

Monday, August 11, 2025 - 6:30 PM Regular Meeting

To: Honorable Mayor and Members of the City Council

From: Carl P. Simpson, City Manager

Date: August 8, 2025

Agenda Item : FY2025-2026 Operating Budget & Capitol Improvement Budget

RECOMMENDATION:

Adopt the Proposed FY 2025-2026 Budget through Accompanying Resolutions.

DISCUSSION:

Team Jackson successfully concluded Fiscal Year 2024-2025, achieving departmental goals within approved budgetary limits. Staff delivered numerous projects and services aligned with Council priorities and financial policies. The proposed FY2025-2026 budget is designed to maintain essential service levels, address top priorities, and incorporate increased labor and operational costs.

While the City's financial outlook remains stable, inflationary pressures continue to drive up costs for goods, utilities, and insurance. Unfunded pension liabilities and rising PERS contributions also pose ongoing fiscal challenges. Despite these factors, the City continues to leverage grants and creative solutions to address deferred maintenance needs and support key initiatives. We thank the City Council and staff for their commitments to excellence and public service.

In FY 2024-2025, several grant-funded projects enhanced infrastructure, planning, and service delivery. These included HVAC upgrades and internet installation at the Scout Hut, supported by Per Capita Grants. Detert Park/Scout Hut received a grant of \$107,952 (State Portion), with \$87,064 expended and \$20,887 remaining. The Petrovich Park project is budgeted for \$62,500 in a future year with \$50,000 from the State and a \$12,500 City match. The City also utilized \$278,989 through ATCAA's Homeless Outreach Services Grant (Fund 468), which remains active through June 30, 2026, with \$521,698 available. The Homeless Shower Grant (Fund 472) has been fully expended, and a new round of funding (Fund 474) was awarded \$100,000 with \$95,261 remaining. The Water Reservoir replacement project is a grant in the amount of \$495,574 for the design. We have incurred cost totaling \$385,393.

Despite challenges in recruitment, several key positions were filled, including a Fire Chief, Chief Plant Operator for the Wastewater Treatment Plant, a Permit Technician through internal promotion, and a long-vacant Maintenance Worker position in Public Works. In

addition, the city implemented recommendations from a recent Compensation Study, helping stabilize staffing levels and attract new talent.

The FY 2025-2026 budget continues a conservative but strategic approach, supporting City council initiatives, delivering essential services, and addressing health, safety, and quality of life concerns. Additional emphasis is placed on economic development, particularly related to small business retention and attraction.

General Fund expenditures prioritize safety and infrastructure. Police services remain the City's largest General Fund expenses (41%). The department continues its homeless outreach program, expanded parking enforcement with volunteer support, and faces rising costs for animal shelter services and legal compliance related to animal control. The Fire Department (6%) is supported by both volunteers and full-time staff, with operations and equipment funded through General Fund and Measure M, respectively. Fire responses in FY 2025-2026 are primarily medical in nature. Equipment upgrades and vehicle refurbishments are ongoing.

Streets and Drainage (10%) reflect the City's focus on repaving projects, sewer and water line replacements, and stormwater drainage improvements, such as the nearly completed Sutter Street project in partnership with DTSC. Administration (21%) includes the City Manager's Office, Finance, Legal, and general operations. The City Council (10%) maintains status quo spending, though TOT and Measure E funds will support increased promotional efforts and local business initiatives, including façade improvements, pavement maintenance and Main St. traffic studies.

Other departments include Parks (5%), which oversee four public parks and related grant-funded improvement projects. Building and Code Enforcement (4%) maintains steady staffing levels and continues to address life, health, and safety violations, with particular focus on fire hazard abatements. Planning (1%) is consultant-led and includes CEQA compliance, annexation work, and LAFCO contributions. Engineering costs are distributed through departments utilizing the consultant services. The department supports citywide infrastructure through contracted services, including Main St. traffic reconfiguration and drainage improvements. The Civic Center (2%) covers operational and utility costs for City Hall and public meeting spaces. The Cemetery is maintained by Public Works staff with support from the Amador Community Foundation.

Special Revenue Funds include Measure M, which supports seven full-time fire personnel including a new Fire Chief. SB-1 funds, anticipated at \$136,257, have been used for projects like the Mattley Street slope stabilization. Development Impact Fees support eligible infrastructure projects, including improvements to Petkovich and Detert Parks. The

Regional Board SEP Fund has supported sewer system improvements totaling \$203,580. ARPA funds (\$1.16M) have been fully expended on vehicles, equipment, and IT upgrades.

Enterprise Funds cover Water, Sewer, and Pool operations. These services are designed to be self-sustaining and supported by ratepayers. Recent rate adjustments have stabilized Water and Sewer funds. Planned water projects include meter replacements, tank upgrades, and software improvements. Sewer operations include capital projects and completion of roof repairs. The Buena Vista sewer line replacement is scheduled for FY 2025-2026. The Pool Fund, while operating as an enterprise fund, requires ongoing City support due to structural deficits. However, city-run programs have seen stronger performance since being brought in-house and will continue through the next fiscal year.

City Council continues to focus on seven strategic priorities: fiscal stability, public safety, infrastructure, government and organization, economic development, environment and quality of life, and regional collaboration. These priorities guided the city through a successful FY 2024-2025 and will remain a focus in FY 2025-2026. A complete list of team accomplishments is included in Exhibit II.

General Fund:

The General Fund accounts for all financial resources except those required by law or practice to be accounted for in another fund. It supports many of the most visible and essential City services, such as police, fire, road maintenance, city facilities, City Council, Administration, City Attorney, Parks, Building/Code Enforcement, Drainage, Planning, and Engineering.

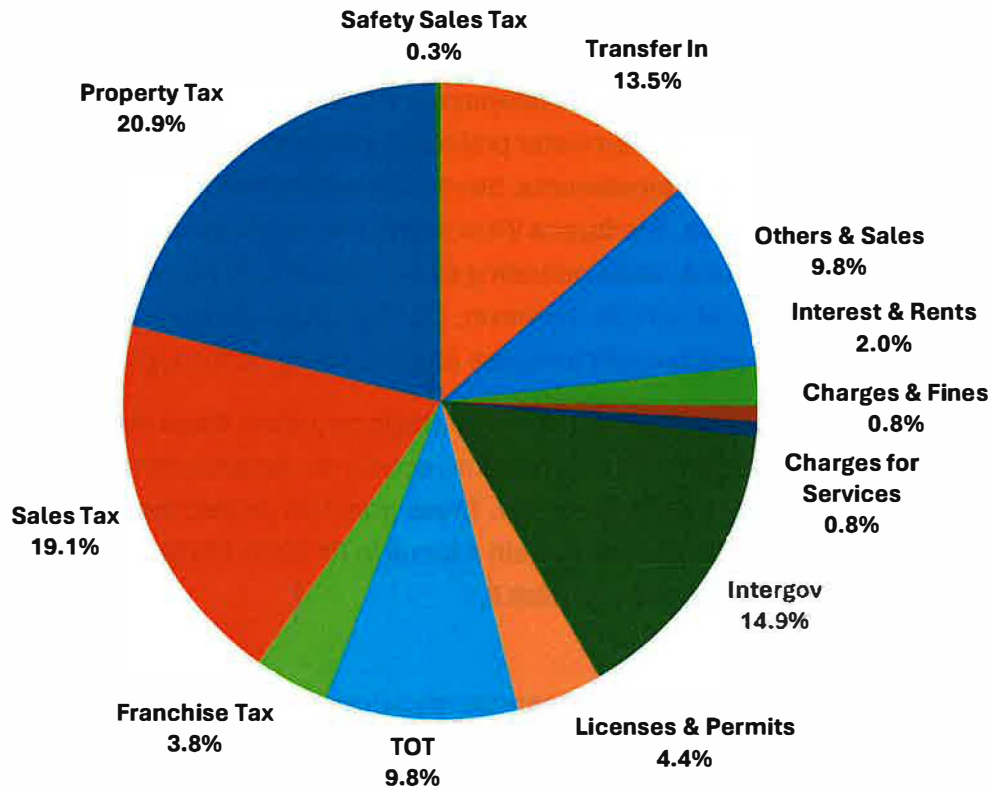
Major sources contributing to the General Fund include property taxes, franchise taxes, and transient occupancy taxes. State and County funding revenue sources include sales tax, gas tax, SLESF (Supplemental Law Enforcement Services Fund), and other grant funds.

Business license fees, zoning applications, plan review, and building inspection fees constitute license and permit revenues. Fund transfers from the water and sewer departments will occur to cover overhead costs supporting enterprise fund operations.

For FY 2025-2026, we expect moderate growth in property taxes, sales taxes, and state-distributed revenues. Permit revenues are expected to remain flat. Projected revenues for FY 2025-2026 amount to \$6,485,039.

The following chart illustrates the General Fund revenue breakdown:

GENERAL FUND REVENUES BY SOURCE \$6,176,363



The General Fund reserve will continue to maintain a minimum committed reserve of 16.76% of total expenditure, or \$1,130,399.20, in addition to assigned and unassigned fund balances.

G.F. Expenditures by Department:

With an emphasis on deferred maintenance, the FY 2025-2026 budget prioritizes safety and infrastructure.

General Fund expenditures include the following departments or functions: City Council, Administration, City Attorney, Civic Center, Police, Fire, Streets & Drainage, Parks, Building/Code Enforcement, Planning, and Engineering Services. A chart illustrating each department can be found at the end of this section.

The Administration Department covers expenses for the City Manager's Office, the Finance and Accounting functions, the City Attorney, and miscellaneous overhead.

Civic Center:

This portion of the budget covers the operational costs for police and city administrative departments, including the Civic Center meeting hall. In addition to city meetings, the Civic

Center also houses a variety of other public and private gatherings. The Civic Center budget also covers utility costs for all city hall offices.

Council:

The City of Jackson operates under a council/manager form of government. The five-member City Council is the city's governing body. The Council appoints the City Manager, who implements the Council's policies. The Council has the following legislative priorities: fiscal responsibility, public safety, economic development, and quality of life. Most expenses under this department are routine and remain status quo in FY 2025-2026.

The TOT/Measure E funds are in a discretionary expenditure account administered by the City Council. Measure E funds are intended to support efforts promoting business and tourism development. The revenues are derived from transient occupancy taxes. Since FY 2022-2023, given a healthier financial position, the Council has increased expenditures to support economic development. In FY 2025-2026, promotional activities are expected to increase. Examples of these expenditures can be seen in the Council initiative to remove the match requirement for the Façade Improvement Grant program supporting local businesses. Another exempling of expanding the use of this fund can be seen in our intent to use TOT to fund a traffic study and repaving of Main St. The justification and nexus for leveraging funds for this use stems from the fact that Main St. is used to hold events throughout the year where the street is closed to vehicle traffic.

Streets & Drainage:

In FY 2025-2026, operational expenses are expected to rise from previous years, reflecting the Council's focus on infrastructure maintenance and improvements. Staff intend to complete sewer and water line replacements in addition to repaving Buena Vista Ave. Sutter Street stormwater drainage improvement project targeted for completion last year is nearly complete. This project was a partnership with the Department of Toxic Substance Control.

Parks:

The Park Fund covers the daily maintenance and operation of four city parks: Detert Park, a regional multi-purpose park; and three smaller parks, including Kennedy Tailing Wheels Park (which contains historic gold mine wheel displays and a dog park), Petkovich Park, and Gold Ridge Neighborhood Park. The Parks Department also includes some Oro De Amador property-related costs, such as testing fees and state permit costs. The city received a Per Capita Grant, which is used to improve city parks. A list of projects, including park infrastructure improvements, will take place under separate funds, utilizing the grant fund and some park-in-lieu dollars. See the CIP list for further information. Swimming programs are budgeted under a separate swimming pool fund.

Cemetery:

The city owns a 20-acre cemetery. The Cemetery Committee meets monthly to provide recommendations on operational needs. This budget function has a small budget, with city Public Works employees maintaining the cemetery. A Sexton handles paperwork and plot inquiries. In October 2023, the cemetery joined the Amador Community Foundation.

Building/Code Enforcement:

In FY 2024-2025, the Building Department issued building, transportation, or utility permits, of which 46 were solar permits resulting in an increase from 32 last year. Two permits were issued for accessory dwellings. Personnel levels are expected to remain steady in FY 2025-2026. It is anticipated that building activities will experience low activity levels in FY 2025-2026. Additionally, under Building/Code Enforcement, weed abatement efforts will continue in response to wildfire concerns. Code Enforcement efforts will continue with a focus on life, health, and safety. Code efforts for 24-25 focused on Weed Abatement initiating six abatements upon private property. Cost recovery for these actions is being pursued.

Engineering:

City Engineer services are provided by a qualified contract company. Their expenses are accounted for in different funds based on activities. Under the City Engineer, the General Fund covers activities such as streets and drainage, city hall, and park improvements. The city also has a few ongoing federally funded projects, including two separate bridge replacements. These projects are kept in designated funds. The City Engineer is slated to support the city with the Sutter Street stormwater drainage system improvement project in FY 2025-2026. Additional service provided by our City Engineer includes initiation of the Traffic Study on Main St. to determine the feasibility changing traffic to a one-way configuration improving vehicular flow and pedestrian safety. Details are noted in the CIP budget sheet.

Planning:

Planning services are primarily provided by qualified consultants. The budget reflects the consultants' costs. The department also handles the City's CEQA needs for city projects. Development-related costs are cost-recoverable according to city policy. The city's contribution to LAFCO is also budgeted under the Planning Department. An effort initiated for FY25-26 is a proposed annexation for the Kennedy Mine.

Police:

The Police Department represents the largest total expenditure among all General Fund departments.

The Department has hosted the homeless outreach coordinator since 2019. The program has effectively reduced calls for services and decreased homelessness. In FY 2025-2026, the program continues to include one additional part-time assistant to the coordinator. The department continues with citywide parking enforcement, with volunteers added as a creative means to address illegal parking.

