

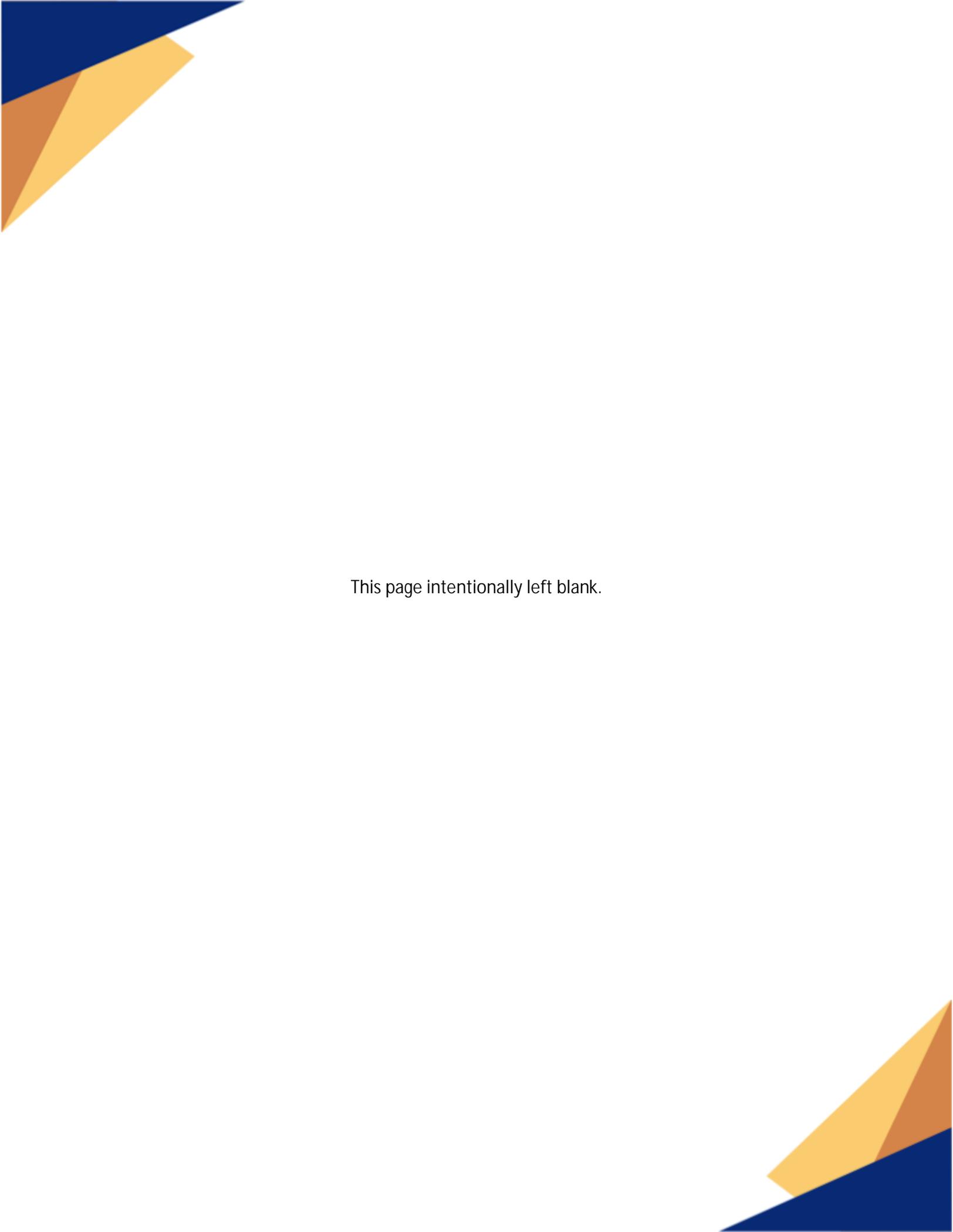
# City of Ridgecrest

## Proposed Budget



For Fiscal Year 2025-2026

100 W California Ave  
Ridgecrest, CA 93555  
Phone: 760-499-5000

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

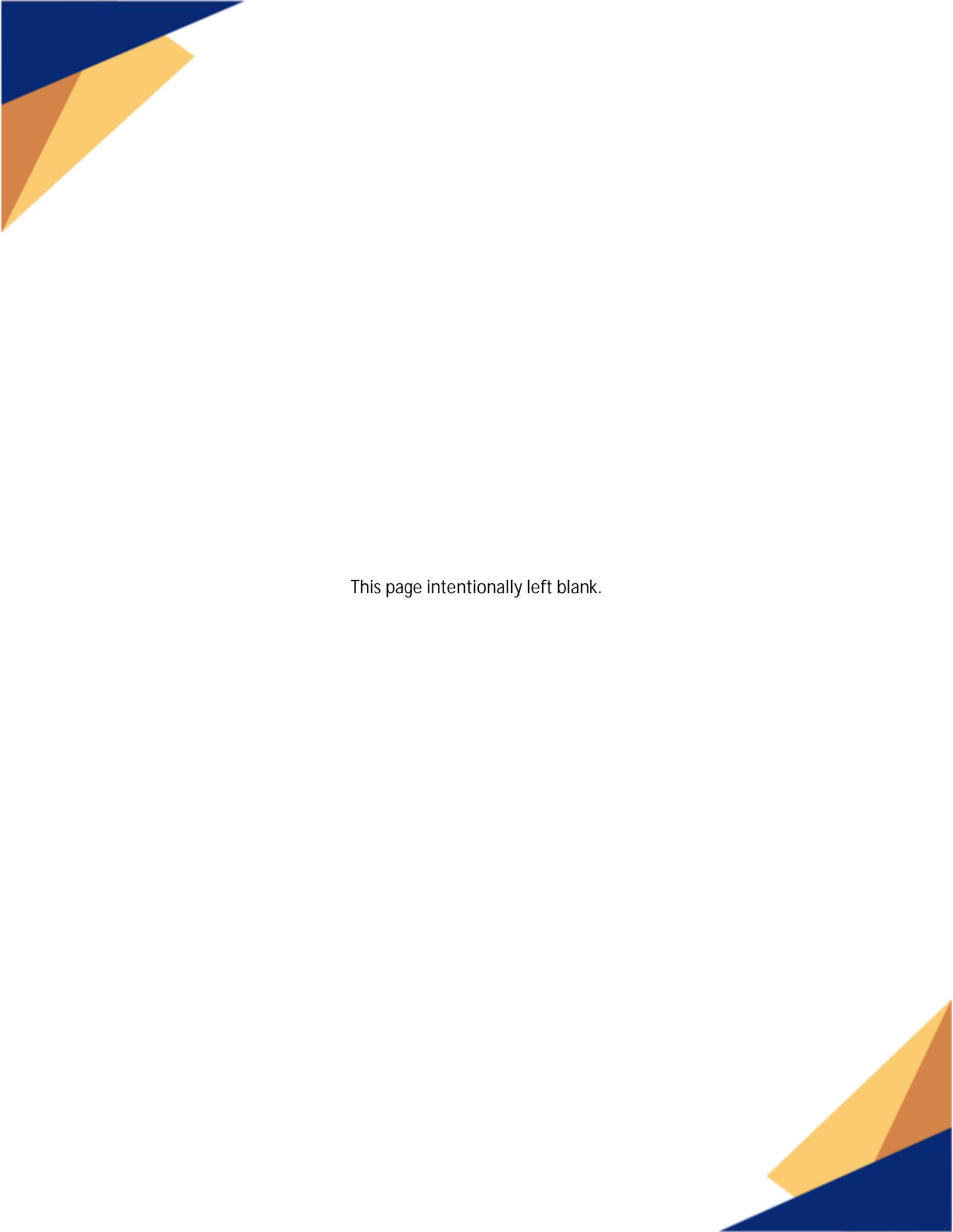
**City of Ridgecrest  
California**

For the Fiscal Year Beginning

**July 01, 2024**

*Christopher P. Morill*

Executive Director

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# TABLE OF CONTENTS

	Page
City Council Page	1
City Organizational Chart	2
Directory of City Officials	3
City Manager's Message	4
Community Profile	7
Budget Overview and Process	12
Fund Structure	15
Overview of Long-Term Debt	18
Overview of Major Revenue Sources	20
Budget Summaries	24
General Fund	25
City Council	28
City Attorney	30
City Manager	31
City Clerk	33
Non-Departmental	35
Finance	36
Information Technology	38
Human Resources	40
Police Department	42
Solid Waste	45
Community & Economic Development	46
Parks & Recreation	53
Public Works	58
Measure P Fund	62
Gas Tax Fund	64
RMRA/SB1 Gas Tax Fund	68
Illegal Dumping Resources Fund	70
Fleet Maintenance ISF Fund	73
Transit Fund	77
Wastewater Fund	80
Capital Projects Fund	83
Self-Insurance Fund	84
Measure V Funding	86
Projected Fund Balance	88
All Funds Summary	89
Budgeted Revenues - All Funds	91

# TABLE OF CONTENTS

	Page
Budgeted Expenditures - All Funds	92
Position Budgeting Summary	93
Resolution 25-XX	94
Exhibit A - Budget Revision Policy	97
Exhibit B - Administrative Purchasing Policy	99
Exhibit C - Appropriations Limit (GANN Limit)	110
Exhibit D - Staffing Summary	113
Exhibit E - Schedule of Fees	125
Exhibit F - Salary Schedule	159
Budget Detail - Budget Worksheet	166
100 General Fund	167
101 Measure P Fund	218
102 Gas Tax Fund	224
103 RMRA/SB 1 Gas Tax Fund	230
104 Illegal Dumping Resources Fund	232
107 TDA Streets Fund	234
117 Substandard Streets Improvement Fund	236
118 Capital Projects Fund	236
163 Supplemental Law Enforcement Svc-AB 3229	239
191 PERS COP Debt Service Fund	240
251 Landscape & Lighting District 2012-1	242
252 Drainage Benefit Assessment District 2016-1	246
261 Fire Facilities Improvement Fee	247
262 Traffic Impact Fees	247
263 Park Development Impact Fees	248
264 Law Enforcement Improvement Impact Fees	248
265 Storm Drainage Facilities Impact Fees	250
266 Kerr McGee Complex Facility Fees	250
267 Leroy Jackson Park Facility Fees	251
272 American Rescue Plan	251
300 TDA Transit Fund	254
310 Wastewater Fund	266
410 HR/Risk Management ISF (Self-Insurance Fund)	273
420 Self Insurance Workers Comp Claims	277
440 Fleet Maintenance ISF	278
939 RDA Obligation Retirement - Successor Agency	281
Glossary	284

# CITY COUNCIL



Travis Endicott  
Mayor



Kyle Blades  
Mayor Pro Tem



Solomon Rajaratnam  
Vice Mayor

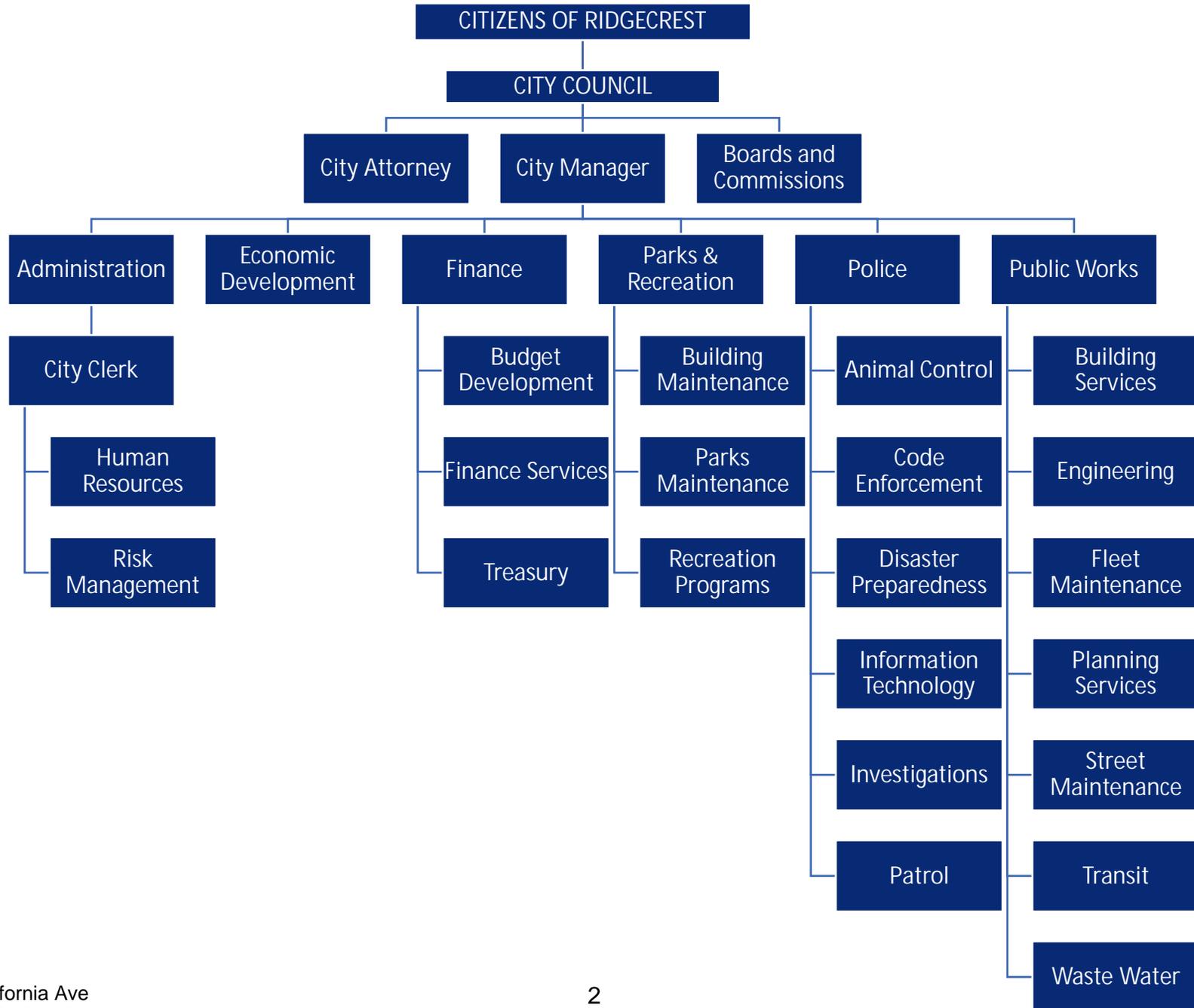


Scott Hayman  
Council Member



John 'Skip' Gorman  
Council Member

# City of Ridgecrest Organization Chart



# DIRECTORY OF CITY OFFICIALS

## CITY COUNCIL

Travis Endicott *Mayor*

Kyle Blades *Mayor Pro Tem*

Solomon P. Rajaratnam *Vice Mayor*

Scott Hayman *Council Member*

John 'Skip' Gorman *Council Member*

## CITY STAFF

Ronald Strand *City Manager*

Travis Reed *Deputy City Manager/PW Director*

Mario Ysit *Chief of Police*

Kelly Brewton *Finance Director*

Nerissa Wegener *Parks and Rec Director*

Ricca Charlon *City Clerk*

Matt Freese *IT Manager*

# City Manager's Message

## **CITY MANAGER'S MESSAGE**

To the Honorable Mayor and City Council:

It is my honor and pleasure to present the 2026 Budget to the City Council and the public in a format which allows high-level discussion while offering an in-depth understanding of each department and service area and continues our long-standing traditions of accountability and transparency in our budget process. This document is a vital tool that provides a comprehensive overview of the City's financial plan for the upcoming fiscal year, and is used as a planning and policy document estimating future City revenues and expenditures and allocates resources to accomplish community and Council priorities. As presented, this budget is balanced and financially responsible and continues to provide the scope and quality of services Ridgecrest citizens have come to enjoy and expect from the City. Our department leaders and administration team have worked diligently to make this budget as realistic and accurate as possible, and the place the City of Ridgecrest in the best possible fiscal position for the years ahead.

## **FINANCIAL OUTLOOK**

Despite the ongoing challenges the city has faced over the last few years, our local economy has shown resilience and recovery. Our prudent financial management and careful planning have allowed us to maintain a stable financial position, ensuring the continuity of essential services and the implementation of important community initiatives. With the passage of Measure V, the City will continue to improve our road infrastructure and provide quality public safety services to our community.

## **OPPORTUNITIES**

Opportunities abound with the 2026 Budget, presenting exciting avenues for growth and progress within the City of Ridgecrest. With a keen focus on fiscal responsibility and strategic allocation of resources, this budget sets the stage for transformative initiatives that will enhance the quality of life for our residents and propel our community forward. Investments in infrastructure, public safety, economic development, maintaining and expanding recreational facilities and technological advancement are poised to create lasting benefits, stimulating sustainable economic growth and fostering a vibrant and resilient cityscape. By capitalizing on these opportunities, we can build a resilient and thriving community.

# City Manager's Message

## CITYWIDE GOALS

This proposed budget implements the Citywide Goals and objectives.

### 1. Enhance Governance and Public Representation

- Objective: Ensure effective governance, public representation, and compliance with all relevant laws and regulations.
- Actions:
  - Ensure adherence to the Public Records Act, the Political Reform Act, and the Brown Act, promoting transparency and integrity in government operations.
  - Deliver exceptional customer service and accurate information to the public and City leadership.

### 2. Promote Fiscal Responsibility and Economic Growth

- Objective: Achieve sustainable economic growth through prudent financial management and innovative economic development strategies.
- Actions:
  - Prepare and recommend balanced budgets that reflect fiscal responsibility.
  - Implement new accounting and auditing standards, ensuring financial transparency and excellence.
  - Explore opportunities to attract new businesses and jobs, and support community events that enhance local quality of life.
  - Digitize and update zoning maps and development plans to streamline development processes.

### 3. Modernize and Secure IT Infrastructure

- Objective: Create a secure, efficient, and digitally empowered local government responsive to community needs.
- Actions:
  - Enhance IT infrastructure with digitization of public services, cybersecurity measures, and employee technology training.
  - Complete the rewiring of key facilities and upgrade networking hardware for improved connectivity.
  - Collaborate with departments to enhance fiber connectivity, supporting future technological expansions.

### 4. Foster a Safe, Inclusive, and Well-Serviced Community

- Objective: Ensure public safety, community well-being, and high-quality municipal services.

# City Manager's Message

- Actions:
  - Proactively prevent crime and respond promptly to emergencies and service requests.
  - Build positive community relationships and foster a vision of safety and inclusiveness.
  - Enhance parks and recreation programs, maintain facilities, and promote social, physical, and emotional well-being. The new Pinney Pool Complex is at 100% design and should be under construction in 2025. This is a once in a lifetime project and will substantially add to our quality of life within the community.
  - Implement proactive maintenance plans and cross-train staff for improved service efficiency.
  
- 5. Environmental Stewardship and Sustainable Practices
  - Objective: Promote sustainable waste management and environmental stewardship.
  - Actions:
    - Minimize illegal dumping and litter through effective abatement programs.
    - Implement proactive maintenance and training for the wastewater treatment facility to prevent spills.
    - Enhance public access to environmental data and improve service efficiency through technology and GIS data.

## IN CLOSING

In conclusion, I would like to express my sincere gratitude to the citizens of Ridgecrest for your continued support and engagement. Our Fiscal Year 2026 Budget reflects our shared commitment to transparency, accountability, and responsible governance. I encourage each of you to review the budget document and provide your valuable feedback. Your input is essential as we work together to shape the future of our beloved city.

As always, my office and the City Council are here to listen to your concerns, answer your questions, and collaborate on the issues that matter most to you. Together, we can overcome challenges, seize opportunities, and ensure that Ridgecrest remains a place we are all proud to call home.

Thank you for your continued support and belief in our shared vision.

Sincerely,



Ron Strand  
City Manager

# City of Ridgecrest Community Profile

## ABOUT RIDGECREST

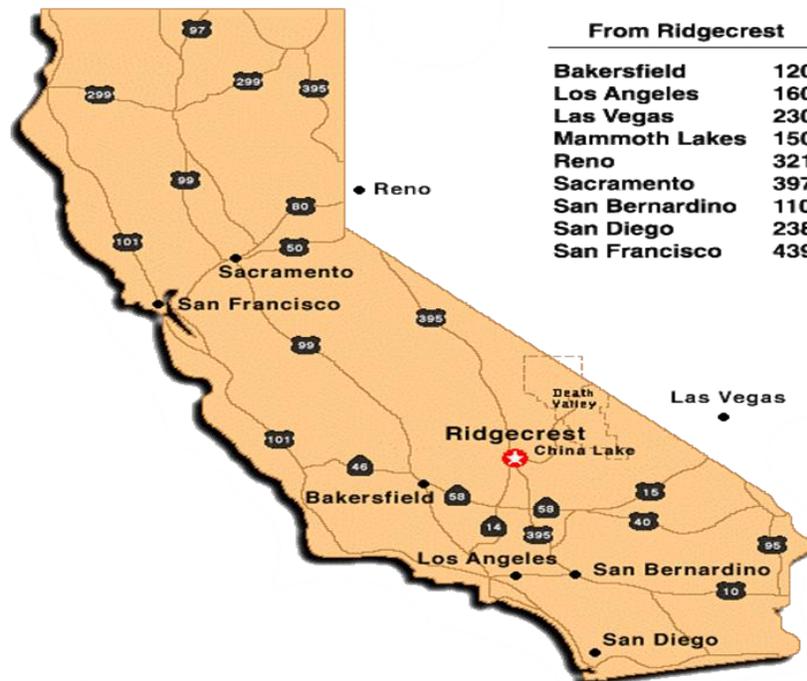
Ridgecrest evolved into a growing and dynamic city during the 1950's and 1960's as a support community, vital to the mission of the Navy, by providing housing and services for Federal employees and contractors. Ridgecrest incorporated in 1963 and now provides shopping for over 40,000 people throughout the Indian Wells Valley.

## LOCATION

At the crossroads of Highway 395 and Highway 178, the City of Ridgecrest serves as a central hub to many smaller towns in the Sierra Nevada Mountains and Mojave Desert. Ridgecrest is the third largest city in Kern County, boasting clean air, a highly educated workforce, and quality family living for all types of communities.

Ridgecrest offers a unique blend of business, cultural, and recreational opportunities. Through the efforts of builders, contractors, and retailers, the City has not only grown, but has welcomed new businesses. The City is home to over 27,000 residents and offers various employment opportunities, over several market sectors.

Cultural and recreational attractions are available to Ridgecrest residents, including Kid's Summer Day Camp at Kerr McGee, Movie Night at Freedom Park, Night on Balsam and City Nights events, and more. There are also several museums located here, where visitors and citizens can learn about the rich history of the mountains and desert surrounding Ridgecrest.



# City of Ridgecrest Community Profile

## GOVERNMENT

The City of Ridgecrest is a General Law Government. The City's emergency services are provided by Ridgecrest Police Department, Kern County Fire Departments, and Liberty Ambulance. The City of Ridgecrest has all powers granted to municipal corporations by State statues, including the power to issue debt, levy taxes on real property within its boundaries, and extend its corporate limits by annexation.

## CITY SERVICES

The City of Ridgecrest provides a wide range of services: public safety, construction and maintenance of streets, parks and sewer infrastructure; recreational activities; a transit system; current and long-range planning; and development review.

## TOP TEN CITY EMPLOYERS

Rank	Employer	No. of Employees	% of Total City Employment
1	Naval Air Weapons Station China Lake	5922	43.23%
2	Ridgecrest Regional Hospital	929	6.78%
3	Sierra Sands Unified School District	688	5.02%
4	Searles Valley Minerals	575	4.20%
5	Walmart Supercenter*	280	2.04%
6	Cerro Coso Community College	178	1.30%
7	Albertson's Inc (2 Locations)	161	1.18%
8	City of Ridgecrest*	135	0.99%
9	Home Depot	114	0.83%
10	AltaOne Federal Credit Union	99	0.72%
	*Includes full and part time		

## EDUCATION

Ridgecrest offers a range of educational opportunities from early childhood through higher education. The Sierra Sands Unified School District serves the area with multiple elementary schools, two middle schools, and two high schools. The district plans to add two magnet schools and an independent study school in fall 2025. In addition to traditional public schools, Ridgecrest hosts charter and alternative education options, including the Ridgecrest Elementary Academy for Language, Music & Science (REALMS), a public charter school, a flexible charter school for junior high and high school students. For higher education, Cerro Coso Community College provides associate degrees, certificates, and transfer programs from its main campus in Ridgecrest as well as online programs.

# City of Ridgecrest Community Profile

## REGIONAL ACCESS & TRANSPORTATION

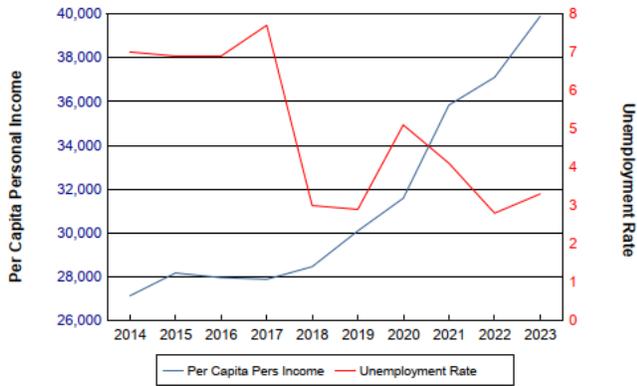
**Ridgecrest Transit** is the city operated bus transit system that provides public transportation within the City, as well as the towns of Inyokern, Randsburg, Johannesburg and other nearby areas of unincorporated Kern County. Transit offered within the City of Ridgecrest is a demand response system, and a deviated fixed route system between Inyokern and Ridgecrest. Service to Randsburg, Johannesburg and nearby unincorporated areas of Kern County is a demand response system, similar to Dial-a-Ride, offered at limited times. **Kern Transit** Kern Transit provides passenger bus service between and within the rural communities of Kern County. Kern Transit provides intercity/regional fixed routes and also Dial-A-Ride (DAR) service within many communities. The transit system offers service for the communities of Arvin, Bakersfield, Boron, California City, Delano, Frazier Park, Inyokern, Keene, Kernville, Lake Isabella, Lamont, Lebec, McFarland, Mojave, North Edwards, Onyx, Ridgecrest, Rosamond, Shafter, Taft, Tehachapi, Wasco, Weldon, and Wofford Heights. Connections to Metrolink in Lancaster are also available. Kern Transit is a division of the Kern County Public Works Department.

## DEMOGRAPHICS

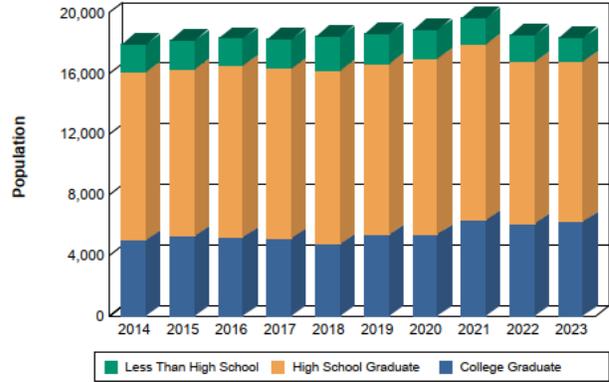
Calendar Year	Population	Personal Income (In Thousands)	Per Capita Personal Income	Unemployment Rate	Median Age	% of Pop 25+ with High School Degree	% of Pop 25+ with Bachelor's Degree
2014	28,451	\$772,103	\$27,138	7.0%	35.0	89.8%	27.8%
2015	28,064	\$790,608	\$28,171	6.9%	35.6	89.6%	28.9%
2016	28,349	\$792,679	\$27,961	6.9%	35.4	90.2%	28.2%
2017	28,822	\$803,642	\$27,882	7.7%	35.1	89.4%	27.9%
2018	29,712	\$845,653	\$28,461	3.0%	35.5	87.8%	25.7%
2019	29,350	\$883,353	\$30,097	2.9%	35.9	89.3%	28.7%
2020	29,591	\$934,501	\$31,580	5.1%	36.0	89.9%	28.4%
2021	28,061	\$1,005,407	\$35,829	4.1%	37.2	91.2%	32.0%
2022	27,885	\$1,034,632	\$37,103	2.8%	36.6	90.4%	32.8%
2023	27,940	\$1,114,133	\$39,875	3.3%	35.4	91.5%	33.8%

# City of Ridgecrest Community Profile

**Personal Income and Unemployment**

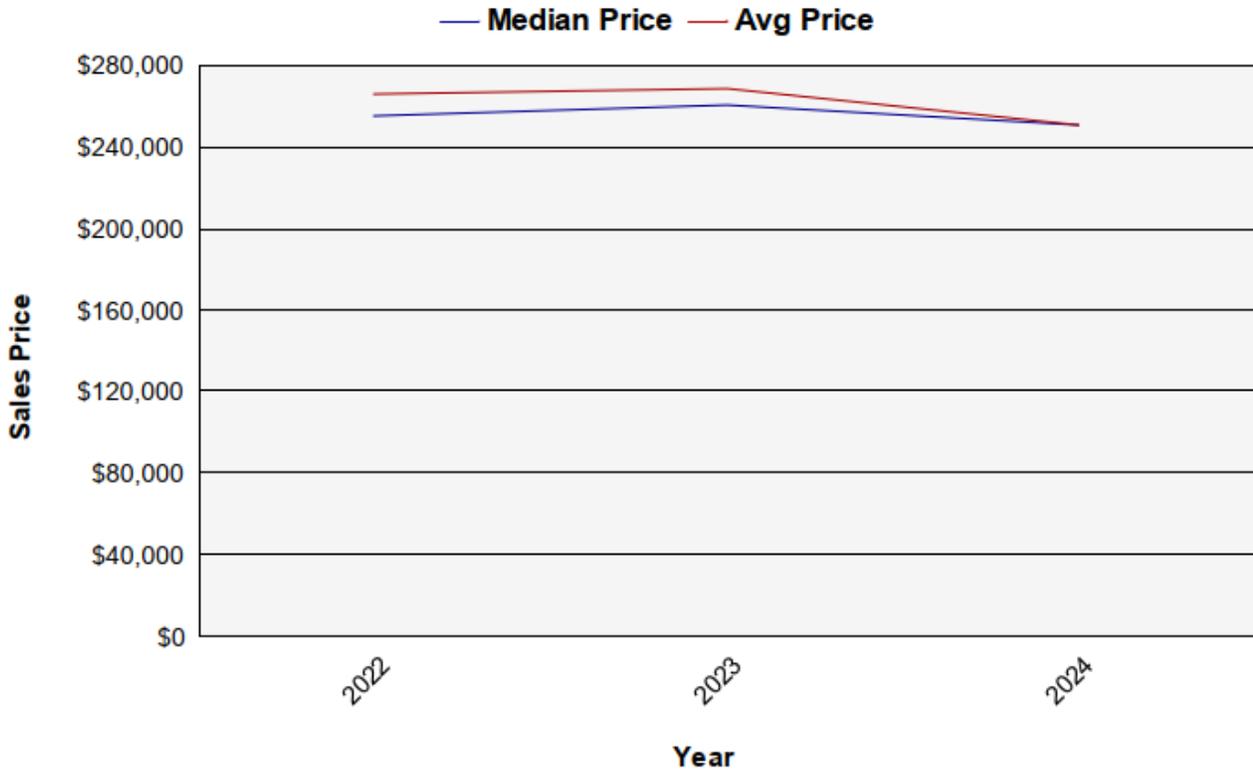


**Education Level Attained for Population 25 and Over**



**Single Family Residential Full Value Sales 01/01/2022 - 6/30/2024)**

Year	Full Value Sales	Average Price	Median Price	Median % Change
2022	611	\$265,744	\$255,000	
2023	356	\$268,272	\$260,000	1.96%
2024	175	\$250,423	\$250,500	-3.65%



# City of Ridgecrest Community Profile

## STAY CONNECTED

### myRidgecrest App

myRidgecrest is designed to allow our residents, businesses, and visitors to stay up-to-date with all that the City of Ridgecrest has to offer.

Our improved easy-to-use app, will allow you to search for your favorite city park or facilities, find agendas and meeting minutes, easily sync with our Calendar, explore upcoming events, and stay current with news and alerts.

You can also easily report maintenance and service issues, which will help improve the service delivery to our community. Easily take a photo of the concern, fill out a quick form, and hit submit. We will then automatically route your request to the appropriate department or utility for resolution.

Our goal is to maintain Ridgecrest as a clean and safe community.

- [APPLE/iOS APP DOWNLOAD HERE](#)
- [ANDROID/GOOGLE PLAY STORE DOWNLOAD HERE](#)

### Social Media

- [Facebook](#)
- [Instagram](#)
- [TikTok](#)
- [YouTube](#)

### Direct Outreach – “Let’s Talk

In an effort to provide additional opportunities for direct engagement, the City will continue to schedule “Let’s Talk” events at different times and locations for the public to connect with City representatives.

# Budget Overview and Process

## BUDGET OVERVIEW

The City of Ridgecrest adopts a budget on an annual basis to set the strategic direction for the upcoming year. Beyond the dollars and cents discussed in the budget, it serves as a policy tool, operations guide, financial plan, and communications device.

**Policy Document:** As a policy document, the budget demonstrates service delivery and programs for the upcoming year. The Budget includes Purchasing Policy which provides the foundational principles by which the budget is formulated and implemented.

**Operations Guide:** The Budget provides the funding level by department, down to the line item detail. Budget narratives and corresponding financial information for each department show the focus of the department, funding history, and upcoming projects and goals.

**Financial Plan:** As a financial plan, The Budget gives the reader a history of the expenditures by department, revenue trends, changes, and challenges.

**Communications Device:** The most important role of The Budget is to provide the reader with an understanding of the City's revenue, expenditures, strategic priorities, and overall direction.

## BUDGET PROCESS

The annual budget is one of the most important and informative documents city officials will use. In simple terms, the city's budget is a financial plan for one fiscal year. The budget shows estimated expenditures (items or services the city wishes to purchase in the coming fiscal year) and the resources that will be available to pay for those expenditures. The budget also authorizes the city to spend money and limits how much money can be spent.

The City of Ridgecrest's fiscal year begins July 1<sup>st</sup> and ends June 30<sup>th</sup>. The City uses a decentralized budgeting system, where each department is responsible for creating and managing its own budget, instead of relying on a centralized finance division to manage everything. This allows for greater flexibility and autonomy, as well as a more nuanced understanding of each department's unique needs and challenges. This, combined with a zero-based budgeting method, results in a more thorough and thoughtful budgeting process, as it forces each department to critically evaluate and prioritize their expenses, and to come up with creative solutions to achieve their goals within their allocated budget. While the administration and implementation of the budget process occurs continuously, budget preparation generally takes place over a six (6) month period from January through June.

**January:** City Manager and Department Heads begin to discuss upcoming funding sources, planned projects, and necessary changes for the upcoming fiscal year. Council provides the Finance Director a list of any items they would like included in the upcoming budget. These items are then discussed at a Finance Committee meeting.

# Budget Overview and Process

**February:** City staff that are responsible for the budget preparation attend a Budget Kick-Off meeting to discuss the budget process timeline. Each department separately meets with the City Manager and Finance Director for a mid-year discussion of the status of the current year budget as well as any key budget assumptions for the upcoming fiscal year.

**March-April:** Departmental budgets are entered by the departments. Payroll budgeting is entered by Finance.

**May:** Departments meet with City Manager and Finance Director to review entered estimates for the current budget and entered budget for the upcoming fiscal year. Departments put together their PowerPoint presentations for the City Council Budget Workshop. The Budget Workshop was held on the 3<sup>rd</sup> Tuesday of the month.

**June:** If needed, a second Budget Workshop would be held at the beginning of June. The Budget is adopted by the City Council.

## BUDGET PROCESS TIMELINE

BUDGET PROCESS TIMELINE	DATES
FY 2025-26 Budget Kick-Off Meeting	Monday, Feb. 10, 2025
Mid-Year Discussions with City Manager	Monday-Thursday, Feb. 24-27
Budgets Due to Finance including Year End Estimates	Friday, March 21, 2025
Payroll Budget Entered by Finance	Friday, March 21, 2025
Department Budget Meetings with City Manager	Monday-Thursday, April 28-May 1
City Council Budget Workshop	Tuesday, May 20, 2025
City Council 2nd Budget Workshop (if needed)	(Date to be determined)
FY 2025-26 Budget Adoption by City Council	Wednesday, June 04, 2025

# Budget Overview and Process

## BASIS OF BUDGETING

All of the funds are budgeted using the modified accrual basis of accounting in accordance with budgetary accounting practices. In modified accrual, revenues are recognized when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, long-term compensated absences are recorded only when payment is due.

## BASIS OF AUDITING

The audit, as reported in the Annual Comprehensive Financial Report, accounts for the City's finances on the basis of generally accepted accounting principles (GAAP). GAAP is defined as conventions, rules, and procedures necessary to describe accepted accounting practice as a particular time. The modified accrual basis of accounting, a GAAP approved method, is also used in the audit for all funds except the Proprietary Funds. The Annual Comprehensive Financial Report shows all the City's funds on both a budgetary and GAAP basis for comparison.

## BUDGETARY BASIS OF ACCOUNTING

There is no difference in the basis of accounting used for financial statements and the accounting method used for budgeting. The budgetary basis of accounting for budgeting purposes is also modified accrual.

*The City of Ridgecrest uses a modified accrual basis of accounting for budgeting purposes. This means revenues are recognized when they become measurable and available.*

# Fund Structure

The City of Ridgecrest uses various funds to account for its revenues and expenditures. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are categorized by fund type as defined by generally accepted accounting principles (GAAP). The revenues in each fund may be spent only for the purpose specified by the fund. The City maintains the following three major fund categories:

- **Governmental Funds** – are used to account for most of the City’s basic tax supported services.
- **Proprietary Funds** – are used to account for services for which the City charges customers – either outside customers or internal departmental units within the City
- **Fiduciary Funds** – are used to account for resources of which the City is acting in a fiduciary capacity as a trustee or agent.

## GOVERNMENTAL FUNDS

**100 General Fund** accounts for all revenues and expenditures used to finance the traditional services associated with a municipal government which are not accounted for in the other funds. In Ridgecrest, these services include general government, public safety, community development, parks and recreation and public works.

**101 Measure P Fund** accounts for money received from voter approved one cent transaction and use tax, Measure P, which will provide continued local funding for city services, including maintaining fire services, 911 response times, replacing Pinney pool, street repairs, recreation programs, and other City services.

**102 Gas Tax Fund** accounts for money received from the State gas tax to be used for street related projects. Streets related expenditures to be funded by Measure V is also accounted for in this fund.

**103 RMRA/SB1 Gas Tax Fund** accounts for money received from the new per gallon excise taxes on gasoline and diesel fuel and registration taxes on motor vehicles due to the passing of SB1 or the Road Repair and Accountability Act of 2017. It also accounts for its spending on streets related expenditures.

**104 Illegal Dumping Resources Fund** accounts for money received from Kern County to be used for illegal dumping mitigation programs.

**107 T.D.A. Streets Fund** accounts for money received from T.D.A. Streets & Roads per Article 8, PUC 99400(a) to be utilized for streets related expenditures only.

**112 Business Park Capital Improvement Projects Fund** accounts for financial resources and uses intended for the construction of the new business park and the improvement of its facilities.

**117 Substandard Streets Improvements Fund** accounts for fees collected from building permits from a specific section of the Ridgecrest Heights area to fund the maintenance and improvement of the substandard streets located in that area.

# Fund Structure

**118 Capital Improvements Capital Projects Fund** accounts for financial resources to be used for acquisition, construction and improvement of the city's major capital facilities.

**119 RDA Housing Set Aside Fund** accounts for financial resources and uses for housing related purposes.

**163 Supplemental Law Enforcement Service Fund (AB3229)** accounts for financial resources received from the Citizens Option for Public Safety (COPS) program to fund front line municipal police services.

**190 Debt Service Fund** accounts for the accumulation of resources for, and the payment of principal, interest, and related costs of the debt.

**191 PERS COP Debt Service Fund** accounts for the accumulation of resources for, and the payment of principal, interest, and related costs of the Pension COP.

**210 Grant Operations Fund** accounts for financial resources received from different grants the city received to be used for specific purposes.

**251 Landscape & Lighting District 2012-1 Fund** accounts for money received from assessments in the district to pay for the operation, maintenance, and servicing of the local landscaping and lighting improvements.

**252 Drainage Benefit AD 2016-01 Fund** accounts for money received from assessments in the district to pay for the maintenance and operation of drainage improvements.

**261 Fire Facilities Improvement Fund** accounts for money received from new developments to finance facilities, improvements and/or compensation measures to reduce the impacts caused by future developments.

**262 Traffic Impact Fees Fund** accounts for money received from new developments to finance facilities, improvements and/or compensation measures to reduce the impacts caused by future developments.

**263 Park Development Impact Fees Fund** accounts for money received from new developments to finance facilities, improvements and/or compensation measures to reduce the impacts caused by future developments.

**264 Law Enforcement Improve Impact Fees Fund** accounts for money received from new developments to finance facilities, improvements and/or compensation measures to reduce the impacts caused by future developments.

**265 Storm Drainage Facilities Fund** accounts for money received from new developments to finance facilities, improvements and/or compensation measures to reduce the impacts caused by future developments.

# Fund Structure

**266 Kerr McGee Complex Facility Fees Fund** accounts for money received for facility rentals to be used to pay for the operation, maintenance, and improvements.

**267 Leroy Jackson Park Facility Fees Fund** accounts for money received for facility rentals to be used to pay for the operation, maintenance, and improvements.

**272 American Rescue Plan Fund** accounts for money received for the assistance of recover after the Covid-19 pandemic.

## PROPRIETARY FUNDS

**300 T.D.A. Transit Fund** is intended to show the financial position and results of operations of only those transactions attributable to the Ridgecrest Transit System (RTS), operated by the City of Ridgecrest.

**310 Wastewater Improvement Fund** was established to receive and disburse funds collected through sewer services charge fees and sewer facilities charges. These funds are used for the operation and maintenance of sewer disposal facilities and the financing of construction of wastewater facilities and outlet sewers.

**410 Human Resources and Risk Management Fund** is used to account for the costs of the City's risk management and self-insurance programs as well as its personnel management costs.

**420 Self-Insurance Workers Comp Fund** is used to account for the cost of self-insurance workers' compensation program.

**440 Fleet Maintenance Fund** is used to account for the cost of maintenance of motor vehicles, heavy and light equipment and equipment replacements.

## FIDUCIARY FUNDS

**938 Tax Allocation Bond Proceeds Fund** accounts for the Successor Agency bond proceeds.

**939 Successor Agency/RDA Dissolution** accounts for property taxes that would have been redevelopment property tax increments had the Redevelopment Agency not been dissolved. The property taxes are distributed semi-annually by the County Auditor-Controller's Office and are used to pay enforceable obligations and Successor Agency administrative costs.

**966 Parks and Recreation Donation Fund** accounts for the collections of donations specifically earmarked for parks and recreation purposes only.

**Agency Funds** are funds that accounts for the collections received from special assessment districts and their disbursements to bondholders. The City has seven funds (Funds 531, 532, 545, 546, 550, 555 and 557) that are still open, however the bond obligations these funds account for are already paid.

# Debt Service

## Overview of Long-Term Debt

Currently the City's debt includes bonds on behalf of the BLX Group and US Bank Trust National Association.

The 2018 Tax Allocation Refunding Bonds are comprised of two serial bonds. Series 2018 A has a principal amount of \$4,314,000 with an interest rate of 2.8% and matures on March 1, 2026. Series 2018 B has a principal amount of \$24,966,000 with an interest rate of 5.19% (until April 1, 2020, at which time the rate falls to 3.76% until maturity) and matures on March 1, 2037. As of June 30, 2024, total principal and interest remaining on the 2018 Tax Allocation Refunding Bonds is \$25,963,987.

On November 28, 2018, the City issued the PERS Certificates of Participation in the amount of \$19,955,000. The purpose of the bonds was to refinance a portion of the City's unfunded actuarial accrued liability with respect to its payment obligations to CalPERS. The bonds accrue interest rates between 4.263% and 5.000%. Interest on the bonds is payable semiannually on each June 1 and December 1, commencing June 1, 2019. Principal is payable in annual installments ranging from \$30,000 to \$1,305,000, commencing June 1, 2020 through June 1, 2046. The balance at June 30, 2024, was \$16,335,000.

Compensated absences at June 30, 2024, amounted to \$2,362,386. Typically, the Human Resources and Risk Management Internal Service Fund has been used to liquidate the liability for governmental-activities compensated absences while the T.D.A. Transit Fund and Wastewater Fund liquidate the liabilities in the business-type activities. There is no fixed payment schedule for compensated absences.

**The summary of changes in long-term liabilities for the City for the year ended June 30, 2024 is as follows:**

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Classification	
					Due within One Year	Due in more than One Year
<b>Governmental Activities:</b>						
Direct borrowings:						
2018 PERS Certificates of Participation	\$ 17,090,000	\$ -	\$ (755,000)	\$ 16,335,000	\$ 840,000	\$ 15,495,000
Plus: bond premium	341,699	-	(14,857)	326,842	-	326,842
Compensated absences	2,144,342	1,076,087	(1,126,345)	2,094,084	628,225	1,465,859
Total governmental activities	19,576,041	1,076,087	(1,896,202)	18,755,926	1,468,225	17,287,701
<b>Business-type Activities:</b>						
Compensated absences	244,423	150,510	(126,631)	268,302	116,631	151,671
Total business-type activities	244,423	150,510	(126,631)	268,302	116,631	151,671
<b>Total long-term debt</b>	<b>\$ 19,820,464</b>	<b>\$ 1,226,597</b>	<b>\$ (2,022,833)</b>	<b>\$ 19,024,228</b>	<b>\$ 1,584,856</b>	<b>\$ 17,439,372</b>

# Debt Service

## Overview of Long-Term Debt

### 2018 Tax Allocation Refunding Bonds

The annual requirements to amortize the bonds outstanding at June 30, 2024, are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 1,685,000	\$ 962,791	\$ 2,647,791
2026	1,679,000	889,010	2,568,010
2027	1,547,000	813,844	2,360,844
2028	1,533,000	733,736	2,266,736
2029	1,522,000	654,329	2,176,329
2030-2034	7,345,000	2,107,114	9,452,114
2035-2037	4,121,000	371,163	4,492,163
<b>TOTAL</b>	<b>\$ 19,432,000</b>	<b>\$ 6,531,987</b>	<b>\$ 25,963,987</b>

### Fiduciary Funds

Summary of changes in long-term liabilities for the fiduciary funds for the year ended June 30, 2024 is as follows:

	Balance July 1, 2023	Additions	Deletions	Balance June 30, 2024	Classification	
					Due within One Year	Due in more than One Year
<b>Fiduciary Funds:</b>						
Tax Allocation Bonds, Series 2018	\$ 21,123,000	\$ -	\$ (1,691,000)	\$ 19,432,000	\$ 1,685,000	\$ 17,747,000
<b>Total fiduciary activities</b>	<b>\$ 21,123,000</b>	<b>\$ -</b>	<b>\$ (1,691,000)</b>	<b>\$ 19,432,000</b>	<b>\$ 1,685,000</b>	<b>\$ 17,747,000</b>

### 2018 PERS Certificates of Participation

The future annual payments are as follows:

Year Ending June 30,	Principal	Interest	Total
2025	\$ 840,000	\$ 766,162	\$ 1,606,162
2026	925,000	724,162	1,649,162
2027	1,020,000	677,912	1,697,912
2028	975,000	626,912	1,601,912
2029	1,070,000	578,162	1,648,162
2030-2034	6,305,000	2,126,039	8,431,039
2035-2039	3,335,000	844,442	4,179,442
2040-2044	1,770,000	249,702	2,019,702
2045-2046	95,000	6,096	101,096
<b>TOTAL</b>	<b>\$ 16,335,000</b>	<b>\$ 6,599,589</b>	<b>\$ 22,934,589</b>

# Overview of Major Revenue Sources

## OVERVIEW OF MAJOR REVENUE SOURCES

The City of Ridgecrest, like many municipalities, derives its revenue from a variety of sources that fund essential services and infrastructure. The major revenue streams include property tax, which is levied on real estate and personal property; transient occupancy tax, which is collected from visitors staying in local accommodations; and franchise fees, which are payments from utility companies for the use of public rights-of-way. Additionally, sales tax contributes significantly to the city's income, further bolstered by Measure V and Measure P add-on sales taxes. Each of these revenue sources plays a crucial role in maintaining and enhancing the quality of life for Ridgecrest residents.



## PROPERTY TAX

Property tax is imposed on both real property, such as land and buildings, and tangible personal property within the City of Ridgecrest. This tax is assessed by the County Assessor at a standard rate of 1% of the property's assessed value. While the tax is collected by the County of Kern, the City of Ridgecrest receives approximately 5% of this revenue, as allocated by the County of Kern - Auditor/Controller's Office. This allocation provides a critical source of funding for various municipal services and infrastructure projects, ensuring the city can meet the needs of its residents and maintain its public facilities.

# Overview of Major Revenue Sources

## TRANSIENT OCCUPANCY TAX

Transient Occupancy Tax (TOT) is imposed on occupants of hotels, motels, inns, tourist homes, and other lodging facilities for stays of less than 30 continuous days. This tax is added to the customer's lodging bill at a total rate of 15.75%. Of this, 5.75% is allocated to the Ridgecrest Area Convention and Visitor's Bureau (RACVB). In recent years, TOT collections have funded various economic development initiatives, including the RACVB, the Chamber of Commerce, and the City's Community and Economic Development program, as well as other city services.

## FRANCHISE FEES

Franchise fees are payments made by utility companies to the City of Ridgecrest for the privilege of using public rights-of-way for their infrastructure, such as pipelines, cables, and transmission lines. These fees are typically negotiated as part of franchise agreements and are based on a percentage of the revenue generated by the utility companies within the city. The collected fees contribute to the City's general fund, supporting essential services such as public safety, street maintenance, and parks and recreation. By charging franchise fees, Ridgecrest ensures that utility providers contribute to the upkeep and improvement of the public infrastructure they utilize, thereby benefiting the entire community.

## SALES TAX

Sales tax in Kern County is set at 7.25%, which includes allocations to the state and county funds. However, the City of Ridgecrest has two additional voter-approved measures, Measure V and Measure P, each adding 1% to the base rate. Measure V, enacted in November 2017. Measure P was approved in November 2022. Consequently, the total sales tax rate in Ridgecrest is 9.25%. This additional revenue supports local services and initiatives, with the funds from Measure V and Measure P directly contributing to the City's financial health and community development efforts. The detailed allocation below shows that, of each sales tax dollar, significant portions go to the State General Fund, State County Realignment, and Ridgecrest-specific taxes, ensuring a steady flow of resources for both state-level and local needs.

## MEASURE L/V SALES TAX

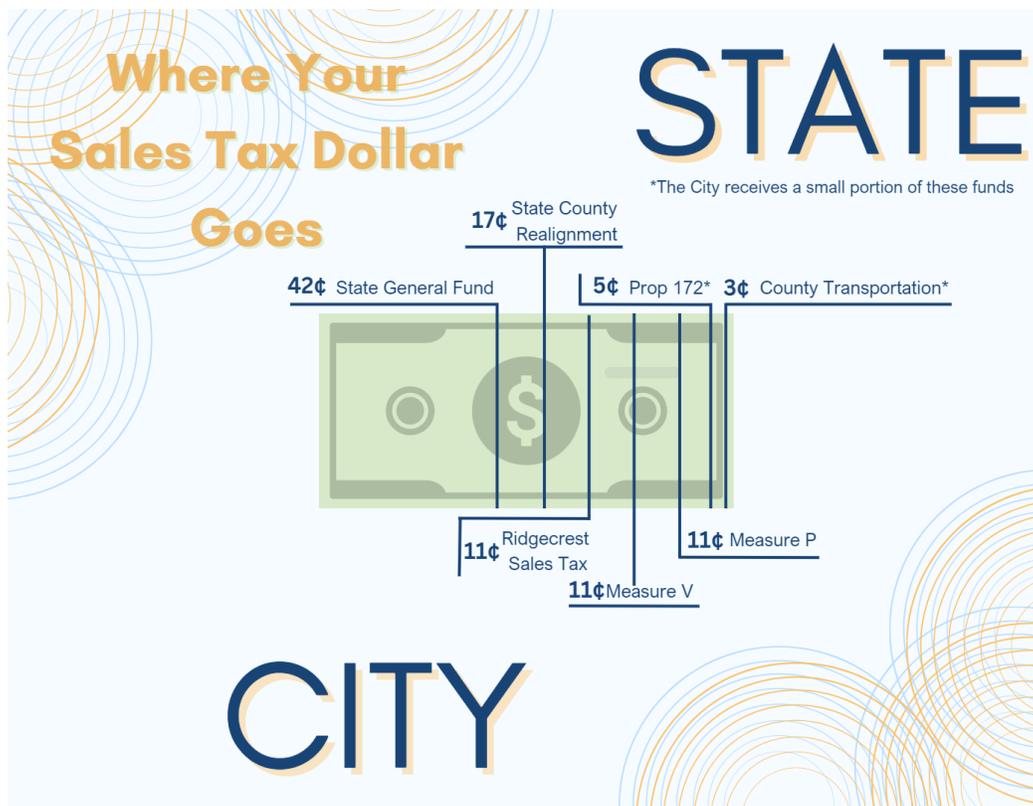
Measure V is a local option sales tax measure that was approved by the voters on November 2016, allowing the City of Ridgecrest to increase its sales tax to 1% for a term of 8 years. This measure superseded Measure L, which was also approved by the voters and had allowed the City to collect a sales tax of .75%. Measure L ended on March 31, 2017 and Measure V became

# Overview of Major Revenue Sources

effective the next day, on April 1, 2017. Both Measure L and Measure V are earmarked for Public Safety and Streets & Roads Maintenance purposes.

## MEASURE P SALES TAX

On November 8, 2022, City of Ridgecrest voters approved Measure P, enacting a one cent transaction and use tax. After engaging over 1,000 residents through the Ridgecrest Community Conversation, residents prioritized local funding needs for City services including public works and public safety services. These services include: fire protection services, restoring 4 police officer positions, rebuilding and maintain the Ridgecrest Community Pool (Pinney Pool), recruitment and retention of city service providers, and public outreach and events. Measure P requires accountability, including citizens' oversight, mandatory financial audits, and yearly reports to the community to ensure the funds are spent in a fiscally prudent manner.



# Overview of Major Revenue Sources

		Brick/Mortar	Automobile	Online Sales	
<b>Purchaser Receives At</b>		Store	Store	Home/Business	Home/Business
<b>Seller</b>		Store	Store	Office - Out of State	Office - In/Out of State
<b>Product</b>		Store	Store	Warehouse - Out of State	Warehouse - In State
<b>Current Sales Tax Rate</b>	9.25%				
<b>of that</b>		<b>Revenues are allocated to...</b>			
	Rate				
<b>City</b>	1.00%	<i>City of Store Location</i>		Countywide Pool	<i>City of Warehouse Location</i>
<b>County Transportation</b>	0.25%	County of Store Location		County of Use (receipt)	County of Warehouse Location
<b>Transactions &amp; Use Tax - Measure V</b>	1.00%	<i>City of Store Location</i>	<i>City of Use (registration)</i>	<i>City of Use (Receipt)</i>	
<b>Transactions &amp; Use Tax - Measure P</b>	1.00%	<i>City of Store Location</i>	<i>City of Use (registration)</i>	<i>City of Use (Receipt)</i>	
<b>State General Fund</b>	3.94%	State			
<b>State County Realignment</b>	1.56%	State (then allocated)			
<b>State Proposition 172 Public Safety</b>	0.50%	State (then allocated)			

\*Italicized cells indicate city revenue



CITY OF RIDGECREST

BUDGET  
SUMMARIES

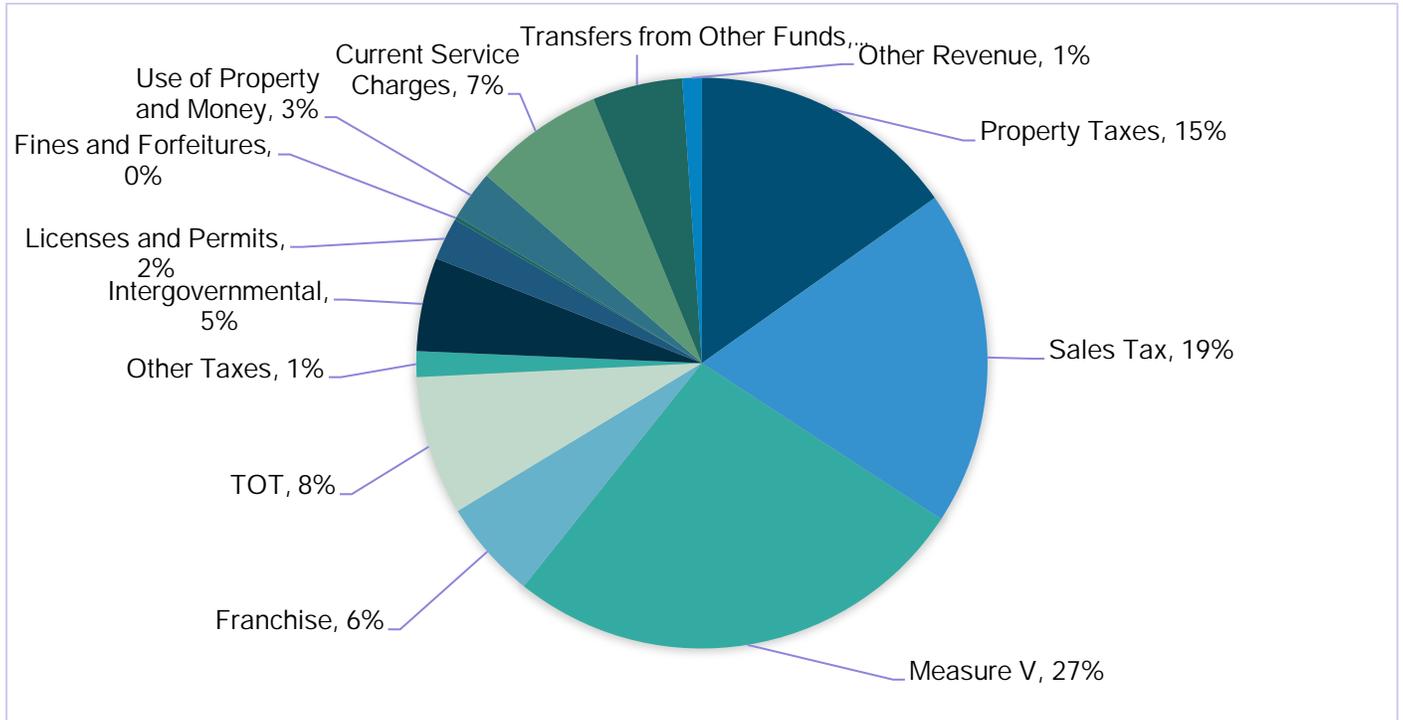
FISCAL YEAR 2025-2026

# GENERAL FUND SUMMARY BY TYPE

<b>Fund 100 - General Fund</b>	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed
<b>Resources</b>			
Total General Fund Revenue	\$ 22,790,019	\$ 20,685,366	\$ 22,187,889
<b>Budgeted Reserves</b>			
General Fund Reserves	\$ -		
Police - Law Enforcement Impact Fees	-	-	
Measure V Reserves	-	1,998,770	
Total Budgeted Reserves	-	1,998,770	-
<b>Transfers</b>			
Fund 163 - AB 3229 COPS Grant	180,000	194,992	180,600
Fund 938 - 2010 TAB Proceeds	-		
Fund 101 - Measure P Fund	350,000	350,000	350,000
Fund 264 - Law Enforcmnt Improve Impact Fee	300,000	100,000	350,000
Fund 939 - RDA S/A Admin Allow	250,000	250,000	250,000
Subtotal Transfers In	1,080,000	894,992	1,130,600
Fund 102 - Measure V for Streets	1,946,191	1,946,191	-
Fund 118 - Measure V for Capital Projects	4,675,000	3,738,000	530,000
Fund 251 - General Fund for LLMD	8,562	8,562	11,190
Fund 191 - PERS COPS Debt Svc Fund	1,077,288	1,077,288	1,097,357
Subtotal Transfer Out	7,707,041	6,770,041	1,638,547
Total Transfers	(6,627,041)	(5,875,049)	(507,947)
Total Resources (Revenue, Budgeted Reserves, & Transfers)	\$ 16,162,978	\$ 16,809,087	\$ 21,679,942
<b>Expenditures</b>			
Personnel	\$ 10,498,825	\$ 10,241,315	\$ 10,425,746
Services	5,764,627	4,449,723	5,126,897
Materials	957,376	787,513	987,564
Capital	2,055,730	1,859,462	1,182,400
ISF Allocation	868,844	864,034	900,108
Debt Service	152,910	152,910	152,910
Total Expenditures	20,298,312	18,354,957	18,775,625
Resources Over(Under) Expenditures	\$ (4,135,334)	\$ (1,545,870)	\$ 2,904,317
<b>Fund Balance</b>			
Beginning Fund Balance, July 1	20,271,044	20,271,044	16,726,404
Total Budgeted Reserves	-	(1,998,770)	-
Resources Over(Under) Expenditures	(4,135,334)	(1,545,870)	2,904,317
Ending Fund Balance, June 30, Estimated	\$ 16,135,710	\$ 16,726,404	\$ 19,630,721

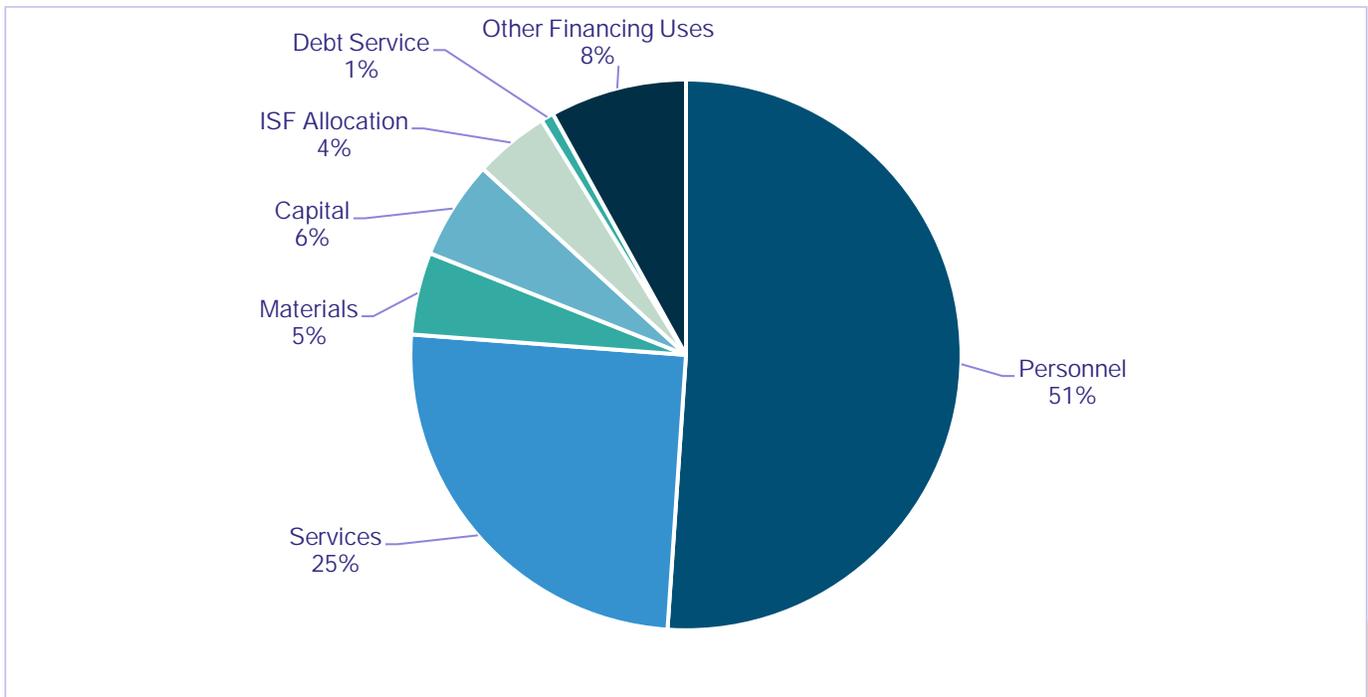
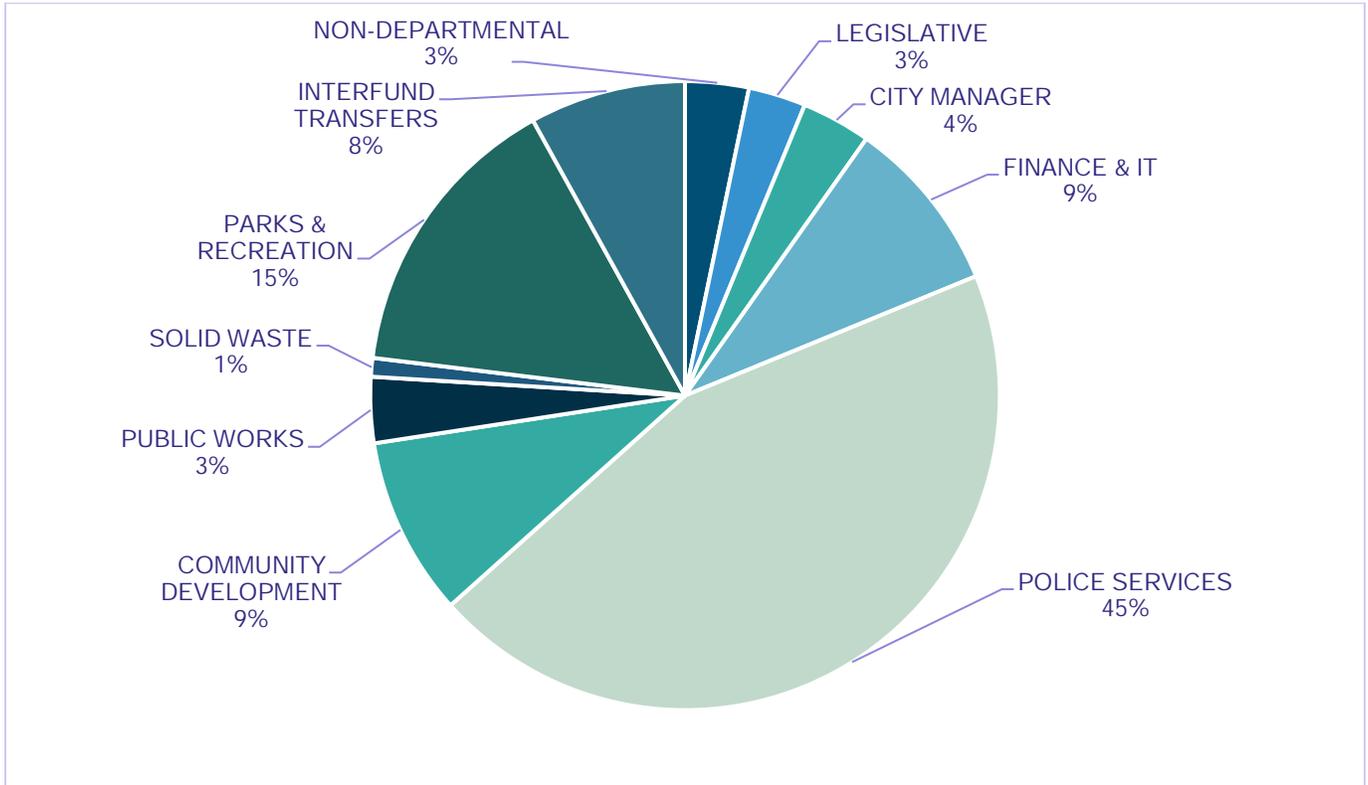
# GENERAL FUND SUMMARY BY TYPE

## FINANCIAL SOURCES



# GENERAL FUND SUMMARY BY TYPE

## FINANCIAL USES



# CITY COUNCIL

## FY 2026 BUDGET SUMMARY

### Department Overview:

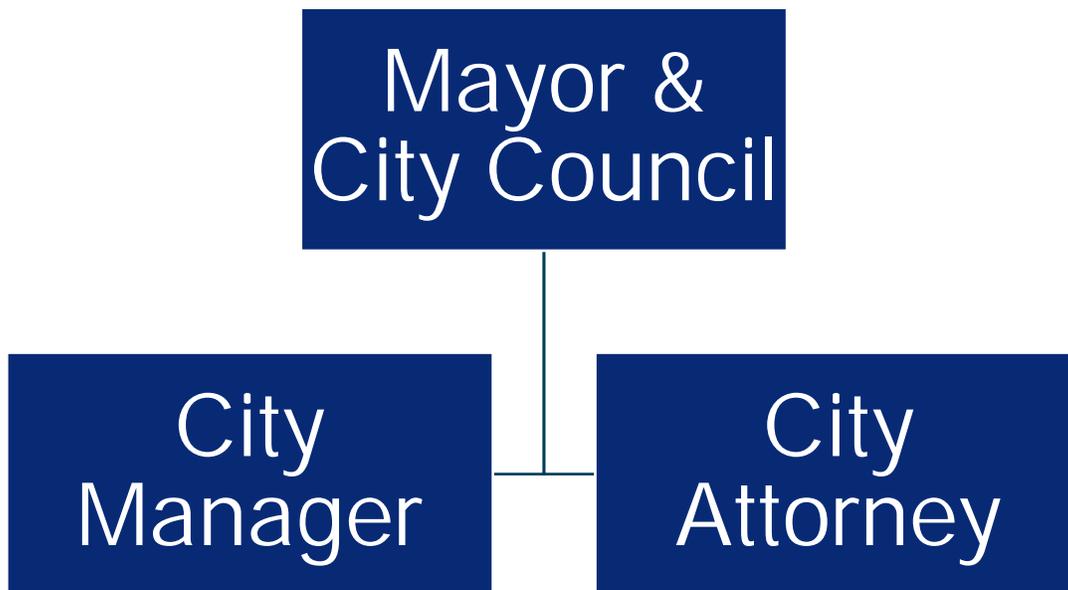
The City Council is the legislative body of the City of Ridgecrest. The Council sets policy in all City matters. Council members are elected at large during alternating four-year terms with the exception of the Mayor who serves a two-year term.

The City Council appoints a City Manager, who is charged with the implementation of adopted policy.

The Council members serve on a variety of internal and external committees, task forces, and multi-jurisdictional work groups. The standing committees of the City Council are 1) City Organization, 2) Quality of Life, 3) Infrastructure, 4) Finance, and 5) Economic Development.

### Department Goal:

The City Council strives to ensure effective governance and public representation. With a focus on fiscal responsibility. The City Council hopes to achieve sustainable economic growth over the next several years.



# CITY COUNCIL

## FY 2026 BUDGET SUMMARY

### GENERAL FUND – CITY COUNCIL

<b>CITY COUNCIL</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Division 1000</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>YE Projection</b>	<b>Proposed</b>
Use of Property & Money	-	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
<hr/>					
Expenditures					
Personnel	92,570	92,600	92,600	90,351	89,179
Services	18,945	22,500	22,500	22,500	22,500
Materials	102	500	500	500	500
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	111,617	115,600	115,600	113,351	112,179

<b>STAFFING SUMMARY - CITY COUNCIL</b>			
	2023-2024	2024-2025	2025-2026
	Budget	Budget	Budget
Elected Employees	5.00	5.00	5.00
Appointed Employees	-	-	-
Full Time Employees	-	-	-
Part Time Employees	-	-	-
Total	5.00	5.00	5.00

# CITY ATTORNEY

## FY 2026 BUDGET SUMMARY

**Department Overview:**

The City Attorney is contracted with Aleshire & Wynder, LLP. They provide legal advice to the City Council and City Staff. The City Attorney defends and prosecutes, or retains counsel to defend and prosecute, all civil actions and proceedings to which the City is party and prosecutes all criminal actions involving the City. The City Attorney drafts necessary legal documents, ordinances, resolutions, contracts, and other legal documents pertaining to the City’s business, and handles claims against the City. The City Attorney also recommends and provides management of outside legal counsel hired to provide special legal services to the City.

**Budget Notes:**

- This includes Aleshire & Wynder, LLP retainer and funds for special services and outside council.

**GENERAL FUND – CITY ATTORNEY**

CITY ATTORNEY Division 1001	2023-2024 <u>Actual</u>	2024-2025 <u>Adopted</u>	2024-2025 <u>Amended</u>	2024-2025 <u>YE Projection</u>	2025-2026 <u>Proposed</u>
Use of Property & Money	-	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Services	239,408	490,000	490,000	490,000	490,000
Materials	-	-	-	-	-
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	239,408	490,000	490,000	490,000	490,000

**STAFFING SUMMARY - CITY ATTORNEY**

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	-	-	-
Part Time Employees	-	-	-
Total	-	-	-

# CITY MANAGER

## FY 2026 BUDGET SUMMARY

### Department Overview:

The City Manager is the Chief Executive Officer of the City of Ridgecrest and is responsible for planning, organizing and directing all municipal activities. The City Manager is charged with oversight over all city departments. The City Manager makes recommendations to the City Council on program alternatives and makes sure programs adopted by the Council are implemented. The City Manager is also the Executive Director of the Successor Agency for the dissolution of the Ridgecrest Redevelopment Agency. Additionally, the City Manager directly oversees all the City Clerk, Human Resources and Risk Management functions.

### Department Goals:

Prepare and recommend fiscally responsible, balanced budgets. Develop solutions and programs desired by the City Council and the community. Continue to address challenges, both known and unknown, in order to create sustainable economic growth.



# CITY MANAGER

## FY 2026 BUDGET SUMMARY

**Budget Notes:**

- Funds for land annexation and lobbying efforts.

**GENERAL FUND – CITY MANAGER**

<b>CITY MANAGER</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Division 1100</b>	<b><u>Actual</u></b>	<b><u>Adopted</u></b>	<b><u>Amended</u></b>	<b><u>YE Projection</u></b>	<b><u>Proposed</u></b>
Use of Property & Money	-	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
<b>Expenditures</b>					
Personnel	158,237	173,200	173,200	184,713	186,417
Services	196,601	219,000	228,072	227,472	169,000
Materials	542	6,000	12,428	12,428	10,000
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	355,380	398,200	413,700	424,613	365,417

<b>STAFFING SUMMARY - CITY MANAGER</b>			
	2023-2024	2024-2025	2025-2026
	Budget	Budget	Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	0.55	0.55	0.55
Part Time Employees	-	-	-
Total	0.55	0.55	0.55

# CITY CLERK

## FY 2026 BUDGET SUMMARY

### Department Overview:

The City Clerk is the local official for elections, local legislation, the Public Records Act, the Political Reform Act, Boards and Commissions coordination and recruiting, and open meeting laws (Ralph M. Brown Act). Routine responsibilities include supporting City Council meetings with meeting management and minutes production, overseeing the City's Boards and Commissions Program, coordinating responses to Public Records Act requests, and storage of legally mandated records. The Clerk's office also provides administrative services related to municipal elections, and local candidate and voter information as outlined in the Elections Code.

As the official record keeper for the City, the City Clerk's Office serves as the City's informational center and serves the City Council, the various City departments and the citizens of this community pursuant to Federal, State and local statutes.

Accordingly, the office prepares City Council agendas and publishes legal notices as required by California law; prepares proclamations; records all minutes, adopted legislation, policy documents and contracts approved by the City Council.

The City Clerk's office manages all Fair Political Practices Commission (FPPC) administrative filings; administers oaths of office to all City elected officials and Council-appointed commission/committee members; maintains original City deeds and easements; processes public record requests; coordinates various administrative policy matters; maintains the City's legal library; and accepts and records claims, lawsuits and summons filed upon the City.

The City Clerk's office also administers the City Council records management program which deals with the active and inactive storage, retention, and destruction of city records in compliance with all applicable laws and regulations to protect and preserve the city's permanent and historical documents.

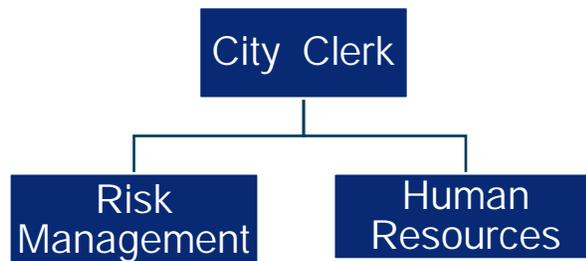
### Department Goals:

1. **Respond to the legislative needs of the City Council and their constituents.** The Office of the City Clerk works to meet the needs of the City Council and the citizens of Ridgecrest. One important way of accomplishing this is by emphasizing access to information as it relates to the legislative process. Over the next one to two years, the Department will continue to accomplish this goal by focusing on the following objectives.
  - a. Prepare and distribute docket materials in a timely manner.
  - b. Effectively coordinate and administer public hearings
2. **Support the City's compliance with the Public Records Act, the Political Reform Act, & the Brown Act.**
  - a. Perform the functions and duties of the City Clerk's office in accordance with the statutory requirements of State, County, and Municipal laws.
  - b. Provide timely and accurate information to City leadership and the public, while practicing exceptional customer service, honesty and integrity.

# CITY CLERK

## FY 2026 BUDGET SUMMARY

3. **Deliver excellent customer service.** The best customer service requires constant improvement, which requires constant assessment based on feedback and active benchmarking. Proper delivery of customer service serves the people by providing accurate information and maximizing access to municipal government in an efficient, timely, professional, and courteous manner. Over the next one to two years, the Department will move toward accomplishing this goal by focusing on the following objectives.
- Utilize best business practices for customer management.
  - Respond quickly and accurately to customer requests.
  - Provide current, comprehensive, and accurate information to meet customers' needs.



### GENERAL FUND – CITY CLERK

CITY CLERK	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
Division 1130	Actual	Adopted	Amended	YE Projection	Proposed
Use of Property & Money	-	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Personnel	111,871	116,825	116,825	125,329	128,201
Services	46,132	34,750	34,750	17,450	34,750
Materials	4,308	5,000	5,000	5,000	5,000
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	162,312	156,575	156,575	147,779	167,951

STAFFING SUMMARY - CITY CLERK			
	2023-2024	2024-2025	2025-2026
	Budget	Budget	Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	0.65	0.65	0.65
Part Time Employees	-	-	-
Total	0.65	0.65	0.65

# NON DEPARTMENTAL

## FY 2026 BUDGET SUMMARY

### Department Overview:

Non-departmental expenditures benefit all departments, but are not specific to any one department. These include costs associated with loan payments to Wastewater for the franchise loan, postage, LAFCO dues, shredding service, and property tax for City properties located outside the County. ISF Allocation is from the Fleet Maintenance for the vehicles assigned to Administration. There are no FTE budgeted for in this department as the various responsibilities are overseen by the City Manager's Office.

### GENERAL FUND – NON DEPARTMENTAL

<b>Non-Departmental Division 1190</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2024-2025 Amended</b>	<b>2024-2025 YE Projection</b>	<b>2025-2026 Proposed</b>
Use of Property & Money	-	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Services	24,998	28,295	33,295	31,000	33,050
Materials	-	-	-	-	-
Capital	-	-	66,119	65,477	-
ISF Allocation	10,004	21,382	21,382	21,382	8,274
Debt Service (WW Loan)	13,129	152,910	152,910	152,910	152,910
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>48,131</b>	<b>202,587</b>	<b>273,706</b>	<b>270,769</b>	<b>194,234</b>

### STAFFING SUMMARY - NON DEPARTMENTAL

	2023-2024	2024-2025	2025-2026
	Budget	Budget	Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	-	-	-
Part Time Employees	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>

# FINANCE DEPARTMENT

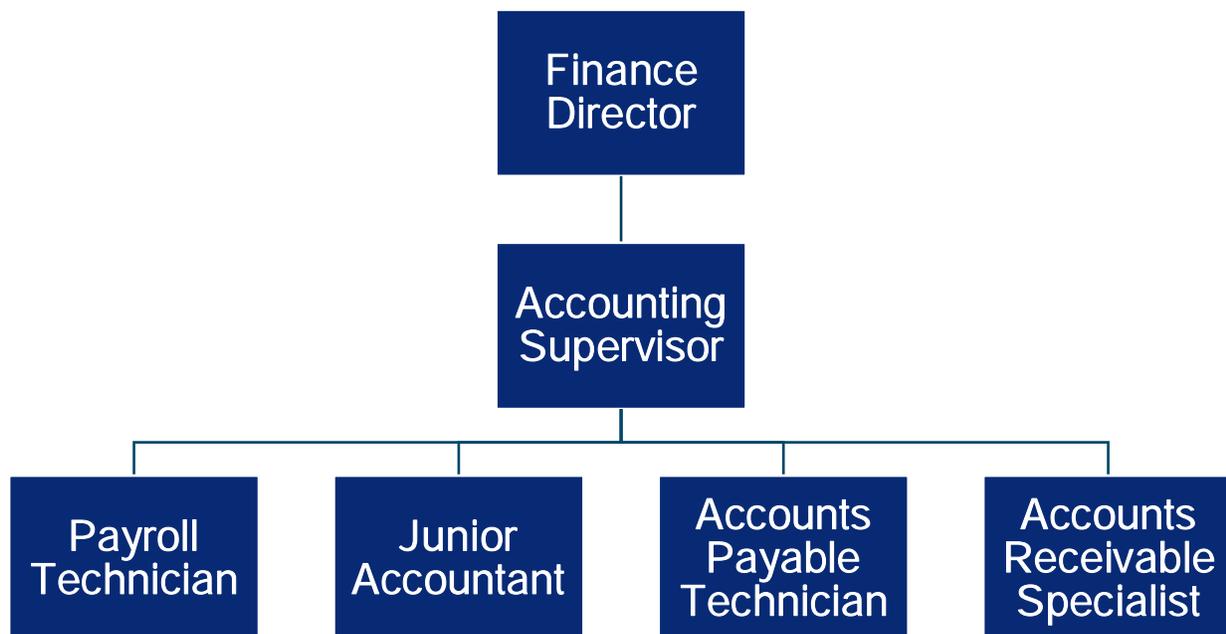
## FY 2026 BUDGET SUMMARY

### Department Overview:

The Finance Department is responsible for the financial management of the City. This includes production of financial reports, administration of all debt financing, cashing and revenue collection, accounts payable, payroll, investment of the City's idle cash, and business license administration. The department prepares, monitors and analyzes the City's budget, and monitors financial trends. The department is responsible for all financial audits, preparation of the Annual Comprehensive Financial Reports, and State Controller's Office reporting requirements.

### Department Goals:

- Facilitate the implementation of new accounting and auditing standards, as applicable, as issued by the Governmental Accounting Standards Board.
- Provide superior customer service to both City staff and the general public.
- Prepare timely and informative financial reports for other City departments, City Manager, City Council, other agencies and citizens.
- Develop Accounts Payable payment policies to include payment by EFT to more vendors.
- Continue to receive the Governmental Finance Officers Association Distinguished Budget Award. The City has been receiving this award since fiscal year 2022.
- Continue to receive the award from the Governmental Finance Officers Association for Excellence in Financial Reporting. The City has been receiving this award since fiscal year 2004.



# FINANCE DEPARTMENT

## FY 2026 BUDGET SUMMARY

### GENERAL FUND – FINANCE DEPARTMENT

<b>Finance Division 1500</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2024-2025 Amended</b>	<b>2024-2025 YE Projection</b>	<b>2025-2026 Proposed</b>
Use of Property & Money	-	-	-	-	-
Current Service Charges	277	200	200	200	200
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>277</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Expenditures</b>					
Personnel	479,736	526,825	526,825	504,136	470,688
Services	333,383	201,300	207,887	237,635	247,700
Materials	13,749	17,600	11,013	16,600	20,000
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>826,868</b>	<b>745,725</b>	<b>745,725</b>	<b>758,371</b>	<b>738,388</b>

### STAFFING SUMMARY - FINANCE

	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	4.90	4.70	4.55
Part Time Employees	-	-	-
<b>Total</b>	<b>4.90</b>	<b>4.70</b>	<b>4.55</b>

# INFORMATION TECHNOLOGY

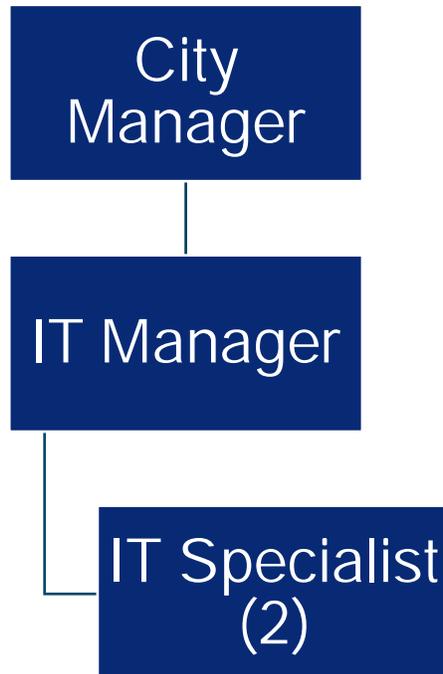
## FY 2026 BUDGET SUMMARY

### Department Overview:

The Information Technology Division oversees the technology used throughout City Hall and the Ridgecrest Police Department. The IT Division supports and maintains organization-wide telecommunications systems including the wide area network, local area networks, telephone and voice mail systems. Services include data center management and network security, help desk support and ongoing support and maintenance of infrastructure including applications, servers, virtual desktop, physical desktop, and laptop computers

### Department Goals:

For the upcoming fiscal year, the IT will prioritize strengthening its infrastructure with a focus on internal cybersecurity initiatives that enhance network visibility, threat monitoring, and overall system resilience. Collaborations with departments such as Police and Public Works will support secure network expansions, including connectivity improvements to support surveillance systems and future facility integrations. As cyber threats continue to grow in complexity, the City remains committed to proactively safeguarding its digital environment. These initiatives reflect a continued investment in a secure, transparent, and responsive technology foundation for the City of Ridgecrest.



# INFORMATION TECHNOLOGY

## FY 2026 BUDGET SUMMARY

### Budget Notes:

- None

### GENERAL FUND – INFORMATION TECHNOLOGY

Information Technology Division 1510	2023-2024 Actual	2024-2025 Adopted	2024-2025 Amended	2024-2025 YE Projection	2025-2026 Proposed
Taxes	8,134	8,000	8,000	5,500	7,000
Use of Property & Money	3,600	3,600	3,600	3,600	3,600
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>11,734</b>	<b>11,600</b>	<b>11,600</b>	<b>9,100</b>	<b>10,600</b>
<b>Expenditures</b>					
Personnel	374,790	389,461	389,461	399,408	425,372
Services	443,995	370,500	417,000	416,523	423,500
Materials	27,812	31,000	31,000	31,000	31,000
Capital	141,608	525,000	538,496	538,496	20,000
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>988,204</b>	<b>1,315,961</b>	<b>1,375,957</b>	<b>1,385,427</b>	<b>899,872</b>

### STAFFING SUMMARY - INFORMATION TECHNOLOGY

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	3.15	3.00	3.00
Part Time Employees	-	-	-
<b>Total</b>	<b>3.15</b>	<b>3.00</b>	<b>3.00</b>

# HUMAN RESOURCES

## FY 2026 BUDGET SUMMARY

### Department Overview:

It is the mission of the Human Resources department to ensure that the City of Ridgecrest's hiring and employment policies and practices comply with Federal and State legislation, and that the City's approach and efforts to equal employment opportunity are in accordance with adopted law and City Council policy.

Human Resources staff accommodates all City employees with the administration of the City's comprehensive health insurance and ancillary benefit programs, such as deferred compensation, flexible spending account, and the employee assistance program upon hiring; coordination of employee safety training programs; and ensures compliance with the Americans with Disabilities Act Amendment Act (ADAAA). Additionally, ensures that the City's actions on employer-employee relations are in accordance with Federal and State legislation on the collective bargaining process through negotiations and administration of Memorandums of Understanding's (MOUs), and related salaries, benefits, and policies.

### Department Goals:

In 2026, the HR department aims to enhance staff retention strategies, implement and educate employees on a Workplace Violence and Prevention Plan, and facilitate professional development opportunities to support the continued growth and success of the City of Ridgecrest workforce. This includes attending relevant trainings, expanding knowledge, and incorporating effective team building strategies to foster collaboration and cohesion among employees.



