)	A
210	7316	Landscape Replacement Plants (Shrubs, Trees, Etc.)	$ 5,000		210	7316	Landscape Replacement Plants (Shrubs, Trees, Etc.)	$ 5,000	$ -	

FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted					Adopted					
Fund	Code	Description	Budget		Fund	Code	Description	FY 2027	Difference	Notes
210	7335	Gas & Electricity	$ 30,000		210	7335	Gas & Electric Services	$ 22,950	$ (7,050)	A
210	7338	Water Services	$ 250,000		210	7338	Water Services	$ 214,200	$ (35,800)	A
210	7340	Traffic Safety Supplies	$ 250		210	7340	Traffic Safety Supplies	$ 1,000	$ 750	A
210	7341	Buildings/Grounds Maintenance	$ 20,000		210	7341	Buildings/Grounds Maintenance	$ 10,200	$ (9,800)	A
210	7342	Machinery/Equipment Maintenance	$ 25,000		210	7342	Machinery/Equipment Maintenance	$ 17,500	$ (7,500)	A
210	7343	Vehicle Maintenance	$ 30,000		210	7343	Vehicle Maintenance	$ 10,200	$ (19,800)	A
210	7344	Vehicles: Gas, Oil & Supplies	$ 18,000		210	7344	Vehicle Gas, Oil, and Supplies	$ 15,504	$ (2,496)	A
210	7351	Insurance Premiums	$ 24,000						$ (24,000)	A
210	7381	Property Tax Admin. Costs	$ 3,800		211	7381	Property Tax Admin. Costs	$ 4,822	$ 1,022	A
210	7419	Other Professional Services	$ 5,000		211	7419	Other Professional Services	$ 5,400	$ 400	A
210	7429	Animal/Pest Control Services	$ 30,000		211	7429	Animal/Pest Control Services	$ 31,212	$ 1,212	A
210	7435	Contract Seasonal Labor	$ 5,000		211	7435	Contract Seasonal Labor	$ 160,000	$ 155,000	A
210	7440	Tree Trimming Services	$ 90,000		211	7440	Tree Trimming Services	$ 90,000	$ -	
210	7445	Weed Abatement Services	$ 105,000		211	7445	Weed Abatement Services	$ 105,000	$ -	
210	7486	CERF Charges	$ 22,952		211	7486	CERF Charges/Depreciation	$ 32,148	$ 9,196	A
210	7615	CCC Property Tax	$ 3,400		211	7615	CCC Property Tax	$ 3,751	$ 351	A
210	8101	Transfer to General Fund*	$ 55,000		211	8101	Transfer to General Fund	$ 46,939	$ (8,061)	A
211	**4613**	**Downtown Park Assessment**	**$ 160,000**		211	4100	Revenue	$ 175,999	$ 15,999	A
211	**5601**	**Interest**	**$ 8,500**						$ (8,500)	A
211	**5602**	**Park Use Fee**	**$ 1,000**	**$ 169,500**					$ (1,000)	A
211	7111	Regular Salaries	$ 23,000		211	7111	Regular Salaries	$ 12,567	$ (10,433)	A
211	7113	Overtime	$ 24,000		211	7218	Long/Short Term Disability Insurance	$ 423	$ (23,577)	A
211	7218	Long/Short Term Disability Insurance	$ 400		211	7220	PERS Retirement-Normal Cost	$ 5,113	$ 4,713	A
211	7220	PERS Retirement-Normal Cost	$ 1,700		211	7221	PERS Retirement - Unfunded Liability	$ 1,600	$ (100)	A
211	7221	PERS Retirement - Unfunded Liability	$ 1,733		211	7231	Workers' Compensation	$ 587	$ (1,146)	A
211	7231	Workers' Compensation	$ 2,986		211	7233	FICA Taxes	$ 182	$ (2,804)	A
211	7233	FICA Taxes	$ 180		211	7246	Benefit Insurance	$ 1,828	$ 1,648	A
211	7246	Benefit Insurance	$ 2,000		211	7311	General Supplies	$ 515	$ (1,485)	A
211	7311	General Supplies	$ 1,387		211	7332	Telecommunications	$ 2,185	$ 798	A
211	7332	Telecommunications	$ 2,500		211	7335	Gas & Electricity	$ 1,967	$ (533)	A
211	7335	Gas & Electricity	$ 2,600		211	7338	Water Service	$ 21,855	$ 19,255	A
