City of St. Helena
Finance Committee
Regular Meeting
1088 College Avenue, St. Helena, CA 94574
Thursday, May 1, 2025 @ 3:00 PM

PLEASE NOTE: Any person who wishes to speak regarding an item on the agenda or make a comment under the "Oral Communication" portion of the agenda may do so, but <u>please observe the time limit of four minutes.</u> Members of the public and other parties are welcome to email their comments to the Staff Liaison Mandy Kellogg at mkellogg@cityofsthelena.gov

Page

1. CALL TO ORDER

2. ROLL CALL
   Chair: Mark Smithers, Vice Chair: Garry Rose, Members: Arlene Corsetti, Christopher Warner, Richard Garber, Gregg Dawley, George Schisler
   City Council Member Liaison: Aaron Barak
   Staff Liaison: Mandy Kellogg, Administrative Services Director

3. PUBLIC FORUM:
   An opportunity for the public to directly address the Committee on items of interest to the public that are not listed on the agenda. Any person addressing the Committee should provide his or her name and address, and limit comments to four minutes. **Because of restrictions imposed by the <u>Brown Act, the Committee may not engage in substantive discussion, nor take action on matters not described on the agenda</u>.**

4. REPORTS BY STAFF AND COMMITTEE:
   Reports by staff and/or committee on items of general interest. ***Brief questions for clarification may be posed and answered, and Committee may request that items be placed on a future agenda. Except under certain circumstances, <u>the Brown Act prohibits any other discussion or action by the Finance Committee.</u>***

5. CONSENT CALENDAR:
   Members of the Finance Committee or the public may ask that any items be considered individually for purposes of considering alternative action, for extended discussion, or for public comment. Unless that is done, on motion may be used to adopt all recommendation actions.

   5.1. Finance Committee Meeting Minutes of April 17, 2025 — 3 - 4
   DRAFT Finance Committee Minutes - 17 Apr 2025

6. SCHEDULED MATTERS:

   6.1. Budget Review and Working Session — 5 - 140
   FY 26 and FY 27 DRAFT Preliminary Budget
   FY26 to FY27 Budget Questions
   Questions for Review FY 26 & 27 Budget Proposal
   Budget Comparison
   Additional Budget Questions and Comments

6.2. Review list of Funds, Balances and Restrictions

6.3. Discussion Regarding Future Agenda Items

7. ADJOURNMENT

The next regular Finance Committee meeting is scheduled for TBD and time, City Hall,1088 College Avenue, St. Helena.

This agenda was posted at City Hall, 1088 College Avenue , St. Helena on April 28, 2025.

Mandy Kellogg, Administrative Services Director

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in the meeting, please contact City Hall at (707) 967-2792. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting (28 CFR35.102-35.104 ADA Title II). However, City staff will attempt to assist at any time with accessibility.

MINUTES
City of St. Helena
Finance Committee Meeting
Thursday, April 17, 2025 @ 6:00 PM
City Hall, 1088 College Avenue, St. Helena
465 Main Street, St. Helena

A complete video recording of this meeting, except for closed session, can be found at https://sthelena.civicweb.net/Portal/ or by calling the City Clerk at (707) 967-2792. The City Council video is the official record of the Council meeting.

Present: Chair: Mark Smithers, Vice Chair: Garry Rose, Arlene Corsetti, Christopher Warner, George Schisler, Richard Garber
Gregg Dawley (remote)

Council Liaison Aaron Barak, and Staff Liaison Mandy Kellogg, Administrative Services Director

Absent: None.

1 CALL TO ORDER

2 ROLL CALL

3 PUBLIC FORUM:

None.

4 REPORTS BY STAFF AND COMMITTEE:

None.

5 CONSENT CALENDAR:

a) Finance Committee Meeting Minutes of April 10, 2025

Committee Member Schisler moved to approve the Finance Committee Meeting minutes of April 10, 2025, Vice Chair Rose seconded. By voice vote, all were in favor.

6 SCHEDULED MATTERS:

a) 5 year CIP presentation by Public Works Director and City Engineer Joe Leach

Director of Public Works, Joe Leach provided the committee with the presentation on the 5 year Capital Improvement Projects.

Discussion turned over to the Finance committee; comments and questions ensued.