# HUMAN RESOURCES

## FY 2026 BUDGET SUMMARY

### GENERAL FUND – HUMAN RESOURCES

Human Resource Division 1530	2023-2024 Actual	2024-2025 Adopted	2024-2025 Amended	2024-2025 YE Projection	2025-2026 Proposed
Use of Property & Money	-	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
<b>Expenditures</b>					
Personnel	142,075	146,532	146,532	146,781	149,246
Services	80,638	49,300	81,025	57,100	49,300
Materials	3,618	3,500	3,500	3,500	3,500
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	226,331	199,332	231,057	207,381	202,046

### STAFFING SUMMARY - HUMAN RESOURCES

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	1.10	1.10	1.10
Part Time Employees	-	-	-
Total	1.10	1.10	1.10

# POLICE DEPARTMENT

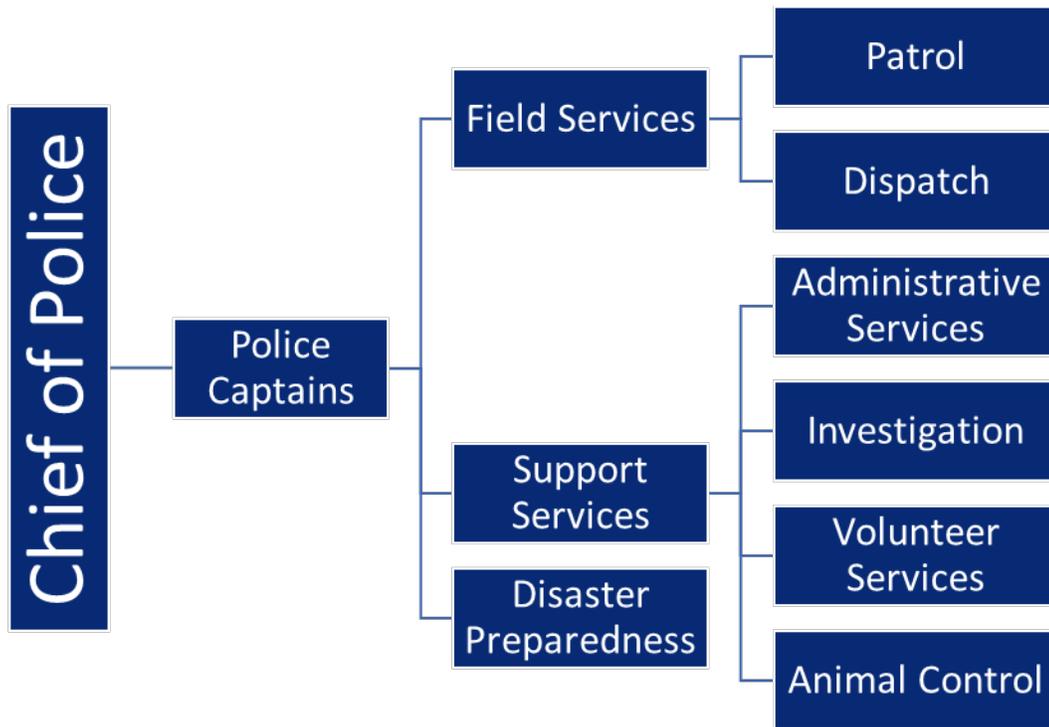
## FY 2026 BUDGET SUMMARY

### Department Overview:

The Police Department provides fair, loyal and ethical service to ensure the safety and security of our community. We are committed to upholding the law, maintaining order, and protecting the rights and well-being of all residents.

### Department Objectives:

- Prevent crime by proactive strategies and collaboration with community members
- Promptly respond to emergencies, calls for service, and requests for assistance.
- Foster positive relationships with the community we serve by working towards a shared vision of a safe and inclusive community.
- Maintain accountability, transparency, and embrace innovative approaches to policing.



# POLICE DEPARTMENT

## FY 2026 BUDGET SUMMARY

### Budget Notes:

- Police grants included in this budget are:
  - POST Training reimbursement \$20,000
  - OTS Grant \$66,000
  - Street Interdiction (SIT) \$150,000
  - SRO \$150,000
- Capital expenditures included are:
  - \$10k - BJA Vest Replacement Program—this program has a 50% reimbursement
  - \$25k - Update Police Department Electrical (General Fund)
  - \$60k - ACO Building Cameras and Installs and Sewer Upgrade (General Fund)
  - \$78k - Flock Safety – 2<sup>nd</sup> year of contract (Prop 172)
  - \$300k - Storage Building and Evidence Room (Prop 172)
  - \$172k - LensLock Body Worn Cameras and Vehicle Cameras (Prop 172)
  - \$290k - 3 Ford Police Vehicles (\$87k) and outfitting 1 Ford Police Vehicle from FY25 purchase(28k) - (Measure V)
  - \$44k – Handheld Radios and Police Mobile Data Terminals (Measure V)

# POLICE DEPARTMENT

## FY 2026 BUDGET SUMMARY

### GENERAL FUND – POLICE DEPARTMENT

Police Department Division 20XX	2023-2024 Actual	2024-2025 Adopted	2024-2025 Amended	2024-2025 YE Projection	2025-2026 Proposed
Taxes	326,864	316,000	316,000	316,000	323,000
Intergovernmental	939,967	310,000	160,750	310,171	190,000
Licenses	41,572	44,500	44,500	31,052	44,500
Fines & Forfeitures	170,371	46,700	(8,274)	33,170	46,700
Current Service Charges	246,418	228,220	228,220	202,974	227,220
Other Revenue	124,684	34,000	34,000	142,459	34,000
<b>Total Revenue</b>	<b>1,849,876</b>	<b>979,420</b>	<b>775,196</b>	<b>1,035,826</b>	<b>865,420</b>
<b>Expenditures</b>					
Personnel	2,861,803	3,897,129	3,923,580	3,550,166	3,548,583
Services	873,756	775,950	1,208,826	944,140	1,096,803
Materials	243,908	188,900	445,446	305,433	426,083
Capital	696,396	476,500	522,500	331,411	541,700
ISF Allocation	158,484	112,752	112,752	105,688	122,161
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>4,834,348</b>	<b>5,451,231</b>	<b>6,213,104</b>	<b>5,236,838</b>	<b>5,735,330</b>

### STAFFING SUMMARY - POLICE DEPARTMENT

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	45.85	46.00	54.00
Part Time Employees (FTE)	0.75	1.75	1.50
<b>Total</b>	<b>46.60</b>	<b>47.75</b>	<b>55.50</b>

# SOLID WASTE

## FY 2026 BUDGET SUMMARY

### Department Overview:

The Solid Waste division tracks expenditures that related to Solid Waste regulation compliance.

### Department Goal:

To promote sustainable waste management practices and environmental stewardship within the community.

### Budget Notes:

- \$75,000 for HF&H for consulting services.
- 1 Code Enforcement position funded by Waste Management contract.

### GENERAL FUND – SOLID WASTE

<b>Solid Waste Division 4801</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2024-2025 Amended</b>	<b>2024-2025 YE Projection</b>	<b>2025-2026 Proposed</b>
Intergovernmental	80,305	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>80,305</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>					
Personnel	29,554	124,829	124,829	117,004	155,558
Services	35,973	127,142	197,442	197,442	35,000
Materials	-	2,500	12,505	100	5,000
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>65,527</b>	<b>254,471</b>	<b>334,776</b>	<b>314,546</b>	<b>195,558</b>

<b>STAFFING SUMMARY - SOLID WASTE</b>			
	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	1.00	1.33	2.00
Part Time Employees	-	-	-
<b>Total</b>	<b>1.00</b>	<b>1.33</b>	<b>2.00</b>

# COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT

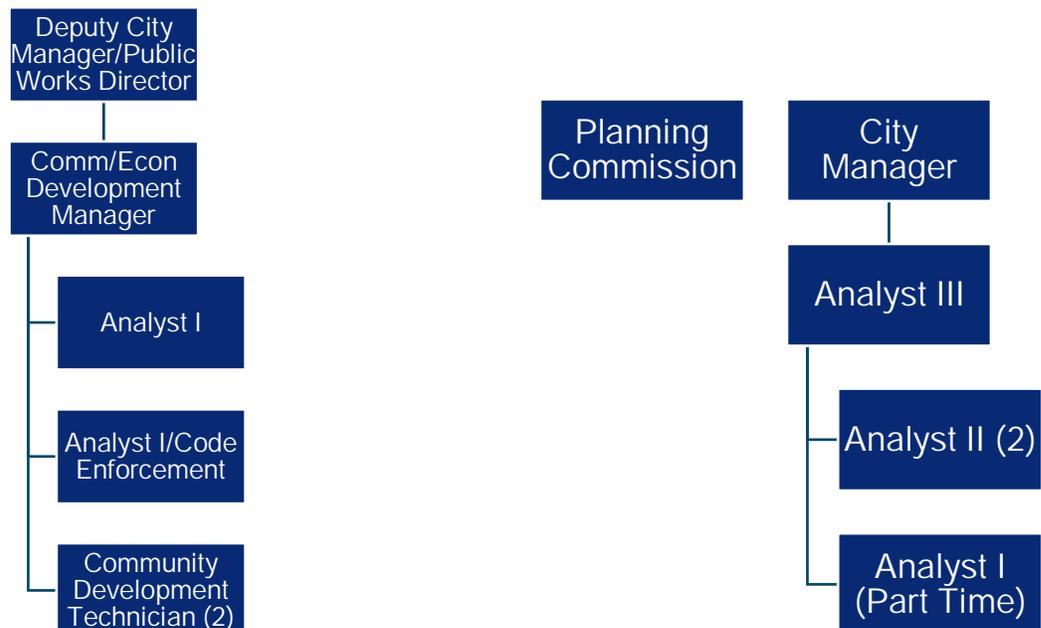
## FY 2026 BUDGET SUMMARY

### Department Overview:

The Community and Economic Development Department (CED) is primarily responsible for all Planning, Economic Development, Housing, and Building and Safety functions. The Department maintains and implements the General Plan, promotes economic growth, and assures quality design and safe building construction. This department also administers the dissolution of the former Ridgecrest Redevelopment Agency. The divisions within CED are CED Administration, Planning, Planning Commission, Building Permits/Inspections, and KCBID (contract with Kern County to process county building permits). The Community Development Technicians also utilize services from Willdan Engineering for both Plan Check and Inspection services.

### Department Goals:

- The Economic Development Division will continue to explore economic opportunities to develop jobs and attract new businesses to the community. The Division will continue to lead community events, like Night on Balsam, City Nights & the Farmers Market that enhance the local quality of life.
- The Planning Division will streamline development through the completion of standard plans and a GIS data management project which will continue to foster development in our region. The Division will digitize and update the Zoning Map to further improve development opportunities.
- The Building Division will improve public service with online permitting services and the continued efforts to prepare aging records for digitalization.



# COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT FY 2026 BUDGET SUMMARY

**Budget Notes:**

- HDL Economic Development Consultants
- Kern EDC, GAVEA, and APA Dues
- ICSC, CALBO and APA Conferences
- MIR Grant
- Contract Planning and Building Inspection
- GIS Implementation Project

**GENERAL FUND – CED ADMINISTRATION DIVISION**

<b>CED Administration Division 3000</b>	<b>2023-2024 <u>Actual</u></b>	<b>2024-2025 <u>Adopted</u></b>	<b>2024-2025 <u>Amended</u></b>	<b>2024-2025 <u>YE Projection</u></b>	<b>2025-2026 <u>Proposed</u></b>
Use of Property & Money	-	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
<b>Expenditures</b>					
Personnel	-	-	-	-	-
Services	165,518	235,500	245,790	201,822	185,500
Materials	-	-	-	-	-
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	165,518	235,500	245,790	201,822	185,500

<b>STAFFING SUMMARY - COMM &amp; ECO DEV ADMINISTRATION</b>			
	2023-2024	2024-2025	2025-2026
	Budget	Budget	Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	-	-	-
Part Time Employees	-	-	-
Total	-	-	-

# COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT FY 2026 BUDGET SUMMARY

## GENERAL FUND – PLANNING DIVISION

<b>Planning Division 3001/3002</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2024-2025 Amended</b>	<b>2024-2025 YE Projection</b>	<b>2025-2026 Proposed</b>
Intergovernmental	108,808	-	952,196	98,664	853,532
Current Service Charges	13,647	30,000	30,000	14,500	30,000
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>122,455</b>	<b>30,000</b>	<b>982,196</b>	<b>113,164</b>	<b>883,532</b>
<b>Expenditures</b>					
Personnel	178,257	173,251	215,349	210,597	241,126
Services	(43,117)	37,800	862,683	157,950	795,494
Materials	2,935	400	5,615	500	5,581
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>138,076</b>	<b>211,451</b>	<b>1,083,647</b>	<b>369,047</b>	<b>1,042,201</b>

### STAFFING SUMMARY - PLANNING

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	1.55	1.22	1.60
Part Time Employees	-	-	0.50
<b>Total</b>	<b>1.55</b>	<b>1.22</b>	<b>2.10</b>

# COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT FY 2026 BUDGET SUMMARY

## GENERAL FUND – PLANNING COMMISSION

Planning Commission Division 3003	2023-2024 <u>Actual</u>	2024-2025 <u>Adopted</u>	2024-2025 <u>Amended</u>	2024-2025 <u>YE Projection</u>	2025-2026 <u>Proposed</u>
Use of Property & Money	-	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Personnel	12,624	12,625	12,625	12,780	12,500
Services	-	2,500	2,500	2,500	2,500
Materials	-	-	-	-	-
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	12,624	15,125	15,125	15,280	15,000

### STAFFING SUMMARY - PLANNING COMMISSION

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	5.00	5.00	5.00
Full Time Employees	-	-	-
Part Time Employees	-	-	-
Total	5.00	5.00	5.00

# COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT FY 2026 BUDGET SUMMARY

## GENERAL FUND – BUILDING PERMITS/INSPECTIONS

<b>Building Permit/Inspection Division 3004</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2024-2025 Amended</b>	<b>2024-2025 YE Projection</b>	<b>2025-2026 Proposed</b>
Licenses & Permits	342,236	390,000	390,000	261,000	241,000
Current Service Charges	53,746	45,000	45,000	53,000	57,000
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>395,981</b>	<b>435,000</b>	<b>435,000</b>	<b>314,000</b>	<b>298,000</b>
<b>Expenditures</b>					
Personnel	113,974	118,134	118,134	122,277	112,989
Services	688,261	396,000	396,000	207,930	213,500
Materials	26,488	23,000	23,000	23,000	20,000
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>828,724</b>	<b>537,134</b>	<b>537,134</b>	<b>353,207</b>	<b>346,489</b>

### STAFFING SUMMARY - BUILDING PERMITS/INSPECTION

	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	1.90	1.90	1.90
Part Time Employees	-	-	-
<b>Total</b>	<b>1.90</b>	<b>1.90</b>	<b>1.90</b>

# COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT

## FY 2026 BUDGET SUMMARY

### GENERAL FUND – KCBID (KERN COUNTY BUILDING CONTRACT)

<b>KCBID Division 3005</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2024-2025 Amended</b>	<b>2024-2025 YE Projection</b>	<b>2025-2026 Proposed</b>
Use of Property & Money	-	-	-	-	-
Current Service Charges	9,721	10,000	10,000	9,000	10,000
Other Revenue	-	-	-	-	-
Total Revenue	9,721	10,000	10,000	9,000	10,000
Expenditures					
Personnel	4,229	6,617	6,617	4,457	-
Services	-	-	-	-	-
Materials	-	-	-	-	-
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	4,229	6,617	6,617	4,457	-

### STAFFING SUMMARY - KCBID (COUNTY CONTRACT)

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	0.10	0.10	0.10
Part Time Employees	-	-	-
Total	0.10	0.10	0.10

# COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT FY 2026 BUDGET SUMMARY

## GENERAL FUND – SUCCESSOR AGENCY/RDA DISSOLUTION

S/A RDA DISSOLUTION Division 3008	2023-2024 <u>Actual</u>	2024-2025 <u>Adopted</u>	2024-2025 <u>Amended</u>	2024-2025 <u>YE Projection</u>	2025-2026 <u>Proposed</u>
Use of Property & Money	-	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Personnel	186,311	181,855	181,855	206,872	217,211
Services	7,973	70,500	70,500	5,500	70,500
Materials	-	-	-	-	-
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	194,284	252,355	252,355	212,372	287,711

STAFFING SUMMARY - SUCCESSOR AGENCY RDA DISSOLUTION			
	2023-2024	2024-2025	2025-2026
	Budget	Budget	Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	1.60	1.27	1.60
Part Time Employees	-	-	-
Total	1.60	1.27	1.60

# PARKS & RECREATION

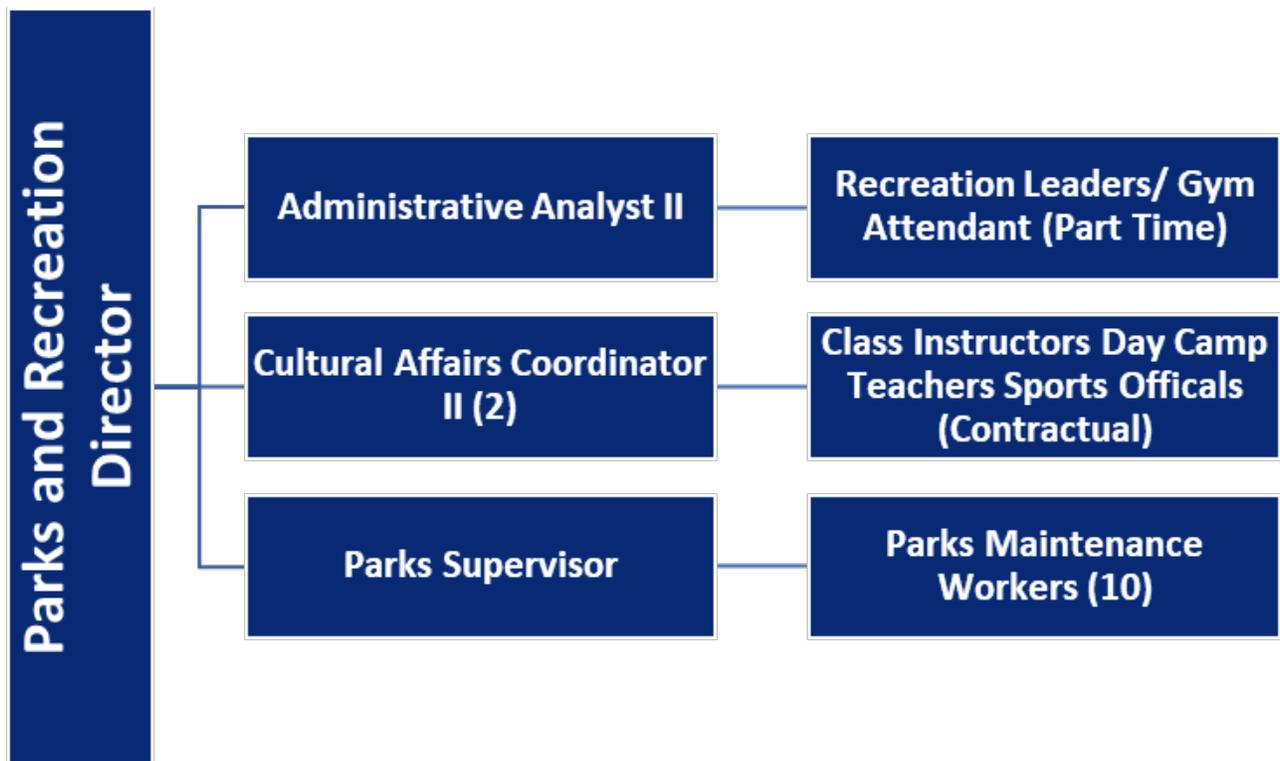
## FY 2026 BUDGET SUMMARY

### Department Overview:

The Parks and Recreation administration is responsible for the administration of the City's Recreation programs and parks and municipal facilities maintenance. This department operates and maintains the Kerr McGee Center, Leroy Jackson Park, Pearson Park, Upjohn Park, Sgt. Pinney Pool, Helmer's Park, Senior Center, Youth Sports Complex, Youth Center, City Hall, Splash Pad, and city medians. Recreation programs offered includes Youth and Adult sports such as pickle ball, basketball, soccer, summer camps, winter camp, spring camp, health and fitness, teen night, family night, trunk-or-treat, tree lighting and movies in the park.

### Department Goals:

Our goal is to provide fun, safe, exciting and entertaining opportunities for our community by maintaining our parks, facilities by providing popular recreation programs and events for all ages. We strive to improve our resident's quality of life by promoting social, physical, and emotional well-being.



# PARKS & RECREATION

## FY 2026 BUDGET SUMMARY

### FY25 Projects Completed:

- Leroy Jackson Upgrades – Clean Ca (Cal Trans)
  - Tennis Court Lighting
  - Drinking Fountains
  - Completed Walking Path
  - Solar Lighting on Walking Path with Shaded Seating
  - Dial-a-Ride Stop
  - Landscaping
  - Informational Kiosk
- Leroy Jackson Bathroom/Concession Building by Softball Fields– American Rescue Plan Act Funds
- Leroy Jackson Tennis Court Replace/Repairs– American Rescue Plan Act Funds
- Replacing Dead Tree's
- Purchased 2 New Maintenance Truck
- Softball Infield Renovation (Varsity Field)
- Solar Panel Replacements
- Grass Rehabilitation Project
  - a. Kerr McGee Youth Sports Complex
    - Shetland
    - Pinto
    - Bronco
  - b. Leroy Jackson
    - Matt Armstrong Field 1
    - Matt Armstrong Field 2
- Tree Trimming at Various Locations
- Removal Of Tree Stumps at Various Locations
- Replaced Dead Trees
- Replaced 1 HVAC Unit and Added 1 For the It Server Room (5-Ton)
- Replaced 2- 25-Ton HVAC Units (Admin, Server Room)
- Additional Wind Breaks for Spectator Seating at Kerr McGee Youth Sports Complex

### Ongoing Maintenance/Projects:

- Pinney Pool Rebuild

### Future Maintenance/Projects:

- Leroy Jackson Shaded Seating Area at The Skate Park – CDBG FY23
- Leroy Jackson Spectator Seating Shade on Upper Softball Field- CDBG FY24
- Skate Park Improvements CDBG – FY25

# PARKS & RECREATION

## FY 2026 BUDGET SUMMARY

- Freedom Park Inclusive Playground and Seating Area – CDBG FY26
- Resurfacing The Basketball Court at Upjohn Park & Pearson Park
- Repairs & Re-Coating Gymnasium and Racquetball Courts In KMCC
- Grass Removal Around City Hall and KMCC Buildings
- Grass Rehabilitation Projects (All Facilities)
- Paint Gazebo at Leroy Jackson Sports Complex
- Seeding On Softball Fields
- Paint Banquet Hall
- Paint Back Side Of KMCC
- Replace Broken Blinds in Meeting Rooms At KMCC
- Trim Palm Trees Along China Lake
- Clean Up at The Paseo (Tree Trimming)

### GENERAL FUND – PARKS & RECREATION ADMINISTRATION

<b>P&amp;R Administration</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Division 6000</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>YE Projection</b>	<b>Proposed</b>
Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
Expenditures					
Personnel	250,280	275,126	275,126	278,680	282,760
Services	1,496	8,325	8,325	7,531	9,410
Materials	5,381	7,000	10,350	10,113	1,500
Capital	4,200	-	-	-	-
ISF Allocation	260	3,021	3,021	3,021	347
Debt Service					
Other Financing Uses	-	-	-	-	-
Total Expenditures	261,616	293,472	296,822	299,345	294,017

### STAFFING SUMMARY - PARKS & RECREATION ADMINISTRATION

	2023-2024	2024-2025	2025-2026
	Budget	Budget	Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	2.00	2.00	2.00
Part Time Employees	-	-	-
Total	2.00	2.00	2.00

# PARKS & RECREATION

## FY 2026 BUDGET SUMMARY

### GENERAL FUND – RECREATION PROGRAMS

Recreation Programs	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
Division 62XX	<u>Actual</u>	<u>Adopted</u>	<u>Amended</u>	<u>YE Projection</u>	<u>Proposed</u>
Use of Property & Money	8,455	6,500	6,500	7,500	7,500
Current Service Charges	75,020	69,500	69,500	64,656	67,500
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>83,475</b>	<b>76,000</b>	<b>76,000</b>	<b>72,156</b>	<b>75,000</b>
<b>Expenditures</b>					
Personnel	211,347	283,960	283,960	227,476	298,887
Services	42,623	40,950	39,848	34,800	43,200
Materials	65,647	72,900	73,400	68,650	72,950
Capital					
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>319,617</b>	<b>397,810</b>	<b>397,208</b>	<b>330,926</b>	<b>415,037</b>

### STAFFING SUMMARY - RECREATION PROGRAMS

	2023-2024	2024-2025	2025-2026
	Budget	Budget	Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	2.00	2.00	2.00
Part Time Employees (FTE)	5.43	4.33	4.90
<b>Total</b>	<b>7.43</b>	<b>6.33</b>	<b>6.90</b>

# PARKS & RECREATION

## FY 2026 BUDGET SUMMARY

### GENERAL FUND – PARKS MAINTENANCE

<b>Parks Maintenance Division 63XX</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2024-2025 Amended</b>	<b>2024-2025 YE Projection</b>	<b>2025-2026 Proposed</b>
Use of Property & Money	109,401	109,600	109,600	152,844	159,600
Current Service Charges					
Other Revenue	3,000	2,500	2,500	2,500	2,500
<b>Total Revenue</b>	<b>112,401</b>	<b>112,100</b>	<b>112,100</b>	<b>155,344</b>	<b>162,100</b>
<b>Expenditures</b>					
Personnel	777,311	1,023,342	1,023,342	855,709	872,347
Services	914,831	780,344	793,124	779,223	879,690
Materials	343,876	319,467	312,089	301,259	375,950
Capital	99,805	542,933	537,542	534,489	145,700
ISF Allocation	52,512	90,176	90,176	90,176	90,176
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,188,335</b>	<b>2,756,262</b>	<b>2,756,273</b>	<b>2,560,856</b>	<b>2,363,863</b>

### STAFFING SUMMARY - PARKS & FACILITIES MAINTENANCE

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	9.00	11.00	11.00
Part Time Employees	1.50	1.50	-
<b>Total</b>	<b>10.50</b>	<b>12.50</b>	<b>11.00</b>

# PUBLIC WORKS DEPARTMENT

## FY 2026 BUDGET SUMMARY

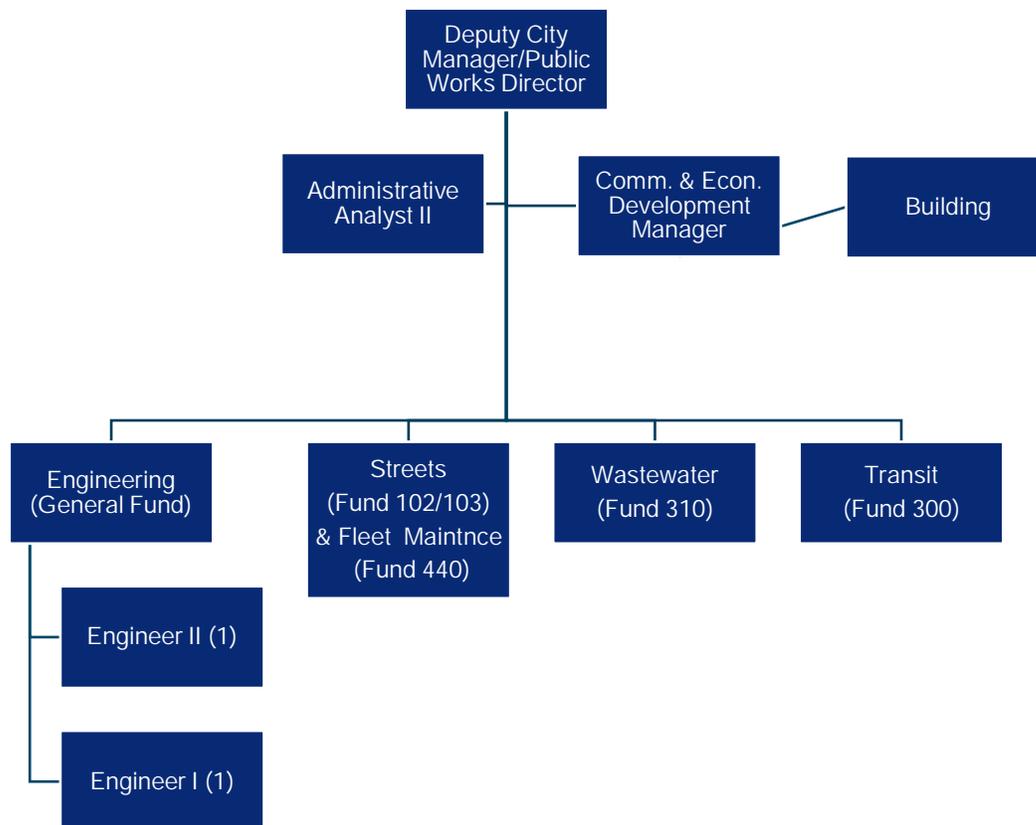
### Department Overview:

The Public Works Department oversees Engineering, Planning, Building, Streets, Wastewater, Transit, and Fleet ISF Maintenance. It manages three divisions within the General Fund, as well as all divisions under the Gas Tax, Wastewater, Transit, and Fleet ISF Maintenance Funds. The Engineering Division is tasked with overseeing both private and public activities in the public right-of-way and managing the City's Capital Improvement Program.

This budget summary focuses exclusively on the General Fund divisions: Public Works Administration, Engineering, and those funded by Measure V.

### Department Goals:

Lead the design and construction of key infrastructure and roadway projects aimed at enhancing safety, accessibility, and mobility throughout the City. Implement technology to improve service delivery, including expanding GIS data access for the public and streamlining internal operations.



Organizational details for Streets, Wastewater and Transit will be shown on a separate budget summary page

# PUBLIC WORKS DEPARTMENT

## FY 2026 BUDGET SUMMARY

### Budget Notes:

- **Staffing:** Funded one Engineer II and one Engineer I/GIS Technician position — achieving full staffing.
- **Emergency Infrastructure Repairs:** \$100,000 allocated for urgent infrastructure needs.
- **Traffic Enhancements:** Signal Controller Installation \$35,00. Traffic Studies (e.g., 4-way stop analysis): \$25,000
- **Capital Software Investment:** \$125,000 for key tools including AutoCAD (FY26 renewal, 3-year term), Trimble Software, and ArcGIS.
- **Digital Infrastructure:** Implementation of an As-Built Management Program to support efficient infrastructure documentation.

### GENERAL FUND – PUBLIC WORKS FUNDED BY MEASURE V

Public Works - Measure V Division 2014	2023-2024 <u>Actual</u>	2024-2025 <u>Adopted</u>	2024-2025 <u>Amended</u>	2024-2025 <u>YE Projection</u>	2025-2026 <u>Proposed</u>
Use of Property & Money	-	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	-	-	-	-	-
<b>Expenditures</b>					
Personnel	74,868	98,025	98,025	98,731	137,011
Services	176,791	123,000	125,626	122,192	128,000
Materials	44	1,000	1,000	-	1,000
Capital	13,088	49,000	49,000	48,000	126,000
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
Total Expenditures	264,791	271,025	273,651	268,923	392,011

### STAFFING SUMMARY - PUBLIC WORKS FUNDED BY MEASURE V

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	0.80	0.60	0.93
Part Time Employees	-	-	-
Total	0.80	0.60	0.93

# PUBLIC WORKS DEPARTMENT

## FY 2026 BUDGET SUMMARY

### GENERAL FUND – PUBLIC WORKS ADMINISTRATION

<b>Public Works Administration Division 4000</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2024-2025 Amended</b>	<b>2024-2025 YE Projection</b>	<b>2025-2026 Proposed</b>
Licenses & Permits	-	-	-	-	-
Current Service Charges	-	-	-	-	-
Other Revenue	44,250	-	-	6,398	-
<b>Total Revenue</b>	<b>44,250</b>	<b>-</b>	<b>-</b>	<b>6,398</b>	<b>-</b>
<b>Expenditures</b>					
Personnel	61,650	66,229	66,229	70,906	87,183
Services	20,559	-	-	-	-
Materials	-	-	-	-	-
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	-
Debt Service	-	-	-	-	-
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>82,210</b>	<b>66,229</b>	<b>66,229</b>	<b>70,906</b>	<b>87,183</b>

### STAFFING SUMMARY - PUBLIC WORKS ADMINISTRATION

	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	0.35	0.35	0.50
Part Time Employees	-	-	-
<b>Total</b>	<b>0.35</b>	<b>0.35</b>	<b>0.50</b>

# PUBLIC WORKS DEPARTMENT

## FY 2026 BUDGET SUMMARY

### GENERAL FUND – PUBLIC WORKS – ENGINEERING DIVISION

<b>Public Works - Engineering Division 4010</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2024-2025 Amended</b>	<b>2024-2025 YE Projection</b>	<b>2025-2026 Proposed</b>
Licenses & Permits	44,080	55,000	55,000	39,750	37,500
Current Service Charges	14,750	10,000	10,000	10,000	10,000
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>58,830</b>	<b>65,000</b>	<b>65,000</b>	<b>49,750</b>	<b>47,500</b>
<b>Expenditures</b>					
Personnel	19,910	38,056	38,056	34,781	63,600
Services	382,377	166,200	232,434	222,014	112,500
Materials	23,150	31,500	10,530	9,430	9,500
Capital	260,088	72,000	87,000	86,516	15,000
ISF Allocation	13,129	13,746	13,746	16,000	12,096
Debt Service					
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>698,654</b>	<b>321,502</b>	<b>381,766</b>	<b>368,741</b>	<b>212,696</b>

### STAFFING SUMMARY - PUBLIC WORKS - ENGINEERING

	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	0.60	0.40	0.60
Part Time Employees	-	-	-
<b>Total</b>	<b>0.60</b>	<b>0.40</b>	<b>0.60</b>

# MEASURE P FUND SUMMARY

<b>Fund 101 - Measure P Fund</b>	<b>2024-2025 Amended</b>	<b>2024-2025 Estimated</b>	<b>2025-2026 Proposed</b>
<b>Resources</b>			
Total Measure P Fund Revenue	\$ 6,646,100	\$ 5,731,399	\$ 5,902,306
<b>Budgeted Reserves</b>			
Measure P Fund Reserves	\$ -	\$ -	\$ -
<b>Transfers</b>			
Fund 100 -Recruitment and Retention	350,000	350,000	350,000
Subtotal Transfer Out	350,000	350,000	350,000
Total Transfers	(350,000)	(350,000)	(350,000)
Total Resources (Revenue, Budgeted Reserves, & Transfers)	\$ 6,296,100	\$ 5,381,399	\$ 5,552,306
<b>Expenditures</b>			
Personnel	\$ 1,007,508	1,073,743	\$ 1,004,247
Services	2,485,269	998,487	783,795
Materials	160,000	160,000	160,000
Capital	-	-	-
ISF Allocation	270,894	270,894	291,438
Debt Service	-	-	1,614,105
Total Expenditures	3,923,671	2,503,124	3,853,585
Resources Over(Under) Expenditures	\$ 2,372,429	\$ 2,878,275	\$ 1,698,721
<b>Fund Balance</b>			
Beginning Fund Balance, July 1	3,482,885	3,482,885	6,361,160
Resources Over(Under) Expenditures	2,372,429	2,878,275	1,698,721
Ending Fund Balance, June 30, Estimated	\$ 5,855,314	\$ 6,361,160	\$ 8,059,881

# MEASURE P FUND

## FY 2025 BUDGET SUMMARY

### Department Overview:

On November 8, 2022, City of Ridgecrest voters approved Measure P, enacting a one cent transaction and use tax. After engaging over 1,000 residents through the Ridgecrest Community Conversation, residents prioritized local funding needs for City services including public works and public safety services. These services include: fire protection services, restoring 4 police officer positions, rebuilding and maintain the Ridgecrest Community Pool (Pinney Pool), recruitment and retention of city service providers, and public outreach and events. Measure P requires accountability, including citizens' oversight, mandatory financial audits, and yearly reports to the community to ensure the funds are spent in a fiscally prudent manner.

### Budget Notes:

#### Positions Funded by Measure P:

- 4 Police Officer positions
- Police Dispatcher
- Police Records Clerk
- Human Resources Administrator
- Kennel Attendant
- Administrative Analyst II – Marketing & Outreach
- P/T Administrative Analyst – Farmer's Market

### MEASURE P FUND

MEASURE P Fund 101	2023-2024 Actual	2024-2025 Adopted	2024-2025 Amended	2024-2025 YE Projection	2025-2026 Proposed
Taxes	6,057,751	6,633,000	6,633,000	5,701,399	5,882,306
Use of Property & Money	11,231	3,100	3,100	20,000	10,000
Current Service Charges	9,035	10,000	10,000	10,000	10,000
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>6,078,017</b>	<b>6,646,100</b>	<b>6,646,100</b>	<b>5,731,399</b>	<b>5,902,306</b>
<b>Expenditures</b>					
Personnel	952,234	1,007,508	1,007,508	1,073,743	1,004,247
Services	4,328,059	783,795	2,485,269	998,487	783,795
Materials	121,156	160,000	160,000	160,000	160,000
Capital	-	270,894	270,894	270,894	291,438
ISF Allocation	-	-	-	-	1,614,105
Other Financing Uses	455,000	456,819	456,819	456,819	465,302
<b>Total Expenditures</b>	<b>5,856,449</b>	<b>2,679,016</b>	<b>4,380,490</b>	<b>2,959,943</b>	<b>4,318,887</b>

### STAFFING SUMMARY - MEASURE P

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	9.00	9.50	9.00
Part Time Employees	-	-	0.50
<b>Total</b>	<b>9.00</b>	<b>9.50</b>	<b>9.50</b>

# GAS TAX FUND SUMMARY

<b>FUND 102 - Gas Tax Fund</b>	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed
<u>Resources</u>			
Total Gas Tax Fund Revenue	\$ 739,700	\$ 757,385	\$ 786,447
<u>Transfers</u>			
Fund 100 - Measure V Funding	1,946,191	1,946,191	-
Fund 103 - RMRA Transfer	552,850	500,000	1,200,000
Fund 107 - TDA Funding	641,150	1,390,000	1,965,000
Subtotal Transfers In	3,140,191	3,836,191	3,165,000
Fund 191 - PERS COPS Debt Svc Fund			
Subtotal Transfer Out	-	-	-
Total Transfers	3,140,191	3,836,191	3,165,000
Total Resources (Revenue, Budgeted Reserves, & Transfers)	<b>\$ 3,879,891</b>	<b>\$ 4,593,576</b>	<b>\$ 3,951,447</b>
<u>Expenditures</u>			
Personnel	\$ 863,178	\$ 867,554	\$ 924,259
Services	597,406	666,906	807,650
Materials	1,028,443	1,028,593	1,066,200
Capital	1,067,655	1,067,505	532,500
ISF Allocation	276,744	276,744	479,110
Debt Service	-	-	-
Total Expenditures	3,833,426	3,907,302	3,809,719
Resources Over(Under) Expenditures	<b>\$ 46,465</b>	<b>\$ 686,274</b>	<b>\$ 141,728</b>
<u>Fund Balance</u>			
Beginning Fund Balance, July 1	(795,415)	(795,415)	(109,141)
Resources Over(Under) Expenditures	46,465	686,274	141,728
Ending Fund Balance, June 30, Estimated	<b>\$ (748,950)</b>	<b>\$ (109,141)</b>	<b>\$ 32,587</b>

# STREETS (GAS TAX FUND)

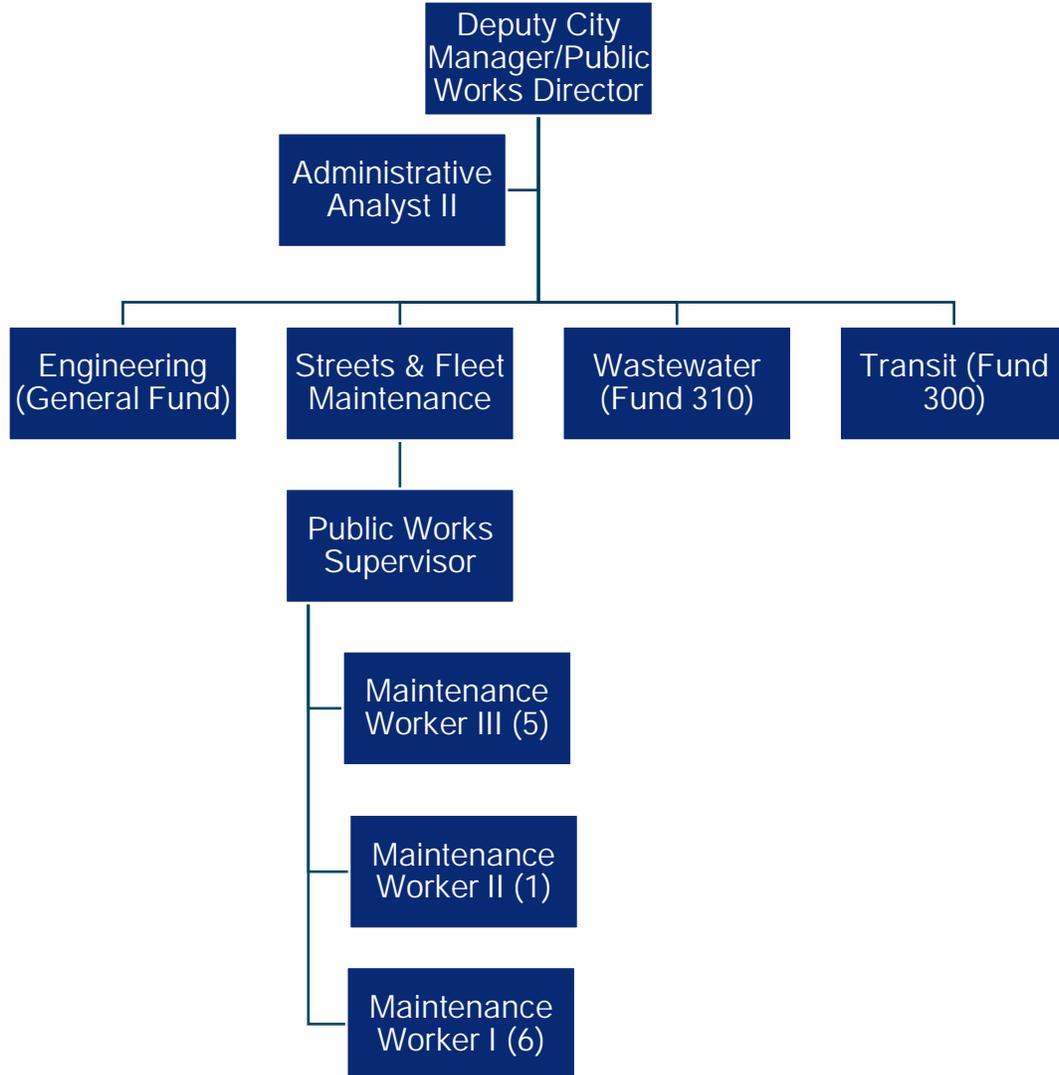
## FY 2026 BUDGET SUMMARY

### Department Overview:

The Streets Department provides for the maintenance, repair and street sweeping service for 126 center line miles of City streets. The department is also responsible for the maintenance of 14 traffic signals. The Streets Department is responsible for the maintenance of all drainage infrastructure within public rights-of-way. Funding for this department comes from Gas Tax (Fund 102), TDA (Fund 107), Measure V (Fund 100) and the RMRA (SB-1) sales tax increase (Fund 103).

### Department Goal:

Implement proactive maintenance plans using technology and information collected. Continue to cross-train with other departments to provide more efficient and cost-effective services. Push employees toward advanced trainings so they can promote to Maintenance Worker II & III.



# STREETS (GAS TAX FUND)

## FY 2026 BUDGET SUMMARY

### Budget Notes:

- **Slurry Program:** Over \$1 million programmed; 90% of FY22 and FY23 projects completed; goal to be fully caught up by end of 2026; funded by Measure V.
- Equipment Investment – \$75,000 (Fund 102): Enhances in-house capabilities; Focused on acquiring **Bobcat attachments** to improve efficiency and productivity.
- RMRA Funding – \$737,000 (Fund 103)
- Asphalt Patching – \$150,000: Supports longer-lasting repairs on slurried roadways.
- Fleet Replacements – \$256,000: Three new trucks to support **machinery hauling** and **equipment towing**.

### GAS TAX FUND – STREETS

STREETS Fund 102	2023-2024 Actual	2024-2025 Adopted	2024-2025 Amended	2024-2025 YE Projection	2025-2026 Proposed
Intergovernmental	732,449	736,650	736,650	756,805	756,397
Use of Property & Money	173	50	50	-	50
Transfer from Other Funds	1,699,986	3,140,191	3,140,191	3,836,191	3,165,000
Other Revenue	5,778	3,000	3,000	580	30,000
Total Revenue	2,438,386	3,879,891	3,879,891	4,593,576	3,951,447
Expenditures					
Personnel	262,561	357,987	357,987	289,455	315,983
Services	362,623	486,100	477,799	510,799	587,650
Materials	127,972	212,500	229,479	229,629	191,200
Capital	386,700	485,250	485,400	485,250	196,500
ISF Allocation	224,819	276,744	276,744	276,744	479,110
Other Financing Uses	99,635	114,874	114,874	114,874	100,925
Total Expenditures	1,464,310	1,933,455	1,942,283	1,906,751	1,871,368

### STAFFING SUMMARY - STREETS

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	10.60	10.60	9.70
Part Time Employees	-	-	-
Total	10.60	10.60	9.70

# SB-1/RMRA FUND SUMMARY

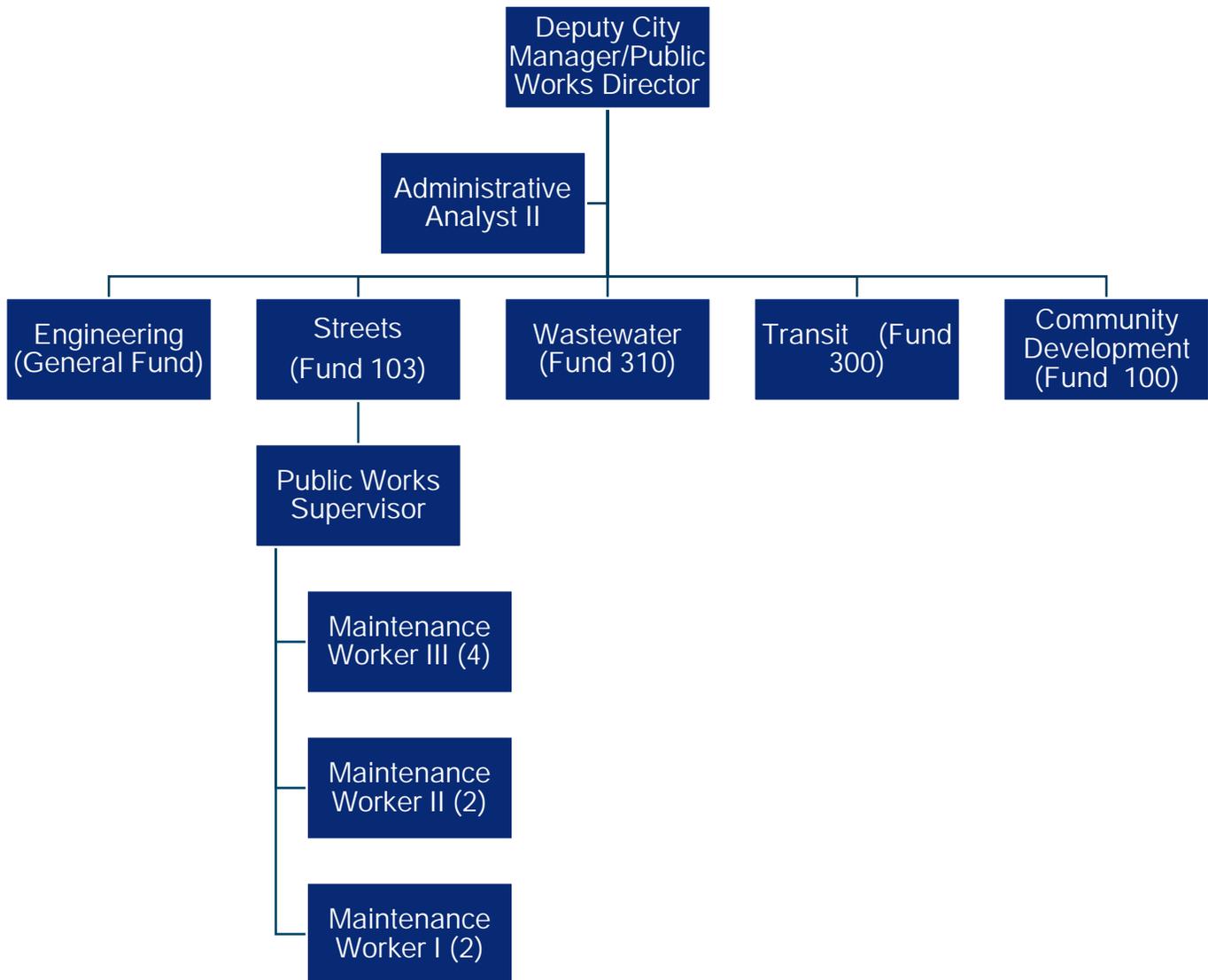
<b>FUND 103 - Gas Tax - SB-1/RMRA Fund</b>	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed
<u>Resources</u>			
Total SB-1/RMRA Fund Revenue	\$ 717,143	\$ 717,405	\$ 736,556
<u>Transfers</u>			
Fund 102 - Transfer to Gas Tax Fund	552,850	500,000	1,200,000
Fund 191 - PERS COPS Debt Svc Fund	8,626	8,626	17,372
Subtotal Transfer Out	561,476	508,626	1,217,372
Total Transfers	(561,476)	(508,626)	(1,217,372)
Total Resources (Revenue, Budgeted Reserves, & Transfers)	\$ 155,667	\$ 208,779	\$ (480,816)
<u>Expenditures</u>			
Personnel	\$ 139,380	\$ 139,205	\$ 153,626
Materials	-	-	-
ISF Allocation	16,287	16,287	28,427
Total Expenditures	155,667	155,492	182,053
Resources Over(Under) Expenditures	\$ -	\$ 53,287	\$ (662,869)
<u>Fund Balance</u>			
Beginning Fund Balance, July 1	763,455	463,455	516,742
Resources Over(Under) Expenditures	-	53,287	(662,869)
Ending Fund Balance, June 30, Estimated	\$ 763,455	\$ 516,742	\$ (146,127)

# STREETS (RMRA FUND 103)

## FY 2026 BUDGET SUMMARY

### Department Overview:

The Road Repair and Accountability Act of 2017 (SB-1) increases per gallon fuel excise taxes, diesel fuel sales taxes and vehicle registration taxes. This source of revenue is restricted to streets related expenditures and has Maintenance of Effort (MOE) requirements as well as spending plan and annual reporting requirements.



# STREETS (RMRA FUND 103)

## FY 2026 BUDGET SUMMARY

### Budget Notes:

- Street repair materials budgeted for slurry of streets per 5-year pavement plan, and FY 24 Measure V Paving. The Majority of Rehab will be catch up from streets that were delayed from the installation of the Fiber Optic Cable by Race and Frontier. These projects set the slurry program back approximately 1.5 years. Said streets that were delayed have been prioritized for FY 25 and FY26.

### STREETS – RMRA FUND 103

<b>STREETS - RMRA Fund 103</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2024-2025 Amended</b>	<b>2024-2025 YE Projection</b>	<b>2025-2026 Proposed</b>
Intergovernmental	705,771	713,643	713,643	712,000	733,056
Use of Property & Money	2,473	3,500	3,500	5,405	3,500
Transfer from Other Funds	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>708,244</b>	<b>717,143</b>	<b>717,143</b>	<b>717,405</b>	<b>736,556</b>
<b>Expenditures</b>					
Personnel	96,829	139,380	139,380	139,205	153,626
Services	-	-	-	-	-
Materials	-	-	-	-	-
Capital	-	-	-	-	-
ISF Allocation	21,094	16,287	16,287	16,287	28,427
Other Financing Uses	19,275	561,476	561,476	508,626	1,217,372
<b>Total Expenditures</b>	<b>137,198</b>	<b>717,143</b>	<b>717,143</b>	<b>664,118</b>	<b>1,399,425</b>

<b>STAFFING SUMMARY - STREETS - RMRA</b>			
	<b>2023-2024 Budget</b>	<b>2024-2025 Budget</b>	<b>2025-2026 Budget</b>
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	1.68	1.68	1.68
Part Time Employees	-	-	-
<b>Total</b>	<b>1.68</b>	<b>1.68</b>	<b>1.68</b>

# ILLEGAL DUMPING RESOURCES FUND SUMMARY

<b>Fund 104 - Illegal Dumping Resources Fund</b>	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed
<b>Resources</b>			
Total Illegal Dumping Resources Fund Revenue	\$ 220,599	\$ 221,547	\$ 230,957
<b>Budgeted Reserves</b>			
Illegal Dumping Resources Reserves	\$ -	\$ -	
Total Budgeted Reserves	-	-	-
<b>Total Resources</b>			
(Revenue, Budgeted Reserves, & Transfers)	\$ 220,599	\$ 221,547	\$ 230,957
<b>Expenditures</b>			
Personnel	\$ 204,376	111,385	\$ 122,377
Services	20,500	20,500	24,500
Materials	77,000	68,000	57,000
Capital	-	-	-
ISF Allocation	11,725	11,725	39,417
Debt Service	-	-	-
Total Expenditures	313,601	211,610	243,294
Resources Over(Under) Expenditures	\$ (93,002)	\$ 9,937	\$ (12,337)

# ILLEGAL DUMPING RESOURCES FUND

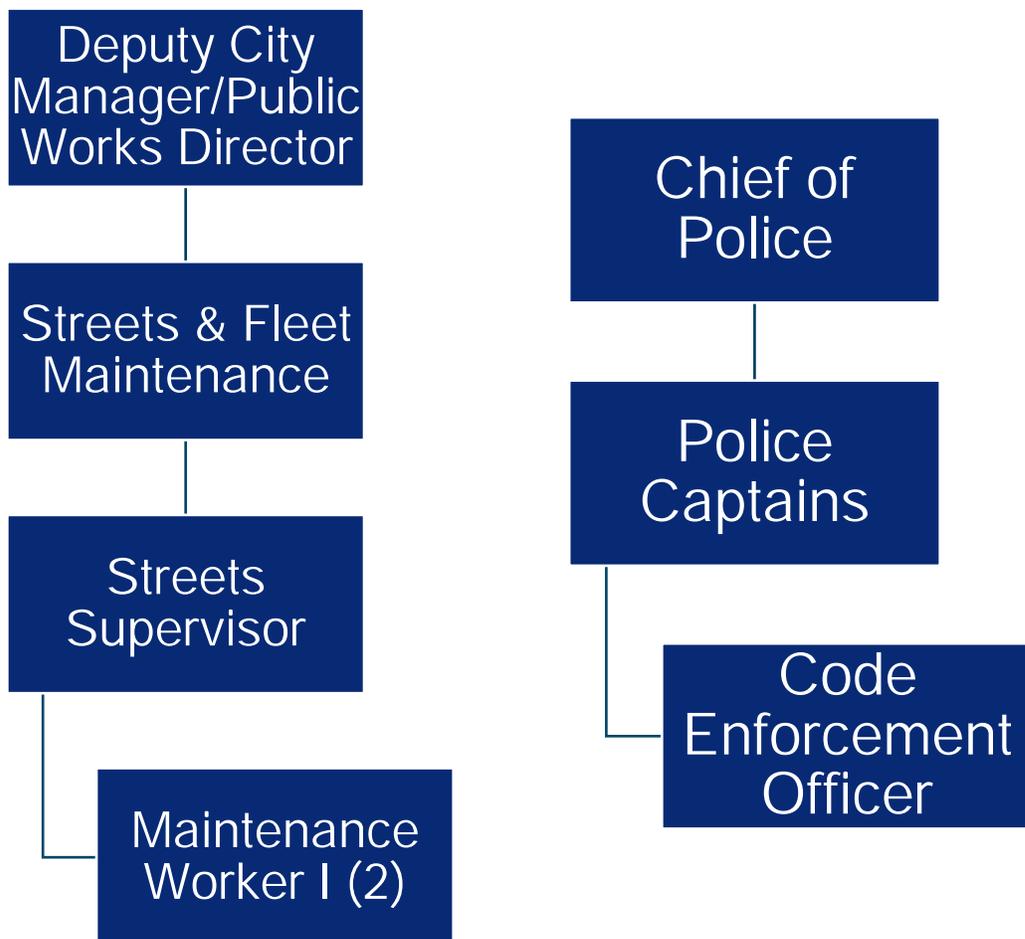
## FY 2026 BUDGET SUMMARY

### Department Overview:

The Illegal Dumping Resources Fund was established in September 2021. The County of Kern increased the County Land Use Fee to expand or establish illegal dumping programs throughout Kern County. A portion of the increased fee is to be portioned out to the incorporated cities based on maintained road mileage. Based upon the City's maintained road mileage, the City will receive \$219,099 each fiscal year to establish and maintain an Illegal Dumping Program. The City can use the funds for illegal dumping mitigation programs including public education, eradication and enforcement. This Fund will employ 2 Maintenance Workers.

### Department Goal:

Utilize provided funding to minimize the effects of illegal dumping and abate litter from all City Streets.



# ILLEGAL DUMPING RESOURCES FUND

## FY 2026 BUDGET SUMMARY

### Budget Notes:

- Arterial and Major Collector Trash Clean up, weed abatement, and tools necessary for tasks previously mentioned.
- Continued maintenance including weed abatement and Litter abatement with in City Medians and the Bowman Channel.

### ILLEGAL DUMPING RESOURCES FUND

<b>Illegal Dumping Resources Fund 104</b>	<b>2023-2024 Actual</b>	<b>2024-2025 Adopted</b>	<b>2024-2025 Amended</b>	<b>2024-2025 YE Projection</b>	<b>2025-2026 Proposed</b>
Taxes	219,099	219,099	219,099	219,099	229,457
Use of Property & Money	2,227	1,500	1,500	2,448	1,500
Transfer from Other Funds	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>221,326</b>	<b>220,599</b>	<b>220,599</b>	<b>221,547</b>	<b>230,957</b>
<b>Expenditures</b>					
Personnel	94,854	204,376	204,376	111,385	122,377
Services	2,216	12,500	20,500	20,500	24,500
Materials	18,193	85,000	77,000	68,000	57,000
Capital	-	-	-	-	-
ISF Allocation	24,422	11,725	11,725	11,725	39,417
Other Financing Uses	-	-	-	-	-
<b>Total Expenditures</b>	<b>139,685</b>	<b>313,601</b>	<b>313,601</b>	<b>211,610</b>	<b>243,294</b>

### STAFFING SUMMARY - ILLEGAL DUMPING RESOURCES FUND

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	1.00	2.00	2.00
Part Time Employees	-	-	-
<b>Total</b>	<b>1.00</b>	<b>2.00</b>	<b>2.00</b>

# FLEET MAINTENANCE FUND SUMMARY

<b>Fund 440 - Fleet Maintenance ISF Fund</b>	<b>2024-2025 Amended</b>	<b>2024-2025 Estimated</b>	<b>2025-2026 Proposed</b>
<b>Resources</b>			
Total Fleet Maintenance ISF Fund Revenue	\$ 710,260	\$ 709,862	\$ 508,972
<b>Transfers</b>			
Fund 191 - PERS COPS Debt Svc Fund	20,399	20,399	20,871
Subtotal Transfer Out	20,399	20,399	20,871
Total Transfers	(20,399)	(20,399)	(20,871)
Total Resources (Revenue, Budgeted Reserves, & Transfers)	\$ 689,861	\$ 689,463	\$ 488,101
<b>Expenditures</b>			
Personnel	\$ 154,189	154,549	\$ 164,198
Services	49,450	43,190	87,000
Materials	546,637	544,637	434,250
Capital	61,305	28,000	7,000
ISF Allocation	30,712	30,712	80,289
Debt Service	-	-	-
Total Expenditures	842,293	801,088	772,737
Resources Over(Under) Expenditures	\$ (152,432)	\$ (111,625)	\$ (284,636)
<b>Fund Balance</b>			
Beginning Fund Balance, July 1	285,189	285,189	173,564
Resources Over(Under) Expenditures	(152,432)	(111,625)	(284,636)
Ending Fund Balance, June 30, Estimated	\$ 132,757	\$ 173,564	\$ (111,072)

# FLEET MAINTENANCE

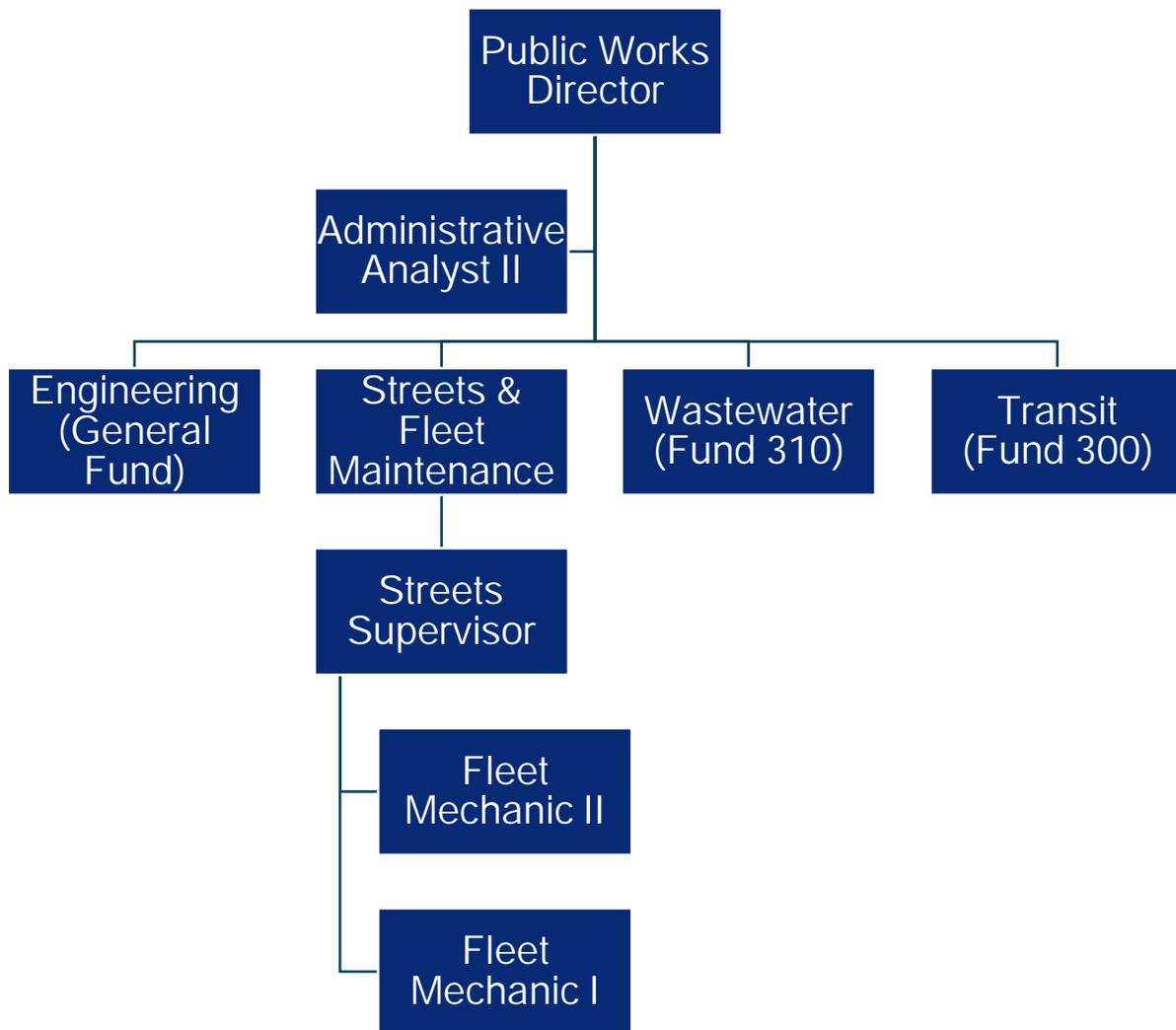
## FY 2026 BUDGET SUMMARY

### Department Overview:

Fleet Maintenance operates as an Internal Service Fund, providing maintenance and repair services for the City's fleet. The department is funded through charges allocated to various City departments based on their vehicle and equipment usage.

### Department Goal:

To maintain a reliable, efficient, and well-functioning fleet that supports City operations and service delivery.



# FLEET MAINTENANCE

## FY 2026 BUDGET SUMMARY

### Budget Notes:

- Budgeted \$415,000 for fuel, oil, and lubricants.
- **Limbel Software Implementation:** ISF staff purchased and implemented Limbel, a comprehensive fleet management software that enables detailed tracking of repair costs—allowing the department to strategically allocate funds toward high-need machinery and fleet replacements.

### FLEET MAINTENANCE ISF FUND

<b>FLEET MAINTENANCE</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Fund 440</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>YE Projection</b>	<b>Proposed</b>
Intergovernmental	-	-	-	-	-
Use of Property & Money	1,833	2,000	2,000	1,602	2,000
Current Service Charges	483,608	708,260	708,260	708,260	506,972
Transfer from Other Funds	-	-	-	-	-
<b>Total Revenue</b>	<b>485,441</b>	<b>710,260</b>	<b>710,260</b>	<b>709,862</b>	<b>508,972</b>
<b>Expenditures</b>					
Personnel	109,216	154,189	154,189	154,549	164,198
Services	31,940	47,500	49,450	43,190	87,000
Materials	296,313	470,750	546,637	544,637	434,250
Capital	(2,851)	62,000	61,305	28,000	7,000
ISF Allocation	30,698	30,712	30,712	30,712	80,289
Other Financing Uses	15,519	20,399	20,399	20,399	20,871
<b>Total Expenditures</b>	<b>480,835</b>	<b>785,550</b>	<b>862,692</b>	<b>821,487</b>	<b>793,608</b>

### STAFFING SUMMARY - FLEET MAINTENANCE ISF FUND

	2023-2024	2024-2025	2025-2026
	Budget	Budget	Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	2.00	2.00	2.00
Part Time Employees	-	-	-
<b>Total</b>	<b>2.00</b>	<b>2.00</b>	<b>2.00</b>

# FLEET MAINTENANCE

## FY 2026 BUDGET SUMMARY

### Allocation Method & Calculation:

Fleet Maintenance expenses are allocated to all departments who use its services. The Police Department does not use Fleet services as they are using an outside service provider. However, they are allocated for the cost of fuel used by their fleet. At the beginning of each month each department submits to the odometer readings for each of their vehicles to the Finance Department. For budgeting purposes, FY 2024 mileage is used to calculate the allocation by department. For this budget, the amount subject to be allocated is \$728,106; of that amount, \$277,401 is estimated to be the cost of fuel to be allocated. The allocation is performed in two steps. First, the fuel cost is allocated proportionally to all departments based on their mileage. The "Fuel" column below represents fuel allocation by department. The column "All Other ISF Costs" represents all costs minus the amount allocated cost of fuel in the fuel column. Since the Police Department does not use the fleet services, their mileage is not used or considered in the second allocation. Below is the calculation of the fleet allocation.

Department	Dept/Div	Fund No.	FY 2024 Mileage	Fuel	All Other ISF Costs	Total Allocation
Police	2021	100	-	-		-
Streets	4212	102	109,966	33,036	95,913	128,949
Wastewater	4500	310	53,455	16,059	46,624	62,683
Engineering	4010	100	10,315	3,099	8,997	12,096
Comm Dev	3007	100	-	-	-	-
Administration	1190	100	7,056	2,120	6,154	8,274
Transit	4300	300	70,173	21,081	61,205	82,286
Parks & Rec	6000	100	296	89	258	347
Parks & Rec	6300	100	265,482	79,756	231,554	311,310
Police	2004	100	5,289	1,589		1,589
Police	2012	100	-	-		-
Police	2002	100	31,126	9,351		9,351
Police	2009	100	16,942	5,090		5,090
Police	2006	100	16,870	5,068		5,068
Police	2000	100	17,788	5,344		5,344
Police	2001	100	304,212	91,391		91,391
Police	2005	100	14,405	4,328		4,328
			923,375	277,401	450,705	728,106

# T.D.A. TRANSIT FUND SUMMARY

<b>FUND 300 - T.D.A. Transit Fund</b>	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed
<b>Resources</b>			
Total TDA Transit Fund Revenue	\$ 4,164,155	\$ 2,453,740	\$ 4,054,791
<b>Transfers</b>			
Fund 191 - PERS COPS Debt Svc Fund	104,259	104,259	80,910
Subtotal Transfer Out	104,259	104,259	80,910
Total Transfers	(104,259)	(104,259)	(80,910)
Total Resources (Revenue, Budgeted Reserves, & Transfers)	\$ 4,059,896	\$ 2,349,481	\$ 3,973,881
<b>Expenditures</b>			
Personnel	\$ 798,313	\$ 692,896	\$ 867,599
Services	1,468,369	264,937	864,981
Materials	64,208	12,500	27,000
Capital	1,004,542	236,000	892,000
ISF Allocation	411,635	411,635	329,669
Debt Service	-	-	-
Total Expenditures	3,747,067	1,617,968	2,981,249
Resources Over(Under) Expenditures	\$ 312,829	\$ 731,513	\$ 992,632
<b>Fund Balance</b>			
Beginning Fund Balance, July 1	1,063,563	1,063,563	1,795,076
Resources Over(Under) Expenditures	312,829	731,513	992,632
Ending Fund Balance, June 30, Estimated	\$ 1,376,392	\$ 1,795,076	\$ 2,787,708

# TRANSIT FUND

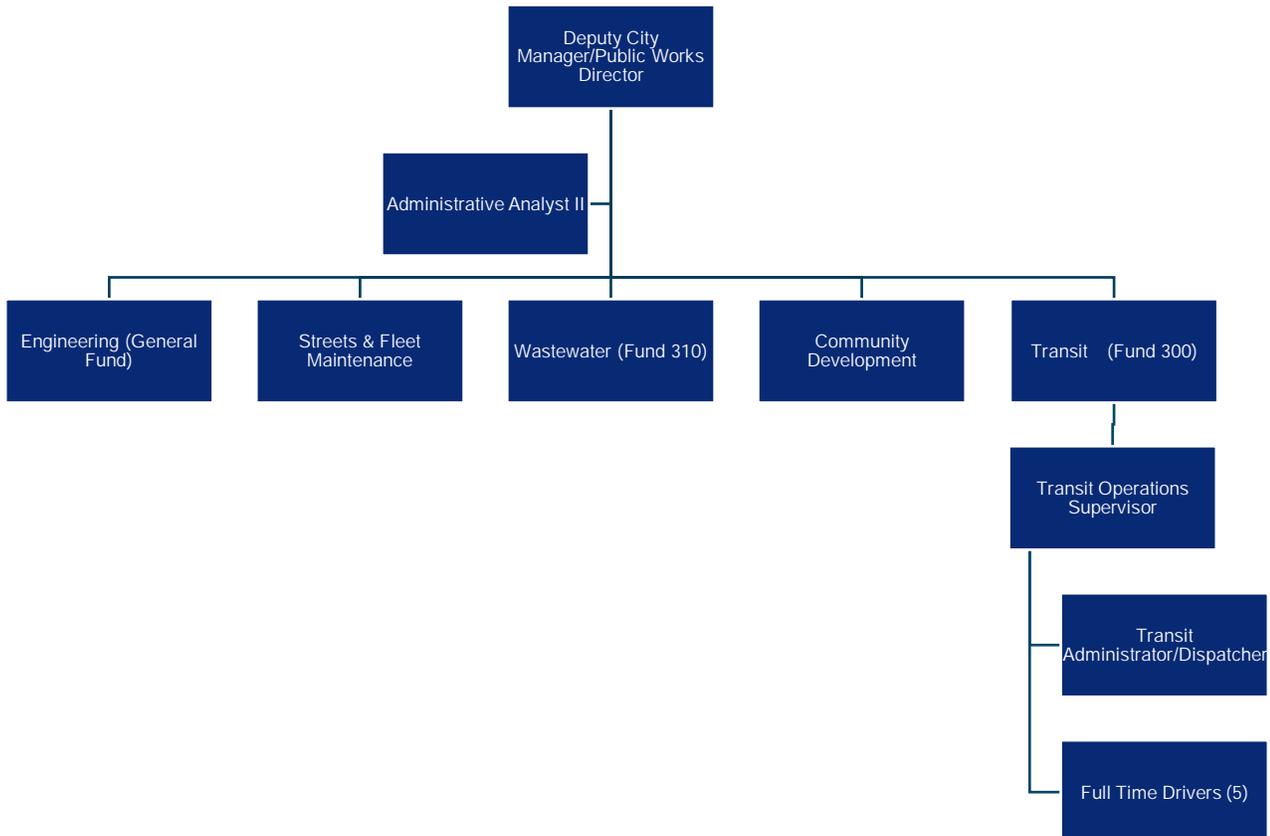
## FY 2026 BUDGET SUMMARY

### Department Overview:

The Transit division operates the Ridgecrest Transit System, which provides transportation within the City and its surrounding areas. Funding for this program is primarily from a restricted share of the State sales tax as well as a small share from passenger fares. The City remains aggressive in pursuing grant opportunities, we receive grants from FTA (5311 & 5339), and the State Transit Assistance program (STA), and a new funding source called “State of Good Repair” from SB-1. The system also receives reimbursement from Kern County for the cost of providing transportation to those who live outside the city limit. The system operates a demand response system within the city limit and a combination of deviated fixed route – demand response system for outside the city limit.

### Department Goals:

Reduce travel times through effective route planning and utilization of route planning software, minimizing wait times. Increase accessibility with accessible vehicles and station designs, offering paratransit services, ensuring compliance with regulations, and offering reliable transportation to all City Residents.



# TRANSIT FUND

## FY 2026 BUDGET SUMMARY

### Budget Notes:

- CMAQ Grant Application: Pursuing funding for a fully electric Cutaway Bus to support fleet modernization.
- Technology Investment: Allocated \$52,00 for dispatch software and route planning enhancements.
- Fueling Infrastructure Update: Revisioning the Gas Pump Project to comply with current AQMD standards.
- Transit Infrastructure Development: Collaborating with Engineering on the Transit Transfer Station as part of the AHSC Project.

### TRANSIT ENTERPRISE FUND

TRANSIT FUND	2023-2024	2024-2025	2024-2025	2024-2025	2025-2026
Fund 300	Actual	Adopted	Amended	YE Projection	Proposed
Taxes	1,850,321	1,460,000	1,656,551	1,388,462	1,061,941
Intergovernmental	1,156,301	1,075,154	2,162,576	750,089	2,635,689
Use of Property & Money	8,464	3,200	3,200	13,189	5,000
Current Service Charges	354,368	341,828	341,828	302,000	352,161
Transfer from Other Funds	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>3,369,454</b>	<b>2,880,182</b>	<b>4,164,155</b>	<b>2,453,740</b>	<b>4,054,791</b>
<b>Expenditures</b>					
Personnel	(109,915)	798,313	798,313	692,896	867,599
Services	976,263	274,844	1,468,369	264,937	864,981
Materials	13,574	17,500	64,208	12,500	27,000
Capital	-	903,726	1,004,542	236,000	892,000
ISF Allocation	335,725	411,635	411,635	411,635	329,669
Other Financing Uses	100,383	104,259	104,259	104,259	80,910
<b>Total Expenditures</b>	<b>1,316,030</b>	<b>2,510,277</b>	<b>3,851,326</b>	<b>1,722,227</b>	<b>3,062,159</b>

### STAFFING SUMMARY - TRANSIT ENTERPRISE FUND

	2023-2024	2024-2025	2025-2026
	Budget	Budget	Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	8.63	8.63	8.10
Part Time Employees (FTE)	-	-	-
<b>Total</b>	<b>8.63</b>	<b>8.63</b>	<b>8.10</b>

# WASTEWATER FUND SUMMARY

<b>FUND 310 - Wastewater Fund</b>	2024-2025 Amended	2024-2025 Estimated	2025-2026 Proposed
<u>Resources</u>			
Total Wastewater Fund Revenue	\$ 6,952,800	\$ 6,785,500	\$ 6,616,460
<u>Transfers</u>			
Fund 118 - Capital Project Fund	-	-	-
Fund 191 - PERS COPS Debt Svc Fund	165,775	165,775	192,100
Subtotal Transfer Out	165,775	165,775	192,100
Total Transfers	(165,775)	(165,775)	(192,100)
Total Resources (Revenue, Budgeted Reserves, & Transfers)	\$ 6,787,025	\$ 6,619,725	\$ 6,424,360
<u>Expenditures</u>			
Personnel	\$ 1,585,280	\$ 1,423,901	\$ 1,588,650
Services	7,390,849	6,010,808	3,913,000
Materials	223,700	131,100	172,500
Capital	13,783,035	1,161,100	315,000
ISF Allocation	697,224	697,224	554,274
Debt Service	-	-	-
Total Expenditures	23,680,088	9,424,133	6,543,424
Resources Over(Under) Expenditures	\$ (16,893,063)	\$ (2,804,408)	\$ (119,064)
<u>Fund Balance</u>			
Beginning Fund Balance, July 1	55,905,592	55,905,592	53,101,184
Resources Over(Under) Expenditures	(16,893,063)	(2,804,408)	(119,064)
Ending Fund Balance, June 30, Estimated	\$ 39,012,529	\$ 53,101,184	\$ 52,982,120

# WASTEWATER FUND

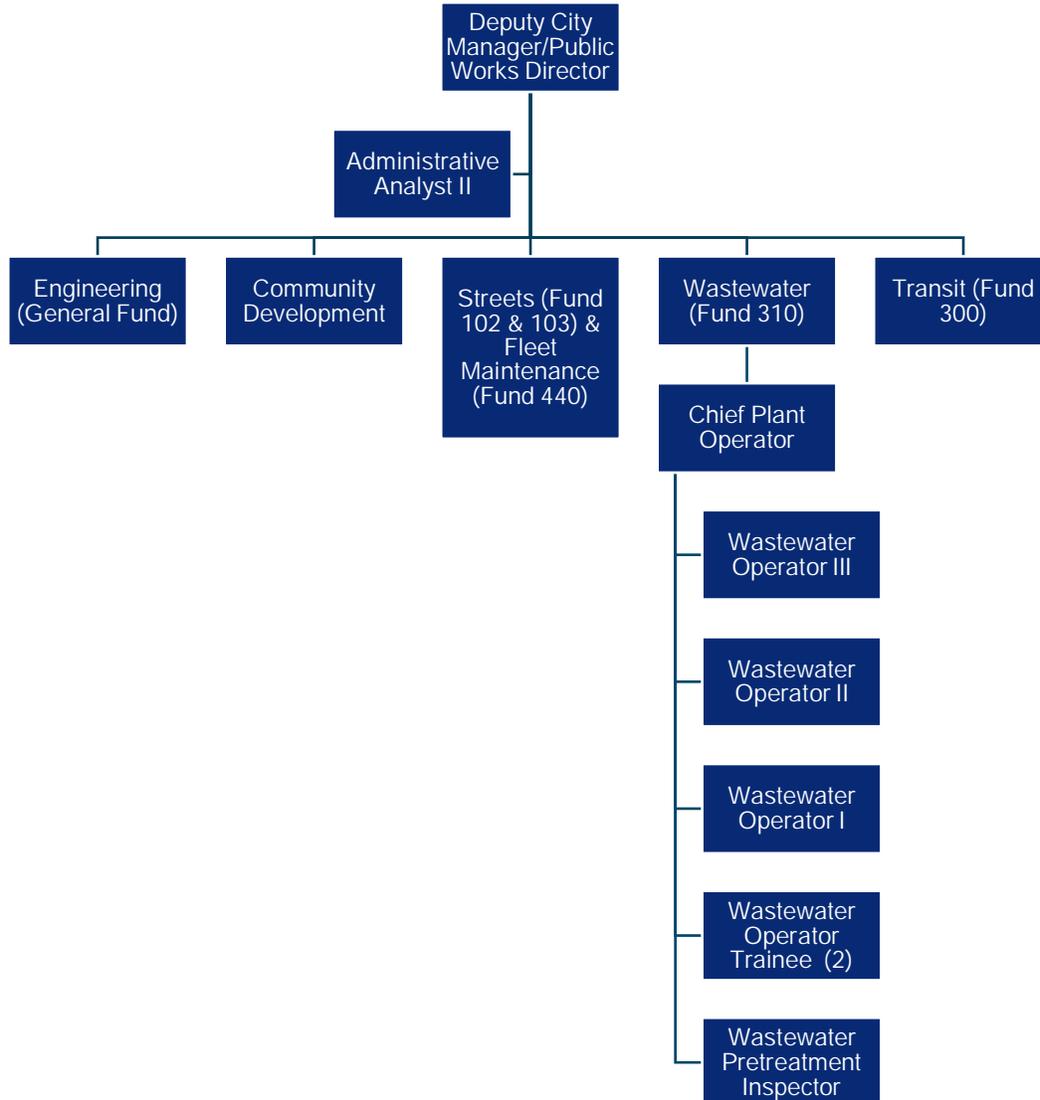
## FY 2026 BUDGET SUMMARY

### Department Overview:

The Wastewater Department operates and maintains the sewage collection and treatment systems in accordance with health and safety laws. Its revenues and expenses are accounted for in an enterprise fund called Wastewater Enterprise Fund (Fund 310).

### Department Goals:

Advance the development and operational readiness of the new Wastewater Treatment Plant by completing final pre-construction planning and implementing key digital infrastructure improvements. This includes finalizing endangered species mitigation and securing a reliable power solution in collaboration with the Navy. Deploy a \$180K work order management system to track high-priority "hot spots" and monitor pre-treatment activities, thereby streamlining operations and digitizing all State waste discharge reporting. Additionally, partner with the Navy to complete planning for a dedicated fiber optic line to the plant site, ensuring a stable and long-term internet connection to support plant operations and reporting needs.



# WASTEWATER FUND

## FY 2026 BUDGET SUMMARY

### Budget Notes:

- In-House Sewer Main Line Repairs: Initiated internal point repair program to improve sewer infrastructure efficiency and reduce reliance on contractors.; Successfully completed the first in-house point repair on May 15, 2025.
- Pre-Treatment Program Implementation: Continued phased implementation of the industrial Pre-Treatment Program to improve wastewater quality.
- GIS Mapping Technology Integration: Advanced GIS implementation to improve infrastructure visibility and asset management.; Launched the sewer system layer to enhance mapping accuracy and facilitate efficient planning and maintenance.
- Coordination with the Navy – Treatment Plant Planning: Ongoing collaboration with the Navy on infrastructure planning for the new wastewater treatment plant.

### WASTEWATER ENTERPRISE FUND

WASTEWATER FUND Fund 310	2023-2024 Actual	2024-2025 Adopted	2024-2025 Amended	2024-2025 YE Projection	2025-2026 Proposed
Intergovernmental	-	-	195,000	-	-
Licenses & Permits	-	4,000	4,000	-	4,000
Use of Property & Money	297,044	338,500	338,500	231,278	200,000
Current Service Charges	6,288,837	6,415,000	6,415,000	6,054,222	6,037,460
Transfer from Other Funds	-	-	-	-	-
Other Revenue	2,719,505	300	300	500,000	375,000
<b>Total Revenue</b>	<b>9,305,386</b>	<b>6,757,800</b>	<b>6,952,800</b>	<b>6,785,500</b>	<b>6,616,460</b>
<b>Expenditures</b>					
Personnel	254,431	1,585,280	1,585,280	1,423,901	1,588,650
Services	6,385,918	2,546,094	7,390,849	6,010,808	3,913,000
Materials	91,168	208,200	223,700	131,100	172,500
Capital	5,203,521	4,460,000	13,783,035	1,161,100	315,000
ISF Allocation	654,040	697,224	697,224	697,224	554,274
Other Financing Uses	183,417	165,775	165,775	165,775	192,100
<b>Total Expenditures</b>	<b>12,772,495</b>	<b>9,662,573</b>	<b>23,845,863</b>	<b>9,589,908</b>	<b>6,735,524</b>

### STAFFING SUMMARY - WASTEWATER FUND

	2023-2024 Budget	2024-2025 Budget	2025-2026 Budget
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	12.53	13.53	12.98
Part Time Employees	-	-	-
<b>Total</b>	<b>12.53</b>	<b>13.53</b>	<b>12.98</b>

# CAPITAL PROJECTS FUND

## FY 2026 BUDGET SUMMARY

### Department Overview:

The Capital Projects Fund accounts for the construction projects of the City. These projects are Streets projects, Municipal Facility and parks projects, Sidewalk projects, Transit projects, and Traffic Signal projects. Funding for these projects comes from federal and state grants, proceeds of the bonds issued by the City, General Fund (Measure V), to name a few. Budgeting for the capital projects is usually done when funding sources are secured and all necessary council approval is acquired. Since most projects take time, those that are not completed either literally or administratively by the end of the fiscal year, the balance of their budgets is rolled over to the next fiscal year.

### Budget Notes:

- None

The following are on-going capital projects. The expenses paid are life to date totals.

Project Type	Description	Project #	Project Budget	Expenses Paid
Municipal Facilities	SOFTBALL FIELDS SHADE STRUCTURE	MF.2201	267,247	254,926
Municipal Facilities	LJ SPORTS COMPLEX IMPROVEMENTS	MF.2301	6,270,890	6,138,952
Municipal Facilities	SGT. PINNEY MEMORIAL AQUATIC COMPLEX	MF.2402	2,759,663	1,530,826
Municipal Facilities	SPLASH PAD DRAINAGE	MF.2403	76,521	70,500
Sidewalk	ADA TRANSITION PLAN	SW.1608	668,161	654,907
Streets	DOWNS - RIDGECREST BLVD & UPJOHN	ST.2002	1,958,928	1,911,020
Streets	WARD - CHINA LAKE BLVD & NORMA	ST.2004	3,150,631	2,973,861
Streets	BOWMAN - NORMA ARCH CULVERT	ST.2102	237,031	227,851
Streets	WARD - DOWNS & NORMA	ST.2201	2,470,452	2,463,674
Streets	2022 PAVING PROGRAM	ST.2202	8,084,026	7,970,572
Streets	2022 CRACK MAPPING	ST.2203	145,822	127,665
Streets	HSIP-TRAFFIC SIGNALS & CROSSWALKS	ST.2303	993,948	947,580
Streets	MAHAN-BOWMAN TO DOLPHIN	ST.2401	145,040	143,737
Streets	AHSC	ST.2402	706,524	483,046
Streets	BOWMAN CHANNEL STUDY	ST.2406	105,566	48,529
Streets	2024 MEASURE V PAVING	ST.2407	4,046,590	3,457,734
Transit	INYOKERN TRANSIT HUB IMPROVEMENTS	TR.2501	190,325	169,058

# SELF INSURANCE FUND SUMMARY

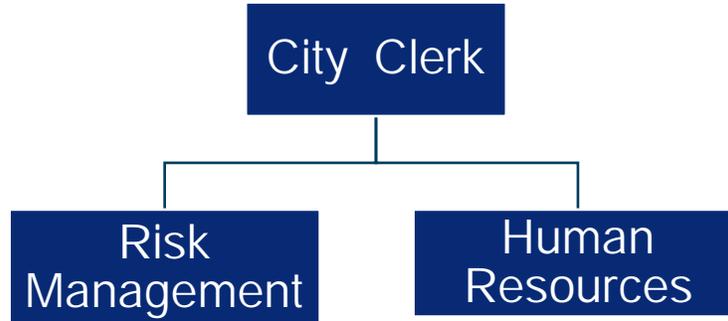
<b>Fund 410 - Self Insurance Fund</b>	<b>2024-2025 Amended</b>	<b>2024-2025 Estimated</b>	<b>2025-2026 Proposed</b>
<b>Resources</b>			
Total Self Insurance Fund Revenue	\$ 1,453,577	\$ 1,378,984	\$ 1,636,940
<b>Transfers</b>			
Fund 420 - Workers Comp Claims Paid	372,000	36,825	372,000
Fund 191 - PERS COPS Debt Svc Fund	11,903	11,903	11,856
Subtotal Transfer Out	383,903	48,728	383,856
Total Transfers	(383,903)	(48,728)	(383,856)
Total Resources (Revenue, Budgeted Reserves, & Transfers)	\$ 1,069,674	\$ 1,330,256	\$ 1,253,084
<b>Expenditures</b>			
Personnel	\$ 270,532	\$ 256,181	\$ 887,144
Services	1,021,336	2,164,156	1,021,336
Materials	300	-	300
Capital	-	-	-
ISF Allocation	-	-	-
Debt Service	-	-	-
Total Expenditures	1,292,168	2,420,337	1,908,780
Resources Over(Under) Expenditures	\$ (222,494)	\$ (1,090,081)	\$ (655,696)
<b>Fund Balance</b>			
Beginning Fund Balance, July 1	2,347,811	2,347,811	1,257,730
Resources Over(Under) Expenditures	(222,494)	(1,090,081)	(655,696)
Ending Fund Balance, June 30, Estimated	\$ 2,125,317	\$ 1,257,730	\$ 602,034

# SELF INSURANCE FUND

## FY 2026 BUDGET SUMMARY

### Department Overview:

The Human Resources and Risk Management Fund, aka Self Insurance Fund, is used to account for the costs of the City's risk management and self-insurance programs. The City Clerk administers and coordinates the City's self-insurance program which consists of workers compensation, general liability, and property insurance.