Recent increases by Amador County for animal shelter services continue to be a challenge at \$862 dollars per animal intake. Additionally, legal costs associated with carrying out due process rights of owners for confiscated quarantined animals have resulted in increases. The Department continues to comply with state mandates regarding officers' conduct, equipment, and records. Its operation continues to meet state law enforcement audit requirements.

Fire:

The City's Fire Department is staffed by volunteers and full-time firefighters. The General Fund primarily funds volunteer-related costs and overhead operating expenses. Personnel costs related to full-time firefighters are budgeted under the Measure M fund. The Department continues to provide excellent services. In FY 2025-2026, the department responded to 2,203 calls for service. The majority, or 65%, were medical calls, 8% were fire calls, 18% were public assistance calls, and 6% were traffic collision related. Hazardous materials calls accounted for 1% of the total. The refurbishing of the trucks is due to begin this year.

SPECIAL REVENUE FUND:

Measure M:

The proposed Measure M expenditure reflects personnel costs for seven full-time fire employees, including a new Fire Chief.

SB-1:

TOT and SB-1 funds were leveraged in the completion of Mattley Street slope. Anticipated SB-1 funds for FY 25-26 total \$136,257.

Development Impact Fees (DIF) and Participation Fees:

The City has been collecting DIF and Participation Fees and plans to utilize some of these fees for eligible projects.

Regional Board SEP Fund:

In 2021, the City, Caltrans, and CSG (a construction company) entered into a joint settlement agreement with the Regional Board due to a sewer spill. A total of \$203,580 has

been spent on projects that improve the sewer system, including repairs on private sewer laterals and slip lining of mains in the city.

ARPA:

American Recovery Plan Act funds totaling \$1,157,830 arrived in FY 2022-2023 and FY 2023-2024. These funds were spent on several items, including a street sweeper, dump truck, forklift, city IT services and upgrades, and police vehicles. The funds have been completely depleted at this point.

ENTERPRISE FUND:

The Enterprise Fund or Proprietary Fund includes Water, Sewer, and Swimming Pool funds. All funds are intended to be financially self-sufficient and supported by those who use the systems or services. Both sewer and water rates have been updated within the last five years, bringing financial stability to both funds.

Water:

Updated water rates were implemented in FY 2024-2025 to offset the Amador Water Agency's wholesale rate increase. Several large expenses are planned, including water meter replacement, software updates, storage tank replacement, pump replacement, and water line improvement projects.

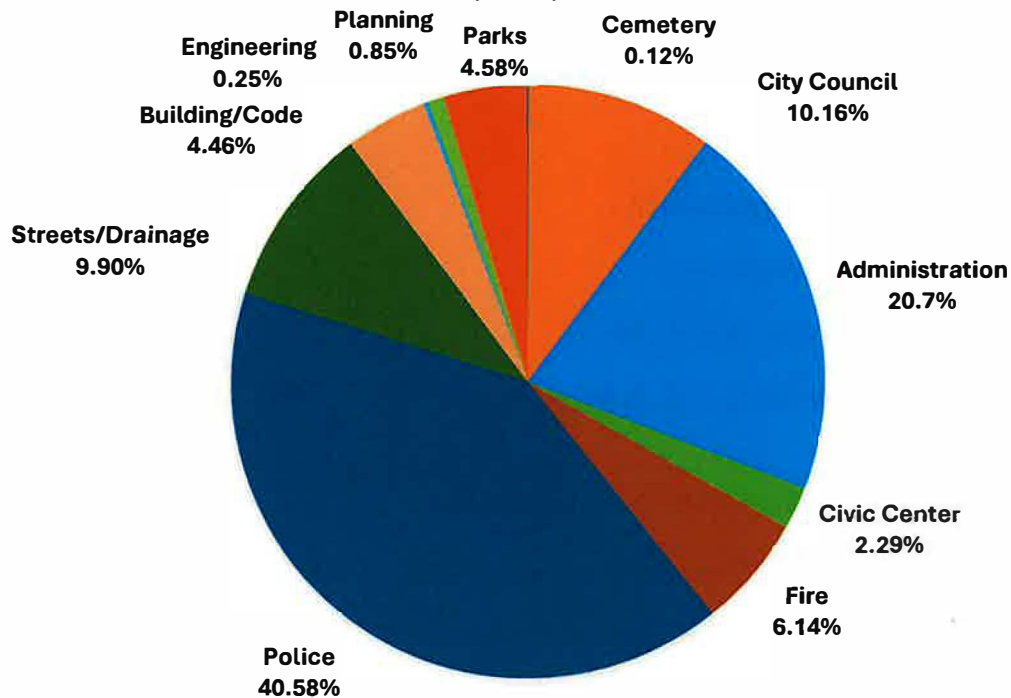
Sewer:

This fund covers both the treatment and the sewer collection operations. In FY 2024-2025, efforts to maintain and improve operations at the treatment plant and the collection system continued. In FY 2025-2026, the city proposes additional capital improvement projects for the collection and treatment sides. Extensive roof repairs will be initiated and are nearly at completion. There will also be a sewer line replacement in Buena Vista.

Pool:

The Pool Fund is considered an enterprise fund. This important recreation facility serves Jackson residents and others in the area. It is used for city programs and school and private youth swim teams. To support these uses, the pool stays open for ten months annually. However, the Pool Fund is not solvent and consistently requires a net contribution continuing to increase. The pool programs brought back in house two years ago have been more effective under city operation and are anticipated to continue in FY 2025-2026.

GENERAL FUND EXPENSES BY DEPARTMENT \$6,781,039



FINAL REMARKS AND EXHIBITS:

In FY 2024-2025, the City Council continued with seven priority areas: fiscal stability, public safety, infrastructure, organization, economic development, environment, and regional collaboration. Focusing on these areas has led to a productive year and improved financial health.

It is anticipated that the Council will continue to focus on these areas, emphasizing public safety, infrastructure, and economic development in FY 2025-2026. A list of team accomplishments for FY 2024-2025 is provided below. We look forward to a productive year in FY 2025-2026.

Attachments:

- **Exhibit I:** Council Strategic Goals & Objectives
- **Exhibit II:** FY 2024-2025 In Review/Team Accomplishments
- **Exhibit III:** FY 2024-2025 Budget Documents: Resolutions, Budget Sheets (Summary, CIP, Expenditures by Fund)

Exhibit I:

City Council establishes the following priority areas:

1. Fiscal Stability and Stewardship
2. Public Safety
3. Infrastructure
4. Government & Organization
5. Economic Development
6. Environment & Quality of Life
7. Regional Partnership & Collaboration

Exhibit II:**FY 2024-2025 Team Jackson Accomplishments:**

1. Completion of the Wastewater Treatment Plant re-roof Project.
2. Hiring of the Chief Plant Operator for the Waste-Water Treatment Plant.
3. Completion of the Mattley Hill stabilization project.
4. Purchased Placer AI Software enabling our ability to perform data analytics.
5. Jackson Fire Department Initiated rehabilitation of Engines 6332 & 6333 utilizing ARPA funds
6. Jackson Fire Department Purchased 2023 Chevy Silverado.
7. Jackson Fire Department began multi-year replacement project of aging equipment to include "Jaws of Life" extraction equipment.
8. Jackson Fire Department installed Mini Split AC system at Station 132.
9. Jackson Fire Department on boarded several new volunteer firefighters.
10. Civic Center roof repair (CDBG-funded).
11. Jackson Fire Department responded to 2,203 incidents.
12. Jackson Fire Department conducted over 450 documented training hours.
13. Jackson Police Department updated their 24-year-old radios using ARPA funds totaling \$42,000.

14. Jackson Police Department updated their body-worn cameras and obtained new tasers with grants obtained from Jackson Lions Club, Top Cop, and the Jackson Rancheria.
15. Hired new Building Inspector and Permit Tech position.
16. Implemented a new salary structure recommended by consultant that conducted compensation study.
17. Replaced bark in playground at the Detert Park facility.
18. Hired new JPD Detective.
19. Donation of \$20,000 to assist with the Kennedy Tailing Wheel #1 Restoration.
20. Adoption of the Housing Element for the 6th Cycle Period 2021-2029, in conjunction with Amador County, Amador City, Ione, Plymouth, and Sutter Creek.
21. Approval of the General Plan Update and certification of the General Plan Environmental Impact Report.
22. Completion of Public Improvements for the Amador Street Water Main Replacement Project.
23. Grant Agreement with the Department of Forestry and Fire Protection for Volunteer Fire Assistance (\$19,500).
24. Hired two police officers.
25. Hiring of a Full-Time Fire Chief, starting in October 2024.
26. Hiring of two Full-Time Fire Personnel – an Engineer and a Firefighter.
27. Purchase of a Public Works Work Truck.
28. Completed seven high-weed abatements on parcels posing a fire hazard in summer 2023, with full cost recovery on four projects.
29. Approval of funding to restripe the Mike Daly Memorial Tennis Court to include four pickleball courts.
30. The Cemetery Committee partnered with the Amador Community Foundation to operate with non-profit status, allowing them to accept donations.
31. Slip-lining of sewer main lines along Pitt Street, Broadway, and Middle Fork Jackson Creek.

32. Continued beautification efforts on downtown Main Street, including the installation of new signage.
33. Increased Code Enforcement efforts to prevent high-weed fire hazards.
34. Jackson Pool – Lifeguard certification courses, sold-out swim lessons, and the “Floating Under the Fireworks” event July, “Sand Lot night”, “Hawaiian Night” and “Decades Night.”

FY 2025-26 BUDGET SUMMARY SHEET

	<u>ADOPTED</u> <u>2023/24</u>	<u>ACTUALS</u> <u>2023/2024</u>	<u>ADOPTED</u> <u>2024/2025</u>	<u>PROJECTED</u> <u>2024/2025</u>	<u>PROPOSED</u> <u>2025/2026</u>
GENERAL FUND					
<u>GF REVENUES</u>	\$ 5,082,482.71	\$ 5,436,720.00	\$ 5,630,235.00	\$ 6,297,161.00	\$ 6,176,363.00
<u>GF BUDGET EXPENDITURES</u>					
CITY COUNCIL	\$ 233,525.00	\$ 247,893.00	\$ 244,907.00	\$ 247,893.00	\$ 688,805.00
ADMINISTRATION	\$ 1,075,300.00	\$ 1,083,532.00	\$ 1,100,676.00	\$ 1,488,765.00	\$ 1,402,254.00
CIVIC CENTER	\$ 120,754.00	\$ 119,471.00	\$ 112,632.00	\$ 116,182.00	\$ 155,338.00
FIRE	\$ 692,600.00	\$ 656,549.00	\$ 656,549.00	\$ 483,830.00	\$ 416,387.00
POLICE	\$ 2,035,900.00	\$ 2,218,758.00	\$ 2,242,321.00	\$ 2,871,261.00	\$ 2,751,434.00
STREETS/DRAINAGE	\$ 503,048.00	\$ 499,418.00	\$ 690,439.00	\$ 677,720.00	\$ 671,249.00
BUILDING/CODE ENFORCEMENT	\$ 241,300.00	\$ 252,936.00	\$ 229,950.00	\$ 218,497.00	\$ 302,715.00
ENGINEERING	\$ 16,000.00	\$ 21,349.00	\$ 16,625.00	\$ 13,625.00	\$ 16,625.00
PLANNING	\$ 88,720.00	\$ 56,950.00	\$ 70,513.00	\$ 70,513.00	\$ 57,813.00
PARKS	\$ 226,050.00	\$ 201,709.00	\$ 245,421.00	\$ 290,513.00	\$ 310,296.00
CEMETERY	\$ 9,650.00	\$ 7,592.00	\$ 7,800.00	\$ 6,881.00	\$ 8,123.00
TOTAL GENERAL FUND	\$ 5,242,847.00	\$ 5,366,157.00	\$ 5,617,833.00	\$ 6,485,680.00	\$ 6,781,039.00
<u>NET REVENUE (EXPENDITURE)</u>	\$ (160,364.29)	\$ 70,563.00	\$ 12,402.00	\$ (188,519.00)	\$ (604,676.00)
ENTERPRISE FUNDS					
WATER					
<u>REVENUES</u>	\$ 3,029,800.00	\$ 3,238,021.00	\$ 3,337,883.00	\$ 3,413,856.00	\$ 3,468,260.00
<u>EXPENDITURES</u>	\$ 2,906,517.00	\$ 3,103,362.00	\$ 3,497,906.00	\$ 3,178,046.00	\$ 3,950,309.00
<u>NET REVENUE (EXPENDITURE)</u>	\$ 123,283.00	\$ 134,659.00	\$ (160,023.00)	\$ 235,810.00	\$ (482,049.00)
SEWER					
<u>REVENUES</u>	\$ 3,263,000.00	\$ 3,314,209.00	\$ 4,039,000.00	\$ 210,000.00	\$ -
<u>EXPENDITURES</u>	\$ 3,290,296.00	\$ 3,289,219.00	\$ 4,038,948.00	\$ -	\$ -
<u>NET REVENUE (EXPENDITURE)</u>	\$ (27,296.00)	\$ 24,990.00	\$ 52.00	\$ 210,000.00	\$ -
POOL					
<u>REVENUES</u>	\$ 47,400.00	\$ 60,209.00	\$ 66,900.00	\$ 68,013.00	\$ 77,050.00
<u>EXPENDITURES</u>	\$ 115,540.00	\$ 151,430.00	\$ 174,679.00	\$ 172,300.00	\$ 211,351.00
<u>NET REVENUE (EXPENDITURE)</u>	\$ (68,140.00)	\$ (91,221.00)	\$ (107,779.00)	\$ (104,287.00)	\$ (134,301.00)
SPECIAL REVENUE FUNDS & GRANTS					
	<u>PROPOSED</u> <u>2023/24</u>	<u>PROJECTED</u> <u>2023/24</u>	<u>PROPOSED</u> <u>2024/25</u>	<u>PROJECTED</u> <u>2024/25</u>	<u>PROPOSED</u> <u>2025/26</u>
MEASURE M					
<u>REVENUES</u>	\$ 750,794.00	\$ 857,079.00	\$ 834,487.00	\$ 900,122.00	\$ 907,000.00
<u>EXPENDITURES</u>	\$ 730,000.00	\$ 761,306.00	\$ 881,379.00	\$ 1,025,263.00	\$ 1,084,737.56
<u>NET REVENUE (EXPENDITURE)</u>	\$ 20,794.00	\$ 95,773.00	\$ (46,892.00)	\$ (125,141.00)	\$ (177,737.56)
<u>REVENUES (REIMBURSABLE GRANT)</u>					
<u>EXPENDITURES</u>					