Public Comment was received by Kelly Wheaton and Deanna Griffin.

b) Review and approve updated revenue opportunities report

Updated revenue opportunities report was reviewed

Public Comment was received by Tom Belt and Deanna Griffin

Committee Member Warner moved to approve updated revenue opportunities report, Committee Member Garber seconded the motion. By voice vote, all were in favor. (Vice Chair Rose departed meeting early and was not present for vote)

c) Review and approve updated structural deficit response report

The Committee reviewed the updated structural deficit report provided by staff.

Public Comment was received by Kelly Wheaton.

Discussion turned to Finance Committee where questions and comments ensued. It was the consensus of the Committee to not declare a fiscal emergency at this time.

Committee Member Warner moved to approve updated structural deficit response report; the motion was seconded by Committee Member Garber and by voice vote all were in favor

d) Committee questions, concerns, requests

e) ~~Review budgets for each department and discuss any observations or potential changes~~

f) ~~Subcommittee updates~~

g) ~~Explore future areas for committee consideration~~

7 ADJOURNMENT

Chair Smithers moved to adjourn the meeting at 7:45 p.m.

APPROVED:	**ATTEST:**
______________________________	_________________________
Mark Smithers, Chair	Mandy Kellogg, Staff Liaison

City of St. Helena
Preliminary Draft Budget
Fiscal Year 2025/26 & 2026/27

Draft Preliminary Budget

Net Position

		FY26	FY27
	GENERAL FUND ESTIMATED UNASSIGNED NET POSITION	Proposed Budget	Proposed Budget
1	Unassigned Ending Fund Balance @ 6/30/2025	10,584,923	8,243,982
2	Estimated Revenue @ 6/30/2026	18,846,304	19,378,144
3	Estimated Expenses @ 6/30/2026	21,187,245	21,600,885
		-	-
4	Total Estimated Expenses @ 6/30/26	21,187,245	21,600,885
5	Purchase Order Rollovers	-	-
6	Transfers to other funds	-	-
7	Revenue Less Expenses	**(2,340,941)**	**(2,222,741)**
8	Use of Reserves	(2,340,941)	(2,222,741)
9	Estimated Unassigned Net Position	**8,243,982**	**6,021,241**
10	Percent of Expenses Based on Total Net Position	**38.9%**	**27.9%**

	WATER FUND ESTIMATED UNASSIGNED NET POSITION	FY26 Proposed Budget	FY27 Proposed Budget	
1	Unassigned Ending Fund Balance @ 6/30/2025	6,502,489	7,397,960	
2	Estimated Revenue @ 6/30/2026	9,129,344	9,892,941	**Based on Rate Study less 16%*
3	Estimated Expenses @ 6/30/2026	8,233,873	8,444,546	
		-	-	
4	Total Estimated Expenses @ 6/30/26	8,233,873	8,444,546	
5	Purchase Order Rollovers	-	-	
6	Transfers to other funds	-	-	
7	Revenue Less Expenses	**895,471**	**1,448,395**	
8	Use of Reserves	895,471	1,448,395	
9	Estimated Unassigned Net Position	**7,397,960**	**8,846,356**	
10	Operating Reserves	**10.8 Months**	**12.6 Months**	
	Coverage	1.34	1.40	
	Required Coverage	1.20	1.20	

	WASTEWATER FUND ESTIMATED UNASSIGNED NET POSITION	FY26 Proposed Budget	FY27 Proposed Budget
1	Unassigned Ending Fund Balance @ 6/30/2025	2,035,888	2,486,707
2	Estimated Revenue @ 6/30/2026	5,755,532	6,009,083
3	Estimated Expenses @ 6/30/2026	5,304,713	5,426,154
		-	-
4	Total Estimated Expenses @ 6/30/26	5,304,713	5,426,154
5	Purchase Order Rollovers	-	-
6	Transfers to other funds	-	-
7	Revenue Less Expenses	**450,819**	**582,929**
8	Use of Reserves	450,819	582,929
9	Estimated Unassigned Net Position	**2,486,707**	**3,069,636**
10	Operating Reserves	**5.6 Months**	**6.8 Months**