### HUMAN RESOURCES/RISK MANAGEMENT FUND

<b>SELF INSURANCE FUND</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Division 1150 &amp; 1580</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>YE Projection</b>	<b>Proposed</b>
Use of Property & Money	20,560	23,500	23,500	18,790	23,500
Current Service Charges	1,317,621	1,230,077	1,230,077	1,302,416	1,413,440
Transfer from Other Funds	-	-	-	-	-
Other Revenue	1,110,693	200,000	200,000	57,778	200,000
<b>Total Revenue</b>	<b>2,448,874</b>	<b>1,453,577</b>	<b>1,453,577</b>	<b>1,378,984</b>	<b>1,636,940</b>
<b>Expenditures</b>					
Personnel	643,161	270,532	270,532	256,181	887,144
Services	683,415	780,200	1,021,336	2,164,156	1,021,336
Materials	-	300	300	-	300
Capital	-	-	-	-	-
ISF Allocation	-	-	-	-	3,774
Other Financing Uses	12,574	383,903	383,903	48,728	383,856
<b>Total Expenditures</b>	<b>1,339,150</b>	<b>1,434,935</b>	<b>1,676,071</b>	<b>2,469,065</b>	<b>2,296,410</b>

### STAFFING SUMMARY - SELF INSURANCE FUND

	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Elected Employees	-	-	-
Appointed Employees	-	-	-
Full Time Employees	0.45	0.45	0.45
Part Time Employees			
<b>Total</b>	<b>0.45</b>	<b>0.45</b>	<b>0.45</b>

# MEASURE V FUNDING

## FY 2026 BUDGET SUMMARY

### Department Overview:

Measure V is a local option sales tax measure that was approved by the voters on November 2016, allowing the City of Ridgecrest to increase its sales tax to 1% for a term of 8 years. This measure superseded Measure L, which was also approved by the voters and had allowed the City to collect a sales tax of .75%. Measure L ended on March 31, 2017 and Measure V became effective the next day, on April 1, 2017. Both Measure L and Measure V are earmarked for Public Safety and Streets & Roads Maintenance purposes. Since Measure V is allocated to Police and Public Works in General Fund (Fund 100), streets and roads maintenance which is in Gas Tax Fund (Fund 102), and streets construction which is in Capital Projects Fund (Fund 118), this page will summarize all of them together by expenditure category as well as by functions. With Measure V revenue being tracked in General Fund, any “streets related” funding is shown as an interfund transfer. Lastly, a table will show how many employees by department are funded by the measure.

### Budget Notes:

#### Capital purchases budgeted

##### Police Department

- \$261,000 total for 3 Police vehicles (\$87,000 each) and Outfitting new Patrol Truck \$28,000.
- Handheld Tait Radios x 8 (\$24,000)
- MDT's x 4 (\$20,000)

##### Public Works Department

- \$125,000 – GIS, Street Saver, Trimble, Signal Software, and Auto CAD Software

##### Streets (Fund 102)

- Asphalt Patching (\$150,000)
- ½ Ton Truck (\$55,000)
- 1 ½ Ton Truck x2 (\$160,000)
- Man lift Platform (\$5,000)
- Hot Oil Asphalt Tank (\$75,000)

##### Capital Projects Fund (Fund 118)

- AHSC (\$530,000)

# MEASURE V FUNDING

## FY 2026 BUDGET SUMMARY

### GENERAL FUND – MEASURE V

<b>Measure V</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Division 2014/4216</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>YE Projection</b>	<b>Proposed</b>
Taxes	6,103,738	6,633,000	6,633,000	5,707,235	5,882,308
Current Service Charges	-	-	-	-	-
Other Revenue	-	-	-	-	-
<b>Total Revenue</b>	<b>6,103,738</b>	<b>6,633,000</b>	<b>6,633,000</b>	<b>5,707,235</b>	<b>5,882,308</b>
<b>Expenditures</b>					
Personnel	3,520,669	3,288,871	3,288,871	3,676,991	3,692,175
Services	384,253	389,500	312,233	345,298	433,000
Materials	609,771	708,000	799,964	798,964	876,000
Capital	832,524	782,000	886,328	885,328	796,000
ISF Allocation					
Debt Service					
Other Financing Uses	3,712,839	6,621,191	6,621,191	5,684,191	530,000
<b>Total Expenditures</b>	<b>9,060,055</b>	<b>11,789,562</b>	<b>11,908,587</b>	<b>11,390,772</b>	<b>6,327,175</b>

### EXPENDITURE BUDGET BY FUNCTION

<b>Measure V</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Division 2014</b>	<b>Actual</b>	<b>Adopted</b>	<b>Amended</b>	<b>YE Projection</b>	<b>Proposed</b>
Police Department	3,459,412	2,951,155	3,007,728	3,322,233	3,365,888
Engineering	264,791	271,025	273,651	268,923	392,011
Streets	1,623,013	1,946,191	2,006,017	2,115,425	2,039,276
Capital Projects Fund	3,712,839	6,621,191	6,621,191	5,684,191	530,000
<b>Total Measure V Expenditures</b>	<b>9,060,055</b>	<b>11,789,562</b>	<b>11,908,587</b>	<b>11,390,772</b>	<b>6,327,175</b>

### NO. OF EMPLOYEES FUNDED BY MEASURE V BY DEPARTMENT

	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>
Police Department	18.00	17.50	18.00
Public Works Department	0.80	0.60	0.93
Streets Department	8.54	6.64	7.54
<b>Total</b>	<b>27.34</b>	<b>24.74</b>	<b>26.47</b>

**CITY OF RIDGECREST  
ALL FUNDS SUMMARY  
PROJECTED FUND BALANCE AS OF 06/30/2025**

FUNDS	06/30/2024 Beginning Fund Balance	Projected Revenue	Projected Expenditures	06/30/2025 Projected Fund Balance
General Fund				
100 General Fund	20,271,044	20,685,366	25,124,998	15,831,412
101 Measure P Funds	3,482,885	5,731,399	2,959,943	6,254,341
Total General Fund	23,753,929	26,416,765	28,084,941	22,085,753
Special Revenue Funds				
102 Gas Tax Fund	(795,415)	4,593,576	4,022,176	(224,015)
103 Gas Tax Fund - SB-1/RMRA	763,456	717,405	664,118	816,743
104 Illegal Dumping Resources Fund	407,087	221,547	211,610	417,024
106 Park Development Fee	18,106	113	-	18,219
107 T.D.A. Streets Fund	2,296	2,397,783	2,390,000	10,079
112 Business Park Fund	41,492	257	-	41,749
117 Substandard Streets Improvement	178,842	28,186	-	207,028
119 RDA Housing Set Aside	472,409	46,346	-	518,755
163 Supplemental Law Enforcement Svc-AB 3229	-	194,992	194,992	-
210 Grant Operations Fund	49,152	9,341	-	58,493
251 Landscape & Lighting District 2012-1	(54,574)	35,048	-	(19,526)
252 Drainage Benefit Assessment District 2016-1	34,872	4,374	-	39,246
266 Kerr McGee Complex Facility Fees	38,139	14,624	-	52,763
267 Leroy Jackson Park Facility Fees	25,597	15,444	-	41,041
272 American Rescue Plan	54,160	45,035	99,195	0
Total Special Revenue Funds	1,235,617	8,324,071	7,582,091	1,977,597
Debt Service Fund				
190 City Debt Service	9,446	43	-	9,489
191 PERS COP Debt Service	601,609	1,616,675	1,608,582	609,702
Total Debt Service Funds	611,054	1,616,718	1,608,582	619,190
Capital Project Funds				
118 Capital Projects Fund	(2,497,859)	15,785,304	12,955,603	331,842
261 Fire Facilities Improvement Fee	357,097	9,995	-	367,092
262 Traffic Impact Fees	1,568,431	125,693	-	1,694,124
263 Park Development Impact Fees	156,549	968	-	157,517
264 Law Enforcement Improvement Impact Fee	510,425	19,195	100,000	429,620
265 Storm Drainage Facilities Impact Fee	3,153,622	-	3,000,000	153,622
Total Capital Project Funds	3,248,265	15,941,155	16,055,603	3,133,817
Enterprise Funds				
300 TDA Transit Fund	1,063,563	2,453,740	1,722,227	1,795,076
310 Wastewater Enterprise Fund	55,905,592	6,785,500	9,589,908	53,101,184
Total Proprietary Funds	56,969,156	9,239,240	11,312,135	54,896,261
Internal Service Funds				
410 Human Resources/Risk Management	2,347,811	1,378,984	2,469,065	1,257,730
420 Self Insurance Workers Comp	49,016	36,825	-	85,841
440 Fleet Maintenance ISF	285,189	709,862	821,487	173,564
Total Internal Service Funds	2,682,017	2,125,671	3,290,552	1,517,136
Fiduciary Funds				
938 2010 Tax Alloc Bond Proceeds	609,304	59,778	-	669,082
939 RDA Obligation Retirement	15,318,806	2,619,294	2,729,471	15,208,629
966 Parks & Rec Donation Fund	53	-	-	53
Total Fiduciary Funds	15,928,163	2,679,072	2,729,471	15,877,764

**CITY OF RIDGECREST  
ALL FUNDS SUMMARY  
FY 2025 - 2026 BUDGETED**

FUNDS	Projected Beginning Fund Balance	Budgeted Revenue	Transfers In	Budgeted Expenses	Transfers Out	Net Cash Gain(Loses)	Projected Ending Fund Balance
General Fund							
100 General Fund	15,831,412	21,057,289	1,130,600	18,775,625	1,638,547	1,773,717	17,605,129
101 Measure P Funds	6,254,341	5,902,306	-	3,853,585	465,302	1,583,419	7,837,760
Total General Fund	<u>22,085,753</u>	<u>26,959,595</u>	<u>1,130,600</u>	<u>22,629,210</u>	<u>2,103,849</u>	<u>3,357,136</u>	<u>25,442,889</u>
Special Revenue Funds							
102 Gas Tax Fund	(224,015)	685,522	3,265,925	3,809,719	100,925	40,803	(183,212)
103 Gas Tax Fund - SB-1/RMRA	816,743	736,556	-	182,053	1,217,372	(662,869)	153,874
104 Illegal Dumping Resources Fund	417,024	230,957	-	243,294	15,897	(28,234)	388,790
106 Park Development Fee	18,219	125	-	-	-	125	18,344
107 T.D.A. Streets Fund	10,079	2,000,150	-	-	1,965,000	35,150	45,229
112 Business Park Fund	41,749	315	-	-	-	315	42,064
117 Substandard Streets Improvement	207,028	14,800	-	-	-	14,800	221,828
119 RDA Housing Set Aside	518,755	22,500	-	-	-	22,500	541,255
163 Supplemental Law Enforcement Svc-AB 3229	-	180,600	-	-	180,600	-	-
210 Grant Operations Fund	58,493	1,300	-	-	-	1,300	59,793
251 Landscape & Lighting District 2012-1	(19,526)	37,726	-	103,363	-	(65,637)	(85,163)
252 Drainage Benefit Assessment District 2016-1	39,246	4,230	-	4,000	-	230	39,476
266 Kerr McGee Complex Facility Fees	52,763	16,715	-	-	-	16,715	69,478
267 Leroy Jackson Park Facility Fees	41,041	17,316	-	-	-	17,316	58,357
272 American Rescue Plan	0	-	-	-	-	-	-
Total Special Revenue Funds	<u>1,977,597</u>	<u>3,948,812</u>	<u>3,265,925</u>	<u>4,342,429</u>	<u>3,479,794</u>	<u>(607,486)</u>	<u>1,370,111</u>
Debt Service Fund							
190 City Debt Service	9,489	50	-	-	-	50	9,539
191 PERS COP Debt Service	609,702	1,016,019	642,871	1,651,803	-	7,087	616,789
Total Debt Service Funds	<u>619,190</u>	<u>1,016,069</u>	<u>642,871</u>	<u>1,651,803</u>	<u>-</u>	<u>7,137</u>	<u>626,327</u>

**CITY OF RIDGECREST  
ALL FUNDS SUMMARY  
FY 2025 - 2026 BUDGETED**

FUNDS	Projected Beginning Fund Balance	Budgeted Revenue	Transfers In	Budgeted Expenses	Transfers Out	Net Cash Gain(Loses)	Projected Ending Fund Balance
Capital Project Funds							
118 Capital Projects Fund	331,842	1,797,569	656,866	2,470,305	-	(15,870)	315,972
261 Fire Facilities Improvement Fee	367,092	32,300	-	-	-	32,300	399,392
262 Traffic Impact Fees	1,694,124	209,000	-	-	-	209,000	1,903,124
263 Park Development Impact Fees	157,517	1,150	-	-	-	1,150	158,667
264 Law Enforcement Improvement Impact Fee	429,620	23,450	-	-	350,000	(326,550)	103,070
265 Storm Drainage Facilities Impact Fee	153,622	170,350	-	-	-	170,350	323,972
Total Capital Project Funds	3,133,817	2,233,819	656,866	2,470,305	350,000	70,380	3,204,197
Enterprise Funds							
300 TDA Transit Fund	1,795,076	4,054,791	-	2,981,249	80,910	992,632	2,787,708
310 Wastewater Enterprise Fund	53,101,184	6,616,460	-	6,543,424	192,100	(119,064)	52,982,120
Total Proprietary Funds	54,896,261	10,671,251	-	9,524,673	273,010	873,568	55,769,829
Internal Service Funds							
410 Human Resources/Risk Management	1,257,730	1,636,940	-	1,912,554	383,856	(659,470)	598,260
420 Self Insurance Workers Comp	85,841	372,010	-	130,864	-	241,146	326,987
440 Fleet Maintenance ISF	173,564	508,972	-	772,737	20,871	(284,636)	(111,072)
Total Internal Service Funds	1,517,136	2,517,922	-	2,816,155	404,727	(702,960)	814,176
Fiduciary Funds							
938 2010 Tax Alloc Bond Proceeds	669,082	33,000	-	-	-	33,000	702,082
939 RDA Obligation Retirement	15,208,629	2,570,474	-	2,423,146	250,000	(102,672)	15,105,957
966 Parks & Rec Donation Fund	53	-	-	-	-	-	53
Total Fiduciary Funds	15,877,764	2,603,474	-	2,423,146	250,000	(69,672)	15,808,092
<b>TOTAL ALL FUNDS</b>	100,107,518	49,950,942	5,696,262	45,857,721	6,861,380	2,928,103	103,035,620

**CITY OF RIDGECREST  
ALL FUNDS  
FY 2025-2026 BUDGETED REVENUES**

FUNDS	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 PROJECTION	2025-2026 BUDGETED
General Fund					
100 General Fund	20,838,332	25,380,589	26,261,188	20,685,366	22,187,889
101 Measure P Funds	-	1,561,175	6,078,017	5,731,399	5,902,306
Total General Fund	20,838,332	26,941,764	32,339,205	26,416,765	28,090,195
Special Revenue Funds					
102 Gas Tax Fund	1,903,199	4,476,442	2,438,386	4,593,576	3,951,447
103 Gas Tax Fund - SB-1/RMRA	595,661	627,010	708,244	717,405	736,556
104 Illegal Dumping Resources Fund	203,840	207,378	221,326	221,547	230,957
106 Park Development Fee	64	206	124	113	125
107 T.D.A. Streets Fund	-	666,380	16	2,397,783	2,000,150
112 Business Park Fund	145	471	287	257	315
117 Substandard Streets Improvement	37,136	16,958	11,973	28,186	14,800
119 RDA Housing Set Aside	22,275	35,749	191,453	46,346	22,500
163 Supplemental Law Enforcement Svc-AB 3229	161,698	166,253	186,785	194,992	180,600
210 Grant Operations Fund	24,254	1,602	(10,600)	9,341	1,300
251 Landscape & Lighting District 2012-1	24,415	48,865	26,105	35,048	37,726
252 Drainage Benefit Assessment District 2016-1	5,120	4,354	4,258	4,374	4,230
266 Kerr McGee Complex Facility Fees	10,945	10,046	12,931	14,624	16,715
267 Leroy Jackson Park Facility Fees	701	11,968	12,927	15,444	17,316
272 American Rescue Plan	1,193,605	2,383,345	1,601,128	45,035	-
Total Special Revenue Funds	4,183,058	8,657,027	5,405,343	8,324,071	7,214,737
Debt Service Fund					
190 City Debt Service	2,789	9,029	48	43	50
191 PERS COP Debt Service	1,511,399	1,552,805	1,565,830	1,616,675	1,658,890
Total Debt Service Funds	1,514,188	1,561,834	1,565,877	1,616,718	1,658,940
Capital Project Funds					
118 Capital Projects Fund	2,307,385	9,013,969	6,122,215	15,785,304	2,454,435
261 Fire Facilities Improvement Fee	63,105	22,981	26,921	9,995	32,300
262 Traffic Impact Fees	403,607	152,718	354,257	125,693	209,000
263 Park Development Impact Fees	547	1,776	1,082	968	1,150
264 Law Enforcement Improvement Impact Fee	104,482	30,758	44,027	19,195	23,450
265 Storm Drainage Facilities Impact Fee	389,575	166,441	526,345	-	170,350
Total Capital Project Funds	3,268,702	9,388,643	7,074,847	15,941,155	2,890,685
Enterprise Funds					
300 TDA Transit Fund	710,121	1,901,538	3,369,454	2,453,740	4,054,791
310 Wastewater Enterprise Fund	7,156,137	7,811,828	9,305,386	6,785,500	6,616,460
Total Proprietary Funds	7,866,257	9,713,366	12,674,840	9,239,240	10,671,251
Internal Service Funds					
410 Human Resources/Risk Management	1,630,905	1,874,910	2,448,874	1,378,984	1,636,940
420 Self Insurance Workers Comp	-	1,208,418	137	36,825	372,010
440 Fleet Maintenance ISF	500,022	488,927	485,441	709,862	508,972
Total Internal Service Funds	2,130,927	3,572,255	2,934,453	2,125,671	2,517,922
Fiduciary Funds					
938 2010 Tax Alloc Bond Proceeds	5,627	33,573	56,708	59,778	33,000
939 RDA Obligation Retirement	3,924,682	1,172,121	3,676,728	2,619,294	2,570,474
966 Parks & Rec Donation Fund	15	49	4	-	-
Total Fiduciary Funds	3,930,325	1,205,743	3,733,440	2,679,072	2,603,474
TOTAL ALL FUNDS	43,731,789	61,040,631	65,728,005	66,342,692	55,647,204

**CITY OF RIDGECREST  
ALL FUNDS  
FY 2025-2026 BUDGETED EXPENDITURES**

FUNDS	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 PROJECTION	2025-2026 BUDGETED
General Fund					
100 General Fund	16,351,879	22,681,566	23,245,402	25,124,998	3,412,264
101 Measure P Funds	-	206,411	5,856,449	4,318,887	2,048,721
Total General Fund	16,351,879	22,887,976	29,101,851	29,443,885	5,460,985
Special Revenue Funds					
102 Gas Tax Fund	2,587,166	3,666,970	3,087,323	3,910,644	141,728
103 Gas Tax Fund - SB-1/RMRA	169,345	872,316	137,198	657,188	554,503
104 Illegal Dumping Resources Fund	29,714	56,058	139,685	259,191	(12,337)
106 Park Development Fee	-	-	-	-	125
107 T.D.A. Streets Fund	-	664,167	-	1,965,000	2,000,150
112 Business Park Fund	-	-	-	-	315
117 Substandard Streets Improvement	-	690,726	-	-	14,800
119 RDA Housing Set Aside	-	-	-	-	22,500
163 Supplemental Law Enforcement Svc-AB 3229	161,492	165,962	187,354	180,600	180,600
210 Grant Operations Fund	-	-	-	-	1,300
251 Landscape & Lighting District 2012-1	51,530	54,100	57,481	103,363	(65,637)
252 Drainage Benefit Assessment District 2016-1	-	-	-	4,000	230
266 Kerr McGee Complex Facility Fees	-	-	-	-	16,715
267 Leroy Jackson Park Facility Fees	-	-	-	-	17,316
272 American Rescue Plan	1,251,021	2,335,081	1,537,815	-	-
Total Special Revenue Funds	4,250,267	8,505,380	5,146,857	7,079,986	2,872,308
Debt Service Fund					
190 City Debt Service	-	-	-	-	50
191 PERS COP Debt Service	1,771,998	1,520,327	1,561,328	1,651,803	7,087
Total Debt Service Funds	1,771,998	1,520,327	1,561,328	1,651,803	7,137
Capital Project Funds					
118 Capital Projects Fund	2,021,000	7,832,915	10,402,754	2,470,305	(15,870)
261 Fire Facilities Improvement Fee	-	-	-	-	32,300
262 Traffic Impact Fees	62,556	-	-	-	209,000
263 Park Development Impact Fees	-	-	-	-	1,150
264 Law Enforcement Improvement Impact Fee	-	-	-	350,000	23,450
265 Storm Drainage Facilities Impact Fee	39,884	78,432	36,960	-	170,350
Total Capital Project Funds	2,123,441	7,911,347	10,439,714	2,820,305	420,380
Enterprise Funds					
300 TDA Transit Fund	(1,464,121)	4,498,570	1,316,030	3,062,159	1,073,542
310 Wastewater Enterprise Fund	203,438	12,923,444	12,772,495	6,735,524	73,036
Total Proprietary Funds	(1,260,683)	17,422,014	14,088,524	9,797,683	1,146,578
Internal Service Funds					
410 Human Resources/Risk Management	1,997,136	2,395,389	1,339,150	2,296,410	(275,614)
420 Self Insurance Workers Comp	311,028	244,721	(48,879)	130,864	241,146
440 Fleet Maintenance ISF	423,270	507,461	480,835	793,608	(263,765)
Total Internal Service Funds	2,731,434	3,147,571	1,771,106	3,220,882	(298,233)
Fiduciary Funds					
938 2010 Tax Alloc Bond Proceeds	-	-	-	-	33,000
939 RDA Obligation Retirement	1,200,161	4,458,378	1,056,009	2,673,146	147,328
966 Parks & Rec Donation Fund	-	-	-	-	-
Total Fiduciary Funds	1,200,161	4,458,378	1,056,009	2,673,146	180,328
TOTAL ALL FUNDS	27,168,496	65,852,994	63,165,390	56,687,690	9,789,483

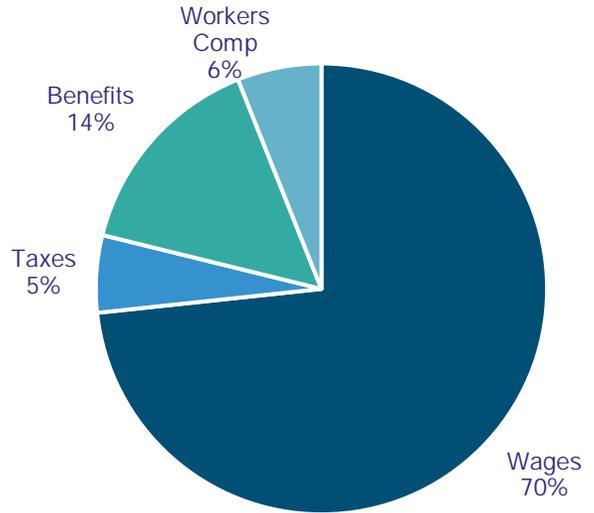
# POSITION BUDGETING SUMMARY

Fiscal Year 2025-2026

Number of Positions Budgeted	161.00
Number of FTE Budgeted	148.40
Total Salaries & Benefits Budgeted	\$16,137,846

## Salaries & Benefits Breakdown by Type:

Wages	\$11,273,257
Taxes	851,545
Benefits	3,646,176
Workers Comp	366,868



## Salaries & Benefit Breakdown by Fund

Fund	Personnel Cost	No. of Positions	Percentage
100 General Fund	10,425,746	113.53	64.60%
101 Measure P Fund	1,004,247	10.00	6.22%
102 Gas Tax Fund	924,259	9.85	5.73%
103 RMRA/SB1 Fund	153,626	1.68	0.95%
104 Illegal Dumping Fund	122,377	2.00	0.76%
300 Transit	867,599	8.25	5.38%
310 Wastewater	1,588,650	13.23	9.84%
410 Self Insurance Fund	887,144	0.45	5.50%
440 Fleet Maintenance	164,198	2.00	1.02%
	16,137,846	161.00	100%

## Budgeted Promotions:

### Transit

- Transit Driver to Transit Administrator/Dispatcher (new position job description with Exhibit "D")
- Transit Dispatcher to Transit Operations Manager (new position job description with Exhibit "D")

**RESOLUTION NO. 25-XX**

**A RESOLUTION OF THE RIDGECREST CITY COUNCIL AND THE SUCCESSOR TO THE RIDGECREST REDEVELOPMENT AGENCY ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2025-26, ESTABLISHING APPROPRIATIONS, ESTIMATING REVENUES, AND ESTABLISHING THE POLICIES BY WHICH THE BUDGET MAY BE AND SHALL BE AMENDED.**

**WHEREAS**, the City Council and the Successor to the Redevelopment Agency has received and reviewed the proposed Fiscal Year 2024-25 City of Ridgecrest/ Successor to the Ridgecrest Redevelopment Agency budget; and

**WHEREAS**, public budget review meetings were held during which the public was provided opportunities to comment on the proposed budget; and

**WHEREAS**, final adjustments to the budget have been made.

**NOW, THEREFORE, BE IT RESOLVED,**

1. That the fiscal year 2025-26 City of Ridgecrest/Successor to the Ridgecrest Redevelopment Agency budget is hereby adopted.
2. Tax Increment, TOT, and Sales Tax Sharing Agreements currently in force and duly approved by the City Council or the Successor to the Ridgecrest Redevelopment Agency are hereby amended and appropriated for Fiscal Year 2026;
3. The Budget Revision Policy, herein identified as Exhibit "A" is hereby adopted;
4. The Administrative Purchasing Policy, herein identified as Exhibit "B" is hereby adopted;
5. The annual appropriation limit (Gann Limit) reflected in Exhibit "C" is adopted;
6. The Table of Authorized Full-Time Equivalent Positions presented in Exhibit "D" is hereby approved;
7. The Fee Schedule reflected in Exhibit "E" is reaffirmed and adopted; and the City Council reaffirms that the fees reflected therein do not exceed the cost for collection and or administration;

8. The Salary Schedules for Management, Mid-Management, Confidential, PEAR, and UFCW Local 8 groups and for part time employees with effective dates of July 1, 2025 – June 30, 2026 as presented in Exhibit “F” are hereby approved;
9. All “Temporary Employment Services”, formerly “Contract Labor”, shall require City Manager written authorization prior to budget amendment or expenditure;
10. Pursuant to the provisions of California Streets and Highways Code Sections 8784 and 10427.1(e), and consistent with the intent and structure outlined in the Ridgecrest City Council resolution relating to Assessment District No. 86-1, to Assessment District No. 87-1, and to Assessment District No. 5, the City Council hereby authorizes the transfer of surplus funds from the assessment districts where all bond obligations and project costs have been fully satisfied and where more than four years have passed since the final bond payments. These surplus funds, having been determined by the City Council to no longer be required for their respective district purposes, shall be transferred to the City’s General Fund and may be used for any lawful general fund purpose, in accordance with applicable law.
11. Funding for specific Capital Construction Projects shall be identified and certified by the City Manager or Finance Director prior to the expenditure of any funds on said projects;
12. Fiscal Year-end Encumbrances from prior fiscal years are hereby appropriated;
13. The Director of Finance and City Treasurer is herein authorized to conduct all Fiscal Year 2024-25 year-end transfers and budget adjustments as required under governmental accounting rules;
14. All previous and conflicting resolutions are hereby rescinded, revoked, and made null.

**APPROVED AND ADOPTED** this 4th Day of June 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Travis Endicott, Mayor

ATTEST:

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Ricca Charlon, City Clerk



# CITY OF RIDGECREST

ANNUAL BUDGET FY 2025-2026

## Exhibit A – Budget Revision Policy

## **EXHIBIT 'A'**

### **BUDGET REVISION POLICY**

1. All funds are appropriated at the fund level; No expenditure, encumbrance, or contract shall be made or agreed to that exceeds total Fund Appropriations without prior Council/Agency Authorization as appropriate. All increases in appropriations shall be made by Council/Agency Resolution.
2. All Appropriations within said funds are managed at the Department level. The City Manager is herein authorized to make transfers within and between Departments as appropriate. The City Manager shall notify the City Council of any Department-to-Department transfers at the next regularly scheduled council meeting following the transfer.
3. All Temporary Employment Services shall require City Manager written Authorization prior to expenditure of such funds or prior to transferring such funds to other accounts.
4. Estimated Revenues may be administratively increased in excess of the original estimate once the City Manager and Finance Director certify that such estimates at the fund and source levels have been exceeded. Notwithstanding the requirement in item 1 above, subsequent increases in appropriations stemming from the increases in estimated revenues, may be granted from increased estimated revenues administratively.
5. Un-liquidated Outstanding encumbrances from the prior year are hereby appropriated.
6. Unexpended and unobligated capital projects' funds' budgets from the prior fiscal year are hereby appropriated.



# CITY OF RIDGECREST

ANNUAL BUDGET FY 2025-2026

## Exhibit B - Administrative Purchasing Policy

## EXHIBIT 'B'

### ADMINISTRATIVE PURCHASING POLICY

#### Purpose

This defines the policies and procedures for the procurement of supplies, equipment, and services for the City and supersedes other policies and procedures related to purchasing.

#### I. Scope

The basic purchasing policy of the City is to obtain quality supplies, services, and equipment for the City's operation at the lowest cost through the use of quotes and competitive bidding whenever possible. The policies herein enumerated are within the scope of the duly revised official City/Agency budget.

#### II. Purchasing Authority

There are six positions authorized to make purchases: (1) Information Technology Manager, (2) City Clerk, (3) Department Heads, (4) Finance Director, (5) Deputy City Manager, and (6) City Manager. Limits prescribed herein shall be reviewed annually by the City Council and may be changed as occasion may require by Council Resolution.

- a. A Department Head may purchase supplies, equipment, or services needed for the department up to \$15,000, but purchases in excess of \$2,000 must be pursuant to a purchase order. In addition, a Department Head may delegate purchasing authority up to \$5,000 to management or supervisory level employees.
- b. The Finance Director and Deputy City Manager may purchase or approve for purchase supplies, equipment, or services for any department up to \$30,000.
- c. The City Manager may purchase or approve for purchase supplies, equipment, or services for any department up to \$50,000 or purchases above \$50,000 which have been approved within the budget.
- d. City Council shall award all public improvement contracts requiring formal sealed bids. The results of the bids, along with recommendations regarding results and awards, are to be submitted by the City Manager or designee to the City Council. The Council will declare the outcome of bids at public session.

#### III. Process

- a. Purchases of less than \$2,000 do not require comparative pricing. However, comparative pricing should be used whenever practical. Purchase orders may be issued regardless of the amount when required

- by the vendor or when the complexity of the contract demands a formal document for clarity.
- b. A purchase order is required for purchases where the estimated cost exceeds \$2,000. Cost of acquisition includes the cost of the item plus tax, shipping, or any other related expenses. Purchase order request must consist of at least three vendor quotes unless the vendor is considered a "sole source" supplier. Purchases are not to be split to circumvent these purchasing limits.
  - c. When seeking goods or services exceeding \$2,000, a purchase order is required, and the department is required to submit a purchase order request, including specifications, at least three quotes, and other supporting data, to the Finance Department before making the purchase. Upon approval, a purchase order will be issued.
  - d. In accordance with California Public Contract Code Section 22032, the following procedures shall apply to public projects:
    - i. Public projects of \$75,000 or less may be performed by City staff (force account), by negotiated contract, or by purchase order.
    - ii. Public projects of \$220,000 or less may be awarded using informal bidding procedures.
    - iii. Public projects exceeding \$220,000 shall be subject to formal bidding requirements, except as otherwise authorized by law or policy.

#### IV. Responsibilities of Departments

- a. Each Department Head shall ensure employees are following purchasing procedures in the department. Further, each department shall:
  - i. Verify that budget funds are available for items requisitioned.
  - ii. Consider the time required for the procurement process and plan for needs in advance so as not to create an artificial "emergency."
  - iii. Never "split" orders for the purpose of avoiding procurement requirements. Splitting a job to prevent bidding for a work of improvement is a felony and will be referred to the District Attorney by the City Attorney for prosecution.
  - iv. Never obligate the City to unauthorized commitments.
  - v. Purchase orders are to be issued BEFORE goods or services are purchased.

#### V. Purchasing Policies

- a. Ethics  
In performing their duties under this policy, City Council members and employees shall observe conflicts of interest and procurement statutes. City Council members and employees shall consult with the City Attorney

concerning the City's interpretation of such laws. Violation of state laws pertaining to conflicts of interest or procurement will result in discipline up to termination. City Council members and employees shall follow the highest ethical standards in procurement. Employees may make purchases from relatives, other than spouses, with written authorization from the City Manager.

b. Vendor Requirements

Vendors doing business within the City of Ridgecrest must obtain a Ridgecrest City business license. All vendors must complete the vendor registration form (Attachment A) and an IRS form W-9, to be entered into the City of Ridgecrest Accounts Payable system for payment.

c. Request of a Purchase Order

When a purchase order is required, a purchase order request must be entered into the City's Purchasing system. The request must contain sufficient information to ensure the acquisition of the correct item(s), vendor quote information, and comments indicating the purpose of the requisition. The City's purchasing system manages account budgets on a line-item basis. If the purchase order request being entered will put an account over budget, a Budget Adjustment request (Attachment B) must be completed before issuing the purchase order. Those budgets that are managed at the project level require that project line items be within budget as well. The Finance Director may allow a budget override as long as such action would not put the fund over-budget when reasonably projected to the end of the fiscal year. Purchase orders will not be made utilizing accounts that are unrelated to the type of item or service being purchased.

d. Purchase Order

The purpose of a purchase order is to manage the budget, not to pay invoices. The purchase order number is generated by the Finance Department upon final approval and acceptance of the purchase order request. Upon completion of the purchase order, the Finance Department will distribute copies to the ordering department. The ordering department is responsible for forwarding the purchase order to the vendor/contractor.

e. Amendment to Purchase Order

It is sometimes necessary to change a purchase order after it has been issued. The three most common changes are monetary, time extension, and scope of work. Only the City Manager or Finance Director may approve a formal change to an existing purchase order. The requesting department must complete a purchase order change request noting that it

is for the purpose of a Contract Change Order. The purchase order change request must include a detailed description of the change/amendment. Upon approval by the Finance Director and/or City Manager, the requesting department will receive an amended purchase order reflecting the change(s). The requesting department is responsible for forwarding the change order to the vendor.

f. Open Purchase Order

Open purchase orders are entered into vendors that are expected to supply products or services to the City on an ongoing and/or regular basis throughout the year. Open purchase orders are closed at the conclusion of each fiscal year. A department must make a request to the Finance Department at the beginning of each fiscal year for an open purchase order to be issued for the new fiscal year.

g. Request for Proposal (RFP)/Request for Qualifications (RFQ)

In detail, the RFP/RFQ defines the terms, conditions, and specifications of goods or services required by the City. An RFP is primarily intended for large, complex projects where cost and performance are equally important. An RFQ is intended mainly for professional services. However, the RFP/RFQ may also be utilized for smaller projects. The RFP/RFQ will be used whenever the acquisition of goods or services is multi-faceted and carries a high possibility of liability for the City.

Two-step RFP/RFQ: in this case, pricing is not included in the RFP/RFQ but is submitted in a separate sealed envelope. Only after selection is made on the basis of the proposal is the favored bidder's pricing information opened. The other proposal's pricing envelopes are returned to the respective bidders unopened. Once a bid has been accepted, and a contract is signed, the money budgeted to fund the purchase is to be encumbered via a purchase order request.

h. Notice Inviting Sealed Proposals

The Notice Inviting Sealed Proposals (NISP) is prepared by the initiating division and is formal notification, through posting and advertisement by the City Clerk that the City is soliciting goods or services. This gives widespread exposure to the City's needs, expands the vendor base, and fulfills the legal responsibility of providing fair access to supplying the City's needs. The NISP must contain sufficient information to define the work and other details to the reader and the date and time at which the bids will be publicly opened and read. If expanded documentation is available, the NISP must indicate the cost, if any, plus the procedures for acquiring such documents (see II, c, City Manager Authorization).

Specifications and other relative data shall be sent to the City Manager, or his authorized representative, for approval before issuing a NISP. Upon approval by the City, the Notice will be prepared by the initiating department and forwarded to the City Clerk for publication. The City Clerk must receive the Notice at least six weeks before the date and time set for opening of bids.

Formal bid opening dates will be at a time, date, and location specified in the Notice. The City Clerk, or a designee, will publicly open and declare the content of bids received at the time and place specified in the Notice. Bids received after the appointed hour for opening will be returned unopened to the sender. The City Manager or City Council may reject all bids. In addition, the City may consider responsiveness to specifications, ability to render post-purchase service, and the life cycle cost of the equipment. Bid results will be made available to interested parties following the bid reading.

For public improvement projects in excess of \$50,000, the City Manager shall report the formal bidding results to the City Council along with recommendations regarding results and award. The Council will declare the outcome of bids at public session. If at least two bids are not received, the bid opening may be suspended pending City Council action. If the determination is made to open the sole original bid, or if no other bids are received during the bid extension, the Council may: 1) Re-advertise; 2) Order the work done by City employees; 3) Award the contract to the sole bidder based on a cost analysis evidencing the relationship of the one bid to expected market price, and 4) Negotiate a contract to the best advantage of the City.

i. Credit Card Purchase

For certain purchases, the use of a credit card is expedient and sometimes even necessary (e.g., car rental). Procedures for using City credit cards are described in the City's Credit Card Policy & Procedures guide.

j. Receiving of Goods/ Equipment

i. Inspection and Testing

All goods procured by the City shall be subject to inspection and/or testing upon receipt or completion by the department receiving the product to assure conformance with the specifications set forth in the order. If a product is determined to be unusable, it shall be rejected and returned to the vendor as the vendor directs and for credit or replacement at their expense. Items found not to

specifications but of limited usability may be conditionally accepted but only after renegotiation of the original contract.

- ii. The Finance Director or their designee shall have the authority to require chemical and physical tests or any other necessary tests to ensure full compliance with the specifications.
- iii. Acceptance  
When goods have been received or a project has been completed to the satisfaction of the ordering department, and the specifications, the packing slip and/or other completion documentation shall be signed-off by the receiver/inspector. Information to be noted on the documents must include, as a minimum, the acceptor's signature and a legible rendering of their name and the date of receipt/completion. In addition, any deviation from the exact ordering specifications must be noted on the receiving/acceptance documents.

## VI. Exceptions

- a. In case of emergency, the City Manager may authorize the Finance Director or designee to secure in the open market, at the lowest obtainable price, supplies, materials, equipment, or contractual services required, regardless of the amount of the expenditure. A breakdown in machinery or equipment resulting in the interruption of an essential service or a distinct threat to public health, safety, or welfare ("emergency") requires the immediate purchase of supplies, materials, equipment, or services. During an emergency, the affected department may purchase supplies, materials, equipment, or services after the department head has concluded that the purchase is essential to prevent delays that may adversely affect citizens' lives, health, or safety. As soon as possible, the department head shall provide a completed purchase order request to the Finance Director or designee and a full written explanation of the circumstances.
  - i. Nothing contained herein shall limit the authority of the director of emergency services or the City Manager to make purchases and take such other emergency steps as are, or maybe, authorized by the City Council in the case of a disaster or for civil defense.
- b. Occasionally, required supplies, material, equipment, or services are of a proprietary nature, or are otherwise of such specific design or construction, or are specifically desired for purposes of maintaining cost-effective system consistency, as to be available from only one source. After reasonable efforts to find alternative suppliers, the Finance Director or designee may dispense with the requirement of a minimum of three bids and recommend making the purchase from the sole source.

- c. The Finance Director or designee may join with other public jurisdictions in cooperative purchasing agreements. The Finance Director or designee may also buy directly from a vendor at a price established by competitive bidding by another public jurisdiction in substantial compliance with this policy, even if the City has not joined with that public agency in a formal agreement. The Finance Director or designee may also purchase from the United States of America or any state, municipality, or other public corporation or agency without following formal purchasing procedures as defined in this document.
- d. Local preference is the practice of procurement from vendors who are City taxpayers because it stimulates the City's economy. Purchase orders are issued based on quality, previous performance, ability to meet the contract requirements, availability of service and parts, delivery schedule, and payment terms/discounts. When these factors are equal except price, a preference will be given to local vendors at the discretion of the City Council or employee.

VII. Record Keeping

The original bid shall be filed with the Clerk, and the original documents will be filed with the Finance Department. When the purchase is final, all original documents shall be filed with the City Clerk. The Finance Department shall maintain purchasing records.

During the course of a Contract, the department will maintain records of contract administration. At the conclusion of the Contract, the original bids, specifications, and other pertinent data will be forwarded, with the request for final payment, to the Finance Department.

VIII. Payment Procedures

a. Request for Payment

Payments are generated as a result of either a Payment Request form (Attachment C) or an Invoice. The ordering/administering department is responsible for initiating payment requests for goods received and services rendered.

Upon completing the Payment Request Form, the requesting department shall forward the completed form and proper supporting documentation to Accounts Payable. If the request is for a partial payment on a purchase order, a copy of the Purchase Order is to accompany the request; if it is for final payment on a purchase order, a notation is to be made that the purchase order is to be closed following processing of the requested payment.

All invoices are to be sent directly to the Finance Department by the vendor. Invoices will then be submitted to the responsible department for coding and approval. It is the responsibility of the ordering department to verify that funds are available in the account number they code on the invoice. The invoice is then to be returned to the Finance Department within the time frame specified by the Finance Director. For purchases in excess of \$2,000 that require a purchase order, a copy of the Purchase Order is to accompany the invoice.

b. Urgent/Emergency Payment (Pre-Issue Payment)

Pursuant to City of Ridgecrest Resolution 00-91 Exhibit "A" § 4, the issuance of pre-issue payment is discouraged and should be done only in emergencies or when expediting payment is required or highly desired by the circumstance as determined by the City Manager. When requesting urgent/emergency payment, the requesting division must complete a Pre-Issue Payment Request Form (Attachment D) and attach all relevant supporting documentation. The request form must be signed by the Department Head of the requesting department, the Finance Director, and the City Manager.

IX. Surplus Supplies and Equipment

All using departments shall submit to the City Manager at such time and in such form as they shall prescribe, reports showing all supplies and equipment that are no longer used or have become obsolete or worn out.

The City Manager shall have the authority to sell all supplies and equipment that any department cannot use or that have become unsuitable for City use or exchange the same for, or trade-in the same on, new supplies and equipment. The sale of such supplies & equipment shall be made to the highest responsible quotation/bid.

X. Definitions and Special Requirements

Bid Security

On council award procedures, except materials and supplies contracts, each bidder shall be required to submit, with the bid, either by cash, cashier's check, certified check, or Surety Bond, an amount not to exceed 10% of the aggregate amount of the bid. This requirement may be waived by the City Manager, on a case-by-case basis, before the initiation of the bid.

Capital (Fixed) Assets Threshold

Capital assets are significant assets with a minimum total acquisition cost of \$5,000 and a useful life of at least three years. Typical examples are land,

improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art, historical treasures, infrastructure, and various intangible assets. Computer systems, including capital software, are classified as fixed assets. Furniture and other related durable goods are classified as fixed assets. Typically, any product, good, project, or piece of equipment that requires formal bidding are fixed assets. Assets meeting this definition are to be coded to an account number in the 5300 account code series when acquired.

#### Continuing Performance

A continuing activity or service that extends over time, not involving solely the delivery of goods or materials.

#### Formal Bid

Written offer, more formal than a quote, to furnish supplies, equipment, vehicles, services in conformity with the specifications, delivery terms, and conditions required at a guaranteed maximum cost.

#### Lowest Responsible Bidder

The lowest responsible bidder is a bidder who, in addition to the lowest price, is financially responsible and possesses the resources, judgment skills, ability, capacity, and integrity necessary to perform the contract according to its terms.

#### Materials

Basic ingredients in a relatively raw, unrefined, or unmanufactured state that may be worked into a more finished form (e.g., sand, wood, asphalt).

#### Performance Guarantee

All contractors in "continuing performance" service on contracts over \$50,000, and all public improvement project contracts over \$50,000, are required to submit a performance bond, letter of credit, or cash deposit equivalent to 100% of the contract within 10 working days following award of the Contract, unless specifically exempted or modified by the City Manager or City Attorney.

#### Professional Services

Professional or specialized services such as, but not limited to, those rendered by architects, attorneys, engineers, technicians, etc.

#### Property Damage Insurance

All contractors engaged in service on City property are required to maintain minimum property damage insurance of \$1,000,000 for each occurrence naming the City of Ridgecrest as additional insured. Certain high-risk activities require higher limits.

### Public Liability Insurance

All contractors engaged in service on City property are required to maintain minimum public liability insurance of \$1,000,000 for each occurrence naming the City of Ridgecrest as additional insured. Certain high-risk activities will require higher limits.

### Public Improvement Project

Specific, planned undertaking for the creation, improvement and/or repair of buildings and works, including parks and related facilities; the construction and installation of streets, parks, recreation facilities, municipal buildings, and sewers; for the general benefit of the citizenry (e.g., street lights, drains, etc.).

### Quote

A verbal or written promise from the vendor/contractor guaranteeing the cost of specific goods, supplies, or services.

### Sole Source Purchase

Only one supplier (source), to the best of the requester's knowledge and belief, based upon thorough research, is capable of delivering the required product or service. Similar types of goods and services may exist, but only one supplier, for reasons of expertise, and/or standardization, quality, compatibility with existing software or equipment, specifications, or availability, is the only source that is acceptable to meet a specific need.

### Supplies

Goods in a manufactured state kept in the ordinary course of business for regular use or consumption (e.g., pencils, light bulbs, street signs).

### Worker's Compensation Insurance

All contractors engaged in service on behalf of the City are required to maintain Worker's Compensation insurance in accordance with the provisions of the State of California contractor's licensing laws.



# CITY OF RIDGECREST

ANNUAL BUDGET FY 2025-2026

## Exhibit C – Appropriations Limit FY2026

**Exhibit “C”**  
**Appropriations Limit**  
**Fiscal Year 2026**

**BACKGROUND**

The voters of California, during a special election in 1979, approved Article XIII-B of the California State Constitution (also known as Proposition 4, or the “Gann Limit Initiative”), which restricts the total amount of appropriations allowed in any given fiscal year from the “proceeds of taxes”.

In 1980, the State Legislative added Section 9710 to the Government Code that required the governing body of each local agency to establish, by resolution, an appropriations limit for the following year. The appropriations limit for any fiscal year was equal to the previous year’s limit, adjusted for population changes and the change in the U.S. Consumer Price Index (or California per Capita Personal Income, if smaller). The necessary statistical information is provided each year by the California State Department of Finance.

In June 1990, the voters modified the original Article XIII-B (Proposition 4/Gann Limit) with the passage of Proposition 111 and its implementing legislation (California Senate Bill 88). Beginning with the 1990-91 appropriations limit, a City may choose annual adjustment factors. The adjustment factors include the growth in the California Per Capita Income or the growth in the non-residential assessed valuation due to construction within the City, and the population growth within the County or the City. Under Proposition 4, if a city ends the fiscal year having more proceeds of taxes than the Limit allows, it must return the excess to the taxpayers within two years (either by reducing taxes levied or fees charged).

## **CALCULATION OF LIMITATION**

	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>FY 2026</b>
PRIOR YEAR APPROPRIATIONS LIMIT	25,718,298	27,016,396	28,764,387	31,001,064	32,134,680	33,547,690
POPULATION FACTOR - RIDGECREST	1.0127	1.0070	1.0021	0.9925	1.0075	1.0025
ECONOMIC FACTOR	1.0373	1.0573	1.0755	1.0444	1.0362	1.0644
TOTAL ADJUSTMENT RATIO	1.0505	1.0647	1.0778	1.0366	1.0440	1.0671
NEW YEAR APPROPRIATIONS LIMIT	27,016,396	28,764,387	31,001,064	32,134,680	33,547,690	35,797,431

## **RIDGECREST'S APPROPRIATIONS LIMIT**

The following table provides an analysis of the City of Ridgecrest's appropriations limit. As seen in the below table, the City's appropriations have remained well below the Appropriations Limit.

<b>Fiscal Year</b>	<b>Appropriation Limit</b>	<b>General Fund Appropriations</b>
2013	\$ 18,405,495	\$ 10,160,460
2014	\$ 19,556,487	\$ 11,929,014
2015	\$ 19,667,895	\$ 10,355,298
2016	\$ 20,378,371	\$ 10,197,620
2017	\$ 22,374,542	\$ 10,030,150
2018	\$ 23,272,083	\$ 11,764,300
2019	\$ 24,456,632	\$ 12,539,621
2020	\$ 25,718,298	\$ 13,081,500
2021	\$ 27,016,396	\$ 13,657,199
2022	\$ 28,433,039	\$ 15,121,038
2023	\$ 31,001,064	\$ 17,287,084
2024	\$ 32,134,680	\$ 23,942,239
2025	\$ 33,547,690	\$ 24,905,549
2026	\$ 35,797,431	\$ 24,368,108



# CITY OF RIDGECREST

ANNUAL BUDGET FY 2025-2026

## Exhibit D - Staffing Summary

**TRANSIT OPERATIONS SUPERVISOR**

DEFINITION

Under general direction, performs a wide variety of professional, administrative, and analytical transportation/transit-related work, including contract management and participation in program planning and evaluation; represents the City on various committees and boards; and performs other related duties as assigned. Provides administrative support to the Public Works Director.

CLASS CHARACTERISTICS

The Transit Operations Supervisor is a non-management supervisory classification in the Department of Public Works. The position is expected to independently perform a wide variety of transportation/transit-related duties, including but not limited to transportation and transit planning, management of the transit system, and analysis of transit operations.

ESSENTIAL FUNCTIONS

The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices. Essential duties include, but are not limited to the following:

Assists in the planning, management, and administration of the City's transit services, including contract management and coordination and supervision of assigned staff; demonstrates an understanding of applicable policies, procedures, and work methods associated with assigned duties.

Analyzes and reviews administrative, staff, and operational transit-related systems; compiles and interprets statistical data; conducts studies and surveys and provides research on a variety of local and regional transit issues; gathers and interprets data; writes a variety of administrative and technical reports.

Assists in managing contract transit operations and maintenance providers; represents the City with regional and local agencies relating to transit activities.

Assists in the development of marketing and promotional materials; gives presentations relating to transit use opportunities to service organizations, local employers, and other interested or key transit target groups.

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Assists in the preparation of short-range and long-range transit planning; assists in the development of operational routes and schedules.

Prepares and monitors Transit Performance Indicators through development of various spreadsheets and programs to analyze program performance such as ridership and service quality.

Assists the Human Resource Department with the substance abuse prevention program and the Drug and Alcohol Program; maintains Department of Transportation files and aids in the reporting for Random Pull Program; monitors Substance Abuse Prevention Policy and aids with updates as needed; ensures compliance with program requirements as outlined in 49 CFR Part 655 and 49 CFR Part 40 within the department.

Assists in the preparation of the annual budget for the Transit Division; monitors and evaluates spending.

Oversees and aids with the management, procurement, and application of grants as deemed suitable for the transit division by the Transit Administrator/Dispatcher.

Assists in the planning, maintenance, and management of transit-related facilities.

Selects, trains, and evaluates personnel; supervises training and safety practices.

Establishes positive working relationships with representatives of community organizations, state and local agencies and associations, city management and staff, and the public.

## QUALIFICATIONS GUIDELINES

### Education and/or Experience

The following generally describes the knowledge and abilities required to enter the job and/or be learned within a short period in order to successfully perform the assigned duties.

**Education:** Equivalent to graduation from an accredited two-year college with Associate Degree in public, business administration or a closely related field. A Certificate in Transit Management is highly desirable and may substitute for one year of the required education; or 5 years of applicable Transit administration experience as deemed suitable by the Public Works Director.

**Experience:** Minimum of two years of professional transportation/transit experience. Additional qualifying experience may substitute for the required education on a year-for-year basis.

**Special Requirement:** Must possess and maintain a valid California Commercial Driver's License Class B with passenger endorsement; or as required to drive all motor vehicles within the Transit Fleet (must be enrolled in the Department of Transportation Drug and Alcohol program) and be able to obtain a printout of an excellent driving record from the DMV. Must possess a current and appropriate DOT certification at all times. Ability to obtain a General Public Para Transit Vehicle (GPPV) and Verification of Transit Training (VTT) Certification required. Possession of, or ability to obtain prior to completion of the probationary period may be required, a Mass Transit Training Certificate issued by the Transportation Safety Institute or California Department of Education.

Knowledge, Skills, and Abilities

**Knowledge of:** Principles, practices, and techniques of working with municipal or regional transit operations; grant writing and administration; fixed route and Para-transit programs; budget development and administration; methods and techniques for vendor and contract service negotiations and administration; research and analysis techniques; methods and techniques of supervision, training and motivation; basic principles of mathematics; applicable federal, state and local laws, codes, and regulations; methods and techniques of scheduling work assignments; standard office procedures, practices, and equipment, including a computer and applicable software; methods and techniques for record keeping and report preparation and writing; proper English, spelling, and grammar; occupational hazards and standard safety practices.

**Ability to:** Assist in the planning, managing, and coordination of the City's transit services, including overseeing the financial aspects of the division; identify and prepare applications for a variety of transit funding program grants; serve as a liaison, when assigned, to other agencies providing transit services; provide day-to-day oversight and administration of the Division's budget; plan, organize, train, evaluate, and direct work of assigned staff; perform mathematical calculations quickly and accurately; interpret, explain, and apply applicable laws, codes, and regulations; read, interpret, and record data accurately; organize, prioritize, and follow-up on work assignments; work independently and as part of a team; make sound decisions within established guidelines; analyze a complex issue and develop and implement an appropriate response; follow written and oral directions; observe safety principles and work in a safe manner; operate an office computer and variety of word processing, spreadsheet, and software applications; communicate clearly and concisely, both orally and in writing; establish and maintain effective working relationships.

PHYSICAL PROFILE: Category I; 4, 5, 6, 7, 12, 13, 18, 19, 20.

**TRANSIT ADMINISTRATOR/ DISPATCHER**

DEFINITION

Under general direction, performs a wide variety of professional, administrative, fiscal, and analytical transportation/transit-related work, including contract management, financial analysis, grant administration, and budget development. Assists in the overall administration of the transit system and may perform or support the duties of Transit Operations Supervisor and Transit Driver as needed. Ensures safe and efficient transit operations, including dispatching, schedule coordination, and driver oversight. Performs other related duties as assigned. This position may require working a variety of hours and days, including split shifts.

CLASS CHARACTERISTICS

The Transit Administrator/Dispatcher is an advanced-level, non-management classification in the Department of Public Works. This position is responsible for independently performing a wide variety of professional, administrative, fiscal, and operational duties related to the planning, coordination, and management of the City's transit system. Responsibilities include transit system analysis, schedule coordination, dispatching, contract management, budget development, financial analysis, and the preparation and administration of Federal and State transit grants.

This classification also includes oversight of daily transit operations, providing support in driver supervision and training, and ensuring compliance with safety and operational standards. Employees in this class may perform or assist with the duties of Transit Operations Supervisor and Transit Driver when necessary.

This is the advanced level in the Bus Driver series and is distinguished by the performance of a broader and more complex scope of duties, including administrative and oversight functions. Incumbents work with a high degree of independence and are fully familiar with the operational procedures, policies, and regulatory requirements of the transit division. Occasional supervision or guidance is received only in response to new or unique situations.

This position reports directly to the Transit Operations Supervisor.

ESSENTIAL FUNCTIONS

(Essential functions, as defined under the Americans with Disabilities Act, may include the following tasks, knowledge, skills, and other characteristics. This list of tasks is ILLUSTRATIVE ONLY and is not a comprehensive listing of all functions and tasks performed by positions in this class.)

The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties to address business

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needs and changing business practices. Essential duties include, but are not limited to, the following:

Exercise and assist with technical and functional supervision over Road Safety and Driver Trainer and Bus Drivers.

Assists in the planning, management, and administration of the City's transit services with a focus on fiscal oversight and grant-related activities.

Identifies and evaluates grant opportunities; prepares and submits grant applications to support and enhance transit programs; ensures compliance with all grant requirements and reporting obligations.

Administers and monitors transit-related grant expenditures; maintains accurate records and ensures proper use of allocated funds in accordance with federal, state, and local guidelines.

Assists in the development and administration of the transit division budget; monitors expenditures, tracks revenues, and evaluates financial performance.

Compiles, analyzes, and interprets financial and statistical data related to transit operations; prepares reports for use in budgeting, planning, and decision-making.

Supports contract management activities, including fiscal tracking of contract services and vendor compliance with financial terms.

Prepares and monitors Transit Performance Indicators, including metrics such as passenger revenues, operating costs, and service subsidies.

Coordinates with internal departments and external agencies on fiscal and grant-related transit matters; represents the transit division in meetings and discussions involving funding and financial planning.

Prepares and assists with all transit related reporting; inclusive of Tri-annual audits, State controller reports, National Transit Database yearly reporting, etc.

Dispatcher:

- Modern office procedures, methods and computer equipment
- Principles and practices of transit system operation
- Ensures operating policies and procedures are followed
- Maintain records and statistics and enter data in a computer
- Schedules and assigns daily bus routes and drivers in an efficient and effective routing system
- Monitors bus assignments, driver assignments, and updates bus drivers on daily vehicle status
- On a continuous basis, know and understand bus driving activities and observe

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- safety rules. Intermittently analyze driving conditions; identify safety hazards
- Maintains operation of communications equipment
- Collects and complies daily ridership data for daily deposits
- Maintains written records of transit requests on computer
- Resolves scheduling conflicts, “no shows”, and cancellations
- Coordinates transit route adherence and customer deviation pickups
- Answers routine questions pertaining to the Transit System and City Services
- Assists in the development of specification and purchasing process for new equipment
- Compiles operation reports for Transit Operations Supervisor
- When assigned, order and pick-up supplies

#### Road Safety and Training:

- Assist in scheduling and assigning daily bus routes and drivers in an efficient and effective routing system
- Monitors bus assignments, driver assignments, and updates bus drivers on daily vehicle status
- Assists in resolving scheduling conflicts, “no shows”, and cancellations
- Oversees and provides input to route changes/emergency needs due to inclement weather or other situations that demand attention
- Ensures operating policies and procedures are followed
- Coordinates maintenance and repair of vehicles
- Monitors status of work orders
- Assist with and/or Plan and conduct classroom and behind-the-wheel training for new drivers; plan and conduct refresher and safety training for experienced drivers; document training provided in driver files
- Acquire and maintain training and safety materials
- Maintain records and statistics and enter data in a computer
- Count fare-box receipts; prepare and make bank deposits
- When assigned, assist in maintenance of bus shelters, stops and the transit system office
- Inspects vehicles for damage and compliance with safety standards; transports vehicles for servicing
- Ensures vehicles are equipped properly for special needs of clients
- Observes driving skills and work habits of drivers in the field
- Responds to problems in the field such as equipment failures and vehicle accidents
- Updates mileage, usage, transportation, vehicle and other related reports
- Updates the vehicle preventative maintenance schedule
- Assists in the development of specification and purchasing process for new equipment
- Performs physical (i.e. Safety equipment, signage, first aid kits) inventories
- 

#### Driver:

- Performs pre and post trip inspections of assigned transit bus

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- Operates a variety of vehicles in a manner ensuring passenger and vehicle safety
- Cleans transit equipment and vehicles
- Assists customers on and off of the transit vehicles
- Collects fares and checks passenger passes or transfers
- Drive bus in the transportation of passengers on a deviated fixed-route or request basis; maintain on-time service and safe operation; clean bus and perform routine bus maintenance as required.

## QUALIFICATIONS GUIDELINES

### Education and/or Experience

The following generally describes the knowledge and abilities required to enter the job and/or be learned within a short period in order to successfully perform the assigned duties.

**Education:** Equivalent to graduation from an accredited two-year college with Associate Degree in public, business administration or a closely related field. A Certificate in Transit Management is highly desirable and may substitute for one year of the required education; or 3 years of applicable Transit administration experience as deemed suitable by the Public Works Director.

**Experience:** Two years of professional transportation/transit experience. Additional qualifying experience may substitute for the required education on a year-for-year basis.

**Special Requirement:** Must possess and maintain a valid California Commercial Driver's License Class B with passenger endorsement; or as required to drive all motor vehicles within the Transit Fleet (must be enrolled in the Department of Transportation Drug and Alcohol program) and be able to obtain a printout of an excellent driving record from the DMV. Must possess a current and appropriate DOT certification at all times. Ability to obtain a General Public Para Transit Vehicle (GPPV) and Verification of Transit Training (VTT) Certification required. Possession of, or ability to obtain prior to completion of the probationary period may be required, a Mass Transit Training Certificate issued by the Transportation Safety Institute or California Department of Education.

### Knowledge, Skills, and Abilities

#### Dispatcher Knowledge, Abilities and other Characteristics:

- Understanding of Federal and State Traffic laws and regulations
- Understanding of ADA regulations
- Principles of customer service
- Understanding of using radio communication equipment
- Understanding of using phone systems

- Understanding of basic computer systems including word and spreadsheet programs
- Ability to be friendly and courteous on phone to all customers
- Ability to input data in a correct manner
- Ability to interpret and explain City Transit policies and procedures
- Act quickly and calmly in emergency situations

Road Safety and Training:

- Understanding of Federal and State Traffic laws and regulations
- Understanding of ADA regulations
- Principles and methods of training
- Safety and emergency procedures
- Ability to communicate clearly and concisely both orally and in writing
- Ability to understand and carry out oral and written instructions
- Ability to maintain a cooperative working relationship with the public and fellow employees
- Knowledge of first aid and emergency procedures
- Ability to maintain logs, daily schedules and various records
- Act quickly and calmly in emergency situations

Driver Knowledge, Abilities and other Characteristics:

- Knowledge of operation of vans and vehicles
- Understanding of and the ability to perform CDL inspections
- Knowledge of local community and street system
- Ability to be friendly, courteous and assist all passengers including passengers with special needs
- Ability to learn operations, services and activities of a customer service program
- Act quickly and calmly in emergency situations

PHYSICAL PROFILE: Category I; 4, 5, 6, 7, 12, 13, 18, 19, 20.

CITY OF RIDGECREST  
FY 2025 - 2026 STAFFING SUMMARY

DEPARTMENT	POSITION TITLE	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
City Council	City Council Members	5.00	5.00	5.00	5.00	5.00	5.00
		5.00	5.00	5.00	5.00	5.00	5.00
Administration/Human Resources	City Manager	1.00	1.00	1.00	1.00	1.00	1.00
	Deputy City Manager/Public Works Director	1.00	1.00	1.00	-	-	-
	Deputy City Manager	-	-	-	-	1.00	-
	City Clerk	1.00	1.00	1.00	1.00	1.00	1.00
	Administrative Assistant Human Resources	-	-	-	-	-	-
	Human Resources Administrator	2.00	2.00	2.00	1.00	1.00	1.00
		5.00	5.00	5.00	3.00	4.00	3.00
Community Development	Economic Development Manager	1.00	1.00	-	-	-	-
	Planner	-	-	1.00	1.00	-	-
	P/T Administrative Analyst I	1.00	0.50	-	-	-	-
	Administrative Analyst I	1.00	-	-	2.00	1.00	3.00
	Administrative Analyst II	1.00	2.00	2.00	-	1.00	-
	Administrative Analyst III	1.00	1.00	1.00	-	-	-
	Comm Development Technician	2.00	2.00	2.00	2.00	1.00	1.00
		7.00	6.50	6.00	5.00	3.00	4.00
Finance	Director of Finance	1.00	1.00	1.00	1.00	1.00	1.00
	Assistant Finance Director	-	1.00	1.00	1.00	-	-
	Accounting Supervisor	1.00	-	-	-	1.00	1.00
	Jr. Accountant	1.00	1.00	1.00	1.00	1.00	-
	Accounts Receivable Specialist	1.00	-	-	-	-	-
	Account Clerk	-	1.00	1.00	1.00	1.00	1.00
	Accounts Payable Technician	1.00	1.00	1.00	1.00	1.00	1.00
	Payroll Technician I	1.00	1.00	1.00	1.00	1.00	1.00
		6.00	6.00	6.00	6.00	6.00	5.00
Information Technology	Information Technology Manager	1.00	1.00	1.00	1.00	1.00	1.00
	Information Systems Specialist	2.00	2.00	2.00	2.00	1.00	1.00
	Information Systems Technician	-	-	-	-	1.00	-
		3.00	3.00	3.00	3.00	3.00	2.00

CITY OF RIDGECREST  
FY 2025 - 2026 STAFFING SUMMARY

DEPARTMENT	POSITION TITLE	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Parks & Recreation							
	Director of Parks & Recreation	1.00	1.00	1.00	1.00	-	1.00
	Recreation Supervisor	-	-	-	-	1.00	-
	Administrative Analyst II - P&R	1.00	1.00	1.00	-	-	-
	Administrative Analyst I - P&R	-	-	-	1.00	1.00	1.00
	Parks Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
	Cultural Affairs Coordinator II	2.00	2.00	-	1.00	1.00	2.00
	Maintenance Worker I	4.00	5.00	3.00	4.00	3.00	3.00
	Maintenance Worker I - Seasonal (3@900H)	-	1.50	1.50	1.00	2.00	1.00
	Maintenance Worker II	5.00	3.00	3.00	2.00	3.00	2.00
	Maintenance Worker III	1.00	2.00	2.00	2.00	2.00	2.00
	Recreation Assistant	-	-	2.00	1.00	-	-
	P/T Recreation Leaders (7@988H)	3.50	2.85	2.85	2.38	2.40	2.40
	P/T Recreation Leaders - Day Camp (7@440H)	1.40	1.48	1.48	1.06	2.19	2.19
	P/T Recreation Leaders - Preschool (3@760H)	-	-	1.10	1.83	2.19	1.73
		19.90	20.83	19.93	19.27	20.78	19.33
Planning Commission							
	Planning Commissioners	5.00	5.00	5.00	5.00	5.00	5.00
		5.00	5.00	5.00	5.00	5.00	5.00
Police							
	Chief of Police	1.00	1.00	1.00	1.00	1.00	1.00
	Captain	2.00	2.00	2.00	2.00	2.00	1.00
	Sergeant	6.00	6.00	6.00	6.00	6.00	7.00
	Police Officer	24.00	23.00	23.00	19.00	23.00	23.00
	Police Officer - Authorized but Unfunded	-	-	-	-	-	-
	Community Service Officer	2.00	2.00	2.00	2.00	2.00	2.00
	Dispatcher	6.00	6.00	6.00	5.00	5.00	5.00
	P/T Dispatcher	0.50	0.50	-	-	-	-
	Administrative Analyst II - PD	1.00	1.00	1.00	-	-	-
	Administrative Analyst I - PD	-	-	-	1.00	1.00	1.00
	Animal Shelter Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
	Kennel Attendant	2.00	2.00	2.00	1.00	1.00	1.00
	Animal Control Officer	2.00	2.00	2.00	2.00	2.00	2.00
	Property/Evidence LDO/Vehicle Maintenance Clerk	1.00	1.00	1.00	1.00	1.00	1.00
	Police Clerk II	4.00	4.00	4.00	3.00	3.00	3.00
	Police Clerk Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
	Code Enforcement Officer	1.00	1.00	1.00	1.00	1.00	1.00
	P/T PACT Coordinator	0.50	0.75	0.75	0.75	0.75	0.75
	P/T Background Investigator	0.50	0.50	-	-	-	-
		55.50	54.75	53.75	46.75	50.75	50.75
Public Works - Administration & Engineering							
	Director of Public Works	1.00	-	-	1.00	1.00	1.00
	Administrative Analyst II	1.00	1.00	1.00	-	-	-
	Administrative Analyst I - PW	-	-	-	1.00	1.00	1.00
	Administrative Secretary	-	-	-	-	1.00	-
	Assistant Public Works Director/City Engineer	-	-	-	-	1.00	1.00
	Senior Engineer	1.00	-	1.00	-	-	-
	Engineer II	1.00	1.00	1.00	1.00	-	1.00
	Engineer I	1.00	1.00	1.00	2.00	2.00	1.00
		5.00	3.00	4.00	5.00	6.00	5.00
Solid Waste							
	Code Enforcement Officer	2.00	2.00	2.00	2.00	-	-
		2.00	2.00	2.00	2.00	-	-

CITY OF RIDGECREST  
FY 2025 - 2026 STAFFING SUMMARY

DEPARTMENT	POSITION TITLE	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Streets	Public Works Supervisor	1.00	1.00	1.00	1.00	1.00	1.00
	Fleet Mechanic I	1.00	-	-	-	-	-
	Fleet Mechanic II	-	1.00	1.00	1.00	1.00	1.00
	Fleet Mechanic III	1.00	1.00	1.00	-	-	-
	Maintenance Worker I	6.00	5.00	6.00	6.00	4.00	2.00
	Maintenance Worker II	1.00	2.00	2.00	2.00	2.00	2.00
	Maintenance Worker III	5.00	5.00	3.00	3.00	3.00	3.00
			15.00	15.00	14.00	13.00	11.00
Transit	Transit Services Coordinator	-	1.00	1.00	1.00	1.00	1.00
		1.00	-	-	-	-	-
		1.00	-	-	-	-	-
	Transit Dispatcher	-	1.00	1.00	1.00	1.00	1.00
	Transit Road Safety/Driver Train	-	1.00	1.00	1.00	1.00	1.00
	Transit Driver	5.00	5.00	5.00	5.00	5.00	5.00
	Transit Driver - P/T (2496 hours total for all 3)	-	-	-	-	1.20	1.20
		7.00	8.00	8.00	8.00	9.20	9.20
Wastewater	Chief Plant Operator	1.00	1.00	1.00	1.00	1.00	1.00
	Wastewater Foreman	1.00	1.00	1.00	1.00	-	-
	Wastewater Operator I	1.00	3.00	2.00	2.00	1.00	2.00
	Wastewater Operator II	2.00	3.00	3.00	2.00	1.00	1.00
	Wastewater Operator III	-	1.00	-	-	-	1.00
	Wastewater Operator Trainee	3.00	-	1.00	2.00	4.00	2.00
	Wastewater Pretreatment Inspector	1.00	1.00	1.00	1.00	2.00	2.00
			9.00	10.00	9.00	9.00	9.00
TOTAL BUDGETED POSITIONS		144.40	144.08	140.68	130.02	132.73	126.28

Note: 1 FTE = 2080 hours

## Exhibit E – Schedule of Fees

City of Ridgecrest  
 Schedule of Fees  
 Fiscal Year 2025-2026

**DEPARTMENT: ADMINISTRATION**

Fee Category	Description of Fee	FY 2026 Fee	FY 2025 Fee
<b>Plans &amp; Specifications</b>	Public Works Projects	Varies	Varies
<b>Copies</b>	Copies of Various Items	Varies	Varies
<b>Council Chamber Appeal</b>	Room Rent w/o IT services	\$51/hour	\$51/hour
<b>Council Chamber IT Services</b>	Council Chamber IT Services For First 2 Hours	\$ 150.00	\$ 150.00
	Council Chamber IT Services For Each Hour over 2 Hours	\$60/hour	\$60/hour
<b>City Council</b>	City Council Nomination Papers (Ordinance 94-07 § 2)	\$ 25.00	\$ 25.00
<b>Records Requests</b>	Hard Copy - 1st page (B&W)	\$ 2.00	\$ 2.00
	Hard Copy - Additional pages (B&W) - up to 6 pages	\$ 0.20	\$ 0.20
	After 6 page per ounce charge	\$ 0.80	\$ 0.80
	Hard Copy - 1st page (Color)	\$ 2.00	\$ 2.00
	Hard Copy - Additional pages (Color) - up to 6 pages	\$ 0.45	\$ 0.45
	After 6 pages per ounce charge	\$ 1.60	\$ 1.60
	Faxed Documents - 1st page	\$ 1.50	\$ 1.50
	Faxed Documents - Additional pages	\$ 0.15	\$ 0.15
	Electronic - per page*	\$ 0.10	\$ 0.10
	Scanned/Emailed Documents**	\$1.35/minute	\$1.35/minute
	<i>Note: 2 minute minimum charge of \$2.70 applies to all requests</i>		
	Mailed Documents	Copy Fees + Actual Mail Cost	Copy Fees + Actual Mail Cost
	Electronic Media (USB, etc.)	\$10.00/device	\$10.00/device
*Electronic where printing is needed in order to scan - same charge as B&W and color copies that are printed PLUS \$.10 per page for scanning.			
**Electronic where information must first be extracted from source - In addition to the printing charges described above, the City may charge for time spent extracting information from an existing source at a rate of \$1.35 per minute.			
***All credit card payments will be charged a 2.95% or a \$3.00 minimum service fee.			

City of Ridgecrest  
 Schedule of Fees  
 Fiscal Year 2025-2026

**DEPARTMENT: FINANCE**

Fee Category	Description of Fee	FY 2026 Fee	FY 2025 Fee
<b>Business Licenses Admin Fees</b>	New License Fee	\$ 25.00	\$ 25.00
(Not the Ordinance Governed BL Tax)	Renewal Fee	\$ 20.00	\$ 20.00
	Duplicate License Fee (Ordinance 92-02 § 13)	Varies	Varies
	Live Entertainment Fee (Ordinance 15-02)	\$ 20.00	\$ 20.00
	<i>Note: Fee added to base Business License Fee</i>		
<b>Miscellaneous</b>	Copies	Varies	Varies
	Returned Check Fee	\$ 25.00	\$ 25.00
*All credit card payments will be charged a 2.95% or a \$3.00 minimum service fee.			

**CITY OF RIDGECREST  
BUSINESS LICENSE FEES**

License Classification		Fee Type	2026 Fee	2025 Fee
(A)	Retail Sales and Services	Base Fee	87	\$ 85
		Additional Employees (After first five)	7	\$ 7
(B)	Professionals	Base Fee	87	\$ 85
		Additional Professional	87	\$ 85
		Additional Non-Professional	7	\$ 7
(C)	Manufacturing	Base Fee	121	\$ 118
		Additional Employees (After first five)	7	\$ 7
(D)	Vending	Base Fee	87	\$ 85
		Additional Employees (After first five)	97	\$ 94
(E)	Wholesale	Base Fee	87	\$ 85
		Additional Vehicles	22	\$ 21
(F)	Catering from Vehicle	Base Fee	87	\$ 85
		Additional Vehicles (After first five)	97	\$ 94
(G)	Itinerant Merchant	Base Fee	230	\$ 224
		ID Badge	7	\$ 7
(H)	Residential Rental	Base Fee	97	\$ 94
		Additional Units (After first four)	7	\$ 7
(I)	Mobile Home Space Rentals	Base Fee	97	\$ 94
		Additional Units (After first four)	7	\$ 7
(J)	Commercial Rentals	Base Fee	87	\$ 85
		Additional parcel or structures	22	\$ 21
(K)	Pool Tables, Bowling Alleys	Base Fee	116	\$ 113
		Additional table or alley	7	\$ 7
(L)	Card Rooms	Base Fee	564	\$ 548
		Additional table	58	\$ 56
(M)	Billboards/Outdoor Advertising	Base Fee	87	\$ 85
		Additional Sign	87	\$ 85
(N)	Carnivals (Non-Charitable Sponsor)	Base Fee	564	\$ 548
		Per each concession	22	\$ 21
(O)	Carnivals (Charitable Sponsor)	Base Fee	145	\$ 141
(P)	Shoe Shining	Base Fee	21	\$ 20
		Additional Chair	7	\$ 7
(Q)	Non-Licensed Contractor, Handyman	Base Fee	97	\$ 94
		Additional Employees	7	\$ 7
(R)	Licensed Contractor	Base Fee	97	\$ 94
		Additional Licensed contractors	97	\$ 94
		Additional Non-licensed employees	7	\$ 7
(S)	Part-Time Intermittent	Base Fee	12	\$ 12
		ID Badge	7	\$ 7
(T)	Swap Meets, Craft Exhibitions, Flea Markets	Base Fee	564	\$ 548
		Per day Non-licensed vendors	12	\$ 12
	Adult Entertainment	Base Fee	614	\$ 597
		Instigation Fee	63	\$ 61
	Bingo Games (Charitable Sponsor)	Base Fee	73	\$ 71

**RIDGECREST  
BUILDING PLAN CHECK AND INSPECTION FEES**

*July 2025*

**A. PAYMENT OF FEES**

1. Fees shall be paid in advance or at the time the fee is capable of calculation. Additionally charged fees shall be paid prior to the commencement of the additional work for which a fee is assessed, prior to the issuance of a permit, or prior to approval of projects where a time and materials charge has been determined and additional fees have been calculated. The City may require an advance deposit of the estimated cost of time and material work. Re-inspection fees shall be paid prior to the next succeeding called inspection.

2. Exceptions:

- a. The City Manager or designee may refund unexpired subscription fee upon request, for cancellation of the monthly permit summary service.
  
- b. The City Manager or designee may waive payment of additionally charged fees if he/she determines that the delay or defect which necessitated the special fees was occasioned without fault or neglect of the permittee.

**B. PERMIT ISSUANCE FEE**

1. For each building, relocation, demolition, plumbing, mechanical, electrical, electrical maintenance, grading, special/miscellaneous or mobile home site preparation permit application, there shall be a permit issuance fee. Permits may be combined on any project and one issuance fee charged.

Permit Issuance Fee, each permit issued **\$ 95**

2. Exceptions:

For mobile home set-up permits and accessory structures see Section "K."

**C. PERMIT EXTENSION OF TIME**

Annual extension of time of Building permits, for which five years have expired from the issuance date.

Annual Time extension **\$ 100**

**D. FEE REFUND POLICY**

- 1. Clerical errors on the part of the County, resulting in overpayment. Refund in full, fees paid that exceed the true and correct fee.
  
- 2. Project termination by written request\* of the applicant prior to any plan checking or other work being done by the Department. Refunds of fees paid including plan check fees, but less the issuance, the processing and strong motion instrumentation fees.

Processing Fee **\$ 90**

Strong Motion Instrumentation Fee\*\* **Variable**

3. Project termination by written request\* of the applicant any time after plan check by the Department has started, but prior to the start of construction Refunds of fees paid, less all plan check fees and less the issuance, the processing and strong motion instrumentation fees.

Processing Fee **\$ 90**

Strong Motion Instrumentation Fee\*\* **Variable**

\* Written requests stating the reason for termination must be made within the time limitations for plan checking or start of construction or approved extensions thereof granted by the City and established under the Code of Building Regulations Requests made after expiration of the time limits will not be valid, and the fees will be retained by the City. If the permit has been issued to an applicant, the approved plans and job card must be returned to the City Building Division for cancellation along with the letter of request.

\*\* For the Strong Motion Instrumentation Fees see Section E, Administrative Fees.

#### **E. ADMINISTRATIVE FEES**

1. Special Inspection/Investigation fee for inspection, investigation and research of any work done without benefit of required permits or any land use not in Compliance with City Ordinances. This charge may also include file preparation, consulting and any applicable administrative costs. Also, applies to any special inspection or investigation at the request of the public.

Actual Time and Material Cost **Variable**

2. Expungement of Recorded Notice of Building Code or Zoning Ordinance Violations. This charge shall include all file preparation, investigation, consulting administrative, recordation, public hearing and any other costs associated with the processing and correction of the violation.

Actual Time and Material Cost **Variable**

3. Second and subsequent re-inspection necessitated by faulty or incomplete work.  
Each Re-inspection **\$ 90**

4. Strong Motion Instrumentation Fee shall be charged on all permits issued. The fee is in accordance with and required by California State Public Resources Code Section 2705.

- a. Residential Occupancies, one to three stories in height, excluding hotels and motels; \$10 per each \$100,000 in valuation with appropriate fractions thereof (minimum fee is \$1).

Strong Motion Fee **\$10 per \$100,000 Valuation**



3. Valuations:

In determining valuation for the purpose of computing Building Permit Fees, costs per square foot for various types of structures, as published under the heading BUILDING VALUATION DATA in the March-April 1994 issue of Building Standards, using the modifier of 1.00, as published by the International Code Council, shall be used (Exhibit "B"). For occupancies and/or types not included within the Building Valuations Data, the City Manager or designee may determine valuations based on similar occupancies and/or types or an engineer's estimate.

Included in these Percentage Method of Calculation Building Permit Fees are the STANDARD REPAIR COSTS FEES (Exhibit "C"), the STANDARD REMODEL FEES (Exhibit "D"), and the FEES FOR CONCRETE FOUNDATIONS, HEAVY ENGINEERED FOUNDATIONS AND CONCRETE BLOCK RETAINING WALLS (Exhibit "E").

For single item inspections or small projects, the itemized method of calculation will be used. Examples include installation of an electrical panel, relocation of HVAC, and replacement of water heater.

**H. ELECTRICAL PERMIT FEE (ITEMIZED METHOD OF CALCULATION)**

- |  |               |
|--|---------------|
| 1. Permit Issuance Fee (each permit issued)  | <b>\$ 95</b>  |
| 2. Services  |               |
| a. 0 to 600 volts, each  | <b>\$ 44</b>  |
| b. Over 600 volts, each  | <b>\$ 105</b> |
| 3. Alteration and Additions  |               |
| a. Where no structural work is being done or where it is impractical to use the percentage method of calculation:                                  |               |
| i. Receptacles and lighting fixtures-Each 10 or fraction thereof   | <b>\$ 25</b>  |
| ii. Multi-outlet assemblies (plug-mold, light track, etc)<br>Each 20 feet or fraction thereof  | <b>\$ 25</b>  |
| b. For equipment rated in horsepower (HP), kilowatts (KW) or kilo-volt-amps (KVA), the fee for each motor, transformer, and/or appliance shall be: |               |
| i. 0.0 to 5  | <b>\$ 18</b>  |
| ii. 5.1 to 15  | <b>\$ 22</b>  |
| iii. 15.1 to 100   | <b>\$ 40</b>  |
| iv. 100.1 to 500   | <b>\$ 73</b>  |
| v. Over 500  | <b>\$ 124</b> |

Notes:

- For equipment or appliances that have more than one motor, heater or combination of both, the sum of the combined ratings may be used to compute the fee.
- These fees shall include all switches, circuit breakers, contactors relays and other directly related control equipment

4. Temporary Services
- a. Temporary or construction services including pole or pedestal **\$ 44**
  - b. Additional supporting poles, each **\$ 29**

5. Miscellaneous
- a. Area lighting standards (over six feet in height)
    - Up to and including ten on each site **\$ 18**
    - Over ten on a site, each **\$ 11**
  - b. Temporary sale stands (Christmas tree lots, etc., including service) **\$ 65**

6. Overhead Line Construction (additional fees in this schedule may apply)
- a. Poles and anchors, each **\$ 15**

7. Illuminated Signs – Alteration of any existing sign, each **\$ 22**

**I. MECHANICAL PERMIT FEE (ITEMIZED METHOD OF CALCULATION)**

1. Permit Issuance Fee (each permit issued) **\$95**

2. For the installation or relocation of forced-air or gravity-type furnaces or burners, including ducts and vents attached to such appliances.

- a. 0 to 150,000 B.T.U. **\$ 51**

- b. 150,001 to 1,750,000 B.T.U. **\$ 65**

- c. Over 1,750,000 B.T.U. **\$ 135**

3. For the installation or relocation of combination heating/air conditioning units, including ducts and vents attached to such appliances.

- a. Up to 5 H.P. **\$ 98**

- b. Over 5 H.P. **\$ 135**

4. For the installation, relocation or replacement of each suspended heater, wall heater, floor mounted unit heater or floor furnace (no ducts). **\$ 51**

5. For the installation, relocation or replacement of each appliance vent installed and not included in an appliance permit. **\$ 29**
6. For the repair of, alteration of, or addition to each heating appliance, refrigeration unit, comfort cooling unit, absorption unit, or each comfort heating, cooling, absorption, or evaporative cooling system, including installation of controls. **\$ 51**
7. For the installation or relocation of boilers or compressors.
  - a. 0 to 5 H.P. **\$ 98**
  - b. Over 5 H.P. **\$ 135**
8. For the installation or relocation of absorption system.
  - a. 0 to 150,000 B.T.U. **\$ 65**
  - b. Over 150,000 B.T.U. **\$ 113**
9. For each air handling unit to and including 10,000 cubic feet per minute, including ducts attached thereto. **\$ 51**

Note: This fee shall not apply to air a handling unit which is a portion of a factory assembled appliances, comfort cooling unit, evaporative cooler or absorption unit for which a permit is required elsewhere in the Code of Building Regulations
10. For each air handling unit over 10,000 cubic feet per minute. **\$ 65**
11. For each evaporative cooler other than portable type. **\$ 40**
12. For each ventilation fan connected to a single duct. **\$ 29**
13. For each ventilation system which is not a portion of any heating or air conditioning system authorized by a permit. **\$ 40**
14. For the installation of each commercial hood which is served by mechanical exhaust, including the ducts for such hood. **\$ 124**
15. For the installation or relocation of each free-standing fireplace, including vent. **\$ 65**
16. For the installation or relocation of each commercial or industrial type incinerator. **\$ 164**
17. For each appliance or piece of equipment not classified in other appliance categories, or for which no other fees are listed in this schedule **\$ 55**

<b>J. PLUMBING PERMIT FEE (ITEMIZED METHOD OF CALCULATION)</b>	
1. Permit Issuance Fee (each permit issued)	<b>\$ 95</b>
2. For each plumbing fixture or trap or set of fixtures on one trap (including water, drainage piping, and backflow protection thereof).	<b>\$ 29</b>
3. For each building, mobile home, commercial coach, or manufactured house sewer.	<b>\$ 51</b>
4. Rain water systems, each drain (inside building).	<b>\$ 25</b>
5. For each water heater and/or vent.	<b>\$ 29</b>
6. For first gas-piping system outlet.	<b>\$ 29</b>
7. For each additional gas piping system outlet, per outlet.	<b>\$ 15</b>
8. For each grease interceptor or industrial waste pre-treatment interceptor, including its trap, vent and traffic slab.	<b>\$ 113</b>
9. For installation, alteration, or repair of water piping and/or water treating equipment, each fixture.	<b>\$ 29</b>
10. For repair or alteration of drainage or vent piping per fixture or unit	<b>\$ 29</b>
11. For each vacuum breaker or backflow protective device.	<b>\$ 29</b>
12. For each water service.	<b>\$ 25</b>
13. For each outlet not serving a fixture, each outlet.	<b>\$ 11</b>
14. For each private sewage disposal system consisting of one septic tank and one seepage pit or drain line.	<b>\$ 160</b>
15. For each septic tank, seepage pit, cesspool, or drain line in excess of one.	<b>\$ 51</b>
16. For any change or repair to existing septic tank, seepage pit or drain line.	<b>\$ 98</b>
17. For the abandonment of septic systems.	<b>\$ 44</b>
18. For each graywater system.	<b>\$ 145</b>

**K. MOBILE HOME FEES**

1. Permit Issuance Fee (each permit issued)	<b>\$ 95</b>
2. Application Filing Fee for mobile home not installed on a permanent foundation.	<b>\$ 40</b>
3. Installation Permit Fee for mobile home not installed on a permanent foundation – New or used, required to be moved under a permit. *	<b>\$ 262</b>
4. Site Preparation Fee for mobile home not installed on a permanent foundation – including all facilities; and LPG tank. **	<b>\$ 309</b>
5. Application Filing Fee for mobile home installed on a permanent foundation	<b>\$ 273</b>
6. Installation and Site Preparation Permit Fee – mobile home installed on a permanent foundation - including, all site preparation, foundation systems, mobile home installation, and LPG tank. * and **	<b>\$ 615</b>
7. Installation Permit Fee - Existing mobile home to be placed on a permanent foundation - All site facilities, including gas, water, electric and sewer, to be in place and pre-existing. * and **	<b>\$ 309</b>
8. Mobile home Accessory Structure Fees – Construction or alteration permit fees for mobile home accessory buildings and structures that have a Standard Plan Approval from the Kern County Department of Housing and Community Development are as follows:	
a. Each cabana or ramada	<b>\$ 113</b>
b. Each private garage	<b>\$ 40</b>
c. Each awning or carport	<b>\$ 40</b>
d. Each porch	<b>\$ 40</b>
e. Each fence or windbreak over six feet in height	<b>\$ 40</b>
9. Mobile home Earthquake Stabilization Systems – For existing manufactured homes.	<b>\$ 382</b>

\* A separate Flood Hazard Evaluation may also be required.

\*\* A separate permit will be required for any grading required by the Kern County Code of Building Regulations.