NET REVENUE**LOCAL TRANSPORTATION (RSTP) FUND 260**

REVENUE(FUND BALANCE & PROJEC	\$ 273,260.72	\$ 376,966.00	\$ 449,863.00	\$ 449,863.00	\$ 449,863.00
EXPENDITURE(REDU PAVING ON HOI	\$ 273,260.72	\$ -	\$ 273,562.72	\$ 273,562.72	\$ 273,563.72
NET REVENUE (EXPENDITURE)	\$ -	\$ 376,966.00	\$ 176,300.28	\$ 176,300.28	\$ 176,299.28

PARK PER CAPITA GRANT (REIMBURSABLE @\$177,952)

REVENUE1 (REIMBURSABLE GRANT/	\$ 177,952.00	\$ 154,029.00	\$ (48.00)	\$ 153,588.00	\$ 88,610.00
REVENUE2 (MATCHING FUND TRANS/	\$ 62,000.00				
EXPENDITURES	\$ 240,000.00	\$ 441.00	\$ 37,500.00	\$ 37,500.00	\$ 88,610.00
NET REVENUE	\$ (48.00)	\$ 153,588.00	\$ (37,548.00)	\$ 116,088.00	\$ -

PARK -IN-LIEU (DIF) fund 270

BEGINNING BALANCE	\$ 819,677.85	\$ 826,484.00	\$ 737,677.85	\$ 835,629.00	\$ 835,629.00
REVENUES	\$ -	\$ 34,383.00	\$ -	\$ -	
EXPENDITURES	\$ 82,000.00	\$ 25,238.00			
ENDING BALANCE	\$ 737,677.85	\$ 835,629.00	\$ 737,677.85	\$ 835,629.00	\$ 835,629.00

American Recovery Plan Act Fund (multiyear)

REVENUES (appropriation)	\$ 1,157,831.00	\$ 1,134,990.64	\$ 577,831.00	\$ 455,678.64	\$ -
EXPENDITURES	\$ 580,000.00	\$ 679,312.00	\$ 455,678.64	\$ 455,678.64	\$ -
NET REVENUE	\$ 577,831.00	\$ 455,678.64	\$ 122,152.36	\$ -	\$ -

EQUITABLE COMMUNITY REVITALIZATION GRANT (Fund 470- Ref. ODA RAW)

REVENUES (APPROPRIATION)	\$ 320,000.00	\$ 221,676.00	\$ 195,000.00	\$ 63,695.00	\$ 180,000.00
EXPENDITURES	\$ 125,000.00	\$ 157,981.00	\$ 63,695.00	\$ 63,695.00	\$ 180,000.00
NET REVENUE	\$ 195,000.00	\$ 63,695.00	\$ 131,305.00	\$ -	\$ -

CAPITAL IMPROVEMENT PROJECTS AND PURCHASES

DESCRIPTION

GENERAL FUND & SPECIAL REV FUNDS

CURRENT YEAR

FY 25-26

STARK LANE BRIDGE	\$	500,000	SB1, LTF
PARK BATHROOMS IMPROVEMENTS	\$	62,500	PARK PER CAPITA GRANT & GF
MAIN STREET PATCH/CHIP SEAL	\$	6,000	GF
MAIN STREET PAVING PROJECT	\$	150,000	GF
			TRANSPORTATION FUNDS, SB1/
MATLEY ST. SLOPE	\$	501,000	TOT for beautification
Main Street Traffic Study/ Parking reconfigure	\$	40,000	TOT
HOFFMAN PAVEMENT MAINTENANCE	\$	58,000	GF, LTF
AC UNITS PD AND CIVIC CENTER	\$	60,000	GF
POOL ROOF REPLACEMENT	\$	14,000	GF

FUTURE YEARS

FY 26-27 & Beyond

CREEK DREDGING WORK	TBD		TBD, POSSIBLE PARTNERSHIP
Detert Park walk Bridge	\$	200,000	PARK IN LEIU
ORO DE AMADOR PROPERTY PLANNING & CONSTRUCTION OF SPORTS COMPLEX, ETC.		TBD	DIF, GRANT & OTHERS
FIRE TRUCK 2ND HALF REHAB	\$	280,000	GF
HEAVY EQUIPMENT (PUBLIC WORKS/ ROADS/UTILITES SHAF	\$	30,000	ANNUAL CONTRIBUTION
FINANCE ENTERPRISE RESOURCE PLANING PROGRAM(ERP	\$	40,000	REPLACE CURRENT MOM SYSTEM
CREEK WALK/ STORMWATER RECHANNEL DESIGN	\$	200,000	GRANTS, SPECIAL REVENUES
MULTI-ST. CRACKE SEAL, PAVING: AMADOR ST. & OTHERS	\$	200,000	SPECIAL REVENUE & GF
SUTTER STREET EXT. CONSTRUCTION	10 MILLION		MULTI- GRANTS, DIF & OTHERS
UPGRADE POOL BATHROOM PLUMING	\$	10,000	GF
POOL DECK	\$	145,000	GF, GRANTS
CREEKWALK PLANNING	\$	50,000	GRANT, TOT, DONATION, OTHERS
FIRE STATION IMPROVEMENT	\$	50,000	DIF, GRANT & OTHERS
SOLAR on city properties	TBD		MULTI-SPECIAL REV, FINANCING

ENTERPRISE FUNDS: WATER & SEWER

CURRENT YEAR FY2025/2026

	BUENA VISTA SEWER LINE REPLACEMENT	\$	285,000	RATE REVENUES
SEWER	NEW SEWER TRUCK & RODDER	\$	92,000	RATE REVENUES
	CCTV OF SEWER LINES	\$	110,000	RATE REVENUES
	SEWER UV BULBS & PARTS	\$	82,000	ANNUAL
	SEWER RATE STUDY	\$	50,000	RATE REVENUES
	N MAIN CYANIDE ELIMINATION	\$	230,000	RATE REVENUES
	POLYMER PUMP RELOCATION	\$	40,000	
	TOTAL	\$	889,000	
WATER	RESERVIOR ROOF	\$	10,000	RATE REVENUES
	METER REPLACEMENT (ANNUAL UNITL 2023/24)	\$	45,000	RATE REVENUES
	BUENA VISTA WATER LINE REPLACEMENT	\$	285,000	RATE REVENUES
	TOTAL	\$	340,000	
FUTURE YEARS	WATER RATES STUDY DUE	\$	40,000	RATES
	WATER RESERVIOR	1 MILLION +		GRANT, DIF, RATES
	PRESSURE REDUCING STATIONS.WATER. (MUTLI-YEAR)	\$	20,000	14 TOTAL. multi-year replacement
	WWTP FACILITY GATE	\$	30,000	
	WWTP FILTER COVER	\$	30,000	OPERATIONAL REVENUES
	SEWER UV BULBS & PARTS	\$	40,000	RATES (DEPENDING ON STEEL PRICE)
	HS LS Force Main (pipe) Replacement	TBD		ANNUAL since FY 21/22
	88/Broadway, Village Glen, 511 Sutter St., etc.)	\$	50,000	RATES & OTHERS
	I&I (N. Main, 170 Main St., etc.)	\$	417,000	

FY25-26 Budget Sheets

GENERAL FUND ALL REVENUES
REVENUE SOURCE

	2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
TAXES					
4010	1,109,266	1,164,342	1,199,272	1,142,853	1,188,567
4020		696			
4030	1,000	14,717	14,000	8,769	15,000
4035	500	3,064	2,500	1,581	3,000
4040	500	260	500	280	500
4050	16,000	18,151	20,000	13,537	22,000
4060	1,245,000	1,239,192	1,246,317	1,172,989	1,182,460
4070	584,000	555,000	570,000	583,456	605,000
4080	200,000	227,900	230,200	232,300	235,600
4090	18,000	18,588	19,250	19,150	19,250
4095	7,500	7,649	7,500	8,099	8,100
4100	35,000	41,000	42,200	42,201	42,200
4105	-	-	-	-	-
4110	-	-	-	-	-
4120	-	-	-	-	-
4125	10,000	9,627	9,630	9,631	9,630
LICENSES & PERMITS					
4130	60,000	64,563	66,000	69,656	71,200
4135	3,200	2,623	2,800	2,330	2,550
4140					
4150					
4155					
4156					
4160	35,000	7,184	8,000	276	3,000
4170	85,000	115,563	82,000	127,409	150,000
4180	27,000	19,177	21,000	11,403	23,800
4200	-	760	250	-	1,000
4210	16,000	18,333	16,000	376	1,000
4230	15,000	8,159	9,000	9,635	18,000
4250	500	1,495	1,500	1,501	1,850
INTERGOVERNMENTAL					
4260	440,000	488,576	505,000	509,991	515,250
4270	8,500	9,535	10,000	11,000	11,500
4720	132,667	150,844	153,366	154,163	154,456
4275					
4280					
4285					
4290					
4295	500	15	-	-	500
4305	5,000	5,236	1,500	2,660	2,000
4315 220					
4325	200,000	204,359	210,000	234,500	235,000
4335	7,500			8,457	
4360					
4380			71,300	71,301	
CHARGES FOR SERVICES					
4475	8,000	14,669	34,000	3,500	16,000
4480	7,000	8,780	7,000	14,454	16,500
4481	8,000	2,318	3,000	1,680	5,000
4485	800	500	500	1,200	1,500
4490	2,000	645	500	420	500
4510		240			
4511	11,000	10,350	11,000	8,860	9,200
FINES AND FORFEITURES					
4515	20,000	15,360	20,000	28,000	30,500
4520		925	3,600	1,420	2,000

4525	TRAFFIC FINES	5,000	7,208	8,500	4,000	8,500
4530	TOWED VEHICLES	800	1,700	2,000	6,600	7,000
REVENUE FROM MONEY & PROPERTY						
4550	INTEREST EARNED	3,500	94,844	125,000	740,000	585,000
4560	RENTAL OF BUILDINGS	-	1,835	2,000	1,425	1,500
4570	RENTS & CONCESSIONS	6,000	15,513	9,800	13,088	14,000
4580	RENTAL OF EQUIPMENT	40,000	605	2,500	22,062	2,000
OTHER REVENUES						
4605	BOOKING FEE REIMBURSEMENT (NO LONGER NEED)					
4607	REIMBURSE DIRECT COSTS				19,546	
4610	REIMBURSED EXPENSES	60,000	37,416	35,000	94,831	75,000
4615	CDBG PROGRAM INCOME (SEPERATE)					
4620	CONTRIBUTIONS	500		500	4,200	500
4625	PLOT FEES	1,500		1,500	1,650	1,500
4630	SALE OF EQUIPMENT	5,000			13,000	8,000
4635 240	OTH ASSET SALE POLICE	5,000	8,875	12,000	23,792	33,000
4645	LIABILITY INSURANCE					
4655	WORKERS' COMPENSATION					
4670	MISC. REVENUE	5,000	2,858	2,000	13,178	6,000
4675	CAPITAL CONTRIBUTION	-				
TRANSFER IN						
4516	COST ALLOC. FROM UTILITES FUNDS	630,750	630,750	630,750	630,750	630,750
4745 900	FROM SLESF TRANSFERS					
4795	MISC. TRANSFERS		184,721	200,000	200,000	200,000
TOTAL GENERAL FUND REVENUES		5,082,483	5,436,720	5,630,235	6,297,161	6,176,363

BUDGET ESTIMATES
GENERAL FUND
FY 2025/26

DEPT: **CITY COUNCIL**
FUND: **100**
DEPT NO: **110**

ACCOUNT	DESCRIPTION	2023/24 ADOPTED	2023/24 ACTUALS	2024/2025 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
EXPENDITURES						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	4,925	4,800	4,800	4,650	5,700
5035	HIRING COSTS					
5040	PERS		69	70	71	70
5050	MEDICAL	96,000	70,645	96,000	55,967	71,452
5060	WORKERS COMP INS	250	234	250	226	250
5080	PAYROLL TAXES	1,200	509	1,200	559	803
TOTAL PERSONNEL SERVICES & BENEFITS		102,375	76,257	102,320	61,473	78,275
CONTRACTED & PROFESSIONAL SERVICES						
5120	LEGAL SERVICES				114	
5150	GENERAL PROFESSIONAL SVCS	-	270			-
5190	SURETY BOND	-				-
5160	LIABILITY INSURANCE	1,500	5,610	4,490	4,490	6,500
5240	ELECTIONS	-		5,000	-	-
5250	COMMUNITY PROMOTION	90,000	73,693	90,000	78,821	406,000
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	-	59	-	53	-
5310	POSTAGE	-				-
5320	SMALL TOOLS	-				-
5325	SPECIAL SUPPLIES	150	1,048	2,500	471	150
5365	IT SERVICES				210	200
OTHER SERVICES & CHARGES						
5400	COPIER L				1,105	-
5420	PRINTING					
5430	MUNI CODE	800	1,514	800	1,245	800
5450	ADVERTISING	1,500	54	1,500	1,350	1,500
5460	EDUCATION/TRAINING	500		500	-	500
5470	TRAVEL, MEETINGS, ETC	200	176	200	70	100
5480	DUES & PUBLICATIONS	4,000	3,685	4,000	3,918	4,000
5490	CLAIMS PAID					
5550	COMMUNICATIONS	800	828	800	667	700
5590	COMMUNITY SERVICES	500	685	700	336	400
5600	OTHER AGENCY CHARGES (ACRA)	31,200	32,097	32,097	32,097	33,130
5699	MISC EX.					
TOTAL SERVICES AND SUPPLIES		131,150	119,719	142,587	186,420	610,530
TOTAL CITY COUNCIL		233,525	195,976	244,907	247,893	688,805