211	7338	Water Services	$ 38,000		211	7341	Building/Grounds Maintenance	$ 10,300	$ (27,700)	A
211	7341	Buildings/Grounds Maintenance	$ 10,000		211	7342	Machinery/Equipment Maintenance	$ 546	$ (9,454)	A
211	7343	Vehicle Maintenance	$ 700		211	7343	Vehicle Maintenance	$ 1,093	$ 393	A
211	7344	Vehicles: Gas, Oil & Supplies	$ 500		211	7344	Vehicles: Gas, Oil & Supplies	$ 5,150	$ 4,650	A
211	7381	Property Tax Admin. Costs	$ 3,800		211	7381	Property Tax Admin. Costs	$ 4,371	$ 571	A
211	7417	Janitorial Service	$ 12,000		211	7417	Janitorial Services	$ 12,360	$ 360	A
211	7419	Other Professional Services	$ 7,000		211	7419	Other Professional Services	$ 6,180	$ (820)	A
211	7429	Animal/Pest Control Services	$ 500		211	7429	Animal/Pest Control Services	$ 820	$ 320	A
211	7435	Contract Seasonal Labor	$ 5,000		211	7435	Contract Seasonal Labor	$ 13,659	$ 8,659	A
211	7440	Tree Trimming Services	$ 15,000		211	7440	Tree Trimming Services	$ 16,391	$ 1,391	A
211	7486	CERF Charges	$ 2,514		211	7486	CERF Charges	$ 3,278	$ 764	A
					211	7615	CCC Property Tax	$ 656	$ 656	A
211	8101	Transfer to General Fund*	$ 12,000		211	8101	Transfer to General Fund	$ 9,919	$ (2,081)	A
212	**4606**	**Oakhurst GHAD Assessment**	**$ 347,339**		212	4606	Oakhurst GHAD Assessment	$ 51,902	$ (295,437)	A
212	**5601**	**Interest**	**$ 2,500**	**$ 349,839**					$ (2,500)	A
212	7231	Workers' Compensation	$ 2,900						$ (2,900)	A
212	7314	Postage	$ 2,200		212	7314	Postage	$ 1,050	$ (1,150)	A
212	7381	Property Tax Admin. Costs	$ 1,100		212	7381	Property Tax Admin. Costs	$ 750	$ (350)	A
212	7412	Engineering/Inspection Service	$ 10,000		212	7412	Engineering/Inspection Service	$ 19,000	$ 9,000	A
212	7413	Legal Services	$ 10,000		212	7413	Special Legal Services	$ 500	$ (9,500)	A
212	7419	Other Professional Services	$ 298,639		212	8101	Transfer to General Fund	$ 9,374	$ (289,265)	A
212	8101	Transfer to General Fund*	$ 25,000						$ (25,000)	A
214	**4607**	**Streetlight Assessment**	**$ 130,000**		214	4607	Revenue	$ 133,803	$ 3,803	A
214	**6003**	**Transfer from CIP**	**$ 35,000**	**$ 165,000**	214	6003	Transfer from HUTA Gas Tax	$ 22,371	$ (12,629)	A
214	7111	Regular Salaries	$ 2,500						$ (2,500)	A
214	7113	Overtime	$ 1,000						$ (1,000)	A
214	7335	Gas & Electricity	$ 80,000		214	7335	Gas & Electricity	$ 120,000	$ 40,000	A
214	7381	Property Tax Admin. Costs	$ 3,900		214	7381	Property Tax Admin. Costs	$ 7,250	$ 3,350	A
					214	7412	Engineering/Inspection Service	$ 6,000	$ 6,000	A
214	7419	Other Professional Services	$ 30,000						$ (30,000)	A
214	7450	Street Light Maintenance	$ 37,600		214	7450	Street Light Maintenance	$ 8,000	$ (29,600)	A
214	8101	Transfer to General Fund*	$ 5,000		214	8101	Transfer to General Fund	$ 14,924	$ 9,924	A
214		Revenue over Expense to fund Balance	$ 5,000						$ (5,000)	A
216	**4602**	**Revenue**	**$ 75,000**		216	4602	Revenue	$ 186,160	$ 111,160	A
216	**5324**	**Street Sweeping Fees**	**$ 64,000**		216	5324	Street Sweeping Fees	$ 64,000	$ -	
216	**5601**	**Interest**	**$ 200**	**$ 139,200**					$ (200)	A
216	7111	Regular Salaries	$ 20,000		216	7111	Regular Salaries	$ 29,435	$ 9,435	A