<b>L. SPECIAL/MISCELLANEOUS PERMITS (INCLUDES PLAN CHECK FEE)</b>	
1. Permit Issuance Fee (each permit issued)	<b>\$ 95</b>
2. Commercial Coach Installation	<b>\$ 531</b>
3. Masonry Fireplaces	<b>\$ 244</b>
4. Satellite Dish	<b>\$ 244</b>
5. Signs	
a. Wall Mounted	<b>\$ 98</b>
b. Monument – Greater than six feet above grade	<b>\$ 127</b>
c. Single Pole	<b>\$ 324</b>
d. Double Pole	<b>\$ 364</b>
6. Solar Systems (Residential)	<b>\$ 280</b>
7. Spas (In ground)	
a. Standard Plans	<b>\$ 204</b>
b. Non-Standard Plans	<b>\$ 244</b>
8. Swimming Pools (In ground)	
a. Standard Plans	<b>\$ 596</b>
b. Non-Standard Plans	<b>\$ 716</b>
c. Commercial	<b>\$ 924</b>
9. Foundation only Permits (minimum) (See Exhibit “E”)	<b>\$ 189</b>
10. Solar Re-installation Permit	<b>\$155</b>
a. Must be a previously permitted Solar Array	
b. Installer must be a Qualified Solar Contractor	
11. Fire Surveys	<b>\$155</b>
a. Must be obtained to receive a Fire Report	
b. Must be obtained prior to issuance of a Fire Repair Permit	

- c. Fire Repair permits shall be conditional based on findings.
  - i. Fire Repair May Require engineering and Plan Check

**M. ADDITIONAL CONDITIONS**

- 1) Actual costs are based on time and material. Time is the fully allocated hour rate of an employee.
- 2) Charges for third-party consultants or outside services will equal actual contract costs plus 25% administrative charge and/or actual costs. A deposit may be required.
- 3) City shall retain full authority and discretion in retaining consultants as needed to provide services.
- 4) Any requested services not cover under this schedule will be charged actual costs based on time and material. A deposit may be required.
- 5) Third-party consultants (excluding Kern County) for single item building inspections will be charged 125% of hourly rate plus permit issuance fee. A deposit will be required.
- 6) Third-party consultants (excluding Kern County) for building inspections where the current building permit fee does not cover city costs due to consultant costs. The percent of the project valuation in determining the Building Permit Fee may be increased by the City Manager to cover city costs.

## BUILDING VALUATION DATA

The building valuation data as compiled in April of 1994 and published in the Building Standards magazine modified for areas in California other than Los Angeles and San Francisco.

	<u>COST PER SQUARE</u> <u>FOOT AVERAGE</u>		<u>COST PER SQUARE</u> <u>FOOT AVERAGE</u>
<b>1 APARTMENT HOUSES:</b>		<b>7 DWELLINGS:</b>	
Type I or II F.R.*	\$ 62.93	Type V - Masonry	\$ 57.15
Type V - Masonry (or Type III)	\$ 54.15	Type V - Wood Frame	\$ 53.50
Type V - Wood Frame	\$ 50.70	Basements -	
Type I - Basement Garage	\$ 28.95	Semi-Finished	\$ 17.39
		Unfinished	\$ 13.44
<b>2 AUDITORIUMS:</b>		<b>8 FIRE STATIONS:</b>	
Type I or II F.R.	\$ 80.65	Type I or II F.R.	\$ 87.23
Type II - 1-Hour	\$ 57.81	Type II - 1-Hour	\$ 56.87
Type II - N	\$ 55.27	Type II - N	\$ 54.05
Type III - 1-Hour	\$ 60.72	Type III - 1-Hour	\$ 62.70
Type III - N	\$ 58.00	Type III - N	\$ 59.97
Type V - 1-Hour	\$ 57.72	Type V - 1-Hour	\$ 58.47
Type V - N	\$ 54.99	Type V - N	\$ 55.65
<b>3 BANKS:</b>		<b>9 HOMES FOR THE ELDERLY:</b>	
Type I or II F.R.	\$ 114.12	Type I or II F.R.	\$ 79.90
Type II - 1-Hour	\$ 76.17	Type II - 1-Hour	\$ 64.30
Type II - N	\$ 80.46	Type II - N	\$ 61.29
Type III - 1-Hour	\$ 91.84	Type III - 1-Hour	\$ 66.93
Type III - N	\$ 88.64	Type III - N	\$ 64.11
Type V - 1-Hour	\$ 82.63	Type V - 1-Hour	\$ 64.48
Type V - N	\$ 79.90	Type V - N	\$ 61.76
<b>4 BOWLING ALLEYS:</b>		<b>10 HOSPITALS:</b>	
Type II - 1-Hour	\$ 38.63	Type I or II F.R.*	\$ 125.49
Type II - N	\$ 36.00	Type III - 1-Hour	\$ 102.84
Type III - 1-Hour	\$ 42.21	Type V - 1-Hour	\$ 97.29
Type III - N	\$ 39.39		
Type V - 1-Hour	\$ 28.67	<b>11 HOTELS AND MOTELS:</b>	
<b>5 CHURCHES:</b>		Type I or II F.R.*	\$ 77.27
Type I or II F.R.	\$ 76.33	Type III - 1-Hour	\$ 66.74
Type II - 1-Hour	\$ 56.59	Type III - N	\$ 63.54
Type II - N	\$ 53.77	Type V - 1-Hour	\$ 59.13
Type III - 1-Hour	\$ 61.57	Type V - N	\$ 56.30
Type III - N	\$ 58.75	<b>12 INDUSTRIAL PLANTS:</b>	
Type V - 1-Hour	\$ 57.15	Type I or II F.R.	
Type V - N	\$ 54.52	Type II - 1-Hour	\$ 43.80
<b>6 CONVALESCENT HOSPITALS:</b>		Type II - N (Stock)	\$ 30.17
Type I or II F.R.	\$ 106.97	Type III - 1-Hour	\$ 27.64
Type II - 1-Hour	\$ 72.57	Type III - N	\$ 30.83
Type III - 1-Hour	\$ 75.29	Tilt-up	\$ 22.65
Type V - 1-Hour	\$ 70.59	Type V - 1 Hour	\$ 31.02
		Type V - N	\$ 28.39

	<u>COST PER SQUARE FOOT AVERAGE</u>		<u>COST PER SQUARE FOOT AVERAGE</u>
<b>13 JAILS:</b>		<b>20 RESTAURANTS:</b>	
Type I or II F.R.	\$ 122.20	Type III - 1-Hour	\$ 74.07
Type III - 1-Hour	\$ 109.89	Type III - N	\$ 71.63
Type V - 1-Hour	\$ 82.72	Type V - 1-Hour	\$ 67.68
		Type V - N	\$ 64.95
<b>14 LIBRARIES:</b>		<b>21 SCHOOLS:</b>	
Type I or II F.R.	\$ 89.68	Type I or II F.R.	\$ 85.45
Type II - 1-Hour	\$ 64.77	Type II - 1-Hour	\$ 57.53
Type II - N	\$ 61.57	Type III - 1-Hour	\$ 61.76
Type III - 1-Hour	\$ 68.34	Type III - N	\$ 58.56
Type III - N	\$ 65.05	Type V - 1-Hour	\$ 57.53
Type V - 1-Hour	\$ 64.11	Type V - N	\$ 54.90
Type V - N	\$ 61.29		
<b>15 MEDICAL OFFICES:</b>		<b>22 SERVICE STATIONS:</b>	
Type I or II F.R.	\$ 91.56	Type II - N	\$ 51.14
Type II - 1-Hour	\$ 70.12	Type III - 1-Hour	\$ 53.20
Type II - N	\$ 66.93	Type V - 1-Hour	\$ 45.21
Type III - 1-Hour	\$ 73.88	Canopies	\$ 21.24
Type III - N	\$ 71.16		
Type V - 1-Hour	\$ 68.53	<b>23 STORES:</b>	
Type V - N	\$ 65.80	Type I or II F.R.*	\$ 63.36
		Type II - 1-Hour	\$ 38.16
<b>16 OFFICES:**</b>		Type II - N	\$ 37.41
Type I or II F.R.	\$ 81.97	Type III - 1-Hour	\$ 46.62
Type II - 1-Hour	\$ 55.33	Type III - N	\$ 43.99
Type II - N	\$ 51.89	Type V - 1-Hour	\$ 39.10
Type III - 1-Hour	\$ 58.66	Type V - N	\$ 36.10
Type III - N	\$ 56.02		
Type V - 1-Hour	\$ 54.33	<b>24 THEATERS:</b>	
Type V - N	\$ 51.61	Type I or II F.R.	\$ 84.41
		Type III - 1-Hour	\$ 60.72
<b>17 PRIVATE GARAGES:</b>		Type III - N	\$ 57.90
Wood Frame	\$ 18.42	Type V - 1-Hour	\$ 56.78
Masonry	\$ 20.68	Type V - N	\$ 53.96
Open Carports	\$ 12.50		
		<b>25 WAREHOUSES:***</b>	
<b>18 PUBLIC BUILDINGS:</b>		Type I or II F.R.	\$ 37.98
Type I or II F.R.	\$ 95.32	Type II or V - 1-Hour	\$ 22.18
Type II - 1-Hour	\$ 76.05	Type II or V - N	\$ 20.87
Type II - N	\$ 72.94	Type III - 1-Hour	\$ 25.47
Type III - 1-Hour	\$ 78.77	Type III - N	\$ 24.35
Type III - N	\$ 76.23		
Type V - 1-Hour	\$ 72.10	<b>26 EQUIPMENT:</b>	
Type V - N	\$ 69.37	AIR CONDITIONING	
		Commercial	\$ 3.29
<b>19 PUBLIC GARAGES:</b>		Residential	\$ 2.73
Type I or II F.R.*	\$ 37.22	SPRINKLER SYSTEMS	\$ 1.60
Type I or II Open Parking	\$ 28.20		
Type II - N	\$ 21.81		
Type III - 1-Hour	\$ 28.11		
Type III - N	\$ 25.10		
Type V - 1-Hour	\$ 25.47		

\* Add 0.5% to total cost for each story over three.

\*\* Deduct 20% for shell only building.

\*\*\* Deduct 11 % for mini-warehouses.

**STANDARD REPAIR COSTS  
BUILDING FEES**

<b>Plans:</b>		<b>Plumbing:</b>	
1. Without Engineering	\$618.00	1. Fixture Replacement, Traps	\$750.00
2. With Engineering	\$927.00	2. Private Sewerage - lin ft	\$33.00
		3. Sewer Line - lin ft	\$12.00
<b>Foundation Area:</b>		4. Gas Orifice Change (each)	\$104.00
1. Concr Floor Porches & Steps - sq ft	\$8.50	<b>Mechanical:</b>	
2. Concr Foundations Wood Floor - sq ft	\$8.50	1. Vented Heater - 30,000 BTU	\$1,000.00
Porches & Steps - sq ft	\$4.00	2. Vented Heater - 50,000 BTU	\$1,150.00
3. Underpinning - lin ft	\$4.00	3. Water Heater (each)	\$650.00
4. Redwood Plate or Sill - lin ft	\$5.00	<b>Electrical:</b>	
5. Screened Vents (each)	\$16.00	1. Service and Break-Up, sq ft	\$5.00
6. Attic Vents (each)	\$93.00	2. Grounded Receptacle Only	\$62.00
<b>Framing Items:</b>		3. New Base Receptacle	\$62.00
1. Studs (each)	\$12.00	4. Utility Circuit	\$62.00
2. 2x4 Reinforcing - lin ft	\$4.00	5. Changes	\$62.00
3. 2x6 Joists Blocking - lin ft	\$5.00	6. Smoke Detector	\$104.00
4. 2x10 Joists - Blocking - lin ft	\$5.50	7. GFCI	\$206.00
5. 2x12 Joists - Blocking - lin ft	\$6.00	<b>Miscellaneous:</b>	
6. 2x4 Rafters - lin ft	\$5.00	1. Windows Added (each)	\$360.00
7. Plywood - sq ft	\$6.50	2. Glazing per pane	\$52.00
<b>Beams:</b>		3. Dust Binder Parking	\$412.00
1. 4x8 - lin ft	\$5.50	4. Fireplace	\$3,090.00
2. 4x10 - lin ft	\$6.50	5. Tempered Glass - sq ft	\$4.00
3. 4x12 - lin ft	\$7.50	6. Concrete Driveway - sq ft	\$3.50
4. 4x14 - lin ft	\$8.50	7. Asphalt Driveway - sq ft	\$3.00
<b>Wall Cover:</b>		8. Painting Interior	\$1,030.00
1. Stucco - sq yd	\$32.00	9. Insulation, Ceiling R-19 sq ft	\$1.30
2. Siding - sq yd	\$32.00	10. Insulation, Ceiling R-30 sq ft	\$1.50
3. Plaster - sq yd	\$27.00	11. Insulation, Wall R-11 sq ft	\$1.00
4. Sheet Rock - sq yd	\$10.50	12. Curbs and Gutters - lin ft	\$37.50
5. Thin Wall - sq yd	\$25.00		
<b>Roof Cover:</b>			
1. Wood Shingle per sq	\$370.00		
2. Wood Shake per sq	\$400.00		
3. Asphalt Shingle per sq	\$160.00		
4. Built Up Roof per sq	\$240.00		

Standard Remodel  
Building Fees

Total Valuation	(1/3) Plan Check	(2/3) Inspection	Total Fee <sup>(1)</sup>
\$1 - \$500	\$23.31	\$46.69	\$70.00
\$501 - \$600	\$23.31	\$46.69	\$70.00
\$601 - \$700	\$23.31	\$46.69	\$70.00
\$701 - \$800	\$23.31	\$46.69	\$70.00
\$801 - \$900	\$23.31	\$46.69	\$70.00
\$901 - \$1,000	\$23.31	\$46.69	\$70.00
\$1,001 - \$1,100	\$23.31	\$46.69	\$70.00
\$1,101 - \$1,200	\$23.31	\$46.69	\$70.00
\$1,201 - \$1,300	\$23.31	\$46.69	\$70.00
\$1,301 - \$1,400	\$24.18	\$48.42	\$72.60
\$1,401 - \$1,500	\$25.83	\$51.73	\$77.56
\$1,501 - \$1,600	\$27.47	\$55.03	\$82.50
\$1,601 - \$1,700	\$29.14	\$58.38	\$87.52
\$1,701 - \$1,800	\$30.77	\$61.63	\$92.40
\$1,801 - \$1,900	\$32.42	\$64.94	\$97.36
\$1,901 - \$2,000	\$34.07	\$68.23	\$102.30
\$2,001 - \$3,000	\$42.96	\$86.04	\$129.00
\$3,001 - \$4,000	\$49.95	\$100.05	\$150.00
\$4,001 - \$5,000	\$56.94	\$114.06	\$171.00
\$5,001 - \$6,000	\$63.94	\$128.06	\$192.00
\$6,001 - \$7,000	\$70.93	\$142.07	\$213.00
\$7,001 - \$8,000	\$77.92	\$156.08	\$234.00
\$8,001 - \$9,000	\$84.92	\$170.09	\$255.00
\$9,001 - \$10,000	\$91.91	\$184.09	\$276.00
\$10,001 - \$11,000	\$98.90	\$198.10	\$297.00
\$11,001 - \$12,000	\$105.89	\$212.11	\$318.00
\$12,001 - \$13,000	\$112.89	\$226.11	\$339.00
\$13,001 - \$14,000	\$119.88	\$240.12	\$360.00
\$14,001 - \$15,000	\$126.87	\$254.13	\$381.00
\$15,001 - \$16,000	\$133.87	\$268.13	\$402.00
\$16,001 - \$17,000	\$140.86	\$282.14	\$423.00
\$17,001 - \$18,000	\$147.85	\$296.15	\$444.00
\$18,001 - \$19,000	\$154.85	\$310.16	\$465.00
\$19,001 - \$20,000	\$161.84	\$324.16	\$486.00
\$20,001 - \$21,000	\$168.83	\$338.17	\$507.00
\$21,001 - \$22,000	\$175.82	\$352.18	\$528.00
\$22,001 - \$23,000	\$182.82	\$366.18	\$549.00
\$23,001 - \$24,000	\$189.81	\$380.19	\$570.00
\$24,001 - \$25,000	\$196.80	\$394.20	\$591.00
\$25,001 - \$26,000	\$199.80	\$400.20	\$600.00
\$26,001 - \$27,000	\$202.80	\$406.20	\$609.00
\$27,001 - \$28,000	\$205.13	\$410.87	\$616.00
\$28,001			2.20%

<sup>(1)</sup> Based on changing to 2.2% of the valuation above \$28,000. The Strong Motion Instrumentation (SMI) Fee of \$10 per \$100,000 of building valuation for single family or \$21 per \$100,000 of valuation for all other occupancies and the Permit Issuance Fee must be added to these fees.

CONCRETE FOUNDATIONS, HEAVY ENGINEERED FOUNDATIONS  
AND RETAINING WALLS  
BUILDING VALUATION DATA

Fee Title:	Valuation
1. Concrete Foundations with Light Reinforcement – per yard Minimum Permit Fee	\$ 669.00 \$ 189.00
2. Heavy Engineered Foundation – per yard Minimum Permit Fee	\$ 1,022.00 \$ 189.00
3. Concrete Block Retaining Walls Price/Lineal Foot of Wall Height of Wall	
0'0" to 3'0"	\$ 22.00
3'1" to 4'0"	\$ 26.00
4'1" to 5'0"	\$ 33.00
5'1" to 6'0"	\$ 45.00
6'1" to 7'0"	\$ 56.00
7'1" to 8'0"	\$ 67.00
8'1" to 9'0"	\$ 76.00

\* Wall height is measured from the bottom of the footing to the top of the wall.

City of Ridgecrest  
Schedule of Fees  
Fiscal Year 2025-2026

**IMPACT FEES**

<b>TABLE 1 - FIRE IMPACT FEES</b>					
<b>Category</b>	<b>Acres</b>	<b>Units/Acre</b>	<b>Unit of Measure</b>	<b>FY 2025 FEE</b>	<b>FY 2026 FEE</b>
Estate & Rural Residential	818	2.5	per dwelling unit	\$958	\$986
Low Density Residential	527	4	per dwelling unit	\$600	\$617
Medium Density Residential	226	12	per dwelling unit	\$201	\$207
Commercial	275	0	per acre	\$2,394	\$2,463
Civic	10	0	per acre	\$2,394	\$2,463
Industrial	166	0	per acre	\$2,394	\$2,463

<b>TABLE 2 - TRAFFIC IMPACT FEES</b>				
<b>Category</b>	<b>UNITS</b>	<b>TRIP ENDS</b>	<b>FY 2025 FEE</b>	<b>FY 2026 FEE</b>
<b>RESIDENTIAL</b>				
Single Family	<b>Dwelling Units</b>	9.6	\$ 2,838	\$2,920
Multi Family	<b>Dwelling Units</b>	6.7	\$ 1,982	\$2,039
<b>COMMERCIAL</b>				
Retail Commercial	<b>1000 SF/building</b>	46.6 (reduce to 23.3)	\$ 6,817	\$7,015
Service Stations	<b>Fueling Position</b>	166 (reduce to 16.6)	\$ 4,361	\$4,487
Movie Theater	<b>1000 SF/building</b>	27.8 (reduce to 13.9)	\$ 4,066	\$4,184
Automobile Sales	<b>1000 SF/lot area</b>	1.2	\$ 351	\$361
Hotels/Motels	<b>Room</b>	0.7	\$ 206	\$212
<b>RESTAURANTS</b>				
Restaurants	<b>1000 SF/building</b>	36.6 (reduce to 18.3)	\$ 5,336	\$5,491
<b>OFFICE BUILDINGS</b>				
Medical-Dental	<b>1000 SF/building</b>	18(reduce to 9)	\$ 2,626	\$2,702
General Office	<b>1000 SF/building</b>	6.1	\$ 1,779	\$1,831
<b>INDUSTRIAL</b>				
Manufacturing	<b>1000 SF/building</b>	3.8(reduce to 1.9)	\$ 561	\$577
Mini Warehousing	<b>1000 SF/building</b>	2.4(reduce to 1.2)	\$ 356	\$366
Warehousing	<b>1000 SF/building</b>	2.2(reduce to 1.1)	\$ 326	\$335
<b>INSTITUTIONAL</b>				
Schools/Churches	-	-	-	-
Nursing Homes	<b>Bed</b>	0.2	\$ 59	\$61

Notes:  
 Rates - \$219 per trip end  
 Trip end rates for other than those listed above shall be determined using trip generation statistics in the Institute Transportation Engineers Trip Generation Manual, latest edition.  
 Trip ends for Commercial, Office, Restaurants, Theaters and Industrial shall be reduced by 50%  
 Trip ends for Gas Stations shall be reduced by 90% to reflect by-pass and captured trips

City of Ridgecrest  
Schedule of Fees  
Fiscal Year 2025-2026

**IMPACT FEES**

<b>TABLE 3 - PARK IMPACT FEES</b>			
<b>Category</b>	<b>UNITS</b>	<b>FY 2025 FEE</b>	<b>FY 2026 FEE</b>
<b>RESIDENTIAL</b>			
Single Family	<b>Each Dwelling Unit</b>	\$ 1,226	\$1,262
Multi Family	<b>Each Dwelling Unit</b>	\$ 1,226	\$1,262

<b>TABLE 4 - LAW ENFORCEMENT IMPACT FEES</b>					
<b>Category</b>	<b>Acres</b>	<b>Units/Acre</b>	<b>Unit of Measure</b>	<b>FY 2025 FEE</b>	<b>FY 2026 FEE</b>
Estate & Rural Residential	818	2.5	per dwelling unit	\$1,597	\$1,643
Low Density Residential	527	4	per dwelling unit	\$995	\$1,024
Medium Density Residential	226	12	per dwelling unit	\$332	\$342
Commercial	275	0	per acre	\$3,997	\$4,113
Civic	10	0	per acre	\$3,997	\$4,113
Industrial	166	0	per acre	\$3,997	\$4,113

<b>TABLE 5 - DRAINAGE IMPACT FEES</b>					
<b>Category</b>	<b>Acres</b>	<b>% Impervious</b>	<b>Fair Share Cost</b>	<b>FY 2025 FEE</b>	<b>FY 2026 FEE</b>
<b>Per Acre</b>					
Estate & Rural Residential	818	10%	\$3,699,673	\$6,698	\$6,892
Low Density Residential	527	23%	\$5,482,119	\$15,406	\$15,853
Medium Density Residential	226	40%	\$4,088,636	\$26,792	\$27,569
Commercial	275	85%	\$2,878,054	\$15,498	\$15,947
Civic	10	75%	\$92,339	\$13,677	\$14,074
Industrial	166	85%	\$1,737,279	\$15,498	\$15,947
<b>Per Dwelling Unit</b>					
Estate & Rural Residential	818	10%	\$3,699,673	\$2,682	\$2,760
Low Density Residential	527	23%	\$5,482,119	\$3,849	\$3,961
Medium Density Residential	226	40%	\$4,088,636	\$2,232	\$2,297

City of Ridgecrest  
Schedule of Fees  
Fiscal Year 2025-2026

**DEPARTMENT: PLANNING**

Fee Category	Description of Fee	FY 2026 Fee	FY 2025 Fee
<b>Planning Fees</b>	Appeal	\$ 725.00	\$ 725.00
	Accessory Dwelling Units	\$ 80.00	\$ 80.00
	Address Assignment	\$ 80.00	\$ 80.00
	Categorical Exemption	\$ 64.00	\$ 64.00
	Comprehensive Sign Plan	\$ 192.00	\$ 192.00
	Conditional Use Permit	\$ 1,920.00	\$ 1,920.00
	Home Occupation Permit	\$ 80.00	\$ 80.00
	Landscape Plan Check	\$ 188.00	\$ 188.00
	Lot Line/ Merger Adjustment	\$ 373.00	\$ 373.00
	Map Time Extension	\$ 810.00	\$ 810.00
	Parcel Map Waiver	\$ 1,044.00	\$ 1,044.00
	Planning Commission Hearing	\$ 810.00	\$ 810.00
	Public Hearing Notice	\$ 373.00	\$ 373.00
	Sign Permit Review	\$ 80.00	\$ 80.00
	Site Plan Review	\$ 724.00	\$ 724.00
	Temporary Use Permit	\$ 280.00	\$ 280.00
	Variance	\$ 586.00	\$ 586.00
	Zoning Verification	\$ 80.00	\$ 80.00
<b>Deposits</b>	Annexation	*Deposit	*Deposit
	Environmental Impact Report	*Deposit	*Deposit
	General Plan Amendment	*Deposit	*Deposit
	Mitigated Negative Declaration	*Deposit	*Deposit
	Negative Declaration	*Deposit	*Deposit
	Tentative Parcel Map	*Deposit	*Deposit
	Tentative Tract Map	*Deposit	*Deposit
	Zone Amendment	*Deposit	*Deposit
Zone Change	*Deposit	*Deposit	

\*Deposit is based on estimated time and materials to complete the application.  
\*\*All credit card payments will be charged a 2.95% or a \$3.00 minimum service fee.

1. City shall retain full authority and discretion in retaining consultants as needed to provide services.
2. Charges for third-party consultants or outside services will equal actual contract costs plus 25% administrative charge and/or actual costs. A deposit is required.
3. Actual costs are based on time and materials. Time is the fully burdened hour rate of an employee.

City of Ridgecrest  
Schedule of Fees  
Fiscal Year 2025-2026

**DEPARTMENT: POLICE (SERVICES)**

Fee Category	Description of Fee	FY 2026 Fee	FY 2025 Fee
<b>Police Services</b>	New Special Business License Fee	\$ 260.00	\$ 260.00
	Renewal Special Business License	\$ 45.00	\$ 45.00
	New Concealed Weapons Permit	\$ 100.00	\$ 100.00
	Renewal Concealed Weapons Permit	\$ 50.00	\$ 50.00
	CCW License Amendment	\$ 10.00	\$ 10.00
	Cite Sign-off Fee (City Residents)	\$ 20.00	\$ 20.00
	Outside City Limit Cite Sign-off fee	\$ 30.00	\$ 30.00
	VIN Verification fee	\$ 20.00	\$ 20.00
	Funeral Procession Traffic Control Fee	\$ 230.00	\$ 230.00
	Bicycle License Fee	\$ 3.00	\$ 3.00
	Agency Clearance Report Fee-Letter	\$ 20.00	\$ 20.00
	Police Response to False Alarm #'s 1, 2 & 3	\$ -	\$ -
	Police False Alarm Charge #4th Response	\$ 120.00	\$ 120.00
	Police False Alarm Charge #5 Response and all subsequent	\$ 160.00	\$ 160.00
	Alarm Appeal Fee (Ordinance 90-01 § 17)	\$ 10.00	\$ 10.00
	Burglar Alarm Permit Fee	\$ 30.00	\$ 30.00
	Stored Vehicle Release Fee	\$ 130.00	\$ 130.00
	Impound Vehicle Release Fee	\$ 135.00	\$ 135.00
	Impound Vehicle Release Fee for DUI	\$ 150.00	\$ 150.00
	Vehicle Repossession Admin Process Fee (CA Gov. Code Sec. 41612)	\$ 15.00	\$ 15.00
	Finger Printing / Hard Card or Live Scan - Non-Profit Organizations	\$ 15.00	\$ 15.00
	Finger Printing / Hard Card or Live Scan - All Others	\$ 20.00	\$ 20.00
	PRA Request Record Construction fee per GC 6253.9 - per hour cost	\$ 30.00	\$ 30.00
	Police Evidence Audio or Video to DVD/USB/ ea	\$ 20.00	\$ 20.00
	Police Report Reproduction Charge	\$ 20.00	\$ 20.00
	Mailed Reports additional charge	\$ 3.00	\$ 3.00
	Police Evidence Photos to DVD/USB - set-up/ ea	\$ 20.00	\$ 20.00
	Police Photograph Reproduction Fee/ ea	\$ 5.00	\$ 5.00
	Police Log Entry Reproduction Fee	\$ 5.00	\$ 5.00
	Police Subpoena Deposit (Actual personal and travel costs)	\$ 275.00	\$ 275.00
	New Special Business License - Taxi	\$ 100.00	\$ 100.00
	Reissue Taxi ID	\$ 20.00	\$ 20.00
	Renewal Special Business License -Taxi	\$ 75.00	\$ 75.00
	Taxi Vehicle Inspection Fee RMC 7-50 (b)	\$ 150.00	\$ 150.00
	Firearm Storage Fee Pursuant to Section 6389 of the CA Family Code. Each firearm.	\$ 100.00	\$ 100.00
	Abandoned Veh Removal Admin Fee - RMC 15-543	\$ 75.00	\$ 75.00
	Nuisance Abate Appeal - RMC 11-5	\$ 250.00	\$ 250.00
	Admin Citation Handling Fee - 1-122	\$ 60.00	\$ 60.00
	Vacant/Boarded Building Monitoring Fee - per visit	\$ 75.00	\$ 75.00
	Graffiti Abatement (Costs include Fully Burdened Rate, Materials, Equipment)	Actual Costs	Actual Costs
Special Requests for Police Services	Overtime Rate	Overtime Rate	

\*Failure to pay Admin Citation Fine (RMC 1-127) results in a 10% fee after 20 days and 20% each month thereafter. Total delinquent fine is 150% of base fine.

\*\*Failure to pay Alarm Permit Fee of False Alarm Fee when due results in a penalty of 10% after 20 days and 20% each month thereafter. Total penalties added shall in no event exceed 100% of the amount of the fee due.

\*\*\*All credit card payments will be charged a 2.95% or a \$3.00 minimum service fee.

City of Ridgecrest  
Schedule of Fees  
Fiscal Year 2025-2026

**DEPARTMENT: POLICE (PARKING)**

Code Section	Nature of Offense	FY 2026 Fee	FY 2025 Fee
The Ridgecrest Municipal Code and the California Vehicle Code authorize the City of Ridgecrest to adopt penalties and fees for parking violations. These are exempt from CEQA on the basis of Public Resources Code Section 21080.			
(a) The following fee and penalties are established for municipal code parking violations within the City:			
15-335	Angle Parking -- Obedience to signs and markings	\$ 53.00	\$ 53.00
15-360	Improper Parking -- Red zones and no parking zones	\$ 58.00	\$ 58.00
15-360	Improper Parking -- Obstructing traffic	\$ 53.00	\$ 53.00
15-362	Improper Parking -- Obstructing alley ways	\$ 48.00	\$ 48.00
15-363	Parking For Certain Purposes -- Display vehicle for sale -- Washing, repairing vehicle	\$ 48.00	\$ 48.00
15-364	Parking near schools, signs posted	\$ 53.00	\$ 53.00
15-365	Parking on narrow St with no parking signs posted	\$ 53.00	\$ 53.00
15-366	Left side parking on one way St where prohibited	\$ 53.00	\$ 53.00
15-369	Unlawful parking -- Peddlers, vendors and taxicabs	\$ 48.00	\$ 48.00
15-372	Unlawful parking of city/public lots	\$ 53.00	\$ 53.00
15-290	Time limits -- Parking in excess of	\$ 58.00	\$ 58.00
15-431	Unlawful parking in handicapped space	\$ 400.00	\$ 400.00
15-463	Oversized vehicle prohibited parking	\$ 100.00	\$ 100.00
15-464	Heavy vehicle parking -- Vehicle with GVWR in excess of 26,000 lbs. on St or highway in resid zone	\$ 100.00	\$ 100.00
15-535	Abandoned vehicles: public highways 72 (seventy-two) hour parking	\$ 88.00	\$ 88.00
(b) The following fee and penalties are established for violation of California vehicle code parking laws:			
5200	License plate missing	\$ 53.00	\$ 53.00
5204 (a)	No current tabs displayed	\$ 83.00	\$ 83.00
21113 (a)	Unlawful parking -- public grounds	\$ 53.00	\$ 53.00
22500.1	Parking in fire zone	\$ 58.00	\$ 58.00
22500 (a) - (h), (k)	Improper parking	\$ 53.00	\$ 53.00
22500 (i)	Improper parking -- Bus zone	\$ 278.00	\$ 278.00
22500 (l)	Improper parking -- Wheelchair access ramp	\$ 400.00	\$ 400.00
22502 (a)	Curb parking -- Within eighteen inches of curb	\$ 48.00	\$ 48.00
22505 (b)	Improper parking -- State highways	\$ 53.00	\$ 53.00
22507.8 (a) - (c)	Unlawful parking in handicapped space	\$ 400.00	\$ 400.00

City of Ridgecrest  
 Schedule of Fees  
 Fiscal Year 2025-2026

**DEPARTMENT: POLICE (PARKING)**

Code Section	Nature of Offense	FY 2026 Fee	FY 2025 Fee
22514	Parking within fifteen feet of fire hydrant	\$ 58.00	\$ 58.00
22515 (a) & (b)	Unattended vehicles -- Motor running or not setting brakes or not in park	\$ 53.00	\$ 53.00
22522	Parking within three feet of disabled person sidewalk access ramp	\$ 400.00	\$ 400.00
22523 (a) & (b)	Vehicle abandonment	\$ 133.00	\$ 133.00
22526 (a) & (b)	Blocking an intersection	\$ 78.00	\$ 78.00
24401	Improper parking -- high beams lighted	\$ 58.00	\$ 58.00
25300 (a) - (c), (e)	Warning device on disabled or parked vehicle	\$ 53.00	\$ 53.00
31303 (a)	Vehicles used for transportation of hazardous materials or hazardous waste left unattended or parked overnight in a residential district	\$ 358.00	\$ 358.00
<p>(c) The civil penalty for an equipment violation upon proof of correction to the processing agency, shall be reduced to ten dollars (\$10.00).</p>			
<p>(d) Upon proof that a registered owner of the vehicle which had been issued a notice of parking violation for RMC 15-431 or CVC 22507.8 (a) - (c), had a current handicap placard in possession, but not displayed at the time of the violation, the penalty shall be reduced to thirty dollars (\$30.00).</p>			
<p>(e) Pursuant to CVC 42001.13 the fee for the second violation of CVC 22507.8 shall be seven hundred and fifty dollars (\$750.00) and the fee for third violation of this section shall be one thousand dollars (\$1,000.00).</p>			
<p>(f) Late payment penalties for any of the above violations shall be equal to the base fine, 25 days after the fine is due (example: base fine is \$53, plus late fee of \$53, equals total payment of \$106.)</p>			
<p>(g) Any federal, state, or local standing or parking regulation constituting a violation for which no provision is made in this schedule shall have a fine of fifty-three dollars (\$53.00).</p>			
<p>*All credit card payments will be charged a 2.95% or a \$3.00 minimum service fee.</p>			

City of Ridgecrest  
Schedule of Fees  
Fiscal Year 2025-2026

**DEPARTMENT: ANIMAL CONTROL**

Fee Category	Description of Fee	FY 2026 Fee	FY 2025 Fee
<b>Dog Licenses</b>	1 year - Altered	\$ 15.00	\$ 15.00
	1 year - Natural	\$ 60.00	\$ 60.00
	2 year - Altered	\$ 22.00	\$ 22.00
	2 year - Natural	\$ 120.00	\$ 120.00
	3 year - Altered	\$ 30.00	\$ 30.00
	3 year - Natural	\$ 180.00	\$ 180.00
	Vicious dog license (per year)	\$ 150.00	\$ 150.00
<b>Dog Impound</b>	1st Impound / No License	\$ 55.00	\$ 55.00
	1st Impound / Current License	\$ 40.00	\$ 40.00
	2nd Impound / No License	\$ 75.00	\$ 75.00
	2nd Impound / Current License	\$ 70.00	\$ 70.00
	3rd Impound / No License	\$ 105.00	\$ 105.00
	3rd Impound / Current License	\$ 100.00	\$ 100.00
	1st Vicious Impound / No License	\$ 150.00	\$ 150.00
	1st Vicious Impound / Current License	\$ 150.00	\$ 150.00
	2nd Vicious Impound / No License	\$ 250.00	\$ 250.00
	2nd Vicious Impound / Current License	\$ 250.00	\$ 250.00
	3rd Vicious Impound / No License	\$ 350.00	\$ 350.00
	3rd Vicious Impound / Current License	\$ 350.00	\$ 350.00
	<b>Other Animal Impound Fees</b>	Cat	\$ 35.00
Misc. Animal - Depending on Size			
Animal Less Than 25 Pounds		\$ 30.00	\$ 30.00
Animal From 26 and 100 Pounds		\$ 55.00	\$ 55.00
Animal Over 100 Pounds		\$ 105.00	\$ 105.00
Additional Charge After Hours Impound/Up to 2 hours*		\$ 100.00	\$ 100.00
<i>Note: After hours call outs over 2 hours calculated at fully burdened overtime rate of pay</i>			
<b>Refusal to Spay and Neuter</b>	1st Occurrence	\$ 40.00	\$ 40.00
<b>Release Fee: Impounded Dogs and Cats</b>	2nd Occurrence	\$ 55.00	\$ 55.00
	3rd & Subsequent Occurrences	\$ 105.00	\$ 105.00
<b>Boarding Fees</b>	Boarding Fee - In addition to Impound	\$10.00/night	\$10.00/night
<b>Adoption Fees - Dogs</b>	Rabies Vaccination	Set By Vet	Set By Vet
	License Fee	\$ 10.00	\$ 10.00
	Adoption Fee	\$ 20.00	\$ 20.00
	Micro chip	\$ 10.00	\$ 10.00
<b>Adoption Fees - Cats</b>	Adoption Fee	\$ 20.00	\$ 20.00
	Rabies Vaccination	Set By Vet	Set By Vet
	Micro chip	\$ 10.00	\$ 10.00
<b>Spay/Neuter Fees</b>	Dog - Females	Set By Vet	Set By Vet
	Dog - Males	Set By Vet	Set By Vet
	Cats - Females	Set By Vet	Set By Vet
	Cats - Males	Set By Vet	Set By Vet

City of Ridgecrest  
 Schedule of Fees  
 Fiscal Year 2025-2026

**DEPARTMENT: ANIMAL CONTROL**

Fee Category	Description of Fee	FY 2026 Fee	FY 2025 Fee
<b>Other Fees</b>	Euthanasia	\$ 65.00	\$ 65.00
	Disposal (Dogs and Cats)	\$ 20.00	\$ 20.00
	Disposal: Other Animals		
	Animals Less Than 25 Pounds	\$ 30.00	\$ 30.00
	Animals From 26 to 100 Pounds	\$ 55.00	\$ 55.00
	Animals over 100 Pounds	\$ 110.00	\$ 110.00
	Animal Pick Up Fee: Owner Animals*	\$ 105.00	\$ 105.00
	Voluntary/public Micro Chip	\$ 35.00	\$ 35.00
	Female Dog in Heat At-Large	\$ 110.00	\$ 110.00
	Lost license fee (Section 3-52)	\$ 5.00	\$ 5.00
	Animal Drop Off Fee: Owner*	\$ 60.00	\$ 60.00
<i>Note: This fee is for Relinquished Animals at Shelter</i>			
*These fees may be waived due to hardship by the ACO Supervisor			
**All credit card payments will be charged a 2.95% or a \$3.00 minimum service fee.			

City of Ridgecrest  
Schedule of Fees  
Fiscal Year 2025-2026

**DEPARTMENT: PARKS & RECREATION**

Fee Category	Description of Fee	FY 2026 Fee	FY 2025 Fee
<b>KMCC Banquet Hall</b>	Kitchen only	\$12.50/hour	\$12/hour
<i>*4 hour minimum rental required*</i>	Deposit for Kitchen only	\$ 300.00	\$ 300.00
	Half Hall	\$42.75/hour	\$41.50/hour
	Half Hall w/Kitchen	\$55.25/hour	\$53.50/hour
	Half Hall for Non Profit Groups	20% off total	20% off total
	Half Hall w/Kitchen for Non Profit Groups	20% off total	20% off total
	Deposits for Half Hall Rentals	\$ 500.00	\$ 500.00
	Full Hall	\$85.50/hour	\$83/hour
	Full Hall w/Kitchen	\$98/hour	\$95/hour
	Full Hall for Non Profit Groups	20% off total	20% off total
	Full Hall w/Kitchen for Non Profit Groups	20% off total	20% off total
	Deposits for Full Hall Rentals	\$ 1,000.00	\$ 1,000.00
	Full Hall and Gymnasium	\$131.50/hour	\$165.5/hour
	Full Hall and Gymnasium w/ Kitchen	\$144/hour	\$177.50/hour
	Full Hall and Gymnasium for Non Profit Groups	20% off total	20% off total
	Full Hall and Gymnasium w/ Kitchen for Non Profit Groups	20% off total	20% off total
	Deposits for Full Hall and Gymnasium Rentals	\$ 1,300.00	\$ 1,300.00
	Full Hall and Gymnasium w/kitchen + all meeting rooms	\$353.25/hour	343.25/hour
	Full Hall and Gymnasium w/kitchen + all meeting rooms for Non Profit Gr	20% off total	20% off total
	Deposits for Full Hall and Gymnasium w/kitchen + all meeting room renta	\$ 1,900.00	\$ 1,900.00
	Change over fee/half hall	\$ 317.25	\$ 308.25
	Change over fee/full hall	\$ 634.50	\$ 616.50
	Sanitizing Fee Kitchen	N/A	N/A
	Sanitizing Fee Half Hall	N/A	N/A
	Sanitizing Fee Half Hall w/Kitchen	N/A	N/A
	Sanitizing Fee Full Hall	N/A	N/A
	Sanitizing Fee Full Hall w/Kitchen	N/A	N/A
	Hourly Half Hall	N/A	N/A
	Hourly Half Hall w/Kitchen	N/A	N/A
	Additional Time (beyond contracted rental period)	\$106.50/hour	\$103.50/hour
	Sunday Rate (beyond normal business hours/closures)	\$106.50/hour	\$103.50/hour
	5 day or less Cancellation Fee	Deposit Amount	Deposit Amount
<b>Add Ons</b>	Pipe and Drapes	\$5/linear foot	\$5/linear foot
	Stage	\$ 56.75	\$ 55.25
	Inside Projector and Screen	N/A	n/a
	Deposit for Projector and Screen	N/A	n/a
	(Must provide valid insurance w/City of Ridgecrest being named additionally insured)		
	Microphone Deposit	200.00	\$ 200.00
	Off Site Chair Rental - NAWs agreement	\$2/chair	\$1.75/chair
	Off Site Table Rental - NAWs agreement	\$9.25/table	\$9/table
	Off Site Chair/Table Rental Deposit	TBD	TBD
<b>KMCC Gymnasium</b>	Half Court	\$23/hour	\$22.25/hour
	Full Court	\$46/hour	\$44.50/hour
	Full Court all day	N/A	N/A
	Full Court for Non Profit Groups	20% off total	20% off total
	Full Court all day for Non Profit Groups	N/A	N/A
	Game Set Up Fee	\$ 45.75	\$ 44.50
<b>KMCC Meeting Rooms</b>	Single Room	\$15.50/hour	\$15/hour
	Single Room Daily	N/A	N/A
	Double Room	\$31/hour	\$30/hour
	Double Room Daily	N/A	N/A
	Double Room for Non Profit Groups	20% off total	20% off total
	Double Room Daily for Non Profit Groups	N/A	N/A
	Refundable Deposit	\$ 300.00	\$ 300.00
	Sanitizing Fee	N/A	N/A
	24 Hour Cancellation Fee Single Room	\$ 15.50	\$ 15.00
	24 Hour Cancellation Fee Double Room	\$ 31.00	\$ 30.00

City of Ridgecrest  
Schedule of Fees  
Fiscal Year 2025-2026

**DEPARTMENT: PARKS & RECREATION**

Fee Category	Description of Fee	FY 2026 Fee	FY 2025 Fee
<b>Senior Center Hall</b> (weekends only-no kitchen)	Parties & Group Functions	N/A	n/a
	Refundable Deposit	N/A	n/a
<b>Tennis Courts</b>	Per 3 Courts	\$102.75/day	\$99.75/day
	Per Court Use, 4 hours max.	\$34.25/day	\$33.25/day
	Court Complex per Day	\$205.25/day	\$199.50/day
<b>Soccer/Football Fields</b>	Per Hour/Per Field	\$ 30.75	\$ 29.75
	Per Field/Per Day	See tournament rates	See tournament rates
	Field Prep Fee	\$162.75/field	\$158.25/field
	Use of Lights	\$29.75/hour	\$28.75/hour
<b>Softball Fields</b>	Per Hour/Per Field	\$ 30.75	\$ 29.75
	Per Field/Per Day		See tournament rates
	Pre Field Prep Fee	\$67.25/field	\$65.25/field
	Post Field Prep Fee	\$50/field	
	Tournament Rate - For Small Tournaments	\$183.75/field/day	\$178.50 per field/day
	<i>Note: This will not include a staff member to be on site</i>		
	Tournament Rate - For Large Tournaments	\$357/field/day	\$347 per field/day
<i>Note: This will include additional trash cans, stocked bathroom, and a staff member working during the event at the discretion of the Parks and Recreation Director</i>			
	Use of Lights	\$29.75/hour	\$28.75/hour
<b>Sports Concession Buildings</b>	Deposit	\$1,000	
<b>Youth Sports Organizations</b>	Weekly facility user fee for baseball, football and soccer organizations, plus cost of utilities (phased in over three years) <i>Note: The user fees paid will be held in individual fund accounts for each facility used for future major repairs (\$10k+) and</i>	\$360/week	\$350/week
<b>Skate Park</b>	Per Day <i>Note: Insurance required for this rental</i>	\$ 79.50	\$ 77.25
<b>Freedom Park Gazebo Rental &amp; Park Areas</b>	Fees set for Regular Park Use/No Alcohol		
	Gazebo	\$119.25/day	\$116/day
	Chair fees (gazebo)	\$1/chair	\$.75/chair
	Chair fees (Park)	\$1.25/chair	\$1/chair
	Special Event fee up to 250/ppl	\$ 198.00	\$ 192.50
	Special Event fee up to 1000/ppl	\$ 396.25	\$ 385.00
	Special Event fee up to 1000+/ppl	\$ 792.25	\$ 770.00
Vendor fee	\$ 39.75	\$ 38.75	
<b>Recreation Programs</b>	Youth Soccer League	\$ 95.25	\$ 92.50
	Youth Basketball League	\$ 95.25	\$ 92.50
	Additional Children in Same Household per Sport League	\$ 90.25	\$ 87.50
	Day Camp	\$162/week	\$170/week
	KMCC After School Program	N/A	N/A
	Teen Night	N/A	\$15.50/person
	Spring Camp - 24 spots available	\$100/person	\$100/person
	Winter Camp - 24 spots available	\$20/person/day	\$120/person
	Pre-School (41-week Program)	N/A	n/a
<b>KMCC Racquetball Courts</b>	Daily Rate per Court	\$12.50/hour/court	\$12.50/hour/court
<b>Showers</b>	Showers (60 minute limit)	\$4.75/use	\$4.75/use
<b>Open Gym</b>	Open Gym	\$2.75/visit/person	\$2.75/visit/person
<b>Open Volleyball</b>	Open Volleyball	\$2.75/visit/person	\$2.75/visit/person
<b>Pickleball</b>	Pickleball (in gymnasium)	\$6.75/visit/person	\$6.75/visit/person
	Net / paddle deposit (same day return)	\$75	

\*All credit card payments will be charged a 2.95% or a \$3.00 minimum service fee.\*Some events/rentals will require insurance.

City of Ridgecrest  
 Schedule of Fees  
 Fiscal Year 2025-2026

**DEPARTMENT: PARKS & RECREATION**

<b>Fee Category</b>	<b>Description of Fee</b>	<b>FY 2026 Fee</b>	<b>FY 2025 Fee</b>
<b>Deposit Withholdings</b>	Trash not removed from building	\$50	
	Excessive clean up needed by Maintenance	\$50/30 minutes	
	Stay beyond contracted reservation time	\$106.50/hour	
	Stay beyond midnight	\$106.50/.5 hour	
	Breach of contract	\$100/breach	
	City owned property damaged/missing	Cost of equal replacement	

City of Ridgecrest  
Schedule of Fees  
Fiscal Year 2025-2026

**DEPARTMENT: ENGINEERING**

Fee Category	Sub Category	Description of Fee	FY 2026 Fee	FY 2025 Fee	
<b>Encroachment****</b>	<b>All</b>	Admin. Application	\$ 90.00	\$ 90.00	
		Traffic Control Plan (basic)	\$ 300.00	\$ 300.00	
		Traffic Control Plan (Advanced, or with detour)	\$500 min. plus actual time spent	\$500 min. plus actual time spent	
		Time Extension (additional 6 mo.)	\$ 90.00	\$ 90.00	
			Sub-Standard Street Fee	\$2.53 per SF measured from lip of gutter to centerline of street for entire lot frontage.	\$2.53 per SF measured from lip of gutter to centerline of street for entire lot frontage.
		<b>Temp. Staging</b>	Day	\$ 110.00	\$ 110.00
			Week	\$ 220.00	\$ 220.00
			Month	\$ 295.00	\$ 295.00
			Each Additional Month	\$ 145.00	\$ 145.00
		<b>Emergency</b>	<i>Admin. Application fee applied on a per month basis</i>		
		Utility Emergency (subject to trench cut fee)	\$ 40.00	\$ 40.00	
	<b>Improvements</b>	Curb, Gutter & Sidewalk Inspection	\$400 (up to 100 LF), \$75 each additional 25 LF)	\$400 (up to 100 LF), \$75 each additional 25 LF)	
		Driveway- Residential	\$ 295.00	\$ 295.00	
		Driveway- Commercial	\$ 400.00	\$ 400.00	
		Sidewalk only	\$295 (up to 100 LF, \$50 each additional 25 LF)	\$295 (up to 100 LF, \$50 each additional 25 LF)	
		Sign/Banner	\$ 300.00	\$ 300.00	
		Inspection Services (Billing Rate)	\$115.00/Hour	\$115.00/Hour	
	<b>Surveying Services</b>	Staking of Curbing & Gutter	\$9.25/LF up to 55'; \$2.75/LF thereafter	\$9.25/LF up to 55'; \$2.75/LF thereafter	
	<b>Trench Cut</b>	<i>Moratorium Streets</i>			
		Longitudinal & Inspection (per street)	\$1000 for 1st 100 LF, \$110 for each additional 150 LF.	\$1000 for 1st 100 LF, \$110 for each additional 150 LF.	
		Transverse & Inspection (per street)	\$295 per, no road closure. \$500 per, with road closure. \$100 each additional on same street.	\$295 per, no road closure. \$500 per, with road closure. \$100 each additional on same street.	
		<i>Non Moratorium Streets</i>			
		Longitudinal & Inspection (per street)	N/A	N/A	
		Transverse & Inspection (per street)	N/A	N/A	
		Inspection Services (Billing Rate)	\$115.00/Hour	\$115.00/Hour	
<b>Grading</b>	<b>Infill</b>	Permit Application	\$ 145.00	\$ 145.00	
		Plan Check (\$250.00 min.)	2.5% of Eng. Estimate*	2.5% of Eng. Estimate*	
		Inspection (\$250.00 min.)	2.0% of Eng. Estimate*	2.0% of Eng. Estimate*	
		Inspection Services (Billing Rate)	\$115.00/Hour	\$115.00/Hour	

City of Ridgecrest  
Schedule of Fees  
Fiscal Year 2025-2026

**DEPARTMENT: ENGINEERING**

Fee Category	Sub Category	Description of Fee	FY 2026 Fee	FY 2025 Fee
	<b>Land Division</b>	Permit Application	\$ 145.00	\$ 145.00
		Plan (\$500.00 min.)	2.5% of Eng. Estimate*	2.5% of Eng. Estimate*
		Inspection (\$500.00 min.)	2.0% of Eng. Estimate*	2.0% of Eng. Estimate*
		Inspection Services (Billing Rate)	\$115.00/Hour	\$115.00/Hour
<b>Public Improvements</b>	<b>Infill</b>	Plan Check (\$500.00 min.)	2.5% of Eng. Estimate*	2.5% of Eng. Estimate*
		Inspection (\$500.00 min.)	3.0% of Eng. Estimate*	3.0% of Eng. Estimate*
		Inspection Services (Billing Rate)	\$115.00/Hour	\$115.00/Hour
	<b>Land Division</b>	Plan Check (\$500.00 min.)	2.5% of Eng. Estimate*	2.5% of Eng. Estimate*
		Inspection (\$500.00 min.)	3.0% of Eng. Estimate*	3.0% of Eng. Estimate*
		Inspection Services (Billing Rate)	\$115.00/Hour	\$115.00/Hour
<b>Studies</b>	<b>All</b>	Admin. Application	\$ 85.00	\$ 85.00
		Engineering Study Review	\$1,500 deposit + actual time spent*	\$1,500 deposit + actual time spent*
		Traffic/Drainage Study Review	\$500 deposit + actual time spent*	\$500 deposit + actual time spent*
<b>Subdivision of land</b>		Tentative Map (All)	\$3000 deposit + actual time spent	\$3000 deposit + actual time spent
		Tentative Map Amendment	\$1500 deposit + actual time spent	\$1500 deposit + actual time spent
		Easement Document Review	\$ 900.00	\$ 900.00
		Easement Dedication to City	\$ 900.00	\$ 900.00
		Time Extension	See Planning	See Planning
		Grading	See above	See above
		Public Improvement	See above	See above
		Final Parcel Map	\$4,000 deposit + actual time spent*	\$4,000 deposit + actual time spent*
		Final Tract Map	\$5,000 deposit + actual time spent*	\$5,000 deposit + actual time spent*
		Improvement Agreement & Securities	\$2,500 deposit + actual time spent*	\$2,500 deposit + actual time spent*
		Development Agreement Review	\$4,000 deposit + actual time spent*	\$4,000 deposit + actual time spent*
		Development Agreement Amendment	\$3,000 deposit + actual time spent*	\$3,000 deposit + actual time spent*

City of Ridgecrest  
 Schedule of Fees  
 Fiscal Year 2025-2026

**DEPARTMENT: ENGINEERING**

Fee Category	Sub Category	Description of Fee	FY 2026 Fee	FY 2025 Fee
<b>Misc.</b>		Certificate of Correction	\$1,000 deposit + actual time spent*	\$1,000 deposit + actual time spent*
		Parcel Map Waiver	\$1,000 deposit + actual time spent*	\$1,000 deposit + actual time spent*
		Reversion to Acreage	\$1,500 deposit + actual time spent*	\$1,500 deposit + actual time spent*
		Street & Alley Vacation	\$2,500 deposit + actual time spent*	\$2,500 deposit + actual time spent*
		All other projects (Deposit Based)	\$2,500 deposit + actual time spent*	\$2,500 deposit + actual time spent*

\*Rate described is for work completed by City staff. If consultant services are utilized fee shall be actual consultant fee plus 25% administrative processing, plus \$1,500 deposit for City Staff review. Final billing will be based on fully burdened rate for all involved staff plus any outside costs. Funds may be drawn from other Engineering services.

\*\* All credit card payments will be charged a 2.95% or a \$3.00 minimum service fee.

\*\*\* All fees include a maximum of three (3) Plan Checks, all additional plan checks will be 20% of the original fee.

\*\*\*\* Plan reviews will not begin prior to the paying of any plan review fees.

\*\*\*\*\* Encroachment permits are valid for one (1) year

1. City shall retain full authority and discretion in retaining consultants as needed to provide services.
2. Charges for third-party consultants or outside services will equal actual contract costs plus 25% administrative charge and/or
3. Actual costs are based on time and materials. Time is the fully burdened hour rate of an employee.

City of Ridgecrest  
Schedule of Fees  
Fiscal Year 2025-2026

**DEPARTMENT: TRANSIT - BUS PASSES**

Fee Category	Description of Fee	FY 2026 Fee	FY 2025 Fee
<b>Regular/Adult</b>	Single Ride	\$ 2.50	\$ 2.50
	Single Ride - Inyokern	\$ 2.50	\$ 2.50
	Single Ride - County	\$ 2.00	\$ 2.00
	Single Ride - Randsburg	\$ 8.00	\$ 8.00
	Ridgecrest Monthly	\$ 45.00	\$ 45.00
	Inyokern Monthly	\$ 45.00	\$ 45.00
<b>Senior/Handicapped</b>	Single Ride	\$ 1.25	\$ 1.25
	Single Ride - Inyokern	\$ 1.25	\$ 1.25
	Single Ride - County	\$ 1.00	\$ 1.00
	Single Ride - Randsburg	\$ 4.00	\$ 4.00
	Ridgecrest Monthly	\$ 35.00	\$ 35.00
	Inyokern Monthly	\$ 35.00	\$ 35.00
<b>Youth</b>	Single Ride	\$ 1.25	\$ 1.25
	Single Ride - Inyokern	\$ 1.25	\$ 1.25
	Single Ride - County	\$ 1.00	\$ 1.00
	Single Ride - Randsburg	\$ 4.00	\$ 4.00
	Ridgecrest Monthly	\$ 35.00	\$ 35.00
	Inyokern Monthly	\$ 35.00	\$ 35.00
<b>Student (W/ Student ID)</b>	Single Ride	\$ 1.25	\$ 1.25
	Single Ride - Inyokern	\$ 1.25	\$ 1.25
	Single Ride - County	\$ 1.00	\$ 1.00
	Ridgecrest Monthly	\$ 35.00	\$ 35.00
	Inyokern Monthly	\$ 35.00	\$ 35.00
<b>Punch Pass</b>	Punch Pass	\$ 10.00	\$ 10.00
<b>Advertising</b>	Outside of Bus (7'x22")	\$250/month	\$250/month
	Inside of Every Bus (11"x17")	\$250/month	\$250/month
*All credit card payments will be charged a 2.95% or a \$3.00 minimum service fee.			

## Exhibit F – Salary Schedule

**Salary Schedule for Management (Department Heads) & City Council  
Effective on July 1, 2025**

JOB TITLE	GRADE		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
Elected Official	9999	Monthly	774.00					
Appointed Official	9998	Monthly	200.00					
City Manager	9990	Hourly Salary Range			80.0000	-	108.9474	
		Monthly			13,866.67	-	18,884.22	
Deputy City Manager/PW Dir	9980	Hourly	76.0372	79.8391	83.8311	88.0227	92.4238	97.0450
		Monthly	13,179.78	13,838.78	14,530.72	15,257.27	16,020.13	16,821.13
Deputy City Manager	9500	Hourly	64.7409	67.9779	71.3768	74.9456	78.6929	82.6275
		Monthly	11,221.76	11,782.84	12,371.98	12,990.57	13,640.10	14,322.10
Chief of Police	9550	Hourly	64.7409	67.9779	71.3768	74.9456	78.6929	82.6275
		Monthly	11,221.76	11,782.84	12,371.98	12,990.57	13,640.10	14,322.10
Director of Finance	9500	Hourly	64.7409	67.9779	71.3768	74.9456	78.6929	82.6275
		Monthly	11,221.76	11,782.84	12,371.98	12,990.57	13,640.10	14,322.10
Director of Community Dev	9500	Hourly	64.7409	67.9779	71.3768	74.9456	78.6929	82.6275
		Monthly	11,221.76	11,782.84	12,371.98	12,990.57	13,640.10	14,322.10
Director of Parks and Recreation	9653	Hourly	51.4202	53.9912	56.6908	59.5253	62.5016	65.6267
		Monthly	8,912.83	9,358.47	9,826.41	10,317.72	10,833.61	11,375.29
Director of Public Works	9500	Hourly	64.7409	67.9779	71.3768	74.9456	78.6929	82.6275
		Monthly	11,221.76	11,782.84	12,371.98	12,990.57	13,640.10	14,322.10

**Each department head has his/her own employment contract.**

**Salary Schedule for Mid-Management**  
Effective on July 1, 2025

JOB TITLE	GRADE		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11
Accounting Supervisor	8598	Hourly	36.5989	38.4288	40.3502	42.3677	44.4861	46.7104	47.8782				
		Monthly	6,343.81	6,660.99	6,994.03	7,343.73	7,710.92	8,096.47	8,298.89				
Administrative Analyst III	8653	Hourly	39.4012	41.3713	43.4399	45.6119	47.8925	50.2871	51.5443	52.8329	54.1537	55.5075	56.8952
		Monthly	6,829.54	7,171.03	7,529.58	7,906.06	8,301.37	8,716.43	8,934.35	9,157.70	9,386.64	9,621.30	9,861.83
Assistant Finance Director	8636	Hourly	40.2588	42.2717	44.3853	46.6046	48.9348	51.3815	52.6660	53.9827	55.3323	56.7156	58.1335
		Monthly	6,978.19	7,327.09	7,693.45	8,078.13	8,482.03	8,906.13	9,128.77	9,357.00	9,590.93	9,830.70	10,076.47
City Clerk	8636	Hourly	40.2588	42.2717	44.3853	46.6046	48.9348	51.3815	52.6660	53.9827	55.3323	56.7156	58.1335
		Monthly	6,978.19	7,327.09	7,693.45	8,078.13	8,482.03	8,906.13	9,128.77	9,357.00	9,590.93	9,830.70	10,076.47
City Planner	8653	Hourly	39.4012	41.3713	43.4399	45.6119	47.8925	50.2871	51.5443	52.8329	54.1537	55.5075	56.8952
		Monthly	6,829.54	7,171.03	7,529.58	7,906.06	8,301.37	8,716.43	8,934.35	9,157.70	9,386.64	9,621.30	9,861.83
Chief Plant Operator	8593	Hourly	43.4883	45.6627	47.9458	50.3431	52.8603	55.5033					
		Monthly	7,537.97	7,914.87	8,310.61	8,726.14	9,162.45	9,620.57					
Comm & Econ Development Manager	8636	Hourly	40.2588	42.2717	44.3853	46.6046	48.9348	51.3815	52.6660	53.9827	55.3323	56.7156	58.1335
		Monthly	6,978.19	7,327.09	7,693.45	8,078.13	8,482.03	8,906.13	9,128.77	9,357.00	9,590.93	9,830.70	10,076.47
Information Technology Manager	8653	Hourly	39.4012	41.3713	43.4399	45.6119	47.8925	50.2871	51.5443	52.8329	54.1537	55.5075	56.8952
		Monthly	6,829.54	7,171.03	7,529.58	7,906.06	8,301.37	8,716.43	8,934.35	9,157.70	9,386.64	9,621.30	9,861.83
Parks Maintenance Supervisor	8598	Hourly	36.5989	38.4288	40.3502	42.3677	44.4861	46.7104	47.8782				
		Monthly	6,343.81	6,660.99	6,994.03	7,343.73	7,710.92	8,096.47	8,298.89				
Police Captain	8877	Hourly	47.2577	49.6206	52.1016	54.7067	57.4420	60.3141	61.8220	63.3676	64.9518	66.5756	68.2400
		Monthly	8,191.33	8,600.90	9,030.94	9,482.49	9,956.61	10,454.44	10,715.81	10,983.72	11,258.31	11,539.77	11,828.27
Public Works Supervisor	8598	Hourly	36.5989	38.4288	40.3502	42.3677	44.4861	46.7104	47.8782				
		Monthly	6,343.81	6,660.99	6,994.03	7,343.73	7,710.92	8,096.47	8,298.89				
Senior Engineer	8667	Hourly	38.7311	40.6677	42.7011	44.8362	47.0780	49.4319	50.6677	51.9344	53.2328	54.5636	55.9277
		Monthly	6,713.39	7,049.07	7,401.52	7,771.61	8,160.19	8,568.20	8,782.40	9,001.96	9,227.02	9,457.69	9,694.13
Transit Services Coordinator	8667	Hourly	38.7311	40.6677	42.7011	44.8362	47.0780	49.4319	50.6677	51.9344	53.2328	54.5636	55.9277
		Monthly	6,713.39	7,049.07	7,401.52	7,771.61	8,160.19	8,568.20	8,782.40	9,001.96	9,227.02	9,457.69	9,694.13

**Salary Schedule for Confidential Group**  
Effective on July 1, 2025

TITLE	GRADE		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11
Account Clerk	6468	Hourly	17.4201	18.2911	19.2057	20.1660	21.1743	22.2330	22.7888	23.3585	23.9425		
		Monthly	3,019.48	3,170.46	3,328.99	3,495.44	3,670.21	3,853.72	3,950.06	4,048.81	4,150.03		
Accounts Payable Technician	6568	Hourly	17.4202	18.2912	19.2058	20.1661	21.1744	22.2331	22.7889	23.3586	23.9426	24.5412	25.1547
		Monthly	3,019.50	3,170.47	3,329.01	3,495.46	3,670.23	3,853.74	3,950.08	4,048.82	4,150.05	4,253.81	4,360.15
Accounts Receivable Specialist	6555	Hourly	23.1620	24.3201	25.5361	26.8129	28.1535	29.5612	30.3002	31.0577	31.8341	32.6300	33.4458
		Monthly	4,014.75	4,215.48	4,426.26	4,647.57	4,879.94	5,123.94	5,252.03	5,383.33	5,517.91	5,655.87	5,797.27
Accountant	7559	Hourly	28.5486	29.9760	31.4748	33.0485	34.7009	36.4359	37.3468	38.2805	39.2375	40.2184	41.2239
		Monthly	4,948.42	5,195.84	5,455.63	5,728.41	6,014.82	6,315.56	6,473.45	6,635.29	6,801.17	6,971.19	7,145.48
Administrative Analyst I	6663	Hourly	25.2517	26.5143	27.8400	29.2320	30.6936	32.2283	33.0340	33.8599	34.7064	35.5741	36.4635
		Monthly	4,376.96	4,595.81	4,825.60	5,066.88	5,320.22	5,586.24	5,725.89	5,869.05	6,015.78	6,166.18	6,320.34
Administrative Analyst II	7680	Hourly	29.5685	31.0469	32.5992	34.2292	35.9407	37.7377	38.6811	39.6481	40.6393	41.6553	42.6967
		Monthly	5,125.21	5,381.46	5,650.53	5,933.06	6,229.72	6,541.20	6,704.72	6,872.34	7,044.15	7,220.25	7,400.76
Cultural Affairs Coordinator	6539	Hourly	18.3031	19.2183	20.1792	21.1882	22.2476	23.3600	23.9440	24.5426	25.1562	25.7851	26.4297
		Monthly	3,172.54	3,331.17	3,497.73	3,672.62	3,856.25	4,049.07	4,150.29	4,254.05	4,360.41	4,469.42	4,581.15
Human Resources Administrator	7680	Hourly	29.5685	31.0469	32.5992	34.2292	35.9407	37.7377	38.6811	39.6481	40.6393	41.6553	42.6967
		Monthly	5,125.21	5,381.46	5,650.53	5,933.06	6,229.72	6,541.20	6,704.72	6,872.34	7,044.15	7,220.25	7,400.76
Information Systems Specialist	7625	Hourly	29.5685	31.0469	32.5992	34.2292	35.9407	37.7377	38.6811	39.6481	40.6393	41.6553	42.6967
		Monthly	5,125.21	5,381.46	5,650.53	5,933.06	6,229.72	6,541.20	6,704.72	6,872.34	7,044.15	7,220.25	7,400.76
Information Systems Technician	6625	Hourly	19.8450	20.8373	21.8792	22.9732	24.1219	25.3280	25.9612	26.6102	27.2755	27.9574	28.6563
		Monthly	3,439.80	3,611.80	3,792.39	3,982.02	4,181.13	4,390.19	4,499.94	4,612.43	4,727.75	4,845.95	4,967.09
Junior Accountant	6555	Hourly	23.1620	24.3201	25.5361	26.8129	28.1535	29.5612	30.3002	31.0577	31.8341	32.6300	33.4458
		Monthly	4,014.75	4,215.48	4,426.26	4,647.57	4,879.94	5,123.94	5,252.03	5,383.33	5,517.91	5,655.87	5,797.27
Payroll Technician	7591	Hourly	25.8093	27.0998	28.4548	29.8775	31.3714	32.9400	33.7635	34.6076	35.4728	36.3596	37.2686
		Monthly	4,473.61	4,697.30	4,932.17	5,178.77	5,437.71	5,709.60	5,852.34	5,998.65	6,148.62	6,302.33	6,459.89
Police Clerk Supervisor	7804	Hourly	25.2517	26.5143	27.8400	29.2320	30.6936	32.2283	33.0340	33.8599	34.7064	35.5741	36.4635
		Monthly	4,376.96	4,595.81	4,825.60	5,066.88	5,320.22	5,586.24	5,725.89	5,869.05	6,015.78	6,166.18	6,320.34
Recreation Assistant	6170	Hourly	17.3644	18.2326	19.1442	20.1014	21.1065	22.1618	22.7158	23.2837	23.8658	24.4624	25.0740
		Monthly	3,009.83	3,160.32	3,318.33	3,484.24	3,658.46	3,841.38	3,937.41	4,035.84	4,136.74	4,240.15	4,346.16
Transit Administrator /Dispatcher	7181	Hourly	26.8195	28.1605	29.5685	31.0469	32.5992	34.2292	35.0849	35.9620	36.8611	37.7826	38.7272
		Monthly	4,648.71	4,881.15	5,125.21	5,381.46	5,650.53	5,933.06	6,081.38	6,233.41	6,389.26	6,548.98	6,712.71
Transit Operations Supervisor	7130	Hourly	29.5685	31.0469	32.5992	34.2292	35.9407	37.7377	38.6811	39.6481	40.6393	41.6553	42.6967
		Monthly	5,125.21	5,381.46	5,650.53	5,933.06	6,229.72	6,541.20	6,704.72	6,872.34	7,044.15	7,220.25	7,400.76
WasteWater Foreman	7270	Hourly	33.2056	34.8659	36.6092	38.4397	40.3617	42.3798					
		Monthly	5,755.64	6,043.42	6,345.59	6,662.88	6,996.03	7,345.83					

**Salary Schedule for PEAR**  
Effective on July 1, 2025

JOB TITLE		GRADE	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
Animal Control Officer	4772	Hourly	18.5823	19.5114	20.4870	21.5114	22.5870	23.7164	24.3093	24.9170		
		Monthly	3,220.93	3,381.98	3,551.08	3,728.64	3,915.08	4,110.84	4,213.61	4,318.95		
Animal Control Supervisor	5802	Hourly	22.4358	23.5576	24.7355	25.9723	27.2709	28.6344	29.3503	30.0841	30.8362	31.6071
		Monthly	3,888.87	4,083.32	4,287.49	4,501.87	4,726.96	4,963.30	5,087.39	5,214.58	5,344.94	5,478.56
Community Service Officer	4221	Hourly	19.3349	20.3016	21.3167	22.3825	23.5016	24.6767	25.2936	25.9259	26.5740	27.2384
		Monthly	3,351.38	3,518.94	3,694.89	3,879.63	4,073.61	4,277.29	4,384.22	4,493.82	4,606.16	4,721.32
Police Dispatch	5816	Hourly	20.5923	21.6219	22.7030	23.8382	25.0301	26.2816	26.9386	27.6121	28.3024	29.0100
		Monthly	3,569.33	3,747.80	3,935.19	4,131.95	4,338.55	4,555.48	4,669.36	4,786.10	4,905.75	5,028.40
Kennel Attendant	4762	Hourly	17.1625	18.0206	18.9216	19.8677	20.8611	21.9042				
		Monthly	2,974.83	3,123.57	3,279.74	3,443.73	3,615.92	3,796.73				
Property Evidence Clerk	4151	Hourly	19.3709	20.3394	21.3564	22.4242	23.5454	24.7227	25.3408	25.9743		
		Monthly	3,357.62	3,525.50	3,701.78	3,886.86	4,081.20	4,285.27	4,392.41	4,502.21		
Police Officer	4837	Hourly	29.5022	30.9773	32.5262	34.1525	35.8601	37.6531				
		Monthly	5,113.71	5,369.40	5,637.87	5,919.77	6,215.75	6,526.54				
Police Officer Trainee	4237	Hourly	25.2937									
		Monthly	4,384.24									
Police Sergeant	5867	Hourly	39.9236	41.9198	44.0158	46.2166						
		Monthly	6,920.09	7,266.10	7,629.41	8,010.88						

**Salary Schedule for UFCW Local 8**  
Effective on July 1, 2025

TITLE	GRADE		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11	STEP 12**	STEP 13***
Code Enforcement Officer	3221	Hourly	21.2684	22.3318	23.4484	24.6208	25.8518	27.1444	27.8230	28.5186	29.2316	29.9624	30.7115	31.4793	32.2663
		Monthly	3,686.52	3,870.85	4,064.39	4,267.61	4,480.98	4,705.03	4,822.65	4,943.22	5,066.81	5,193.48	5,323.33	5,456.41	5,592.83
Community Dev Technician	2201	Hourly	17.9979	18.8978	19.8427	20.8348	21.8765	22.9703	23.5446	24.1332	24.7365	25.3549	25.9888	26.6385	27.3045
		Monthly	3,119.64	3,275.62	3,439.40	3,611.37	3,791.93	3,981.52	4,081.06	4,183.09	4,287.66	4,394.85	4,504.73	4,617.34	4,732.78
Transit Driver	2140	Hourly	21.1581	22.2160	23.3268	24.4931	25.7178	27.0037	27.6788	28.3708	29.0801			29.8071	30.5523
		Monthly	3,667.40	3,850.77	4,043.31	4,245.47	4,457.75	4,680.64	4,797.66	4,917.61	5,040.55			5,166.56	5,295.73
Engineer I	2280	Hourly	27.1573	28.5152	29.9410	31.4381	33.0100	34.6605	35.5270	36.4152	37.3256	38.2587	39.2152	40.1956	41.2005
		Monthly	4,707.27	4,942.63	5,189.77	5,449.27	5,721.73	6,007.82	6,158.01	6,311.97	6,469.77	6,631.51	6,797.30	6,967.24	7,141.42
Engineer II	2285	Hourly	31.3035	32.8687	34.5121	36.2377	38.0496	39.9521	40.9509	41.9747	43.0241	44.0997	45.2022	46.3323	47.4906
		Monthly	5,425.94	5,697.24	5,982.10	6,281.20	6,595.26	6,925.03	7,098.16	7,275.61	7,457.51	7,643.95	7,835.05	8,030.93	8,231.70
Fleet Mechanic I	2245	Hourly	20.7243	21.7605	22.8485	23.9909	25.1904	26.4499	27.1111	27.7889	28.4836	29.1957	29.9256	30.6737	31.4405
		Monthly	3,592.21	3,771.82	3,960.41	4,158.42	4,366.34	4,584.65	4,816.74	4,937.16	5,060.59	5,187.10	5,316.77	5,449.69	
Fleet Mechanic II	3245	Hourly	22.9634	24.1116	25.3172	26.5831	27.9123	29.3079	30.0406	30.7916	31.5614	32.3504	33.1592	33.9882	34.8379
		Monthly	3,980.32	4,179.34	4,388.31	4,607.74	4,838.13	5,080.04	5,207.04	5,337.21	5,470.64	5,607.40	5,747.59	5,891.29	6,038.57
Fleet Mechanic III	3145	Hourly	25.3172	26.5831	27.9123	29.3079	30.7733	32.3120	33.1198	33.9478	34.7965	35.6664	36.5581	37.4721	38.4089
		Monthly	4,388.31	4,607.74	4,838.13	5,080.04	5,334.04	5,600.75	5,740.77	5,884.29	6,031.39	6,182.18	6,336.74	6,495.16	6,657.54
Maintenance Worker I	2150	Hourly	17.1379	17.9948	18.8945	19.8392	20.8312	21.8728	22.4196					22.9801	23.5546
		Monthly	2,970.57	3,119.10	3,275.05	3,438.79	3,610.74	3,791.29	3,886.06					3,983.22	4,082.80
Maintenance Worker II	2170	Hourly	18.8945	19.8392	20.8312	21.8728	22.9664	24.1147	24.7176					25.3355	25.9689
		Monthly	3,275.05	3,438.79	3,610.74	3,791.29	3,980.84	4,179.88	4,284.38					4,391.49	4,501.28
Maintenance Worker III	3183	Hourly	20.8312	21.8728	22.9664	24.1147	25.3204	26.5864	27.2511					27.9324	28.6307
		Monthly	3,610.74	3,791.29	3,980.84	4,179.88	4,388.87	4,608.31	4,723.52					4,841.62	4,962.65
Assistant Planning Technician	2201	Hourly	17.9979	18.8978	19.8427	20.8348	21.8765	22.9703	23.5446	24.1332	24.7365			25.3549	25.9888
		Monthly	3,119.64	3,275.62	3,439.40	3,611.37	3,791.93	3,981.52	4,081.06	4,183.09	4,287.66			4,394.85	4,504.73
Associate Planning Technician	3265	Hourly	24.7151	25.9509	27.2484	28.6108	30.0413	31.5434	32.3320	33.1403	33.9688	34.8180	35.6885	36.5807	37.4952
		Monthly	4,283.95	4,498.16	4,723.06	4,959.21	5,207.16	5,467.52	5,604.21	5,744.32	5,887.93	6,035.12	6,186.01	6,340.65	6,499.17
Police Clerk	3150	Hourly	17.9948	18.8945	19.8392	20.8312	21.8728	22.9664	23.5406	24.1291	24.7323	25.3506	25.9844	26.6340	27.2999
		Monthly	3,119.10	3,275.05	3,438.79	3,610.74	3,791.29	3,980.84	4,080.37	4,182.38	4,286.93	4,394.10	4,503.96	4,616.56	4,731.98
Traffic Engineer	3295	Hourly	32.7970	34.4369	36.1587	37.9666	39.8649	41.8581	42.9046	43.9772	45.0766	46.2035	47.3586	48.5426	49.7562
		Monthly	5,684.81	5,969.06	6,267.51	6,580.88	6,909.92	7,255.40	7,436.80	7,622.71	7,813.28	8,008.61	8,208.82	8,414.05	8,624.41
Wastewater Operator I	2195	Hourly	24.2847	25.4989	26.7738	28.1125	29.5181							30.2561	31.0125
		Monthly	4,209.35	4,419.81	4,640.79	4,872.83	5,116.47							5,244.39	5,375.50
Wastewater Operator II	2215	Hourly	26.0965	27.4013	28.7714	30.2100	31.7205							32.5135	33.3263
		Monthly	4,523.39	4,749.56	4,987.04	5,236.40	5,498.22							5,635.67	5,776.56
Wastewater Operator III	3270	Hourly	30.3457	31.8630	33.4562	35.1290	36.8855							37.8076	38.7528
		Monthly	5,259.92	5,522.92	5,799.07	6,089.03	6,393.49							6,553.32	6,717.15
Wastewater Inspector	2185	Hourly	24.8129	26.0535	27.3562	28.7240	30.1602							30.9142	31.6871
		Monthly	4,300.90	4,515.94	4,741.74	4,978.83	5,227.77							5,358.46	5,492.43
Wastewater Trainee	2175	Hourly	19.1743	20.1330	21.1397	22.1967									
		Monthly	3,323.55	3,489.72	3,664.21	3,847.43									

\*\* To be eligible in this step, the employee must be employed by the City for over 15 years and at least one year in top step.

\*\*\* To be eligible in this step, the employee must be employed by the City for over 20 years and at least one year in step 12.