BUDGET ESTIMATES
GENERAL FUND
FY 2025/26

DEPT: **ADMINISTRATION**
FUND: **100**
DEPT NO: **120**

ACCOUNT	DESCRIPTION	2023/24 ADOPTED	2023/24 ACTUAL	24/25 ADOPTED	24/25 PROJECTED	25/26 PROPOSED
EXPENDITURES						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	400,000	401,349	479,380	589,742	561,376
5015	SALARIES-HOURLY	22,000	49,308	-	16,385	-
5020	SALARIES-OT	6,000	1,988	6,000	5,500	6,000
5025	SALARIES-Reim					
5030	REIMBURSEABLE		(9,587)		(6,315)	
5035	HIRING COSTS	2,000	2,234	-	539	-
5040	PERS RETIREMENT(INC.UFL)	190,000	179,296	190,000	212,430	252,233
5045	RETIREE MEDICAL	55,000	53,107	52,000	48,130	46,200
5050	MEDICAL	30,000	24,049	28,000	31,350	65,790
5055	CAFETERIA	80,000	69,770	76,200	139,300	93,205
5060	WORKERS COMP INS	20,000	20,534	21,000	28,000	26,000
5080	PAYROLL TAXES	72,000	72,554	72,000	99,076	105,000
TOTAL PERSONNEL SERVICES & BENEFITS		877,000	864,602	924,580	1,164,137	1,155,804
CONTRACTED & PROFESSIONAL SERVICES						
5100	AUDIT SERVICES	17,000	21,059	22,000	22,800	25,000
5120	LEGAL SERVICES	55,000	57,480	55,000	97,000	50,000
5150	GENERAL PROFESSIONAL SVCS.	50,000	38,181	25,000	66,800	30,000
5160	LIABILITY INSURANCE	40,000	23,503	32,796	32,796	43,000
5170	PROPERTY INSURANCE					
5190	SURETY BOND	600	547	600	547	600
5210	MISC INSURANCE					
REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT	100	30	100	104	100
5270	MAINTENANCE OF BUILDING	1,000	85	1,000	50	-
5280	MAINTENANCE OF FACILITIES	100	-	100	-	-
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	5,000	6,291	5,000	3,750	4,000
5305	SNACK SHACK					
5310	POSTAGE/EXPRESS	4,000	(2,108)	4,000	5,400	5,000
5320	SMALL TOOLS	1,000	3,048	1,000	1,050	50
5325	SPECIAL SUPPLIES	500	813	500	1,100	1,000
5328	EMS SUPP					
5330	FUEL					
5360	SOFTWARE	5,000	1,000	6,600	5,400	6,000
5365	IT/COMPUTER SVCS		180	3,400	15,000	7,500
OTHER SERVICES & CHARGES						
5380	EQUIPMENT RENTAL	1,500	1,815	1,500	1,000	1,000
5400	COPIER LEASE	5,300	7,019	5,300	8,350	6,500
5420	PRINTING	800	2,507	800	500	200
5430	MUNI CODE	100	-	100	-	-
5440	BANK SERVICE CHARGES	2,000	10	2,000	12	1,000
5450	ADVERTISING	2,500	2,462	2,500	381	-
5460	EDUCATION & TRAINING	1,000	1,504	1,000	3,240	3,500
5470	TRAVEL, MEETINGS, ETC	1,000	2,731	1,000	2,044	2,000
5480	DUES & PUBLICATIONS	1,200	1,022	1,200	1,968	2,000
5490	CLAIMS PAID	5,000	-	5,000	-	-
5540	TELEPHONES	8,000	6,620	8,000	7,800	8,000
5550	COMMUNICATIONS	3,600	3,192	3,600	4,150	4,400
5590	COMMUNITY DONATIONS		222		134	100
5600	OTHER AGENCY CHARGES (PTAP)	42,000	39,717	42,000	38,300	42,000
5610	REIMB. EXPENSES	-	-	-	4,030	3,500
5680	OVER/SHORT					
5699	MISC EXP-LATE FEES	200	134	200	922	-
TOTAL SERVICES AND SUPPLIES		253,300	218,930	231,296	324,628	246,450
CAPITAL PURCHASES						
5700	EQUIPMENT					
5710	FURNITURE					
TOTAL CAPITAL OUTLAY						
TOTAL ADMINISTRATION EXPENDITURES		1,130,300	1,083,532	1,155,876	1,488,765	1,402,254

BUDGET ESTIMATES
GENERAL FUND
FY 2025/26

DEPT: **CIVIC CENTER**
FUND: **100**
DEPT NO: **160**

ACCOUNT	DESCRIPTION	2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025-26 PROPOSED
EXPENDITURES						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	7,500	6,313	7,500	5,650	8,229
5015	SALARIES-HOURLY					
5020	SALARIES - OVERTIME	400	177	400	200	-
5035	HIRING COSTS					-
5040	PERS RETIREMENT	3,000	2,834	3,000	3,400	2,539
5050	MEDICAL	650	434	650	400	1,600
5055	CAFETERIA PLAN	2,500	1,801	2,500	1,725	4,070
5060	WORKERS COMP INS	350	299	350	250	200
5080	PAYROLL TAXES	1,400	1,096	1,400	990	1,200
	TOTAL SAL & BEN	15,800	12,954	15,800	12,615	17,838
5110	ENG SERV	9,000	1,401	3,000	-	-
5150	GEN. PROF. SERVICES	1,000	-	1,000	-	-
5160	LIABILITY INSURANCE	3,000	2,203	3,187	3,187	4,000
5170	PROPERTY DAMAGE	18,000	17,263	19,645	18,000	25,000
REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT	1,000	-	1,000	2,300	3,000
5270	MAINTENANCE OF BUILDINGS	1,500	3,283	21,000	2,300	10,000
5280	MAINTENANCE OF FACILITIES	15,000	987	1,000	2,303	2,500
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	500	-	-	-	-
5320	SMALL TOOLS	500	-	-	27	-
5325	SPECIAL SUPPLIES					
OTHER SERVICES & CHARGES						
5380	RENTAL OF EQUIP.					
5450	ADVERTISING	300				
5560	UTILITIES	45,000	42,031	50,000	49,450	53,000
5600	OTH AGENCIES	-	206	-		
	TOTAL SERV & SUPPL	85,800	65,767	99,832	77,567	97,500
CAPITAL PURCHASES						
5700	EQUIPMENT					
5710	FURNITURE (CHAIRS)					
CAPITAL PROJECTS						
5750	CIVIC CENTER	22,000	40,750		26,000	40,000
	TOTAL CAPITAL OUTLAY	22,000	40,750	-	26,000	40,000
	TOTAL CIVIC CENTER	120,754	119,471	115,632	116,182	155,338

BUDGET ESTIMATES
GENERAL FUND
FY 2025/26

DEPT: FIRE
FUND: 100
DEPT NO: 220

ACCOUNT	DESCRIPTION	2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
EXPENDITURES						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - VOL. OFFICER	51,600	33,757	38,000	37,990	50,724
5015	HOURLY PAY(strike team)	40,000				
5030	REIMBURSED PAYROLL	500			208	
5035	HIRING COSTS	1,500	2,263	1,200	1,950	1,000
5040	PERS	12,000				
5050	MEDICAL				410	200
5055	Cafeteria					
5060	WORKERS COMP INS	6,000	1,238	1,500	1,306	1,400
5070	UNIFORM ALLOWANCE	5,000	1,483	2,000	14,650	2,000
5080	PAYROLL TAXES	5,000	4,570	5,000	4,870	7,823
TOTAL PERSONNEL SERVICES & BENEFITS		121,600	43,311	47,700	61,384	63,147
CONTRACTED & PROFESSIONAL SERVICES						
5110	ENG SERVICES					
5120	LEGAL SERVICES					
5130	PLANNING				832	
5150	PROF. SERVICES	4,000	4,363	4,500		500
5155	FIRE, VOL. RESPONSE/TRAINING	5,000	3,023	7,500	11,200	13,500
5160	LIABILITY INSURANCE	13,000	24,056	32,963	32,963	34,500
5170	PROPERTY DAMAGE	25,000	28,515	32,451	29,730	35,000
5200	VEHICLE INSURANCE	13,000	9,729	7,935	8,070	8,190
5210	MISCELLANEOUS INSURANCE	3,000	3,098	3,100	3,115	3,200
TOTAL		63,000	72,784	88,449	85,910	94,890
REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT	50,000	12,800	50,000	18,000	30,000
5270	MAINTENANCE OF BUILDINGS	5,000	6,637	7,000	8,530	7,000
5280	MAINTENANCE OF FACILITIES	5,000	1,106	1,000	750	1,000
5290	MAINTENANCE OF VEHICLES	26,000	21,355	25,000	39,000	25,000
TOTAL		86,000	41,898	83,000	66,280	63,000
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	1,500	1,808	2,000	3,050	2,000
5310	POSTAGE/EXPRESS	200		200	38	50
5320	SMALL TOOLS	1,000	1,313	2,000	825	1,000
5322	FIRE FIGHTING SUPPLIES/EQUIP.	14,000	390	8,000		8,000
5325	SPECIAL SUPPLIES	500	871	1,000	3,250	1,000
5328	EMS SUPPLIES	3,500	7,009	8,000	16,460	8,000
5330	FUEL	30,000	17,782	25,000	24,500	25,000
5340	CHEMICAL				115	
5350	PROTECTIVE CLOTHING	10,000	20,584	20,000	25,800	18,000
5360	SOFTWARE	6,000	4,833	5,000	3,600	3,500
5365	IT & COMPUTER SERVICES			4,800	5,300	5,500
TOTAL		66,700	54,590	76,000	82,939	72,050
OTHER SERVICES & CHARGES						
5420	PRINTING	500	299	350	1,215	350
5440	BANK CHARGES				10	
5450	ADVERTISING		57		246	250
5460	EDUCATION & TRAINING	5,000	4,092	5,000	6,525	5,000
5470	TRAVEL, MEETINGS, ETC	300	635	850	3,225	850
5480	DUES & PUBLICATIONS	5,500	102	500	104	150
5490	CLAIMS PAID					
5530	MEDICAL SERVICES					
5540	TELEPHONES	1,200	1,054	1,200	1,100	1,200
5550	COMMUNICATIONS	6,000	5,903	6,000	7,800	8,000
5560	UTILITIES	35,000	25,585	27,000	31,000	32,000
5590	COMMUNITY SERVICES	800		500	855	500
5600	OTHER AGENCY CHARGES	1,000	51			
5610	REIMBURSED EXPENSES		408		855	
TOTAL SERVICES AND SUPPLIES		55,300	38,186	41,400	52,935	48,300
CAPITAL PURCHASES						
5700	EQUIPMENT PURCHASES		35,328	20,000		30,000
5710	FURNITURE PURCHASES					
5720	VEHICLE PURCHASES	300,000	53,413	300,000	110,632	45,000
CAPITAL PROJECTS						
5750	STATION IMPROVEMENTS				23,750	
TOTAL CAPITAL OUTLAY		300,000	88,741	320,000	134,382	75,000
TOTAL FIRE EXP		692,600	339,510	656,549	483,830	416,387

BUDGET ESTIMATES
GENERAL FUND
FY 2025/26

DEPT: POLICE
FUND: 100
DEPT NO: 240

ACCOUNT	DESCRIPTION	2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
EXPENDITURES						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	800,000	812,168	800,000	1,154,619	1,017,192
5015	SALARIES - HOURLY	30,000	30,262	30,000	26,200	27,000
5020	SALARIES - OVERTIME	38,000	25,238	38,000	33,000	31,500
5030	REIMBURSE PAYROLL					
5035	HIRING COSTS	600	1,060	600	1,950	1,000
5040	PERS RETIREMENT(INC.UFL)	316,000	322,744	316,000	401,200	464,193
5050	MEDICAL	65,000	56,598	65,000	56,500	57,000
5055	CAFETERIA PLAN	222,000	217,686	222,000	224,000	243,000
5060	WORKERS COMP INS	38,000	38,998	38,000	46,150	38,000
5070	UNIFORM ALLOWANCE	10,000	20,768	10,000	21,000	13,000
5080	PAYROLL TAXES	135,000	141,474	135,000	168,000	172,000
TOTAL PERSONNEL SERVICES & BENEFITS		1,654,600	1,666,996	1,654,600	2,132,619	2,063,885
5120	LAB TESTS				14,500	15,000
5150	GENERAL PROF. SERVICES	2,500	7,076	17,300	3,200	3,500
5160	LIABILITY INSURANCE	40,000	46,332	64,523	64,523	65,000
5200	VEHICLE INSURANCE	1,700	1,880	2,488	2,488	2,900
5250	COMMUNITY PROMOTION - (PAL)	500				
5255	ANIMAL CONTROL SERVICES				73,000	73,000
REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT	5,000	3,915	2,600	1,000	2,600
5270	MAINTENANCE OF BUILDINGS	3,000	7,958	8,000	7,500	7,000
5280	MAINTENANCE OF FACILITIES	5,000	219	500		
5290	MAINTENANCE OF VEHICLES	30,000	16,333	20,000	28,500	15,000
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	5,000	3,262	3,500	3,190	3,000
5310	POSTAGE/EXPRESS					
5320	SMALL TOOLS	2,500	1,264	2,000	2,500	700
5325	SPECIAL SUPPLIES	2,500	6,101	2,500	7,500	3,600
5327	GRANT EX					
5330	FUEL	31,000	27,060	31,000	37,000	35,000
5350	PROTECTIVE CLOTHING	500		750	500	600
5360	SOFTWARE	2,500	1,408	2,500	700	1,000
5365	IT SERVICES				11,200	12,500
5380	EQUIPMENT LEASE				235	
OTHER SERVICES & CHARGES						
5400	COPIER LEASE	5,000	3,387	1,000	3,800	4,000
5420	PRINTING	600	975	200	1,300	450
5440	BANK SERVICE CHARGES					
5450	ADVERTISING		27		240	200
5460	EDUCATION & TRAINING	14,000	15,181	14,000	9,500	10,000
5470	TRAVEL, MEETINGS, ETC	500	2,645	1,000	2,060	2,500
5480	DUES & PUBLICATIONS	1,500	1,443	1,500	1,300	1,300
5490	CLAIMS PAID	500	97	500		
5520	INVESTIGATIONS	8,000	3,719	8,000	6,800	8,000
5530	MEDICAL SERVICES		1,999		1,999	1,999
5540	TELEPHONES	10,000	6,479	7,000	6,700	7,000
5550	COMMUNICATIONS	21,000	20,310	21,000	26,500	28,000
5590	Community		1,550		2,800	3,000
5600	OTHER AGENCY CHARGES	182,000	318,189	320,161	325,000	350,000
5610	REIMBURSED EXPENSES		381	200	730	200
5640	BOOKING FEES					
5645	LIVSCAN FEES	6,500	7,522	6,500	9,000	10,500
5699	MISC. EXPENSES		118			
TOTAL ABOVE SERVICES AND SUPPLIES		381,300	506,830	542,721	655,265	667,549
CAPITAL PURCHASES						
5700	EQUIPMENT PURCHASES				51,963	
5710	FURNITURE PURCHASES					
5720	VEHICLE PURCHASES		44,932	45,000	31,414	20,000
5750	CAPITAL PROJECTS					
TOTAL CAPITAL OUTLAY		-	44,932	45,000	83,377	20,000
TOTAL EXPENDITURES POLICE		2,035,900	2,218,758	2,242,321	2,871,261	2,751,434