	FY26	FY27
Coverage	1.30	1.32
Required Coverage	1.25	1.25

Draft Preliminary Budget

General Fund Revenues

General Fund Revenues

		Actual	Actual	Actual	Adopted	Actual	Adopted	Adjusted	Forecast	Forecast
Account	**Description**	**2021**	**2022**	**FY 2023**	**FY 2024**	**FY 2024**	**FY 2025**	**FY 2025**	**FY 2026**	**FY 2027**
Property Taxes										
101-30-10-00-00	Property Tax-Secured	4,491,375	4,557,240	4,845,720	5,049,888	5,153,320	5,119,070	5,286,600	5,524,497	5,773,099
101-30-11-00-00	ERAF Shift to State	465,733	496,468	577,641	380,617	434,928	322,194	417,126	435,897	455,512
101-30-20-00-00	Property Tax-Unsecured	22,927	145,360	151,958	167,871	167,382	166,594	175,156	183,038	191,275
101-30-30-00-00	Prior Year Property Tax	4,323	9,361	192	1,699	274	1,775	1,775	300	500
101-30-90-00-00	Real Property Transfer Tax	171,689	154,175	153,359	154,175	146,307	161,113	161,113	155,000	160,000
101-32-05-00-00	In Lieu VLF	810,122	841,911	897,205	922,737	957,067	964,260	964,260	1,007,652	1,052,996
101-32-20-00-00	Homeowner Property Tax	12,492	14,983	14,803	14,226	14,362	15,720	14,195	14,000	14,500
Property Taxes		**5,978,661**	**6,219,497**	**6,640,879**	**6,691,213**	**6,873,640**	**6,750,727**	**7,020,226**	**7,320,384**	**7,647,882**
Sales Tax										
101-30-40-00-00	Retail Sales/Use Tax	2,945,506	3,620,282	3,584,494	3,437,112	3,534,189	3,583,406	3,197,850	3,104,590	3,117,677
101-30-42-00-00	Public Safety Sales Tax	69,493	76,783	82,610	80,300	91,100	84,315	84,315	86,676	89,103
101-30-44-00-00	Measure D	1,723,186	2,232,251	2,099,644	2,003,517	2,027,714	2,110,178	1,949,887	1,939,055	1,976,707
Sales Tax		**4,738,185**	**5,929,316**	**5,766,748**	**5,520,929**	**5,653,003**	**5,777,899**	**5,232,052**	**5,130,321**	**5,183,487**
		-36.6%								
Transient Occupancy Taxes										
101-30-50-00-00	Transient Occupancy Tax	1,558,565	4,434,291	4,070,799	3,820,555	4,051,038	4,011,583	4,011,583	4,132,059	4,214,700
101-30-51-00-00	Transient Tax Penalty	15,689	10,463	7,525	9,036	2,291	9,488	9,488	2,500	2,500
Transient Occupancy Taxes		**1,574,254**	**4,444,754**	**4,078,324**	**3,829,591**	**4,053,329**	**4,021,071**	**4,021,071**	**4,134,559**	**4,217,200**
Other Taxes										
101-30-60-00-00	Franchise Tax	210,659	278,659	459,034	565,600	641,451	588,224	588,224	611,753	636,223
Other Taxes		**210,659**	**278,659**	**459,034**	**565,600**	**641,451**	**588,224**	**588,224**	**611,753**	**636,223**
Charges for Service										
101-30-61-00-00	Comcast PEG Access Fees	21,994	23,195	22,962	22,500	22,365	23,400	23,400	23,000	23,000
101-30-75-00-00	Fire Inspection Fees	1,375	-	-	-	-	-	-	-	-
101-31-23-00-00	Other Fire Fees	2,850	5,350	-	-	-	-	-	-	-
101-33-30-00-00	Sales Of Maps/Publications	108	11	-	150	-	156	156	-	-
101-33-50-00-00	Police Services	7,002	53,324	21,244	25,000	19,536	26,000	26,000	25,000	25,000