**Salary Schedule for Part-time**  
Effective on July 1, 2025

TITLE	GRADE		STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10	STEP 11
Recreation Leader I	1020	Hourly	16.5375	17.3644	18.2326	19.1442	20.1014	21.1065	21.6342	22.1751			
Recreation Leader II	1021	Hourly	17.0888	17.9432	18.8404	19.7824	20.7715	21.8101	22.3554	22.9143			
Recreation Leader III	1022	Hourly	17.6400	18.5220	19.4481	20.4205	21.4415	22.5136	23.0764	23.6533			
P/T PACT Coordinator	1035	Hourly	16.9455	17.7928	18.6824	19.6165	20.5973	21.6272	22.1679	22.7221	23.2902		
P/T Background Investigator	1040	Hourly	21.2684	22.3318	23.4484	24.6208	25.8518	27.1444	27.8230	28.5186	29.2316	29.9624	30.7115
P/T Administrative Analyst I	1063	Hourly	25.2517	26.5143	27.8400	29.2320	30.6936	32.2283	33.0340	33.8599	34.7064	35.5741	36.4635
Community Development Clerk	1037	Hourly	18.8404	19.7824	20.7715	21.8101	22.9006	24.0456	24.6467	25.2629	25.8945	26.5419	27.2054



# CITY OF RIDGECREST

ANNUAL BUDGET FY 2025-2026

## BUDGET DETAIL



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Taxes</i>						
4000.200	PROPERTY TAXES CONTRA-ACCOUNT-KC ADMIN COSTS	(3,693.00)	(4,142.00)	(4,142.00)	(4,142.00)	(4,142.00)
4000.201	PROPERTY TAXES CURR SECURED/UNSECURED	397,133.84	415,000.00	415,000.00	431,710.00	415,000.00
4000.202	PROPERTY TAXES PRIOR SECURED/UNSECURED	(2,493.93)	(1,500.00)	(1,500.00)	(1,605.00)	(1,500.00)
4000.203	PROPERTY TAXES DELINQUENT/INTEREST/PENALTY	594.32	250.00	250.00	250.00	250.00
4000.204	PROPERTY TAXES SUPPL SECURED/UNSECURED	9,948.19	9,500.00	9,500.00	9,500.00	9,500.00
4000.205	PROPERTY TAXES PROP TAX IN LIEU OF MVLF	2,343,824.54	2,430,312.00	2,430,312.00	2,431,003.00	2,510,740.00
4000.207	PROPERTY TAXES PASS THRU FROM RDA	572,397.08	352,215.00	352,215.00	352,215.00	352,095.00
4001.200	SALES & USE TAX SALES & USE TAX	4,298,946.78	4,343,089.00	4,343,089.00	3,867,002.00	4,222,194.00
4003.000	REAL PROPERTY TRANSFER	77,572.17	125,000.00	125,000.00	78,800.00	85,000.00
4004.000	BUSINESS LICENSE	206,597.28	220,000.00	220,000.00	203,013.00	209,000.00
4005.200	FRANCHISE ELECTRIC	467,080.19	460,000.00	460,000.00	507,420.00	525,000.00
4005.201	FRANCHISE GAS	136,777.56	130,000.00	130,000.00	121,486.00	120,000.00
4005.202	FRANCHISE SOLID WASTE	556,836.76	520,000.00	520,000.00	570,000.00	570,000.00
4005.203	FRANCHISE CABLE TV	40,668.03	50,000.00	50,000.00	24,000.00	20,000.00
4005.204	FRANCHISE TAXI/CAB	7,740.00	1,500.00	1,500.00	3,000.00	3,000.00
4006.000	TRANSIENT OCCUPANCY TAX	1,748,644.71	1,800,000.00	1,800,000.00	1,532,155.00	1,750,000.00
	<i>Taxes Totals</i>	<b>\$10,858,574.52</b>	<b>\$10,851,224.00</b>	<b>\$10,851,224.00</b>	<b>\$10,125,807.00</b>	<b>\$10,786,137.00</b>
<i>Intergovernmental</i>						
4100.200	STATE STATE / VEH IN-LIEU TAX	34,443.91	34,000.00	34,000.00	44,053.00	48,000.00
4100.201	STATE HOMEOWNER PROP TAX RELIEF	1,981.58	2,000.00	2,000.00	1,946.00	2,000.00
4102.202	OTHER STATE, INCL GRANTS SB90 MANDATED COSTS	83,170.00	45,000.00	45,000.00	87,346.00	83,823.00
	<i>Intergovernmental Totals</i>	<b>\$119,595.49</b>	<b>\$81,000.00</b>	<b>\$81,000.00</b>	<b>\$133,345.00</b>	<b>\$133,823.00</b>
<i>Licenses and Permits</i>						
4202.204	OTHER LICENSES & PERMITS SPECIAL EVENTS PERMITS	200.00	500.00	500.00	750.00	500.00
	<i>Licenses and Permits Totals</i>	<b>\$200.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$750.00</b>	<b>\$500.00</b>
<i>Fines and Forfeitures</i>						
4301.000	PENALTIES	31,182.40	2,000.00	2,000.00	129,385.00	2,000.00
	<i>Fines and Forfeitures Totals</i>	<b>\$31,182.40</b>	<b>\$2,000.00</b>	<b>\$2,000.00</b>	<b>\$129,385.00</b>	<b>\$2,000.00</b>
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	159,487.67	148,000.00	148,000.00	131,800.00	140,000.00
4401.000	RENT/LEASE REVENUE	147.75	.00	.00	242.00	.00
4401.100	ECC BERTHING CAMP LEASE PAYMENT	(205,862.00)	.00	.00	147,499.00	13,500.00
4401.200	GASB 87 LEASE REVENUE	200,803.00	200,000.00	200,000.00	.00	.00
4401.201	GASB 87 LEASE INTEREST REVENUE	12,626.00	26,000.00	26,000.00	.00	.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Use of Property and Money</i>						
4401.301	ZION INTEREST REVENUE	3,918,610.00	.00	.00	.00	300,000.00
	<i>Use of Property and Money Totals</i>	<b>\$4,085,812.42</b>	<b>\$374,000.00</b>	<b>\$374,000.00</b>	<b>\$279,541.00</b>	<b>\$453,500.00</b>
<i>Current Service Charges</i>						
4507.000	ITINERANT SALES BADGE FEE	98.00	50.00	50.00	28.00	50.00
4508.202	PROCESSING FEES BUSINESS LICENSES	35,153.00	38,000.00	38,000.00	38,000.00	39,100.00
4510.000	NOTARY SERVICES	.00	25.00	25.00	.00	25.00
4512.000	ADMINISTRATION CHARGES	53.80	100.00	100.00	50.00	50.00
4512.200	ADMINISTRATION CHARGES SSUSD - SCHOOL BOARD TAX	5,604.67	10,000.00	10,000.00	5,500.00	5,500.00
4512.201	ADMINISTRATION CHARGES RTID ADMIN COLLECT COST	22,624.32	17,000.00	17,000.00	30,000.00	25,000.00
4513.000	OTHER MISC SVC CHARGES	50.00	100.00	100.00	25.00	50.00
4570.101	ADMINISTRATIVE OVERHEAD ALLOCATION - FUND 101	.00	194,243.00	194,243.00	194,243.00	195,633.00
4570.102	ADMINISTRATIVE OVERHEAD ALLOCATION - FUND 102	107,853.00	93,833.00	93,833.00	93,833.00	248,571.00
4570.103	ADMINISTRATIVE OVERHEAD ALLOCATION - FUND 103	15,585.00	13,448.00	13,448.00	13,448.00	20,939.00
4570.104	ADMINISTRATIVE OVERHEAD ALLOCATION - FUND 104	15,903.00	8,221.00	8,221.00	8,221.00	25,905.00
4570.300	ADMINISTRATIVE OVERHEAD ALLOCATION - FUND 300	184,973.00	200,343.00	200,343.00	200,343.00	194,323.00
4570.310	ADMINISTRATIVE OVERHEAD ALLOCATION - FUND 310	395,569.00	413,098.00	413,098.00	413,098.00	340,606.00
4570.410	ADMINISTRATIVE OVERHEAD ALLOCATION - FUND 410	.00	.00	.00	.00	3,774.00
4570.440	ADMINISTRATIVE OVERHEAD ALLOCATION - FUND 440	30,698.00	27,542.00	27,542.00	27,542.00	61,343.00
	<i>Current Service Charges Totals</i>	<b>\$814,164.79</b>	<b>\$1,016,003.00</b>	<b>\$1,016,003.00</b>	<b>\$1,024,331.00</b>	<b>\$1,160,869.00</b>
<i>Other Revenue</i>						
4902.000	REIMBURSEMENTS	311,344.01	3,000.00	3,000.00	.00	1,500.00
4902.203	REIMBURSEMENTS SOLID WASTE ADMIN FEES	200,000.00	200,000.00	200,000.00	200,000.00	200,000.00
4902.204	REIMBURSEMENTS DAMAGE TO PROPERTIES	4,944.56	.00	.00	335.00	.00
4902.207	REIMBURSEMENT - CALOES 7/4/19 & 7/5/19 EARTHQUAKES	.00	.00	.00	161,376.00	.00
4903.200	REFUNDS DISCOUNT ON EARLY PAYMENT	8,232.99	4,500.00	4,500.00	7,000.00	6,800.00
4903.204	REFUNDS OTHER MISC REFUNDS	.00	.00	.00	210,328.00	.00
4904.200	OTHER FINANCING SOURCES OTHER REVENUE	.00	.00	.00	1,459.00	.00
	<i>Other Revenue Totals</i>	<b>\$524,521.56</b>	<b>\$207,500.00</b>	<b>\$207,500.00</b>	<b>\$580,498.00</b>	<b>\$208,300.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENTAL Totals</b>		\$16,434,051.18	\$12,532,227.00	\$12,532,227.00	\$12,273,657.00	\$12,745,129.00
Division <b>2014 - MEASURE L/V FUNDING</b>						
<i>Taxes</i>						
4001.203	SALES & USE TAX MEASURE L RECEIPTS	5,519.27	.00	.00	5,836.00	.00
4001.204	SALES & USE TAX - MEASURE V RECEIPTS	6,098,218.49	6,633,000.00	6,633,000.00	5,701,399.00	5,882,308.00
<i>Taxes Totals</i>		\$6,103,737.76	\$6,633,000.00	\$6,633,000.00	\$5,707,235.00	\$5,882,308.00
Division <b>2014 - MEASURE L/V FUNDING Totals</b>		\$6,103,737.76	\$6,633,000.00	\$6,633,000.00	\$5,707,235.00	\$5,882,308.00
Department <b>00 - NON-DEPARTMENTAL Totals</b>		\$22,537,788.94	\$19,165,227.00	\$19,165,227.00	\$17,980,892.00	\$18,627,437.00
Department <b>15 - FINANCE &amp; IT</b>						
Division <b>1500 - FINANCE</b>						
<i>Current Service Charges</i>						
4509.000	COPIES AND PUBLICATIONS	276.57	200.00	200.00	200.00	200.00
<i>Current Service Charges Totals</i>		\$276.57	\$200.00	\$200.00	\$200.00	\$200.00
Division <b>1500 - FINANCE Totals</b>		\$276.57	\$200.00	\$200.00	\$200.00	\$200.00
Division <b>1510 - INFORMATION &amp; TECHNOLOGY</b>						
<i>Taxes</i>						
4005.206	FRANCHISE - PEG	8,133.58	8,000.00	8,000.00	5,500.00	7,000.00
<i>Taxes Totals</i>		\$8,133.58	\$8,000.00	\$8,000.00	\$5,500.00	\$7,000.00
<i>Use of Property and Money</i>						
4401.000	RENT/LEASE REVENUE	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
<i>Use of Property and Money Totals</i>		\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00	\$3,600.00
Division <b>1510 - INFORMATION &amp; TECHNOLOGY Totals</b>		\$11,733.58	\$11,600.00	\$11,600.00	\$9,100.00	\$10,600.00
Department <b>15 - FINANCE &amp; IT Totals</b>		\$12,010.15	\$11,800.00	\$11,800.00	\$9,300.00	\$10,800.00
Department <b>20 - POLICE SERVICES</b>						
Division <b>2000 - POLICE ADMINISTRATION</b>						
<i>Intergovernmental</i>						
4102.000	OTHER STATE, INCL GRANTS	(5,704.30)	.00	.00	.00	.00
4104.200	FEDERAL GRANTS - US DOJ/BYRNE JAG US DOJ/BJA	22,233.00	12,000.00	12,000.00	11,000.00	.00
<i>Intergovernmental Totals</i>		\$16,528.70	\$12,000.00	\$12,000.00	\$11,000.00	\$0.00
<i>Licenses and Permits</i>						
4202.200	OTHER LICENSES & PERMITS CONCEALED WEAPON PERMIT	7,340.00	6,500.00	6,500.00	5,000.00	6,500.00
4202.201	OTHER LICENSES & PERMITS CARD DEALER PRMT	1,185.00	1,000.00	1,000.00	685.00	1,000.00
4202.202	OTHER LICENSES & PERMITS ALARM SYSTEM PERMIT	13,130.00	11,000.00	11,000.00	11,080.00	11,000.00
<i>Licenses and Permits Totals</i>		\$21,655.00	\$18,500.00	\$18,500.00	\$16,765.00	\$18,500.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>REVENUE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2000 - POLICE ADMINISTRATION</b>						
<i>Current Service Charges</i>						
4505.201	POLICE SERVICES FINGERPRINTING FEES	12,275.00	9,000.00	9,000.00	8,000.00	9,000.00
4509.000	COPIES AND PUBLICATIONS	11,662.15	10,000.00	10,000.00	6,000.00	10,000.00
<i>Current Service Charges Totals</i>		\$23,937.15	\$19,000.00	\$19,000.00	\$14,000.00	\$19,000.00
<i>Other Revenue</i>						
4900.204	DONATIONS - EXPLORER PROGRAM	17,451.74	15,000.00	15,000.00	15,000.00	15,000.00
4902.000	REIMBURSEMENTS	8,650.00	.00	.00	11,194.00	.00
<i>Other Revenue Totals</i>		\$26,101.74	\$15,000.00	\$15,000.00	\$26,194.00	\$15,000.00
Division <b>2000 - POLICE ADMINISTRATION Totals</b>		\$88,222.59	\$64,500.00	\$64,500.00	\$67,959.00	\$52,500.00
Division <b>2001 - PATROL</b>						
<i>Intergovernmental</i>						
4100.202	STATE POST TRAINING REIMB	58,966.18	20,000.00	20,000.00	20,000.00	20,000.00
<i>Intergovernmental Totals</i>		\$58,966.18	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00
<i>Fines and Forfeitures</i>						
4302.000	COURT COLLECTED FINES	30,852.91	25,000.00	25,000.00	17,840.00	25,000.00
4308.000	OTHER FINES-MISD & PARKING FEES	41,539.29	15,000.00	15,000.00	4,320.00	15,000.00
<i>Fines and Forfeitures Totals</i>		\$72,392.20	\$40,000.00	\$40,000.00	\$22,160.00	\$40,000.00
<i>Current Service Charges</i>						
4505.203	POLICE SERVICES BIKE REGISTRATION-PD PATROL	18.00	20.00	20.00	15.00	20.00
4505.209	POLICE SERVICES VEHICLE IMPOUND FEES	13,000.00	10,000.00	10,000.00	9,430.00	10,000.00
4505.211	POLICE SERVICES WITNESS FEE	565.00	1,500.00	1,500.00	275.00	500.00
<i>Current Service Charges Totals</i>		\$13,583.00	\$11,520.00	\$11,520.00	\$9,720.00	\$10,520.00
Division <b>2001 - PATROL Totals</b>		\$144,941.38	\$71,520.00	\$71,520.00	\$51,880.00	\$70,520.00
Division <b>2002 - INVESTIGATION</b>						
<i>Other Revenue</i>						
4901.202	SALES ONLINE SALES	2,648.53	500.00	500.00	1,092.00	500.00
<i>Other Revenue Totals</i>		\$2,648.53	\$500.00	\$500.00	\$1,092.00	\$500.00
Division <b>2002 - INVESTIGATION Totals</b>		\$2,648.53	\$500.00	\$500.00	\$1,092.00	\$500.00
Division <b>2004 - ANIMAL CONTROL</b>						
<i>Intergovernmental</i>						
4102.000	OTHER STATE, INCL GRANTS	711,691.00	218,000.00	68,750.00	.00	.00
<i>Intergovernmental Totals</i>		\$711,691.00	\$218,000.00	\$68,750.00	\$0.00	\$0.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>REVENUE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2004 - ANIMAL CONTROL</b>						
<i>Licenses and Permits</i>						
4200.201	DOG LICENSES 1 YEAR DOG LICENSES	14,465.00	17,000.00	17,000.00	10,000.00	17,000.00
4200.202	DOG LICENSES 2 YEAR DOG LICENSES	735.00	1,000.00	1,000.00	422.00	1,000.00
4200.203	DOG LICENSES 3 YEAR DOG LICENSES	4,717.00	8,000.00	8,000.00	3,865.00	8,000.00
<i>Licenses and Permits Totals</i>		<u>\$19,917.00</u>	<u>\$26,000.00</u>	<u>\$26,000.00</u>	<u>\$14,287.00</u>	<u>\$26,000.00</u>
<i>Fines and Forfeitures</i>						
4304.000	FORFEITED SPAY/RABIES DEP	290.00	700.00	700.00	510.00	700.00
<i>Fines and Forfeitures Totals</i>		<u>\$290.00</u>	<u>\$700.00</u>	<u>\$700.00</u>	<u>\$510.00</u>	<u>\$700.00</u>
<i>Current Service Charges</i>						
4506.200	ANIMAL CONTROL SERVICES ACO SHELTER FEES- RIDGECREST	26,303.00	25,000.00	25,000.00	20,000.00	25,000.00
4506.201	ANIMAL CONTROL SERVICES ACO KERN COUNTY PATROL	23,152.80	20,000.00	20,000.00	7,295.00	20,000.00
4506.202	ANIMAL CONTROL SERVICES ACO SVCS S BDNO COUNTY	6,823.00	2,500.00	2,500.00	3,190.00	2,500.00
4506.203	ANIMAL CONTROL SERVICES VETERINARY DISPOSAL SERVICE	140.00	200.00	200.00	220.00	200.00
<i>Current Service Charges Totals</i>		<u>\$56,418.80</u>	<u>\$47,700.00</u>	<u>\$47,700.00</u>	<u>\$30,705.00</u>	<u>\$47,700.00</u>
<i>Other Revenue</i>						
4900.000	DONATION	50.00	.00	.00	.00	.00
4900.201	DONATION SPAY AND NEUTER	4,306.22	10,000.00	10,000.00	1,973.00	10,000.00
4900.203	DONATIONS - ANIMAL SHELTER	74,713.19	.00	.00	103,200.00	.00
4901.201	SALES ACO SUPPLY SALES	16,864.00	8,500.00	8,500.00	10,000.00	8,500.00
<i>Other Revenue Totals</i>		<u>\$95,933.41</u>	<u>\$18,500.00</u>	<u>\$18,500.00</u>	<u>\$115,173.00</u>	<u>\$18,500.00</u>
Division <b>2004 - ANIMAL CONTROL Totals</b>		<u>\$884,250.21</u>	<u>\$310,900.00</u>	<u>\$161,650.00</u>	<u>\$160,675.00</u>	<u>\$92,900.00</u>
Division <b>2005 - SCHOOL RESOURCE OFFICER</b>						
<i>Current Service Charges</i>						
4505.205	POLICE SERVICES SCHOOL RESOURCE OFFICER	156,868.69	150,000.00	150,000.00	150,000.00	150,000.00
<i>Current Service Charges Totals</i>		<u>\$156,868.69</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>
Division <b>2005 - SCHOOL RESOURCE OFFICER Totals</b>		<u>\$156,868.69</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>
Division <b>2007 - ASSET SEIZURES</b>						
<i>Fines and Forfeitures</i>						
4306.000	ASSEST SEIZURE	93,428.36	.00	(54,974.00)	.00	.00
<i>Fines and Forfeitures Totals</i>		<u>\$93,428.36</u>	<u>\$0.00</u>	<u>(\$54,974.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>
Division <b>2007 - ASSET SEIZURES Totals</b>		<u>\$93,428.36</u>	<u>\$0.00</u>	<u>(\$54,974.00)</u>	<u>\$0.00</u>	<u>\$0.00</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>REVENUE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2010 - PROP 172</b>						
<i>Taxes</i>						
4001.202	SALES & USE TAX PUBLIC SAFETY SALES TAX	326,863.79	316,000.00	316,000.00	316,000.00	323,000.00
	<i>Taxes Totals</i>	\$326,863.79	\$316,000.00	\$316,000.00	\$316,000.00	\$323,000.00
	Division <b>2010 - PROP 172 Totals</b>	\$326,863.79	\$316,000.00	\$316,000.00	\$316,000.00	\$323,000.00
Division <b>2013 - LIVE SCAN</b>						
<i>Current Service Charges</i>						
4505.202	POLICE SERVICES LIVE SCAN FEES	(4,390.00)	.00	.00	(1,451.00)	.00
	<i>Current Service Charges Totals</i>	(\$4,390.00)	\$0.00	\$0.00	(\$1,451.00)	\$0.00
	Division <b>2013 - LIVE SCAN Totals</b>	(\$4,390.00)	\$0.00	\$0.00	(\$1,451.00)	\$0.00
Division <b>2015 - CODE ENFORCEMENT</b>						
<i>Fines and Forfeitures</i>						
4309.000	CITATIONS COLLECTION	4,260.81	6,000.00	6,000.00	10,500.00	6,000.00
	<i>Fines and Forfeitures Totals</i>	\$4,260.81	\$6,000.00	\$6,000.00	\$10,500.00	\$6,000.00
	Division <b>2015 - CODE ENFORCEMENT Totals</b>	\$4,260.81	\$6,000.00	\$6,000.00	\$10,500.00	\$6,000.00
Division <b>2021 - OHV GRANT (200HV)</b>						
<i>Intergovernmental</i>						
4102.000	OTHER STATE, INCL GRANTS	34,041.46	.00	.00	.00	.00
	<i>Intergovernmental Totals</i>	\$34,041.46	\$0.00	\$0.00	\$0.00	\$0.00
	Division <b>2021 - OHV GRANT (200HV) Totals</b>	\$34,041.46	\$0.00	\$0.00	\$0.00	\$0.00
Division <b>2022 - OTS GRANT (20OTS9)</b>						
<i>Intergovernmental</i>						
4104.209	FEDERAL GRANTS OFFICE OF TRAFFIC SAFETY	88,147.98	.00	.00	32,726.00	.00
	<i>Intergovernmental Totals</i>	\$88,147.98	\$0.00	\$0.00	\$32,726.00	\$0.00
	Division <b>2022 - OTS GRANT (20OTS9) Totals</b>	\$88,147.98	\$0.00	\$0.00	\$32,726.00	\$0.00
Division <b>2024 - STREET INTERDICTION (20SIT)</b>						
<i>Intergovernmental</i>						
4103.000	KERN COUNTY GRANTS	12,399.59	40,000.00	40,000.00	172,209.00	150,000.00
	<i>Intergovernmental Totals</i>	\$12,399.59	\$40,000.00	\$40,000.00	\$172,209.00	\$150,000.00
	Division <b>2024 - STREET INTERDICTION (20SIT) Totals</b>	\$12,399.59	\$40,000.00	\$40,000.00	\$172,209.00	\$150,000.00
Division <b>2028 - KERN COUNTY TOBACCO GRANT - SRO</b>						
<i>Intergovernmental</i>						
4103.000	KERN COUNTY GRANTS	400.00	.00	.00	.00	.00
	<i>Intergovernmental Totals</i>	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division <b>2028 - KERN COUNTY TOBACCO GRANT - SRO Totals</b>	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>REVENUE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2029 - NATIONAL OPIOIDS SETTLEMENT</b>						
<i>Intergovernmental</i>						
4100.204	STATE - NATIONAL OPIOIDS SETTLEMENT	17,792.17	20,000.00	20,000.00	74,236.00	20,000.00
	<i>Intergovernmental Totals</i>	\$17,792.17	\$20,000.00	\$20,000.00	\$74,236.00	\$20,000.00
	Division <b>2029 - NATIONAL OPIOIDS SETTLEMENT</b>	\$17,792.17	\$20,000.00	\$20,000.00	\$74,236.00	\$20,000.00
	<i>Totals</i>					
	Department <b>20 - POLICE SERVICES</b> Totals	\$1,849,875.56	\$979,420.00	\$775,196.00	\$1,035,826.00	\$865,420.00
Department <b>30 - COMMUNITY DEVELOPMENT</b>						
Division <b>3001 - PLANNING</b>						
<i>Intergovernmental</i>						
4102.207	OTHER STATE, INCL GRANTS - LEAP GRANT	108,807.92	.00	80,000.00	80,000.00	.00
4104.000	FEDERAL GRANTS	.00	.00	872,196.00	18,664.00	853,532.00
	<i>Intergovernmental Totals</i>	\$108,807.92	\$0.00	\$952,196.00	\$98,664.00	\$853,532.00
<i>Current Service Charges</i>						
4501.200	PLANNING & ZONING ZONING & SUBDIVISION FEES	13,647.00	25,000.00	25,000.00	14,500.00	25,000.00
4511.000	ENVIRONMENTAL REVIEW	.00	5,000.00	5,000.00	.00	5,000.00
	<i>Current Service Charges Totals</i>	\$13,647.00	\$30,000.00	\$30,000.00	\$14,500.00	\$30,000.00
	Division <b>3001 - PLANNING</b> Totals	\$122,454.92	\$30,000.00	\$982,196.00	\$113,164.00	\$883,532.00
Division <b>3002 - CODE ENFORCEMENT</b>						
<i>Current Service Charges</i>						
4502.200	COMMUNITY DEVELOPMENT FEES ABATEMENT FEE	375.00	500.00	500.00	150.00	500.00
	<i>Current Service Charges Totals</i>	\$375.00	\$500.00	\$500.00	\$150.00	\$500.00
	Division <b>3002 - CODE ENFORCEMENT</b> Totals	\$375.00	\$500.00	\$500.00	\$150.00	\$500.00
Division <b>3004 - BUILDING PERMITS/INSPECTION</b>						
<i>Licenses and Permits</i>						
4201.200	CONSTRUCTION PERMITS BLDG PERMITS-PI CONSTR INSP	292,041.82	350,000.00	350,000.00	230,000.00	210,000.00
4201.202	CONSTRUCTION PERMITS PLAN CHECKS-PROT INSP	50,193.76	40,000.00	40,000.00	31,000.00	31,000.00
	<i>Licenses and Permits Totals</i>	\$342,235.58	\$390,000.00	\$390,000.00	\$261,000.00	\$241,000.00
<i>Current Service Charges</i>						
4509.000	COPIES AND PUBLICATIONS	.50	.00	.00	.00	.00
4512.000	ADMINISTRATION CHARGES	53,745.00	45,000.00	45,000.00	53,000.00	57,000.00
	<i>Current Service Charges Totals</i>	\$53,745.50	\$45,000.00	\$45,000.00	\$53,000.00	\$57,000.00
	Division <b>3004 - BUILDING PERMITS/INSPECTION</b> Totals	\$395,981.08	\$435,000.00	\$435,000.00	\$314,000.00	\$298,000.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>REVENUE</b>						
Department <b>30 - COMMUNITY DEVELOPMENT</b>						
Division <b>3005 - BLDG PERMITS/INSPECTION (KCBID)</b>						
<i>Current Service Charges</i>						
4502.205	COMMUNITY DEVELOPMENT FEES KERN BLDG CONTRACT (KCBID)	9,720.72	10,000.00	10,000.00	9,000.00	10,000.00
<i>Current Service Charges Totals</i>		\$9,720.72	\$10,000.00	\$10,000.00	\$9,000.00	\$10,000.00
Division <b>3005 - BLDG PERMITS/INSPECTION (KCBID) Totals</b>		\$9,720.72	\$10,000.00	\$10,000.00	\$9,000.00	\$10,000.00
Department <b>30 - COMMUNITY DEVELOPMENT Totals</b>		\$528,531.72	\$475,500.00	\$1,427,696.00	\$436,314.00	\$1,192,032.00
Department <b>40 - PUBLIC WORKS</b>						
Division <b>4000 - PUBLIC WORKS ADMINISTRATION</b>						
<i>Other Revenue</i>						
4902.000	REIMBURSEMENTS	44,250.00	.00	.00	6,398.00	.00
<i>Other Revenue Totals</i>		\$44,250.00	\$0.00	\$0.00	\$6,398.00	\$0.00
Division <b>4000 - PUBLIC WORKS ADMINISTRATION Totals</b>		\$44,250.00	\$0.00	\$0.00	\$6,398.00	\$0.00
Division <b>4010 - ENGINEERING</b>						
<i>Licenses and Permits</i>						
4201.203	CONSTRUCTION PERMITS GRADE PRMT-ENGR CON PL CK	.00	10,000.00	10,000.00	1,750.00	2,500.00
4201.210	CONSTRUCTION PERMITS ST/CURB/SDWLK/CONST/PRMTS	25,360.00	15,000.00	15,000.00	15,000.00	15,000.00
4201.213	CONSTRUCTION PERMITS - IMPROVEMENT - PLAN CHECK	500.00	15,000.00	15,000.00	.00	5,000.00
4201.214	CONSTRUCTION PERMITS - IMPROVEMENT - INSPECTION	18,220.00	15,000.00	15,000.00	23,000.00	15,000.00
<i>Licenses and Permits Totals</i>		\$44,080.00	\$55,000.00	\$55,000.00	\$39,750.00	\$37,500.00
<i>Current Service Charges</i>						
4512.000	ADMINISTRATION CHARGES	14,750.00	10,000.00	10,000.00	10,000.00	10,000.00
<i>Current Service Charges Totals</i>		\$14,750.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Division <b>4010 - ENGINEERING Totals</b>		\$58,830.00	\$65,000.00	\$65,000.00	\$49,750.00	\$47,500.00
Department <b>40 - PUBLIC WORKS Totals</b>		\$103,080.00	\$65,000.00	\$65,000.00	\$56,148.00	\$47,500.00
Department <b>48 - SOLID WASTE</b>						
Division <b>4801 - RESOURCE &amp; RECOVERY</b>						
<i>Intergovernmental</i>						
4102.000	OTHER STATE, INCL GRANTS	80,305.00	.00	.00	.00	.00
<i>Intergovernmental Totals</i>		\$80,305.00	\$0.00	\$0.00	\$0.00	\$0.00
Division <b>4801 - RESOURCE &amp; RECOVERY Totals</b>		\$80,305.00	\$0.00	\$0.00	\$0.00	\$0.00
Department <b>48 - SOLID WASTE Totals</b>		\$80,305.00	\$0.00	\$0.00	\$0.00	\$0.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>REVENUE</b>						
Department <b>62 - RECREATION PROGRAMS</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Current Service Charges</i>						
4503.000	RECREATION FEES	3,960.00	5,000.00	5,000.00	1,735.00	5,000.00
4503.202	DAY CAMP FEES	47,061.20	63,000.00	63,000.00	33,554.00	63,000.00
4503.203	DROP-IN FEES	10,304.00	9,000.00	9,000.00	9,000.00	9,000.00
<i>Current Service Charges Totals</i>		\$61,325.20	\$77,000.00	\$77,000.00	\$44,289.00	\$77,000.00
<i>Other Revenue</i>						
4900.000	DONATION	40.58	.00	.00	105.00	.00
<i>Other Revenue Totals</i>		\$40.58	\$0.00	\$0.00	\$105.00	\$0.00
Division <b>0000 - NON-DEPARTMENT Totals</b>		\$61,365.78	\$77,000.00	\$77,000.00	\$44,394.00	\$77,000.00
Division <b>6200 - RECREATION ADMINISTRATION</b>						
<i>Use of Property and Money</i>						
4402.000	CONCESSIONS	8,378.00	6,500.00	6,500.00	7,500.00	7,500.00
<i>Use of Property and Money Totals</i>		\$8,378.00	\$6,500.00	\$6,500.00	\$7,500.00	\$7,500.00
Division <b>6200 - RECREATION ADMINISTRATION Totals</b>		\$8,378.00	\$6,500.00	\$6,500.00	\$7,500.00	\$7,500.00
Division <b>6201 - ADULT SPORTS</b>						
<i>Current Service Charges</i>						
4503.000	RECREATION FEES	.00	1,100.00	1,100.00	.00	.00
<i>Current Service Charges Totals</i>		\$0.00	\$1,100.00	\$1,100.00	\$0.00	\$0.00
Division <b>6201 - ADULT SPORTS Totals</b>		\$0.00	\$1,100.00	\$1,100.00	\$0.00	\$0.00
Division <b>6204 - PRESCHOOL</b>						
<i>Current Service Charges</i>						
4503.000	RECREATION FEES	(200.00)	.00	.00	.00	.00
<i>Current Service Charges Totals</i>		(\$200.00)	\$0.00	\$0.00	\$0.00	\$0.00
Division <b>6204 - PRESCHOOL Totals</b>		(\$200.00)	\$0.00	\$0.00	\$0.00	\$0.00
Division <b>6205 - SUMMER CAMPS</b>						
<i>Current Service Charges</i>						
4503.000	RECREATION FEES	17,193.25	7,500.00	7,500.00	7,500.00	7,500.00
<i>Current Service Charges Totals</i>		\$17,193.25	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00
Division <b>6205 - SUMMER CAMPS Totals</b>		\$17,193.25	\$7,500.00	\$7,500.00	\$7,500.00	\$7,500.00
Division <b>6206 - SPECIAL EVENTS</b>						
<i>Use of Property and Money</i>						
4402.000	CONCESSIONS	76.50	.00	.00	.00	.00
<i>Use of Property and Money Totals</i>		\$76.50	\$0.00	\$0.00	\$0.00	\$0.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>REVENUE</b>						
Department <b>62 - RECREATION PROGRAMS</b>						
Division <b>6206 - SPECIAL EVENTS</b>						
<i>Current Service Charges</i>						
4503.000	RECREATION FEES	74.00	900.00	900.00	.00	.00
	<i>Current Service Charges Totals</i>	\$74.00	\$900.00	\$900.00	\$0.00	\$0.00
	Division <b>6206 - SPECIAL EVENTS Totals</b>	\$150.50	\$900.00	\$900.00	\$0.00	\$0.00
Division <b>6207 - YOUTH SPORTS</b>						
<i>Current Service Charges</i>						
4503.000	RECREATION FEES	57,953.21	60,000.00	60,000.00	57,156.00	60,000.00
	<i>Current Service Charges Totals</i>	\$57,953.21	\$60,000.00	\$60,000.00	\$57,156.00	\$60,000.00
	Division <b>6207 - YOUTH SPORTS Totals</b>	\$57,953.21	\$60,000.00	\$60,000.00	\$57,156.00	\$60,000.00
	Department <b>62 - RECREATION PROGRAMS Totals</b>	\$144,840.74	\$153,000.00	\$153,000.00	\$116,550.00	\$152,000.00
Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>						
Division <b>6300 - PARKS &amp; FAC ADMINISTRATION</b>						
<i>Use of Property and Money</i>						
4401.000	RENT/LEASE REVENUE	99,801.34	100,000.00	100,000.00	143,244.00	150,000.00
	<i>Use of Property and Money Totals</i>	\$99,801.34	\$100,000.00	\$100,000.00	\$143,244.00	\$150,000.00
<i>Other Revenue</i>						
4902.000	REIMBURSEMENTS	500.00	.00	.00	.00	.00
	<i>Other Revenue Totals</i>	\$500.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division <b>6300 - PARKS &amp; FAC ADMINISTRATION Totals</b>	\$100,301.34	\$100,000.00	\$100,000.00	\$143,244.00	\$150,000.00
Division <b>6303 - SENIOR CENTER</b>						
<i>Use of Property and Money</i>						
4401.000	RENT/LEASE REVENUE	9,600.00	9,600.00	9,600.00	9,600.00	9,600.00
	<i>Use of Property and Money Totals</i>	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00	\$9,600.00
<i>Other Revenue</i>						
4902.200	REIMBURSEMENTS SENIOR CENTER EXP/REPAIRS	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
	<i>Other Revenue Totals</i>	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
	Division <b>6303 - SENIOR CENTER Totals</b>	\$12,100.00	\$12,100.00	\$12,100.00	\$12,100.00	\$12,100.00
	Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE Totals</b>	\$112,401.34	\$112,100.00	\$112,100.00	\$155,344.00	\$162,100.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>REVENUE</b>						
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>2011 - SLES AB 3229</b>						
<i>Transfer from Other Funds</i>						
4700.163	TRANSFER IN FROM FUND 163	187,354.37	180,000.00	180,000.00	194,992.00	180,600.00
<i>Transfer from Other Funds Totals</i>		<u>\$187,354.37</u>	<u>\$180,000.00</u>	<u>\$180,000.00</u>	<u>\$194,992.00</u>	<u>\$180,600.00</u>
Division <b>2011 - SLES AB 3229 Totals</b>		<u>\$187,354.37</u>	<u>\$180,000.00</u>	<u>\$180,000.00</u>	<u>\$194,992.00</u>	<u>\$180,600.00</u>
Division <b>7000 - INTERFUND TRANSFERS</b>						
<i>Transfer from Other Funds</i>						
4700.101	TRANSFER IN - FROM FUND 101	455,000.00	350,000.00	350,000.00	350,000.00	350,000.00
4700.264	TRANSFER IN FROM FUND 264	.00	300,000.00	300,000.00	100,000.00	350,000.00
4700.939	TRANSFER IN FROM FUND 939	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
<i>Transfer from Other Funds Totals</i>		<u>\$705,000.00</u>	<u>\$900,000.00</u>	<u>\$900,000.00</u>	<u>\$700,000.00</u>	<u>\$950,000.00</u>
Division <b>7000 - INTERFUND TRANSFERS Totals</b>		<u>\$705,000.00</u>	<u>\$900,000.00</u>	<u>\$900,000.00</u>	<u>\$700,000.00</u>	<u>\$950,000.00</u>
Department <b>70 - INTERFUND TRANSFERS Totals</b>		<u>\$892,354.37</u>	<u>\$1,080,000.00</u>	<u>\$1,080,000.00</u>	<u>\$894,992.00</u>	<u>\$1,130,600.00</u>
<b>REVENUE TOTALS</b>		<u>\$26,261,187.82</u>	<u>\$22,042,047.00</u>	<u>\$22,790,019.00</u>	<u>\$20,685,366.00</u>	<u>\$22,187,889.00</u>
<b>EXPENSE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>ISF Allocation</i>						
5571.410	SELF INSURANCE ALLOCATION	616,029.00	627,767.00	627,767.00	627,767.00	667,054.00
<i>ISF Allocation Totals</i>		<u>\$616,029.00</u>	<u>\$627,767.00</u>	<u>\$627,767.00</u>	<u>\$627,767.00</u>	<u>\$667,054.00</u>
Division <b>0000 - NON-DEPARTMENT Totals</b>		<u>\$616,029.00</u>	<u>\$627,767.00</u>	<u>\$627,767.00</u>	<u>\$627,767.00</u>	<u>\$667,054.00</u>
Department <b>00 - NON-DEPARTMENTAL Totals</b>		<u>\$616,029.00</u>	<u>\$627,767.00</u>	<u>\$627,767.00</u>	<u>\$627,767.00</u>	<u>\$667,054.00</u>
Department <b>10 - LEGISLATIVE</b>						
Division <b>1000 - CITY COUNCIL</b>						
<i>Personnel</i>						
5001.316	SALARIES AND WAGES COMMISSIONS AND BOARDS	46,440.00	46,440.00	46,440.00	46,287.00	46,440.00
5002.301	RETIREMENT PERS	716.91	734.00	734.00	494.00	.00
5002.302	RETIREMENT MEDICARE	934.57	1,280.00	1,280.00	924.00	1,250.00
5002.303	RETIREMENT PARS	1,741.80	1,745.00	1,745.00	1,736.00	1,745.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	436.80	625.00	625.00	435.00	100.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	.00	98.00	98.00	.00	66.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	42,299.96	41,678.00	41,678.00	40,475.00	39,578.00
<i>Personnel Totals</i>		<u>\$92,570.04</u>	<u>\$92,600.00</u>	<u>\$92,600.00</u>	<u>\$90,351.00</u>	<u>\$89,179.00</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>10 - LEGISLATIVE</b>						
Division <b>1000 - CITY COUNCIL</b>						
<i>Services</i>						
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	5,391.18	7,000.00	7,000.00	7,000.00	7,000.00
5107.000	MISCELLANEOUS SERVICES	281.66	500.00	500.00	500.00	500.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	13,272.00	15,000.00	15,000.00	15,000.00	15,000.00
<i>Services Totals</i>		<b>\$18,944.84</b>	<b>\$22,500.00</b>	<b>\$22,500.00</b>	<b>\$22,500.00</b>	<b>\$22,500.00</b>
<i>Materials</i>						
5202.309	OPERATING SUPPLIES - KEY TO THE CITY PROGRAM	101.95	500.00	500.00	500.00	500.00
<i>Materials Totals</i>		<b>\$101.95</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$500.00</b>
Division <b>1000 - CITY COUNCIL Totals</b>		<b>\$111,616.83</b>	<b>\$115,600.00</b>	<b>\$115,600.00</b>	<b>\$113,351.00</b>	<b>\$112,179.00</b>
Division <b>1001 - CITY ATTORNEY</b>						
<i>Services</i>						
5101.299	PROFESSIONAL SERVICES - LEGAL SERVICES - RETAINER	145,928.17	190,000.00	190,000.00	190,000.00	190,000.00
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	93,479.69	300,000.00	300,000.00	300,000.00	300,000.00
<i>Services Totals</i>		<b>\$239,407.86</b>	<b>\$490,000.00</b>	<b>\$490,000.00</b>	<b>\$490,000.00</b>	<b>\$490,000.00</b>
Division <b>1001 - CITY ATTORNEY Totals</b>		<b>\$239,407.86</b>	<b>\$490,000.00</b>	<b>\$490,000.00</b>	<b>\$490,000.00</b>	<b>\$490,000.00</b>
Department <b>10 - LEGISLATIVE Totals</b>		<b>\$351,024.69</b>	<b>\$605,600.00</b>	<b>\$605,600.00</b>	<b>\$603,351.00</b>	<b>\$602,179.00</b>
Department <b>11 - CITY MANAGER</b>						
Division <b>1100 - CITY MANAGER</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	108,516.62	123,938.00	123,938.00	118,097.00	123,938.00
5001.301	SALARIES AND WAGES VACATION LEAVE	471.39	.00	.00	7,879.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	44.47	.00	.00	.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	4,523.74	4,958.00	4,958.00	5,166.00	4,958.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,886.26	.00	.00	236.00	.00
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	4,543.24	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	4,708.93	5,750.00	5,750.00	5,693.00	6,006.00
5002.301	RETIREMENT PERS	18,192.60	19,831.00	19,831.00	30,492.00	39,161.00
5002.302	RETIREMENT MEDICARE	1,654.53	1,865.00	1,865.00	1,927.00	1,865.00
5002.304	RETIREMENT OPEB BENEFIT	2,899.26	3,178.00	3,178.00	3,311.00	3,178.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	1,131.00	1,240.00	1,240.00	1,291.00	1,240.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	4,761.38	7,462.00	7,462.00	5,437.00	1,092.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	249.24	250.00	250.00	285.00	251.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>11 - CITY MANAGER</b>						
Division <b>1100 - CITY MANAGER</b>						
<i>Personnel</i>						
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	148.56	149.00	149.00	169.00	149.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	4,505.28	4,579.00	4,579.00	4,730.00	4,579.00
<i>Personnel Totals</i>		<b>\$158,236.50</b>	<b>\$173,200.00</b>	<b>\$173,200.00</b>	<b>\$184,713.00</b>	<b>\$186,417.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	189,236.03	210,000.00	219,200.00	219,200.00	160,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	7,365.28	7,500.00	7,372.00	7,372.00	7,500.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	.00	100.00	100.00	100.00	100.00
5106.302	COMMUNICATION ADVERTISING	.00	200.00	200.00	.00	200.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	.00	1,200.00	1,200.00	800.00	1,200.00
<i>Services Totals</i>		<b>\$196,601.31</b>	<b>\$219,000.00</b>	<b>\$228,072.00</b>	<b>\$227,472.00</b>	<b>\$169,000.00</b>
<i>Materials</i>						
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	541.93	6,000.00	12,428.00	12,428.00	10,000.00
<i>Materials Totals</i>		<b>\$541.93</b>	<b>\$6,000.00</b>	<b>\$12,428.00</b>	<b>\$12,428.00</b>	<b>\$10,000.00</b>
Division <b>1100 - CITY MANAGER Totals</b>		<b>\$355,379.74</b>	<b>\$398,200.00</b>	<b>\$413,700.00</b>	<b>\$424,613.00</b>	<b>\$365,417.00</b>
Division <b>1130 - CITY CLERK</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	68,061.12	82,830.00	82,830.00	76,508.00	82,811.00
5001.301	SALARIES AND WAGES VACATION LEAVE	6,144.39	.00	.00	2,342.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	4,890.39	.00	.00	4,707.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	3,138.48	3,314.00	3,314.00	3,458.00	3,313.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,056.90	.00	.00	1,124.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	4,824.32	5,567.00	5,567.00	5,241.00	5,566.00
5002.301	RETIREMENT PERS	11,987.50	12,637.00	12,637.00	19,440.00	24,955.00
5002.302	RETIREMENT MEDICARE	1,128.23	1,302.00	1,302.00	1,226.00	1,302.00
5002.304	RETIREMENT OPEB BENEFIT	1,910.48	2,025.00	2,025.00	2,111.00	2,025.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	745.27	791.00	791.00	823.00	791.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	737.54	1,111.00	1,111.00	813.00	174.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	170.40	171.00	171.00	204.00	180.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	134.16	135.00	135.00	161.00	142.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	6,942.00	6,942.00	6,942.00	7,171.00	6,942.00
<i>Personnel Totals</i>		<b>\$111,871.18</b>	<b>\$116,825.00</b>	<b>\$116,825.00</b>	<b>\$125,329.00</b>	<b>\$128,201.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>11 - CITY MANAGER</b>						
Division <b>1130 - CITY CLERK</b>						
<i>Services</i>						
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	4,637.11	5,000.00	5,000.00	5,000.00	5,000.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	136.77	200.00	200.00	200.00	200.00
5106.302	COMMUNICATION ADVERTISING	3,435.07	3,500.00	3,500.00	1,500.00	3,500.00
5107.000	MISCELLANEOUS SERVICES	81.19	300.00	300.00	.00	300.00
5107.304	MISCELLANEOUS SERVICES ELECTION SERVICES	30,000.00	15,000.00	15,000.00	.00	15,000.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	650.56	750.00	750.00	750.00	750.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	7,191.62	10,000.00	10,000.00	10,000.00	10,000.00
	<i>Services Totals</i>	<b>\$46,132.32</b>	<b>\$34,750.00</b>	<b>\$34,750.00</b>	<b>\$17,450.00</b>	<b>\$34,750.00</b>
<i>Materials</i>						
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	4,308.13	5,000.00	5,000.00	5,000.00	5,000.00
	<i>Materials Totals</i>	<b>\$4,308.13</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>	<b>\$5,000.00</b>
	Division <b>1130 - CITY CLERK Totals</b>	<b>\$162,311.63</b>	<b>\$156,575.00</b>	<b>\$156,575.00</b>	<b>\$147,779.00</b>	<b>\$167,951.00</b>
Division <b>1190 - NON-DEPARTMENTAL</b>						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	.00	1,100.00	1,100.00	.00	1,100.00
5106.301	COMMUNICATION POSTAGE	9,679.59	10,245.00	15,245.00	15,000.00	15,000.00
5106.302	COMMUNICATION ADVERTISING	.00	500.00	500.00	.00	500.00
5107.000	MISCELLANEOUS SERVICES	7,779.04	8,000.00	6,836.00	6,836.00	8,000.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	7,539.16	8,000.00	9,164.00	9,164.00	8,000.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	.00	450.00	450.00	.00	450.00
	<i>Services Totals</i>	<b>\$24,997.79</b>	<b>\$28,295.00</b>	<b>\$33,295.00</b>	<b>\$31,000.00</b>	<b>\$33,050.00</b>
<i>Capital</i>						
5306.000	LAND	.00	.00	66,119.00	65,477.00	.00
	<i>Capital Totals</i>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$66,119.00</b>	<b>\$65,477.00</b>	<b>\$0.00</b>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	10,004.00	21,382.00	21,382.00	21,382.00	8,274.00
	<i>ISF Allocation Totals</i>	<b>\$10,004.00</b>	<b>\$21,382.00</b>	<b>\$21,382.00</b>	<b>\$21,382.00</b>	<b>\$8,274.00</b>
<i>Debt Service</i>						
5600.000	PRINCIPAL	.00	139,781.00	139,781.00	139,781.00	139,781.00
5601.000	INTEREST	13,129.47	13,129.00	13,129.00	13,129.00	13,129.00
	<i>Debt Service Totals</i>	<b>\$13,129.47</b>	<b>\$152,910.00</b>	<b>\$152,910.00</b>	<b>\$152,910.00</b>	<b>\$152,910.00</b>
	Division <b>1190 - NON-DEPARTMENTAL Totals</b>	<b>\$48,131.26</b>	<b>\$202,587.00</b>	<b>\$273,706.00</b>	<b>\$270,769.00</b>	<b>\$194,234.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>11 - CITY MANAGER</b> Totals		\$565,822.63	\$757,362.00	\$843,981.00	\$843,161.00	\$727,602.00
Department <b>15 - FINANCE &amp; IT</b>						
Division <b>1500 - FINANCE</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	280,285.87	339,368.00	339,368.00	300,457.00	317,879.00
5001.301	SALARIES AND WAGES VACATION LEAVE	17,208.52	.00	.00	13,602.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	14,731.86	.00	.00	13,035.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	288.07	.00	.00	164.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	12,297.48	13,576.00	13,576.00	13,545.00	12,616.00
5001.314	SALARIES AND WAGES OVERTIME	136.11	.00	.00	578.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	3,817.82	.00	.00	3,192.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	17,829.79	25,931.00	25,931.00	20,447.00	22,848.00
5002.301	RETIREMENT PERS	31,067.86	34,292.00	34,292.00	41,826.00	42,272.00
5002.302	RETIREMENT MEDICARE	4,251.29	6,221.00	6,221.00	4,809.00	5,433.00
5002.304	RETIREMENT OPEB BENEFIT	7,888.20	8,702.00	8,702.00	8,650.00	8,068.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	3,074.55	3,396.00	3,396.00	3,376.00	3,157.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	2,893.74	4,550.00	4,550.00	3,184.00	671.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	714.38	720.00	720.00	845.00	707.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	553.78	557.00	557.00	647.00	543.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	82,696.57	89,512.00	89,512.00	75,779.00	56,494.00
<i>Personnel Totals</i>		\$479,735.89	\$526,825.00	\$526,825.00	\$504,136.00	\$470,688.00
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	115,840.51	122,000.00	145,123.00	150,000.00	160,000.00
5101.301	PROFESSIONAL SERVICES AUDITING SERVICES	42,775.00	50,000.00	43,000.00	62,775.00	60,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	4,435.00	9,000.00	8,805.00	10,000.00	11,000.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	89.06	100.00	200.00	150.00	200.00
5106.302	COMMUNICATION ADVERTISING	39.96	200.00	.00	200.00	200.00
5107.000	MISCELLANEOUS SERVICES	30.13	500.00	9.00	500.00	500.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	1,295.00	1,500.00	1,610.00	1,610.00	1,800.00
5107.308	MISCELLANEOUS SERVICES BANK SERVICE CHARGES	17,302.66	17,000.00	9,140.00	11,000.00	12,000.00
5107.309	MISCELLANEOUS SERVICES FINANCE CHARGES/PENALTIES	151,575.82	1,000.00	.00	900.00	1,000.00
5107.313	MISCELLANEOUS SERVICES TUITION REIMBURSEMENT	.00	.00	.00	500.00	1,000.00
<i>Services Totals</i>		\$333,383.14	\$201,300.00	\$207,887.00	\$237,635.00	\$247,700.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>15 - FINANCE &amp; IT</b>						
Division <b>1500 - FINANCE</b>						
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	6,212.72	7,600.00	3,103.00	7,600.00	10,000.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	7,535.89	10,000.00	7,910.00	9,000.00	10,000.00
<i>Materials Totals</i>		<b>\$13,748.61</b>	<b>\$17,600.00</b>	<b>\$11,013.00</b>	<b>\$16,600.00</b>	<b>\$20,000.00</b>
Division <b>1500 - FINANCE Totals</b>		<b>\$826,867.64</b>	<b>\$745,725.00</b>	<b>\$745,725.00</b>	<b>\$758,371.00</b>	<b>\$738,388.00</b>
Division <b>1510 - INFORMATION &amp; TECHNOLOGY</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	225,286.64	257,338.00	257,338.00	254,087.00	284,785.00
5001.301	SALARIES AND WAGES VACATION LEAVE	13,081.19	.00	.00	10,840.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	9,508.43	.00	.00	1,128.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	977.97	.00	.00	687.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	10,193.82	10,296.00	10,296.00	11,217.00	11,393.00
5001.314	SALARIES AND WAGES OVERTIME	6,439.31	15,000.00	15,000.00	3,711.00	10,720.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	4,199.70	.00	.00	3,675.00	.00
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	2,450.12	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	16,337.92	17,708.00	17,708.00	17,727.00	19,410.00
5002.301	RETIREMENT PERS	29,688.16	29,494.00	29,494.00	40,543.00	50,878.00
5002.302	RETIREMENT MEDICARE	3,836.64	4,142.00	4,142.00	4,146.00	4,541.00
5002.304	RETIREMENT OPEB BENEFIT	6,418.08	6,599.00	6,599.00	7,093.00	7,303.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	75.00	.00	.00	.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	2,499.26	2,575.00	2,575.00	2,767.00	2,849.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	14,140.57	17,063.00	17,063.00	13,507.00	4,094.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	574.77	552.00	552.00	655.00	638.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	450.78	434.00	434.00	515.00	501.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	28,631.25	28,260.00	28,260.00	27,110.00	28,260.00
<i>Personnel Totals</i>		<b>\$374,789.61</b>	<b>\$389,461.00</b>	<b>\$389,461.00</b>	<b>\$399,408.00</b>	<b>\$425,372.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	19,794.61	7,500.00	8,007.00	8,007.00	9,500.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	44,073.65	35,000.00	49,493.00	49,493.00	35,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	14,177.66	18,000.00	18,000.00	18,023.00	18,000.00
5106.300	COMMUNICATION TELEPHONE AND INTERNET	130,550.73	100,000.00	126,000.00	126,000.00	126,000.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	235,398.22	210,000.00	215,500.00	215,000.00	235,000.00
<i>Services Totals</i>		<b>\$443,994.87</b>	<b>\$370,500.00</b>	<b>\$417,000.00</b>	<b>\$416,523.00</b>	<b>\$423,500.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>15 - FINANCE &amp; IT</b>						
Division <b>1510 - INFORMATION &amp; TECHNOLOGY</b>						
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	9,884.59	10,000.00	10,000.00	10,000.00	10,000.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	16,839.37	16,000.00	16,000.00	16,000.00	16,000.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	1,087.94	5,000.00	5,000.00	5,000.00	5,000.00
<i>Materials Totals</i>		<b>\$27,811.90</b>	<b>\$31,000.00</b>	<b>\$31,000.00</b>	<b>\$31,000.00</b>	<b>\$31,000.00</b>
<i>Capital</i>						
5302.000	MACHINERY & EQUIPMENTS	69,664.97	515,000.00	523,200.00	523,200.00	10,000.00
5303.000	COMPUTER HARDWARE/PERIPHERALS	71,943.09	10,000.00	15,296.00	15,296.00	10,000.00
<i>Capital Totals</i>		<b>\$141,608.06</b>	<b>\$525,000.00</b>	<b>\$538,496.00</b>	<b>\$538,496.00</b>	<b>\$20,000.00</b>
Division <b>1510 - INFORMATION &amp; TECHNOLOGY</b> Totals		<b>\$988,204.44</b>	<b>\$1,315,961.00</b>	<b>\$1,375,957.00</b>	<b>\$1,385,427.00</b>	<b>\$899,872.00</b>
Division <b>1530 - HUMAN RESOURCES</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	92,723.28	106,507.00	106,507.00	89,319.00	106,066.00
5001.301	SALARIES AND WAGES VACATION LEAVE	4,593.36	.00	.00	6,063.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	5,175.60	.00	.00	7,433.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	1,114.54	.00	.00	1,985.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	4,094.13	4,260.00	4,260.00	4,350.00	4,243.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,060.29	.00	.00	1,588.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	6,284.15	7,240.00	7,240.00	6,688.00	7,286.00
5002.301	RETIREMENT PERS	7,738.80	8,212.00	8,212.00	9,452.00	12,545.00
5002.302	RETIREMENT MEDICARE	1,490.03	1,732.00	1,732.00	1,571.00	1,726.00
5002.304	RETIREMENT OPEB BENEFIT	2,623.92	2,731.00	2,731.00	2,788.00	2,719.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	1,008.29	1,066.00	1,066.00	1,087.00	1,062.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	962.03	1,428.00	1,428.00	1,027.00	233.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	233.60	235.00	235.00	270.00	241.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	182.36	183.00	183.00	210.00	187.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	12,790.44	12,938.00	12,938.00	12,950.00	12,938.00
<i>Personnel Totals</i>		<b>\$142,074.82</b>	<b>\$146,532.00</b>	<b>\$146,532.00</b>	<b>\$146,781.00</b>	<b>\$149,246.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	.00	2,000.00	2,000.00	.00	2,000.00
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	65,330.50	30,000.00	61,725.00	40,000.00	30,000.00
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	.00	100.00	100.00	.00	100.00