BUDGET ESTIMATES
GENERAL FUND
FY 2025/26

DEPT: STREETS AND DRAINAGE
FUND: 100
DEPT NO: 320

ACCOUNT	DESCRIPTION	2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
EXPENDITURES						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	110,000	137,836	154,700	162,821	178,276
5015	SALARIES-HOURLY	-	-	-	-	-
5020	SALARIES - OVERTIME	7,000	2,162	7,000	3,200	5,000
5030	REIMB PAYROLL	-	(9,198)	-	-	-
5035	HIRING COSTS	600	-	600	1,063	600
5040	PERS RETIREMENT(incl. UFL)	55,000	48,777	63,000	60,970	66,322
5050	MEDICAL	10,000	8,833	11,500	11,315	14,800
5055	CAFETERIA PLAN	38,000	35,255	39,520	52,500	72,000
5060	WORKERS COMP INS	7,000	6,318	7,500	7,250	8,154
5080	PAYROLL TAXES	20,000	23,764	27,000	27,100	24,862
TOTAL PERSONNEL SERVICES & BENEFITS		247,600	253,747	310,820	326,219	370,014
CONTRACTED & PROFESSIONAL SERVICES						
5110	ENGINEERING SERVICES	25,000	28,990	20,000	36,500	20,000
5120	LEGAL SERVICES	-	635	-	113	-
5130	PLANNING SERVICES	-	656	-	-	-
5140	LAB TESTS	-	-	-	-	-
5150	GENERAL PROFESSIONAL SVCS.	6,000	4,116	5,000	25,000	5,000
5160	LIABILITY INSURANCE	6,500	9,183	15,131	15,131	14,500
5170	PROPERTY DAMAGE	6,000	8,072	9,185	8,415	9,185
5200	VEHICLE INSURANCE	1,400	1,712	3,303	3,303	3,500
TOTAL		44,900	53,364	52,619	88,462	52,185
REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT	1,000	2,568	6,000	8,000	8,000
5270	MAINTENANCE OF BUILDINGS	-	-	-	195	500
5280	MAINTENANCE OF FACILITIES	30,000	39,228	40,000	22,500	35,000
5290	MAINTENANCE OF VEHICLES	2,500	2,726	3,200	21,000	10,000
TOTAL		33,500	44,522	49,200	51,695	53,500
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	2,000	805	1,000	195	250
5310	POSTAGE/EXPRESS	-	-	-	5	-
5320	SMALL TOOLS	2,000	2,157	2,000	300	2,000
5325	SPECIAL SUPPLIES	200	314	300	105	300
5330	FUEL	11,000	10,154	12,000	11,800	12,000
5340	CHEMICAL	100	1,919	3,000	-	3,000
5350	PROTECTIVE CLOTHING	200	1,523	2,500	1,000	2,500
5360	SOFTWARE	4,000	3,467	4,500	175	2,000
5365	IT SERVICES	-	-	-	1,200	1,200
TOTAL MATERIALS & SUPPLIES		19,500	20,339	25,300	14,780	23,250
OTHER SERVICES & CHARGES						
5420	PRINTING	-	-	-	-	-
5440	BANK SERVICE CHARGES	-	-	-	-	-
5450	ADVERTISING	250	(32)	250	242	250
5460	EDUCATION & TRAINING	200	225	800	160	800
5470	TRAVEL, MEETINGS, ETC	-	-	100	-	100
5480	DUES & PUBLICATIONS	315	315	350	482	350
5530	MEDICAL SERVICES	-	-	-	-	-
5540	TELEPHONES	2,800	2,528	2,800	2,950	2,800
5550	COMMUNICATIONS	2,000	1,286	2,000	1,480	2,000
5560	UTILITIES	15,000	16,366	19,200	16,750	17,000
5570	STREET LIGHTS	62,000	76,152	83,000	88,000	85,000
5600	OTHER AGENCY CHARGES	2,000	1,821	4,000	500	4,000
5610	REIMBURSED EXPENSES	-	(132)	-	11,000	-
5699	MISC. EXPENSE	-	-	-	-	-
TOTAL SERV & SUPP		84,565	98,529	112,500	121,564	112,300
CAPITAL PURCHASES						
5700	EQUIPMENT PURCHASES	-	-	-	-	-
5720	VEHICLE PURCHASES	20,000	-	-	-	-
CAPITAL PROJECTS						
5750	STREETS AND DRAINAGE	20,000	28,917	140,000	75,000	60,000
TOTAL CAPITAL OUTLAY		40,000	28,917	140,000	75,000	60,000
TOTAL STREETS & DRAINAGE		450,065	499,418	690,439	677,720	671,249

BUDGET ESTIMATES
GENERAL FUND
FY 2025/26

DEPT: **BUILDING/ CODE ENFORCEMENT**
FUND: **100**
DEPT NO: **410**

ACCOUNT	DESCRIPTION	2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
REVENUES						
LICENSES & PERMITS						
4160	PLAN CHECKS	35,000	7,184	8,000	276	3,000
4170	BUILDING PERMITS	85,000	115,663	82,000	127,806	125,000
4180	INSPECTIONS	27,000	19,177	21,000	11,403	3,000
4210	ENCROACHMENT PERMIT					
4490	COPIES		18			100
4511	APPLICATION FEES		240			
4610	REIMBURSED EXPENSES		6,776		2,341	5,000
4670	MISC. REVENUE		406			
TOTAL REVENUES		147,000	149,464	111,000	141,826	136,100
EXPENDITURES						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	120,000	124,742	129,980	82,600	114,360
5020	SALARIES O/T	3,000	76	250	20	200
5030	REIMB. PAYROLL					
5035	HIRING COSTS					750
5040	PERS RETIREMENT	35,000	39,685	43,000	45,270	37,535
5050	MEDICAL	10,800	5,756	5,870	8,170	11,275
5055	CAFETERIA PLAN	21,600	20,481	22,800	14,800	67,135
5060	WORKERS COMP INS	3,200	2,527	2,700	3,125	8,700
5080	PAYROLL TAXES	16,000	20,428	20,000	14,150	17,497
	TOTAL SAL & BEN	209,600	213,695	224,600	168,135	257,452
CONTRACTED & PROFESSIONAL SERVICES						
5110	ENGINEERING SERVICES	6,000		4,000	4,450	2,500
5130	PLANNING SERVICES					
5150	GENERAL PROF. SERVICES	1,000	14,787	15,000	22,500	15,000
5160	LIABILITY INSURANCE	2,200	4,308	5,633	5,633	5,633
5200	VEHICLE INSURANCE	230	185	150	150	150
	TOTAL	9,430	19,280	24,783	32,733	23,283
5260	MAINTENANCE OF EQUIP.		193		50	
5290	MAINTENANCE OF VEHICLES	100		102	130	140
	TOTAL	100	193	102	180	140
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	850	902	600	200	400
5310	POSTAGE/EXPRESS		39	10		10
5320	SMALL TOOLS	500	1,261	150		150
5325	SPECIAL SUPPLIES		72	50		50
5330	FUEL	550	555	550	250	350
5350	PROTECTIVE CLOTHING	200	124	250	196	250
5360	SOFTWARE	5,000	9,665	10,000	9,530	12,000
5365	IT SERVICES				275	350
5380	EQUIP RENTAL		3,336	3,400	3,700	3,400
	TOTAL	7,100	15,954	15,010	14,151	16,960
OTHER SERVICES & CHARGES						
5420	PRINTING	150	26	150	-	80
5440	BANK SVCS					
5450	ADVERTISING	150	192	150	200	-
5460	EDUCATION & TRAINING	600	460	600	750	1,000
5470	TRAVEL, MEETINGS, ETC	500	200	500	151	500
5480	DUES & PUBLICATIONS	2,000		200		100
5530	MEDICAL SERVICES					
5540	TELEPHONE	500	602	650	620	600
5550	COMMUNICATIONS	800	240	250	325	350
5600	OTHER AGENCY CHARGES	2,000	841	850	735	750
5610	REIMB. EXPENSES	25,000	1,253	2,000	517	1,500
5620	IN KIND CONTRIBUTIONS					
5699	MISC EX.					
	TOTAL SERV & SUPP	31,700	3,814	5,350	3,298	4,880
CAPITAL PURCHASES						
5700	EQUIPMENT					
5710	FURNITURE					
5720	VEHICLES					
TOTAL CAPITAL OUTLAY						
TOTAL EXPENDITURE BUILDING INSPECTION		241,300	252,936	269,845	218,497	302,715

BUDGET ESTIMATES
 GENERAL FUND
 FY 2025/26

DEPT: **ENGINEERING (also in each dept)**
 FUND: **100**
 DEPT NO: **430**

ACCOUNT	DESCRIPTION	2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
<u>EXPENDITURES</u>						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR					
5020	SALARIES - OVERTIME					
5030	REIMB. PAYROLL					
5040	PERS RETIREMENT					
5050	MEDICAL					
5060	WORKERS COMP INS					
5080	PAYROLL TAXES					
	TOTAL SAL & BEN					
CONTRACTED & PROFESSIONAL SERVICES						
5110	ENGINEERING SERVICES	15,000	15,911	15,000	13,000	15,000
5130	PLANNING SERVICES					
5150	GENERAL PROF. SERVICES					
5160	LIABILITY INSURANCE		239	625	625	625
5200	VEHICLE INSURANCE					
	TOTAL PROF SERVICES	15,000	16,150	15,625	13,625	15,625
REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT					
5290	MAINTENANCE OF VEHICLES					
	TOTAL REPAIRS & MAINTNCE					
OTHER SERVICES & CHARGES						
5420	PRINTING					
5450	ADVERTISING					
5460	EDUCATION & TRAINING					
5470	TRAVEL, MEETINGS, ETC					
5480	DUES & PUBLICATIONS					
5600	OTHER AGENCY CHARGES (ODA SWPPP)					
5610	REIMB EXPENSES	1,000	5,199	1,000		1,000
	TOTAL SERV & CHARGES	1,000	5,199	1,000		1,000
CAPITAL PURCHASES/PROJECTS						
5700	EQUIPMENT					
5710	FURNITURE					
5720	VEHICLE PURCHASES					
	TOTAL CAPITAL OUTLAY					
	TOTAL ENGINEERING	16,000	21,349	16,625	13,625	16,625

BUDGET ESTIMATES
GENERAL FUND
FY 2025/26

DEPT: **PLANNING**
FUND: **100**
DEPT NO: **460**

ACCOUNT	DESCRIPTION	2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
<u>REVENUES</u>						
<u>EXPENDITURES</u>						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR					
5020	SALARIES O/T					
5030	REIMB. PAYROLL					
5035	HIRING COSTS					
5040	PERS RETIREMENT					
5050	MEDICAL					
5060	WORKERS COMP INS					
5080	PAYROLL TAXES					
TOTAL PERSONNEL SERVICES & BENEFITS						
CONTRACTED & PROFESSIONAL SERVICES						
5110	ENGINEERING SERVICES	3,000		1,000	700	1,000
5120	LEGAL SERVICES				2,650	3,000
5130	PLANNING SERVICES	50,000	15,378	40,000	22,500	30,000
5150	GEN. PROF. SERVICES	1,000	2,060	1,000		1,000
5160	LIABILITY INSURANCE	800	1,765	1,643	1,643	1,950
REPAIRS & MAINTENANCE						
5260	MAINT. OF EQUIP	20				
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	100		100		
5310	POSTAGE/EXPRESS					
5320	Small Tools	500				
5325	SPECIAL SUPPLIES	700		870		200
5360	SOFTWARE	700	794		233	600
5380	EQUIPMENT					
OTHER SERVICES & CHARGES						
5420	PRINTING		17			
5450	ADVERTISING	500	244	500	642	650
5460	TRAINING					
5470	TRAVEL/MEETINGS					
5480	DUES & PUBLICATIONS					
5540	TELEPHONE					
5550	COMMUNICATIONS	900	1,008	900	1,100	800
5600	OTHER AGENCY CHARGES	12,500	17,318	12,500	13,145	14,000
5610	REIMBURSED EXPENSES	18,000	18,366	12,000	15,200	14,000
5699	MISC. EXPENSE					
TOTAL SERV & SUPPL		88,720	56,950	70,513	57,813	67,200
CAPITAL PURCHASES						
5700	EQUIPMENT					
TOTAL CAPITAL OUTLAY						
TRANSFERS IN						
4795						
TOTAL PLANNING		88,720	56,950	70,513	57,813	67,200