216	7113	Overtime	$ 500		216	7218	Long/Short Term Disability Insurance	$ 271	$ (229)	A
216	7218	Long/Short Term Disability Insurance	$ 150		216	7220	PERS Retirement-Normal Cost	$ 5,216	$ 5,066	A
216	7220	PERS Retirement-Normal Cost	$ 2,500		216	7221	PERS Retirement - Unfunded Liability	$ 3,741	$ 1,241	A
216	7221	PERS Retirement - Unfunded Liability	$ 4,055		216	7231	Workers' Compensation	$ 1,375	$ (2,680)	A
216	7231	Workers' Compensation	$ 1,500		216	7233	FICA Taxes	$ 426	$ (1,074)	A
216	7246	Benefit Insurance	$ 2,700		216	7246	Benefit Insurance	$ 4,283	$ 1,583	A
216	7311	General Supplies	$ 1,500		216	7311	General Supplies	$ 1,093	$ (407)	A
216	7341	Buildings/Grounds Maintenance	$ 2,000		216	7341	Building/Grounds Maintenance	$ 2,185	$ 185	A
216	7343	Vehicle Maintenance	$ 1,000		216	7343	Vehicle Maintenance	$ 1,093	$ 93	A
216	7344	Vehicles: Gas, Oil & Supplies	$ 1,000		216	7344	Vehicles: Gas, Oil & Supplies	$ 1,093	$ 93	A

FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted					Adopted					
Fund	Code	Description	Budget		Fund	Code	Description	FY 2027	Difference	Notes
216	7409	Street Sweeping	$ 59,535		216	7409	Street Sweeping	$ 65,564	$ 6,029	A
216	7419	Other Professional Services	$ 3,760						$ (3,760)	A
					216	7435	Contract Seasonal Labor	$ 6,556	$ 6,556	A
216	7481	State Regional Annual Discharge Fee	$ 16,000		216	7481	State Regional Annual Discharge Fee	$ 16,391	$ 391	A
216	7486	CERF Charges	$ 3,000		216	7486	CERF Charges	$ 5,245	$ 2,245	A
					216	7520	Project Costs	$ 546	$ 546	A
216	8101	Transfer to General Fund*	$ 20,000		216	8101	Transfer to General Fund	$ 48,155	$ 28,155	A
217	**4611**	**High Street Bridge Assessment**	**$ 1,754**		217	4611	High Street Bridge Assessment	$ 1,807	$ 53	A
217	**5601**	**Interest**	**$ 175**	**$ 1,929**					$ (175)	A
217		Revenue over Expense to fund Balance	$ 1,929						$ (1,929)	A
218	**4611**	**Oak Street Bridge Assessment**	**$ 1,760**		218	4611	Oak Street Bridge Assessment	$ 1,813	$ 53	A
218	**5601**	**Interest**	**$ 400**	**$ 2,160**					$ (400)	A
218	7381	Property Tax Admin. Costs	$ 375		218	7381	Property Tax Admin. Costs	$ 375	$ -	A
218		Revenue over Expense to fund Balance	$ 1,785						$ (1,785)	A
220	**3201**	**Fund Balance Usage**	**$ 729,800**						$ (729,800)	A
220	**5223**	**Measure J-Local Streets**	**$ 270,000**		220	5223	Measure J-Local Streets	$ 268,270	$ (1,730)	A
220	**5225**	**Measure J-Co-op**	**$ 37,000**		220	5225	Measure J-Co-op	$ 50,000	$ 13,000	A
220	**5601**	**Interest**	**$ 22,000**	**$ 1,058,800**					$ (22,000)	A
220	7324	Dues and Subscriptions	$ 1,800		220	7324	Dues and Subscriptions	$ 1,814	$ 14	A
220	7385	TRANSPAC Fees	$ 37,000		220	7385	TRANSPAC Fees	$ 38,010	$ 1,010	A
220	7520	Project Costs	$ 1,000,000		220	7520	Project Costs	$ 591,000	$ (409,000)	A
220	8101	Transfer to General Fund*	$ 20,000		220	8101	Transfer to General Fund	$ 6,116	$ (13,884)	A
222	**4612**	**Lydia Lane Sewer Assessment**	**$ 17,500**		222	4612	Lydia Lane Sewer Assessment	$ 17,500	$ -	A
222	**5601**	**Interest**	**$ 1,700**	**$ 19,200**					$ (1,700)	A
222	7381	Property Tax Admin. Costs	$ 270		222	7381	Property Tax Admin. Costs	$ 375	$ 105	A