101-33-60-00-00	Administrative Fees	-	75	-	-	-	-	-	-	-
101-33-70-00-00	Planning Fees	6,000	-	-	-	-	-	-	-	-
101-33-80-00-00	Engineering Fees	-	75	-	-	150	-	-	-	-
Charges for Service		**39,329**	**82,029**	**44,206**	**47,650**	**42,051**	**49,556**	**49,556**	**48,000**	**48,000**
Fines and Forfeits										
101-31-40-00-00	Vehicle Code Fines	24,974	68,562	53,777	37,900	29,176	39,416	39,416	40,993	42,632
101-31-50-00-00	Other Police Fines	8,917	26,483	19,916	25,000	13,112	26,000	26,000	15,000	15,600
101-31-55-00-00	A/R Late Penalty	144	276	2,002	500	1,942	520	520	520	520
101-33-63-00-00	Civil Penalties	-	-	-	-	-	-	-	-	-
101-33-85-00-00	Public Works Violation	-	-	-	-	-	-	-	-	-
101-34-20-00-00	Library Fines & Fees	-	-	-	-	12	-	-	-	-
Fines and Forfeits		**34,035**	**95,321**	**75,695**	**63,400**	**44,242**	**65,936**	**65,936**	**56,513**	**58,752**
Licenses and Permits										
101-30-70-00-00	Application & Permit Fees	3,375	1,375	11,650	2,000	2,825	2,000	2,000	2,000	2,000
101-30-80-00-00	Business License	149,069	112,534	189,072	179,044	163,777	179,044	179,044	180,000	180,000
101-30-81-00-00	Business License Penalty	619	129	347	350	146	350	350	350	350
101-31-20-00-00	Building Permits	587,287	504,179	492,736	500,000	594,940	500,000	500,000	520,000	540,800
101-33-15-00-00	Short Term Rental Permit	20,250	33,750	18,000	20,250	20,250	20,250	20,250	20,250	20,250
101-33-74-00-00	Planning App & Permit Fees	111,100	78,838	131,265	115,965	145,750	115,965	165,000	120,000	124,800
101-33-84-00-00	Public Works App & Permit Fees	54,300	58,350	62,975	38,000	63,175	38,000	61,450	40,000	41,600
101-33-86-00-00	Well Permit Fee	-	1,300	650	1,300	-	1,300	1,300	1,200	1,200
Licenses and Permits		**926,000**	**790,456**	**906,694**	**856,909**	**990,863**	**856,909**	**929,394**	**883,800**	**911,000**
Development Fees										
101-33-81-00-00	Public Works Land & Dev Fees	20,800	13,600	7,200	7,500	9,600	7,500	7,500	7,500	9,984
Development Fees		**20,800**	**13,600**	**7,200**	**7,500**	**9,600**	**7,500**	**7,500**	**7,500**	**9,984**
Intergovernmental										
101-32-10-00-00	Motor Vehicle In-Lieu	-	-	-	-	-	-	-	-	-
101-32-70-00-00	County Fire Contract	48,855	48,855	48,855	48,855	48,855	48,855	48,855	48,855	48,855
101-32-80-00-00	Emergency Relief	952,591	1,152,059	70,951	15,312	129,242	-	266,600	-	-
101-34-61-49-00	Contrib from Gov - Police	-	8,660	-	-	-	-	-	-	-
101-34-71-00-00	Reimb State Mandated Costs	5,489	-	2,240	41,940	84,000	5,000	5,000	5,000	5,000
101-34-73-00-00	Other State Revenue	13	-	-	-	160,461	-	-	-	-
101-34-75-00-00	Restitution	26	-	-	-	-	-	-	-	-
101-36-80-00-00	Library Abatement	5,522	3,652	5,051	5,051	4,257	5,051	5,051	5,000	5,000
101-38-70-00-00	Allocation from Other Agency	-	-	-	-	-	-	-	-	-
Intergovernmental		**1,012,496**	**1,213,226**	**127,097**	**111,158**	**426,815**	**58,906**	**325,506**	**58,855**	**58,855**