BUDGET ESTIMATES
GENERAL FUND
FY 2025/26

DEPT: **CEMETERY**
FUND: **100**
DEPT NO: **520**

ACCOUNT	DESCRIPTION	2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
EXPENSES						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	5,500	2,505	3,000	3,100	3,046
5015	SALARIES - HOURLY	250				
5020	SALARIES - OVERTIME	500	684	500	-	200
5035	HIRING COSTS	-		-		-
5040	PERS RETIREMENT		163		214	242
5050	MEDICAL	-	148	-	200	225
5055	CAFETERIA PLAN		521		1,000	1,200
5060	WORKERS COMP INS	200	116	200	160	180
5080	PAYROLL TAXES	700	438	700	550	580
	TOTAL SAL & BEN	7,150	4,575	4,400	5,224	5,673
CONTRACTED & PROFESSIONAL SERVICES						
5110	ENGINEERING SERVICES				57	
5150	GENERAL PROF. SERVICES					
5160	LIABILITY INSURANCE					
5170	PROPERTY DAMAGE INS.					
REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT					
5270	MAINTENANCE OF BUILDINGS					
5280	MAINTENANCE OF FACILITIES		275	600	650	1,000
5281	PUBLIC WAYS					
OTHER SERVICES & CHARGES						
5300	OFFICE SUPPLIES					
5320	SMALL TOOLS		100	200		100
5420	PRINTING					
5450	ADVERTISING		35	100		100
5470	TRAVEL/MERTINGS					
5540	TELEPHONE					
5560	UTILITIES	2,500	2,607	2,500	950	1,250
5600	OTHER AGENCY CHARGES					
5610	REIMB. EXPENSES					
	TOTAL SERV & SUPPL	2,500	3,017	3,400	1,657	2,450
CAPITAL PURCHASES						
5700	EQUIPMENT PURCHASES					
	TOTAL CAPITAL OUTLAY					
	TOTAL CEMETERY	9,650	7,592	7,800	6,881	8,123

BUDGET ESTIMATES
GENERAL FUND
FY 2025/26

DEPT: **PARKS**
FUND: **100**
DEPT NO: **610**

ACCOUNT	DESCRIPTION	2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
EXPENSES						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	62,000	68,219	62,000	83,782	80,574
5015	SALARIES - HOURLY	-	-	-	-	-
5020	SALARIES - OVERTIME	11,000	9,079	11,000	10,655	11,000
5035	HIRING COSTS	-	-	-	10,100	-
5040	PERS RETIREMENT	36,000	25,227	36,000	30,000	33,972
5050	MEDICAL	5,000	4,139	5,000	5,900	7,500
5055	CAFETERIA PLAN	14,000	13,193	14,000	24,500	38,000
5060	WORKERS COMP INS	3,000	3,137	3,000	3,650	3,550
5080	PAYROLL TAXES	13,000	12,569	13,000	15,000	16,000
	TOTAL SAL & BEN	144,000	135,563	144,000	183,587	190,596
CONTRACTED & PROFESSIONAL SERVICES						
5110	ENGINEERING SERVICES	500	-	500	-	500
5150	GENERAL PROF. SERVICES	1,000	-	1,000	2,000	1,000
5160	LIABILITY INSURANCE	3,000	4,835	6,017	6,017	6,200
5170	PROPERTY DAMAGE INS.	14,000	18,589	21,154	19,380	22,000
REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT	2,000	133	2,000	200	1,500
5270	MAINTENANCE OF BUILDINGS	4,500	7,187	15,000	6,500	25,000
5280	MAINTENANCE OF FACILITIES	7,000	2,778	20,000	13,000	13,000
5290	MAINTENANCE OF VEHICLES	-	263	-	186	-
MATERIALS & SUPPLIES						
5310	POSTAGE	-	-	-	-	-
5320	SMALL TOOLS	100	-	100	-	100
5325	SPECIAL SUPPLIES	-	-	-	-	-
5330	FUEL	1,700	1,696	2,400	2,000	2,400
5340	CHEMICAL	-	-	-	-	-
5350	PROTECTIVE CLOTHING	250	-	250	310	350
OTHER SERVICES & CHARGES						
5450	ADVERTISING	-	-	-	232	300
5480	DUES & PUBLICATIONS	-	-	-	-	-
5490	CLAIMS	-	-	-	637	-
5550	COMMUNICATIONS	-	-	-	520	550
5560	UTILITIES	33,000	30,665	33,000	42,000	45,000
5600	OTHER AGENCY CHARGES	-	-	-	1,701	1,800
5610	REIMB. EXPENSES	-	-	-	2,250	-
	TOTAL SERV & SUPPL	67,050	66,146	101,421	96,933	119,700
CAPITAL PURCHASES						
5700	EQUIPMENT PURCHASES	-	-	-	-	-
CAPITAL PROJECTS						
5750		-	-	-	9993	0
	TOTAL CAPITAL OUTLAY	-	-	-	9,993	-
	TOTAL PARKS	226,050	201,709	245,421	290,513	310,296

MEASURE M FIRE

BUDGET ESTIMATES
FY 2025/26

DEPT: **MEASURE M**
FUND: **230**
DEPT NO:

<u>REVENUES</u>		2023/24 adopted	2023/24 actual	2024/25 adopted	2024/25 projected	2025/26 proposed
4085	MEASURE M/PROP 172	750,794	810,182	834,487	849,400	865,000
4550	INTEREST EARNED		46,897	49,000	40,500	37,000
OTHER REVENUES						
4610	REIMB. EXPENSES				10,222	5,000
4670	MISC. RECEIPTS					
TOTAL REVENUE		750,794	857,079	883,487	900,122	907,000
<u>EXPENDITURES</u>						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	360000	387147	440484	534490	545712
5015	SALARIES - HRLY					
5020	SALARIES - OVERTIME	40,000	69,741	35,000	74,000	35,000
5027	VOLUNTEER SHIFT PAY	77,000	23,700	22,000	43,500	54,750
5030	REIMB. PAYROLL					
5035	HIRING COSTS					
5040	PERS	56,000	67,448	79,297	92,800	102,823
5050	MEDICAL	25,000	33,099	48,612	36,084	67,124
5055	CAFETERIA PLAN	70,000	76,000	111,744	103,089	138,129
5060	WORKERS COMP INS	18,000	18,744	49,842	28,000	26,000
5070	UNIFORM ALLOWANCE	6,000	6,600	7,200	7,200	7,200
5080	PAYROLL TAXES	78,000	78,827	87,200	106,100	108,000
TOTAL PERSONNEL SERVICES & BENEFITS		730,000	761,306	881,379	1,025,263	1,084,738
TOTAL EXPENDITURES MM FIRE DEPT.		730,000	761,306	881,379	1,025,263	1,084,738
NET REVENUE		20,794	95,773	2,108	(125,141)	(177,738)

SEWER

BUDGET ESTIMATES
FY 2025/26

DEPT: SEWER
FUND: 560
DEPT NO: COMBINED

		2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	2025/26 PROPOSED
REVENUES						
PROPERTY TAX						
4035	DELINQUENT	-	-	-	-	-
4105	UTILITIES ASSESS.	-	-	-	-	-
CHARGES FOR SERVICES						
4400	SEWER MONTHLY CHARGES	2,661,000	2,563,784	2,640,000	2,640,000	2,684,805
4401	CIP/OPS REVENUE	200,000	199,131	200,000	200,000	213,029
4402	WWTP RESERVES	381,000	382,344	383,000	383,000	408,337
4490	COPIES	-	-	-	-	-
REVENUE FROM MONEY AND PROPERTY						
4550	INTEREST EARNED	21,000	166,947	145,000	175,000	145,000
4580	RENTAL OF EQUIP	-	-	-	-	-
4360	SALE OF EQUIPMENT	-	-	-	-	-
4610	REIMBURSED EXPENSES	-	2,003	-	-	-
4670	MISC. REVENUE	-	25	1,000	-	1,000
4675	CAPITAL CONTRIBUTION	-	-	-	-	-
	USE RESERVES	-	-	670,000	210,000	-
TOTAL REVENUES		3,263,000	3,314,209	4,039,000	3,608,000	3,452,171
EXPENDITURES						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	255,000	276,943	259,400	314,433	302,200
5015	SALARIES-HOURLY	79,000	81,091	-	79,238	1,000
5020	SALARIES - OVERTIME	34,500	15,717	11,000	17,342	16,500
5030	REIMB PAYROLL	-	-	-	-	-
5035	HIRING COST	-	-	-	101	-
5040	PERS RETIREMENT(inc.UFL)	141,000	101,281	131,500	117,400	144,500
5045	RETIREE MEDICAL	12,100	12,600	12,600	11,900	12,600
5050	MEDICAL	-	21425	23800	24,228	23600
5055	CAFETERIA PLAN	85,000	89,528	93,100	118,563	99,900
5060	WORKERS COMP INS	15,000	17,161	19,902	18,663	17,200
5080	PAYROLL TAXES	50,000	56,436	59,200	59,308	59,200
TOTAL PERSONNEL SERVICES & BENEFITS		671,600	672,182	610,502	761,176	676,700
CONTRACTED & PROFESSIONAL SERVICES						
5100	AUDIT SERVCIES	9,000	4,530	9,000	4,757	5,500
5110	ENGINEERING SERVICES	11,500	8,716	35,000	6,500	35,000
5120	LEGAL SERVICES	500	2,778	8,000	7,900	2,500
5130	PLANNING SERVICES	500	-	-	-	-
5140	LAB TESTS SWR COMBO	53,000	58,744	61,000	47,050	62,000
5150	GENERAL PROFESSIONAL SVCS.	107,000	118,062	20,000	100,457	180,000
5160	LIABILITY INSURANCE	35,000	63,337	67,785	67,785	64,858
5170	PROPERTY DAMAGE INS.	60,000	68,688	78,167	71,614	75,241
5200	VEHICLE INSURANCE	250	710	454	598	454
5210	MISC. INSURANCE(FLOOD)	38,000	38,000	12,000	11,448	12,000
TOTAL		314,750	363,565	291,406	318,109	437,553
REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT	80,500	97,560	90,000	123,664	105,000
5270	MAINTENANCE OF BUILDINGS	620	790	5,000	5,010	5,000
5280	MAINTENANCE OF FACILITIES	21,500	17,526	36,700	23,609	31,700
5290	MAINTENANCE OF VEHICLES	5,500	844	1,000	2,011	1,750
TOTAL		108,120	116,720	132,700	154,294	143,450
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	2,100	1,324	1,100	975	1,100
5310	POSTAGE/EXPRESS	10,000	7,882	10,000	5,100	6,000
5320	SMALL TOOLS	500	6,909	3,500	2,126	3,800
5325	SPECIAL SUPPLIES	200	6,569	8,700	5,540	8,700
5330	FUEL	14,500	10,951	13,500	11,500	13,500

SEWER

SEWER

5340	CHEMICALS	40,500	104,453	124,000	75,500	124,500
5350	PROTECTIVE CLOTHING	4,500	1,297	2,200	1,850	2,200
5360	SOFTWARE	1,200	3,978	7,000	5,016	7,000
5365	IT & COMPUTER SERVICES			4,584	7,080	6,400
TOTAL		73,500	143,363	174,584	114,687	173,200
OTHER SERVICES & CHARGES						
5380	RENTAL OF EQUIP	2,000	1,727	2,000	530	2,000
5420	PRINTING	3,000	1,545	3,000	2,260	3,000
5440	BANK SVC CHGS	3,500	4,165	3,500	5,000	3,500
5450	ADVERTISING	500	517	500	320	1,550
5460	EDUCATION & TRAINING	1,700	768	2,700	540	2,500
5470	TRAVEL, MEETINGS, ETC	6,600	6,375	1,100	905	1,100
5480	DUES & PUBLICATIONS	2,200	3,185	2,800	2,700	3,100
5490	CLAIMS PAID	5,000	18,252	5,000	18,000	40,000
5540	TELEPHONE	1,800	2,400	2,950	3,850	3,200
5550	COMMUNICATIONS	1,700	4,693	3,000	6,000	3,500
5560	UTILITIES	191,500	245,122	333,000	240,500	333,000
5600	OTHER AGENCY CHARGES	14,500	13,220	15,000	19,526	20,000
5610	REIMBURSED EXPENSES	-	-	-	-	-
5660	COST ALLOCATION	340,333	340,334	340,333	340,333	340,333
5698	DEPRECIATION	700,000	672,501	700,000	712,000	720,000
5699	MISC					
TOTAL		1,274,333	1,314,804	1,414,883	1,352,464	1,476,783
TOTAL SERVICES & SUPPLIES		1,770,703	1,938,452	2,013,573	1,939,554	2,230,986
CAPITAL PURCHASES						
5700	EQUIPMENT PURCHASES	60,000	16,628	60,000	-	72,000
5710	FURNITURE	-	-	-	-	-
5720	VEHICLE PURCHASES	80,000	-	118,000	43,983	80,000
TOTAL		140,000	16,628	178,000	43,983	152,000
CAPITAL PROJECTS						
5750	SEWER	195,000	151,565	732,980	348,100	1,328,080
	TOTAL CAPITAL OUTLAY	195,000	151,565	732,980	348,100	1,328,080
DEBT SERVICE						
5800	BONDS (PRINCIPAL)	-	-	-	-	-
5810	LOAN PRINCIPLE	314,038	329,275	314,038	314,038	314,038
5805	SRF LOAN	-	-	-	-	-
5900	BONDS (INTEREST)	-	-	-	-	-
5910	LOAN INTEREST	197,455	181,117	196,355	196,355	196,355
	TOTAL DEBT SERV	511,493	510,392	510,393	510,393	510,393
	TOTAL SEWER EXP	3,288,796	3,289,219	4,045,448	3,603,206	4,898,159
	NET REVENUE	(25,796)	24,990	(6,448)	4,794	(1,445,988)