222	7419	Other Professional Services	$ 630		222	7420	Administrative Costs	$ 2,634	$ 2,004	A
222	7611	Principal	$ 10,000						$ (10,000)	A
222	7612	Interest Expense	$ 6,300						$ (6,300)	A
222	7613	Paying Agent Fee	$ 500						$ (500)	A
222	8101	Transfer to General Fund*	$ 1,500						$ (1,500)	A
223	**4612**	**Oak Street Sewer Assessment**	**$ 11,400**		223	4612	Oak Street Sewer Assessment	$ 11,330	$ (70)	A
223	**5601**	**Interest**	**$ 1,600**	**$ 13,000**					$ (1,600)	A
223	7381	Property Tax Admin. Costs	$ 270		223	7381	Property Tax Admin. Costs	$ 375	$ 105	A
223	7419	Other Professional Services	$ 4,430						$ (4,430)	A
					223	7420	Administrative Costs	$ 1,361	$ 1,361	A
223	7611	Principal	$ 6,100						$ (6,100)	A
223	7612	Interest Expense	$ 700						$ (700)	A
223	8101	Transfer to General Fund*	$ 1,500		230	5260	Revenue	$ 151,000	$ 149,500	A
230	**5220**	**Restricted Grants**	**$ 50,000**						$ (50,000)	A
230	**5250**	**Grant Revenue PEG Fee**	**$ 20,000**						$ (20,000)	A
230	**5260**	**Grant Revenue SLESF**	**$ 250,000**						$ (250,000)	A
230	**5601**	**Interest**	**$ 7,000**	**$ 327,000**					$ (7,000)	A
230	7111	Regular Salaries	$ 115,000		230	7111	Regular Salaries	$ 115,349	$ 349	A
230	7218	Long/Short Term Disability Insurance	$ 1,000		230	7218	Long/Short Term Disability Insurance	$ 1,080	$ 80	A
230	7220	PERS Retirement-Normal Cost	$ 17,500		230	7220	PERS Retirement-Normal Cost	$ 16,200	$ (1,300)	A
230	7221	PERS Retirement - Unfunded Liability	$ 26,585		230	7221	PERS Retirement - Unfunded Liability	$ 23,861	$ (2,724)	A
230	7231	Workers' Compensation	$ 3,200		230	7231	Workers' Compensation	$ 5,389	$ 2,189	A
230	7233	FICA Taxes	$ 1,500		230	7233	FICA Taxes	$ 1,673	$ 173	A
230	7242	Uniform Allowance	$ 1,200		230	7242	Uniform Allowance	$ 1,200	$ -	A
230	7246	Benefit Insurance	$ 10,000		230	7246	Benefit Insurance	$ 9,672	$ (328)	A
230	7311	General Supplies	$ 20,000		230	7324	Dues and Subscriptions	$ 11,875	$ (8,125)	A
230	7324	Dues and Subscriptions	$ 40,000		230	7331	Rentals/Leases	$ 34,004	$ (5,996)	A
230	7331	Rentals/Leases	$ 35,000		230	7332	Telecommunications	$ 3,000	$ (32,000)	A
230	7332	Telecommunications	$ 12,000		230	7343	Vehicle Maintenance	$ 6,000	$ (6,000)	A
230	7351	Insurance Premiums	$ 3,004		230	7344	Vehicles: Gas, Oil & Supplies	$ 7,000	$ 3,996	A
230	7415	Computer/IT Services	$ 20,000		230	7371	Travel	$ 8,000	$ (12,000)	A
230	7419	Other Professional Services	$ 21,011		230	7373	Training	$ 6,025	$ (14,986)	A
231	**4611**	**High Street Bridge Assessment**	**$ 103,395**		231	4611	Revenue	$ 103,395	$ -	
231	**5601**	**Interest**	**$ 6,000**	**$ 109,395**	231	5601	Interest	$ 3,713	$ (2,287)	A
231	7335	Gas & Electricity	$ 50		231	7335	Gas & Electricity	$ 849	$ 799	A
231	7338	Water Services	$ 10,000		231	7338	Water Service	$ 7,957	$ (2,043)	A
231	7381	Property Tax Admin. Costs	$ 280		231	7381	Property Tax Admin. Costs	$ 530	$ 250	A
					231	7412	Engineering/Inspection Service	$ 2,652	$ 2,652	A
231	7419	Other Professional Services	$ 56,065		231	7419	Other Professional Services	$ 28,644	$ (27,421)	A