General Fund Revenues

Account	Description	Actual 2021	Actual 2022	Actual FY 2023	Adopted FY 2024	Actual FY 2024	Adopted FY 2025	Adjusted FY 2025	Forecast FY 2026	Forecast FY 2027
Interest and Rents										
101-31-70-00-00	Investment Earnings	(97,343)	(329,259)	134,243	50,000	388,380	50,000	260,000	250,000	250,000
101-34-76-00-00	Cash Overage/Shortage	-	52	(31)	-	-	-	-	-	-
101-31-75-00-00	Interest Income	-	133	317	-	811	-	-	-	-
101-36-10-00-00	Rental Income	79,904	97,272	108,758	62,360	71,724	37,360	37,360	40,000	40,000
101-36-12-00-00	Rec Programs Facility Rental	-	-	-	-	-	-	-	-	-
101-36-11-00-00	Tennis Court Rentals	-	225	14,568	225	-	225	225	-	-
Interest and Rents		**(17,438)**	**(231,577)**	**257,855**	**112,585**	**460,915**	**87,585**	**297,585**	**290,000**	**290,000**
Miscellaneous										
101-33-20-00-00	Legal Cost Recovery	-	-	-	-	-	-	-	-	-
101-33-21-00-00	Storm Drain Cost Recovery	-	-	-	-	-	-	-	-	-
101-33-40-00-00	Other Filing/Certification Fee	-		-	-	-	-	-	-	-
101-34-21-00-00	Library Revenue	-	-	-	-	-	-	-	-	-
101-34-22-00-00	Library Copies	-	1,504	2,146	1,500	2,110	1,500	1,500	2,000	2,000
101-34-23-00-00	Library Lost Material	-	382	298	300	307	300	300	300	300
101-34-24-00-00	Library Room Rental	-		38	-	25	-	-	-	-
101-34-31-00-00	Donations	-	1,000	-	-	-	-	2,500	-	-
101-34-31-48-00	Donations - Fire Department	4,000	-	6,200	-	15,500	-	5,500	-	-
101-34-31-49-00	Donations - Police Department	1,500	-	2,576	-	-	-	-	-	-
101-34-51-00-00	Sale of Capital Assets	633	6,687	-	-	404	-	16,750	500	500
101-34-60-00-00	Contributions from non-govt	-	-	-	-	-	-	-	-	-
101-34-61-00-00	Contributions from Government	1,058,502	1,041,554	-	-	168,061	-	-	-	-
101-34-61-46-00	Contributions from Gov - Library	500	1,000	-	-	-	-	-	-	-
101-34-70-00-00	Other Revenue	39,123	99,863	29,936	55,000	133,083	55,000	120,000	120,000	124,800
101-34-70-22-47	Other Revenue - Jingle	-	-	-	-	-	-	-	-	-
101-34-70-47-00	Other Revenue - Recreation	123,996	186,522	188,160	160,000	170,929	160,000	160,000	175,000	182,000
101-34-70-47-01	Other Revenue	-	-	-	-	-	-	-	-	-
101-34-74-00-00	Insurance Refund	-	-	-	270	-	-	-	-	-
101-39-98-00-00	Operating Transfers In	834,123	4,486	172,715	6,066	6,066	226,934	226,934	6,820	7,161
Miscellaneous		**2,062,376**	**1,342,998**	**402,068**	**223,136**	**496,485**	**443,734**	**533,484**	**304,620**	**316,761**
TOTALS		**16,579,356**	**20,178,279**	**18,765,800**	**18,029,671**	**19,692,394**	**18,708,046**	**19,070,533**	**18,846,304**	**19,378,144**