SEWER

COLLECTION

BUDGET ESTIMATES
FY 2025/26

DEPT:
FUND: 560
DEPT NO: 350

		2023/24 ADOPTED	2023/24 ACTUAL	2024/25 ADOPTED	2024/25 PROJECTED	25/26 PROPOSED
REVENUES						
PROPERTY TAX						
EXPENDITURES						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	65,000	67,556	46,300	76,355	89,000
5015	SALARIES-HOURLY					
5020	SALARIES - OVERTIME	4,500	1,584	4,500	2,180	4,500
5030	REIMB PAYROLL					
5035	HIRING COST					
5040	PERS RETIREMENT(no UFL)	4,000	4,492	4,000	5,165	6,500
5045	RETIREE MEDICAL	10,000		10,000		-
5050	MEDICAL	5,000	4,337	5,000	4,940	5,600
5055	CAFETERIA PLAN	18,000	19,528	18,000	24,235	29,900
5060	WORKERS COMP INS	3,000	3,161	3,000	3,516	3,200
5080	PAYROLL TAXES	10,000	11,436	10,000	12,636	14,750
TOTAL PERSONNEL SERVICES & BENEFITS		119,500	112,094	100,800	129,027	153,450
CONTRACTED & PROFESSIONAL SERVICES						
5110	ENGINEERING SERVICES	500	6,859	10,000	4,550	10,000
5120	LEGAL SERVICES				1,103	2,000
5140	LAB TESTS	-	-	-	-	1,000
5150	GENERAL PROFESSIONAL SVCS.	17,000	3,262	20,000	1,315	35,000
5160	LIABILITY INSURANCE					
5170	PROPERTY DAMAGE INS.					
5180	WORKERS COMP INS					
5200	VEHICLE INSURANCE				144	260
5210	MISC. INSURANCE					
REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT	500			11,478	15,000
5270	MAINTENANCE OF BUILDINGS	500				
5280	MAINTENANCE OF FACILITIES	20,000	14,667	20,000	1,885	15,000
5290	MAINTENANCE OF VEHICLES	4,000		250	519	1,000
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	100	15	100	18	100
5310	POSTAGE/EXPRESS					
5320	SMALL TOOLS	500	41	500	225	800
5325	SPECIAL SUPPLIES	200	229	200	105	200
5330	FUEL	6,000	5,077	6,500	5,500	6,500
5340	CHEMICALS	500	3,170	4,000	3,200	4,500
5350	PROTECTIVE CLOTHING	1,000	276	1,000	825	1,000
5360	SOFTWARE	2,500	1,667	2,000	1,025	2,000
5365	IT & COMPUTER SERVICES			684	1,500	2,500
OTHER SERVICES & CHARGES						

COLLECTION

COLLECTION

5380	EQUIPMENT RENTAL	-	-	-	-	-
5420	PRINTING	-	-	-	-	-
5430	MUNICIPAL CODE	-	-	-	-	-
5440	BANK SVC CHGS					
5450	ADVERTISING				263	550
5460	EDUCATION & TRAINING	1,200	98	1,200	240	1,000
5470	TRAVEL, MEETINGS, ETC	200		100		100
5480	DUES & PUBLICATIONS	1,700	2,685	2,700	2,588	3,000
5490	CLAIMS PAID	5,000	12,745	5,000		20,000
5540	TELEPHONE	1,000	805	750	970	1,000
5550	COMMUNICATIONS	500	1,093	1,300	1,680	1,800
5560	UTILITIES	6,500	12,480	13,000	9,500	13,000
5600	OTHER AGENCY CHARGES	2,500	620	-	3,945	5,000
5610	REIMBURSED EXPENSES					
5660	COST ALLOCATION	see treatment ± see treatment ± see treatment ± see treatment ± see treatment ±				
5680	OVER/SHORT					
5698	DEPRECIATION	100,000	100,001	100,000	100,000	100,000
TOTAL SERVICES AND SUPPLIES		171,900	165,790	189,284	152,578	242,310
CAPITAL PURCHASES						
5700	EQUIPMENT PURCHASES					12,000
5720	VEHICLE PURCHASES	45,000	-	78,000	43,983	80,000
CAPITAL PROJECTS						
5750	SEWER	170,000	128,326	400,000	160,657	995,100
TOTAL CAPITAL OUTLAY		215,000	128,326	478,000	204,640	1,087,100
DEBT SERVICE						
5800	BONDS (PRINCIPAL)					
5900	BONDS (INTEREST)					
TOTAL DEBT SERVICE						
TRANSFERS IN/OUT						
4770	SEWER PARTICIPATION					
6000	TO GENERAL FUND					
TOTAL EXPENDITURES SEWER COLLECTION		506,400	406,210	768,084	486,245	1,482,860

COLLECTION

TREATMENT

BUDGET ESTIMATES
FY 2025/26

DEPT:
FUND: 560
DEPT NO: 370

REVENUES

EXPENDITURES

	2023/24 ADOPTED	2023/24 ACTUALS	24/25 ADOPTED	24/25 PROJECTED	25/26 PROPOSED
PERSONNEL SERVICES & BENEFITS					
5010 SALARIES - REGULAR	190,000	202,951	213,100	237,372	213,100
5015 SALARIES-HOURLY	79,000	81,091	79,000	79,238	1,000
5020 SALARIES - OVERTIME	30,000	11,490	12,000	15,166	12,000
5030 REIMB PAYROLL	-	-	-	-	-
5035 HIRING COST	-	-	-	101	-
5040 PERS RETIREMENT	13,000	12,957	13,000	16,423	13,000
5045 RETIREE MEDICAL	2,100	-	2,100	-	-
5050 MEDICAL	18,000	17,088	18,000	19,128	18,000
5055 CAFETERIA PLAN	70,000	76,931	70,000	91,329	70,000
5060 WORKERS COMP INS	14,000	13,434	14,000	15,104	14,000
5080 PAYROLL TAXES	45,000	40,678	45,000	46,598	45,000
TOTAL PERSONNEL SERVICES & BENEFITS	461,100	456,620	466,200	520,459	386,100
CONTRACTED & PROFESSIONAL SERVICES					
5110 ENGINEERING SERVICES	11,000	1,857	25,000	587	25,000
5120 LEGAL SERVICES	500	138	500	5,337	500
5130 PLANNING SERVICES	500	-	-	-	-
5140 LAB TESTS	55,000	58,744	61,000	50,100	61,000
5150 GENERAL PROFESSIONAL SVCS.	92,000	114,800	262,112	85,376	145,000
5160 LIABILITY INSURANCE	-	-	-	-	-
5170 PROPERTY DAMAGE INS.	-	-	-	-	-
5180 WORKERS COMP INS	-	-	-	-	-
5200 VEHICLE INSURANCE	250	163	320	-	320
5210 MISC. INSURANCE	38,000	11,448	12,000	-	12,000
REPAIRS & MAINTENANCE					
5260 MAINTENANCE OF EQUIPMENT	80,000	97,560	90,000	112,186	90,000
5270 MAINTENANCE OF BUILDINGS	30,000	790	5,000	5,403	5,000
5280 MAINTENANCE OF FACILITIES	5,000	2,859	16,700	21,724	16,700
5290 MAINTENANCE OF VEHICLES	1,000	844	750	1,492	750
MATERIALS & SUPPLIES					
5300 OFFICE SUPPLIES	2,000	769	1,000	500	1,000
5310 POSTAGE/EXPRESS	-	332	-	-	-
5320 SMALL TOOLS	-	6,868	3,000	2,200	3,000
5325 SPECIAL SUPPLIES	-	6,340	8,500	5,650	8,500
5330 FUEL	8,500	5,874	7,000	5,100	7,000
5340 CHEMICALS	45,000	101,283	120,000	73,000	120,000
5350 PROTECTIVE CLOTHING	3,500	1,021	1,200	1,022	1,200
5360 SOFTWARE	1,000	361	6,000	84	6,000
5365 IT & COMPUTER SERVICES	-	-	3,900	34,100	3,900
OTHER SERVICES & CHARGES					
5380 RENTAL OF EQUIP	-	-	-	-	-
5420 PRINTING	-	-	-	-	-
5430 MUNICIPAL CODE	-	-	-	-	-
5440 BANK SVC CHGS	-	-	-	-	-
5450 ADVERTISING	-	517	1000	55	1000

TREATMENT

TREATMENT

5460	EDUCATION & TRAINING	500	670	1,500	300	1,500
5470	TRAVEL, MEETINGS, ETC	6,400	6,250	1,000	903	1,000
5480	DUES & PUBLICATIONS	500	40	100		100
5490	CLAIMS PAID	-		-		20,000
5540	TELEPHONE	800	2,265	2,200	2,880	2,200
5550	COMMUNICATIONS	1,500	1,860	1,700	2,280	1,700
5560	UTILITIES	190,000	295,550	320,000	240,000	320,000
5600	OTHER AGENCY CHARGES	12,000	14,525	15,000	7,000	15,000
5610	REIMBURSED EXPENSES					
5660	COST ALLOCATION	340,333	340,333	340,333		340,333
5698	DEPRECIATION	600,000	600,000	600,000	600,000	600,000
	TOTAL SERVICES & SUPPLIES	1,433,283	1,674,061	1,644,703	1,171,903	1,664,703
	CAPITAL PURCHASES					
5700	EQUIPMENT PURCHASES	60,000	16,628	60,000		60,000
5710	FURNITURE					
5720	VEHICLE PURCHASES	35,000	-	40,000		
	CAPITAL PROJECTS					
5750	SEWER	25,000	2,910	332,980	195,000	332,980
	TOTAL CAPITAL OUTLAY	85,000	19,538	392,980	195,000	392,980
	DEBT SERVICE					
5800	BONDS (PRINCIPAL)	314,038	314,038	314,038	314,038	314,038
5900	BONDS (INTEREST)	197,455	197,455	197,455	197,455	197,455
	TOTAL DEBT SERV	511,493	511,493	511,493	511,493	511,493
	TRANSFERS IN/OUT					
4770	SEWER PARTICIPATION					
6000	TO GENERAL FUND					
	TOTAL EXPENDITURES SEWER TREATMENT	2,490,876	2,661,712	3,015,376	2,398,855	2,955,276

TREATMENT

WATER FUND

REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT	2,000	318	1,000	8,831	10,000
5270	MAINTNANCE OF BUILDING					
5280	MAINTENANCE OF FACILITIES	30,000	24,712	28,000	27,576	30,000
5290	MAINTENANCE OF VEHICLES	3,000	1,440	2,500	1,920	1,500
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	1,000	675	600	724	775
5310	POSTAGE/EXPRESS	7,000	7,500	7,000	4,904	5,500
5320	SMALL TOOLS	2,000	252	500	346	1,000
5325	SPECIAL SUPPLIES	200	33	100	147	150
5330	FUEL	3,500	4,108	4,300	5,120	5,400
5340	CHEMICALS	500	-	100	-	-
5350	PROTECTIVE CLOTHING	500	237	250	225	500
5360	SOFTWARE	5,600	3,027	3,100	4,470	4,700
5365	IT & COMPUTER			700	2,056	2,400
OTHER SERVICES & CHARGES						
5380	EQUIPMENT RENTALS	4,000	2,537	2,500	528	600
5420	PRINTING	3,000	2,067	2,500	3,662	2,500
5440	BANK SVC CHGS	3,500	4,160	4,200	5,420	4,200
5450	ADVERTISING	500	-	300	-	300
5460	EDUCATION & TRAINING	200	170	200	52	200
5470	TRAVEL, MEETINGS, ETC	200	-	100	-	100
5480	DUES & PUBLICATIONS	1,500	1,004	1,100	1,106	1,100
5490	CLAIMS PAID	-	-	-	-	-
5540	TELEPHONES	1,800	1,731	1,800	1,500	1,800
5550	COMMUNICATIONS	500	2,677	3,000	3,075	3,200
5560	UTILITIES	11,000	7,838	8,200	13,550	17,000
5600	OTHER AGENCY CHARGES	25,000	17,790	18,000	27,750	20,000
5610	REIMBURSED EXPENSE		6,841	5,000	8,050	5,000
LXA	LINE EXTENSION AGREEMENTS	42,200	42,200	42,200	42,200	41,922
5660	COST ALLOCATION	290,417	290,417	290,417	290,417	290,417
5697	AMORTIZATION	16,000	14,045	13,000	13,000	13,000
5698	DEPRECIATION	200,000	197,556	199,000	199,000	199,000
5699	MISC.					
TOTAL SERVICES & SUPPLIES		2,335,517	2,536,077	2,699,744	2,754,195	3,111,864
CAPITAL PURCHASES						
5700	EQUIPMENT PURCHASES	50,000	34,567	45,000	5,665	45,000
5710	FURNITURE					
5720	VEHICLE PURCHASES		62,545	40,000	43,983	-
CAPITAL PROJECTS						
5750	WATER DIST SYSTEM	50,000	25,838	400,000	17,074	325,000
TOTAL CAPITAL OUTLAY		100,000	122,950	485,000	66,722	370,000
DEBT SERVICE						
5800	BONDS (PRINCIPAL)	100,000	115,000	-	-	-
5900	BONDS (INTEREST)	20,000	20,000	-	-	-
TOTAL DEBT SERV		120,000	135,000	-	-	-
TOTAL EXPENDITURES WATER		2,906,517	3,103,362	3,497,906	3,178,046	3,950,309
NET REVENUE		117,991	134,659	(160,023)	235,810	(482,049)