231	7420	Merchant Fees/Administrative Costs	$ 15,000		231	7420	Administrative Costs	$ 2,621	$ (12,379)	A
231	7445	Weed Abatement Services	$ 13,000		231	7445	Weed Abatement Services	$ 12,731	$ (269)	A
231	8101	Transfer to General Fund*	$ 15,000						$ (15,000)	A
233	**4105**	**Property Taxes Special District**	**$ 62,000**		233	4105	Property Taxes Special District	$ 62,000	$ -	
233	**5601**	**Interest**	**$ 1,300**	**$ 63,300**					$ (1,300)	A
233	7327	Arterial Street Light Supplies	$ 960		233	7327	Arterial Street Light Supplies	$ 960	$ -	
233	7335	Gas & Electricity	$ 670		233	7335	Gas & Electricity	$ 670	$ -	
233	7338	Water Services	$ 7,210		233	7338	Water Service	$ 7,210	$ -	
233	7419	Other Professional Services	$ 39,460		233	7419	Other Professional Services	$ 36,775	$ (2,685)	A
					233	7420	Administrative Costs	$ 15,827	$ 15,827	A
233	8101	Transfer to General Fund*	$ 15,000						$ (15,000)	A
240	**3201**	**Fund Balance Usage**	**$ 23,000**						$ (23,000)	A
240	**5601**	**Interest**	**$ 1,300**						$ (1,300)	A
240	**5702**	**Donations**	**$ 30,000**	**$ 54,300**	240	5702	Donations	$ 25,000	$ (5,000)	A

FY27 Adopted and Recommended Adjusted Budget Detail

Adjusted					Adopted					
Fund	**Code**	**Description**	**Budget**		**Fund**	**Code**	**Description**	**FY 2027**	**Difference**	**Notes**
240	7111	Regular Salaries	$ 2,500		240	7111	Regular Salaries	$ 2,500	$ -	
240	7130	Concert Performers	$ 30,000		240	7130	Concert Performers	$ 45,217	$ 15,217	A
240	7131	Sound Technician	$ 9,800		240	7131	Sound Technician	$ 24,400	$ 14,600	A
240	7311	General Supplies	$ 250		240	7311	General Supplies	$ 250	$ -	
240	7321	Printing and Binding	$ 250		240	7321	Printing and Binding	$ 250	$ -	
240	7360	Advertising & Promotion	$ 5,000		240	7360	Advertising & Promotion	$ 9,000	$ 4,000	A
240	7365	Volunteer Recognition	$ 500		240	7365	Volunteer Recognition	$ 500	$ -	
240	7366	Licensing	$ 445		240	7366	Licensing	$ 445	$ -	
240	7411	Legal Services Retainer	$ 402		240	7411	Legal Services	$ 402	$ -	
240	7419	Other Professional Services	$ 2,653		240	7419	Other Professional Services	$ 4,400	$ 1,747	A
240	8101	Transfer to General Fund*	$ 2,500						$ (2,500)	A
303	**5601**	**Interest**	**$ 30,000**		303	5601	Interest	$ 29,705	$ (295)	A
303	**6002**	**Transfer from Measure J**	**$ 1,000,000**						$ (1,000,000)	A
303	**6003**	**Transfer from CIP**	**$ 1,000,000**						$ (1,000,000)	A
303	**6031**	**Transfer from RMRA**	**$ 1,000,000**	**$ 3,030,000**					$ (1,000,000)	A
303	7520	Project Costs	$ 3,000,000						$ (3,000,000)	A
303	8101	Transfer to General Fund*	$ 20,000						$ (20,000)	A
					303	7552	Project Costs -Construction/Execution	$ 884,000	$ 884,000	A
303		Revenue over Expense to fund Balance	$ 10,000						$ (10,000)	A
304	**5601**	**Interest**	**$ 7,600**	**$ 7,600**	304	5601	Interest	$ 9,071	$ 1,471	A
304	8101	Transfer to General Fund*	$ 7,600						$ (7,600)	A
					420	7420	Administrative Costs	$ 20,312	$ 20,312	A
450	**3201**	**Fund Balance Usage**	**$ 84,031**	**$ 84,031**					$ (84,031)	A
450	7611	Principal	$ 42,975						$ (42,975)	A
450	7612	Interest Expense	$ 26,056						$ (26,056)	A