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Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>15 - FINANCE &amp; IT</b>						
Division <b>1530 - HUMAN RESOURCES</b>						
<i>Services</i>						
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	11,230.27	10,000.00	10,000.00	10,000.00	10,000.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	.00	100.00	100.00	.00	100.00
5106.302	COMMUNICATION ADVERTISING	990.00	2,000.00	2,000.00	2,000.00	2,000.00
5107.000	MISCELLANEOUS SERVICES	395.24	3,000.00	3,000.00	3,000.00	3,000.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	2,691.61	2,000.00	2,000.00	2,000.00	2,000.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	.00	100.00	100.00	100.00	100.00
<i>Services Totals</i>		<b>\$80,637.62</b>	<b>\$49,300.00</b>	<b>\$81,025.00</b>	<b>\$57,100.00</b>	<b>\$49,300.00</b>
<i>Materials</i>						
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	3,618.25	3,500.00	3,500.00	3,500.00	3,500.00
<i>Materials Totals</i>		<b>\$3,618.25</b>	<b>\$3,500.00</b>	<b>\$3,500.00</b>	<b>\$3,500.00</b>	<b>\$3,500.00</b>
Division <b>1530 - HUMAN RESOURCES Totals</b>		<b>\$226,330.69</b>	<b>\$199,332.00</b>	<b>\$231,057.00</b>	<b>\$207,381.00</b>	<b>\$202,046.00</b>
Department <b>15 - FINANCE &amp; IT Totals</b>		<b>\$2,041,402.77</b>	<b>\$2,261,018.00</b>	<b>\$2,352,739.00</b>	<b>\$2,351,179.00</b>	<b>\$1,840,306.00</b>
Department <b>20 - POLICE SERVICES</b>						
Division <b>2000 - POLICE ADMINISTRATION</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	287,390.91	497,275.00	497,275.00	469,833.00	510,092.00
5001.301	SALARIES AND WAGES VACATION LEAVE	27,264.80	.00	.00	24,849.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	44,280.91	.00	.00	9,531.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	.00	.00	.00	1,213.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	11,471.83	19,954.00	19,954.00	21,048.00	20,485.00
5001.314	SALARIES AND WAGES OVERTIME	107.98	.00	.00	1,961.00	384.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,532.48	.00	.00	5,055.00	.00
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	13,884.09	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	19,503.15	34,256.00	34,256.00	34,685.00	34,820.00
5002.301	RETIREMENT PERS	47,480.47	96,203.00	96,203.00	137,143.00	170,400.00
5002.302	RETIREMENT MEDICARE	5,704.20	8,159.00	8,159.00	8,112.00	8,365.00
5002.303	RETIREMENT PARS	2,726.27	.00	.00	.00	.00
5002.304	RETIREMENT OPEB BENEFIT	7,219.02	12,478.00	12,478.00	13,258.00	12,969.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	1,008.33	1,500.00	1,500.00	2,479.00	2,000.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	2,856.78	4,910.00	4,910.00	5,217.00	5,103.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	27,924.67	44,078.00	44,078.00	33,571.00	17,070.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	656.24	831.00	831.00	1,194.00	1,131.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2000 - POLICE ADMINISTRATION</b>						
<i>Personnel</i>						
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	506.06	639.00	639.00	903.00	852.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	44,322.41	63,689.00	63,689.00	66,594.00	64,735.00
	<i>Personnel Totals</i>	<b>\$545,840.60</b>	<b>\$783,972.00</b>	<b>\$783,972.00</b>	<b>\$836,646.00</b>	<b>\$848,406.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	25,530.67	.00	.00	.00	.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE OUTSIDE R&M	.00	500.00	500.00	500.00	500.00
5103.302	OUTSIDE REPAIRS AND MAINTENANCE OTHER EQUIPMENTS R&M	.00	2,500.00	2,500.00	2,500.00	2,500.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	37,989.99	12,000.00	14,591.00	14,396.00	20,000.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	7.21	400.00	400.00	400.00	400.00
5106.301	COMMUNICATION POSTAGE	228.06	400.00	400.00	400.00	400.00
5106.302	COMMUNICATION ADVERTISING	.00	800.00	800.00	.00	800.00
5107.302	MISCELLANEOUS SERVICES DAMAGES & JUDGEMENT	.00	250.00	250.00	250.00	250.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	1,571.00	1,500.00	1,500.00	1,500.00	1,500.00
5107.326	MISCELLANEOUS SERVICES OFFICER WELLNESS GRANT	.00	.00	.00	5,970.00	6,000.00
	<i>Services Totals</i>	<b>\$65,326.93</b>	<b>\$18,350.00</b>	<b>\$20,941.00</b>	<b>\$25,916.00</b>	<b>\$32,350.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	1,638.72	2,000.00	2,000.00	2,000.00	2,000.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	2,554.87	2,500.00	2,500.00	2,500.00	2,500.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	490.12	100.00	100.00	100.00	100.00
5202.311	OPERATING SUPPLIES - EXPLORER PROGRAM SUPPLIES	17,071.25	15,000.00	15,000.00	7,500.00	15,000.00
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	.00	500.00	500.00	500.00	500.00
	<i>Materials Totals</i>	<b>\$21,754.96</b>	<b>\$20,100.00</b>	<b>\$20,100.00</b>	<b>\$12,600.00</b>	<b>\$20,100.00</b>
<i>Capital</i>						
5303.000	COMPUTER HARDWARE/PERIPHERALS	15,338.01	18,500.00	18,500.00	22,876.00	42,700.00
5309.000	OTHER CAPITAL	.00	300,000.00	300,000.00	100,000.00	350,000.00
	<i>Capital Totals</i>	<b>\$15,338.01</b>	<b>\$318,500.00</b>	<b>\$318,500.00</b>	<b>\$122,876.00</b>	<b>\$392,700.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2000 - POLICE ADMINISTRATION</b>						
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	11,373.00	8,020.00	8,020.00	8,020.00	5,344.00
	<i>ISF Allocation Totals</i>	<u>\$11,373.00</u>	<u>\$8,020.00</u>	<u>\$8,020.00</u>	<u>\$8,020.00</u>	<u>\$5,344.00</u>
Division <b>2000 - POLICE ADMINISTRATION Totals</b>		<b>\$659,633.50</b>	<b>\$1,148,942.00</b>	<b>\$1,151,533.00</b>	<b>\$1,006,058.00</b>	<b>\$1,298,900.00</b>
Division <b>2001 - PATROL</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	590,612.25	845,159.00	845,159.00	470,711.00	641,691.00
5001.301	SALARIES AND WAGES VACATION LEAVE	25,106.43	.00	.00	7,910.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	28,513.43	.00	.00	8,125.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	8,515.77	.00	.00	4,320.00	.00
5001.304	SALARIES AND WAGES INJURY LEAVE	.00	.00	.00	2,508.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	30,504.38	34,154.00	34,154.00	25,308.00	26,124.00
5001.311	SALARIES AND WAGES PART TIME	5,456.11	.00	.00	22,766.00	23,583.00
5001.314	SALARIES AND WAGES OVERTIME	107,035.27	130,000.00	130,000.00	382,162.00	128,641.00
5001.315	SALARIES AND WAGES HOLIDAY OVERTIME	15,760.80	.00	.00	15,206.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	8,654.40	.00	.00	8,019.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	49,871.49	64,247.00	64,247.00	38,577.00	49,729.00
5002.301	RETIREMENT PERS	88,875.83	107,821.00	107,821.00	59,718.00	78,090.00
5002.302	RETIREMENT MEDICARE	11,752.53	15,032.00	15,032.00	9,369.00	11,985.00
5002.303	RETIREMENT PARS	230.19	.00	.00	874.00	885.00
5002.304	RETIREMENT OPEB BENEFIT	15,976.38	21,009.00	21,009.00	12,264.00	15,762.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	15,187.50	40,950.00	40,950.00	14,512.00	13,800.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	400.00	200.00	200.00	.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	6,426.65	8,457.00	8,457.00	5,094.00	6,421.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	74,273.37	117,351.00	117,351.00	64,292.00	35,660.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	1,486.57	1,941.00	1,941.00	1,159.00	1,316.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	1,163.47	1,436.00	1,436.00	908.00	1,032.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	104,671.08	149,794.00	149,794.00	111,348.00	148,508.00
	<i>Personnel Totals</i>	<u>\$1,190,473.90</u>	<u>\$1,537,551.00</u>	<u>\$1,537,551.00</u>	<u>\$1,265,150.00</u>	<u>\$1,183,227.00</u>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	2,235.84	4,000.00	4,000.00	4,000.00	4,000.00
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	19,395.70	15,000.00	21,700.00	21,700.00	21,700.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE OUTSIDE R&M	95,687.66	94,000.00	122,234.00	122,000.00	122,000.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2001 - PATROL</b>						
<i>Services</i>						
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	2,556.20	10,000.00	3,437.00	8,853.00	10,000.00
5103.302	OUTSIDE REPAIRS AND MAINTENANCE OTHER EQUIPMENTS R&M	2,510.61	6,300.00	8,257.00	8,200.00	6,300.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	39,557.11	40,000.00	47,739.00	44,739.00	70,000.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	149.35	250.00	250.00	250.00	250.00
5105.302	TRANSPORTATION AND TRAINING - COURT/PRISONER TRANSPORT	5,769.71	3,000.00	3,000.00	3,000.00	3,000.00
5107.000	MISCELLANEOUS SERVICES	4,814.87	3,500.00	4,480.00	3,500.00	5,500.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	2,487.69	2,200.00	2,200.00	2,200.00	2,200.00
5107.313	MISCELLANEOUS SERVICES TUITION REIMBURSEMENT	.00	2,000.00	2,000.00	2,000.00	2,000.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	2,324.51	5,000.00	5,000.00	5,000.00	5,000.00
	<i>Services Totals</i>	\$177,489.25	\$185,250.00	\$224,297.00	\$225,442.00	\$251,950.00
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	8,235.77	12,000.00	17,000.00	17,000.00	17,000.00
5202.000	OPERATING SUPPLIES	38,025.83	25,000.00	25,908.00	24,908.00	30,000.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	1,790.39	1,000.00	1,000.00	1,000.00	2,500.00
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	5,125.19	6,000.00	6,000.00	5,000.00	6,000.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	3,529.41	2,150.00	3,229.00	3,228.00	7,500.00
5202.306	OPERATING SUPPLIES FIREARMS, VESTS AND AMMO	69,458.54	35,000.00	61,810.00	61,810.00	70,000.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	383.84	300.00	392.00	392.00	.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	16,724.70	15,500.00	8,800.00	8,800.00	8,800.00
5203.302	REPAIRS AND MAINTENANCE SUPPLIES OTHER EQUIPMENTS R&M SUPPLIES	329.30	1,000.00	1,000.00	1,000.00	1,000.00
	<i>Materials Totals</i>	\$143,602.97	\$97,950.00	\$125,139.00	\$123,138.00	\$142,800.00
<i>Capital</i>						
5301.000	VEHICLES	(1.16)	.00	.00	50,054.00	.00
5302.000	MACHINERY & EQUIPMENTS	8,541.80	.00	.00	.00	.00
5307.000	BUILDING	135,861.60	38,000.00	63,000.00	43,500.00	25,000.00
	<i>Capital Totals</i>	\$144,402.24	\$38,000.00	\$63,000.00	\$93,554.00	\$25,000.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2001 - PATROL</b>						
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	112,237.00	70,569.00	70,569.00	70,569.00	91,391.00
	<i>ISF Allocation Totals</i>	<u>\$112,237.00</u>	<u>\$70,569.00</u>	<u>\$70,569.00</u>	<u>\$70,569.00</u>	<u>\$91,391.00</u>
	Division <b>2001 - PATROL Totals</b>	<u>\$1,768,205.36</u>	<u>\$1,929,320.00</u>	<u>\$2,020,556.00</u>	<u>\$1,777,853.00</u>	<u>\$1,694,368.00</u>
Division <b>2002 - INVESTIGATION</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	42,699.71	195,002.00	195,002.00	41,807.00	96,098.00
5001.301	SALARIES AND WAGES VACATION LEAVE	1,834.61	.00	.00	2,826.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	2,673.62	.00	.00	2,700.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	.00	.00	.00	212.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	1,914.51	7,850.00	7,850.00	1,957.00	1,956.00
5001.314	SALARIES AND WAGES OVERTIME	537.31	1,500.00	1,500.00	313.00	2,969.00
5002.300	RETIREMENT SOCIAL SECURITY	2,726.56	14,260.00	14,260.00	2,659.00	4,128.00
5002.301	RETIREMENT PERS	3,671.04	33,126.00	33,126.00	3,926.00	4,173.00
5002.302	RETIREMENT MEDICARE	637.66	3,336.00	3,336.00	622.00	966.00
5002.304	RETIREMENT OPEB BENEFIT	1,203.62	4,915.00	4,915.00	1,243.00	1,254.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	.00	1,200.00	1,200.00	.00	500.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	471.79	1,951.00	1,951.00	485.00	490.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	750.84	20,437.00	20,437.00	460.00	2,608.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	115.64	389.00	389.00	117.00	103.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	90.04	276.00	276.00	91.00	80.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	16,524.96	33,758.00	33,758.00	18,261.00	29,030.00
	<i>Personnel Totals</i>	<u>\$75,851.91</u>	<u>\$318,000.00</u>	<u>\$318,000.00</u>	<u>\$77,679.00</u>	<u>\$144,355.00</u>
<i>Services</i>						
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE OUTSIDE R&M	.00	3,000.00	3,000.00	3,000.00	3,000.00
5103.302	OUTSIDE REPAIRS AND MAINTENANCE OTHER EQUIPMENTS R&M	.00	700.00	700.00	700.00	700.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	20,765.14	15,000.00	18,120.00	18,120.00	25,000.00
5105.302	TRANSPORTATION AND TRAINING - COURT/PRISONER TRANSPORT	30.29	500.00	500.00	500.00	500.00
5106.300	COMMUNICATION TELEPHONE AND INTERNET	250.00	2,000.00	2,000.00	2,000.00	2,000.00
5106.302	COMMUNICATION ADVERTISING	.00	500.00	500.00	500.00	500.00
5107.000	MISCELLANEOUS SERVICES	5,690.20	6,000.00	6,242.00	6,000.00	6,000.00
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	2,692.60	3,200.00	3,200.00	3,200.00	3,200.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2002 - INVESTIGATION</b>						
<i>Services</i>						
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	50.00	700.00	700.00	.00	700.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	79,000.00	75,000.00	75,000.00	75,000.00	75,000.00
<i>Services Totals</i>		<b>\$108,478.23</b>	<b>\$106,600.00</b>	<b>\$109,962.00</b>	<b>\$109,020.00</b>	<b>\$116,600.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	1,928.83	4,000.00	4,000.00	4,000.00	54,000.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	1,472.03	1,500.00	1,500.00	1,500.00	1,500.00
5203.302	REPAIRS AND MAINTENANCE SUPPLIES OTHER EQUIPMENTS R&M SUPPLIES	.00	350.00	350.00	350.00	350.00
<i>Materials Totals</i>		<b>\$3,400.86</b>	<b>\$5,850.00</b>	<b>\$5,850.00</b>	<b>\$5,850.00</b>	<b>\$55,850.00</b>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	13,450.00	14,297.00	14,297.00	14,297.00	9,351.00
<i>ISF Allocation Totals</i>		<b>\$13,450.00</b>	<b>\$14,297.00</b>	<b>\$14,297.00</b>	<b>\$14,297.00</b>	<b>\$9,351.00</b>
Division <b>2002 - INVESTIGATION Totals</b>		<b>\$201,181.00</b>	<b>\$444,747.00</b>	<b>\$448,109.00</b>	<b>\$206,846.00</b>	<b>\$326,156.00</b>
Division <b>2003 - DISPATCH</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	140,382.36	208,880.00	208,880.00	216,092.00	285,818.00
5001.301	SALARIES AND WAGES VACATION LEAVE	2,296.27	.00	.00	6,761.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	5,644.70	.00	.00	8,439.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	1,578.55	.00	.00	6,453.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	7,061.55	7,629.00	7,629.00	10,601.00	10,591.00
5001.314	SALARIES AND WAGES OVERTIME	31,075.12	25,000.00	25,000.00	33,755.00	32,350.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	3,358.39	.00	.00	3,596.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	11,598.19	13,380.00	13,380.00	17,444.00	17,902.00
5002.301	RETIREMENT PERS	11,078.90	14,887.00	14,887.00	18,331.00	22,033.00
5002.302	RETIREMENT MEDICARE	2,712.46	3,427.00	3,427.00	4,349.00	4,543.00
5002.303	RETIREMENT PARS	.00	767.00	767.00	627.00	914.00
5002.304	RETIREMENT OPEB BENEFIT	3,496.73	4,662.00	4,662.00	5,531.00	6,432.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	3,395.83	2,275.00	2,275.00	3,776.00	3,250.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	1,396.78	1,886.00	1,886.00	2,269.00	2,616.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	1,763.02	2,833.00	2,833.00	2,709.00	611.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	292.41	455.00	455.00	514.00	555.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	229.41	342.00	342.00	406.00	435.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2003 - DISPATCH</b>						
<i>Personnel</i>						
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	19,316.59	25,080.00	25,080.00	26,935.00	24,000.00
<i>Personnel Totals</i>		<b>\$246,677.26</b>	<b>\$311,503.00</b>	<b>\$311,503.00</b>	<b>\$368,588.00</b>	<b>\$412,050.00</b>
<i>Services</i>						
5103.302	OUTSIDE REPAIRS AND MAINTENANCE OTHER EQUIPMENTS R&M	.00	2,000.00	2,000.00	2,000.00	2,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	4,896.83	6,000.00	8,026.00	8,026.00	8,000.00
5106.300	COMMUNICATION TELEPHONE AND INTERNET	422.73	500.00	500.00	500.00	500.00
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	2,520.00	2,600.00	2,600.00	2,600.00	2,600.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	100.00	400.00	400.00	400.00	400.00
<i>Services Totals</i>		<b>\$7,939.56</b>	<b>\$11,500.00</b>	<b>\$13,526.00</b>	<b>\$13,526.00</b>	<b>\$13,500.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	6.52	1,200.00	1,200.00	1,200.00	1,200.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	1,684.95	2,000.00	2,000.00	2,000.00	2,000.00
<i>Materials Totals</i>		<b>\$1,691.47</b>	<b>\$3,200.00</b>	<b>\$3,200.00</b>	<b>\$3,200.00</b>	<b>\$3,200.00</b>
Division <b>2003 - DISPATCH Totals</b>		<b>\$256,308.29</b>	<b>\$326,203.00</b>	<b>\$328,229.00</b>	<b>\$385,314.00</b>	<b>\$428,750.00</b>
Division <b>2004 - ANIMAL CONTROL</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	135,965.70	193,362.00	166,306.00	156,012.00	194,103.00
5001.301	SALARIES AND WAGES VACATION LEAVE	10,706.80	.00	.00	6,689.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	5,060.46	.00	.00	2,542.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	1,455.53	.00	.00	1,831.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	6,563.31	7,812.00	7,812.00	7,686.00	7,841.00
5001.314	SALARIES AND WAGES OVERTIME	13,709.45	12,000.00	12,000.00	16,240.00	10,500.00
5001.315	SALARIES AND WAGES HOLIDAY OVERTIME	.00	.00	.00	145.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,345.49	.00	.00	1,313.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	9,874.75	15,115.00	15,115.00	10,951.00	15,973.00
5002.301	RETIREMENT PERS	17,320.25	20,604.00	20,604.00	24,996.00	31,783.00
5002.302	RETIREMENT MEDICARE	2,309.41	3,537.00	3,537.00	2,561.00	3,738.00
5002.304	RETIREMENT OPEB BENEFIT	3,807.80	4,960.00	4,960.00	4,345.00	4,977.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	2,250.00	1,875.00	1,875.00	2,250.00	1,875.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	1,484.55	1,936.00	1,936.00	1,719.00	1,944.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	15,779.45	25,851.00	25,851.00	17,792.00	10,291.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	331.93	480.00	480.00	374.00	374.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2004 - ANIMAL CONTROL</b>						
<i>Personnel</i>						
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	260.15	362.00	362.00	331.00	335.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	32,004.96	48,530.00	48,530.00	48,458.00	61,615.00
<i>Personnel Totals</i>		<b>\$260,229.99</b>	<b>\$336,424.00</b>	<b>\$309,368.00</b>	<b>\$306,235.00</b>	<b>\$345,349.00</b>
<i>Services</i>						
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	13,655.99	22,000.00	22,000.00	22,000.00	22,000.00
5102.300	UTILITIES GAS	15,681.93	14,000.00	14,000.00	14,000.00	14,000.00
5102.301	UTILITIES ELECTRIC	10,316.98	11,000.00	23,596.00	22,083.00	30,000.00
5102.302	UTILITIES WATER	4,965.79	6,000.00	6,239.00	6,000.00	7,500.00
5102.303	UTILITIES SEWER AND WASTE DISP	27.19	.00	.00	.00	.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	5,576.08	7,500.00	6,196.00	7,431.00	7,431.00
5103.302	OUTSIDE REPAIRS AND MAINTENANCE OTHER EQUIPMENTS R&M	.00	500.00	500.00	.00	500.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	2,250.00	4,500.00	20,364.00	7,000.00	7,000.00
5107.301	MISCELLANEOUS SERVICES ANIMAL DISPOSAL	5,250.00	9,500.00	9,500.00	9,500.00	9,500.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	123.60	150.00	150.00	.00	150.00
5107.312	MISCELLANEOUS SERVICES TEMP EMPLOYEE SERVICES	30,775.69	27,000.00	54,056.00	45,000.00	45,000.00
5107.317	MISCELLANEOUS SERVICES SPAY AND NEUTER PAID BY DONATION	293,972.42	218,000.00	542,235.00	300,000.00	208,000.00
<i>Services Totals</i>		<b>\$382,595.67</b>	<b>\$320,150.00</b>	<b>\$698,836.00</b>	<b>\$433,014.00</b>	<b>\$351,081.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	1,773.79	1,800.00	1,863.00	1,863.00	2,500.00
5202.000	OPERATING SUPPLIES	14,169.15	12,500.00	141,095.00	9,000.00	10,000.00
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	19,781.85	15,500.00	15,500.00	15,500.00	17,000.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	2,938.89	3,000.00	3,000.00	3,000.00	3,000.00
5202.304	OPERATING SUPPLIES LAB AND MEDICAL SUPPLIES	4,263.06	4,000.00	4,000.00	4,000.00	4,000.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	16,426.88	13,000.00	13,597.00	13,372.00	15,000.00
5202.312	OPERATING SUPPLIES - ACO SUPPLIES PAID BY DONATION	4,212.58	.00	.00	3,500.00	130,000.00
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	3,174.74	1,200.00	1,269.00	1,277.00	3,000.00
5203.302	REPAIRS AND MAINTENANCE SUPPLIES OTHER EQUIPMENTS R&M SUPPLIES	230.00	700.00	700.00	.00	700.00
<i>Materials Totals</i>		<b>\$66,970.94</b>	<b>\$51,700.00</b>	<b>\$181,024.00</b>	<b>\$51,512.00</b>	<b>\$185,200.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2004 - ANIMAL CONTROL</b>						
<i>Capital</i>						
5307.000	BUILDING	5,637.48	120,000.00	120,000.00	85,000.00	115,000.00
	<i>Capital Totals</i>	<u>\$5,637.48</u>	<u>\$120,000.00</u>	<u>\$120,000.00</u>	<u>\$85,000.00</u>	<u>\$115,000.00</u>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	2,182.00	1,545.00	1,545.00	1,545.00	1,589.00
	<i>ISF Allocation Totals</i>	<u>\$2,182.00</u>	<u>\$1,545.00</u>	<u>\$1,545.00</u>	<u>\$1,545.00</u>	<u>\$1,589.00</u>
	Division <b>2004 - ANIMAL CONTROL Totals</b>	<u>\$717,616.08</u>	<u>\$829,819.00</u>	<u>\$1,310,773.00</u>	<u>\$877,306.00</u>	<u>\$998,219.00</u>
Division <b>2005 - SCHOOL RESOURCE OFFICER</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	159,715.22	176,676.00	176,676.00	140,514.00	178,379.00
5001.301	SALARIES AND WAGES VACATION LEAVE	15,181.66	.00	.00	13,220.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	8,724.96	.00	.00	19,407.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	37.65	.00	.00	441.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	7,583.66	7,007.00	7,007.00	8,334.00	7,232.00
5001.314	SALARIES AND WAGES OVERTIME	15,524.45	7,500.00	7,500.00	23,965.00	10,898.00
5001.315	SALARIES AND WAGES HOLIDAY OVERTIME	564.80	.00	.00	.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	3,685.58	.00	.00	4,153.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	12,636.85	12,428.00	12,428.00	12,701.00	12,534.00
5002.301	RETIREMENT PERS	37,871.96	35,050.00	35,050.00	45,617.00	54,115.00
5002.302	RETIREMENT MEDICARE	2,955.41	2,907.00	2,907.00	2,970.00	2,932.00
5002.304	RETIREMENT OPEB BENEFIT	3,817.47	3,812.00	3,812.00	3,930.00	3,856.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	1,713.43	1,728.00	1,728.00	1,813.00	1,785.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	18,739.07	23,190.00	23,190.00	19,611.00	9,492.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	336.86	330.00	330.00	379.00	337.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	263.88	258.00	258.00	297.00	263.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	22,686.00	21,360.00	21,360.00	22,064.00	21,360.00
	<i>Personnel Totals</i>	<u>\$314,438.91</u>	<u>\$294,646.00</u>	<u>\$294,646.00</u>	<u>\$321,816.00</u>	<u>\$305,583.00</u>
<i>Services</i>						
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	.00	600.00	.00	.00	.00
	<i>Services Totals</i>	<u>\$0.00</u>	<u>\$600.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	.00	500.00	500.00	500.00	.00
	<i>Materials Totals</i>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$0.00</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2005 - SCHOOL RESOURCE OFFICER</b>						
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	6,273.00	3,885.00	3,885.00	3,885.00	4,328.00
	<i>ISF Allocation Totals</i>	<u>\$6,273.00</u>	<u>\$3,885.00</u>	<u>\$3,885.00</u>	<u>\$3,885.00</u>	<u>\$4,328.00</u>
	Division <b>2005 - SCHOOL RESOURCE OFFICER Totals</b>	<u>\$320,711.91</u>	<u>\$299,631.00</u>	<u>\$299,031.00</u>	<u>\$326,201.00</u>	<u>\$309,911.00</u>
Division <b>2006 - VOLUNTEER SERVICES</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	26.69	19,302.00	19,302.00	595.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	261.56	.00	.00	1,246.00	.00
5001.311	SALARIES AND WAGES PART TIME	21,304.78	.00	.00	20,604.00	20,268.00
5002.300	RETIREMENT SOCIAL SECURITY	1,309.22	1,197.00	1,197.00	1,431.00	1,257.00
5002.301	RETIREMENT PERS	1,621.58	1,525.00	1,525.00	1,854.00	1,700.00
5002.302	RETIREMENT MEDICARE	306.19	280.00	280.00	335.00	294.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	2.89	193.00	193.00	20.00	.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	198.53	259.00	259.00	217.00	43.00
	<i>Personnel Totals</i>	<u>\$25,031.44</u>	<u>\$22,756.00</u>	<u>\$22,756.00</u>	<u>\$26,302.00</u>	<u>\$23,562.00</u>
<i>Services</i>						
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	.00	500.00	500.00	500.00	500.00
	<i>Services Totals</i>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$500.00</u>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	2,137.05	1,500.00	1,500.00	1,500.00	3,000.00
5202.000	OPERATING SUPPLIES	1,976.31	2,000.00	2,000.00	2,000.00	4,000.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	166.87	300.00	300.00	300.00	600.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	.00	1,000.00	1,000.00	1,000.00	1,500.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	.00	400.00	400.00	400.00	400.00
	<i>Materials Totals</i>	<u>\$4,280.23</u>	<u>\$5,200.00</u>	<u>\$5,200.00</u>	<u>\$5,200.00</u>	<u>\$9,500.00</u>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	6,984.00	7,372.00	7,372.00	7,372.00	5,068.00
	<i>ISF Allocation Totals</i>	<u>\$6,984.00</u>	<u>\$7,372.00</u>	<u>\$7,372.00</u>	<u>\$7,372.00</u>	<u>\$5,068.00</u>
	Division <b>2006 - VOLUNTEER SERVICES Totals</b>	<u>\$36,295.67</u>	<u>\$35,828.00</u>	<u>\$35,828.00</u>	<u>\$39,374.00</u>	<u>\$38,630.00</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2009 - K-9</b>						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	598.31	1,000.00	1,000.00	100.00	.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	1,026.44	4,000.00	1,362.00	1,362.00	.00
<i>Services Totals</i>		<b>\$1,624.75</b>	<b>\$5,000.00</b>	<b>\$2,362.00</b>	<b>\$1,462.00</b>	<b>\$0.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	151.56	500.00	500.00	.00	.00
5202.000	OPERATING SUPPLIES	.00	500.00	500.00	.00	.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	818.19	1,000.00	.00	.00	.00
<i>Materials Totals</i>		<b>\$969.75</b>	<b>\$2,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	5,985.00	7,064.00	7,064.00	.00	5,090.00
<i>ISF Allocation Totals</i>		<b>\$5,985.00</b>	<b>\$7,064.00</b>	<b>\$7,064.00</b>	<b>\$0.00</b>	<b>\$5,090.00</b>
Division <b>2009 - K-9 Totals</b>		<b>\$8,579.50</b>	<b>\$14,064.00</b>	<b>\$10,426.00</b>	<b>\$1,462.00</b>	<b>\$5,090.00</b>
Division <b>2010 - PROP 172</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	73,564.98	84,434.00	84,434.00	49,354.00	89,109.00
5001.301	SALARIES AND WAGES VACATION LEAVE	7,681.24	.00	.00	4,667.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	3,388.77	.00	.00	16,639.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	3,657.44	3,418.00	3,418.00	3,161.00	3,605.00
5001.314	SALARIES AND WAGES OVERTIME	7,072.12	10,000.00	10,000.00	5,461.00	6,708.00
5001.315	SALARIES AND WAGES HOLIDAY OVERTIME	1,242.56	.00	.00	.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,129.59	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	5,899.26	5,960.00	5,960.00	5,056.00	6,015.00
5002.301	RETIREMENT PERS	11,143.78	11,652.00	11,652.00	9,994.00	13,344.00
5002.302	RETIREMENT MEDICARE	1,379.67	1,394.00	1,394.00	1,182.00	1,407.00
5002.304	RETIREMENT OPEB BENEFIT	2,007.72	2,018.00	2,018.00	1,639.00	2,018.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	1,100.00	1,000.00	1,000.00	1,000.00	1,000.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	825.24	845.00	845.00	720.00	892.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	8,978.44	11,312.00	11,312.00	7,723.00	4,731.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	180.12	181.00	181.00	205.00	181.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	141.00	141.00	141.00	160.00	141.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	10,680.00	10,680.00	10,680.00	7,147.00	6,900.00
<i>Personnel Totals</i>		<b>\$140,071.93</b>	<b>\$143,035.00</b>	<b>\$143,035.00</b>	<b>\$114,108.00</b>	<b>\$136,051.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2010 - PROP 172</b>						
<i>Services</i>						
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	96,978.71	100,000.00	100,000.00	100,000.00	60,000.00
5106.300	COMMUNICATION TELEPHONE AND INTERNET	.00	.00	7,260.00	7,260.00	7,260.00
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	21,000.00	28,000.00	28,000.00	28,000.00	200,420.00
<i>Services Totals</i>		<b>\$117,978.71</b>	<b>\$128,000.00</b>	<b>\$135,260.00</b>	<b>\$135,260.00</b>	<b>\$267,680.00</b>
<i>Materials</i>						
5202.306	OPERATING SUPPLIES FIREARMS, VESTS AND AMMO	.00	.00	94,000.00	94,000.00	.00
<i>Materials Totals</i>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$94,000.00</b>	<b>\$94,000.00</b>	<b>\$0.00</b>
<i>Capital</i>						
5301.000	VEHICLES	384,056.41	.00	.00	8,981.00	.00
5302.000	MACHINERY & EQUIPMENTS	46,896.98	.00	21,000.00	21,000.00	9,000.00
5309.000	OTHER CAPITAL	80,065.80	.00	.00	.00	.00
<i>Capital Totals</i>		<b>\$511,019.19</b>	<b>\$0.00</b>	<b>\$21,000.00</b>	<b>\$29,981.00</b>	<b>\$9,000.00</b>
Division <b>2010 - PROP 172 Totals</b>		<b>\$769,069.83</b>	<b>\$271,035.00</b>	<b>\$393,295.00</b>	<b>\$373,349.00</b>	<b>\$412,731.00</b>
Division <b>2012 - DISASTER PREPAREDNESS</b>						
<i>Materials</i>						
5202.000	OPERATING SUPPLIES	953.20	2,400.00	2,400.00	2,400.00	2,400.00
<i>Materials Totals</i>		<b>\$953.20</b>	<b>\$2,400.00</b>	<b>\$2,400.00</b>	<b>\$2,400.00</b>	<b>\$2,400.00</b>
Division <b>2012 - DISASTER PREPAREDNESS Totals</b>		<b>\$953.20</b>	<b>\$2,400.00</b>	<b>\$2,400.00</b>	<b>\$2,400.00</b>	<b>\$2,400.00</b>
Division <b>2014 - MEASURE L/V FUNDING</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	1,534,024.63	1,543,469.00	1,543,469.00	1,541,572.00	1,677,988.00
5001.301	SALARIES AND WAGES VACATION LEAVE	82,536.62	.00	.00	72,249.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	37,272.69	.00	.00	55,583.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	8,994.69	.00	.00	7,253.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	75,200.85	60,338.00	60,338.00	85,408.00	67,826.00
5001.311	SALARIES AND WAGES PART TIME	1,221.52	.00	.00	.00	.00
5001.314	SALARIES AND WAGES OVERTIME	261,099.75	125,000.00	125,000.00	43,729.00	134,564.00
5001.315	SALARIES AND WAGES HOLIDAY OVERTIME	36,173.08	.00	.00	36,584.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	21,793.50	.00	.00	28,288.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	121,801.47	111,328.00	111,328.00	131,881.00	121,674.00
5002.301	RETIREMENT PERS	315,431.23	301,447.00	301,447.00	414,419.00	488,948.00
5002.302	RETIREMENT MEDICARE	28,757.75	26,467.00	26,467.00	31,164.00	28,464.00
5002.303	RETIREMENT PARS	82.45	1,079.00	1,079.00	.00	.00
5002.304	RETIREMENT OPEB BENEFIT	36,002.12	34,441.00	34,441.00	37,752.00	37,981.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2014 - MEASURE L/V FUNDING</b>						
<i>Personnel</i>						
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	17,362.50	15,950.00	15,950.00	18,317.00	17,200.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	.00	.00	.00	200.00	200.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	15,907.36	14,936.00	14,936.00	17,314.00	16,789.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	170,715.69	180,519.00	180,519.00	200,334.00	82,301.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	3,185.87	3,010.00	3,010.00	3,650.00	3,365.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	2,497.22	2,360.00	2,360.00	2,861.00	2,636.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	253,852.49	265,311.00	265,311.00	271,603.00	266,952.00
<i>Personnel Totals</i>		\$3,023,913.48	\$2,685,655.00	\$2,685,655.00	\$3,000,161.00	\$2,946,888.00
<i>Services</i>						
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	5,500.00	5,500.00	8,936.00	8,935.00	10,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	(4,760.63)	60,000.00	58,064.00	58,064.00	75,000.00
<i>Services Totals</i>		\$739.37	\$65,500.00	\$67,000.00	\$66,999.00	\$85,000.00
<i>Capital</i>						
5301.000	VEHICLES	284,498.26	200,000.00	200,000.00	200,000.00	290,000.00
5302.000	MACHINERY & EQUIPMENTS	150,261.08	.00	55,073.00	55,073.00	44,000.00
<i>Capital Totals</i>		\$434,759.34	\$200,000.00	\$255,073.00	\$255,073.00	\$334,000.00
Division <b>2014 - MEASURE L/V FUNDING Totals</b>		\$3,459,412.19	\$2,951,155.00	\$3,007,728.00	\$3,322,233.00	\$3,365,888.00
Division <b>2015 - CODE ENFORCEMENT</b>						
<i>Services</i>						
5107.000	MISCELLANEOUS SERVICES	.00	.00	.00	.00	60,000.00
<i>Services Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00
Division <b>2015 - CODE ENFORCEMENT Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00
Division <b>2020 - COPS GRANTS (20COPS)</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	.00	71,987.00	71,987.00	.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	.00	2,928.00	2,928.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	.00	4,836.00	4,836.00	.00	.00
5002.301	RETIREMENT PERS	.00	9,935.00	9,935.00	.00	.00
5002.302	RETIREMENT MEDICARE	.00	1,131.00	1,131.00	.00	.00
5002.304	RETIREMENT OPEB BENEFIT	.00	1,762.00	1,762.00	.00	.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	.00	1,200.00	1,200.00	.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	.00	720.00	720.00	.00	.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2020 - COPS GRANTS (20COPS)</b>						
<i>Personnel</i>						
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	.00	9,690.00	9,690.00	.00	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	.00	142.00	142.00	.00	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	.00	111.00	111.00	.00	.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	.00	4,800.00	4,800.00	.00	.00
<i>Personnel Totals</i>		\$0.00	\$109,242.00	\$109,242.00	\$0.00	\$0.00
Division <b>2020 - COPS GRANTS (20COPS) Totals</b>		\$0.00	\$109,242.00	\$109,242.00	\$0.00	\$0.00
Division <b>2021 - OHV GRANT (20OHV)</b>						
<i>Personnel</i>						
5001.314	SALARIES AND WAGES OVERTIME	734.24	.00	.00	2,535.00	.00
<i>Personnel Totals</i>		\$734.24	\$0.00	\$0.00	\$2,535.00	\$0.00
Division <b>2021 - OHV GRANT (20OHV) Totals</b>		\$734.24	\$0.00	\$0.00	\$2,535.00	\$0.00
Division <b>2022 - OTS GRANT (20OTS9)</b>						
<i>Personnel</i>						
5001.306	SALARIES AND WAGES FINAL PAY	293.07	.00	.00	1,911.00	.00
5001.314	SALARIES AND WAGES OVERTIME	45,938.93	.00	53,507.00	44,261.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	2,037.73	.00	.00	2,548.00	.00
5002.301	RETIREMENT PERS	4,162.72	.00	.00	5,219.00	.00
5002.302	RETIREMENT MEDICARE	476.55	.00	.00	596.00	.00
<i>Personnel Totals</i>		\$52,909.00	\$0.00	\$53,507.00	\$54,535.00	\$0.00
<i>Services</i>						
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	593.72	.00	3,142.00	.00	3,142.00
<i>Services Totals</i>		\$593.72	\$0.00	\$3,142.00	\$0.00	\$3,142.00
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	284.04	.00	7,033.00	7,033.00	7,033.00
<i>Materials Totals</i>		\$284.04	\$0.00	\$7,033.00	\$7,033.00	\$7,033.00
<i>Capital</i>						
5302.000	MACHINERY & EQUIPMENTS	19,999.01	.00	.00	.00	.00
<i>Capital Totals</i>		\$19,999.01	\$0.00	\$0.00	\$0.00	\$0.00
Division <b>2022 - OTS GRANT (20OTS9) Totals</b>		\$73,785.77	\$0.00	\$63,682.00	\$61,568.00	\$10,175.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2023 - PROP 30 GRANT (20PP30)</b>						
Services						
5107.000	MISCELLANEOUS SERVICES	11,729.17	.00	.00	.00	.00
	<i>Services Totals</i>	<u>\$11,729.17</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Division <b>2023 - PROP 30 GRANT (20PP30) Totals</b>		<u>\$11,729.17</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Division <b>2024 - STREET INTERDICTION (20SIT)</b>						
Personnel						
5001.306	SALARIES AND WAGES FINAL PAY	22.04	.00	.00	5,742.00	.00
5001.314	SALARIES AND WAGES OVERTIME	7,796.42	40,000.00	40,000.00	143,022.00	150,000.00
5002.300	RETIREMENT SOCIAL SECURITY	775.58	.00	.00	8,051.00	.00
5002.301	RETIREMENT PERS	1,441.27	.00	.00	17,874.00	.00
5002.302	RETIREMENT MEDICARE	181.39	.00	.00	1,883.00	.00
	<i>Personnel Totals</i>	<u>\$10,216.70</u>	<u>\$40,000.00</u>	<u>\$40,000.00</u>	<u>\$176,572.00</u>	<u>\$150,000.00</u>
Division <b>2024 - STREET INTERDICTION (20SIT) Totals</b>		<u>\$10,216.70</u>	<u>\$40,000.00</u>	<u>\$40,000.00</u>	<u>\$176,572.00</u>	<u>\$150,000.00</u>
Division <b>2028 - KERN COUNTY TOBACCO GRANT - SRO</b>						
Personnel						
5001.300	SALARIES AND WAGES REGULAR SALARIES	736.50	.00	.00	.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	34.86	.00	.00	.00	.00
5001.314	SALARIES AND WAGES OVERTIME	135.04	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	53.40	.00	.00	.00	.00
5002.301	RETIREMENT PERS	(1,748.81)	.00	.00	.00	.00
5002.302	RETIREMENT MEDICARE	12.49	.00	.00	.00	.00
5002.304	RETIREMENT OPEB BENEFIT	18.88	.00	.00	.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	7.36	.00	.00	.00	.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	75.11	.00	.00	.00	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	1.53	.00	.00	.00	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	1.19	.00	.00	.00	.00
	<i>Personnel Totals</i>	<u>(\$672.45)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Division <b>2028 - KERN COUNTY TOBACCO GRANT - SRO Totals</b>		<u>(\$672.45)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
Department <b>20 - POLICE SERVICES Totals</b>		<u>\$8,293,759.96</u>	<u>\$8,402,386.00</u>	<u>\$9,220,832.00</u>	<u>\$8,559,071.00</u>	<u>\$9,101,218.00</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>30 - COMMUNITY DEVELOPMENT</b>						
Division <b>3000 - COMM DEV ADMINISTRATION</b>						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	94,354.00	165,000.00	177,258.00	177,290.00	140,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	6,812.78	18,000.00	18,000.00	12,000.00	18,000.00
5106.302	COMMUNICATION ADVERTISING	61,476.63	50,000.00	48,000.00	10,000.00	25,000.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	2,875.00	2,500.00	2,532.00	2,532.00	2,500.00
<i>Services Totals</i>		<b>\$165,518.41</b>	<b>\$235,500.00</b>	<b>\$245,790.00</b>	<b>\$201,822.00</b>	<b>\$185,500.00</b>
Division <b>3000 - COMM DEV ADMINISTRATION Totals</b>		<b>\$165,518.41</b>	<b>\$235,500.00</b>	<b>\$245,790.00</b>	<b>\$201,822.00</b>	<b>\$185,500.00</b>
Division <b>3001 - PLANNING</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	115,671.67	121,475.00	121,475.00	131,286.00	156,969.00
5001.301	SALARIES AND WAGES VACATION LEAVE	3,922.92	.00	.00	6,714.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	4,260.89	.00	.00	4,036.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	.00	.00	.00	191.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	5,046.23	4,861.00	4,861.00	5,963.00	5,967.00
5001.311	SALARIES AND WAGES PART TIME	.00	.00	42,098.00	9,580.00	25,682.00
5001.314	SALARIES AND WAGES OVERTIME	2,207.98	2,000.00	2,000.00	1,556.00	1,550.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,325.09	.00	.00	2,637.00	.00
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	1,905.26	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	7,832.57	8,421.00	8,421.00	9,333.00	10,076.00
5002.301	RETIREMENT PERS	10,175.76	10,420.00	10,420.00	13,519.00	14,920.00
5002.302	RETIREMENT MEDICARE	1,847.02	2,013.00	2,013.00	2,345.00	2,768.00
5002.303	RETIREMENT PARS	.00	.00	.00	371.00	963.00
5002.304	RETIREMENT OPEB BENEFIT	3,183.17	3,116.00	3,116.00	2,782.00	3,825.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	1,241.81	1,218.00	1,218.00	1,475.00	1,495.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	1,488.50	2,105.00	2,105.00	1,840.00	507.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	286.08	259.00	259.00	355.00	331.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	221.67	200.00	200.00	274.00	255.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	17,640.26	17,163.00	17,163.00	16,340.00	15,818.00
<i>Personnel Totals</i>		<b>\$178,256.88</b>	<b>\$173,251.00</b>	<b>\$215,349.00</b>	<b>\$210,597.00</b>	<b>\$241,126.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	(51,097.56)	25,000.00	835,000.00	131,567.00	777,644.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	5,307.95	5,000.00	19,883.00	19,883.00	10,000.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	110.66	350.00	350.00	.00	350.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>30 - COMMUNITY DEVELOPMENT</b>						
Division <b>3001 - PLANNING</b>						
<i>Services</i>						
5106.301	COMMUNICATION POSTAGE	.00	1,000.00	1,000.00	50.00	1,000.00
5106.302	COMMUNICATION ADVERTISING	650.08	950.00	950.00	950.00	1,000.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	1,294.84	2,500.00	2,500.00	2,500.00	2,500.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	617.41	3,000.00	3,000.00	3,000.00	3,000.00
<i>Services Totals</i>		(\$43,116.62)	\$37,800.00	\$862,683.00	\$157,950.00	\$795,494.00
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	19.63	200.00	200.00	.00	200.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	2,915.65	200.00	5,415.00	500.00	5,381.00
<i>Materials Totals</i>		\$2,935.28	\$400.00	\$5,615.00	\$500.00	\$5,581.00
Division <b>3001 - PLANNING Totals</b>		\$138,075.54	\$211,451.00	\$1,083,647.00	\$369,047.00	\$1,042,201.00
Division <b>3003 - PLANNING COMMISSION</b>						
<i>Personnel</i>						
5001.316	SALARIES AND WAGES COMMISSIONS AND BOARDS	12,000.00	12,000.00	12,000.00	12,148.00	12,000.00
5002.302	RETIREMENT MEDICARE	174.00	175.00	175.00	176.00	140.00
5002.303	RETIREMENT PARS	450.00	450.00	450.00	456.00	360.00
<i>Personnel Totals</i>		\$12,624.00	\$12,625.00	\$12,625.00	\$12,780.00	\$12,500.00
<i>Services</i>						
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	.00	2,500.00	2,500.00	2,500.00	2,500.00
<i>Services Totals</i>		\$0.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00
Division <b>3003 - PLANNING COMMISSION Totals</b>		\$12,624.00	\$15,125.00	\$15,125.00	\$15,280.00	\$15,000.00
Division <b>3004 - BUILDING PERMITS/INSPECTION</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	70,568.35	86,339.00	86,339.00	72,522.00	82,609.00
5001.301	SALARIES AND WAGES VACATION LEAVE	3,728.58	.00	.00	2,949.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	3,863.48	.00	.00	4,656.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	168.66	.00	.00	.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	3,107.13	3,454.00	3,454.00	3,294.00	3,305.00
5001.311	SALARIES AND WAGES PART TIME	1,184.01	.00	.00	9,849.00	.00
5001.314	SALARIES AND WAGES OVERTIME	140.63	.00	.00	.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,441.45	.00	.00	1,045.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	5,127.40	5,949.00	5,949.00	5,683.00	5,718.00
5002.301	RETIREMENT PERS	5,963.83	6,822.00	6,822.00	6,663.00	6,965.00
5002.302	RETIREMENT MEDICARE	1,210.57	1,392.00	1,392.00	1,490.00	1,338.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>30 - COMMUNITY DEVELOPMENT</b>						
Division <b>3004 - BUILDING PERMITS/INSPECTION</b>						
<i>Personnel</i>						
5002.303	RETIREMENT PARS	29.60	.00	.00	416.00	.00
5002.304	RETIREMENT OPEB BENEFIT	1,987.86	2,214.00	2,214.00	2,073.00	2,119.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	773.72	864.00	864.00	823.00	827.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	770.99	1,158.00	1,158.00	896.00	174.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	180.88	193.00	193.00	210.00	188.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	140.44	149.00	149.00	163.00	146.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	13,586.83	9,600.00	9,600.00	9,545.00	9,600.00
<i>Personnel Totals</i>		\$113,974.41	\$118,134.00	\$118,134.00	\$122,277.00	\$112,989.00
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	679,574.67	390,000.00	390,000.00	206,000.00	210,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	8,346.23	5,000.00	5,000.00	1,930.00	2,500.00
5107.000	MISCELLANEOUS SERVICES	340.11	1,000.00	1,000.00	.00	1,000.00
<i>Services Totals</i>		\$688,261.01	\$396,000.00	\$396,000.00	\$207,930.00	\$213,500.00
<i>Materials</i>						
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	26,488.25	23,000.00	23,000.00	23,000.00	20,000.00
<i>Materials Totals</i>		\$26,488.25	\$23,000.00	\$23,000.00	\$23,000.00	\$20,000.00
Division <b>3004 - BUILDING PERMITS/INSPECTION</b>		\$828,723.67	\$537,134.00	\$537,134.00	\$353,207.00	\$346,489.00
<i>Totals</i>						
Division <b>3005 - BLDG PERMITS/INSPECTION (KCBID)</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	3,492.08	3,969.00	3,969.00	3,628.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	142.06	159.00	159.00	145.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	188.89	342.00	342.00	224.00	.00
5002.301	RETIREMENT PERS	235.52	323.00	323.00	263.00	.00
5002.302	RETIREMENT MEDICARE	44.19	80.00	80.00	52.00	.00
5002.304	RETIREMENT OPEB BENEFIT	91.03	102.00	102.00	93.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	35.55	40.00	40.00	36.00	.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	.00	54.00	54.00	16.00	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	.00	10.00	10.00	.00	.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>30 - COMMUNITY DEVELOPMENT</b>						
Division <b>3005 - BLDG PERMITS/INSPECTION (KCBID)</b>						
<i>Personnel</i>						
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	.00	1,538.00	1,538.00	.00	.00
<i>Personnel Totals</i>		<u>\$4,229.32</u>	<u>\$6,617.00</u>	<u>\$6,617.00</u>	<u>\$4,457.00</u>	<u>\$0.00</u>
Division <b>3005 - BLDG PERMITS/INSPECTION (KCBID) Totals</b>		<u>\$4,229.32</u>	<u>\$6,617.00</u>	<u>\$6,617.00</u>	<u>\$4,457.00</u>	<u>\$0.00</u>
Division <b>3008 - SUCCESSOR AGENCY/RDA</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	121,603.80	128,594.00	128,594.00	136,146.00	155,824.00
5001.301	SALARIES AND WAGES VACATION LEAVE	4,087.63	.00	.00	6,763.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	4,674.55	.00	.00	3,984.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	.00	.00	.00	191.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	5,305.87	5,144.00	5,144.00	6,166.00	6,234.00
5001.314	SALARIES AND WAGES OVERTIME	2,207.94	2,000.00	2,000.00	1,556.00	1,550.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,463.33	.00	.00	2,401.00	.00
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	1,905.26	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	8,213.93	8,942.00	8,942.00	9,681.00	10,621.00
5002.301	RETIREMENT PERS	9,773.62	9,957.00	9,957.00	13,080.00	17,031.00
5002.302	RETIREMENT MEDICARE	1,941.23	2,131.00	2,131.00	2,271.00	2,506.00
5002.304	RETIREMENT OPEB BENEFIT	3,349.56	3,298.00	3,298.00	3,912.00	3,996.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	1,306.55	1,287.00	1,287.00	1,526.00	1,560.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	1,246.60	1,725.00	1,725.00	1,449.00	329.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	300.84	273.00	273.00	369.00	345.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	235.04	213.00	213.00	286.00	268.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	18,695.42	18,291.00	18,291.00	17,091.00	16,947.00
<i>Personnel Totals</i>		<u>\$186,311.17</u>	<u>\$181,855.00</u>	<u>\$181,855.00</u>	<u>\$206,872.00</u>	<u>\$217,211.00</u>
<i>Services</i>						
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	7,973.00	70,000.00	70,000.00	5,500.00	70,000.00
5107.000	MISCELLANEOUS SERVICES	.00	500.00	500.00	.00	500.00
<i>Services Totals</i>		<u>\$7,973.00</u>	<u>\$70,500.00</u>	<u>\$70,500.00</u>	<u>\$5,500.00</u>	<u>\$70,500.00</u>
Division <b>3008 - SUCCESSOR AGENCY/RDA Totals</b>		<u>\$194,284.17</u>	<u>\$252,355.00</u>	<u>\$252,355.00</u>	<u>\$212,372.00</u>	<u>\$287,711.00</u>
Department <b>30 - COMMUNITY DEVELOPMENT Totals</b>		<u>\$1,343,455.11</u>	<u>\$1,258,182.00</u>	<u>\$2,140,668.00</u>	<u>\$1,156,185.00</u>	<u>\$1,876,901.00</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>40 - PUBLIC WORKS</b>						
Division <b>2014 - MEASURE L/V FUNDING</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	47,758.05	66,314.00	66,314.00	59,859.00	105,432.00
5001.301	SALARIES AND WAGES VACATION LEAVE	2,115.67	.00	.00	2,910.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	309.36	.00	.00	548.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	65.74	.00	.00	.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,055.20	2,658.00	2,658.00	2,628.00	2,182.00
5001.314	SALARIES AND WAGES OVERTIME	1,210.08	.00	.00	80.00	450.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	552.98	.00	.00	1,312.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	2,825.05	3,958.00	3,958.00	3,682.00	3,505.00
5002.301	RETIREMENT PERS	6,934.32	8,526.00	8,526.00	11,846.00	10,709.00
5002.302	RETIREMENT MEDICARE	721.24	1,091.00	1,091.00	935.00	914.00
5002.304	RETIREMENT OPEB BENEFIT	1,286.83	1,702.00	1,702.00	1,679.00	1,396.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	40.00	80.00	80.00	80.00	80.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	500.70	665.00	665.00	655.00	546.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	2,163.22	3,998.00	3,998.00	2,765.00	931.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	116.62	146.00	146.00	154.00	123.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	78.88	99.00	99.00	101.00	85.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	6,134.38	8,788.00	8,788.00	9,497.00	10,658.00
	<i>Personnel Totals</i>	<b>\$74,868.32</b>	<b>\$98,025.00</b>	<b>\$98,025.00</b>	<b>\$98,731.00</b>	<b>\$137,011.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	146,125.68	75,000.00	87,000.00	86,566.00	100,000.00
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	30,664.97	45,000.00	35,626.00	35,626.00	25,000.00
5106.302	COMMUNICATION ADVERTISING	.00	1,000.00	1,000.00	.00	1,000.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	.00	2,000.00	2,000.00	.00	2,000.00
	<i>Services Totals</i>	<b>\$176,790.65</b>	<b>\$123,000.00</b>	<b>\$125,626.00</b>	<b>\$122,192.00</b>	<b>\$128,000.00</b>
<i>Materials</i>						
5202.000	OPERATING SUPPLIES	43.61	1,000.00	1,000.00	.00	1,000.00
	<i>Materials Totals</i>	<b>\$43.61</b>	<b>\$1,000.00</b>	<b>\$1,000.00</b>	<b>\$0.00</b>	<b>\$1,000.00</b>
<i>Capital</i>						
5301.000	VEHICLES	7,000.00	.00	.00	.00	.00
5303.000	COMPUTER HARDWARE/PERIPHERALS	.00	1,000.00	1,000.00	.00	1,000.00
5304.000	SOFTWARE - CAPITAL	6,088.25	48,000.00	48,000.00	48,000.00	125,000.00
	<i>Capital Totals</i>	<b>\$13,088.25</b>	<b>\$49,000.00</b>	<b>\$49,000.00</b>	<b>\$48,000.00</b>	<b>\$126,000.00</b>
	Division <b>2014 - MEASURE L/V FUNDING Totals</b>	<b>\$264,790.83</b>	<b>\$271,025.00</b>	<b>\$273,651.00</b>	<b>\$268,923.00</b>	<b>\$392,011.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>40 - PUBLIC WORKS</b>						
Division <b>4000 - PUBLIC WORKS ADMINISTRATION</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	40,849.16	46,254.00	46,254.00	42,783.00	68,626.00
5001.301	SALARIES AND WAGES VACATION LEAVE	1,845.47	.00	.00	2,540.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	553.92	.00	.00	1,630.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	1,710.10	1,851.00	1,851.00	1,952.00	1,493.00
5001.314	SALARIES AND WAGES OVERTIME	54.96	.00	.00	14.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	417.78	.00	.00	875.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	2,446.82	2,635.00	2,635.00	2,778.00	2,280.00
5002.301	RETIREMENT PERS	5,612.33	6,119.00	6,119.00	8,860.00	7,845.00
5002.302	RETIREMENT MEDICARE	617.65	741.00	741.00	705.00	605.00
5002.304	RETIREMENT OPEB BENEFIT	1,094.60	1,186.00	1,186.00	1,237.00	937.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	426.92	464.00	464.00	488.00	374.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	1,309.34	2,045.00	2,045.00	1,495.00	491.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	97.91	99.00	99.00	118.00	82.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	67.55	68.00	68.00	78.00	56.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	4,545.72	4,767.00	4,767.00	5,353.00	4,394.00
<i>Personnel Totals</i>		\$61,650.23	\$66,229.00	\$66,229.00	\$70,906.00	\$87,183.00
<i>Services</i>						
5107.312	MISCELLANEOUS SERVICES TEMP EMPLOYEE SERVICES	20,559.40	.00	.00	.00	.00
<i>Services Totals</i>		\$20,559.40	\$0.00	\$0.00	\$0.00	\$0.00
Division <b>4000 - PUBLIC WORKS ADMINISTRATION</b>		\$82,209.63	\$66,229.00	\$66,229.00	\$70,906.00	\$87,183.00
<i>Totals</i>						
Division <b>4010 - ENGINEERING</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	12,312.71	25,749.00	25,749.00	22,327.00	47,736.00
5001.301	SALARIES AND WAGES VACATION LEAVE	230.08	.00	.00	23.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	131.48	.00	.00	548.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	65.74	.00	.00	.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	575.40	1,034.00	1,034.00	938.00	1,126.00
5001.314	SALARIES AND WAGES OVERTIME	1,210.12	.00	.00	80.00	450.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	197.22	.00	.00	370.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	907.68	1,867.00	1,867.00	1,445.00	2,084.00
5002.301	RETIREMENT PERS	982.54	2,035.00	2,035.00	1,873.00	2,376.00
5002.302	RETIREMENT MEDICARE	212.27	438.00	438.00	338.00	488.00
5002.304	RETIREMENT OPEB BENEFIT	338.35	661.00	661.00	597.00	720.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>40 - PUBLIC WORKS</b>						
Division <b>4010 - ENGINEERING</b>						
<i>Personnel</i>						
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	40.00	80.00	80.00	99.00	80.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	130.70	259.00	259.00	233.00	282.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	605.57	1,555.00	1,555.00	987.00	423.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	31.79	61.00	61.00	51.00	63.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	24.87	45.00	45.00	40.00	49.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	1,913.50	4,272.00	4,272.00	4,832.00	7,723.00
<i>Personnel Totals</i>		<b>\$19,910.02</b>	<b>\$38,056.00</b>	<b>\$38,056.00</b>	<b>\$34,781.00</b>	<b>\$63,600.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	235,218.29	120,000.00	173,264.00	173,264.00	50,000.00
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	128,182.08	20,000.00	27,300.00	27,300.00	25,000.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	587.18	.00	.00	.00	.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	7,897.46	10,000.00	11,900.00	11,800.00	15,000.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	1,480.23	1,500.00	435.00	350.00	500.00
5106.302	COMMUNICATION ADVERTISING	609.50	1,500.00	35.00	.00	.00
5107.000	MISCELLANEOUS SERVICES	98.26	200.00	9,300.00	9,300.00	10,000.00
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	.00	500.00	.00	.00	500.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	134.13	1,500.00	200.00	.00	500.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	27.08	1,000.00	.00	.00	1,000.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	8,143.00	10,000.00	10,000.00	.00	10,000.00
<i>Services Totals</i>		<b>\$382,377.21</b>	<b>\$166,200.00</b>	<b>\$232,434.00</b>	<b>\$222,014.00</b>	<b>\$112,500.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	1,030.48	500.00	1,000.00	900.00	500.00
5202.000	OPERATING SUPPLIES	6,195.87	2,000.00	3,315.00	3,315.00	2,000.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	15,923.97	28,000.00	5,215.00	5,215.00	6,000.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	.00	1,000.00	1,000.00	.00	1,000.00
<i>Materials Totals</i>		<b>\$23,150.32</b>	<b>\$31,500.00</b>	<b>\$10,530.00</b>	<b>\$9,430.00</b>	<b>\$9,500.00</b>
<i>Capital</i>						
5301.000	VEHICLES	178,359.91	72,000.00	87,000.00	86,516.00	.00
5302.000	MACHINERY & EQUIPMENTS	81,727.98	.00	.00	.00	.00
5304.000	SOFTWARE - CAPITAL	.00	.00	.00	.00	15,000.00
<i>Capital Totals</i>		<b>\$260,087.89</b>	<b>\$72,000.00</b>	<b>\$87,000.00</b>	<b>\$86,516.00</b>	<b>\$15,000.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>40 - PUBLIC WORKS</b>						
Division <b>4010 - ENGINEERING</b>						
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	13,129.00	13,746.00	13,746.00	16,000.00	12,096.00
<i>ISF Allocation Totals</i>		\$13,129.00	\$13,746.00	\$13,746.00	\$16,000.00	\$12,096.00
Division <b>4010 - ENGINEERING Totals</b>		\$698,654.44	\$321,502.00	\$381,766.00	\$368,741.00	\$212,696.00
Department <b>40 - PUBLIC WORKS Totals</b>		\$1,045,654.90	\$658,756.00	\$721,646.00	\$708,570.00	\$691,890.00
Department <b>48 - SOLID WASTE</b>						
Division <b>4801 - RESOURCE &amp; RECOVERY</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	17,352.27	76,784.00	76,784.00	70,952.00	103,472.00
5001.301	SALARIES AND WAGES VACATION LEAVE	.00	.00	.00	249.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	524.80	.00	.00	2,381.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	633.28	3,080.00	3,080.00	3,014.00	4,147.00
5001.314	SALARIES AND WAGES OVERTIME	.00	.00	.00	88.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	.00	.00	.00	215.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	913.49	6,103.00	6,103.00	4,561.00	7,822.00
5002.301	RETIREMENT PERS	1,200.59	6,068.00	6,068.00	5,995.00	8,770.00
5002.302	RETIREMENT MEDICARE	213.64	1,428.00	1,428.00	1,067.00	1,830.00
5002.304	RETIREMENT OPEB BENEFIT	400.75	1,970.00	1,970.00	1,923.00	2,654.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	200.00	200.00	200.00	248.00	200.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	156.36	768.00	768.00	750.00	1,035.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	1,466.12	6,707.00	6,707.00	4,786.00	2,742.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	26.79	168.00	168.00	159.00	229.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	20.91	131.00	131.00	124.00	179.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	6,445.08	21,422.00	21,422.00	20,492.00	22,478.00
<i>Personnel Totals</i>		\$29,554.08	\$124,829.00	\$124,829.00	\$117,004.00	\$155,558.00
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	35,972.85	127,142.00	197,442.00	197,442.00	35,000.00
<i>Services Totals</i>		\$35,972.85	\$127,142.00	\$197,442.00	\$197,442.00	\$35,000.00
<i>Materials</i>						
5202.000	OPERATING SUPPLIES	.00	2,500.00	12,505.00	100.00	5,000.00
<i>Materials Totals</i>		\$0.00	\$2,500.00	\$12,505.00	\$100.00	\$5,000.00
Division <b>4801 - RESOURCE &amp; RECOVERY Totals</b>		\$65,526.93	\$254,471.00	\$334,776.00	\$314,546.00	\$195,558.00
Department <b>48 - SOLID WASTE Totals</b>		\$65,526.93	\$254,471.00	\$334,776.00	\$314,546.00	\$195,558.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>60 - PARKS &amp; RECREATION ADMIN</b>						
Division <b>6000 - PARKS &amp; REC ADMINISTRATION</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	157,059.76	190,128.00	190,128.00	163,714.00	198,730.00
5001.301	SALARIES AND WAGES VACATION LEAVE	3,518.73	.00	.00	16,421.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	6,302.41	.00	.00	10,595.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	532.24	.00	.00	520.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	6,902.15	7,606.00	7,606.00	7,987.00	7,951.00
5001.314	SALARIES AND WAGES OVERTIME	2,058.25	2,000.00	2,000.00	2,388.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	2,388.53	.00	.00	2,207.00	.00
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	5,715.28	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	10,370.41	13,851.00	13,851.00	11,999.00	14,384.00
5002.301	RETIREMENT PERS	12,832.64	15,021.00	15,021.00	15,906.00	16,798.00
5002.302	RETIREMENT MEDICARE	2,425.35	3,240.00	3,240.00	2,806.00	3,365.00
5002.304	RETIREMENT OPEB BENEFIT	4,372.76	4,875.00	4,875.00	5,057.00	5,095.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	1,700.61	1,902.00	1,902.00	1,973.00	1,989.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	1,622.77	2,549.00	2,549.00	1,879.00	419.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	388.74	391.00	391.00	490.00	432.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	304.51	306.00	306.00	385.00	340.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	31,784.40	33,257.00	33,257.00	34,353.00	33,257.00
<i>Personnel Totals</i>		\$250,279.54	\$275,126.00	\$275,126.00	\$278,680.00	\$282,760.00
<i>Services</i>						
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	100.00	6,500.00	5,935.00	5,935.00	6,500.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	.00	100.00	100.00	.00	100.00
5106.301	COMMUNICATION POSTAGE	.00	100.00	100.00	11.00	100.00
5106.302	COMMUNICATION ADVERTISING	1,215.56	800.00	605.00	.00	800.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	180.00	825.00	1,585.00	1,585.00	1,910.00
<i>Services Totals</i>		\$1,495.56	\$8,325.00	\$8,325.00	\$7,531.00	\$9,410.00
<i>Materials</i>						
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	5,143.97	6,500.00	9,850.00	9,850.00	1,000.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	236.57	500.00	500.00	263.00	500.00
<i>Materials Totals</i>		\$5,380.54	\$7,000.00	\$10,350.00	\$10,113.00	\$1,500.00
<i>Capital</i>						
5304.000	SOFTWARE - CAPITAL	4,200.00	.00	.00	.00	.00
<i>Capital Totals</i>		\$4,200.00	\$0.00	\$0.00	\$0.00	\$0.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>60 - PARKS &amp; RECREATION ADMIN</b>						
Division <b>6000 - PARKS &amp; REC ADMINISTRATION</b>						
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	260.00	3,021.00	3,021.00	3,021.00	347.00
	<i>ISF Allocation Totals</i>	\$260.00	\$3,021.00	\$3,021.00	\$3,021.00	\$347.00
Division <b>6000 - PARKS &amp; REC ADMINISTRATION</b>						
	Totals	\$261,615.64	\$293,472.00	\$296,822.00	\$299,345.00	\$294,017.00
Department <b>60 - PARKS &amp; RECREATION ADMIN</b> Totals						
	Totals	\$261,615.64	\$293,472.00	\$296,822.00	\$299,345.00	\$294,017.00
Department <b>62 - RECREATION PROGRAMS</b>						
Division <b>6200 - RECREATION ADMINISTRATION</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	72,605.94	208,364.00	208,364.00	69,827.00	84,080.00
5001.301	SALARIES AND WAGES VACATION LEAVE	295.20	.00	.00	498.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	3,414.73	.00	.00	7,147.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	1,070.07	.00	.00	208.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,946.63	3,080.00	3,080.00	3,229.00	3,364.00
5001.311	SALARIES AND WAGES PART TIME	60,775.53	.00	.00	86,871.00	114,961.00
5001.314	SALARIES AND WAGES OVERTIME	733.19	.00	.00	911.00	15,400.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	138.92	.00	.00	2,274.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	5,161.48	5,368.00	5,368.00	5,614.00	5,810.00
5002.301	RETIREMENT PERS	5,600.42	6,082.00	6,082.00	6,429.00	7,090.00
5002.302	RETIREMENT MEDICARE	2,099.43	3,168.00	3,168.00	2,640.00	3,033.00
5002.303	RETIREMENT PARS	2,277.17	4,928.00	4,928.00	3,431.00	4,312.00
5002.304	RETIREMENT OPEB BENEFIT	1,868.99	1,974.00	1,974.00	2,046.00	2,156.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	727.04	770.00	770.00	798.00	842.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	3,283.13	8,944.00	8,944.00	4,611.00	1,193.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	169.48	170.00	170.00	206.00	184.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	131.16	132.00	132.00	163.00	144.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	9,600.00	9,600.00	9,600.00	9,446.00	9,600.00
	<i>Personnel Totals</i>	\$172,898.51	\$252,580.00	\$252,580.00	\$206,349.00	\$252,169.00
<i>Services</i>						
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	565.91	1,000.00	398.00	.00	2,200.00
5106.302	COMMUNICATION ADVERTISING	1,087.41	3,000.00	2,500.00	800.00	3,000.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>62 - RECREATION PROGRAMS</b>						
Division <b>6200 - RECREATION ADMINISTRATION</b>						
<i>Services</i>						
5107.308	MISCELLANEOUS SERVICES BANK SERVICE CHARGES	34.18	.00	.00	.00	.00
	<i>Services Totals</i>	\$1,687.50	\$4,000.00	\$2,898.00	\$800.00	\$5,200.00
<i>Materials</i>						
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	1,584.86	2,000.00	2,500.00	2,500.00	2,000.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	2,032.56	1,300.00	1,300.00	1,300.00	1,300.00
5202.307	OPERATING SUPPLIES - CONCESSION SUPPLIES	4,753.06	5,000.00	5,000.00	5,000.00	5,000.00
	<i>Materials Totals</i>	\$8,370.48	\$8,300.00	\$8,800.00	\$8,800.00	\$8,300.00
	Division <b>6200 - RECREATION ADMINISTRATION</b> Totals	\$182,956.49	\$264,880.00	\$264,278.00	\$215,949.00	\$265,669.00
Division <b>6201 - ADULT SPORTS</b>						
<i>Services</i>						
5107.307	MISCELLANEOUS SERVICES CONTRACT LABOR	.00	950.00	950.00	.00	.00
	<i>Services Totals</i>	\$0.00	\$950.00	\$950.00	\$0.00	\$0.00
<i>Materials</i>						
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	.00	150.00	150.00	.00	.00
	<i>Materials Totals</i>	\$0.00	\$150.00	\$150.00	\$0.00	\$0.00
	Division <b>6201 - ADULT SPORTS</b> Totals	\$0.00	\$1,100.00	\$1,100.00	\$0.00	\$0.00
Division <b>6203 - FITNESS</b>						
<i>Services</i>						
5107.307	MISCELLANEOUS SERVICES CONTRACT LABOR	1,852.90	3,000.00	3,000.00	1,000.00	3,000.00
	<i>Services Totals</i>	\$1,852.90	\$3,000.00	\$3,000.00	\$1,000.00	\$3,000.00
	Division <b>6203 - FITNESS</b> Totals	\$1,852.90	\$3,000.00	\$3,000.00	\$1,000.00	\$3,000.00
Division <b>6205 - SUMMER CAMPS</b>						
<i>Personnel</i>						
5001.302	SALARIES AND WAGES SICK LEAVE	529.20	.00	.00	625.00	.00
5001.311	SALARIES AND WAGES PART TIME	34,736.62	28,206.00	28,206.00	18,403.00	46,305.00
5002.302	RETIREMENT MEDICARE	490.41	414.00	414.00	323.00	.00
5002.303	RETIREMENT PARS	1,268.22	1,060.00	1,060.00	837.00	.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	1,423.83	1,700.00	1,700.00	939.00	413.00
	<i>Personnel Totals</i>	\$38,448.28	\$31,380.00	\$31,380.00	\$21,127.00	\$46,718.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>62 - RECREATION PROGRAMS</b>						
Division <b>6205 - SUMMER CAMPS</b>						
<i>Services</i>						
5107.307	MISCELLANEOUS SERVICES CONTRACT LABOR	12,123.00	15,000.00	15,000.00	15,000.00	15,000.00
	<i>Services Totals</i>	\$12,123.00	\$15,000.00	\$15,000.00	\$15,000.00	\$15,000.00
<i>Materials</i>						
5202.302	OPERATING SUPPLIES RECREATION SUPPLIES	7,151.50	4,000.00	4,000.00	4,000.00	4,000.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	2,515.42	3,250.00	3,250.00	3,250.00	3,250.00
	<i>Materials Totals</i>	\$9,666.92	\$7,250.00	\$7,250.00	\$7,250.00	\$7,250.00
	Division <b>6205 - SUMMER CAMPS Totals</b>	\$60,238.20	\$53,630.00	\$53,630.00	\$43,377.00	\$68,968.00
Division <b>6206 - SPECIAL EVENTS</b>						
<i>Materials</i>						
5202.302	OPERATING SUPPLIES RECREATION SUPPLIES	34,690.97	39,600.00	39,600.00	39,600.00	39,600.00
5202.307	OPERATING SUPPLIES - CONCESSION SUPPLIES	333.45	1,600.00	1,600.00	1,000.00	1,800.00
	<i>Materials Totals</i>	\$35,024.42	\$41,200.00	\$41,200.00	\$40,600.00	\$41,400.00
	Division <b>6206 - SPECIAL EVENTS Totals</b>	\$35,024.42	\$41,200.00	\$41,200.00	\$40,600.00	\$41,400.00
Division <b>6207 - YOUTH SPORTS</b>						
<i>Services</i>						
5107.307	MISCELLANEOUS SERVICES CONTRACT LABOR	26,960.00	18,000.00	18,000.00	18,000.00	20,000.00
	<i>Services Totals</i>	\$26,960.00	\$18,000.00	\$18,000.00	\$18,000.00	\$20,000.00
<i>Materials</i>						
5202.302	OPERATING SUPPLIES RECREATION SUPPLIES	2,400.76	2,000.00	2,356.00	2,000.00	2,000.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	10,184.23	14,000.00	13,644.00	10,000.00	14,000.00
	<i>Materials Totals</i>	\$12,584.99	\$16,000.00	\$16,000.00	\$12,000.00	\$16,000.00
	Division <b>6207 - YOUTH SPORTS Totals</b>	\$39,544.99	\$34,000.00	\$34,000.00	\$30,000.00	\$36,000.00
	Department <b>62 - RECREATION PROGRAMS Totals</b>	\$319,617.00	\$397,810.00	\$397,208.00	\$330,926.00	\$415,037.00
Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>						
Division <b>6300 - PARKS &amp; FAC ADMINISTRATION</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	382,085.88	578,447.00	578,447.00	426,959.00	469,628.00
5001.301	SALARIES AND WAGES VACATION LEAVE	28,530.82	.00	.00	21,207.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	9,639.12	.00	.00	16,023.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	3,643.20	.00	.00	9,160.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	17,502.35	22,134.00	22,134.00	20,092.00	18,853.00
5001.314	SALARIES AND WAGES OVERTIME	17,406.54	20,000.00	20,000.00	10,575.00	.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>						
Division <b>6300 - PARKS &amp; FAC ADMINISTRATION</b>						
<i>Personnel</i>						
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	5,156.15	.00	.00	5,783.00	.00
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	2,913.31	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	27,924.37	40,112.00	40,112.00	31,873.00	33,197.00
5002.301	RETIREMENT PERS	59,883.48	70,656.00	70,656.00	82,588.00	80,520.00
5002.302	RETIREMENT MEDICARE	6,530.66	9,749.00	9,749.00	7,454.00	7,769.00
5002.303	RETIREMENT PARS	.00	939.00	939.00	.00	.00
5002.304	RETIREMENT OPEB BENEFIT	10,529.83	14,000.00	14,000.00	12,281.00	11,922.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	1,600.00	2,000.00	2,000.00	2,231.00	1,600.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	4,168.36	5,520.00	5,520.00	4,893.00	4,700.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	33,463.93	62,342.00	62,342.00	40,106.00	10,746.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	900.79	1,354.00	1,354.00	1,110.00	1,001.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	741.65	1,056.00	1,056.00	910.00	821.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	63,544.97	91,452.00	91,452.00	68,091.00	64,140.00
<i>Personnel Totals</i>		<b>\$676,165.41</b>	<b>\$919,761.00</b>	<b>\$919,761.00</b>	<b>\$761,336.00</b>	<b>\$704,897.00</b>
<i>Services</i>						
5102.300	UTILITIES GAS	98.67	300.00	300.00	125.00	300.00
5102.301	UTILITIES ELECTRIC	5,052.23	7,000.00	7,000.00	7,000.00	7,000.00
5102.302	UTILITIES WATER	1,203.17	1,700.00	1,700.00	1,700.00	1,700.00
5102.303	UTILITIES SEWER AND WASTE DISP	78.48	150.00	550.00	550.00	550.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	20.00	.00	.00	.00	.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE	6,064.01	1,600.00	7,100.00	7,100.00	2,100.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	299.00	715.00	715.00	195.00	715.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	3,174.14	4,000.00	4,215.00	4,215.00	4,000.00
5106.301	COMMUNICATION POSTAGE	65.38	50.00	50.00	.00	50.00
5107.312	MISCELLANEOUS SERVICES TEMP EMPLOYEE SERVICES	30,661.41	30,000.00	30,000.00	30,000.00	30,000.00
<i>Services Totals</i>		<b>\$46,716.49</b>	<b>\$45,515.00</b>	<b>\$51,630.00</b>	<b>\$50,885.00</b>	<b>\$46,415.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	6,905.13	9,000.00	8,000.00	8,000.00	15,000.00
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	2,297.29	4,000.00	2,931.00	3,000.00	4,000.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	.00	50.00	550.00	400.00	550.00
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	9,154.34	6,000.00	12,000.00	9,100.00	12,000.00
5202.304	OPERATING SUPPLIES LAB AND MEDICAL SUPPLIES	460.65	400.00	.00	.00	400.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>						
Division <b>6300 - PARKS &amp; FAC ADMINISTRATION</b>						
<i>Materials</i>						
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	.00	.00	697.00	696.00	1,500.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	2,995.02	3,500.00	3,645.00	3,645.00	3,700.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	5,597.34	5,500.00	11,781.00	13,000.00	7,500.00
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	13,747.80	7,500.00	10,878.00	9,500.00	23,000.00
	<i>Materials Totals</i>	<u>\$41,157.57</u>	<u>\$35,950.00</u>	<u>\$50,482.00</u>	<u>\$47,341.00</u>	<u>\$67,650.00</u>
<i>Capital</i>						
5301.000	VEHICLES	62,747.74	90,000.00	105,638.00	105,638.00	71,000.00
5302.000	MACHINERY & EQUIPMENTS	25,224.94	242,113.00	226,475.00	226,475.00	70,200.00
	<i>Capital Totals</i>	<u>\$87,972.68</u>	<u>\$332,113.00</u>	<u>\$332,113.00</u>	<u>\$332,113.00</u>	<u>\$141,200.00</u>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	52,512.00	90,176.00	90,176.00	90,176.00	90,176.00
	<i>ISF Allocation Totals</i>	<u>\$52,512.00</u>	<u>\$90,176.00</u>	<u>\$90,176.00</u>	<u>\$90,176.00</u>	<u>\$90,176.00</u>
	Division <b>6300 - PARKS &amp; FAC ADMINISTRATION</b>	<u>\$904,524.15</u>	<u>\$1,423,515.00</u>	<u>\$1,444,162.00</u>	<u>\$1,281,851.00</u>	<u>\$1,050,338.00</u>
	<b>Totals</b>					
Division <b>6301 - KERR MCGEE CENTER</b>						
<i>Services</i>						
5102.300	UTILITIES GAS	28,922.23	48,000.00	47,600.00	48,000.00	48,000.00
5102.301	UTILITIES ELECTRIC	63,291.03	60,000.00	61,752.00	61,725.00	70,000.00
5102.302	UTILITIES WATER	28,835.22	31,050.00	31,050.00	31,050.00	31,050.00
5102.303	UTILITIES SEWER AND WASTE DISP	148.30	200.00	100.00	100.00	200.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	.00	.00	.00	.00	13,000.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	17,527.96	82,754.00	92,618.00	92,618.00	48,000.00
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	19,851.90	17,800.00	17,800.00	17,800.00	17,800.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	.00	2,000.00	2,000.00	.00	2,000.00
	<i>Services Totals</i>	<u>\$158,576.64</u>	<u>\$241,804.00</u>	<u>\$252,920.00</u>	<u>\$251,293.00</u>	<u>\$230,050.00</u>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	(576.73)	6,000.00	3,250.00	3,250.00	25,000.00
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	2,132.16	2,500.00	2,493.00	2,500.00	2,500.00
5202.302	OPERATING SUPPLIES RECREATION SUPPLIES	2,189.57	2,500.00	1,037.00	1,037.00	2,900.00
5202.304	OPERATING SUPPLIES LAB AND MEDICAL SUPPLIES	755.37	500.00	500.00	500.00	500.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	3,078.84	1,500.00	2,963.00	2,962.00	1,500.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>						
Division <b>6301 - KERR MCGEE CENTER</b>						
<i>Materials</i>						
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUND R&M SUPPLIES	18,132.64	16,000.00	5,103.00	6,855.00	16,000.00
<i>Materials Totals</i>		\$25,711.85	\$29,000.00	\$15,346.00	\$17,104.00	\$48,400.00
<i>Capital</i>						
5308.000	LAND OR BUILDING IMPROVEMENTS	.00	2,500.00	2,500.00	.00	2,500.00
<i>Capital Totals</i>		\$0.00	\$2,500.00	\$2,500.00	\$0.00	\$2,500.00
Division <b>6301 - KERR MCGEE CENTER Totals</b>		\$184,288.49	\$273,304.00	\$270,766.00	\$268,397.00	\$280,950.00
Division <b>6302 - PINNEY POOL</b>						
<i>Services</i>						
5102.300	UTILITIES GAS	.00	500.00	.00	.00	.00
5102.301	UTILITIES ELECTRIC	2,249.47	3,400.00	.00	.00	.00
5102.302	UTILITIES WATER	4,256.07	4,600.00	1,600.00	308.00	.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUND R&M	34.00	50.00	50.00	.00	.00
5107.000	MISCELLANEOUS SERVICES	549.00	550.00	584.00	.00	.00
<i>Services Totals</i>		\$7,088.54	\$9,100.00	\$2,234.00	\$308.00	\$0.00
<i>Materials</i>						
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUND R&M SUPPLIES	.00	117.00	83.00	.00	.00
<i>Materials Totals</i>		\$0.00	\$117.00	\$83.00	\$0.00	\$0.00
Division <b>6302 - PINNEY POOL Totals</b>		\$7,088.54	\$9,217.00	\$2,317.00	\$308.00	\$0.00
Division <b>6303 - SENIOR CENTER</b>						
<i>Services</i>						
5102.300	UTILITIES GAS	9,252.19	12,810.00	12,810.00	12,810.00	12,810.00
5102.301	UTILITIES ELECTRIC	26,677.27	32,200.00	32,200.00	32,200.00	32,200.00
5102.302	UTILITIES WATER	1,926.51	4,025.00	4,025.00	4,025.00	4,025.00
5102.303	UTILITIES SEWER AND WASTE DISP	87.74	200.00	100.00	100.00	100.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	24,969.23	5,800.00	2,600.00	600.00	5,800.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUND R&M	16,338.49	6,000.00	10,500.00	10,500.00	6,000.00
<i>Services Totals</i>		\$79,251.43	\$61,035.00	\$62,235.00	\$60,235.00	\$60,935.00
<i>Materials</i>						
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	449.67	500.00	500.00	500.00	500.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>						
Division <b>6303 - SENIOR CENTER</b>						
<i>Materials</i>						
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	1,179.73	3,500.00	3,500.00	3,500.00	3,500.00
	<i>Materials Totals</i>	\$1,629.40	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
	Division <b>6303 - SENIOR CENTER Totals</b>	\$80,880.83	\$65,035.00	\$66,235.00	\$64,235.00	\$64,935.00
Division <b>6304 - CITY MEDIANS</b>						
<i>Services</i>						
5102.302	UTILITIES WATER	41,418.47	42,000.00	42,000.00	42,000.00	42,000.00
5102.303	UTILITIES SEWER AND WASTE DISP	1,104.18	2,000.00	2,000.00	2,000.00	2,000.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	.00	29,000.00	29,000.00	28,650.00	29,000.00
	<i>Services Totals</i>	\$42,522.65	\$73,000.00	\$73,000.00	\$72,650.00	\$73,000.00
<i>Materials</i>						
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	3,944.89	3,900.00	4,400.00	4,400.00	3,900.00
	<i>Materials Totals</i>	\$3,944.89	\$3,900.00	\$4,400.00	\$4,400.00	\$3,900.00
	Division <b>6304 - CITY MEDIANS Totals</b>	\$46,467.54	\$76,900.00	\$77,400.00	\$77,050.00	\$76,900.00
Division <b>6306 - LEROY JACKSON PARK</b>						
<i>Services</i>						
5102.301	UTILITIES ELECTRIC	28,049.58	38,000.00	36,900.00	38,000.00	40,000.00
5102.303	UTILITIES SEWER AND WASTE DISP	454.78	700.00	700.00	700.00	700.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	37,923.64	35,000.00	16,000.00	17,500.00	40,000.00
5107.320	MISCELLANEOUS SERVICES GSA PUMP FEE	9,404.91	10,000.00	27,500.00	27,500.00	27,500.00
	<i>Services Totals</i>	\$75,832.91	\$83,700.00	\$81,100.00	\$83,700.00	\$108,200.00
<i>Materials</i>						
5202.302	OPERATING SUPPLIES RECREATION SUPPLIES	2,201.13	2,000.00	1,900.00	1,900.00	18,000.00
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	104,652.43	67,000.00	79,354.00	79,354.00	60,000.00
	<i>Materials Totals</i>	\$106,853.56	\$69,000.00	\$81,254.00	\$81,254.00	\$78,000.00
<i>Capital</i>						
5302.000	MACHINERY & EQUIPMENTS	.00	3,000.00	3,000.00	2,447.00	2,000.00
	<i>Capital Totals</i>	\$0.00	\$3,000.00	\$3,000.00	\$2,447.00	\$2,000.00
	Division <b>6306 - LEROY JACKSON PARK Totals</b>	\$182,686.47	\$155,700.00	\$165,354.00	\$167,401.00	\$188,200.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>						
Division <b>6307 - PEARSON PARK</b>						
<i>Services</i>						
5102.301	UTILITIES ELECTRIC	5,714.17	7,000.00	7,000.00	7,000.00	7,000.00
5102.303	UTILITIES SEWER AND WASTE DISP	97.63	300.00	200.00	200.00	200.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	.00	200.00	200.00	.00	30,200.00
<i>Services Totals</i>		\$5,811.80	\$7,500.00	\$7,400.00	\$7,200.00	\$37,400.00
<i>Materials</i>						
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	45,417.27	30,000.00	18,861.00	10,000.00	30,000.00
<i>Materials Totals</i>		\$45,417.27	\$30,000.00	\$18,861.00	\$10,000.00	\$30,000.00
Division <b>6307 - PEARSON PARK Totals</b>		\$51,229.07	\$37,500.00	\$26,261.00	\$17,200.00	\$67,400.00
Division <b>6308 - UPJOHN PARK</b>						
<i>Services</i>						
5102.301	UTILITIES ELECTRIC	3,839.27	6,440.00	6,440.00	5,000.00	6,440.00
5102.302	UTILITIES WATER	31,409.38	43,000.00	43,000.00	43,000.00	43,000.00
5102.303	UTILITIES SEWER AND WASTE DISP	200.20	300.00	300.00	300.00	300.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	.00	1,000.00	.00	.00	31,000.00
<i>Services Totals</i>		\$35,448.85	\$50,740.00	\$49,740.00	\$48,300.00	\$80,740.00
<i>Materials</i>						
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	7,170.39	10,000.00	10,500.00	10,500.00	13,000.00
<i>Materials Totals</i>		\$7,170.39	\$10,000.00	\$10,500.00	\$10,500.00	\$13,000.00
Division <b>6308 - UPJOHN PARK Totals</b>		\$42,619.24	\$60,740.00	\$60,240.00	\$58,800.00	\$93,740.00
Division <b>6309 - YOUTH SPORTS COMPLEX</b>						
<i>Services</i>						
5102.301	UTILITIES ELECTRIC	29,852.71	35,000.00	35,000.00	35,000.00	35,000.00
5102.302	UTILITIES WATER	625.79	3,500.00	3,500.00	800.00	3,500.00
5102.303	UTILITIES SEWER AND WASTE DISP	149.90	250.00	181.00	150.00	250.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	6,161.80	30,000.00	3,027.00	3,027.00	50,000.00
5107.000	MISCELLANEOUS SERVICES	.00	300.00	269.00	.00	300.00
<i>Services Totals</i>		\$36,790.20	\$69,050.00	\$41,977.00	\$38,977.00	\$89,050.00
<i>Materials</i>						
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	33,420.04	56,000.00	45,500.00	46,000.00	56,000.00
<i>Materials Totals</i>		\$33,420.04	\$56,000.00	\$45,500.00	\$46,000.00	\$56,000.00
Division <b>6309 - YOUTH SPORTS COMPLEX Totals</b>		\$70,210.24	\$125,050.00	\$87,477.00	\$84,977.00	\$145,050.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>						
Division <b>6311 - CITY HALL</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	45,219.09	52,656.00	52,656.00	32,890.00	90,895.00
5001.301	SALARIES AND WAGES VACATION LEAVE	2,975.85	.00	.00	6,828.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	3,673.46	.00	.00	5,662.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,149.13	2,115.00	2,115.00	2,024.00	3,653.00
5001.314	SALARIES AND WAGES OVERTIME	3,127.25	.00	.00	3,012.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	649.95	.00	.00	395.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	3,051.31	4,677.00	4,677.00	2,614.00	7,723.00
5002.301	RETIREMENT PERS	12,240.75	12,511.00	12,511.00	14,705.00	24,057.00
5002.302	RETIREMENT MEDICARE	713.62	1,094.00	1,094.00	611.00	1,807.00
5002.304	RETIREMENT OPEB BENEFIT	1,272.68	1,318.00	1,318.00	1,177.00	2,299.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	200.00	200.00	200.00	400.00	400.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	509.05	527.00	527.00	471.00	910.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	4,055.11	5,698.00	5,698.00	3,815.00	2,082.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	114.76	117.00	117.00	142.00	206.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	89.38	91.00	91.00	111.00	161.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	21,104.40	22,577.00	22,577.00	19,516.00	33,257.00
	<i>Personnel Totals</i>	<b>\$101,145.79</b>	<b>\$103,581.00</b>	<b>\$103,581.00</b>	<b>\$94,373.00</b>	<b>\$167,450.00</b>
<i>Services</i>						
5102.300	UTILITIES GAS	36,835.87	46,000.00	45,352.00	46,000.00	46,000.00
5102.301	UTILITIES ELECTRIC	79,886.80	70,000.00	72,745.00	72,745.00	85,000.00
5102.303	UTILITIES SEWER AND WASTE DISP	142.24	300.00	300.00	300.00	300.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	55,196.87	19,000.00	45,030.00	45,030.00	19,000.00
	<i>Services Totals</i>	<b>\$172,061.78</b>	<b>\$135,300.00</b>	<b>\$163,427.00</b>	<b>\$164,075.00</b>	<b>\$150,300.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	.00	1,000.00	.00	.00	1,000.00
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	5,820.20	6,000.00	9,003.00	7,500.00	7,500.00
5202.304	OPERATING SUPPLIES LAB AND MEDICAL SUPPLIES	675.07	500.00	500.00	500.00	500.00
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	15,979.65	6,000.00	3,500.00	3,500.00	6,000.00
5203.304	REPAIRS AND MAINTENANCE SUPPLIES - SOLAR FIELD MAINTENANCE	27,453.85	27,000.00	33,000.00	33,000.00	19,000.00
	<i>Materials Totals</i>	<b>\$49,928.77</b>	<b>\$40,500.00</b>	<b>\$46,003.00</b>	<b>\$44,500.00</b>	<b>\$34,000.00</b>
<i>Capital</i>						
5308.000	LAND OR BUILDING IMPROVEMENTS	11,832.00	205,320.00	199,929.00	199,929.00	.00
	<i>Capital Totals</i>	<b>\$11,832.00</b>	<b>\$205,320.00</b>	<b>\$199,929.00</b>	<b>\$199,929.00</b>	<b>\$0.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>						
Division <b>6311 - CITY HALL Totals</b>		\$334,968.34	\$484,701.00	\$512,940.00	\$502,877.00	\$351,750.00
Division <b>6312 - FREEDOM PARK/SPLASH PAD</b>						
<i>Services</i>						
5102.303	UTILITIES SEWER AND WASTE DISP	284.86	600.00	897.00	600.00	600.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	254,000.00	2,000.00	5,564.00	.00	2,000.00
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	.00	300.00	300.00	300.00	300.00
5107.322	MISCELLANEOUS SERVICES HEALTH PERMIT	445.00	700.00	700.00	700.00	700.00
<i>Services Totals</i>		\$254,729.86	\$3,600.00	\$7,461.00	\$1,600.00	\$3,600.00
<i>Materials</i>						
5202.308	OPERATING SUPPLIES - CHEMICAL SUPPLIES	5,927.24	15,000.00	14,500.00	15,000.00	15,000.00
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	22,714.80	26,000.00	21,160.00	21,160.00	26,000.00
<i>Materials Totals</i>		\$28,642.04	\$41,000.00	\$35,660.00	\$36,160.00	\$41,000.00
Division <b>6312 - FREEDOM PARK/SPLASH PAD Totals</b>		\$283,371.90	\$44,600.00	\$43,121.00	\$37,760.00	\$44,600.00
Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE Totals</b>		\$2,188,334.81	\$2,756,262.00	\$2,756,273.00	\$2,560,856.00	\$2,363,863.00
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>2014 - MEASURE L/V FUNDING</b>						
<i>Other Financing Uses</i>						
5700.102	TRANSFERS OUT TO FUND 102	1,699,985.74	1,946,191.00	1,946,191.00	1,946,191.00	.00
5700.118	TRANSFERS OUT - TO FUND 118	2,012,852.95	4,675,000.00	4,675,000.00	3,738,000.00	530,000.00
<i>Other Financing Uses Totals</i>		\$3,712,838.69	\$6,621,191.00	\$6,621,191.00	\$5,684,191.00	\$530,000.00
Division <b>2014 - MEASURE L/V FUNDING Totals</b>		\$3,712,838.69	\$6,621,191.00	\$6,621,191.00	\$5,684,191.00	\$530,000.00
Division <b>7000 - INTERFUND TRANSFERS</b>						
<i>Other Financing Uses</i>						
5700.251	TRANSFERS OUT - TO FUND 251	.00	8,562.00	8,562.00	8,562.00	11,190.00
<i>Other Financing Uses Totals</i>		\$0.00	\$8,562.00	\$8,562.00	\$8,562.00	\$11,190.00
Division <b>7000 - INTERFUND TRANSFERS Totals</b>		\$0.00	\$8,562.00	\$8,562.00	\$8,562.00	\$11,190.00
Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b>						
<i>Other Financing Uses</i>						
5700.191	TRANSFERS OUT - TO FUND 191	1,134,330.00	1,077,288.00	1,077,288.00	1,077,288.00	1,097,357.00
<i>Other Financing Uses Totals</i>		\$1,134,330.00	\$1,077,288.00	\$1,077,288.00	\$1,077,288.00	\$1,097,357.00
Division <b>7004 - INTERFUND XFR - DEBT SERVICE Totals</b>		\$1,134,330.00	\$1,077,288.00	\$1,077,288.00	\$1,077,288.00	\$1,097,357.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 100 - GENERAL FUND</b>						
<b>EXPENSE</b>						
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>7005 - INTERFUND XFR - CAPITAL PROJECTS</b>						
<i>Other Financing Uses</i>						
5700.118	TRANSFERS OUT - TO FUND 118	1,305,990.04	.00	.00	.00	.00
	<i>Other Financing Uses Totals</i>	\$1,305,990.04	\$0.00	\$0.00	\$0.00	\$0.00
	Division <b>7005 - INTERFUND XFR - CAPITAL PROJECTS Totals</b>	\$1,305,990.04	\$0.00	\$0.00	\$0.00	\$0.00
	Department <b>70 - INTERFUND TRANSFERS Totals</b>	\$6,153,158.73	\$7,707,041.00	\$7,707,041.00	\$6,770,041.00	\$1,638,547.00
	<b>EXPENSE TOTALS</b>	\$23,245,402.17	\$25,980,127.00	\$28,005,353.00	\$25,124,998.00	\$20,414,172.00
	Fund <b>100 - GENERAL FUND Totals</b>					
	<b>REVENUE TOTALS</b>	\$26,261,187.82	\$22,042,047.00	\$22,790,019.00	\$20,685,366.00	\$22,187,889.00
	<b>EXPENSE TOTALS</b>	\$23,245,402.17	\$25,980,127.00	\$28,005,353.00	\$25,124,998.00	\$20,414,172.00
	Fund <b>100 - GENERAL FUND Totals</b>	\$3,015,785.65	(\$3,938,080.00)	(\$5,215,334.00)	(\$4,439,632.00)	\$1,773,717.00
<b>Fund 101 - MEASURE P FUNDS</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Taxes</i>						
4001.205	SALES & USE TAX - MEASURE P RECEIPTS	6,057,751.23	6,633,000.00	6,633,000.00	5,701,399.00	5,882,306.00
	<i>Taxes Totals</i>	\$6,057,751.23	\$6,633,000.00	\$6,633,000.00	\$5,701,399.00	\$5,882,306.00
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	11,230.85	3,100.00	3,100.00	20,000.00	10,000.00
	<i>Use of Property and Money Totals</i>	\$11,230.85	\$3,100.00	\$3,100.00	\$20,000.00	\$10,000.00
	Division <b>0000 - NON-DEPARTMENT Totals</b>	\$6,068,982.08	\$6,636,100.00	\$6,636,100.00	\$5,721,399.00	\$5,892,306.00
	Department <b>00 - NON-DEPARTMENTAL Totals</b>	\$6,068,982.08	\$6,636,100.00	\$6,636,100.00	\$5,721,399.00	\$5,892,306.00
	Department <b>30 - COMMUNITY DEVELOPMENT</b>					
	Division <b>3013 - PUBLIC OUTREACH &amp; EVENTS</b>					
	<i>Current Service Charges</i>					
4515.000	MEASURE P COMMUNITY EVENTS	9,035.41	10,000.00	10,000.00	10,000.00	10,000.00
	<i>Current Service Charges Totals</i>	\$9,035.41	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	Division <b>3013 - PUBLIC OUTREACH &amp; EVENTS Totals</b>	\$9,035.41	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	Department <b>30 - COMMUNITY DEVELOPMENT Totals</b>	\$9,035.41	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
	<b>REVENUE TOTALS</b>	\$6,078,017.49	\$6,646,100.00	\$6,646,100.00	\$5,731,399.00	\$5,902,306.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 101 - MEASURE P FUNDS</b>						
<b>EXPENSE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>ISF Allocation</i>						
5570.100	ADMINISTRATIVE OVERHEAD ALLOCATION	.00	194,243.00	194,243.00	194,243.00	195,633.00
5571.410	SELF INSURANCE ALLOCATION	.00	76,651.00	76,651.00	76,651.00	95,805.00
<i>ISF Allocation Totals</i>		\$0.00	\$270,894.00	\$270,894.00	\$270,894.00	\$291,438.00
<i>Debt Service</i>						
5600.000	PRINCIPAL	.00	.00	.00	.00	900,000.00
5601.000	INTEREST	.00	.00	.00	.00	714,105.00
<i>Debt Service Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$1,614,105.00
Division <b>0000 - NON-DEPARTMENT</b> Totals		\$0.00	\$270,894.00	\$270,894.00	\$270,894.00	\$1,905,543.00
Department <b>00 - NON-DEPARTMENTAL</b> Totals		\$0.00	\$270,894.00	\$270,894.00	\$270,894.00	\$1,905,543.00
Department <b>15 - FINANCE &amp; IT</b>						
Division <b>1530 - HUMAN RESOURCES</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	57,379.00	64,800.00	64,800.00	63,458.00	78,380.00
5001.301	SALARIES AND WAGES VACATION LEAVE	517.45	.00	.00	3,185.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	2,143.74	.00	.00	3,202.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	591.36	.00	.00	566.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,365.50	2,592.00	2,592.00	2,831.00	2,858.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,094.05	.00	.00	1,152.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	3,690.89	4,680.00	4,680.00	4,477.00	5,523.00
5002.301	RETIREMENT PERS	4,554.00	5,120.00	5,120.00	5,661.00	5,851.00
5002.302	RETIREMENT MEDICARE	863.20	1,095.00	1,095.00	1,047.00	1,292.00
5002.304	RETIREMENT OPEB BENEFIT	1,516.00	1,662.00	1,662.00	1,814.00	1,832.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	587.03	649.00	649.00	708.00	715.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	556.00	869.00	869.00	677.00	172.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	117.80	142.00	142.00	175.00	156.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	92.30	111.00	111.00	138.00	123.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	10,235.00	10,680.00	10,680.00	11,032.00	10,680.00
<i>Personnel Totals</i>		\$86,303.32	\$92,400.00	\$92,400.00	\$100,123.00	\$107,582.00
Division <b>1530 - HUMAN RESOURCES</b> Totals		\$86,303.32	\$92,400.00	\$92,400.00	\$100,123.00	\$107,582.00
Department <b>15 - FINANCE &amp; IT</b> Totals		\$86,303.32	\$92,400.00	\$92,400.00	\$100,123.00	\$107,582.00
Department <b>20 - POLICE SERVICES</b>						
Division <b>2000 - POLICE ADMINISTRATION</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	38,382.03	41,633.00	41,633.00	39,310.00	45,912.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 101 - MEASURE P FUNDS</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2000 - POLICE ADMINISTRATION</b>						
<i>Personnel</i>						
5001.301	SALARIES AND WAGES VACATION LEAVE	467.64	.00	.00	2,944.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	940.01	.00	.00	1,991.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	1,570.67	1,666.00	1,666.00	1,847.00	1,837.00
5001.314	SALARIES AND WAGES OVERTIME	.00	.00	.00	465.00	21,258.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	906.91	.00	.00	424.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	2,173.63	3,981.00	3,981.00	2,493.00	4,247.00
5002.301	RETIREMENT PERS	3,016.66	3,289.00	3,289.00	3,709.00	3,944.00
5002.302	RETIREMENT MEDICARE	508.35	932.00	932.00	583.00	994.00
5002.304	RETIREMENT OPEB BENEFIT	1,006.67	1,068.00	1,068.00	1,172.00	1,178.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	392.79	417.00	417.00	457.00	460.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	369.15	558.00	558.00	434.00	97.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	83.60	92.00	92.00	105.00	101.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	64.90	71.00	71.00	81.00	78.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	21,104.40	22,577.00	22,577.00	23,321.00	22,577.00
<i>Personnel Totals</i>		<b>\$70,987.41</b>	<b>\$76,284.00</b>	<b>\$76,284.00</b>	<b>\$79,336.00</b>	<b>\$102,683.00</b>
Division <b>2000 - POLICE ADMINISTRATION Totals</b>		<b>\$70,987.41</b>	<b>\$76,284.00</b>	<b>\$76,284.00</b>	<b>\$79,336.00</b>	<b>\$102,683.00</b>
Division <b>2001 - PATROL</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	250,532.71	288,374.00	288,374.00	258,965.00	298,569.00
5001.301	SALARIES AND WAGES VACATION LEAVE	1,335.00	.00	.00	6,535.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	4,154.70	.00	.00	22,869.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	2,309.34	.00	.00	5,057.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	11,706.40	11,729.00	11,729.00	15,282.00	12,136.00
5001.314	SALARIES AND WAGES OVERTIME	33,218.81	30,000.00	30,000.00	56,279.00	21,258.00
5001.315	SALARIES AND WAGES HOLIDAY OVERTIME	10,938.25	.00	.00	13,390.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	3,210.63	.00	.00	5,174.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	18,489.89	21,599.00	21,599.00	23,029.00	22,570.00
5002.301	RETIREMENT PERS	45,395.32	48,746.00	48,746.00	60,648.00	67,878.00
5002.302	RETIREMENT MEDICARE	4,324.25	5,053.00	5,053.00	5,386.00	5,281.00
5002.304	RETIREMENT OPEB BENEFIT	6,052.44	7,111.00	7,111.00	7,430.00	7,367.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	4,700.00	4,800.00	4,800.00	6,632.00	4,800.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	2,457.67	2,886.00	2,886.00	3,040.00	2,988.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	27,475.12	38,818.00	38,818.00	36,475.00	15,929.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	526.22	621.00	621.00	704.00	644.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 101 - MEASURE P FUNDS</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2001 - PATROL</b>						
<i>Personnel</i>						
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	412.11	485.00	485.00	551.00	503.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	51,665.30	55,169.00	55,169.00	68,659.00	60,634.00
<i>Personnel Totals</i>		<b>\$478,904.16</b>	<b>\$515,391.00</b>	<b>\$515,391.00</b>	<b>\$596,105.00</b>	<b>\$520,557.00</b>
Division <b>2001 - PATROL Totals</b>		<b>\$478,904.16</b>	<b>\$515,391.00</b>	<b>\$515,391.00</b>	<b>\$596,105.00</b>	<b>\$520,557.00</b>
Division <b>2003 - DISPATCH</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	51,436.47	61,542.00	61,542.00	52,773.00	62,024.00
5001.301	SALARIES AND WAGES VACATION LEAVE	4,117.01	.00	.00	2,666.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	4,212.07	.00	.00	5,140.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	240.57	.00	.00	930.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,782.18	2,488.00	2,488.00	2,946.00	2,507.00
5001.314	SALARIES AND WAGES OVERTIME	11,883.11	15,000.00	15,000.00	9,196.00	7,750.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,010.61	.00	.00	377.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	4,815.23	4,405.00	4,405.00	5,082.00	4,435.00
5002.301	RETIREMENT PERS	4,447.13	4,862.00	4,862.00	5,128.00	5,240.00
5002.302	RETIREMENT MEDICARE	1,126.14	1,031.00	1,031.00	1,188.00	1,038.00
5002.304	RETIREMENT OPEB BENEFIT	1,440.07	1,543.00	1,543.00	1,583.00	1,555.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	650.00	650.00	650.00	806.00	650.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	653.81	834.00	834.00	692.00	132.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	122.55	135.00	135.00	153.00	135.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	96.29	106.00	106.00	120.00	106.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	8,856.00	8,856.00	8,856.00	9,148.00	8,856.00
<i>Personnel Totals</i>		<b>\$97,889.24</b>	<b>\$101,452.00</b>	<b>\$101,452.00</b>	<b>\$97,928.00</b>	<b>\$94,428.00</b>
Division <b>2003 - DISPATCH Totals</b>		<b>\$97,889.24</b>	<b>\$101,452.00</b>	<b>\$101,452.00</b>	<b>\$97,928.00</b>	<b>\$94,428.00</b>
Division <b>2004 - ANIMAL CONTROL</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	55,619.43	38,043.00	38,043.00	39,042.00	39,945.00
5001.302	SALARIES AND WAGES SICK LEAVE	137.30	.00	.00	340.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,449.70	1,522.00	1,522.00	1,782.00	1,598.00
5001.314	SALARIES AND WAGES OVERTIME	6,126.04	7,500.00	7,500.00	3,961.00	2,794.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	651.93	.00	.00	179.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	3,397.57	3,759.00	3,759.00	2,284.00	3,877.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 101 - MEASURE P FUNDS</b>						
<b>EXPENSE</b>						
Department <b>20 - POLICE SERVICES</b>						
Division <b>2004 - ANIMAL CONTROL</b>						
<i>Personnel</i>						
5002.301	RETIREMENT PERS	4,168.89	3,006.00	3,006.00	3,290.00	3,444.00
5002.302	RETIREMENT MEDICARE	794.60	879.00	879.00	534.00	907.00
5002.304	RETIREMENT OPEB BENEFIT	1,398.61	976.00	976.00	1,023.00	1,025.00
5003.300	OTHER EMPLOYEE BENEFITS UNIFORM ALLOWANCE	1,437.50	.00	.00	.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	549.82	381.00	381.00	404.00	400.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	5,808.49	5,037.00	5,037.00	4,124.00	2,098.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	119.13	83.00	83.00	95.00	87.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	93.32	65.00	65.00	74.00	68.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	28,463.67	22,577.00	22,577.00	23,321.00	22,577.00
<i>Personnel Totals</i>		\$111,216.00	\$83,828.00	\$83,828.00	\$80,453.00	\$78,820.00
Division <b>2004 - ANIMAL CONTROL Totals</b>		\$111,216.00	\$83,828.00	\$83,828.00	\$80,453.00	\$78,820.00
Department <b>20 - POLICE SERVICES Totals</b>		\$758,996.81	\$776,955.00	\$776,955.00	\$853,822.00	\$796,488.00
Department <b>28 - FIRE PROTECTION SERVICES</b>						
Division <b>2800 - KERN CNTY FIRE SRVCS (FFS00K)</b>						
<i>Services</i>						
5107.306	MISCELLANEOUS SERVICES AID TO OUTSIDE AGENCIES	583,232.00	773,795.00	773,795.00	661,054.00	773,795.00
<i>Services Totals</i>		\$583,232.00	\$773,795.00	\$773,795.00	\$661,054.00	\$773,795.00
Division <b>2800 - KERN CNTY FIRE SRVCS (FFS00K) Totals</b>		\$583,232.00	\$773,795.00	\$773,795.00	\$661,054.00	\$773,795.00
Department <b>28 - FIRE PROTECTION SERVICES Totals</b>		\$583,232.00	\$773,795.00	\$773,795.00	\$661,054.00	\$773,795.00
Department <b>30 - COMMUNITY DEVELOPMENT</b>						
Division <b>3013 - PUBLIC OUTREACH &amp; EVENTS</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	67,085.37	104,097.00	104,097.00	67,651.00	53,850.00
5001.301	SALARIES AND WAGES VACATION LEAVE	872.85	.00	.00	565.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	1,591.65	.00	.00	2,679.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	599.01	.00	.00	.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	3,017.05	3,035.00	3,035.00	2,915.00	2,154.00
5001.311	SALARIES AND WAGES PART TIME	6,073.04	.00	.00	24,452.00	26,657.00
5001.314	SALARIES AND WAGES OVERTIME	6,454.36	7,500.00	7,500.00	516.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,283.59	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	4,969.80	6,752.00	6,752.00	4,747.00	3,637.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 101 - MEASURE P FUNDS</b>						
<b>EXPENSE</b>						
Department <b>30 - COMMUNITY DEVELOPMENT</b>						
Division <b>3013 - PUBLIC OUTREACH &amp; EVENTS</b>						
<i>Personnel</i>						
5002.301	RETIREMENT PERS	5,322.21	5,994.00	5,994.00	5,706.00	4,534.00
5002.302	RETIREMENT MEDICARE	1,245.59	1,580.00	1,580.00	1,476.00	1,238.00
5002.303	RETIREMENT PARS	215.42	.00	.00	936.00	1,000.00
5002.304	RETIREMENT OPEB BENEFIT	1,772.12	1,946.00	1,946.00	1,855.00	1,381.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	685.20	759.00	759.00	724.00	539.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	763.02	1,396.00	1,396.00	924.00	171.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	159.26	165.00	165.00	142.00	121.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	124.38	129.00	129.00	112.00	95.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	4,700.00	4,800.00	4,800.00	4,398.00	4,800.00
<i>Personnel Totals</i>		\$106,933.92	\$138,153.00	\$138,153.00	\$119,798.00	\$100,177.00
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	1,938.10	10,000.00	10,000.00	.00	10,000.00
<i>Services Totals</i>		\$1,938.10	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00
<i>Materials</i>						
5202.310	OPERATING SUPPLIES - MEASURE P PUBLIC OUTREACH & EVENTS	121,155.68	160,000.00	160,000.00	160,000.00	160,000.00
<i>Materials Totals</i>		\$121,155.68	\$160,000.00	\$160,000.00	\$160,000.00	\$160,000.00
Division <b>3013 - PUBLIC OUTREACH &amp; EVENTS Totals</b>		\$230,027.70	\$308,153.00	\$308,153.00	\$279,798.00	\$270,177.00
Department <b>30 - COMMUNITY DEVELOPMENT Totals</b>		\$230,027.70	\$308,153.00	\$308,153.00	\$279,798.00	\$270,177.00
Department <b>62 - RECREATION PROGRAMS</b>						
Division <b>6202 - AQUATICS</b>						
<i>Services</i>						
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	3,742,889.22	.00	1,701,474.00	337,433.00	.00
<i>Services Totals</i>		\$3,742,889.22	\$0.00	\$1,701,474.00	\$337,433.00	\$0.00
Division <b>6202 - AQUATICS Totals</b>		\$3,742,889.22	\$0.00	\$1,701,474.00	\$337,433.00	\$0.00
Department <b>62 - RECREATION PROGRAMS Totals</b>		\$3,742,889.22	\$0.00	\$1,701,474.00	\$337,433.00	\$0.00
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>7000 - INTERFUND TRANSFERS</b>						
<i>Other Financing Uses</i>						
5700.100	TRANSFERS OUT TO FUND 100	455,000.00	350,000.00	350,000.00	350,000.00	350,000.00
<i>Other Financing Uses Totals</i>		\$455,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00
Division <b>7000 - INTERFUND TRANSFERS Totals</b>		\$455,000.00	\$350,000.00	\$350,000.00	\$350,000.00	\$350,000.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 101 - MEASURE P FUNDS</b>						
<b>EXPENSE</b>						
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b>						
<i>Other Financing Uses</i>						
5700.191	TRANSFERS OUT - TO FUND 191	.00	106,819.00	106,819.00	106,819.00	115,302.00
	<i>Other Financing Uses Totals</i>	\$0.00	\$106,819.00	\$106,819.00	\$106,819.00	\$115,302.00
	Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b>	\$0.00	\$106,819.00	\$106,819.00	\$106,819.00	\$115,302.00
	Totals					
	Department <b>70 - INTERFUND TRANSFERS</b> Totals	\$455,000.00	\$456,819.00	\$456,819.00	\$456,819.00	\$465,302.00
	<b>EXPENSE TOTALS</b>	\$5,856,449.05	\$2,679,016.00	\$4,380,490.00	\$2,959,943.00	\$4,318,887.00
	Fund <b>101 - MEASURE P FUNDS</b> Totals					
	<b>REVENUE TOTALS</b>	\$6,078,017.49	\$6,646,100.00	\$6,646,100.00	\$5,731,399.00	\$5,902,306.00
	<b>EXPENSE TOTALS</b>	\$5,856,449.05	\$2,679,016.00	\$4,380,490.00	\$2,959,943.00	\$4,318,887.00
	Fund <b>101 - MEASURE P FUNDS</b> Totals	\$221,568.44	\$3,967,084.00	\$2,265,610.00	\$2,771,456.00	\$1,583,419.00
<b>Fund 102 - GAS TAX FUND</b>						
<b>REVENUE</b>						
Department <b>42 - STREETS</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Intergovernmental</i>						
4101.200	GAS TAX GAS TAX 2103	268,530.77	247,681.00	247,681.00	258,549.00	254,263.00
4101.201	GAS TAX GAS TAX 2105 SUPPLEMENTAL	154,291.91	173,117.00	173,117.00	176,482.00	177,861.00
4101.202	GAS TAX GAS TAX 2106	95,199.31	73,265.00	73,265.00	74,973.00	75,532.00
4101.203	GAS TAX GAS TAX 2107	208,427.01	236,587.00	236,587.00	240,801.00	242,741.00
4101.204	GAS TAX GAS TAX 2107.5 ADV ENG PL	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
	<i>Intergovernmental Totals</i>	\$732,449.00	\$736,650.00	\$736,650.00	\$756,805.00	\$756,397.00
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	173.37	50.00	50.00	.00	50.00
	<i>Use of Property and Money Totals</i>	\$173.37	\$50.00	\$50.00	\$0.00	\$50.00
	<i>Other Revenue</i>					
4902.000	REIMBURSEMENTS	5,296.00	3,000.00	3,000.00	580.00	30,000.00
4904.200	OTHER FINANCING SOURCES OTHER REVENUE	482.00	.00	.00	.00	.00
	<i>Other Revenue Totals</i>	\$5,778.00	\$3,000.00	\$3,000.00	\$580.00	\$30,000.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$738,400.37	\$739,700.00	\$739,700.00	\$757,385.00	\$786,447.00
	Department <b>42 - STREETS</b> Totals	\$738,400.37	\$739,700.00	\$739,700.00	\$757,385.00	\$786,447.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 102 - GAS TAX FUND</b>						
<b>REVENUE</b>						
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>7000 - INTERFUND TRANSFERS</b>						
<i>Transfer from Other Funds</i>						
4700.100	TRANSFER IN FROM FUND 100	1,699,985.74	1,946,191.00	1,946,191.00	1,946,191.00	.00
4700.103	TRANSFERS IN - FROM FUND 103	.00	552,850.00	552,850.00	500,000.00	1,200,000.00
4700.107	TRANSFER IN - FROM FUND 107	.00	641,150.00	641,150.00	1,390,000.00	1,965,000.00
<i>Transfer from Other Funds Totals</i>		<u>\$1,699,985.74</u>	<u>\$3,140,191.00</u>	<u>\$3,140,191.00</u>	<u>\$3,836,191.00</u>	<u>\$3,165,000.00</u>
Division <b>7000 - INTERFUND TRANSFERS Totals</b>		<u>\$1,699,985.74</u>	<u>\$3,140,191.00</u>	<u>\$3,140,191.00</u>	<u>\$3,836,191.00</u>	<u>\$3,165,000.00</u>
Department <b>70 - INTERFUND TRANSFERS Totals</b>		<u>\$1,699,985.74</u>	<u>\$3,140,191.00</u>	<u>\$3,140,191.00</u>	<u>\$3,836,191.00</u>	<u>\$3,165,000.00</u>
<b>REVENUE TOTALS</b>		<b>\$2,438,386.11</b>	<b>\$3,879,891.00</b>	<b>\$3,879,891.00</b>	<b>\$4,593,576.00</b>	<b>\$3,951,447.00</b>
<b>EXPENSE</b>						
Department <b>42 - STREETS</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>ISF Allocation</i>						
5570.100	ADMINISTRATIVE OVERHEAD ALLOCATION	107,853.00	93,833.00	93,833.00	93,833.00	248,571.00
5571.410	SELF INSURANCE ALLOCATION	28,201.00	16,118.00	16,118.00	16,118.00	101,590.00
<i>ISF Allocation Totals</i>		<u>\$136,054.00</u>	<u>\$109,951.00</u>	<u>\$109,951.00</u>	<u>\$109,951.00</u>	<u>\$350,161.00</u>
Division <b>0000 - NON-DEPARTMENT Totals</b>		<u>\$136,054.00</u>	<u>\$109,951.00</u>	<u>\$109,951.00</u>	<u>\$109,951.00</u>	<u>\$350,161.00</u>
Division <b>4200 - STREET ADMINISTRATION</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	36,070.44	40,951.00	40,951.00	37,880.00	55,094.00
5001.301	SALARIES AND WAGES VACATION LEAVE	1,700.97	.00	.00	2,414.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	413.06	.00	.00	1,084.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	1,509.43	1,639.00	1,639.00	1,722.00	1,265.00
5001.314	SALARIES AND WAGES OVERTIME	36.55	.00	.00	9.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	367.21	.00	.00	819.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	2,108.82	2,279.00	2,279.00	2,409.00	1,883.00
5002.301	RETIREMENT PERS	5,227.20	5,700.00	5,700.00	8,397.00	7,368.00
5002.302	RETIREMENT MEDICARE	538.71	657.00	657.00	619.00	513.00
5002.304	RETIREMENT OPEB BENEFIT	966.42	1,051.00	1,051.00	1,095.00	798.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	377.00	411.00	411.00	430.00	318.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	1,262.12	1,974.00	1,974.00	1,441.00	410.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	86.24	87.00	87.00	105.00	70.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	58.26	59.00	59.00	67.00	46.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	4,082.88	4,304.00	4,304.00	4,731.00	3,679.00
<i>Personnel Totals</i>		<u>\$54,805.31</u>	<u>\$59,112.00</u>	<u>\$59,112.00</u>	<u>\$63,222.00</u>	<u>\$71,444.00</u>
Division <b>4200 - STREET ADMINISTRATION Totals</b>		<u>\$54,805.31</u>	<u>\$59,112.00</u>	<u>\$59,112.00</u>	<u>\$63,222.00</u>	<u>\$71,444.00</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 102 - GAS TAX FUND</b>						
<b>EXPENSE</b>						
Department <b>42 - STREETS</b>						
Division <b>4210 - STREETS LIGHTING</b>						
<i>Services</i>						
5102.301	UTILITIES ELECTRIC	275,995.66	290,000.00	290,000.00	290,000.00	300,000.00
<i>Services Totals</i>		<u>\$275,995.66</u>	<u>\$290,000.00</u>	<u>\$290,000.00</u>	<u>\$290,000.00</u>	<u>\$300,000.00</u>
Division <b>4210 - STREETS LIGHTING Totals</b>		<u>\$275,995.66</u>	<u>\$290,000.00</u>	<u>\$290,000.00</u>	<u>\$290,000.00</u>	<u>\$300,000.00</u>
Division <b>4211 - TRAFFIC SIGNAL</b>						
<i>Services</i>						
5102.301	UTILITIES ELECTRIC	20,265.28	20,000.00	20,000.00	20,000.00	22,000.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	36,272.59	52,000.00	52,000.00	60,000.00	60,000.00
<i>Services Totals</i>		<u>\$56,537.87</u>	<u>\$72,000.00</u>	<u>\$72,000.00</u>	<u>\$80,000.00</u>	<u>\$82,000.00</u>
Division <b>4211 - TRAFFIC SIGNAL Totals</b>		<u>\$56,537.87</u>	<u>\$72,000.00</u>	<u>\$72,000.00</u>	<u>\$80,000.00</u>	<u>\$82,000.00</u>
Division <b>4212 - STREETS MAINTENANCE</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	119,244.41	186,027.00	186,027.00	129,622.00	140,321.00
5001.301	SALARIES AND WAGES VACATION LEAVE	6,548.07	.00	.00	6,168.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	3,850.24	.00	.00	2,131.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	5,175.50	7,464.00	7,464.00	5,681.00	5,628.00
5001.314	SALARIES AND WAGES OVERTIME	3,782.00	7,500.00	7,500.00	.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	826.37	.00	.00	698.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	8,227.42	12,802.00	12,802.00	8,810.00	9,690.00
5002.301	RETIREMENT PERS	24,374.26	29,506.00	29,506.00	37,854.00	48,438.00
5002.302	RETIREMENT MEDICARE	1,924.16	2,996.00	2,996.00	2,061.00	2,267.00
5002.304	RETIREMENT OPEB BENEFIT	3,174.20	4,770.00	4,770.00	3,629.00	3,598.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	176.00	536.00	536.00	356.00	356.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	1,238.21	1,861.00	1,861.00	1,416.00	1,404.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	10,303.68	24,757.00	24,757.00	11,077.00	16,671.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	275.71	415.00	415.00	340.00	312.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	218.26	312.00	312.00	267.00	245.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	15,337.73	19,929.00	19,929.00	16,123.00	15,609.00
<i>Personnel Totals</i>		<u>\$204,676.22</u>	<u>\$298,875.00</u>	<u>\$298,875.00</u>	<u>\$226,233.00</u>	<u>\$244,539.00</u>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	96.00	100.00	100.00	100.00	10,000.00
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	289.00	1,000.00	1,000.00	1,000.00	1,000.00
5102.301	UTILITIES ELECTRIC	90.71	300.00	520.00	520.00	750.00
5102.302	UTILITIES WATER	6,843.28	6,000.00	6,000.00	6,000.00	6,000.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	(5.46)	300.00	300.00	300.00	250.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 102	<b>GAS TAX FUND</b>					
<b>EXPENSE</b>						
Department 42 - STREETS						
Division 4212 - STREETS MAINTENANCE						
<i>Services</i>						
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE OUTSIDE R&M	.00	500.00	300.00	300.00	500.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	.00	2,500.00	2,500.00	2,500.00	2,500.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	1,416.67	.00	1,250.00	1,250.00	3,000.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	.00	100.00	100.00	100.00	100.00
5107.000	MISCELLANEOUS SERVICES	128.00	200.00	9,200.00	9,200.00	10,000.00
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	605.61	600.00	600.00	600.00	300.00
5107.302	MISCELLANEOUS SERVICES DAMAGES & JUDGEMENT	.00	500.00	500.00	500.00	500.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	12,642.09	10,000.00	9,270.00	9,270.00	9,750.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	625.00	2,000.00	2,000.00	2,000.00	1,000.00
5107.312	MISCELLANEOUS SERVICES TEMP EMPLOYEE SERVICES	1,257.20	.00	.00	.00	.00
<i>Services Totals</i>		\$23,988.10	\$24,100.00	\$33,640.00	\$33,640.00	\$45,650.00
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	3,570.13	5,000.00	3,230.00	3,380.00	5,000.00
5202.000	OPERATING SUPPLIES	39.98	150.00	150.00	150.00	150.00
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	467.92	400.00	400.00	400.00	400.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	711.86	1,000.00	950.00	950.00	950.00
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	37,853.58	70,000.00	62,669.00	62,669.00	80,000.00
5202.304	OPERATING SUPPLIES LAB AND MEDICAL SUPPLIES	150.00	700.00	700.00	700.00	700.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	1,323.89	4,500.00	4,500.00	4,500.00	5,500.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	66,317.93	55,000.00	56,080.00	56,080.00	55,000.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	6,272.88	7,500.00	7,500.00	7,500.00	7,500.00
5203.302	REPAIRS AND MAINTENANCE SUPPLIES OTHER EQUIPMENTS R&M SUPPLIES	252.74	2,000.00	2,000.00	2,000.00	.00
5203.303	REPAIRS AND MAINTENANCE SUPPLIES STREET REPAIR SUPPLIES	468.47	250.00	300.00	300.00	1,000.00
<i>Materials Totals</i>		\$117,429.38	\$146,500.00	\$138,479.00	\$138,629.00	\$156,200.00
<i>Capital</i>						
5301.000	VEHICLES	18,700.00	.00	150.00	.00	120,000.00
5302.000	MACHINERY & EQUIPMENTS	367,999.81	485,000.00	485,000.00	485,000.00	75,000.00
5303.000	COMPUTER HARDWARE/PERIPHERALS	.00	250.00	250.00	250.00	1,500.00
<i>Capital Totals</i>		\$386,699.81	\$485,250.00	\$485,400.00	\$485,250.00	\$196,500.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 102 - GAS TAX FUND</b>						
<b>EXPENSE</b>						
Department <b>42 - STREETS</b>						
Division <b>4212 - STREETS MAINTENANCE</b>						
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	88,765.00	166,793.00	166,793.00	166,793.00	128,949.00
<i>ISF Allocation Totals</i>		\$88,765.00	\$166,793.00	\$166,793.00	\$166,793.00	\$128,949.00
Division <b>4212 - STREETS MAINTENANCE Totals</b>		\$821,558.51	\$1,121,518.00	\$1,123,187.00	\$1,050,545.00	\$771,838.00
Division <b>4213 - STREET SWEEPING</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	2,996.84	.00	.00	.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	160.39	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	232.54	.00	.00	.00	.00
5002.301	RETIREMENT PERS	(507.29)	.00	.00	.00	.00
5002.302	RETIREMENT MEDICARE	54.39	.00	.00	.00	.00
5002.304	RETIREMENT OPEB BENEFIT	102.81	.00	.00	.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	40.11	.00	.00	.00	.00
<i>Personnel Totals</i>		\$3,079.79	\$0.00	\$0.00	\$0.00	\$0.00
<i>Services</i>						
5102.303	UTILITIES SEWER AND WASTE DISP	6,101.39	100,000.00	82,159.00	107,159.00	110,000.00
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	.00	.00	.00	.00	50,000.00
<i>Services Totals</i>		\$6,101.39	\$100,000.00	\$82,159.00	\$107,159.00	\$160,000.00
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	.00	46,000.00	71,000.00	71,000.00	10,000.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	10,542.32	20,000.00	20,000.00	20,000.00	25,000.00
<i>Materials Totals</i>		\$10,542.32	\$66,000.00	\$91,000.00	\$91,000.00	\$35,000.00
Division <b>4213 - STREET SWEEPING Totals</b>		\$19,723.50	\$166,000.00	\$173,159.00	\$198,159.00	\$195,000.00
Division <b>4216 - STREET MAINTENANCE - MEASURE L/V</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	246,419.02	306,657.00	306,657.00	317,132.00	350,229.00
5001.301	SALARIES AND WAGES VACATION LEAVE	9,746.42	.00	.00	11,361.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	7,567.60	.00	.00	11,568.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	522.95	.00	.00	8,359.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	10,591.96	12,325.00	12,325.00	14,509.00	14,074.00
5001.314	SALARIES AND WAGES OVERTIME	10,975.26	.00	.00	2,589.00	7,000.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	2,482.92	.00	.00	2,799.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	17,351.10	23,116.00	23,116.00	22,391.00	27,260.00
5002.301	RETIREMENT PERS	33,797.15	38,403.00	38,403.00	50,645.00	58,377.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 102 - GAS TAX FUND</b>						
<b>EXPENSE</b>						
Department <b>42 - STREETS</b>						
Division <b>4216 - STREET MAINTENANCE - MEASURE L/V</b>						
<i>Personnel</i>						
5002.302	RETIREMENT MEDICARE	4,057.88	5,411.00	5,411.00	5,236.00	6,380.00
5002.304	RETIREMENT OPEB BENEFIT	6,519.30	7,867.00	7,867.00	9,040.00	8,983.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	1,688.00	1,328.00	1,328.00	1,508.00	1,508.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	2,550.40	3,071.00	3,071.00	3,583.00	3,507.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	19,207.87	40,875.00	40,875.00	27,845.00	41,684.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	497.08	756.00	756.00	838.00	781.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	390.00	575.00	575.00	653.00	608.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	47,522.06	64,807.00	64,807.00	88,043.00	87,885.00
<i>Personnel Totals</i>		<b>\$421,886.97</b>	<b>\$505,191.00</b>	<b>\$505,191.00</b>	<b>\$578,099.00</b>	<b>\$608,276.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	2,780.33	150,000.00	67,200.00	103,600.00	150,000.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	137,284.72	20,000.00	30,507.00	30,507.00	50,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	2,400.00	11,000.00	1,900.00	2,000.00	10,000.00
5107.312	MISCELLANEOUS SERVICES TEMP EMPLOYEE SERVICES	64,257.53	20,000.00	20,000.00	20,000.00	10,000.00
<i>Services Totals</i>		<b>\$206,722.58</b>	<b>\$201,000.00</b>	<b>\$119,607.00</b>	<b>\$156,107.00</b>	<b>\$220,000.00</b>
<i>Materials</i>						
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	14,025.91	20,000.00	23,010.00	23,010.00	25,000.00
5203.302	REPAIRS AND MAINTENANCE SUPPLIES OTHER EQUIPMENTS R&M SUPPLIES	200,207.28	287,000.00	336,549.00	336,549.00	350,000.00
5203.303	REPAIRS AND MAINTENANCE SUPPLIES STREET REPAIR SUPPLIES	395,494.68	400,000.00	439,405.00	439,405.00	500,000.00
<i>Materials Totals</i>		<b>\$609,727.87</b>	<b>\$707,000.00</b>	<b>\$798,964.00</b>	<b>\$798,964.00</b>	<b>\$875,000.00</b>
<i>Capital</i>						
5301.000	VEHICLES	6,000.00	60,000.00	60,000.00	60,000.00	256,000.00
5302.000	MACHINERY & EQUIPMENTS	378,676.06	473,000.00	522,255.00	522,255.00	80,000.00
<i>Capital Totals</i>		<b>\$384,676.06</b>	<b>\$533,000.00</b>	<b>\$582,255.00</b>	<b>\$582,255.00</b>	<b>\$336,000.00</b>
Division <b>4216 - STREET MAINTENANCE - MEASURE L/V Totals</b>		<b>\$1,623,013.48</b>	<b>\$1,946,191.00</b>	<b>\$2,006,017.00</b>	<b>\$2,115,425.00</b>	<b>\$2,039,276.00</b>
Department <b>42 - STREETS Totals</b>		<b>\$2,987,688.33</b>	<b>\$3,764,772.00</b>	<b>\$3,833,426.00</b>	<b>\$3,907,302.00</b>	<b>\$3,809,719.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 102 - GAS TAX FUND</b>						
<b>EXPENSE</b>						
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b>						
<i>Other Financing Uses</i>						
5700.191	TRANSFERS OUT - TO FUND 191	99,635.00	114,874.00	114,874.00	114,874.00	100,925.00
	<i>Other Financing Uses Totals</i>	\$99,635.00	\$114,874.00	\$114,874.00	\$114,874.00	\$100,925.00
	Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b>	\$99,635.00	\$114,874.00	\$114,874.00	\$114,874.00	\$100,925.00
	Totals	\$99,635.00	\$114,874.00	\$114,874.00	\$114,874.00	\$100,925.00
	Department <b>70 - INTERFUND TRANSFERS</b> Totals	\$99,635.00	\$114,874.00	\$114,874.00	\$114,874.00	\$100,925.00
	<b>EXPENSE TOTALS</b>	\$3,087,323.33	\$3,879,646.00	\$3,948,300.00	\$4,022,176.00	\$3,910,644.00
	Fund <b>102 - GAS TAX FUND</b> Totals					
	<b>REVENUE TOTALS</b>	\$2,438,386.11	\$3,879,891.00	\$3,879,891.00	\$4,593,576.00	\$3,951,447.00
	<b>EXPENSE TOTALS</b>	\$3,087,323.33	\$3,879,646.00	\$3,948,300.00	\$4,022,176.00	\$3,910,644.00
	Fund <b>102 - GAS TAX FUND</b> Totals	(\$648,937.22)	\$245.00	(\$68,409.00)	\$571,400.00	\$40,803.00
<b>Fund 103 - GAS TAX - SB-1/RMRA</b>						
<b>REVENUE</b>						
Department <b>42 - STREETS</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Intergovernmental</i>						
4101.205	GAS TAX GAS TAX 2031 (RMRA)	705,771.08	713,643.00	713,643.00	712,000.00	733,056.00
	<i>Intergovernmental Totals</i>	\$705,771.08	\$713,643.00	\$713,643.00	\$712,000.00	\$733,056.00
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	2,473.41	3,500.00	3,500.00	5,405.00	3,500.00
	<i>Use of Property and Money Totals</i>	\$2,473.41	\$3,500.00	\$3,500.00	\$5,405.00	\$3,500.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$708,244.49	\$717,143.00	\$717,143.00	\$717,405.00	\$736,556.00
	Department <b>42 - STREETS</b> Totals	\$708,244.49	\$717,143.00	\$717,143.00	\$717,405.00	\$736,556.00
	<b>REVENUE TOTALS</b>	\$708,244.49	\$717,143.00	\$717,143.00	\$717,405.00	\$736,556.00
<b>EXPENSE</b>						
Department <b>42 - STREETS</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>ISF Allocation</i>						
5570.100	ADMINISTRATIVE OVERHEAD ALLOCATION	15,585.00	13,448.00	13,448.00	13,448.00	20,939.00
5571.410	SELF INSURANCE ALLOCATION	5,509.00	2,839.00	2,839.00	2,839.00	7,488.00
	<i>ISF Allocation Totals</i>	\$21,094.00	\$16,287.00	\$16,287.00	\$16,287.00	\$28,427.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$21,094.00	\$16,287.00	\$16,287.00	\$16,287.00	\$28,427.00
	Division <b>4212 - STREETS MAINTENANCE</b>					
	<i>Personnel</i>					
5001.300	SALARIES AND WAGES REGULAR SALARIES	52,118.00	87,401.00	87,401.00	77,886.00	92,188.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 103 - GAS TAX - SB-1/RMRA						
<b>EXPENSE</b>						
Department 42 - STREETS						
Division 4212 - STREETS MAINTENANCE						
<i>Personnel</i>						
5001.301	SALARIES AND WAGES VACATION LEAVE	1,963.48	.00	.00	4,729.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	1,829.01	.00	.00	3,965.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,246.36	3,511.00	3,511.00	3,602.00	3,702.00
5001.314	SALARIES AND WAGES OVERTIME	3,546.41	.00	.00	362.00	2,400.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,218.51	.00	.00	651.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	3,747.50	6,188.00	6,188.00	5,933.00	6,485.00
5002.301	RETIREMENT PERS	11,928.90	13,371.00	13,371.00	17,180.00	20,366.00
5002.302	RETIREMENT MEDICARE	876.43	1,448.00	1,448.00	1,387.00	1,518.00
5002.304	RETIREMENT OPEB BENEFIT	1,362.86	2,242.00	2,242.00	2,289.00	2,365.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	536.00	336.00	336.00	416.00	336.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	533.05	875.00	875.00	893.00	922.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	5,232.98	11,644.00	11,644.00	7,109.00	10,965.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	119.79	146.00	146.00	166.00	152.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	107.46	155.00	155.00	177.00	164.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	9,462.40	12,063.00	12,063.00	12,460.00	12,063.00
<i>Personnel Totals</i>		\$96,829.14	\$139,380.00	\$139,380.00	\$139,205.00	\$153,626.00
Division 4212 - STREETS MAINTENANCE Totals		\$96,829.14	\$139,380.00	\$139,380.00	\$139,205.00	\$153,626.00
Department 42 - STREETS Totals		\$117,923.14	\$155,667.00	\$155,667.00	\$155,492.00	\$182,053.00
Department 70 - INTERFUND TRANSFERS						
Division 7000 - INTERFUND TRANSFERS						
<i>Other Financing Uses</i>						
5700.102	TRANSFERS OUT TO FUND 102	.00	552,850.00	552,850.00	500,000.00	1,200,000.00
<i>Other Financing Uses Totals</i>		\$0.00	\$552,850.00	\$552,850.00	\$500,000.00	\$1,200,000.00
Division 7000 - INTERFUND TRANSFERS Totals		\$0.00	\$552,850.00	\$552,850.00	\$500,000.00	\$1,200,000.00
Division 7004 - INTERFUND XFR - DEBT SERVICE						
<i>Other Financing Uses</i>						
5700.191	TRANSFERS OUT - TO FUND 191	19,275.00	8,626.00	8,626.00	8,626.00	17,372.00
<i>Other Financing Uses Totals</i>		\$19,275.00	\$8,626.00	\$8,626.00	\$8,626.00	\$17,372.00
Division 7004 - INTERFUND XFR - DEBT SERVICE Totals		\$19,275.00	\$8,626.00	\$8,626.00	\$8,626.00	\$17,372.00
Department 70 - INTERFUND TRANSFERS Totals		\$19,275.00	\$561,476.00	\$561,476.00	\$508,626.00	\$1,217,372.00
<b>EXPENSE TOTALS</b>		\$137,198.14	\$717,143.00	\$717,143.00	\$664,118.00	\$1,399,425.00
Fund 103 - GAS TAX - SB-1/RMRA Totals						
<b>REVENUE TOTALS</b>		\$708,244.49	\$717,143.00	\$717,143.00	\$717,405.00	\$736,556.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>EXPENSE TOTALS</b>		\$137,198.14	\$717,143.00	\$717,143.00	\$664,118.00	\$1,399,425.00
Fund 103 - GAS TAX - SB-1/RMRA	Totals	\$571,046.35	\$0.00	\$0.00	\$53,287.00	(\$662,869.00)
Fund 104 - ILLEGAL DUMPING RESOURCES FUND						
<b>REVENUE</b>						
Department 00 - NON-DEPARTMENTAL						
Division 0000 - NON-DEPARTMENTAL						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	2,227.00	1,500.00	1,500.00	2,448.00	1,500.00
	<i>Use of Property and Money Totals</i>	\$2,227.00	\$1,500.00	\$1,500.00	\$2,448.00	\$1,500.00
	Division 0000 - NON-DEPARTMENTAL Totals	\$2,227.00	\$1,500.00	\$1,500.00	\$2,448.00	\$1,500.00
	Department 00 - NON-DEPARTMENTAL Totals	\$2,227.00	\$1,500.00	\$1,500.00	\$2,448.00	\$1,500.00
Department 48 - SOLID WASTE						
Division 4800 - SOLID WASTE						
<i>Taxes</i>						
4000.208	PROPERTY TAXES - SOLID WASTE MANAGEMENT PROGRAM	219,099.00	219,099.00	219,099.00	219,099.00	229,457.00
	<i>Taxes Totals</i>	\$219,099.00	\$219,099.00	\$219,099.00	\$219,099.00	\$229,457.00
	Division 4800 - SOLID WASTE Totals	\$219,099.00	\$219,099.00	\$219,099.00	\$219,099.00	\$229,457.00
	Department 48 - SOLID WASTE Totals	\$219,099.00	\$219,099.00	\$219,099.00	\$219,099.00	\$229,457.00
<b>REVENUE TOTALS</b>		\$221,326.00	\$220,599.00	\$220,599.00	\$221,547.00	\$230,957.00
<b>EXPENSE</b>						
Department 00 - NON-DEPARTMENTAL						
Division 0000 - NON-DEPARTMENTAL						
<i>ISF Allocation</i>						
5570.100	ADMINISTRATIVE OVERHEAD ALLOCATION	15,903.00	8,221.00	8,221.00	8,221.00	25,905.00
5571.410	SELF INSURANCE ALLOCATION	8,519.00	3,504.00	3,504.00	3,504.00	13,512.00
	<i>ISF Allocation Totals</i>	\$24,422.00	\$11,725.00	\$11,725.00	\$11,725.00	\$39,417.00
	Division 0000 - NON-DEPARTMENTAL Totals	\$24,422.00	\$11,725.00	\$11,725.00	\$11,725.00	\$39,417.00
	Department 00 - NON-DEPARTMENTAL Totals	\$24,422.00	\$11,725.00	\$11,725.00	\$11,725.00	\$39,417.00
Department 48 - SOLID WASTE						
Division 4800 - SOLID WASTE						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	55,690.26	134,980.00	134,980.00	65,437.00	81,415.00
5001.301	SALARIES AND WAGES VACATION LEAVE	2,033.45	.00	.00	480.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	3,063.90	.00	.00	4,159.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	396.79	.00	.00	4,330.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,387.86	5,424.00	5,424.00	3,114.00	3,274.00
5001.314	SALARIES AND WAGES OVERTIME	2,251.61	3,500.00	3,500.00	377.00	900.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,097.65	.00	.00	778.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	4,376.44	9,301.00	9,301.00	5,434.00	5,668.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 104 - ILLEGAL DUMPING RESOURCES FUND</b>						
<b>EXPENSE</b>						
Department <b>48 - SOLID WASTE</b>						
Division <b>4800 - SOLID WASTE</b>						
<i>Personnel</i>						
5002.301	RETIREMENT PERS	4,472.35	10,664.00	10,664.00	6,104.00	6,868.00
5002.302	RETIREMENT MEDICARE	1,023.53	2,176.00	2,176.00	1,271.00	1,327.00
5002.304	RETIREMENT OPEB BENEFIT	1,452.08	3,462.00	3,462.00	1,917.00	2,088.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	600.00	600.00	600.00	496.00	400.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	570.72	1,351.00	1,351.00	770.00	815.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	5,795.21	17,975.00	17,975.00	6,445.00	9,696.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	158.08	305.00	305.00	200.00	183.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	122.99	238.00	238.00	156.00	143.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	9,360.88	14,400.00	14,400.00	9,917.00	9,600.00
<i>Personnel Totals</i>		\$94,853.80	\$204,376.00	\$204,376.00	\$111,385.00	\$122,377.00
<i>Services</i>						
5102.303	UTILITIES SEWER AND WASTE DISP	2,216.03	6,000.00	14,000.00	14,000.00	18,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	.00	6,000.00	6,000.00	6,000.00	6,000.00
5107.302	MISCELLANEOUS SERVICES DAMAGES & JUDGEMENT	.00	500.00	500.00	500.00	500.00
<i>Services Totals</i>		\$2,216.03	\$12,500.00	\$20,500.00	\$20,500.00	\$24,500.00
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	7,320.28	50,000.00	42,000.00	42,000.00	22,000.00
5202.000	OPERATING SUPPLIES	4,504.17	15,000.00	15,000.00	15,000.00	15,000.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	62.79	10,000.00	10,000.00	1,000.00	10,000.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	6,305.99	10,000.00	10,000.00	10,000.00	10,000.00
<i>Materials Totals</i>		\$18,193.23	\$85,000.00	\$77,000.00	\$68,000.00	\$57,000.00
Division <b>4800 - SOLID WASTE Totals</b>		\$115,263.06	\$301,876.00	\$301,876.00	\$199,885.00	\$203,877.00
Department <b>48 - SOLID WASTE Totals</b>		\$115,263.06	\$301,876.00	\$301,876.00	\$199,885.00	\$203,877.00
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b>						
<i>Other Financing Uses</i>						
5700.191	TRANSFERS OUT - TO FUND 191	.00	.00	.00	.00	15,897.00
<i>Other Financing Uses Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$15,897.00
Division <b>7004 - INTERFUND XFR - DEBT SERVICE Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$15,897.00
Department <b>70 - INTERFUND TRANSFERS Totals</b>		\$0.00	\$0.00	\$0.00	\$0.00	\$15,897.00
<b>EXPENSE TOTALS</b>		\$139,685.06	\$313,601.00	\$313,601.00	\$211,610.00	\$259,191.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 104 - ILLEGAL DUMPING RESOURCES FUND	Totals					
	REVENUE TOTALS	\$221,326.00	\$220,599.00	\$220,599.00	\$221,547.00	\$230,957.00
	EXPENSE TOTALS	\$139,685.06	\$313,601.00	\$313,601.00	\$211,610.00	\$259,191.00
Fund 104 - ILLEGAL DUMPING RESOURCES FUND	Totals	\$81,640.94	(\$93,002.00)	(\$93,002.00)	\$9,937.00	(\$28,234.00)
Fund 106 - PARK DEVELOPMENT FEE	REVENUE					
	Department 00 - NON-DEPARTMENTAL					
	Division 0000 - NON-DEPARTMENT					
	Use of Property and Money					
4400.000	INVESTMENT EARNINGS/INTEREST	124.49	125.00	125.00	113.00	125.00
	Use of Property and Money Totals	\$124.49	\$125.00	\$125.00	\$113.00	\$125.00
	Division 0000 - NON-DEPARTMENTAL Totals	\$124.49	\$125.00	\$125.00	\$113.00	\$125.00
	Department 00 - NON-DEPARTMENTAL Totals	\$124.49	\$125.00	\$125.00	\$113.00	\$125.00
	REVENUE TOTALS	\$124.49	\$125.00	\$125.00	\$113.00	\$125.00
Fund 106 - PARK DEVELOPMENT FEE	Totals					
	REVENUE TOTALS	\$124.49	\$125.00	\$125.00	\$113.00	\$125.00
Fund 106 - PARK DEVELOPMENT FEE	Totals	\$124.49	\$125.00	\$125.00	\$113.00	\$125.00
Fund 107 - T.D.A. STREETS FUND	REVENUE					
	Department 42 - STREETS					
	Division 0000 - NON-DEPARTMENT					
	Taxes					
4002.203	TRANSPORTATION TAX TDA ART. 8 STREETS	.00	3,323,702.00	3,323,702.00	2,390,494.00	2,000,000.00
	Taxes Totals	\$0.00	\$3,323,702.00	\$3,323,702.00	\$2,390,494.00	\$2,000,000.00
	Use of Property and Money					
4400.000	INVESTMENT EARNINGS/INTEREST	15.51	150.00	150.00	7,289.00	150.00
	Use of Property and Money Totals	\$15.51	\$150.00	\$150.00	\$7,289.00	\$150.00
	Division 0000 - NON-DEPARTMENTAL Totals	\$15.51	\$3,323,852.00	\$3,323,852.00	\$2,397,783.00	\$2,000,150.00
	Department 42 - STREETS Totals	\$15.51	\$3,323,852.00	\$3,323,852.00	\$2,397,783.00	\$2,000,150.00
	REVENUE TOTALS	\$15.51	\$3,323,852.00	\$3,323,852.00	\$2,397,783.00	\$2,000,150.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 107 - T.D.A. STREETS FUND</b>						
<b>EXPENSE</b>						
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>7000 - INTERFUND TRANSFERS</b>						
<i>Other Financing Uses</i>						
5700.102	TRANSFERS OUT TO FUND 102	.00	641,150.00	641,150.00	1,390,000.00	1,965,000.00
5700.118	TRANSFERS OUT - TO FUND 118	.00	.00	.00	1,000,000.00	.00
<i>Other Financing Uses Totals</i>		\$0.00	\$641,150.00	\$641,150.00	\$2,390,000.00	\$1,965,000.00
Division <b>7000 - INTERFUND TRANSFERS Totals</b>		\$0.00	\$641,150.00	\$641,150.00	\$2,390,000.00	\$1,965,000.00
Department <b>70 - INTERFUND TRANSFERS Totals</b>		\$0.00	\$641,150.00	\$641,150.00	\$2,390,000.00	\$1,965,000.00
<b>EXPENSE TOTALS</b>		\$0.00	\$641,150.00	\$641,150.00	\$2,390,000.00	\$1,965,000.00
<b>Fund 107 - T.D.A. STREETS FUND Totals</b>						
<b>REVENUE TOTALS</b>		\$15.51	\$3,323,852.00	\$3,323,852.00	\$2,397,783.00	\$2,000,150.00
<b>EXPENSE TOTALS</b>		\$0.00	\$641,150.00	\$641,150.00	\$2,390,000.00	\$1,965,000.00
<b>Fund 107 - T.D.A. STREETS FUND Totals</b>		\$15.51	\$2,682,702.00	\$2,682,702.00	\$7,783.00	\$35,150.00
<b>Fund 112 - BUSINESS PARK FUND</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	287.12	315.00	315.00	257.00	315.00
<i>Use of Property and Money Totals</i>		\$287.12	\$315.00	\$315.00	\$257.00	\$315.00
Division <b>0000 - NON-DEPARTMENT Totals</b>		\$287.12	\$315.00	\$315.00	\$257.00	\$315.00
Department <b>00 - NON-DEPARTMENTAL Totals</b>		\$287.12	\$315.00	\$315.00	\$257.00	\$315.00
<b>REVENUE TOTALS</b>		\$287.12	\$315.00	\$315.00	\$257.00	\$315.00
<b>Fund 112 - BUSINESS PARK FUND Totals</b>						
<b>REVENUE TOTALS</b>		\$287.12	\$315.00	\$315.00	\$257.00	\$315.00
<b>Fund 112 - BUSINESS PARK FUND Totals</b>						
<b>REVENUE TOTALS</b>		\$287.12	\$315.00	\$315.00	\$257.00	\$315.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 117 - SUBSTANDARD STREETS IMPROVEMENT</b>						
<b>REVENUE</b>						
Department <b>42 - STREETS</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	1,172.58	4,800.00	4,800.00	1,186.00	4,800.00
	<i>Use of Property and Money Totals</i>	\$1,172.58	\$4,800.00	\$4,800.00	\$1,186.00	\$4,800.00
<i>Other Revenue</i>						
4904.200	OTHER FINANCING SOURCES OTHER REVENUE	10,800.00	10,000.00	10,000.00	27,000.00	10,000.00
	<i>Other Revenue Totals</i>	\$10,800.00	\$10,000.00	\$10,000.00	\$27,000.00	\$10,000.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$11,972.58	\$14,800.00	\$14,800.00	\$28,186.00	\$14,800.00
	Department <b>42 - STREETS</b> Totals	\$11,972.58	\$14,800.00	\$14,800.00	\$28,186.00	\$14,800.00
	<b>REVENUE TOTALS</b>	\$11,972.58	\$14,800.00	\$14,800.00	\$28,186.00	\$14,800.00
<b>Fund 117 - SUBSTANDARD STREETS IMPROVEMENT</b>						
Totals						
	<b>REVENUE TOTALS</b>	\$11,972.58	\$14,800.00	\$14,800.00	\$28,186.00	\$14,800.00
<b>Fund 117 - SUBSTANDARD STREETS IMPROVEMENT</b>						
Totals						
		\$11,972.58	\$14,800.00	\$14,800.00	\$28,186.00	\$14,800.00
<b>Fund 118 - CAPITAL PROJECTS FUND</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	2,243.80	3,000.00	3,000.00	.00	3,000.00
	<i>Use of Property and Money Totals</i>	\$2,243.80	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$2,243.80	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00
	Department <b>00 - NON-DEPARTMENTAL</b> Totals	\$2,243.80	\$3,000.00	\$3,000.00	\$0.00	\$3,000.00
Department <b>42 - STREETS</b>						
Division <b>5000 - CAPITAL PROJECTS</b>						
<i>Intergovernmental</i>						
4102.204	OTHER STATE, DO NOT USE- INCL GRANTS CMAQ	.00	.00	148,094.00	.00	.00
4102.208	OTHER STATE, INCL GRANTS - AHSC	.00	5,187,000.00	5,187,000.00	5,187,000.00	.00
4104.000	FEDERAL GRANTS	(19,767.15)	295,000.00	925,125.00	310,157.00	.00
4104.201	FEDERAL GRANTS HCDBG	.00	.00	55,152.00	.00	.00
4104.204	FEDERAL GRANTS HSIP	51,342.25	250,000.00	1,164,187.00	667,450.00	.00
4104.206	FEDERAL GRANTS REGNL SURFACE TRANS PROG (RSTP)	1,453,792.53	1,887,643.00	2,249,748.00	174,212.00	1,671,130.00
	<i>Intergovernmental Totals</i>	\$1,485,367.63	\$7,619,643.00	\$9,729,306.00	\$6,338,819.00	\$1,671,130.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 118 - CAPITAL PROJECTS FUND</b>						
<b>REVENUE</b>						
Department <b>42 - STREETS</b>						
Division <b>5000 - CAPITAL PROJECTS</b>						
<i>Other Revenue</i>						
4902.000	REIMBURSEMENTS	24,009.24	.00	.00	119,328.00	.00
<i>Other Revenue Totals</i>		\$24,009.24	\$0.00	\$0.00	\$119,328.00	\$0.00
Division <b>5000 - CAPITAL PROJECTS Totals</b>		\$1,509,376.87	\$7,619,643.00	\$9,729,306.00	\$6,458,147.00	\$1,671,130.00
Department <b>42 - STREETS Totals</b>		\$1,509,376.87	\$7,619,643.00	\$9,729,306.00	\$6,458,147.00	\$1,671,130.00
Department <b>60 - PARKS &amp; RECREATION ADMIN</b>						
Division <b>5000 - CAPITAL PROJECTS</b>						
<i>Intergovernmental</i>						
4102.000	OTHER STATE, INCL GRANTS	195,510.00	1,367,000.00	2,733,630.00	1,554,000.00	.00
4104.000	FEDERAL GRANTS	.00	.00	.00	35,157.00	.00
4104.201	FEDERAL GRANTS HCDBG	100,393.90	207,796.00	214,513.00	.00	210,305.00
<i>Intergovernmental Totals</i>		\$295,903.90	\$1,574,796.00	\$2,948,143.00	\$1,589,157.00	\$210,305.00
Division <b>5000 - CAPITAL PROJECTS Totals</b>		\$295,903.90	\$1,574,796.00	\$2,948,143.00	\$1,589,157.00	\$210,305.00
Department <b>60 - PARKS &amp; RECREATION ADMIN Totals</b>		\$295,903.90	\$1,574,796.00	\$2,948,143.00	\$1,589,157.00	\$210,305.00
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>7005 - INTERFUND XFR - CAPITAL PROJECTS</b>						
<i>Transfer from Other Funds</i>						
4700.100	TRANSFER IN FROM FUND 100	3,318,842.99	4,675,000.00	10,884,148.00	3,738,000.00	530,000.00
4700.107	TRANSFER IN - FROM FUND 107	.00	.00	.00	1,000,000.00	.00
4700.117	TRANSFER IN - FROM FUND 117	.00	.00	838,580.00	.00	.00
4700.263	TRANSFER IN FROM FUND 263	.00	.00	120,977.00	.00	40,000.00
4700.265	TRANSFER IN - FROM FUND 265	36,960.00	3,800,000.00	4,658,911.00	3,000,000.00	.00
4700.272	TRANSFER IN - FROM FUND 272	955,693.85	.00	1,807,043.00	.00	.00
4700.310	TRANSFER IN FROM FUND 310	3,194.00	.00	3,194.00	.00	.00
4700.938	TRANSFER IN - FROM FUND 938	.00	.00	731,420.00	.00	.00
<i>Transfer from Other Funds Totals</i>		\$4,314,690.84	\$8,475,000.00	\$19,044,273.00	\$7,738,000.00	\$570,000.00
Division <b>7005 - INTERFUND XFR - CAPITAL PROJECTS Totals</b>		\$4,314,690.84	\$8,475,000.00	\$19,044,273.00	\$7,738,000.00	\$570,000.00
Department <b>70 - INTERFUND TRANSFERS Totals</b>		\$4,314,690.84	\$8,475,000.00	\$19,044,273.00	\$7,738,000.00	\$570,000.00
<b>REVENUE TOTALS</b>		\$6,122,215.41	\$17,672,439.00	\$31,724,722.00	\$15,785,304.00	\$2,454,435.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 118 - CAPITAL PROJECTS FUND</b>						
<b>EXPENSE</b>						
Department <b>42 - STREETS</b>						
Division <b>5000 - CAPITAL PROJECTS</b>						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	7,667,310.67	16,192,000.00	24,607,914.00	8,700,000.00	2,200,000.00
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	311,010.30	150,000.00	1,338,555.00	201,000.00	.00
5106.302	COMMUNICATION ADVERTISING	.00	30,000.00	39,548.00	5,500.00	20,000.00
5107.316	MISCELLANEOUS SERVICES CONTINGENCY	.00	.00	255,381.00	.00	.00
	<i>Services Totals</i>	<u>\$7,978,320.97</u>	<u>\$16,372,000.00</u>	<u>\$26,241,398.00</u>	<u>\$8,906,500.00</u>	<u>\$2,220,000.00</u>
<i>Capital</i>						
5309.000	OTHER CAPITAL	.00	.00	1,184,524.00	.00	.00
	<i>Capital Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,184,524.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division <b>5000 - CAPITAL PROJECTS Totals</b>	<u>\$7,978,320.97</u>	<u>\$16,372,000.00</u>	<u>\$27,425,922.00</u>	<u>\$8,906,500.00</u>	<u>\$2,220,000.00</u>
	Department <b>42 - STREETS Totals</b>	<u>\$7,978,320.97</u>	<u>\$16,372,000.00</u>	<u>\$27,425,922.00</u>	<u>\$8,906,500.00</u>	<u>\$2,220,000.00</u>
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>5000 - CAPITAL PROJECTS</b>						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	.00	.00	189,227.00	189,227.00	.00
	<i>Services Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$189,227.00</u>	<u>\$189,227.00</u>	<u>\$0.00</u>
	Division <b>5000 - CAPITAL PROJECTS Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$189,227.00</u>	<u>\$189,227.00</u>	<u>\$0.00</u>
	Department <b>43 - TRANSIT SERVICES Totals</b>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$189,227.00</u>	<u>\$189,227.00</u>	<u>\$0.00</u>
Department <b>60 - PARKS &amp; RECREATION ADMIN</b>						
Division <b>5000 - CAPITAL PROJECTS</b>						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	101,739.00	101,959.00	125,552.00	.00	250,305.00
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	2,322,693.85	.00	3,869,076.00	3,859,876.00	.00
	<i>Services Totals</i>	<u>\$2,424,432.85</u>	<u>\$101,959.00</u>	<u>\$3,994,628.00</u>	<u>\$3,859,876.00</u>	<u>\$250,305.00</u>
<i>Capital</i>						
5309.000	OTHER CAPITAL	.00	.00	66,142.00	.00	.00
	<i>Capital Totals</i>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$66,142.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division <b>5000 - CAPITAL PROJECTS Totals</b>	<u>\$2,424,432.85</u>	<u>\$101,959.00</u>	<u>\$4,060,770.00</u>	<u>\$3,859,876.00</u>	<u>\$250,305.00</u>
	Department <b>60 - PARKS &amp; RECREATION ADMIN Totals</b>	<u>\$2,424,432.85</u>	<u>\$101,959.00</u>	<u>\$4,060,770.00</u>	<u>\$3,859,876.00</u>	<u>\$250,305.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$10,402,753.82</u>	<u>\$16,473,959.00</u>	<u>\$31,675,919.00</u>	<u>\$12,955,603.00</u>	<u>\$2,470,305.00</u>
<b>Fund 118 - CAPITAL PROJECTS FUND Totals</b>						
	<b>REVENUE TOTALS</b>	<u>\$6,122,215.41</u>	<u>\$17,672,439.00</u>	<u>\$31,724,722.00</u>	<u>\$15,785,304.00</u>	<u>\$2,454,435.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$10,402,753.82</u>	<u>\$16,473,959.00</u>	<u>\$31,675,919.00</u>	<u>\$12,955,603.00</u>	<u>\$2,470,305.00</u>
	<b>Fund 118 - CAPITAL PROJECTS FUND Totals</b>	<u>(\$4,280,538.41)</u>	<u>\$1,198,480.00</u>	<u>\$48,803.00</u>	<u>\$2,829,701.00</u>	<u>(\$15,870.00)</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 119 - RDA-HOUSING SET ASIDE</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	37,131.23	22,500.00	22,500.00	46,346.00	22,500.00
	<i>Use of Property and Money Totals</i>	\$37,131.23	\$22,500.00	\$22,500.00	\$46,346.00	\$22,500.00
<i>Other Revenue</i>						
4902.000	REIMBURSEMENTS	154,322.04	.00	.00	.00	.00
	<i>Other Revenue Totals</i>	\$154,322.04	\$0.00	\$0.00	\$0.00	\$0.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$191,453.27	\$22,500.00	\$22,500.00	\$46,346.00	\$22,500.00
	Department <b>00 - NON-DEPARTMENTAL</b> Totals	\$191,453.27	\$22,500.00	\$22,500.00	\$46,346.00	\$22,500.00
	<b>REVENUE TOTALS</b>	\$191,453.27	\$22,500.00	\$22,500.00	\$46,346.00	\$22,500.00
Fund <b>119 - RDA-HOUSING SET ASIDE</b> Totals						
	<b>REVENUE TOTALS</b>	\$191,453.27	\$22,500.00	\$22,500.00	\$46,346.00	\$22,500.00
Fund <b>119 - RDA-HOUSING SET ASIDE</b> Totals						
		\$191,453.27	\$22,500.00	\$22,500.00	\$46,346.00	\$22,500.00
<b>Fund 163 - SUPP LAW ENFORCEMENT SVC-AB3229</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	625.89	600.00	600.00	329.00	600.00
	<i>Use of Property and Money Totals</i>	\$625.89	\$600.00	\$600.00	\$329.00	\$600.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$625.89	\$600.00	\$600.00	\$329.00	\$600.00
	Department <b>00 - NON-DEPARTMENTAL</b> Totals	\$625.89	\$600.00	\$600.00	\$329.00	\$600.00
Department <b>20 - POLICE SERVICES</b>						
Division <b>2011 - SLES AB 3229</b>						
<i>Intergovernmental</i>						
4102.000	OTHER STATE, INCL GRANTS	186,158.96	180,000.00	180,000.00	194,663.00	180,000.00
	<i>Intergovernmental Totals</i>	\$186,158.96	\$180,000.00	\$180,000.00	\$194,663.00	\$180,000.00
	Division <b>2011 - SLES AB 3229</b> Totals	\$186,158.96	\$180,000.00	\$180,000.00	\$194,663.00	\$180,000.00
	Department <b>20 - POLICE SERVICES</b> Totals	\$186,158.96	\$180,000.00	\$180,000.00	\$194,663.00	\$180,000.00
	<b>REVENUE TOTALS</b>	\$186,784.85	\$180,600.00	\$180,600.00	\$194,992.00	\$180,600.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 163	<b>SUPP LAW ENFORCEMENT SVC-AB3229</b>					
	<b>EXPENSE</b>					
	Department <b>70 - INTERFUND TRANSFERS</b>					
	Division <b>7000 - INTERFUND TRANSFERS</b>					
	<i>Other Financing Uses</i>					
5700.100	TRANSFERS OUT TO FUND 100	187,354.37	180,000.00	180,000.00	194,992.00	180,600.00
	<i>Other Financing Uses Totals</i>	\$187,354.37	\$180,000.00	\$180,000.00	\$194,992.00	\$180,600.00
	Division <b>7000 - INTERFUND TRANSFERS Totals</b>	\$187,354.37	\$180,000.00	\$180,000.00	\$194,992.00	\$180,600.00
	Department <b>70 - INTERFUND TRANSFERS Totals</b>	\$187,354.37	\$180,000.00	\$180,000.00	\$194,992.00	\$180,600.00
	<b>EXPENSE TOTALS</b>	\$187,354.37	\$180,000.00	\$180,000.00	\$194,992.00	\$180,600.00
Fund 163	<b>SUPP LAW ENFORCEMENT SVC-AB3229 Totals</b>					
	<b>REVENUE TOTALS</b>	\$186,784.85	\$180,600.00	\$180,600.00	\$194,992.00	\$180,600.00
	<b>EXPENSE TOTALS</b>	\$187,354.37	\$180,000.00	\$180,000.00	\$194,992.00	\$180,600.00
Fund 163	<b>SUPP LAW ENFORCEMENT SVC-AB3229 Totals</b>	(\$569.52)	\$600.00	\$600.00	\$0.00	\$0.00
Fund 190	<b>CITY DEBT SERVICE</b>					
	<b>REVENUE</b>					
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>0000 - NON-DEPARTMENT</b>					
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	47.67	50.00	50.00	43.00	50.00
	<i>Use of Property and Money Totals</i>	\$47.67	\$50.00	\$50.00	\$43.00	\$50.00
	Division <b>0000 - NON-DEPARTMENT Totals</b>	\$47.67	\$50.00	\$50.00	\$43.00	\$50.00
	Department <b>00 - NON-DEPARTMENTAL Totals</b>	\$47.67	\$50.00	\$50.00	\$43.00	\$50.00
	<b>REVENUE TOTALS</b>	\$47.67	\$50.00	\$50.00	\$43.00	\$50.00
Fund 190	<b>CITY DEBT SERVICE Totals</b>					
	<b>REVENUE TOTALS</b>	\$47.67	\$50.00	\$50.00	\$43.00	\$50.00
Fund 190	<b>CITY DEBT SERVICE Totals</b>	\$47.67	\$50.00	\$50.00	\$43.00	\$50.00
Fund 191	<b>PERS COP DEBT SERVICE</b>					
	<b>REVENUE</b>					
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>0000 - NON-DEPARTMENT</b>					
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	3,890.82	6,300.00	6,300.00	6,732.00	6,300.00
	<i>Use of Property and Money Totals</i>	\$3,890.82	\$6,300.00	\$6,300.00	\$6,732.00	\$6,300.00
	Division <b>0000 - NON-DEPARTMENT Totals</b>	\$3,890.82	\$6,300.00	\$6,300.00	\$6,732.00	\$6,300.00
	Department <b>00 - NON-DEPARTMENTAL Totals</b>	\$3,890.82	\$6,300.00	\$6,300.00	\$6,732.00	\$6,300.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 191 - PERS COP DEBT SERVICE</b>						
<b>REVENUE</b>						
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b>						
<i>Transfer from Other Funds</i>						
4700.100	TRANSFER IN FROM FUND 100	1,134,330.00	1,077,288.00	1,077,288.00	1,077,288.00	1,097,357.00
4700.101	TRANSFER IN - FROM FUND 101	.00	106,819.00	106,819.00	106,819.00	115,302.00
4700.102	TRANSFER IN FROM FUND 102	99,635.00	114,874.00	114,874.00	114,874.00	100,925.00
4700.103	TRANSFERS IN - FROM FUND 103	19,275.00	8,626.00	8,626.00	8,626.00	17,372.00
4700.104	TRANSFERS IN - FROM FUND 104	.00	.00	.00	.00	15,897.00
4700.300	TRANSFER IN FROM FUND 300	100,383.00	104,259.00	104,259.00	104,259.00	80,910.00
4700.310	TRANSFER IN FROM FUND 310	180,223.00	165,775.00	165,775.00	165,775.00	192,100.00
4700.410	TRANSFER IN FROM FUND 410	12,574.00	11,903.00	11,903.00	11,903.00	11,856.00
4700.440	TRANSFER IN FROM FUND 440	15,519.00	20,399.00	20,399.00	20,399.00	20,871.00
<i>Transfer from Other Funds Totals</i>		\$1,561,939.00	\$1,609,943.00	\$1,609,943.00	\$1,609,943.00	\$1,652,590.00
Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b>		\$1,561,939.00	\$1,609,943.00	\$1,609,943.00	\$1,609,943.00	\$1,652,590.00
Totals		\$1,561,939.00	\$1,609,943.00	\$1,609,943.00	\$1,609,943.00	\$1,652,590.00
Department <b>70 - INTERFUND TRANSFERS</b> Totals		\$1,561,939.00	\$1,609,943.00	\$1,609,943.00	\$1,609,943.00	\$1,652,590.00
<b>REVENUE TOTALS</b>		\$1,565,829.82	\$1,616,243.00	\$1,616,243.00	\$1,616,675.00	\$1,658,890.00
<b>EXPENSE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Debt Service</i>						
5600.000	PRINCIPAL	755,000.00	840,000.00	840,000.00	840,000.00	925,000.00
5601.000	INTEREST	803,908.29	766,162.00	766,162.00	766,162.00	724,163.00
5603.000	DEBT ISSUANCE COST	2,420.00	2,420.00	2,420.00	2,420.00	2,640.00
<i>Debt Service Totals</i>		\$1,561,328.29	\$1,608,582.00	\$1,608,582.00	\$1,608,582.00	\$1,651,803.00
Division <b>0000 - NON-DEPARTMENT</b> Totals		\$1,561,328.29	\$1,608,582.00	\$1,608,582.00	\$1,608,582.00	\$1,651,803.00
Department <b>00 - NON-DEPARTMENTAL</b> Totals		\$1,561,328.29	\$1,608,582.00	\$1,608,582.00	\$1,608,582.00	\$1,651,803.00
<b>EXPENSE TOTALS</b>		\$1,561,328.29	\$1,608,582.00	\$1,608,582.00	\$1,608,582.00	\$1,651,803.00
<b>Fund 191 - PERS COP DEBT SERVICE Totals</b>						
<b>REVENUE TOTALS</b>		\$1,565,829.82	\$1,616,243.00	\$1,616,243.00	\$1,616,675.00	\$1,658,890.00
<b>EXPENSE TOTALS</b>		\$1,561,328.29	\$1,608,582.00	\$1,608,582.00	\$1,608,582.00	\$1,651,803.00
<b>Fund 191 - PERS COP DEBT SERVICE Totals</b>		\$4,501.53	\$7,661.00	\$7,661.00	\$8,093.00	\$7,087.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 210 - GRANT OPERATIONS FUND</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	(1,602.19)	1,300.00	1,300.00	2,029.00	1,300.00
	<i>Use of Property and Money Totals</i>	(\$1,602.19)	\$1,300.00	\$1,300.00	\$2,029.00	\$1,300.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	(\$1,602.19)	\$1,300.00	\$1,300.00	\$2,029.00	\$1,300.00
	Department <b>00 - NON-DEPARTMENTAL</b> Totals	(\$1,602.19)	\$1,300.00	\$1,300.00	\$2,029.00	\$1,300.00
Department <b>48 - SOLID WASTE</b>						
Division <b>4801 - RESOURCE &amp; RECOVERY</b>						
<i>Intergovernmental</i>						
4102.200	OTHER STATE, INCL GRANTS DOC-RECYCLING	(8,998.10)	.00	.00	7,312.00	.00
	<i>Intergovernmental Totals</i>	(\$8,998.10)	\$0.00	\$0.00	\$7,312.00	\$0.00
	Division <b>4801 - RESOURCE &amp; RECOVERY</b> Totals	(\$8,998.10)	\$0.00	\$0.00	\$7,312.00	\$0.00
	Department <b>48 - SOLID WASTE</b> Totals	(\$8,998.10)	\$0.00	\$0.00	\$7,312.00	\$0.00
	<b>REVENUE TOTALS</b>	(\$10,600.29)	\$1,300.00	\$1,300.00	\$9,341.00	\$1,300.00
	Fund <b>210 - GRANT OPERATIONS FUND</b> Totals					
	<b>REVENUE TOTALS</b>	(\$10,600.29)	\$1,300.00	\$1,300.00	\$9,341.00	\$1,300.00
	Fund <b>210 - GRANT OPERATIONS FUND</b> Totals	(\$10,600.29)	\$1,300.00	\$1,300.00	\$9,341.00	\$1,300.00
<b>Fund 251 - LANDSCAPE &amp; LIGHTING DIST 2012-1</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	198.27	250.00	250.00	50.00	100.00
	<i>Use of Property and Money Totals</i>	\$198.27	\$250.00	\$250.00	\$50.00	\$100.00
<i>Assessment Revenue</i>						
4600.000	ASSESSMENT REVENUE CURRENT YEAR	25,906.89	26,436.00	26,436.00	26,436.00	26,436.00
	<i>Assessment Revenue Totals</i>	\$25,906.89	\$26,436.00	\$26,436.00	\$26,436.00	\$26,436.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$26,105.16	\$26,686.00	\$26,686.00	\$26,486.00	\$26,536.00
	Department <b>00 - NON-DEPARTMENTAL</b> Totals	\$26,105.16	\$26,686.00	\$26,686.00	\$26,486.00	\$26,536.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 251	<b>LANDSCAPE &amp; LIGHTING DIST 2012-1</b>					
	<b>REVENUE</b>					
	Department <b>70 - INTERFUND TRANSFERS</b>					
	Division <b>7000 - INTERFUND TRANSFERS</b>					
	<i>Transfer from Other Funds</i>					
4700.100	TRANSFER IN FROM FUND 100	.00	8,562.00	8,562.00	8,562.00	11,190.00
	<i>Transfer from Other Funds Totals</i>	\$0.00	\$8,562.00	\$8,562.00	\$8,562.00	\$11,190.00
	Division <b>7000 - INTERFUND TRANSFERS Totals</b>	\$0.00	\$8,562.00	\$8,562.00	\$8,562.00	\$11,190.00
	Department <b>70 - INTERFUND TRANSFERS Totals</b>	\$0.00	\$8,562.00	\$8,562.00	\$8,562.00	\$11,190.00
	<b>REVENUE TOTALS</b>	\$26,105.16	\$35,248.00	\$35,248.00	\$35,048.00	\$37,726.00
	<b>EXPENSE</b>					
	Department <b>42 - STREETS</b>					
	Division <b>4250 - ZONE 1 - TRACT 6740</b>					
	<i>Services</i>					
5101.000	PROFESSIONAL SERVICES - OTHERS	15,682.32	15,796.00	15,796.00	.00	15,796.00
5102.301	UTILITIES ELECTRIC	3,921.90	6,600.00	6,600.00	.00	6,600.00
5102.302	UTILITIES WATER	2,420.07	2,835.00	2,835.00	.00	2,835.00
	<i>Services Totals</i>	\$22,024.29	\$25,231.00	\$25,231.00	\$0.00	\$25,231.00
	<i>Materials</i>					
5202.000	OPERATING SUPPLIES	.00	1,000.00	1,000.00	.00	1,000.00
	<i>Materials Totals</i>	\$0.00	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00
	Division <b>4250 - ZONE 1 - TRACT 6740 Totals</b>	\$22,024.29	\$26,231.00	\$26,231.00	\$0.00	\$26,231.00
	Division <b>4251 - ZONE 1B - TRACT 6775</b>					
	<i>Services</i>					
5101.000	PROFESSIONAL SERVICES - OTHERS	4,392.24	4,506.00	4,506.00	.00	4,506.00
5102.301	UTILITIES ELECTRIC	435.71	702.00	702.00	.00	702.00
5102.302	UTILITIES WATER	682.57	945.00	945.00	.00	945.00
	<i>Services Totals</i>	\$5,510.52	\$6,153.00	\$6,153.00	\$0.00	\$6,153.00
	<i>Materials</i>					
5202.000	OPERATING SUPPLIES	.00	500.00	500.00	.00	500.00
	<i>Materials Totals</i>	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
	Division <b>4251 - ZONE 1B - TRACT 6775 Totals</b>	\$5,510.52	\$6,653.00	\$6,653.00	\$0.00	\$6,653.00
	Division <b>4252 - ZONE 1C - TRACT 6700</b>					
	<i>Services</i>					
5101.000	PROFESSIONAL SERVICES - OTHERS	.00	500.00	500.00	.00	500.00
	<i>Services Totals</i>	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
	Division <b>4252 - ZONE 1C - TRACT 6700 Totals</b>	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 251 - LANDSCAPE &amp; LIGHTING DIST 2012-1</b>						
<b>EXPENSE</b>						
Department <b>42 - STREETS</b>						
Division <b>4253 - ZONE 2</b>						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	15,733.68	16,000.00	16,000.00	.00	16,000.00
5102.301	UTILITIES ELECTRIC	783.22	8,200.00	8,200.00	.00	8,200.00
5102.302	UTILITIES WATER	163.35	1,500.00	1,500.00	.00	1,500.00
	<i>Services Totals</i>	<u>\$16,680.25</u>	<u>\$25,700.00</u>	<u>\$25,700.00</u>	<u>\$0.00</u>	<u>\$25,700.00</u>
<i>Materials</i>						
5202.000	OPERATING SUPPLIES	.00	1,000.00	1,000.00	.00	1,000.00
	<i>Materials Totals</i>	<u>\$0.00</u>	<u>\$1,000.00</u>	<u>\$1,000.00</u>	<u>\$0.00</u>	<u>\$1,000.00</u>
	Division <b>4253 - ZONE 2 Totals</b>	<u>\$16,680.25</u>	<u>\$26,700.00</u>	<u>\$26,700.00</u>	<u>\$0.00</u>	<u>\$26,700.00</u>
Division <b>4254 - ZONE 3</b>						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	8,825.36	8,957.00	8,957.00	.00	8,957.00
5102.301	UTILITIES ELECTRIC	783.12	4,000.00	4,000.00	.00	4,000.00
5102.302	UTILITIES WATER	163.34	3,200.00	3,200.00	.00	3,200.00
	<i>Services Totals</i>	<u>\$9,771.82</u>	<u>\$16,157.00</u>	<u>\$16,157.00</u>	<u>\$0.00</u>	<u>\$16,157.00</u>
<i>Materials</i>						
5202.000	OPERATING SUPPLIES	.00	500.00	500.00	.00	500.00
	<i>Materials Totals</i>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$500.00</u>
	Division <b>4254 - ZONE 3 Totals</b>	<u>\$9,771.82</u>	<u>\$16,657.00</u>	<u>\$16,657.00</u>	<u>\$0.00</u>	<u>\$16,657.00</u>
Division <b>4255 - ZONE 4 - TRACT 6908</b>						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	.00	2,475.00	2,475.00	.00	2,475.00
5102.301	UTILITIES ELECTRIC	1,860.30	2,155.00	2,155.00	.00	2,155.00
	<i>Services Totals</i>	<u>\$1,860.30</u>	<u>\$4,630.00</u>	<u>\$4,630.00</u>	<u>\$0.00</u>	<u>\$4,630.00</u>
<i>Materials</i>						
5202.000	OPERATING SUPPLIES	.00	500.00	500.00	.00	500.00
	<i>Materials Totals</i>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$500.00</u>
	Division <b>4255 - ZONE 4 - TRACT 6908 Totals</b>	<u>\$1,860.30</u>	<u>\$5,130.00</u>	<u>\$5,130.00</u>	<u>\$0.00</u>	<u>\$5,130.00</u>
Division <b>4256 - ZONE 5 - TRACT 7188</b>						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	.00	2,440.00	2,440.00	.00	2,440.00
5102.301	UTILITIES ELECTRIC	1,634.25	2,352.00	2,352.00	.00	2,352.00
	<i>Services Totals</i>	<u>\$1,634.25</u>	<u>\$4,792.00</u>	<u>\$4,792.00</u>	<u>\$0.00</u>	<u>\$4,792.00</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund	<b>251 - LANDSCAPE &amp; LIGHTING DIST 2012-1</b>					
	<b>EXPENSE</b>					
	Department <b>42 - STREETS</b>					
	Division <b>4256 - ZONE 5 - TRACT 7188</b>					
	Materials					
5202.000	OPERATING SUPPLIES	.00	500.00	500.00	.00	500.00
	Materials Totals	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
	Division <b>4256 - ZONE 5 - TRACT 7188</b> Totals	\$1,634.25	\$5,292.00	\$5,292.00	\$0.00	\$5,292.00
	Division <b>4257 - ZONE 6</b>					
	Services					
5101.000	PROFESSIONAL SERVICES - OTHERS	.00	15,000.00	15,000.00	.00	15,000.00
5102.301	UTILITIES ELECTRIC	.00	700.00	700.00	.00	700.00
	Services Totals	\$0.00	\$15,700.00	\$15,700.00	\$0.00	\$15,700.00
	Materials					
5202.000	OPERATING SUPPLIES	.00	500.00	500.00	.00	500.00
	Materials Totals	\$0.00	\$500.00	\$500.00	\$0.00	\$500.00
	Division <b>4257 - ZONE 6</b> Totals	\$0.00	\$16,200.00	\$16,200.00	\$0.00	\$16,200.00
	Department <b>42 - STREETS</b> Totals	\$57,481.43	\$103,363.00	\$103,363.00	\$0.00	\$103,363.00
	<b>EXPENSE TOTALS</b>	\$57,481.43	\$103,363.00	\$103,363.00	\$0.00	\$103,363.00
Fund	<b>251 - LANDSCAPE &amp; LIGHTING DIST 2012-1</b> Totals					
	<b>REVENUE TOTALS</b>	\$26,105.16	\$35,248.00	\$35,248.00	\$35,048.00	\$37,726.00
	<b>EXPENSE TOTALS</b>	\$57,481.43	\$103,363.00	\$103,363.00	\$0.00	\$103,363.00
Fund	<b>251 - LANDSCAPE &amp; LIGHTING DIST 2012-1</b> Totals	(\$31,376.27)	(\$68,115.00)	(\$68,115.00)	\$35,048.00	(\$65,637.00)