WATER FUND

SWIM POOL

BUDGET ESTIMATES
FY 2025/26

DEPT: SWIM POOL
FUND: 110
DEPT NO: 630

<u>REVENUES</u>		2023/24 PROPOSED	2023/24 ACTUAL	2024/25 ADOPTED	2024/26 PROJECTED	2025/2026 PROPOSED
CHARGES FOR SERVICES						
4444	SWIM LESSONS	18,500	19,395	20,000	19,900	23,000
4450	SWIMMING POOL	8,500	19,097	20,000	14,000	17,000
4465	LIFEGUARD CERTIFICATION CLASSES		5,700	6,500	5,313	6,000
4470	SNACK BAR	400	657	400	1,020	950
4515	CONTRACTS	20,000	15,360	20,000	28,500	30,000
OTHER REVENUES						
4610	REIMB. EXPENSES					
4620	CONTRIBUTIONS				828	100
4670	MISC. RECEIPTS				100	
TOTAL REVENUES		47,400	60,209	66,900	69,661	77,050
TRANSFERS IN						
4700	GENERAL FUND					
<u>EXPENDITURES</u>						
PERSONNEL SERVICES & BENEFITS						
5010	SALARIES - REGULAR	15,000	12,801	15,000	13,900	23,367
5015	HOURLY	28,000	51,897	52,000	58,900	60,100
5020	SALARIES - OVERTIME	2,800	6,176	6,200	4,350	6,200
5040	PERS	1,000	851	1,000	920	1,625
5050	MEDICAL	6,500	708	800	625	950
5055	CAFETERIA PLAN	-	3,178	3,300	3,200	6,296
5060	WORKERS COMP INS	1,500	3,126	3,200	2,700	3,202
5070	UNIFORM		402	400	660	500
5080	PAYROLL TAXES	3,800	6,375	6,500	5,390	6,307
TOTAL PERSONNEL SERVICES & BENEFITS		58,600	85,514	88,400	90,645	108,547
CONTRACTED & PROFESSIONAL SERVICES						
5110	ENGINEERING SERVICES	5,000	75	-	-	-
5150	GENERAL PROF. SERVICES		1,030	1,000	-	-
5160	LIABILITY INSURANCE	1,300	2,807	4,480	4,480	4,139
5170	PROP. DAMAGE INS.	5,800	10,271	4,479	10,709	7,665
REPAIRS & MAINTENANCE						
5260	MAINTENANCE OF EQUIPMENT		915	1,500	-	1,500
5270	MAINTENANCE OF BUILDINGS		204	4,000	300	1,000
5280	MAINTENANCE OF FACILITIES	8,000	6,628	3,000	2,000	3,000
MATERIALS & SUPPLIES						
5300	OFFICE SUPPLIES	100	422	200	-	100
5305	SNACK SHACK SUPPLIES	-	552	500	675	700
5310	POSTAGE/EXPRESS	-	-	100	-	-
5320	SMALL TOOLS	-	-	-	-	-
5325	SPECIAL SUPPLIES	500	1,474	500	2,180	500
5340	CHEMICALS	4,000	6,385	5,000	8,500	10,000
5350	PROTECTIVE CLOTHING	-	135	500	-	-

SWIM POOL

SWIM POOL

OTHER SERVICES & CHARGES						
5420	PRINTING	500	32	200	200	200
5450	ADVERTISING	120	27	120	-	150
5460	EDUCATION & TRAINING	620	580	500	350	500
5480	DUES & PUBLICATIONS	300	300	300	-	-
5530	MEDICAL SERVICES	-	-	-	-	-
5540	TELEPHONE	200	125	200	210	250
5550	COMMUNICATIONS	-	36	-	65	100
5560	UTILITIES	25,000	33,349	45,000	46,350	50,000
5600	OTHER AGENCY CHARGES	500	644	1,200	300	500
5610	REIMB. EXPENSES	-	-	-	846	-
5660	COST ALLOCATION	-	-	-	-	-
TOTAL SERVICES & SUPPLIES		46,940	65,916	72,779	77,165	80,304
CAPITAL PROJECTS						
5700	EQUIPMENT PURCHASE	-	-	-	-	10,500
5750	CAPITAL PROJECTS	10,000	-	12,000	4,490	12,000
TOTAL CAP OUTLAY		10,000	-	12,000	4,490	22,500
TOTAL POOL EXP		115,540	151,430	173,179	172,300	211,351
NET REVENUE		(68,140)	(91,221)	(106,279)	(102,639)	(134,301)

SWIM POOL

Resolution No. 2025-20

A Resolution of the City Council of the City of Jackson Approving the City Operation Budget and City Capital Improvement Budget for Fiscal Year 2025-26

WHEREAS, the City Manager submitted for the consideration of the Council of the City of Jackson a proposed City Operating Budget and City Capital Improvement Budget for Fiscal Year 2025-26 including therein budgets for Special Grant Funds through June 30, 2026;

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Jackson as follows:

1. The Council has reviewed the proposed City Operating Budget and City Capital Improvement Budget and the funds included therein for the period of July 1, 2025 through June 30, 2026, and hereby adopts those budgets and appropriations for Fiscal Year 2025-26 as shown in the final adopted budget, and expenditure summarized as follows:

<u>General Funds-By Department</u>	<u>2025-2026 Budget (Expenditures)</u>
Administration	\$1,402,254
Building /Code Enforcement	\$302,715
Cemetery	\$8,123
Civic Center	\$155,338
City Council	\$688,805
Engineering	\$16,625
Fire	\$416,387
Parks	\$310,296
Planning	\$57,813
Police	\$2,751,434
Streets & Drainage	\$671,249
Total General Fund:	\$6,781,039

<u>Special Revenue Funds & Grants</u>	
Measure M	\$1,084,737
SB1	\$465,128
Park Per Capita Grant (w. 20% local match)	\$88,610
Local Transportation RSTP	\$273,563
Equitable Community Revitalization Grant	\$180,000

Enterprise Funds

Water	\$3,950,309
Wastewater Treatment & Collection	\$4,898,159
Pool	\$211,351

2. Any unused appropriations at the end of FY 2024-25 in active Capital Improvement Projects are re-appropriated for continued use in FY 2025-26.
3. Remaining balances in approved grant programs at the end of FY 2024-25, except for balances reallocated as part of the budget process, are re-appropriated for continuing use in Fiscal Year 2025-26 and all estimated revenues from such approved grants for 2024-25 that are not realized by year end are authorized to be continued.
4. The final budget documents containing the City Operating Budget and Capital Improvement Budget for Fiscal Year 2024-25 shall contain all revisions made by the City Council.
5. The City Manager shall schedule and conduct quarterly evaluation of the City Operation Budget and Capital Improvement Budget for Fiscal Year 2025-26. This evaluation shall include an overview of the year-to-date expenditures and revenues and may include suggestions for addressing any projected or realized fund imbalances or other relevant issues.

The foregoing resolution was duly passed and adopted by the City Council of the City of Jackson at a regular meeting on the 11th day of August, 2025, by the following vote:

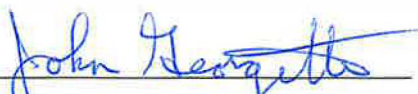
AYES: Steve McLean, Simmons, Gonsalves
NOES: None
ABSENT: Godde, Sierra McLean
ABSTAIN: None

CITY OF JACKSON



Chad Simmons, Vice Mayor

ATTEST:



John Georgette, City Clerk

Resolution No. 2025-19

A Resolution of the City Council of the City of Jackson Setting a Tax Related Appropriation Limit in Compliance with Article XIII B of the Constitution of the State of California for Fiscal Year 2025-26

WHEREAS, pursuant to Article XIII B of the Constitution of the State of California, the City Council of the City of Jackson is required to establish an “Appropriation Limit” for fiscal year 2025-26, and

WHEREAS, the City Manager has prepared a report showing the computation of the appropriations limitation pursuant to established procedures on Exhibited “A” which is attached and included as part of this resolution, and

WHEREAS, the adjustment factor selected for fiscal year 2025-26 is based on the change in California per capita personal income multiplied by the change in population for the City of Jackson as provided by the State of California Department of Finance, and

WHEREAS, the Appropriations Limit has been determined in accordance with uniform guidelines for Article XIII B of the State of California Constitution:

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Jackson hereby establishes the Appropriations Limit in the amount of **\$10,536,145.47** for the fiscal year 2025-26.

The foregoing resolution was duly passed and adopted by the City Council of the City of Jackson at a regular meeting on the 11th day of August, 2025, by the following vote:

AYES: Steve McLean, Simmons, Gonsalves
NOES: None
ABSENT: Godde, Sierra McLean
ABSTAIN: None

City of Jackson


Chad Simmons, Vice Mayor

Attest:


John Georgette, City Clerk

Exhibit A

City of Jackson
Appropriation limit calculation
Fiscal year 2025-26

FY 2024-25 Appropriation Limitation: **\$10,068,946.36**

FY 2025-26 Calculation:

	<u>%</u>	<u>Ratio</u>
Per Capital Personal Income Change	6.44*	1.0644
Population change (Jan. 2024 to Jan. 2025)	-1.69*	0.9831
Limit Calculation Factor for FY 2025-26	$1.0644 \times 0.9831 = 1.0464$	

Appropriation Subject to Limitation FY 2025-26:

$\$10,068,946.36 \times 1.0464 = \$10,536,145.47$

**Information was provided by the State of California, Department of Finance.*

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2025-26 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2025-26	6.44

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2025-26 appropriation limit.

2025-26:

Per Capita Cost of Living Change = 6.44 percent
Population Change = 0.28 percent

Per Capita Cost of Living converted to a ratio: $\frac{6.44 + 100}{100} = 1.0644$

Population converted to a ratio: $\frac{0.28 + 100}{100} = 1.0028$

Calculation of factor for FY 2025-26: $1.0644 \times 1.0028 = 1.0674$

**FISCAL YEAR 2025-26
Attachment B**

**Annual Percent Change in Population Minus Exclusions*
January 1, 2024 to January 1, 2025 and Total Population January 1, 2025**

About the Data

City	County	Percent Change 24-25	Population Minus Exclusions 1-1-24	Population Minus Exclusions 1-1-25	Total Population 1-1-25
Jackson City	Amador	-1.69	4,905	4,822	4,822

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Exhibit A

City of Jackson
Appropriation limit calculation
Fiscal year 2024-25

FY 2023-24 Appropriation Limitation: **\$9,849,163.07**

FY 2024-25 Calculation:

	<u>%</u>	<u>Ratio</u>
Per Capital Personal Income Change	3.62*	1.0362
Population change (Jan. 2022 to Jan. 2023)	-1.34*	0.9866
Limit Calculation Factor for FY 2023-24	$1.0362 \times 0.9866 = 1.02231492$	

Appropriation Subject to Limitation FY 2024-25:

$\$9,849,163.07 \times 1.02231492 = \$10,068,946.36$

**Information was provided by the State of California, Department of Finance.*

Resolution No. 2025-21

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JACKSON AUTHORIZING FULL-TIME POSITIONS IN THE CITY SERVICE & RECOGNITION OF POSITION VACANCY EFFECTIVE JULY 1, 2025, IN ACCORDANCE WITH THE OPERATING BUDGET FOR THE 2025-26 FISCAL YEAR

WHEREAS, City Council desires to authorize positions as required by law and as provided by the FY 25-26 operational budget based on available information at time of preparation, and;

WHEREAS, City Council recognizes that personnel needs change from time to time and wishes to remain adaptable to changing needs to extent permitted by law.

Now, **BE IT RESOLVED** by the City Council of the City of Jackson as follows:

1. The City Council Hereby authorized the following full-time and part-time positions in each of the City Departments as provided for in the 2025-2026 fiscal year operating budget:

<u>Position</u>	<u>Number of Authorized Positions</u>
Administration	
City Manager	1
Finance/HR Manger (in transition)	1
Accounting Manager (in transition)	1
Deputy City Clerk	1
Administrative Assistant I/II	0
Accounting Services II	1
Accounting Services III	2
Accounting Services IV	0
Senior Building Inspector	0
Building Inspector	1
Permit Technician	1
Department Total	<hr/> 9
Parks & Recreation (<i>Pool Program, Seasonal</i>)	
Pool Director (<i>FT during swim season</i>)	0.38
Pool Manager (<i>1 position</i>)	0.25
Assistant Pool Manager (<i>2 positions at 0.25</i>)	0.5

Swim Instructor (<i>2 positions at 0.25</i>)	0.5
Lifeguard (<i>8 positions at 0.25</i>)	2

Department Total	3.63
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Public Works (Streets & Drainage, Parks, Facilities, Sewer Collection, Water & Pool)

Superintendent Public Works	1
Assistant Public Works Superintendent	1
Maintenance Worker III	2
Maintenance Worker II	1
Maintenance Worker I	3

Department Total	8
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Wastewater Treatment Plant

Chief Plant Operator- Wastewater	1
Reclamation Plant Operator II	2
Reclamation Plant Operator I	1

Department Total	4
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Police Department

Police Chief	1
Police Captain	1
Police Sergeant	1
Police Officers	6
Police Detective	1
Senior Police Clerk/Dispatcher	1
Homelessness Outreach Coordinator (grant funded)	1.5

Department Total	12.5
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Fire Department

Fire Chief	1
Fire Captain	2
Fire Engineer	3
Firefighter	1
Volunteer Fire Chief	1
Volunteer Fire Battalion Chief	1

Department Total	9
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Total	46.13
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2. The City Council Hereby recognize the following Position Vacancy Report:

Vacancy Rate: 11%

Position Started	Department	Number of Vacancies	Vacancy
Accounting Services IV	Administration	1	10/31/2024
Administrative Assistant I/II	Administration	1	3/01/2025
Senior Building Inspector	Administration	1	02/06/2022
Maintenance Worker I	Public Works	1	01/10/2020
Reclamation Plant Operator I	Wastewater Treatment Plant	1	06/30/2023

3. Direct the City Manager to recommend necessary changes for City Council to consider during the fiscal year.

The foregoing resolution was duly passed and adopted by the City Council of the City of Jackson at a regular meeting on the 11th day of August, 2025, by the following vote:

AYES: Steve McLean, Simmons, Gonsalves

NOES: None

ABSENT: Godde, Sierra McLean

ABSTAIN: None

CITY OF JACKSON


Chad Simmons, Vice Mayor

ATTEST:


John Georgette, City Clerk