450	8101	Transfer to General Fund*	$ 15,000						$ (15,000)	A
502	**5601**	**Interest**	**$ 3,700**		502	5601	Interest	$ 3,713	$ 13	A
502	**6099**	**Capital Contribution**	**$ 33,466**	**$ 37,166**	502	6099	Capital Contribution	$ 45,588	$ 12,122	A
502		Revenue over Expense to fund Balance	$ 37,166						$ (37,166)	A
					502	7485	Capital Outlay - Equipment & Machinery	$ 90,000	$ 90,000	A
					615	7420	Administrative Costs	$ 215,448	$ 215,448	A
616	**4110**	**Diamond Terrace Loan**	**$ 141,400**		616	4110	Diamond Terrace Loan	$ 136,400	$ (5,000)	A
616	**5601**	**Interest**	**$ 36,000**	**$ 177,400**					$ (36,000)	A
616	7413	Legal Services	$ 5,000						$ (5,000)	A
616	8101	Transfer to General Fund*	$ 55,000						$ (55,000)	A
616		Revenue over Expense to fund Balance	$ 117,400						$ (117,400)	A
702	**3201**	**Fund Balance Usage**	**$ 45,580**						$ (45,580)	A
702	**5601**	**Interest**	**$ 1,700**						$ (1,700)	
702	**5607**	**Endeavor Hall Rental Fees**	**$ 22,000**	**$ 69,280**	702	5607	Endeavor Hall Rental Fees	$ 17,374	$ (4,626)	A
702	7111	Regular Salaries	$ 5,000		702	7111	Regular Salaries	$ 4,137	$ (863)	A
					702	7113	Overtime	$ 1,040	$ 1,040	A
702	7218	Long/Short Term Disability Insurance	$ 200		702	7218	Long/Short Term Disability Insurance	$ 38	$ (162)	A
702	7220	PERS Retirement-Normal Cost	$ 250		702	7220	PERS Retirement-Normal Cost	$ 1,683	$ 1,433	A
702	7221	PERS Retirement - Unfunded Liability	$ 568		702	7221	PERS Retirement - Unfunded Liability	$ 509	$ (59)	A
702	7231	Workers' Compensation	$ 170		702	7231	Workers' Compensation	$ 193	$ 23	A
702	7233	FICA Taxes	$ 60		702	7233	FICA Taxes	$ 60	$ -	
702	7246	Benefit Insurance	$ 500		702	7246	Benefit Insurance	$ 602	$ 102	A
702	7311	General Supplies	$ 500		702	7311	General Supplies	$ 104	$ (396)	A
702	7332	Telecommunications	$ 4,200		702	7332	Telecommunications	$ 3,640	$ (560)	A
702	7335	Gas & Electricity	$ 5,000		702	7335	Gas & Electricity	$ 4,264	$ (736)	A
702	7338	Water Services	$ 15,000		702	7338	Water Service	$ 14,560	$ (440)	A
702	7341	Buildings/Grounds Maintenance	$ 4,000		702	7341	Building/Grounds Maintenance	$ 3,640	$ (360)	A
702	7343	Vehicle Maintenance	$ 120		702	7343	Vehicle Maintenance	$ 104	$ (16)	A
702	7344	Vehicles: Gas, Oil & Supplies	$ 120		702	7344	Vehicles: Gas, Oil & Supplies	$ 104	$ (16)	A
702	7346	HVAC Mtn & Repairs	$ 2,600		702	7346	HVAC Mnt/Repairs	$ 2,600	$ -	
702	7390	Depreciation Expense	$ 28,872		702	7390	Depreciation Expense	$ 28,872	$ -	
702	7417	Janitorial Service	$ 120		702	7417	Janitorial Services	$ 104	$ (16)	A
702	7429	Animal/Pest Control Services	$ 2,000		702	7429	Animal/Pest Control Services	$ 1,560	$ (440)	A
					702	7435	Contract Seasonal Labor	$ 1,071	$ 1,071	A
		Total	$ 19,152,648	$ 9,576,324						
		Revenue	$ 9,576,324							
		Difference (Expenses)	$ 9,576,324							

A	Fine tuned using historical figures
B	Using transfers for fiduciary funds transfers for fund detail
C	Reference to correct wage file
D	Oakhurst not using well water
E	Successor Agency complete and dissolved
F	Reviewed historical figures and fund balance