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 252 - DRAINAGE BENEFIT AD 2016-1						
<b>REVENUE</b>						
Department 00 - NON-DEPARTMENTAL						
Division 0000 - NON-DEPARTMENT						
Use of Property and Money						
4400.000	INVESTMENT EARNINGS/INTEREST	226.74	200.00	200.00	200.00	200.00
	<i>Use of Property and Money Totals</i>	\$226.74	\$200.00	\$200.00	\$200.00	\$200.00
<i>Assessment Revenue</i>						
4600.000	ASSESSMENT REVENUE CURRENT YEAR	4,031.06	5,280.00	5,280.00	4,174.00	4,030.00
	<i>Assessment Revenue Totals</i>	\$4,031.06	\$5,280.00	\$5,280.00	\$4,174.00	\$4,030.00
	Division 0000 - NON-DEPARTMENT Totals	\$4,257.80	\$5,480.00	\$5,480.00	\$4,374.00	\$4,230.00
	Department 00 - NON-DEPARTMENTAL Totals	\$4,257.80	\$5,480.00	\$5,480.00	\$4,374.00	\$4,230.00
	<b>REVENUE TOTALS</b>	\$4,257.80	\$5,480.00	\$5,480.00	\$4,374.00	\$4,230.00
<b>EXPENSE</b>						
Department 42 - STREETS						
Division 4215 - MAJOR DRAINAGE						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	.00	4,000.00	4,000.00	.00	4,000.00
	<i>Services Totals</i>	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
	Division 4215 - MAJOR DRAINAGE Totals	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
	Department 42 - STREETS Totals	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
	<b>EXPENSE TOTALS</b>	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
Fund 252 - DRAINAGE BENEFIT AD 2016-1 Totals						
	<b>REVENUE TOTALS</b>	\$4,257.80	\$5,480.00	\$5,480.00	\$4,374.00	\$4,230.00
	<b>EXPENSE TOTALS</b>	\$0.00	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00
Fund 252 - DRAINAGE BENEFIT AD 2016-1 Totals		\$4,257.80	\$1,480.00	\$1,480.00	\$4,374.00	\$230.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 261	<b>FIRE FACILITIES IMPROVEMENT</b>					
	<b>REVENUE</b>					
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>0000 - NON-DEPARTMENTAL</b>					
	<i>Licenses and Permits</i>					
4201.204	CONSTRUCTION PERMITS DEV IMPACT FEE-FIRE FACILITIES	24,529.86	30,000.00	30,000.00	7,764.00	30,000.00
	<i>Licenses and Permits Totals</i>	\$24,529.86	\$30,000.00	\$30,000.00	\$7,764.00	\$30,000.00
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	2,391.23	2,300.00	2,300.00	2,231.00	2,300.00
	<i>Use of Property and Money Totals</i>	\$2,391.23	\$2,300.00	\$2,300.00	\$2,231.00	\$2,300.00
	Division <b>0000 - NON-DEPARTMENTAL Totals</b>	\$26,921.09	\$32,300.00	\$32,300.00	\$9,995.00	\$32,300.00
	Department <b>00 - NON-DEPARTMENTAL Totals</b>	\$26,921.09	\$32,300.00	\$32,300.00	\$9,995.00	\$32,300.00
	<b>REVENUE TOTALS</b>	\$26,921.09	\$32,300.00	\$32,300.00	\$9,995.00	\$32,300.00
Fund 261	<b>FIRE FACILITIES IMPROVEMENT Totals</b>					
	<b>REVENUE TOTALS</b>	\$26,921.09	\$32,300.00	\$32,300.00	\$9,995.00	\$32,300.00
Fund 261	<b>FIRE FACILITIES IMPROVEMENT Totals</b>	\$26,921.09	\$32,300.00	\$32,300.00	\$9,995.00	\$32,300.00
Fund 262	<b>TRAFFIC IMPACT FEES</b>					
	<b>REVENUE</b>					
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>0000 - NON-DEPARTMENTAL</b>					
	<i>Licenses and Permits</i>					
4201.205	CONSTRUCTION PERMITS DEV IMPACT FEE-TRAFFIC	344,423.28	200,000.00	200,000.00	115,609.00	200,000.00
	<i>Licenses and Permits Totals</i>	\$344,423.28	\$200,000.00	\$200,000.00	\$115,609.00	\$200,000.00
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	9,833.23	9,000.00	9,000.00	10,084.00	9,000.00
	<i>Use of Property and Money Totals</i>	\$9,833.23	\$9,000.00	\$9,000.00	\$10,084.00	\$9,000.00
	Division <b>0000 - NON-DEPARTMENTAL Totals</b>	\$354,256.51	\$209,000.00	\$209,000.00	\$125,693.00	\$209,000.00
	Department <b>00 - NON-DEPARTMENTAL Totals</b>	\$354,256.51	\$209,000.00	\$209,000.00	\$125,693.00	\$209,000.00
	<b>REVENUE TOTALS</b>	\$354,256.51	\$209,000.00	\$209,000.00	\$125,693.00	\$209,000.00
Fund 262	<b>TRAFFIC IMPACT FEES Totals</b>					
	<b>REVENUE TOTALS</b>	\$354,256.51	\$209,000.00	\$209,000.00	\$125,693.00	\$209,000.00
Fund 262	<b>TRAFFIC IMPACT FEES Totals</b>	\$354,256.51	\$209,000.00	\$209,000.00	\$125,693.00	\$209,000.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 263	<b>PARK DEVELOPMENT IMPACT FEES</b>					
	<b>REVENUE</b>					
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>0000 - NON-DEPARTMENT</b>					
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	1,082.28	1,150.00	1,150.00	968.00	1,150.00
	<i>Use of Property and Money Totals</i>	\$1,082.28	\$1,150.00	\$1,150.00	\$968.00	\$1,150.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$1,082.28	\$1,150.00	\$1,150.00	\$968.00	\$1,150.00
	Department <b>00 - NON-DEPARTMENTAL</b> Totals	\$1,082.28	\$1,150.00	\$1,150.00	\$968.00	\$1,150.00
	<b>REVENUE TOTALS</b>	\$1,082.28	\$1,150.00	\$1,150.00	\$968.00	\$1,150.00
Fund 263	<b>PARK DEVELOPMENT IMPACT FEES</b> Totals					
	<b>REVENUE TOTALS</b>	\$1,082.28	\$1,150.00	\$1,150.00	\$968.00	\$1,150.00
Fund 263	<b>PARK DEVELOPMENT IMPACT FEES</b> Totals	\$1,082.28	\$1,150.00	\$1,150.00	\$968.00	\$1,150.00
Fund 264	<b>LAW ENFORCMNT IMPROVE IMPACT FEE</b>					
	<b>REVENUE</b>					
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>0000 - NON-DEPARTMENT</b>					
	<i>Licenses and Permits</i>					
4201.207	CONSTRUCTION PERMITS DEV IMPACT FEE-LAW ENFORCEMENT	40,626.50	60,000.00	60,000.00	16,000.00	20,000.00
	<i>Licenses and Permits Totals</i>	\$40,626.50	\$60,000.00	\$60,000.00	\$16,000.00	\$20,000.00
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	3,400.51	3,450.00	3,450.00	3,195.00	3,450.00
	<i>Use of Property and Money Totals</i>	\$3,400.51	\$3,450.00	\$3,450.00	\$3,195.00	\$3,450.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$44,027.01	\$63,450.00	\$63,450.00	\$19,195.00	\$23,450.00
	Department <b>00 - NON-DEPARTMENTAL</b> Totals	\$44,027.01	\$63,450.00	\$63,450.00	\$19,195.00	\$23,450.00
	<b>REVENUE TOTALS</b>	\$44,027.01	\$63,450.00	\$63,450.00	\$19,195.00	\$23,450.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 264	<b>LAW ENFORCMENT IMPROVE IMPACT FEE</b>					
	<b>EXPENSE</b>					
	Department <b>70 - INTERFUND TRANSFERS</b>					
	Division <b>7000 - INTERFUND TRANSFERS</b>					
	<i>Other Financing Uses</i>					
5700.100	TRANSFERS OUT TO FUND 100	.00	300,000.00	300,000.00	100,000.00	350,000.00
	<i>Other Financing Uses Totals</i>	\$0.00	\$300,000.00	\$300,000.00	\$100,000.00	\$350,000.00
	Division <b>7000 - INTERFUND TRANSFERS Totals</b>	\$0.00	\$300,000.00	\$300,000.00	\$100,000.00	\$350,000.00
	Department <b>70 - INTERFUND TRANSFERS Totals</b>	\$0.00	\$300,000.00	\$300,000.00	\$100,000.00	\$350,000.00
	<b>EXPENSE TOTALS</b>	\$0.00	\$300,000.00	\$300,000.00	\$100,000.00	\$350,000.00
Fund 264	<b>LAW ENFORCMENT IMPROVE IMPACT FEE Totals</b>					
	<b>REVENUE TOTALS</b>	\$44,027.01	\$63,450.00	\$63,450.00	\$19,195.00	\$23,450.00
	<b>EXPENSE TOTALS</b>	\$0.00	\$300,000.00	\$300,000.00	\$100,000.00	\$350,000.00
Fund 264	<b>LAW ENFORCMENT IMPROVE IMPACT FEE Totals</b>	\$44,027.01	(\$236,550.00)	(\$236,550.00)	(\$80,805.00)	(\$326,550.00)
Fund 265	<b>STORM DRAINAGE FACILITIES</b>					
	<b>REVENUE</b>					
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>0000 - NON-DEPARTMENT</b>					
	<i>Licenses and Permits</i>					
4201.208	CONSTRUCTION PERMITS DEV IMPACT FEE-STORM DRAINAGE	506,305.82	150,000.00	150,000.00	.00	150,000.00
	<i>Licenses and Permits Totals</i>	\$506,305.82	\$150,000.00	\$150,000.00	\$0.00	\$150,000.00
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	20,038.97	20,350.00	20,350.00	.00	20,350.00
	<i>Use of Property and Money Totals</i>	\$20,038.97	\$20,350.00	\$20,350.00	\$0.00	\$20,350.00
	Division <b>0000 - NON-DEPARTMENT Totals</b>	\$526,344.79	\$170,350.00	\$170,350.00	\$0.00	\$170,350.00
	Department <b>00 - NON-DEPARTMENTAL Totals</b>	\$526,344.79	\$170,350.00	\$170,350.00	\$0.00	\$170,350.00
	<b>REVENUE TOTALS</b>	\$526,344.79	\$170,350.00	\$170,350.00	\$0.00	\$170,350.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 265	<b>- STORM DRAINAGE FACILITIES</b>					
	<b>EXPENSE</b>					
	Department <b>70 - INTERFUND TRANSFERS</b>					
	Division <b>7005 - INTERFUND XFR - CAPITAL PROJECTS</b>					
	<i>Other Financing Uses</i>					
5700.118	TRANSFERS OUT - TO FUND 118	36,960.00	3,800,000.00	3,800,000.00	3,000,000.00	.00
	<i>Other Financing Uses Totals</i>	\$36,960.00	\$3,800,000.00	\$3,800,000.00	\$3,000,000.00	\$0.00
	Division <b>7005 - INTERFUND XFR - CAPITAL PROJECTS Totals</b>	\$36,960.00	\$3,800,000.00	\$3,800,000.00	\$3,000,000.00	\$0.00
	Department <b>70 - INTERFUND TRANSFERS Totals</b>	\$36,960.00	\$3,800,000.00	\$3,800,000.00	\$3,000,000.00	\$0.00
	<b>EXPENSE TOTALS</b>	\$36,960.00	\$3,800,000.00	\$3,800,000.00	\$3,000,000.00	\$0.00
Fund 265	<b>- STORM DRAINAGE FACILITIES Totals</b>					
	<b>REVENUE TOTALS</b>	\$526,344.79	\$170,350.00	\$170,350.00	\$0.00	\$170,350.00
	<b>EXPENSE TOTALS</b>	\$36,960.00	\$3,800,000.00	\$3,800,000.00	\$3,000,000.00	\$0.00
Fund 265	<b>- STORM DRAINAGE FACILITIES Totals</b>	\$489,384.79	(\$3,629,650.00)	(\$3,629,650.00)	(\$3,000,000.00)	\$170,350.00
Fund 266	<b>- KERR MCGEE COMPLEX FACILITY FEES</b>					
	<b>REVENUE</b>					
	Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>					
	Division <b>6309 - YOUTH SPORTS COMPLEX</b>					
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	201.27	115.00	115.00	.00	115.00
	<i>Use of Property and Money Totals</i>	\$201.27	\$115.00	\$115.00	\$0.00	\$115.00
	<i>Current Service Charges</i>					
4503.000	RECREATION FEES	12,730.00	12,800.00	12,800.00	14,624.00	16,600.00
	<i>Current Service Charges Totals</i>	\$12,730.00	\$12,800.00	\$12,800.00	\$14,624.00	\$16,600.00
	Division <b>6309 - YOUTH SPORTS COMPLEX Totals</b>	\$12,931.27	\$12,915.00	\$12,915.00	\$14,624.00	\$16,715.00
	Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE Totals</b>	\$12,931.27	\$12,915.00	\$12,915.00	\$14,624.00	\$16,715.00
	<b>REVENUE TOTALS</b>	\$12,931.27	\$12,915.00	\$12,915.00	\$14,624.00	\$16,715.00
Fund 266	<b>- KERR MCGEE COMPLEX FACILITY FEES Totals</b>					
	<b>REVENUE TOTALS</b>	\$12,931.27	\$12,915.00	\$12,915.00	\$14,624.00	\$16,715.00
Fund 266	<b>- KERR MCGEE COMPLEX FACILITY FEES Totals</b>	\$12,931.27	\$12,915.00	\$12,915.00	\$14,624.00	\$16,715.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 267 - LEROY JACKSON PARK FACILITY FEES</b>						
<b>REVENUE</b>						
Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>						
Division <b>6306 - LEROY JACKSON PARK</b>						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	137.86	50.00	50.00	178.00	50.00
	<i>Use of Property and Money Totals</i>	\$137.86	\$50.00	\$50.00	\$178.00	\$50.00
<i>Current Service Charges</i>						
4503.000	RECREATION FEES	12,788.79	18,000.00	18,000.00	15,266.00	17,266.00
	<i>Current Service Charges Totals</i>	\$12,788.79	\$18,000.00	\$18,000.00	\$15,266.00	\$17,266.00
	Division <b>6306 - LEROY JACKSON PARK Totals</b>	\$12,926.65	\$18,050.00	\$18,050.00	\$15,444.00	\$17,316.00
	Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE Totals</b>	\$12,926.65	\$18,050.00	\$18,050.00	\$15,444.00	\$17,316.00
	<b>REVENUE TOTALS</b>	\$12,926.65	\$18,050.00	\$18,050.00	\$15,444.00	\$17,316.00
<b>Fund 267 - LEROY JACKSON PARK FACILITY FEES Totals</b>						
	<b>REVENUE TOTALS</b>	\$12,926.65	\$18,050.00	\$18,050.00	\$15,444.00	\$17,316.00
<b>Fund 267 - LEROY JACKSON PARK FACILITY FEES Totals</b>						
	<b>REVENUE TOTALS</b>	\$12,926.65	\$18,050.00	\$18,050.00	\$15,444.00	\$17,316.00
<b>Fund 272 - AMERICAN RESCUE PLAN</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	23,391.57	30,500.00	30,500.00	10,507.00	.00
	<i>Use of Property and Money Totals</i>	\$23,391.57	\$30,500.00	\$30,500.00	\$10,507.00	\$0.00
	Division <b>0000 - NON-DEPARTMENT Totals</b>	\$23,391.57	\$30,500.00	\$30,500.00	\$10,507.00	\$0.00
	Department <b>00 - NON-DEPARTMENTAL Totals</b>	\$23,391.57	\$30,500.00	\$30,500.00	\$10,507.00	\$0.00
Department <b>15 - FINANCE &amp; IT</b>						
Division <b>1510 - INFORMATION &amp; TECHNOLOGY</b>						
<i>Other Revenue</i>						
4902.206	REIMBURSEMENTS - CORONAVIRUS RELIEF FUND PROGRAM	82,669.33	166,343.00	178,080.00	.00	.00
	<i>Other Revenue Totals</i>	\$82,669.33	\$166,343.00	\$178,080.00	\$0.00	\$0.00
	Division <b>1510 - INFORMATION &amp; TECHNOLOGY Totals</b>	\$82,669.33	\$166,343.00	\$178,080.00	\$0.00	\$0.00
	Department <b>15 - FINANCE &amp; IT Totals</b>	\$82,669.33	\$166,343.00	\$178,080.00	\$0.00	\$0.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 272	<b>AMERICAN RESCUE PLAN</b>					
<b>REVENUE</b>						
Department 20 - POLICE SERVICES						
Division 2000 - POLICE ADMINISTRATION						
<i>Other Revenue</i>						
4902.206	REIMBURSEMENTS - CORONAVIRUS RELIEF FUND PROGRAM	30,459.01	.00	13,790.00	34,528.00	.00
	<i>Other Revenue Totals</i>	\$30,459.01	\$0.00	\$13,790.00	\$34,528.00	\$0.00
	Division 2000 - POLICE ADMINISTRATION Totals	\$30,459.01	\$0.00	\$13,790.00	\$34,528.00	\$0.00
	Department 20 - POLICE SERVICES Totals	\$30,459.01	\$0.00	\$13,790.00	\$34,528.00	\$0.00
Department 40 - PUBLIC WORKS						
Division 4000 - PUBLIC WORKS ADMINISTRATION						
<i>Other Revenue</i>						
4902.206	REIMBURSEMENTS - CORONAVIRUS RELIEF FUND PROGRAM	957,471.80	228,556.00	328,557.00	.00	.00
	<i>Other Revenue Totals</i>	\$957,471.80	\$228,556.00	\$328,557.00	\$0.00	\$0.00
	Division 4000 - PUBLIC WORKS ADMINISTRATION Totals	\$957,471.80	\$228,556.00	\$328,557.00	\$0.00	\$0.00
	Department 40 - PUBLIC WORKS Totals	\$957,471.80	\$228,556.00	\$328,557.00	\$0.00	\$0.00
Department 63 - PARKS & FACILITIES MAINTENANCE						
Division 6300 - PARKS & FAC ADMINISTRATION						
<i>Other Revenue</i>						
4902.206	REIMBURSEMENTS - CORONAVIRUS RELIEF FUND PROGRAM	507,136.04	.00	418,080.00	.00	.00
	<i>Other Revenue Totals</i>	\$507,136.04	\$0.00	\$418,080.00	\$0.00	\$0.00
	Division 6300 - PARKS & FAC ADMINISTRATION Totals	\$507,136.04	\$0.00	\$418,080.00	\$0.00	\$0.00
	Department 63 - PARKS & FACILITIES MAINTENANCE Totals	\$507,136.04	\$0.00	\$418,080.00	\$0.00	\$0.00
	<b>REVENUE TOTALS</b>	\$1,601,127.75	\$425,399.00	\$969,007.00	\$45,035.00	\$0.00
<b>EXPENSE</b>						
Department 15 - FINANCE & IT						
Division 1510 - INFORMATION & TECHNOLOGY						
<i>Capital</i>						
5303.000	COMPUTER HARDWARE/PERIPHERALS	74,984.48	166,343.00	185,765.00	7,092.00	.00
	<i>Capital Totals</i>	\$74,984.48	\$166,343.00	\$185,765.00	\$7,092.00	\$0.00
	Division 1510 - INFORMATION & TECHNOLOGY Totals	\$74,984.48	\$166,343.00	\$185,765.00	\$7,092.00	\$0.00
	Department 15 - FINANCE & IT Totals	\$74,984.48	\$166,343.00	\$185,765.00	\$7,092.00	\$0.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund	<b>272 - AMERICAN RESCUE PLAN</b>					
	<b>EXPENSE</b>					
	Department <b>20 - POLICE SERVICES</b>					
	Division <b>2000 - POLICE ADMINISTRATION</b>					
	Capital					
5301.000	VEHICLES	.00	.00	(20,738.00)	.00	.00
	Capital Totals	\$0.00	\$0.00	(\$20,738.00)	\$0.00	\$0.00
	Division <b>2000 - POLICE ADMINISTRATION</b> Totals	\$0.00	\$0.00	(\$20,738.00)	\$0.00	\$0.00
	Department <b>20 - POLICE SERVICES</b> Totals	\$0.00	\$0.00	(\$20,738.00)	\$0.00	\$0.00
	Department <b>40 - PUBLIC WORKS</b>					
	Division <b>4000 - PUBLIC WORKS ADMINISTRATION</b>					
	Services					
5101.000	PROFESSIONAL SERVICES - OTHERS	.00	228,556.00	330,334.00	.00	.00
	Services Totals	\$0.00	\$228,556.00	\$330,334.00	\$0.00	\$0.00
	Division <b>4000 - PUBLIC WORKS ADMINISTRATION</b> Totals	\$0.00	\$228,556.00	\$330,334.00	\$0.00	\$0.00
	Department <b>40 - PUBLIC WORKS</b> Totals	\$0.00	\$228,556.00	\$330,334.00	\$0.00	\$0.00
	Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b>					
	Division <b>6300 - PARKS &amp; FAC ADMINISTRATION</b>					
	Services					
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	.00	.00	365,337.00	.00	.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	507,136.04	.00	52,743.00	.00	.00
	Services Totals	\$507,136.04	\$0.00	\$418,080.00	\$0.00	\$0.00
	Division <b>6300 - PARKS &amp; FAC ADMINISTRATION</b> Totals	\$507,136.04	\$0.00	\$418,080.00	\$0.00	\$0.00
	Department <b>63 - PARKS &amp; FACILITIES MAINTENANCE</b> Totals	\$507,136.04	\$0.00	\$418,080.00	\$0.00	\$0.00
	Department <b>70 - INTERFUND TRANSFERS</b>					
	Division <b>7000 - INTERFUND TRANSFERS</b>					
	Other Financing Uses					
5700.118	TRANSFERS OUT - TO FUND 118	955,694.00	.00	.00	.00	.00
	Other Financing Uses Totals	\$955,694.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division <b>7000 - INTERFUND TRANSFERS</b> Totals	\$955,694.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department <b>70 - INTERFUND TRANSFERS</b> Totals	\$955,694.00	\$0.00	\$0.00	\$0.00	\$0.00
	<b>EXPENSE TOTALS</b>	\$1,537,814.52	\$394,899.00	\$913,441.00	\$7,092.00	\$0.00
	Fund <b>272 - AMERICAN RESCUE PLAN</b> Totals					
	REVENUE TOTALS	\$1,601,127.75	\$425,399.00	\$969,007.00	\$45,035.00	\$0.00
	EXPENSE TOTALS	\$1,537,814.52	\$394,899.00	\$913,441.00	\$7,092.00	\$0.00
	Fund <b>272 - AMERICAN RESCUE PLAN</b> Totals	\$63,313.23	\$30,500.00	\$55,566.00	\$37,943.00	\$0.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 300 - T.D.A. TRANSIT FUND</b>						
<b>REVENUE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Taxes</i>						
4002.201	TRANS TAX - TDA ART. 4 - LTF/FTA FED (FN CLAIM) TDA ART. 4 TRANSIT OPERATING	1,647,686.00	60,000.00	256,551.00	.00	461,941.00
4002.202	TRANSP TAX - TDA ART. 4 - STAF State (FN CLAIM) STATE TRANSIT ASSISTANCE	202,635.00	1,400,000.00	1,400,000.00	1,388,462.00	600,000.00
<i>Taxes Totals</i>		<b>\$1,850,321.00</b>	<b>\$1,460,000.00</b>	<b>\$1,656,551.00</b>	<b>\$1,388,462.00</b>	<b>\$1,061,941.00</b>
<i>Intergovernmental</i>						
4102.201	STATE- LCTOP OFFICE OF EMERGENCY SERVICES	.00	76,828.00	76,828.00	76,828.00	72,000.00
4102.205	STATE, INCL GRANTS -DO NOT USE - STA (SB-1)	.00	187,000.00	187,000.00	187,000.00	.00
4102.206	STATE- STATE OF GOOD REPAIR (SB1)	.00	25,000.00	899,721.00	3,214.00	184,100.00
4102.209	STATE- TIRCP	.00	.00	.00	.00	1,652,196.00
4104.202	FEDERAL GRANTS - 5311 FTA CAPITAL ASSISTANCE	.00	.00	(658,428.00)	.00	171,493.00
4104.203	FEDERAL - FUTURE GRANT FTA OPERATING ASSISTANCE	921,739.00	15,000.00	15,000.00	208,375.00	.00
4104.210	FEDERAL GRANTS -CMAQ	.00	.00	.00	.00	515,900.00
<i>Intergovernmental Totals</i>		<b>\$921,739.00</b>	<b>\$303,828.00</b>	<b>\$520,121.00</b>	<b>\$475,417.00</b>	<b>\$2,595,689.00</b>
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	8,463.81	3,200.00	3,200.00	13,189.00	5,000.00
<i>Use of Property and Money Totals</i>		<b>\$8,463.81</b>	<b>\$3,200.00</b>	<b>\$3,200.00</b>	<b>\$13,189.00</b>	<b>\$5,000.00</b>
Division <b>0000 - NON-DEPARTMENT Totals</b>		<b>\$2,780,523.81</b>	<b>\$1,767,028.00</b>	<b>\$2,179,872.00</b>	<b>\$1,877,068.00</b>	<b>\$3,662,630.00</b>
Division <b>4300 - TRANSIT SUPPORT SERVICES</b>						
<i>Intergovernmental</i>						
4102.204	OTHER STATE, DO NOT USE- INCL GRANTS CMAQ	234,562.11	771,326.00	1,642,455.00	274,672.00	40,000.00
<i>Intergovernmental Totals</i>		<b>\$234,562.11</b>	<b>\$771,326.00</b>	<b>\$1,642,455.00</b>	<b>\$274,672.00</b>	<b>\$40,000.00</b>
Division <b>4300 - TRANSIT SUPPORT SERVICES Totals</b>		<b>\$234,562.11</b>	<b>\$771,326.00</b>	<b>\$1,642,455.00</b>	<b>\$274,672.00</b>	<b>\$40,000.00</b>
Division <b>4301 - RIDGECREST CITY ROUTE (TR001)</b>						
<i>Current Service Charges</i>						
4500.200	TRANSPORTATION PUBLIC TRANSIT-PASSENGER FARE	35,907.18	61,000.00	61,000.00	26,000.00	23,000.00
<i>Current Service Charges Totals</i>		<b>\$35,907.18</b>	<b>\$61,000.00</b>	<b>\$61,000.00</b>	<b>\$26,000.00</b>	<b>\$23,000.00</b>
Division <b>4301 - RIDGECREST CITY ROUTE (TR001) Totals</b>		<b>\$35,907.18</b>	<b>\$61,000.00</b>	<b>\$61,000.00</b>	<b>\$26,000.00</b>	<b>\$23,000.00</b>
Division <b>4311 - COUNTY ROUTE</b>						
<i>Current Service Charges</i>						
4500.200	TRANSPORTATION PUBLIC TRANSIT-PASSENGER FARE	536.00	1,875.00	1,875.00	650.00	600.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 300 - T.D.A. TRANSIT FUND</b>						
<b>REVENUE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>4311 - COUNTY ROUTE</b>						
<i>Current Service Charges</i>						
4500.202	TRANSPORTATION PUBLIC TRANSIT-KERN CNTY CNTRACT	37,829.91	63,600.00	63,600.00	34,700.00	77,616.00
<i>Current Service Charges Totals</i>		<b>\$38,365.91</b>	<b>\$65,475.00</b>	<b>\$65,475.00</b>	<b>\$35,350.00</b>	<b>\$78,216.00</b>
Division <b>4311 - COUNTY ROUTE Totals</b>		<b>\$38,365.91</b>	<b>\$65,475.00</b>	<b>\$65,475.00</b>	<b>\$35,350.00</b>	<b>\$78,216.00</b>
Division <b>4312 - INYOKERN ROUTE</b>						
<i>Current Service Charges</i>						
4500.200	TRANSPORTATION PUBLIC TRANSIT-PASSENGER FARE	3,187.72	11,725.00	11,725.00	3,200.00	4,300.00
4500.202	TRANSPORTATION PUBLIC TRANSIT-KERN CNTY CNTRACT	245,296.90	172,250.00	172,250.00	209,800.00	210,211.00
<i>Current Service Charges Totals</i>		<b>\$248,484.62</b>	<b>\$183,975.00</b>	<b>\$183,975.00</b>	<b>\$213,000.00</b>	<b>\$214,511.00</b>
Division <b>4312 - INYOKERN ROUTE Totals</b>		<b>\$248,484.62</b>	<b>\$183,975.00</b>	<b>\$183,975.00</b>	<b>\$213,000.00</b>	<b>\$214,511.00</b>
Division <b>4313 - RAND/JOBURG ROUTE</b>						
<i>Current Service Charges</i>						
4500.200	TRANSPORTATION PUBLIC TRANSIT-PASSENGER FARE	216.00	2,228.00	2,228.00	250.00	860.00
4500.202	TRANSPORTATION PUBLIC TRANSIT-KERN CNTY CNTRACT	31,394.26	29,150.00	29,150.00	27,400.00	35,574.00
<i>Current Service Charges Totals</i>		<b>\$31,610.26</b>	<b>\$31,378.00</b>	<b>\$31,378.00</b>	<b>\$27,650.00</b>	<b>\$36,434.00</b>
Division <b>4313 - RAND/JOBURG ROUTE Totals</b>		<b>\$31,610.26</b>	<b>\$31,378.00</b>	<b>\$31,378.00</b>	<b>\$27,650.00</b>	<b>\$36,434.00</b>
Department <b>43 - TRANSIT SERVICES Totals</b>		<b>\$3,369,453.89</b>	<b>\$2,880,182.00</b>	<b>\$4,164,155.00</b>	<b>\$2,453,740.00</b>	<b>\$4,054,791.00</b>
<b>REVENUE TOTALS</b>		<b>\$3,369,453.89</b>	<b>\$2,880,182.00</b>	<b>\$4,164,155.00</b>	<b>\$2,453,740.00</b>	<b>\$4,054,791.00</b>
<b>EXPENSE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>ISF Allocation</i>						
5570.100	ADMINISTRATIVE OVERHEAD ALLOCATION	184,973.00	200,343.00	200,343.00	200,343.00	194,323.00
5571.410	SELF INSURANCE ALLOCATION	56,664.00	41,232.00	41,232.00	41,232.00	53,060.00
<i>ISF Allocation Totals</i>		<b>\$241,637.00</b>	<b>\$241,575.00</b>	<b>\$241,575.00</b>	<b>\$241,575.00</b>	<b>\$247,383.00</b>
Division <b>0000 - NON-DEPARTMENT Totals</b>		<b>\$241,637.00</b>	<b>\$241,575.00</b>	<b>\$241,575.00</b>	<b>\$241,575.00</b>	<b>\$247,383.00</b>
Division <b>4300 - TRANSIT SUPPORT SERVICES</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	.00	291,833.00	291,833.00	20,345.00	240,273.00
5001.301	SALARIES AND WAGES VACATION LEAVE	11,595.84	.00	.00	180.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	.00	.00	.00	247.00	.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 300	T.D.A. TRANSIT FUND					
<b>EXPENSE</b>						
Department 43 - TRANSIT SERVICES						
Division 4300 - TRANSIT SUPPORT SERVICES						
<i>Personnel</i>						
5001.306	SALARIES AND WAGES FINAL PAY	.00	11,676.00	11,676.00	826.00	8,360.00
5001.314	SALARIES AND WAGES OVERTIME	.00	6,500.00	6,500.00	636.00	5,700.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	.00	.00	.00	373.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	.00	19,307.00	19,307.00	1,374.00	13,696.00
5002.301	RETIREMENT PERS	.00	25,219.00	25,219.00	2,797.00	38,743.00
5002.302	RETIREMENT MEDICARE	.00	4,699.00	4,699.00	321.00	3,468.00
5002.304	RETIREMENT OPEB BENEFIT	(3,551.00)	7,484.00	7,484.00	498.00	5,233.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	.00	2,923.00	2,923.00	196.00	2,056.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	4.00	22,801.00	22,801.00	946.00	10,251.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	.00	587.00	587.00	64.00	416.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	.00	482.00	482.00	47.00	296.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	.00	32,052.00	32,052.00	2,670.00	22,104.00
	<i>Personnel Totals</i>	\$8,048.84	\$425,563.00	\$425,563.00	\$31,520.00	\$350,596.00
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	812,152.30	75,000.00	1,212,581.00	145,000.00	625,000.00
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	.00	1,700.00	1,700.00	200.00	3,500.00
5102.302	UTILITIES WATER	.00	1,500.00	1,500.00	1,000.00	2,200.00
5102.303	UTILITIES SEWER AND WASTE DISP	.00	500.00	500.00	100.00	500.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE OUTSIDE R&M	.00	15,000.00	15,540.00	8,300.00	15,000.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	.00	20,000.00	4,880.00	.00	15,000.00
5103.302	OUTSIDE REPAIRS AND MAINTENANCE OTHER EQUIPMENTS R&M	.00	1,000.00	70.00	.00	1,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	.00	25,000.00	12,000.00	10,000.00	25,000.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	.00	200.00	200.00	.00	200.00
5106.300	COMMUNICATION TELEPHONE AND INTERNET	.00	5,000.00	5,000.00	3,500.00	4,000.00
5106.302	COMMUNICATION ADVERTISING	.00	7,000.00	1,310.00	4,400.00	20,000.00
5107.000	MISCELLANEOUS SERVICES	.00	5,000.00	4,050.00	100.00	2,000.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	.00	2,000.00	2,000.00	3,500.00	4,000.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	.00	950.00	950.00	950.00	1,100.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	.00	1,000.00	1,000.00	.00	1,000.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 300 - T.D.A. TRANSIT FUND</b>						
<b>EXPENSE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>4300 - TRANSIT SUPPORT SERVICES</b>						
<i>Services</i>						
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	.00	.00	22,100.00	22,100.00	62,000.00
5108.000	DEPRECIATION	(.12)	45,000.00	45,000.00	65,787.00	83,481.00
<i>Services Totals</i>		<u>\$812,152.18</u>	<u>\$205,850.00</u>	<u>\$1,330,381.00</u>	<u>\$264,937.00</u>	<u>\$864,981.00</u>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	.00	5,000.00	51,658.00	500.00	2,000.00
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	.00	.00	50.00	2,500.00	15,000.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	.00	3,000.00	3,000.00	4,500.00	5,000.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	.00	3,500.00	3,500.00	5,000.00	5,000.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	.00	5,000.00	5,000.00	.00	.00
5203.302	REPAIRS AND MAINTENANCE SUPPLIES OTHER EQUIPMENTS R&M SUPPLIES	.00	1,000.00	1,000.00	.00	.00
<i>Materials Totals</i>		<u>\$0.00</u>	<u>\$17,500.00</u>	<u>\$64,208.00</u>	<u>\$12,500.00</u>	<u>\$27,000.00</u>
<i>Capital</i>						
5301.000	VEHICLES	.00	516,726.00	566,542.00	.00	700,000.00
5302.000	MACHINERY & EQUIPMENTS	.00	10,000.00	.00	.00	.00
5303.000	COMPUTER HARDWARE/PERIPHERALS	.00	15,000.00	15,000.00	.00	5,000.00
5304.000	SOFTWARE - CAPITAL	.00	175,000.00	236,000.00	236,000.00	.00
<i>Capital Totals</i>		<u>\$0.00</u>	<u>\$716,726.00</u>	<u>\$817,542.00</u>	<u>\$236,000.00</u>	<u>\$705,000.00</u>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	.00	170,060.00	170,060.00	170,060.00	82,286.00
<i>ISF Allocation Totals</i>		<u>\$0.00</u>	<u>\$170,060.00</u>	<u>\$170,060.00</u>	<u>\$170,060.00</u>	<u>\$82,286.00</u>
Division <b>4300 - TRANSIT SUPPORT SERVICES Totals</b>		<u>\$820,201.02</u>	<u>\$1,535,699.00</u>	<u>\$2,807,754.00</u>	<u>\$715,017.00</u>	<u>\$2,029,863.00</u>
Division <b>4301 - RIDGECREST CITY ROUTE (TR001)</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	175,723.56	.00	.00	125,153.00	329,186.00
5001.301	SALARIES AND WAGES VACATION LEAVE	9,733.43	.00	.00	9,088.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	7,910.96	.00	.00	5,304.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	468.03	.00	.00	264.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	7,891.17	.00	.00	5,823.00	13,171.00
5001.314	SALARIES AND WAGES OVERTIME	1,663.08	.00	.00	1,092.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	2,468.27	.00	.00	1,223.00	.00
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	3,856.62	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	12,530.89	.00	.00	9,256.00	24,431.00



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Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 300 - T.D.A. TRANSIT FUND</b>						
<b>EXPENSE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>4301 - RIDGECREST CITY ROUTE (TR001)</b>						
<i>Personnel</i>						
5002.301	RETIREMENT PERS	16,573.10	.00	.00	15,177.00	27,867.00
5002.302	RETIREMENT MEDICARE	2,985.31	.00	.00	2,212.00	5,716.00
5002.304	RETIREMENT OPEB BENEFIT	5,015.16	.00	.00	3,665.00	8,401.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	1,954.17	.00	.00	1,435.00	3,295.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	9,869.52	.00	.00	7,303.00	39,011.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	420.39	.00	.00	312.00	603.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	344.16	.00	.00	250.00	505.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	22,739.37	.00	.00	14,906.00	64,817.00
<i>Personnel Totals</i>		\$282,147.19	\$0.00	\$0.00	\$202,463.00	\$517,003.00
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	22,279.57	.00	.00	.00	.00
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	.00	68,994.00	137,988.00	.00	.00
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	449.98	.00	.00	.00	.00
5102.302	UTILITIES WATER	292.54	.00	.00	.00	.00
5102.303	UTILITIES SEWER AND WASTE DISP	257.40	.00	.00	.00	.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE OUTSIDE R&M	9,158.40	.00	.00	.00	.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	7,574.01	.00	.00	.00	.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	4,786.45	.00	.00	.00	.00
5106.300	COMMUNICATION TELEPHONE AND INTERNET	1,722.84	.00	.00	.00	.00
5106.302	COMMUNICATION ADVERTISING	1,430.26	.00	.00	.00	.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	1,661.51	.00	.00	.00	.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	669.60	.00	.00	.00	.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	910.69	.00	.00	.00	.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	33,500.94	.00	.00	.00	.00
5108.000	DEPRECIATION	33,465.87	.00	.00	.00	.00
<i>Services Totals</i>		\$118,160.06	\$68,994.00	\$137,988.00	\$0.00	\$0.00
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	3,126.95	.00	.00	.00	.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	2,389.61	.00	.00	.00	.00



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Budget Year 2026

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<b>Fund 300 - T.D.A. TRANSIT FUND</b>						
<b>EXPENSE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>4301 - RIDGECREST CITY ROUTE (TR001)</b>						
<i>Materials</i>						
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	693.35	.00	.00	.00	.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	3,563.06	.00	.00	.00	.00
<i>Materials Totals</i>		<b>\$9,772.97</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	67,743.32	.00	.00	.00	.00
<i>ISF Allocation Totals</i>		<b>\$67,743.32</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
Division <b>4301 - RIDGECREST CITY ROUTE (TR001)</b> Totals		<b>\$477,823.54</b>	<b>\$68,994.00</b>	<b>\$137,988.00</b>	<b>\$202,463.00</b>	<b>\$517,003.00</b>
Division <b>4311 - COUNTY ROUTE</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	13,223.53	.00	.00	12,843.00	.00
5001.301	SALARIES AND WAGES VACATION LEAVE	452.88	.00	.00	423.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	368.08	.00	.00	247.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	21.78	.00	.00	12.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	568.22	.00	.00	557.00	.00
5001.314	SALARIES AND WAGES OVERTIME	77.38	.00	.00	51.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	114.84	.00	.00	57.00	.00
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	179.43	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	840.05	.00	.00	789.00	.00
5002.301	RETIREMENT PERS	1,078.58	.00	.00	1,165.00	.00
5002.302	RETIREMENT MEDICARE	199.01	.00	.00	187.00	.00
5002.304	RETIREMENT OPEB BENEFIT	362.28	.00	.00	354.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	141.14	.00	.00	138.00	.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	459.21	.00	.00	563.00	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	19.57	.00	.00	15.00	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	15.98	.00	.00	12.00	.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	1,058.02	.00	.00	694.00	.00
<i>Personnel Totals</i>		<b>\$19,179.98</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,107.00</b>	<b>\$0.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	1,036.61	.00	.00	.00	.00
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	20.95	.00	.00	.00	.00
5102.302	UTILITIES WATER	13.62	.00	.00	.00	.00



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Fund 300	<b>T.D.A. TRANSIT FUND</b>					
<b>EXPENSE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>4311 - COUNTY ROUTE</b>						
<i>Services</i>						
5102.303	UTILITIES SEWER AND WASTE DISP	11.99	.00	.00	.00	.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE	426.12	.00	.00	.00	.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	352.41	.00	.00	.00	.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	222.71	.00	.00	.00	.00
5106.300	COMMUNICATION TELEPHONE AND INTERNET	80.16	.00	.00	.00	.00
5106.302	COMMUNICATION ADVERTISING	66.55	.00	.00	.00	.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	77.29	.00	.00	.00	.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	31.16	.00	.00	.00	.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	42.37	.00	.00	.00	.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	1,558.73	.00	.00	.00	.00
5108.000	DEPRECIATION	1,557.08	.00	.00	.00	.00
	<i>Services Totals</i>	<b>\$5,497.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	145.49	.00	.00	.00	.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	111.19	.00	.00	.00	.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	32.26	.00	.00	.00	.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	165.77	.00	.00	.00	.00
	<i>Materials Totals</i>	<b>\$454.71</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	3,151.95	.00	.00	.00	.00
	<i>ISF Allocation Totals</i>	<b>\$3,151.95</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	Division <b>4311 - COUNTY ROUTE Totals</b>	<b>\$28,284.39</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$18,107.00</b>	<b>\$0.00</b>
Division <b>4312 - INYOKERN ROUTE</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	86,348.02	.00	.00	70,676.00	.00
5001.301	SALARIES AND WAGES VACATION LEAVE	2,915.96	.00	.00	2,722.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	2,369.98	.00	.00	1,589.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	140.22	.00	.00	79.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	3,707.89	.00	.00	3,108.00	.00
5001.314	SALARIES AND WAGES OVERTIME	498.24	.00	.00	327.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	739.44	.00	.00	367.00	.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 300 - T.D.A. TRANSIT FUND</b>						
<b>EXPENSE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>4312 - INYOKERN ROUTE</b>						
<i>Personnel</i>						
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	1,155.37	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	5,474.05	.00	.00	4,490.00	.00
5002.301	RETIREMENT PERS	7,021.64	.00	.00	6,740.00	.00
5002.302	RETIREMENT MEDICARE	1,296.56	.00	.00	1,064.00	.00
5002.304	RETIREMENT OPEB BENEFIT	2,363.75	.00	.00	1,972.00	.00
5002.305	RETIREMENT PENSION EXPENSE (GASB 68)	(855,188.00)	.00	.00	.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	921.29	.00	.00	771.00	.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	2,956.75	.00	.00	3,647.00	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	125.97	.00	.00	94.00	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	103.10	.00	.00	75.00	.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	6,812.35	.00	.00	4,466.00	.00
	<i>Personnel Totals</i>	<b>(\$730,237.42)</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$102,187.00</b>	<b>\$0.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	6,674.59	.00	.00	.00	.00
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	134.81	.00	.00	.00	.00
5102.302	UTILITIES WATER	87.62	.00	.00	.00	.00
5102.303	UTILITIES SEWER AND WASTE DISP	77.11	.00	.00	.00	.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE OUTSIDE R&M	2,743.70	.00	.00	.00	.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	2,269.08	.00	.00	.00	.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	1,433.94	.00	.00	.00	.00
5106.300	COMMUNICATION TELEPHONE AND INTERNET	516.12	.00	.00	.00	.00
5106.302	COMMUNICATION ADVERTISING	428.49	.00	.00	.00	.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	497.76	.00	.00	.00	.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	200.60	.00	.00	.00	.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	272.83	.00	.00	.00	.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	10,036.33	.00	.00	.00	.00
5108.000	DEPRECIATION	10,025.77	.00	.00	.00	.00
	<i>Services Totals</i>	<b>\$35,398.75</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	936.78	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 300 - T.D.A. TRANSIT FUND</b>						
<b>EXPENSE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>4312 - INYOKERN ROUTE</b>						
<i>Materials</i>						
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	715.89	.00	.00	.00	.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	207.72	.00	.00	.00	.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	1,067.44	.00	.00	.00	.00
	<i>Materials Totals</i>	<u>\$2,927.83</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	20,294.80	.00	.00	.00	.00
	<i>ISF Allocation Totals</i>	<u>\$20,294.80</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>
	Division <b>4312 - INYOKERN ROUTE Totals</b>	<u>(\$671,616.04)</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$102,187.00</u>	<u>\$0.00</u>
Division <b>4313 - RAND/JOBURG ROUTE</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	9,095.94	.00	.00	7,480.00	.00
5001.301	SALARIES AND WAGES VACATION LEAVE	416.37	.00	.00	389.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	338.42	.00	.00	227.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	20.03	.00	.00	11.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	402.08	.00	.00	336.00	.00
5001.314	SALARIES AND WAGES OVERTIME	71.14	.00	.00	47.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	105.59	.00	.00	52.00	.00
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	164.97	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	618.20	.00	.00	507.00	.00
5002.301	RETIREMENT PERS	807.63	.00	.00	791.00	.00
5002.302	RETIREMENT MEDICARE	146.95	.00	.00	121.00	.00
5002.304	RETIREMENT OPEB BENEFIT	255.89	.00	.00	213.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	99.89	.00	.00	83.00	.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	422.20	.00	.00	404.00	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	17.97	.00	.00	13.00	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	14.72	.00	.00	11.00	.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	972.74	.00	.00	638.00	.00
	<i>Personnel Totals</i>	<u>\$13,970.73</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$11,323.00</u>	<u>\$0.00</u>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	953.07	.00	.00	.00	.00
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	19.26	.00	.00	.00	.00
5102.302	UTILITIES WATER	12.53	.00	.00	.00	.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 300 - T.D.A. TRANSIT FUND</b>						
<b>EXPENSE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>4313 - RAND/JOBURG ROUTE</b>						
<i>Services</i>						
5102.303	UTILITIES SEWER AND WASTE DISP	11.00	.00	.00	.00	.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE	391.78	.00	.00	.00	.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	324.00	.00	.00	.00	.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	204.75	.00	.00	.00	.00
5106.300	COMMUNICATION TELEPHONE AND INTERNET	73.71	.00	.00	.00	.00
5106.302	COMMUNICATION ADVERTISING	61.18	.00	.00	.00	.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	71.07	.00	.00	.00	.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	28.64	.00	.00	.00	.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	38.95	.00	.00	.00	.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	1,433.09	.00	.00	.00	.00
5108.000	DEPRECIATION	1,431.60	.00	.00	.00	.00
	<i>Services Totals</i>	<b>\$5,054.63</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	133.76	.00	.00	.00	.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	102.22	.00	.00	.00	.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	29.66	.00	.00	.00	.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	152.41	.00	.00	.00	.00
	<i>Materials Totals</i>	<b>\$418.05</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	2,897.93	.00	.00	.00	.00
	<i>ISF Allocation Totals</i>	<b>\$2,897.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
	Division <b>4313 - RAND/JOBURG ROUTE Totals</b>	<b>\$22,341.34</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$11,323.00</b>	<b>\$0.00</b>
Division <b>4314 - COYOTE LINE</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	48,929.88	69,829.00	69,829.00	53,772.00	.00
5001.301	SALARIES AND WAGES VACATION LEAVE	1,604.32	.00	.00	2,986.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	3,515.12	.00	.00	2,505.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	308.05	.00	.00	346.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,154.97	2,795.00	2,795.00	2,513.00	.00
5001.314	SALARIES AND WAGES OVERTIME	742.57	.00	.00	1,164.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	714.11	.00	.00	764.00	.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 300 - T.D.A. TRANSIT FUND</b>						
<b>EXPENSE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>4314 - COYOTE LINE</b>						
<i>Personnel</i>						
5002.300	RETIREMENT SOCIAL SECURITY	3,542.93	5,484.00	5,484.00	4,023.00	.00
5002.301	RETIREMENT PERS	4,405.82	5,516.00	5,516.00	5,181.00	.00
5002.302	RETIREMENT MEDICARE	828.60	1,284.00	1,284.00	941.00	.00
5002.304	RETIREMENT OPEB BENEFIT	1,355.37	1,782.00	1,782.00	1,570.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	529.54	701.00	701.00	617.00	.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	5,175.28	9,266.00	9,266.00	5,400.00	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	151.80	156.00	156.00	186.00	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	117.72	121.00	121.00	139.00	.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	17,985.82	18,606.00	18,606.00	19,355.00	.00
<i>Personnel Totals</i>		\$92,061.90	\$115,540.00	\$115,540.00	\$101,462.00	\$0.00
Division <b>4314 - COYOTE LINE Totals</b>		\$92,061.90	\$115,540.00	\$115,540.00	\$101,462.00	\$0.00
Division <b>4315 - ROADRUNNER LINE</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	48,929.88	69,829.00	69,829.00	53,772.00	.00
5001.301	SALARIES AND WAGES VACATION LEAVE	1,604.32	.00	.00	2,986.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	3,515.12	.00	.00	2,505.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	308.05	.00	.00	346.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,154.97	2,795.00	2,795.00	2,513.00	.00
5001.314	SALARIES AND WAGES OVERTIME	742.57	.00	.00	1,164.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	714.11	.00	.00	764.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	3,542.93	5,484.00	5,484.00	4,023.00	.00
5002.301	RETIREMENT PERS	4,405.83	5,516.00	5,516.00	5,181.00	.00
5002.302	RETIREMENT MEDICARE	828.60	1,284.00	1,284.00	941.00	.00
5002.304	RETIREMENT OPEB BENEFIT	1,355.37	1,782.00	1,782.00	1,570.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	529.54	701.00	701.00	617.00	.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	5,175.28	9,266.00	9,266.00	5,400.00	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	151.80	156.00	156.00	186.00	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	117.72	121.00	121.00	139.00	.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	17,985.82	18,606.00	18,606.00	19,355.00	.00
<i>Personnel Totals</i>		\$92,061.91	\$115,540.00	\$115,540.00	\$101,462.00	\$0.00
Division <b>4315 - ROADRUNNER LINE Totals</b>		\$92,061.91	\$115,540.00	\$115,540.00	\$101,462.00	\$0.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 300 - T.D.A. TRANSIT FUND</b>						
<b>EXPENSE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>4316 - RATTLESNAKE LINE</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	48,929.88	69,829.00	69,829.00	53,772.00	.00
5001.301	SALARIES AND WAGES VACATION LEAVE	1,604.32	.00	.00	2,986.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	3,515.12	.00	.00	2,505.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	308.05	.00	.00	346.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,154.97	2,795.00	2,795.00	2,513.00	.00
5001.314	SALARIES AND WAGES OVERTIME	742.57	.00	.00	1,164.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	714.11	.00	.00	764.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	3,542.93	5,484.00	5,484.00	4,023.00	.00
5002.301	RETIREMENT PERS	4,405.83	5,516.00	5,516.00	5,181.00	.00
5002.302	RETIREMENT MEDICARE	828.60	1,284.00	1,284.00	941.00	.00
5002.304	RETIREMENT OPEB BENEFIT	1,355.37	1,782.00	1,782.00	1,570.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	529.54	701.00	701.00	617.00	.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	5,175.28	9,266.00	9,266.00	5,400.00	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	151.80	156.00	156.00	186.00	.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	117.72	121.00	121.00	139.00	.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	17,985.82	18,606.00	18,606.00	19,355.00	.00
<i>Personnel Totals</i>		<b>\$92,061.91</b>	<b>\$115,540.00</b>	<b>\$115,540.00</b>	<b>\$101,462.00</b>	<b>\$0.00</b>
Division <b>4316 - RATTLESNAKE LINE Totals</b>		<b>\$92,061.91</b>	<b>\$115,540.00</b>	<b>\$115,540.00</b>	<b>\$101,462.00</b>	<b>\$0.00</b>
Division <b>4317 - MIDDAY EXPRESS LINE</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	11,048.82	15,770.00	15,770.00	12,142.00	.00
5001.301	SALARIES AND WAGES VACATION LEAVE	362.34	.00	.00	674.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	794.00	.00	.00	566.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	69.60	.00	.00	78.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	487.03	634.00	634.00	568.00	.00
5001.314	SALARIES AND WAGES OVERTIME	167.63	.00	.00	263.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	161.28	.00	.00	172.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	800.19	1,245.00	1,245.00	908.00	.00
5002.301	RETIREMENT PERS	995.15	1,252.00	1,252.00	1,170.00	.00
5002.302	RETIREMENT MEDICARE	187.10	293.00	293.00	213.00	.00
5002.304	RETIREMENT OPEB BENEFIT	305.39	406.00	406.00	354.00	.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	119.62	160.00	160.00	139.00	.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	1,168.47	2,101.00	2,101.00	1,219.00	.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	34.80	36.00	36.00	42.00	.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 300 - T.D.A. TRANSIT FUND</b>						
<b>EXPENSE</b>						
Department <b>43 - TRANSIT SERVICES</b>						
Division <b>4317 - MIDDAY EXPRESS LINE</b>						
<i>Personnel</i>						
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	26.91	30.00	30.00	32.00	.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	4,061.21	4,203.00	4,203.00	4,370.00	.00
<i>Personnel Totals</i>		\$20,789.54	\$26,130.00	\$26,130.00	\$22,910.00	\$0.00
Division <b>4317 - MIDDAY EXPRESS LINE Totals</b>		\$20,789.54	\$26,130.00	\$26,130.00	\$22,910.00	\$0.00
Division <b>5000 - CAPITAL PROJECTS</b>						
<i>Capital</i>						
5309.000	OTHER CAPITAL	.00	187,000.00	187,000.00	.00	187,000.00
<i>Capital Totals</i>		\$0.00	\$187,000.00	\$187,000.00	\$0.00	\$187,000.00
Division <b>5000 - CAPITAL PROJECTS Totals</b>		\$0.00	\$187,000.00	\$187,000.00	\$0.00	\$187,000.00
Department <b>43 - TRANSIT SERVICES Totals</b>		\$1,215,646.51	\$2,406,018.00	\$3,747,067.00	\$1,617,968.00	\$2,981,249.00
Department <b>70 - INTERFUND TRANSFERS</b>						
Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b>						
<i>Other Financing Uses</i>						
5700.191	TRANSFERS OUT - TO FUND 191	100,383.00	104,259.00	104,259.00	104,259.00	80,910.00
<i>Other Financing Uses Totals</i>		\$100,383.00	\$104,259.00	\$104,259.00	\$104,259.00	\$80,910.00
Division <b>7004 - INTERFUND XFR - DEBT SERVICE Totals</b>		\$100,383.00	\$104,259.00	\$104,259.00	\$104,259.00	\$80,910.00
Department <b>70 - INTERFUND TRANSFERS Totals</b>		\$100,383.00	\$104,259.00	\$104,259.00	\$104,259.00	\$80,910.00
<b>EXPENSE TOTALS</b>		\$1,316,029.51	\$2,510,277.00	\$3,851,326.00	\$1,722,227.00	\$3,062,159.00
Fund <b>300 - T.D.A. TRANSIT FUND Totals</b>						
<b>REVENUE TOTALS</b>		\$3,369,453.89	\$2,880,182.00	\$4,164,155.00	\$2,453,740.00	\$4,054,791.00
<b>EXPENSE TOTALS</b>		\$1,316,029.51	\$2,510,277.00	\$3,851,326.00	\$1,722,227.00	\$3,062,159.00
Fund <b>300 - T.D.A. TRANSIT FUND Totals</b>		\$2,053,424.38	\$369,905.00	\$312,829.00	\$731,513.00	\$992,632.00
<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>						
<b>REVENUE</b>						
Department <b>45 - WASTE WATER</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Intergovernmental</i>						
4104.205	FEDERAL GRANTS US EPA	.00	.00	195,000.00	.00	.00
<i>Intergovernmental Totals</i>		\$0.00	\$0.00	\$195,000.00	\$0.00	\$0.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>						
<b>REVENUE</b>						
Department <b>45 - WASTE WATER</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	297,044.31	338,500.00	338,500.00	231,278.00	200,000.00
	<i>Use of Property and Money Totals</i>	<u>\$297,044.31</u>	<u>\$338,500.00</u>	<u>\$338,500.00</u>	<u>\$231,278.00</u>	<u>\$200,000.00</u>
<i>Current Service Charges</i>						
4504.202	UTILITIES NAWs WWT SVC CONTRACT	682,028.48	850,000.00	850,000.00	660,000.00	660,000.00
4504.205	UTILITIES WWT MAIN CONNECT COLLECTN	46,251.00	35,000.00	35,000.00	11,989.00	12,960.00
4504.206	UTILITIES UTIL WWT SERVICE FEE	5,246,544.15	5,300,000.00	5,300,000.00	5,300,000.00	5,300,000.00
4504.208	UTILITIES WWT CAPACITY-TRTMNT/DSPOSL	281,400.00	200,000.00	200,000.00	63,000.00	63,000.00
4504.209	UTILITIES - ECC BERTHING CAMP SEWER PAYMENT	32,613.00	30,000.00	30,000.00	19,233.00	1,500.00
	<i>Current Service Charges Totals</i>	<u>\$6,288,836.63</u>	<u>\$6,415,000.00</u>	<u>\$6,415,000.00</u>	<u>\$6,054,222.00</u>	<u>\$6,037,460.00</u>
<i>Other Revenue</i>						
4901.200	SALES RECLAMATION HAY	9,955.00	.00	.00	.00	.00
4902.000	REIMBURSEMENTS	2,709,550.11	300.00	300.00	500,000.00	375,000.00
	<i>Other Revenue Totals</i>	<u>\$2,719,505.11</u>	<u>\$300.00</u>	<u>\$300.00</u>	<u>\$500,000.00</u>	<u>\$375,000.00</u>
	Division <b>0000 - NON-DEPARTMENT Totals</b>	<u>\$9,305,386.05</u>	<u>\$6,753,800.00</u>	<u>\$6,948,800.00</u>	<u>\$6,785,500.00</u>	<u>\$6,612,460.00</u>
Division <b>4501 - COLLECTION</b>						
<i>Licenses and Permits</i>						
4201.213	CONSTRUCTION PERMITS - IMPROVEMENT - PLAN CHECK	.00	2,000.00	2,000.00	.00	2,000.00
4201.214	CONSTRUCTION PERMITS - IMPROVEMENT - INSPECTION	.00	2,000.00	2,000.00	.00	2,000.00
	<i>Licenses and Permits Totals</i>	<u>\$0.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$0.00</u>	<u>\$4,000.00</u>
	Division <b>4501 - COLLECTION Totals</b>	<u>\$0.00</u>	<u>\$4,000.00</u>	<u>\$4,000.00</u>	<u>\$0.00</u>	<u>\$4,000.00</u>
	Department <b>45 - WASTE WATER Totals</b>	<u>\$9,305,386.05</u>	<u>\$6,757,800.00</u>	<u>\$6,952,800.00</u>	<u>\$6,785,500.00</u>	<u>\$6,616,460.00</u>
	<b>REVENUE TOTALS</b>	<u>\$9,305,386.05</u>	<u>\$6,757,800.00</u>	<u>\$6,952,800.00</u>	<u>\$6,785,500.00</u>	<u>\$6,616,460.00</u>
<b>EXPENSE</b>						
Department <b>45 - WASTE WATER</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>ISF Allocation</i>						
5570.100	ADMINISTRATIVE OVERHEAD ALLOCATION	395,569.00	413,098.00	413,098.00	413,098.00	340,606.00
5571.410	SELF INSURANCE ALLOCATION	192,105.00	153,796.00	153,796.00	153,796.00	150,985.00
	<i>ISF Allocation Totals</i>	<u>\$587,674.00</u>	<u>\$566,894.00</u>	<u>\$566,894.00</u>	<u>\$566,894.00</u>	<u>\$491,591.00</u>
	Division <b>0000 - NON-DEPARTMENT Totals</b>	<u>\$587,674.00</u>	<u>\$566,894.00</u>	<u>\$566,894.00</u>	<u>\$566,894.00</u>	<u>\$491,591.00</u>
Division <b>4500 - WW SUPPORT SERVICES</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	390,481.77	446,136.00	446,136.00	412,071.00	491,465.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 310	<b>WASTEWATER ENTERPRISE FUND</b>					
	<b>EXPENSE</b>					
	Department <b>45 - WASTE WATER</b>					
	Division <b>4500 - WW SUPPORT SERVICES</b>					
	<i>Personnel</i>					
5001.301	SALARIES AND WAGES VACATION LEAVE	27,330.58	.00	.00	18,708.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	3,572.78	.00	.00	8,015.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	.00	.00	.00	500.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	17,716.18	17,867.00	17,867.00	18,279.00	18,113.00
5001.314	SALARIES AND WAGES OVERTIME	34,824.86	40,000.00	40,000.00	4,226.00	64,000.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	5,863.60	.00	.00	3,040.00	.00
5001.322	SALARIES AND WAGES - ADMIN LEAVE USED	5,595.71	.00	.00	.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	25,076.52	26,734.00	26,734.00	25,318.00	27,996.00
5002.301	RETIREMENT PERS	51,021.11	55,766.00	55,766.00	77,855.00	102,575.00
5002.302	RETIREMENT MEDICARE	6,508.89	6,997.00	6,997.00	6,600.00	7,183.00
5002.304	RETIREMENT OPEB BENEFIT	1,223.35	11,331.00	11,331.00	11,557.00	11,524.00
5002.305	RETIREMENT PENSION EXPENSE (GASB 68)	(1,026,225.00)	.00	.00	.00	.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	400.00	400.00	400.00	496.00	400.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	4,078.76	4,466.00	4,466.00	4,520.00	4,527.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	37,097.05	31,828.00	31,828.00	23,503.00	6,510.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	902.62	941.00	941.00	1,077.00	971.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	645.87	675.00	675.00	767.00	694.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	35,339.79	35,697.00	35,697.00	43,144.00	42,488.00
	<i>Personnel Totals</i>	(\$378,545.56)	\$678,838.00	\$678,838.00	\$659,676.00	\$778,446.00
	<i>Services</i>					
5101.000	PROFESSIONAL SERVICES - OTHERS	5,421.26	15,000.00	15,000.00	15,000.00	15,000.00
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	312,471.71	300,000.00	303,568.00	303,568.00	375,000.00
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	1,985.25	50,000.00	63,500.00	63,500.00	25,000.00
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	50.00	500.00	500.00	.00	500.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	1,120.25	.00	.00	.00	5,000.00
5106.301	COMMUNICATION POSTAGE	190.03	500.00	500.00	500.00	500.00
5106.302	COMMUNICATION ADVERTISING	.00	500.00	500.00	300.00	500.00
5107.000	MISCELLANEOUS SERVICES	3,160.31	4,500.00	4,500.00	3,240.00	5,000.00
5107.302	MISCELLANEOUS SERVICES DAMAGES & JUDGEMENT	.00	10,000.00	10,000.00	.00	10,000.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	295.00	5,000.00	2,500.00	200.00	5,000.00
5108.000	DEPRECIATION	1,794.76	30,000.00	30,000.00	15,000.00	15,000.00
	<i>Services Totals</i>	\$326,488.57	\$416,000.00	\$430,568.00	\$401,308.00	\$456,500.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>						
<b>EXPENSE</b>						
Department <b>45 - WASTE WATER</b>						
Division <b>4500 - WW SUPPORT SERVICES</b>						
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	.00	500.00	500.00	500.00	500.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	255.86	1,000.00	1,000.00	500.00	1,000.00
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	18,910.87	14,000.00	16,500.00	16,500.00	17,000.00
	<i>Materials Totals</i>	<u>\$19,166.73</u>	<u>\$15,500.00</u>	<u>\$18,000.00</u>	<u>\$17,500.00</u>	<u>\$18,500.00</u>
<i>Capital</i>						
5303.000	COMPUTER HARDWARE/PERIPHERALS	(145.31)	25,000.00	25,000.00	.00	30,000.00
5304.000	SOFTWARE - CAPITAL	25,465.00	125,000.00	125,000.00	60,000.00	125,000.00
	<i>Capital Totals</i>	<u>\$25,319.69</u>	<u>\$150,000.00</u>	<u>\$150,000.00</u>	<u>\$60,000.00</u>	<u>\$155,000.00</u>
<i>ISF Allocation</i>						
5550.440	FLEET ISF ALLOCATION	66,366.00	130,330.00	130,330.00	130,330.00	62,683.00
	<i>ISF Allocation Totals</i>	<u>\$66,366.00</u>	<u>\$130,330.00</u>	<u>\$130,330.00</u>	<u>\$130,330.00</u>	<u>\$62,683.00</u>
	Division <b>4500 - WW SUPPORT SERVICES Totals</b>	<u>\$58,795.43</u>	<u>\$1,390,668.00</u>	<u>\$1,407,736.00</u>	<u>\$1,268,814.00</u>	<u>\$1,471,129.00</u>
Division <b>4501 - COLLECTION</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	36,938.11	77,244.00	77,244.00	66,982.00	143,208.00
5001.301	SALARIES AND WAGES VACATION LEAVE	690.24	.00	.00	70.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	394.42	.00	.00	1,645.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	197.21	.00	.00	.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	1,726.10	3,100.00	3,100.00	2,814.00	3,377.00
5001.314	SALARIES AND WAGES OVERTIME	3,630.33	5,000.00	5,000.00	241.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	591.63	.00	.00	1,110.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	2,723.07	5,599.00	5,599.00	4,335.00	6,253.00
5002.301	RETIREMENT PERS	2,947.62	6,103.00	6,103.00	5,619.00	7,127.00
5002.302	RETIREMENT MEDICARE	636.82	1,311.00	1,311.00	1,014.00	1,463.00
5002.304	RETIREMENT OPEB BENEFIT	1,015.29	1,981.00	1,981.00	1,790.00	2,159.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	120.00	240.00	240.00	297.00	240.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	392.12	773.00	773.00	698.00	843.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	1,816.68	4,665.00	4,665.00	2,962.00	1,264.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	95.46	181.00	181.00	153.00	186.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	74.73	133.00	133.00	119.00	145.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	5,740.50	12,816.00	12,816.00	14,497.00	23,167.00
	<i>Personnel Totals</i>	<u>\$59,730.33</u>	<u>\$119,146.00</u>	<u>\$119,146.00</u>	<u>\$104,346.00</u>	<u>\$189,432.00</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>						
<b>EXPENSE</b>						
Department <b>45 - WASTE WATER</b>						
Division <b>4501 - COLLECTION</b>						
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	24,726.27	300,000.00	346,279.00	75,000.00	300,000.00
5102.302	UTILITIES WATER	.00	3,500.00	3,500.00	.00	3,500.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	6,661.66	25,000.00	25,000.00	.00	25,000.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE	5,398.75	25,000.00	25,000.00	15,000.00	25,000.00
5108.000	DEPRECIATION					
	<i>Services Totals</i>	229,083.61	230,000.00	230,000.00	230,000.00	235,000.00
		<b>\$265,870.29</b>	<b>\$583,500.00</b>	<b>\$629,779.00</b>	<b>\$320,000.00</b>	<b>\$588,500.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	17,779.85	25,000.00	25,000.00	15,000.00	25,000.00
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	1,039.63	7,500.00	7,500.00	2,500.00	5,000.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	2,110.00	2,000.00	2,000.00	2,000.00	2,000.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	1,052.71	2,000.00	2,000.00	2,000.00	2,000.00
	<i>Materials Totals</i>	\$21,982.19	\$36,500.00	\$36,500.00	\$21,500.00	\$34,000.00
<i>Capital</i>						
5301.000	VEHICLES	.00	110,000.00	.00	.00	.00
5302.000	MACHINERY & EQUIPMENTS	617,683.01	.00	.00	.00	.00
5304.000	SOFTWARE - CAPITAL	.00	20,000.00	20,000.00	.00	50,000.00
	<i>Capital Totals</i>	\$617,683.01	\$130,000.00	\$20,000.00	\$0.00	\$50,000.00
	<b>Division 4501 - COLLECTION Totals</b>	<b>\$965,265.82</b>	<b>\$869,146.00</b>	<b>\$805,425.00</b>	<b>\$445,846.00</b>	<b>\$861,932.00</b>
<i>Division 4502 - TREATMENT</i>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	317,365.60	461,321.00	461,321.00	392,998.00	401,108.00
5001.301	SALARIES AND WAGES VACATION LEAVE	9,665.39	.00	.00	3,366.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	9,201.25	.00	.00	10,911.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	1,953.77	.00	.00	495.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	14,586.42	18,519.00	18,519.00	17,519.00	16,103.00
5001.314	SALARIES AND WAGES OVERTIME	49,485.11	60,000.00	60,000.00	15,425.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	4,168.53	.00	.00	4,428.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	23,163.67	34,141.00	34,141.00	26,420.00	31,442.00
5002.301	RETIREMENT PERS	33,467.38	53,324.00	53,324.00	32,459.00	34,072.00
5002.302	RETIREMENT MEDICARE	5,417.34	7,987.00	7,987.00	6,179.00	7,355.00
5002.304	RETIREMENT OPEB BENEFIT	7,989.91	11,677.00	11,677.00	10,167.00	9,944.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	2,200.00	1,600.00	1,600.00	1,983.00	1,400.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>						
<b>EXPENSE</b>						
Department <b>45 - WASTE WATER</b>						
Division <b>4502 - TREATMENT</b>						
<i>Personnel</i>						
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	3,198.37	4,619.00	4,619.00	4,206.00	4,015.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	24,598.27	44,635.00	44,635.00	33,598.00	9,181.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	697.45	1,024.00	1,024.00	954.00	887.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	545.72	773.00	773.00	744.00	694.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	65,542.03	87,676.00	87,676.00	98,027.00	104,571.00
<i>Personnel Totals</i>		<b>\$573,246.21</b>	<b>\$787,296.00</b>	<b>\$787,296.00</b>	<b>\$659,879.00</b>	<b>\$620,772.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	.00	40,000.00	25,000.00	.00	25,000.00
5101.303	PROFESSIONAL SERVICES MEDICAL & LAB SERVICES	694.96	45,000.00	77,000.00	90,000.00	90,000.00
5102.300	UTILITIES GAS	1,893.92	5,000.00	5,000.00	4,000.00	5,000.00
5102.301	UTILITIES ELECTRIC	.00	200,000.00	200,000.00	.00	2,500.00
5102.302	UTILITIES WATER	48.32	2,500.00	2,500.00	.00	2,500.00
5102.303	UTILITIES SEWER AND WASTE DISP	201,561.24	500,000.00	515,563.00	350,000.00	350,000.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	.00	10,000.00	10,000.00	.00	5,000.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE OUTSIDE R&M	2,629.22	5,000.00	5,000.00	3,000.00	5,000.00
5103.302	OUTSIDE REPAIRS AND MAINTENANCE OTHER EQUIPMENTS R&M	24,257.59	75,000.00	54,000.00	5,000.00	10,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	12,456.32	50,000.00	41,000.00	10,000.00	12,000.00
5107.300	MISCELLANEOUS SERVICES RENTS/LEASES	1,693.38	15,000.00	15,000.00	.00	15,000.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	1,538.72	15,000.00	15,000.00	7,000.00	10,000.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	784.16	5,000.00	5,000.00	1,000.00	5,000.00
5107.312	MISCELLANEOUS SERVICES TEMP EMPLOYEE SERVICES	.00	2,000.00	2,000.00	.00	.00
5108.000	DEPRECIATION	527,632.41	305,000.00	305,000.00	305,000.00	315,000.00
<i>Services Totals</i>		<b>\$775,190.24</b>	<b>\$1,274,500.00</b>	<b>\$1,277,063.00</b>	<b>\$775,000.00</b>	<b>\$852,000.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	11,061.69	15,000.00	15,000.00	5,000.00	10,000.00
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	925.43	1,000.00	1,000.00	1,000.00	1,000.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	568.10	700.00	13,700.00	13,700.00	15,000.00
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	2,951.24	8,000.00	8,000.00	1,000.00	3,000.00
5202.304	OPERATING SUPPLIES LAB AND MEDICAL SUPPLIES	5,409.49	5,000.00	5,000.00	1,500.00	2,000.00
5202.305	OPERATING SUPPLIES FOOD, CLOTHING AND SAFETY	14,442.88	17,000.00	17,000.00	11,000.00	15,000.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>						
<b>EXPENSE</b>						
Department <b>45 - WASTE WATER</b>						
Division <b>4502 - TREATMENT</b>						
<i>Materials</i>						
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	4,341.89	91,000.00	91,000.00	50,000.00	60,000.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	1,792.08	5,000.00	5,000.00	3,000.00	5,000.00
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	3,898.80	5,000.00	5,000.00	5,000.00	5,000.00
<i>Materials Totals</i>		\$45,391.60	\$147,700.00	\$160,700.00	\$91,200.00	\$116,000.00
<i>Capital</i>						
5301.000	VEHICLES	7,507.71	80,000.00	80,000.00	.00	.00
5302.000	MACHINERY & EQUIPMENTS	(498,765.89)	600,000.00	781,564.00	401,100.00	50,000.00
<i>Capital Totals</i>		(\$491,258.18)	\$680,000.00	\$861,564.00	\$401,100.00	\$50,000.00
Division <b>4502 - TREATMENT Totals</b>		\$902,569.87	\$2,889,496.00	\$3,086,623.00	\$1,927,179.00	\$1,638,772.00
Division <b>4503 - RECLAMATION</b>						
<i>Services</i>						
5102.301	UTILITIES ELECTRIC	7,157.34	10,000.00	10,000.00	2,500.00	3,000.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	6,041.78	1,000.00	1,000.00	1,000.00	1,000.00
5108.000	DEPRECIATION	11,093.76	11,094.00	11,094.00	11,000.00	2,000.00
<i>Services Totals</i>		\$24,292.88	\$22,094.00	\$22,094.00	\$14,500.00	\$6,000.00
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	494.72	1,000.00	1,000.00	.00	1,000.00
5202.302	OPERATING SUPPLIES RECREATION SUPPLIES	.00	500.00	500.00	.00	.00
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	1,028.14	1,000.00	1,000.00	150.00	.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	95.44	5,000.00	5,000.00	250.00	2,000.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	3,009.18	1,000.00	1,000.00	500.00	1,000.00
<i>Materials Totals</i>		\$4,627.48	\$8,500.00	\$8,500.00	\$900.00	\$4,000.00
Division <b>4503 - RECLAMATION Totals</b>		\$28,920.36	\$30,594.00	\$30,594.00	\$15,400.00	\$10,000.00
Division <b>5000 - CAPITAL PROJECTS</b>						
<i>Services</i>						
5101.302	PROFESSIONAL SERVICES ENGINEERING SERVICES	4,994,075.61	250,000.00	5,031,345.00	4,500,000.00	2,000,000.00
5106.302	COMMUNICATION ADVERTISING	.00	.00	.00	.00	10,000.00
<i>Services Totals</i>		\$4,994,075.61	\$250,000.00	\$5,031,345.00	\$4,500,000.00	\$2,010,000.00
<i>Capital</i>						
5309.000	OTHER CAPITAL	5,051,776.79	3,500,000.00	12,751,471.00	700,000.00	60,000.00
<i>Capital Totals</i>		\$5,051,776.79	\$3,500,000.00	\$12,751,471.00	\$700,000.00	\$60,000.00
Division <b>5000 - CAPITAL PROJECTS Totals</b>		\$10,045,852.40	\$3,750,000.00	\$17,782,816.00	\$5,200,000.00	\$2,070,000.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 310 - WASTEWATER ENTERPRISE FUND</b>						
<b>EXPENSE</b>						
	Department <b>45 - WASTE WATER</b> Totals	\$12,589,077.88	\$9,496,798.00	\$23,680,088.00	\$9,424,133.00	\$6,543,424.00
	Department <b>70 - INTERFUND TRANSFERS</b>					
	Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b>					
	<i>Other Financing Uses</i>					
5700.191	TRANSFERS OUT - TO FUND 191	180,223.00	165,775.00	165,775.00	165,775.00	192,100.00
	<i>Other Financing Uses Totals</i>	\$180,223.00	\$165,775.00	\$165,775.00	\$165,775.00	\$192,100.00
	Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b> Totals	\$180,223.00	\$165,775.00	\$165,775.00	\$165,775.00	\$192,100.00
	Division <b>7005 - INTERFUND XFR - CAPITAL PROJECTS</b>					
	<i>Other Financing Uses</i>					
5700.118	TRANSFERS OUT - TO FUND 118	3,194.00	.00	.00	.00	.00
	<i>Other Financing Uses Totals</i>	\$3,194.00	\$0.00	\$0.00	\$0.00	\$0.00
	Division <b>7005 - INTERFUND XFR - CAPITAL PROJECTS</b> Totals	\$3,194.00	\$0.00	\$0.00	\$0.00	\$0.00
	Department <b>70 - INTERFUND TRANSFERS</b> Totals	\$183,417.00	\$165,775.00	\$165,775.00	\$165,775.00	\$192,100.00
	<b>EXPENSE TOTALS</b>	\$12,772,494.88	\$9,662,573.00	\$23,845,863.00	\$9,589,908.00	\$6,735,524.00
<b>Fund 310 - WASTEWATER ENTERPRISE FUND Totals</b>						
	<b>REVENUE TOTALS</b>	\$9,305,386.05	\$6,757,800.00	\$6,952,800.00	\$6,785,500.00	\$6,616,460.00
	<b>EXPENSE TOTALS</b>	\$12,772,494.88	\$9,662,573.00	\$23,845,863.00	\$9,589,908.00	\$6,735,524.00
	Fund <b>310 - WASTEWATER ENTERPRISE FUND</b> Totals	(\$3,467,108.83)	(\$2,904,773.00)	(\$16,893,063.00)	(\$2,804,408.00)	(\$119,064.00)
<b>Fund 410 - HUMAN RES/RISK MANAGEMENT ISF</b>						
<b>REVENUE</b>						
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>0000 - NON-DEPARTMENT</b>					
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	20,560.44	23,500.00	23,500.00	18,790.00	23,500.00
	<i>Use of Property and Money Totals</i>	\$20,560.44	\$23,500.00	\$23,500.00	\$18,790.00	\$23,500.00
	<i>Current Service Charges</i>					
4540.200	SELF INSURANCE ALLOCATION FINAL PAY	335,616.38	250,000.00	250,000.00	297,839.00	250,000.00
4540.201	SELF INSURANCE ALLOCATION STATE UNEMPLOYMENT INSURANCE	74,977.31	55,000.00	55,000.00	79,500.00	55,000.00
4571.100	SELF INSURANCE ALLOCATION - FUND 100	616,029.00	627,767.00	627,767.00	627,767.00	667,054.00
4571.101	SELF INSURANCE ALLOCATION - FUND 101	.00	76,651.00	76,651.00	76,651.00	95,805.00
4571.102	SELF INSURANCE ALLOCATION - FUND 102	28,201.00	16,118.00	16,118.00	16,118.00	101,590.00
4571.103	SELF INSURANCE ALLOCATION - FUND 103	5,509.00	2,839.00	2,839.00	2,839.00	7,488.00
4571.104	SELF INSURANCE ALLOCATION - FUND 104	8,519.00	3,504.00	3,504.00	3,504.00	13,512.00
4571.300	SELF INSURANCE ALLOCATION - FUND 300	56,664.00	41,232.00	41,232.00	41,232.00	53,060.00
4571.310	SELF INSURANCE ALLOCATION - FUND 310	192,105.00	153,796.00	153,796.00	153,796.00	150,985.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 410 - HUMAN RES/RISK MANAGEMENT ISF</b>						
<b>REVENUE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Current Service Charges</i>						
4571.440	SELF INSURANCE ALLOCATION - FUND 440	.00	3,170.00	3,170.00	3,170.00	18,946.00
<i>Current Service Charges Totals</i>		\$1,317,620.69	\$1,230,077.00	\$1,230,077.00	\$1,302,416.00	\$1,413,440.00
<i>Other Revenue</i>						
4902.000	REIMBURSEMENTS	170,398.24	.00	.00	6,778.00	.00
4902.204	REIMBURSEMENTS DAMAGE TO PROPERTIES	193.40	.00	.00	51,000.00	.00
4904.200	OTHER FINANCING SOURCES OTHER REVENUE	940,101.67	200,000.00	200,000.00	.00	200,000.00
<i>Other Revenue Totals</i>		\$1,110,693.31	\$200,000.00	\$200,000.00	\$57,778.00	\$200,000.00
Division <b>0000 - NON-DEPARTMENT</b> Totals		\$2,448,874.44	\$1,453,577.00	\$1,453,577.00	\$1,378,984.00	\$1,636,940.00
Department <b>00 - NON-DEPARTMENTAL</b> Totals		\$2,448,874.44	\$1,453,577.00	\$1,453,577.00	\$1,378,984.00	\$1,636,940.00
<b>REVENUE TOTALS</b>		\$2,448,874.44	\$1,453,577.00	\$1,453,577.00	\$1,378,984.00	\$1,636,940.00
<b>EXPENSE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>ISF Allocation</i>						
5570.100	ADMINISTRATIVE OVERHEAD ALLOCATION	.00	.00	.00	.00	3,774.00
<i>ISF Allocation Totals</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$3,774.00
Division <b>0000 - NON-DEPARTMENT</b> Totals		\$0.00	\$0.00	\$0.00	\$0.00	\$3,774.00
Division <b>1150 - INSURANCE &amp; RISK</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	51,442.02	61,871.00	61,871.00	55,440.00	61,420.00
5001.301	SALARIES AND WAGES VACATION LEAVE	3,944.66	.00	.00	2,032.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	3,091.51	.00	.00	2,796.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,319.92	2,474.00	2,474.00	2,488.00	2,457.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	796.29	.00	.00	605.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	3,458.77	4,042.00	4,042.00	3,730.00	4,087.00
5002.301	RETIREMENT PERS	7,541.02	7,966.00	7,966.00	12,524.00	18,752.00
5002.302	RETIREMENT MEDICARE	829.30	984.00	984.00	879.00	978.00
5002.304	RETIREMENT OPEB BENEFIT	1,432.34	1,533.00	1,533.00	1,538.00	1,521.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	558.89	599.00	599.00	600.00	595.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	545.05	830.00	830.00	585.00	130.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	127.80	128.00	128.00	150.00	135.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	99.24	100.00	100.00	114.00	104.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 410	<b>HUMAN RES/RISK MANAGEMENT ISF</b>					
<b>EXPENSE</b>						
Department <b>00 - NON-DEPARTMENTAL</b>						
Division <b>1150 - INSURANCE &amp; RISK</b>						
<i>Personnel</i>						
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	5,848.44	5,996.00	5,996.00	5,779.00	5,996.00
<i>Personnel Totals</i>		<b>\$82,035.25</b>	<b>\$86,523.00</b>	<b>\$86,523.00</b>	<b>\$89,260.00</b>	<b>\$96,175.00</b>
<i>Services</i>						
5101.000	PROFESSIONAL SERVICES - OTHERS	58,649.00	58,600.00	61,167.00	61,167.00	61,167.00
5101.300	PROFESSIONAL SERVICES LEGAL SERVICES	(1,569.60)	20,000.00	42,000.00	68,500.00	42,000.00
5104.300	INSURANCE COMPREHENSIVE LIABILITY	569,993.00	625,000.00	871,679.00	871,679.00	871,679.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	.00	1,000.00	1,000.00	.00	1,000.00
5105.301	TRANSPORTATION AND TRAINING FREIGHT AND EXPRESS	23.18	100.00	100.00	.00	100.00
5107.000	MISCELLANEOUS SERVICES	39,479.52	40,000.00	9,890.00	7,865.00	9,890.00
5107.302	MISCELLANEOUS SERVICES DAMAGES & JUDGEMENT	11,691.64	20,000.00	20,000.00	1,134,045.00	20,000.00
5107.305	MISCELLANEOUS SERVICES DUES AND PUBLICATION	.00	100.00	100.00	.00	100.00
5107.314	MISCELLANEOUS SERVICES PRINTING AND REPRODUCTION	.00	100.00	100.00	.00	100.00
5107.318	MISCELLANEOUS SERVICES WORKERS COMP CLAIMS PAID	.00	5,000.00	5,000.00	.00	5,000.00
<i>Services Totals</i>		<b>\$678,266.74</b>	<b>\$769,900.00</b>	<b>\$1,011,036.00</b>	<b>\$2,143,256.00</b>	<b>\$1,011,036.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	.00	200.00	200.00	.00	200.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	.00	100.00	100.00	.00	100.00
<i>Materials Totals</i>		<b>\$0.00</b>	<b>\$300.00</b>	<b>\$300.00</b>	<b>\$0.00</b>	<b>\$300.00</b>
Division <b>1150 - INSURANCE &amp; RISK Totals</b>		<b>\$760,301.99</b>	<b>\$856,723.00</b>	<b>\$1,097,859.00</b>	<b>\$2,232,516.00</b>	<b>\$1,107,511.00</b>
Division <b>1580 - FINAL PAY/LEAVE PAYOUT</b>						
<i>Personnel</i>						
5001.306	SALARIES AND WAGES FINAL PAY	4,227.62	.00	.00	474.00	.00
5001.307	SALARIES AND WAGES SICK LEAVE BUYOUT	131,486.38	99,157.00	99,157.00	42,285.00	555,130.00
5001.308	SALARIES AND WAGES VACATION LEAVE BUYOUT	151,752.23	53,138.00	53,138.00	89,030.00	152,110.00
5001.309	SALARIES AND WAGES COMP TIME BUYOUT	24,232.40	16,121.00	16,121.00	11,850.00	16,768.00
5001.310	SALARIES AND WAGES ADMIN LEAVE BUYOUT	111,301.40	.00	.00	.00	.00
5001.318	SALARIES AND WAGES - TERMINAL LEAVE/SEVERANCE PAY	81,457.98	.00	.00	.00	.00
5001.319	SALARIES AND WAGES - FLOATING HOLIDAY BUYOUT	10,825.42	2,516.00	2,516.00	10,580.00	10,752.00
5002.300	RETIREMENT SOCIAL SECURITY	23,731.52	10,598.00	10,598.00	7,593.00	45,555.00
5002.301	RETIREMENT PERS	6,528.77	.00	.00	2,081.00	.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 410	<b>HUMAN RES/RISK MANAGEMENT ISF</b>					
	<b>EXPENSE</b>					
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>1580 - FINAL PAY/LEAVE PAYOUT</b>					
	<i>Personnel</i>					
5002.302	RETIREMENT MEDICARE	7,154.29	2,479.00	2,479.00	2,176.00	10,654.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	8,427.45	.00	.00	852.00	.00
	<i>Personnel Totals</i>	<u>\$561,125.46</u>	<u>\$184,009.00</u>	<u>\$184,009.00</u>	<u>\$166,921.00</u>	<u>\$790,969.00</u>
	<i>Services</i>					
5107.000	MISCELLANEOUS SERVICES	.00	300.00	300.00	.00	300.00
5107.321	MISCELLANEOUS SERVICES - UNEMPLOYMENT BENEFITS PAID	5,148.67	10,000.00	10,000.00	20,900.00	10,000.00
	<i>Services Totals</i>	<u>\$5,148.67</u>	<u>\$10,300.00</u>	<u>\$10,300.00</u>	<u>\$20,900.00</u>	<u>\$10,300.00</u>
	Division <b>1580 - FINAL PAY/LEAVE PAYOUT Totals</b>	<u>\$566,274.13</u>	<u>\$194,309.00</u>	<u>\$194,309.00</u>	<u>\$187,821.00</u>	<u>\$801,269.00</u>
	Department <b>00 - NON-DEPARTMENTAL Totals</b>	<u>\$1,326,576.12</u>	<u>\$1,051,032.00</u>	<u>\$1,292,168.00</u>	<u>\$2,420,337.00</u>	<u>\$1,912,554.00</u>
	Department <b>70 - INTERFUND TRANSFERS</b>					
	Division <b>7000 - INTERFUND TRANSFERS</b>					
	<i>Other Financing Uses</i>					
5700.420	TRANSFERS OUT - TO FUND 420	.00	372,000.00	372,000.00	36,825.00	372,000.00
	<i>Other Financing Uses Totals</i>	<u>\$0.00</u>	<u>\$372,000.00</u>	<u>\$372,000.00</u>	<u>\$36,825.00</u>	<u>\$372,000.00</u>
	Division <b>7000 - INTERFUND TRANSFERS Totals</b>	<u>\$0.00</u>	<u>\$372,000.00</u>	<u>\$372,000.00</u>	<u>\$36,825.00</u>	<u>\$372,000.00</u>
	Division <b>7004 - INTERFUND XFR - DEBT SERVICE</b>					
	<i>Other Financing Uses</i>					
5700.191	TRANSFERS OUT - TO FUND 191	12,574.00	11,903.00	11,903.00	11,903.00	11,856.00
	<i>Other Financing Uses Totals</i>	<u>\$12,574.00</u>	<u>\$11,903.00</u>	<u>\$11,903.00</u>	<u>\$11,903.00</u>	<u>\$11,856.00</u>
	Division <b>7004 - INTERFUND XFR - DEBT SERVICE Totals</b>	<u>\$12,574.00</u>	<u>\$11,903.00</u>	<u>\$11,903.00</u>	<u>\$11,903.00</u>	<u>\$11,856.00</u>
	Department <b>70 - INTERFUND TRANSFERS Totals</b>	<u>\$12,574.00</u>	<u>\$383,903.00</u>	<u>\$383,903.00</u>	<u>\$48,728.00</u>	<u>\$383,856.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,339,150.12</u>	<u>\$1,434,935.00</u>	<u>\$1,676,071.00</u>	<u>\$2,469,065.00</u>	<u>\$2,296,410.00</u>
Fund 410	<b>HUMAN RES/RISK MANAGEMENT ISF Totals</b>					
	<b>REVENUE TOTALS</b>	<u>\$2,448,874.44</u>	<u>\$1,453,577.00</u>	<u>\$1,453,577.00</u>	<u>\$1,378,984.00</u>	<u>\$1,636,940.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,339,150.12</u>	<u>\$1,434,935.00</u>	<u>\$1,676,071.00</u>	<u>\$2,469,065.00</u>	<u>\$2,296,410.00</u>
Fund 410	<b>HUMAN RES/RISK MANAGEMENT ISF Totals</b>	<u>\$1,109,724.32</u>	<u>\$18,642.00</u>	<u>(\$222,494.00)</u>	<u>(\$1,090,081.00)</u>	<u>(\$659,470.00)</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 420	<b>SELF INS WORKERS COMP P&amp;D</b>					
<b>REVENUE</b>						
Department 00 - NON-DEPARTMENTAL						
Division 0000 - NON-DEPARTMENTAL						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	137.37	10.00	10.00	.00	10.00
	<i>Use of Property and Money Totals</i>	\$137.37	\$10.00	\$10.00	\$0.00	\$10.00
	Division 0000 - NON-DEPARTMENTAL Totals	\$137.37	\$10.00	\$10.00	\$0.00	\$10.00
	Department 00 - NON-DEPARTMENTAL Totals	\$137.37	\$10.00	\$10.00	\$0.00	\$10.00
Department 70 - INTERFUND TRANSFERS						
Division 7000 - INTERFUND TRANSFERS						
<i>Transfer from Other Funds</i>						
4700.410	TRANSFER IN FROM FUND 410	.00	372,000.00	372,000.00	36,825.00	372,000.00
	<i>Transfer from Other Funds Totals</i>	\$0.00	\$372,000.00	\$372,000.00	\$36,825.00	\$372,000.00
	Division 7000 - INTERFUND TRANSFERS Totals	\$0.00	\$372,000.00	\$372,000.00	\$36,825.00	\$372,000.00
	Department 70 - INTERFUND TRANSFERS Totals	\$0.00	\$372,000.00	\$372,000.00	\$36,825.00	\$372,000.00
	<b>REVENUE TOTALS</b>	\$137.37	\$372,010.00	\$372,010.00	\$36,825.00	\$372,010.00
<b>EXPENSE</b>						
Department 00 - NON-DEPARTMENTAL						
Division 1150 - INSURANCE & RISK						
<i>Services</i>						
5107.318	MISCELLANEOUS SERVICES WORKERS COMP CLAIMS PAID	(80,258.06)	122,000.00	100,000.00	.00	100,000.00
	<i>Services Totals</i>	(\$80,258.06)	\$122,000.00	\$100,000.00	\$0.00	\$100,000.00
	Division 1150 - INSURANCE & RISK Totals	(\$80,258.06)	\$122,000.00	\$100,000.00	\$0.00	\$100,000.00
	Department 00 - NON-DEPARTMENTAL Totals	(\$80,258.06)	\$122,000.00	\$100,000.00	\$0.00	\$100,000.00
Department 20 - POLICE SERVICES						
Division 1150 - INSURANCE & RISK						
<i>Services</i>						
5107.318	MISCELLANEOUS SERVICES WORKERS COMP CLAIMS PAID	31,379.02	250,000.00	30,864.00	.00	30,864.00
	<i>Services Totals</i>	\$31,379.02	\$250,000.00	\$30,864.00	\$0.00	\$30,864.00
	Division 1150 - INSURANCE & RISK Totals	\$31,379.02	\$250,000.00	\$30,864.00	\$0.00	\$30,864.00
	Department 20 - POLICE SERVICES Totals	\$31,379.02	\$250,000.00	\$30,864.00	\$0.00	\$30,864.00
	<b>EXPENSE TOTALS</b>	(\$48,879.04)	\$372,000.00	\$130,864.00	\$0.00	\$130,864.00
Fund 420	<b>SELF INS WORKERS COMP P&amp;D Totals</b>					
	<b>REVENUE TOTALS</b>	\$137.37	\$372,010.00	\$372,010.00	\$36,825.00	\$372,010.00
	<b>EXPENSE TOTALS</b>	(\$48,879.04)	\$372,000.00	\$130,864.00	\$0.00	\$130,864.00
Fund 420	<b>SELF INS WORKERS COMP P&amp;D Totals</b>	\$49,016.41	\$10.00	\$241,146.00	\$36,825.00	\$241,146.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 440 - FLEET MAINTENANCE ISF</b>						
<b>REVENUE</b>						
Department <b>41 - FLEET MAINTENANCE</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>Use of Property and Money</i>						
4400.000	INVESTMENT EARNINGS/INTEREST	1,832.74	2,000.00	2,000.00	1,602.00	2,000.00
	<i>Use of Property and Money Totals</i>	<u>\$1,832.74</u>	<u>\$2,000.00</u>	<u>\$2,000.00</u>	<u>\$1,602.00</u>	<u>\$2,000.00</u>
<i>Current Service Charges</i>						
4550.200	FLEET ISF ALLOCATION GENERAL GOVERNMENT	10,004.00	21,382.00	21,382.00	21,382.00	8,274.00
4550.201	FLEET ISF ALLOCATION PARKS & RECREATON	52,772.00	93,197.00	93,197.00	93,197.00	90,523.00
4550.202	FLEET ISF ALLOCATION PUBLIC SAFETY	158,484.00	112,752.00	112,752.00	112,752.00	122,161.00
4550.204	FLEET ISF ALLOCATION HEALTH	66,366.00	130,330.00	130,330.00	130,330.00	62,683.00
4550.205	FLEET ISF ALLOCATION TRANSPORTATION	94,088.00	170,060.00	170,060.00	170,060.00	82,286.00
4550.206	FLEET ISF ALLOCATION - PUBLIC WORKS	101,894.00	180,539.00	180,539.00	180,539.00	141,045.00
	<i>Current Service Charges Totals</i>	<u>\$483,608.00</u>	<u>\$708,260.00</u>	<u>\$708,260.00</u>	<u>\$708,260.00</u>	<u>\$506,972.00</u>
	Division <b>0000 - NON-DEPARTMENT Totals</b>	<u>\$485,440.74</u>	<u>\$710,260.00</u>	<u>\$710,260.00</u>	<u>\$709,862.00</u>	<u>\$508,972.00</u>
	Department <b>41 - FLEET MAINTENANCE Totals</b>	<u>\$485,440.74</u>	<u>\$710,260.00</u>	<u>\$710,260.00</u>	<u>\$709,862.00</u>	<u>\$508,972.00</u>
	<b>REVENUE TOTALS</b>	<u>\$485,440.74</u>	<u>\$710,260.00</u>	<u>\$710,260.00</u>	<u>\$709,862.00</u>	<u>\$508,972.00</u>
<b>EXPENSE</b>						
Department <b>41 - FLEET MAINTENANCE</b>						
Division <b>0000 - NON-DEPARTMENT</b>						
<i>ISF Allocation</i>						
5570.100	ADMINISTRATIVE OVERHEAD ALLOCATION	27,418.00	27,542.00	27,542.00	27,542.00	61,343.00
5571.410	SELF INSURANCE ALLOCATION	3,280.00	3,170.00	3,170.00	3,170.00	18,946.00
	<i>ISF Allocation Totals</i>	<u>\$30,698.00</u>	<u>\$30,712.00</u>	<u>\$30,712.00</u>	<u>\$30,712.00</u>	<u>\$80,289.00</u>
	Division <b>0000 - NON-DEPARTMENT Totals</b>	<u>\$30,698.00</u>	<u>\$30,712.00</u>	<u>\$30,712.00</u>	<u>\$30,712.00</u>	<u>\$80,289.00</u>
Division <b>4100 - FLEET MAINTENANCE</b>						
<i>Personnel</i>						
5001.300	SALARIES AND WAGES REGULAR SALARIES	70,161.88	99,626.00	99,626.00	95,798.00	107,643.00
5001.301	SALARIES AND WAGES VACATION LEAVE	1,335.30	.00	.00	3,859.00	.00
5001.302	SALARIES AND WAGES SICK LEAVE	1,536.35	.00	.00	2,550.00	.00
5001.303	SALARIES AND WAGES COMP TIME TAKEN	75.95	.00	.00	294.00	.00
5001.306	SALARIES AND WAGES FINAL PAY	2,925.16	4,027.00	4,027.00	4,276.00	4,347.00
5001.314	SALARIES AND WAGES OVERTIME	163.20	.00	.00	.00	.00
5001.321	SALARIES AND WAGES - FLOATING HOLIDAY USED	1,036.04	.00	.00	883.00	.00
5002.300	RETIREMENT SOCIAL SECURITY	4,778.95	7,200.00	7,200.00	6,953.00	7,696.00
5002.301	RETIREMENT PERS	4,852.16	7,871.00	7,871.00	8,514.00	9,093.00
5002.302	RETIREMENT MEDICARE	1,117.68	1,685.00	1,685.00	1,626.00	1,800.00
5002.304	RETIREMENT OPEB BENEFIT	1,832.03	2,555.00	2,555.00	2,709.00	2,760.00
5003.301	OTHER EMPLOYEE BENEFITS SHOE ALLOWANCE	600.00	400.00	400.00	496.00	400.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
<b>Fund 440 - FLEET MAINTENANCE ISF</b>						
<b>EXPENSE</b>						
Department <b>41 - FLEET MAINTENANCE</b>						
Division <b>4100 - FLEET MAINTENANCE</b>						
<i>Personnel</i>						
5003.302	OTHER EMPLOYEE BENEFITS TOOL ALLOWANCE	900.00	600.00	600.00	744.00	600.00
5003.303	OTHER EMPLOYEE BENEFITS STATE UNEMPLOYMENT INS	713.87	997.00	997.00	1,057.00	1,077.00
5003.304	OTHER EMPLOYEE BENEFITS WORKERS COMP	5,704.17	13,353.00	13,353.00	8,339.00	12,875.00
5003.307	OTHER EMPLOYEE BENEFITS LIFE INSURANCE	142.12	222.00	222.00	259.00	240.00
5003.312	OTHER EMPLOYEE BENEFITS LTD INSURANCE	110.94	173.00	173.00	202.00	187.00
5003.313	OTHER EMPLOYEE BENEFITS - CAFETERIA ALLOWANCE	11,230.00	15,480.00	15,480.00	15,990.00	15,480.00
<i>Personnel Totals</i>		<b>\$109,215.80</b>	<b>\$154,189.00</b>	<b>\$154,189.00</b>	<b>\$154,549.00</b>	<b>\$164,198.00</b>
<i>Services</i>						
5102.300	UTILITIES GAS	3,454.35	6,000.00	6,000.00	6,000.00	5,000.00
5102.301	UTILITIES ELECTRIC	12,348.60	14,000.00	17,260.00	14,000.00	17,000.00
5102.302	UTILITIES WATER	850.26	1,500.00	1,500.00	1,500.00	1,500.00
5102.303	UTILITIES SEWER AND WASTE DISP	.00	1,000.00	1,000.00	1,000.00	1,500.00
5103.000	OUTSIDE REPAIRS AND MAINTENANCE	1,407.00	1,500.00	1,500.00	1,500.00	1,500.00
5103.300	OUTSIDE REPAIRS AND MAINTENANCE VEHICLE	6,628.98	7,000.00	6,000.00	5,000.00	45,000.00
5103.301	OUTSIDE REPAIRS AND MAINTENANCE BUILDING & GROUNDS R&M	.00	1,000.00	.00	.00	1,000.00
5105.300	TRANSPORTATION AND TRAINING TRAINING, MEETINGS AND TRAVEL	.00	1,000.00	1,690.00	1,690.00	1,000.00
5107.000	MISCELLANEOUS SERVICES	992.29	1,500.00	500.00	1,000.00	1,500.00
5107.303	MISCELLANEOUS SERVICES LAUNDRY SERVICES	4,758.97	8,000.00	8,000.00	5,500.00	6,000.00
5107.315	MISCELLANEOUS SERVICES NON-CAPITAL SOFTWARE	1,500.00	5,000.00	6,000.00	6,000.00	6,000.00
<i>Services Totals</i>		<b>\$31,940.45</b>	<b>\$47,500.00</b>	<b>\$49,450.00</b>	<b>\$43,190.00</b>	<b>\$87,000.00</b>
<i>Materials</i>						
5201.000	SMALL TOOLS & EQUIPMENT	449.05	6,000.00	6,000.00	4,000.00	6,000.00
5202.000	OPERATING SUPPLIES	187.40	2,500.00	2,500.00	2,500.00	2,500.00
5202.300	OPERATING SUPPLIES JANITORIAL SUPPLIES	270.58	500.00	500.00	500.00	500.00
5202.301	OPERATING SUPPLIES OFFICE SUPPLIES	21.85	1,000.00	1,000.00	1,000.00	1,500.00
5202.303	OPERATING SUPPLIES FUEL, OIL, LUBRICANTS	246,496.18	415,000.00	490,887.00	490,887.00	375,000.00
5203.000	REPAIRS AND MAINTENANCE SUPPLIES - MISC R&M SUPPLIES	488.20	500.00	500.00	500.00	500.00
5203.300	REPAIRS AND MAINTENANCE SUPPLIES VEHICLE REPAIR & MAINT SUPPLIES	48,158.49	45,000.00	45,000.00	45,000.00	48,000.00
5203.301	REPAIRS AND MAINTENANCE SUPPLIES BLDG AND GROUNDS R&M SUPPLIES	241.08	250.00	250.00	250.00	250.00
<i>Materials Totals</i>		<b>\$296,312.83</b>	<b>\$470,750.00</b>	<b>\$546,637.00</b>	<b>\$544,637.00</b>	<b>\$434,250.00</b>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 440	<b>FLEET MAINTENANCE ISF</b>					
	<b>EXPENSE</b>					
	Department 41 - FLEET MAINTENANCE					
	Division 4100 - FLEET MAINTENANCE					
	Capital					
5302.000	MACHINERY & EQUIPMENTS	(2,851.00)	62,000.00	61,305.00	28,000.00	7,000.00
	Capital Totals	(\$2,851.00)	\$62,000.00	\$61,305.00	\$28,000.00	\$7,000.00
	Division 4100 - FLEET MAINTENANCE Totals	\$434,618.08	\$734,439.00	\$811,581.00	\$770,376.00	\$692,448.00
	Department 41 - FLEET MAINTENANCE Totals	\$465,316.08	\$765,151.00	\$842,293.00	\$801,088.00	\$772,737.00
	Department 70 - INTERFUND TRANSFERS					
	Division 7004 - INTERFUND XFR - DEBT SERVICE					
	Other Financing Uses					
5700.191	TRANSFERS OUT - TO FUND 191	15,519.00	20,399.00	20,399.00	20,399.00	20,871.00
	Other Financing Uses Totals	\$15,519.00	\$20,399.00	\$20,399.00	\$20,399.00	\$20,871.00
	Division 7004 - INTERFUND XFR - DEBT SERVICE Totals	\$15,519.00	\$20,399.00	\$20,399.00	\$20,399.00	\$20,871.00
	Department 70 - INTERFUND TRANSFERS Totals	\$15,519.00	\$20,399.00	\$20,399.00	\$20,399.00	\$20,871.00
	<b>EXPENSE TOTALS</b>	\$480,835.08	\$785,550.00	\$862,692.00	\$821,487.00	\$793,608.00
	Fund 440 - FLEET MAINTENANCE ISF Totals					
	<b>REVENUE TOTALS</b>	\$485,440.74	\$710,260.00	\$710,260.00	\$709,862.00	\$508,972.00
	<b>EXPENSE TOTALS</b>	\$480,835.08	\$785,550.00	\$862,692.00	\$821,487.00	\$793,608.00
	Fund 440 - FLEET MAINTENANCE ISF Totals	\$4,605.66	(\$75,290.00)	(\$152,432.00)	(\$111,625.00)	(\$284,636.00)
Fund 532	<b>AD 86-1 PROSPECT PK-BOND TRUST</b>					
	<b>REVENUE</b>					
	Department 00 - NON-DEPARTMENTAL					
	Division 0000 - NON-DEPARTMENT					
	Use of Property and Money					
4400.000	INVESTMENT EARNINGS/INTEREST	19,542.75	10,500.00	10,500.00	22,740.00	10,500.00
	Use of Property and Money Totals	\$19,542.75	\$10,500.00	\$10,500.00	\$22,740.00	\$10,500.00
	Division 0000 - NON-DEPARTMENT Totals	\$19,542.75	\$10,500.00	\$10,500.00	\$22,740.00	\$10,500.00
	Department 00 - NON-DEPARTMENTAL Totals	\$19,542.75	\$10,500.00	\$10,500.00	\$22,740.00	\$10,500.00
	<b>REVENUE TOTALS</b>	\$19,542.75	\$10,500.00	\$10,500.00	\$22,740.00	\$10,500.00
	Fund 532 - AD 86-1 PROSPECT PK-BOND TRUST Totals					
	<b>REVENUE TOTALS</b>	\$19,542.75	\$10,500.00	\$10,500.00	\$22,740.00	\$10,500.00
	Fund 532 - AD 86-1 PROSPECT PK-BOND TRUST Totals	\$19,542.75	\$10,500.00	\$10,500.00	\$22,740.00	\$10,500.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 938	<b>2010 TAX ALLOC BOND PROCEEDS</b>					
	<b>REVENUE</b>					
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>0000 - NON-DEPARTMENT</b>					
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	56,708.15	33,000.00	33,000.00	59,778.00	33,000.00
	<i>Use of Property and Money Totals</i>	\$56,708.15	\$33,000.00	\$33,000.00	\$59,778.00	\$33,000.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$56,708.15	\$33,000.00	\$33,000.00	\$59,778.00	\$33,000.00
	Department <b>00 - NON-DEPARTMENTAL</b> Totals	\$56,708.15	\$33,000.00	\$33,000.00	\$59,778.00	\$33,000.00
	<b>REVENUE TOTALS</b>	\$56,708.15	\$33,000.00	\$33,000.00	\$59,778.00	\$33,000.00
Fund 938	<b>2010 TAX ALLOC BOND PROCEEDS</b> Totals	\$56,708.15	\$33,000.00	\$33,000.00	\$59,778.00	\$33,000.00
	<b>REVENUE TOTALS</b>	\$56,708.15	\$33,000.00	\$33,000.00	\$59,778.00	\$33,000.00
Fund 938	<b>2010 TAX ALLOC BOND PROCEEDS</b> Totals	\$56,708.15	\$33,000.00	\$33,000.00	\$59,778.00	\$33,000.00
Fund 939	<b>RDA OBLIGATION RETIREMENT</b>					
	<b>REVENUE</b>					
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>0000 - NON-DEPARTMENT</b>					
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	10.26	.00	.00	.00	.00
	<i>Use of Property and Money Totals</i>	\$10.26	\$0.00	\$0.00	\$0.00	\$0.00
	Division <b>0000 - NON-DEPARTMENT</b> Totals	\$10.26	\$0.00	\$0.00	\$0.00	\$0.00
	Department <b>00 - NON-DEPARTMENTAL</b> Totals	\$10.26	\$0.00	\$0.00	\$0.00	\$0.00
	Department <b>30 - COMMUNITY DEVELOPMENT</b>					
	Division <b>3008 - SUCCESSOR AGENCY/RDA</b>					
	<i>Taxes</i>					
4000.206	PROPERTY TAXES ROPS PAYMENT	3,676,718.00	3,628,635.00	3,628,635.00	2,619,294.00	2,570,474.00
	<i>Taxes Totals</i>	\$3,676,718.00	\$3,628,635.00	\$3,628,635.00	\$2,619,294.00	\$2,570,474.00
	Division <b>3008 - SUCCESSOR AGENCY/RDA</b> Totals	\$3,676,718.00	\$3,628,635.00	\$3,628,635.00	\$2,619,294.00	\$2,570,474.00
	Department <b>30 - COMMUNITY DEVELOPMENT</b> Totals	\$3,676,718.00	\$3,628,635.00	\$3,628,635.00	\$2,619,294.00	\$2,570,474.00
	<b>REVENUE TOTALS</b>	\$3,676,728.26	\$3,628,635.00	\$3,628,635.00	\$2,619,294.00	\$2,570,474.00
	<b>EXPENSE</b>					
	Department <b>30 - COMMUNITY DEVELOPMENT</b>					
	Division <b>3008 - SUCCESSOR AGENCY/RDA</b>					
	<i>Services</i>					
5101.000	PROFESSIONAL SERVICES - OTHERS	14,242.00	18,500.00	18,500.00	18,500.00	18,500.00
5108.000	DEPRECIATION	75,501.06	75,501.00	75,501.00	70,501.00	75,501.00
	<i>Services Totals</i>	\$89,743.06	\$94,001.00	\$94,001.00	\$89,001.00	\$94,001.00
	Division <b>3008 - SUCCESSOR AGENCY/RDA</b> Totals	\$89,743.06	\$94,001.00	\$94,001.00	\$89,001.00	\$94,001.00



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund 939	<b>RDA OBLIGATION RETIREMENT</b>					
	<b>EXPENSE</b>					
	Department <b>30 - COMMUNITY DEVELOPMENT</b>					
	Division <b>3009 - BOND FINANCING</b>					
	<i>Debt Service</i>					
5600.000	PRINCIPAL	.00	1,685,000.00	1,685,000.00	1,685,000.00	1,679,000.00
5601.000	INTEREST	713,845.74	705,470.00	705,470.00	705,470.00	647,505.00
5602.000	BOND ADMINISTRATION COST	2,420.00	2,420.00	2,420.00	.00	2,640.00
	<i>Debt Service Totals</i>	<u>\$716,265.74</u>	<u>\$2,392,890.00</u>	<u>\$2,392,890.00</u>	<u>\$2,390,470.00</u>	<u>\$2,329,145.00</u>
	Division <b>3009 - BOND FINANCING Totals</b>	<u>\$716,265.74</u>	<u>\$2,392,890.00</u>	<u>\$2,392,890.00</u>	<u>\$2,390,470.00</u>	<u>\$2,329,145.00</u>
	Department <b>30 - COMMUNITY DEVELOPMENT Totals</b>	<u>\$806,008.80</u>	<u>\$2,486,891.00</u>	<u>\$2,486,891.00</u>	<u>\$2,479,471.00</u>	<u>\$2,423,146.00</u>
	Department <b>70 - INTERFUND TRANSFERS</b>					
	Division <b>3008 - SUCCESSOR AGENCY/RDA</b>					
	<i>Other Financing Uses</i>					
5700.100	TRANSFERS OUT TO FUND 100	250,000.00	250,000.00	250,000.00	250,000.00	250,000.00
	<i>Other Financing Uses Totals</i>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>
	Division <b>3008 - SUCCESSOR AGENCY/RDA Totals</b>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>
	Department <b>70 - INTERFUND TRANSFERS Totals</b>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>	<u>\$250,000.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,056,008.80</u>	<u>\$2,736,891.00</u>	<u>\$2,736,891.00</u>	<u>\$2,729,471.00</u>	<u>\$2,673,146.00</u>
Fund 939	<b>RDA OBLIGATION RETIREMENT Totals</b>					
	<b>REVENUE TOTALS</b>	<u>\$3,676,728.26</u>	<u>\$3,628,635.00</u>	<u>\$3,628,635.00</u>	<u>\$2,619,294.00</u>	<u>\$2,570,474.00</u>
	<b>EXPENSE TOTALS</b>	<u>\$1,056,008.80</u>	<u>\$2,736,891.00</u>	<u>\$2,736,891.00</u>	<u>\$2,729,471.00</u>	<u>\$2,673,146.00</u>
Fund 939	<b>RDA OBLIGATION RETIREMENT Totals</b>	<u>\$2,620,719.46</u>	<u>\$891,744.00</u>	<u>\$891,744.00</u>	<u>(\$110,177.00)</u>	<u>(\$102,672.00)</u>



# Budget Worksheet Report

Budget Year 2026

Account	Account Description	2024 Actual Amount	2025 Adopted Budget	2025 Amended Budget	2025 Estimated Amount	2026 City Council
Fund	<b>966 - PARKS &amp; REC DONATION FUND</b>					
	<b>REVENUE</b>					
	Department <b>00 - NON-DEPARTMENTAL</b>					
	Division <b>0000 - NON-DEPARTMENTAL</b>					
	<i>Use of Property and Money</i>					
4400.000	INVESTMENT EARNINGS/INTEREST	3.69	.00	.00	.00	.00
	<i>Use of Property and Money Totals</i>	\$3.69	\$0.00	\$0.00	\$0.00	\$0.00
	Division <b>0000 - NON-DEPARTMENTAL</b> Totals	\$3.69	\$0.00	\$0.00	\$0.00	\$0.00
	Department <b>00 - NON-DEPARTMENTAL</b> Totals	\$3.69	\$0.00	\$0.00	\$0.00	\$0.00
	<b>REVENUE TOTALS</b>	\$3.69	\$0.00	\$0.00	\$0.00	\$0.00
Fund	<b>966 - PARKS &amp; REC DONATION FUND</b> Totals					
	<b>REVENUE TOTALS</b>	\$3.69	\$0.00	\$0.00	\$0.00	\$0.00
Fund	<b>966 - PARKS &amp; REC DONATION FUND</b> Totals	\$3.69	\$0.00	\$0.00	\$0.00	\$0.00
	Net Grand Totals					
	<b>REVENUE GRAND TOTALS</b>	\$65,747,547.99	\$73,157,310.00	\$89,980,146.00	\$66,365,432.00	\$55,657,704.00
	<b>EXPENSE GRAND TOTALS</b>	\$63,165,389.53	\$74,577,712.00	\$109,695,049.00	\$70,571,272.00	\$52,719,101.00
	Net Grand Totals	\$2,582,158.46	(\$1,420,402.00)	(\$19,714,903.00)	(\$4,205,840.00)	\$2,938,603.00



# CITY OF RIDGECREST

ANNUAL BUDGET FY 2025-2026

## GLOSSARY

# Glossary

## TERMS

**Agencies:** Federal agency securities and/or government-sponsored enterprises.

**Amended Budget:** The amounts include the original Adopted Budget for the fiscal year with revisions by way of Budget Amendments completed and approved by Council on a quarterly basis for all requesting funds and departments. Departments completed this process in compliance with the City Council's requirements.

**American Rescue Plan Act (ARPA):** Is a U.S. \$1.9 trillion economic stimulus bill passed by the 117th United States Congress and signed into law by President Joe Biden on March 11, 2021, to speed up the country's recovery from the economic and health effects of the COVID-19 pandemic and the ongoing recession. First proposed on January 14, 2021, the package builds upon many of the measures in the CARES Act from March 2020 and in the Consolidated Appropriations Act, 2021, from December.

**Annual Comprehensive Financial Report (ACFR):** The official annual report of the City of Ridgecrest. It includes five combined statements for each individual fund and account group prepared in conformity with GAAP. It also includes supporting schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, extensive introductory material, and a detailed Statistical Section.

**Appropriation:** Legal authorization granted by the City Council to make expenditures and incur obligations up to a specific dollar amount.

**Asked:** The price at which securities are offered.

**Assessed Valuation:** A valuation set upon real estate or other property by the county assessor to establish a basis for levying taxes by using a value percentage of the property's actual value.

**Audit:** An examination of the financial activities of an agency and the report based on such examination.

**Bankers' Acceptance (BA):** A draft or bill or exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer.

**Benchmark:** A comparative base for measuring the performance or risk tolerance of the investment portfolio. A benchmark should represent a close correlation to the level of risk and the average duration of the portfolio's investments.

**Bid:** The price offered by a buyer of securities. (When you are selling securities, you ask for a bid.) See offer.

# Glossary

**Bond:** A bond is a written obligation to pay a specified sum of money (principal), at a specified date or dates in the future call the maturity date, together with periodic interest payments at a specified interest rate.

**Broker:** A broker brings buyers and sellers together for a commission.

**Budget:** A financial plan of estimated expenditures and the means of financing them for a stated period of time. Upon approval by City Council, the budget appropriation ordinance is the legal basis for expenditures in the budget year.

**Capital Expenditures:** Items purchased that are determined to have significant value, with a useful life of several years.

**Capital Improvement Program:** A budget plan for the improvement of facilities and infrastructure in which the resulting project has a useful life of more than one year and in which costs are expected to be over \$25,000. The project also results in the addition of a fixed asset or is a major software purchase.

**Capital Project:** Expenditure for equipment, machinery, facilities, or infrastructure that will provide long-term service or other public benefits.

**Capital Project Fund:** Funds used for the acquisition or construction of capital facilities. These include land, improvements to land, buildings, and building improvements and infrastructure.

**Certificate of Deposit (CD):** A time deposit with a specific maturity evidenced by a certificate. Large-denomination CD's are typically negotiable.

**Collateral:** Securities, evidence of deposit, or other property that a borrower pledges to secure repayment of a loan. Also refers to securities pledged by a bank to secure deposits of public monies.

**Community Outreach Program:** This outreach program provides socialization and stimulation to individuals that are isolated and alone. The program utilizes community volunteers to make regular contact with this specific population and act as advocates on their behalf.

**Cost Allocation Plan:** A plan that identifies the costs of indirect services provided by service departments. It shows the cost objects that take up most of the costs and helps determine if the departments or products are profitable enough to justify the costs allocated.

**Coupon:** (A) The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. (B) A certificate attached to a bond evidencing interest due on a payment date.

# Glossary

**Dealer:** A dealer, as opposed to a broker, acts as a principal in all transactions, buying and selling for his own account.

**Debt Service:** Principal and interest due on long-term debt such as loans, notes, and bonds incurred by the City of Ridgecrest.

**Debenture:** A bond secured only by the general credit of the issuer.

**Decentralized Budget:** A budgeting process where decision-making authority and responsibility for budgeting is distributed among various departments or individuals within an organization, instead of being centralized with a single person or department.

**Deferred Revenue:** Advance payments or unearned revenue, recorded by the City as a liability, until the services have been rendered or products have been delivered. As the product or service is delivered over time, it is recognized as revenue.

**Delivery versus Payment:** There are two methods of delivery of securities: delivery versus payment and delivery versus receipt. Delivery versus payment is delivery of securities with an exchange of money for the securities. Delivery versus receipt is delivery of securities with an exchange of a signed receipt for the securities.

**Depreciation:** Expiration in the service life of fixed assets because of wear and tear, deterioration, action of physical elements, inadequacy or obsolescence.

**Discount:** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale is also considered to be at a discount.

**Discount Securities:** Non-interest bearing money market instruments that are issued a discount and redeemed at maturity for full face value, e.g., U.S. Treasury Bills.

**Diversification:** Dividing investment funds among a variety of securities offering independent returns.

**Encumbrance:** Funds reserved to be expensed and created on the general ledger when a purchase order (P/O) is finalized showing an outstanding commitment by an organization.

**Enterprise Fund:** Used to account for an entity whose principal revenue sources meet any of the following criteria: (1) debt backed solely by fees and charges, (2) legal requirement to recover costs, or (3) policy decision to recover cost.

**Expenditure:** Payment for goods or services, including operating expenses that require the current or future use of net current assets, debt and capital outlays.

# Glossary

**Federal Credit Agencies:** Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g., S&L's, small-business firms, students, farmers, farm cooperatives, and exporters.

**Federal Reserve System:** The central bank of the United States created by Congress and consisting of a seven-member Board of Governors in Washington, D.C., 12 regional banks and about 5700 commercial banks that are members of the system.

**Fiscal Year:** A twelve-month accounting period to which the operating budget applies, which for the City of Ridgecrest begins on July 1 and ends on June 30.

**Fixed Assets:** Assets of long-term character that are intended to continue to be held or used, such as land, buildings, and machinery.

**Full-time Equivalent (FTE):** A unit of measurement related to the number of working hours an employee works. For example, one full-time equivalent would equal a minimum of 2080 hours per year.

**Fund:** A pool of money that is allocated for a specific purpose and is segregated from other funds to carry on specific activities or attain certain objectives.

**Fund Balance:** On hand available cash balances which are realized in prior fiscal years less current liabilities and are available for designation as a funding source for a future budget year.

**Generally Accepted Accounting Principles (GAAP):** A common set of accounting rules, standards, and procedures issued by the [Financial Accounting Standards Board](#) (FASB).

**Governmental Accounting Standards Board (GASB):** Established in 1984, GASB is the independent, private-sector organization that establishes accounting and financial reporting standards for U.S. state and local governments that follow Generally Accepted Accounting Principles.

**General Fund:** A central fund into which most of the City's tax and unrestricted revenues are budgeted to support basic municipal services, public safety, and administrative activities.

**Grant:** A contribution made from either the private sector to the City or by one governmental unit to another. The contribution is usually made to support a specified program or project.

**Impact fee:** New construction generates Impact Fees. These fees are collected when a building permit is issued to pay for growth related improvement, facilities, and equipment in the areas of police, fire, parks and recreation, and transportation.

**Internal Service Fund:** Activities that provide support services to other City departments.

# Glossary

**Lease-Purchase Agreement:** Financial arrangement that permits the City to pay for the use of equipment or machinery over a period of time through a lease and to purchase it at the end of that time.

**Liquidity:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable size can be done at those quotes.

**Local Government Investment Pool (LGIP):** The aggregate of all funds from political subdivisions that are placed in the custody of the State Treasurer for investment and reinvestment.

**Market Value:** The price at which a security is trading and could presumably be purchased or sold.

**Maturity:** The date upon which the principal or stated value of an investment becomes due and payable.

**Measure V:** A local sales tax measure that was approved by voters in November 2016, allowing the City of Ridgecrest to increase its sales tax to 1% for a term of 8 years. This measure supersedes Measure L.

**Money Market:** The market in which short-term debt instruments (bills, commercial paper, bankers' acceptances, etc.) are issued and traded.

**Municipal Code:** A collections of laws passed by the City that are enacted and enforced by the City. The laws themselves can be referred to by many names, including "ordinance," "bylaw," and "measure," among others.

**Non-exempt:** A classification indicating that an employee is eligible to be paid for overtime, as defined by the guidelines of the Fair Labor Standards Act (FLSA).

**Offer:** The price asked by a seller of securities. See Asked and Bid.

**Operating Budget:** The portion of the budget that pertains to daily operations providing basic governmental services.

**Portfolio:** A collection of securities held by an investor.

**Prop 172:** On November 2, 1993, California voters enacted Proposition 172, which established a permanent statewide half-cent sales tax for support of local public safety functions in cities and counties. These funds are intended to maintain public safety services (police, fire, district attorneys, and corrections), not necessarily enhance them.

# Glossary

**Purchase Order:** A legal document that is created by a buyer and sent to a seller to confirm their intention to purchase products and/or services.

**Rate of Return:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond.

**Reserve Fund Balance:** The portion of the fund's balance that is restricted for a specific purpose and is not available for general appropriation.

**Resolution:** A special or temporary order of a legislative body. A form in which a legislative body expresses an opinion or purpose with respect to a given matter or topic that is temporary in nature.

**Sales Tax Supported:** Means obligations to the payment of debt charges on which an additional sales tax or taxes have been pledged by the taxing authority of a city or county. Directly supported by sales tax.

**Secondary Market:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**Special Revenue Fund:** Funds used to account for the proceeds of specific revenue sources other than debt service or capital projects.

**Transient Occupancy Tax:** A tax of 10% of the rent charged to transient guests in hotels/motels, including properties rented through home sharing services like Airbnb.

**Treasury Bills:** A non-interest-bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

**Treasury Bonds:** Long-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities of more than 10 years.

**Treasury Notes:** Medium-term coupon-bearing U.S. Treasury securities issued as direct obligations of the U.S. Government and having initial maturities from two to 10 years.

**Unreserved Fund Balance:** The portion of the fund's balance that is not restricted for a specific purpose.

**Valuation:** The process of valuing a company's assets and liabilities in accordance with Generally Accepted Accounting Principles (GAAP) for the purposes of financial reporting.

**Zero-based Budgeting:** A budgeting method where all expenses, including needs, wants, savings, and debt payments, are allocated to ensure that the income minus the expenses equals zero.