Draft Preliminary Budget

City Council

PRELIMINARY DRAFT

Budget Council 4100

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
41	**Council**					
101-41-00-20-20	Temp/Part Time	12,705	12,266	28,560	63,600	63,600
101-41-00-20-40	FICA/Medicare	1,125	1,082	2,185	5,141	5,141
101-41-00-20-45	Employer PERS	-	-	-	-	-
101-41-00-20-47	PERS Unfunded Liability	-	-	-	-	-
101-41-00-20-50	Employee PERS	-	-	-	-	-
101-41-00-20-55	Health Insurance	63,595	83,174	106,374	138,506	152,357
101-41-00-20-61	Workers Comp	-	-	-	-	-
101-41-00-20-65	SDI	-	-	-	-	-
101-41-00-20-75	Deferred Comp	2,369	2,877	4,400	4,068	4,068
20	**Salaries & Benefits**	**79,793**	**99,398**	**141,519**	**211,315**	**225,166**
			24.57%	42.38%	49.32%	6.55%
101-41-00-21-10	Communications	4,056	2,571	3,016	3,000	3,000
101-41-00-21-15	Postage	182	264	104	100	100
101-41-00-21-40	Professional Fees	19,730	15,000	39,005	34,000	34,000
101-41-00-21-45	Other Contract Services	-	21,229	164,251	59,000	61,360
101-41-00-21-53	Memberships & Publications	5,249	8,841	7,072	6,900	7,176
101-41-00-21-55	Training & Conference	35,776	18,789	16,120	15,000	15,600
21	**Services**	**64,994**	**66,693**	**229,568**	**118,000**	**121,236**
			2.6%	244.2%	-48.6%	2.7%
					76.9%	
101-41-00-22-12	Computer Equipment	-	-	-	-	-
101-41-00-22-13	Office Supplies	35	817	520	500	520
101-41-00-22-15	Special Department Supplies	2,371	103	520	500	520
22	**Supplies**	**2,405**	**920**	**1,040**	**1,000**	**1,040**
			-61.7%	13.0%	-3.8%	4.0%
					8.7%	
101-41-00-24-05	Contributions	196,756	236,679	210,000	165,000	165,000
24	**Taxes, Insurances & Contributions**	**196,756**	**236,679**	**210,000**	**165,000**	**165,000**
			20.29%	-11.27%	-21.43%	0.00%
00	**Administration**	**343,948**	**403,691**	**582,127**	**495,315**	**512,442**
			17.37%	44.20%	-14.91%	3.46%
561	**Water Enterprise**					
41	**Council**					
561-41-00-20-20	Temp/Part Time	2,723	2,629	6,120	-	-
561-41-00-20-40	FICA/Medicare	241	232	468	-	-
561-41-00-20-45	Employer PERS	-	-	-	-	-
561-41-00-20-47	PERS Unfunded Liability	-	-	-	-	-
561-41-00-20-50	Employee PERS	-	-	-	-	-
561-41-00-20-55	Health Insurance	13,628	17,823	22,794	-	-
561-41-00-20-75	Deferred Comp	508	616	943	-	-
20	**Salaries & Benefits**	**17,099**	**21,300**	**30,325**	**-**	**-**
			24.57%	42.37%	-100.00%	0.00%
561-41-00-21-10	Communications	-	-	-	-	-
21	**Services**	**-**	**-**	**-**	**-**	**-**
00	**Administration**	**17,099**	**21,300**	**30,325**	**-**	**-**
			24.57%	42.37%	-100.00%	0.00%
571	**Sewer Enterprise**					
41	**Council**					
571-41-00-20-20	Temp/Part Time	2,723	2,629	6,120	-	-
571-41-00-20-40	FICA/Medicare	241	232	468	-	-
571-41-00-20-45	Employer PERS	-	-	-	-	-
571-41-00-20-47	PERS Unfunded Liability	-	-	-	-	-

571-41-00-20-50	Employee PERS	-	-	-	-	-
571-41-00-20-55	Health Insurance	13,628	17,823	22,794	-	-
571-41-00-20-75	Deferred Comp	507	616	943	-	-
20	**Salaries & Benefits**	**17,098**	**21,299**	**30,325**	**-**	**-**
			24.57%	42.38%	-100.00%	0.00%
571-41-00-21-10	Communications	-	-	-	-	-
21	**Services**	**-**	**-**	**-**	**-**	**-**
00	**Administration**	**17,098**	**21,299**	**30,325**	**-**	**-**
			24.57%	42.38%	-100.00%	0.00%
752	**Fund**					
41	**Council**					
752-41-00-24-05	Contributions	-	-	10,700	-	-
24	**Taxes, Insurances & Contributions**	**-**	**-**	**10,700**	**-**	**-**
00	**Administration**	**-**	**-**	**10,700**	**-**	**-**
Grand Total		**378,146**	**446,291**	**653,478**	**495,315**	**512,442**
			18.02%	46.42%	-24.20%	3.46%

CITY COUNCIL PRELIMINARY DRAFT BUDGET - 4100 EXPENSE DETAIL - FY26			
Description	**Object Code**	**Funding Source**	**Total Budgeted**
Professional Fees	*2140*	*101*	
Community Meetings - Cameo		4,000	4,000
City Council - Governance		10,000	10,000
Planning Commission - Governance		3,000	3,000
Notary Services		2,000	2,000
Miscellaneous Services		15,000	15,000
TOTAL - Professional Fees	***2140***	***$ 34,000***	***$ 34,000***
Other Contract Services	*2145*	*101*	
Climate Action Committee JPA		$ 9,000	$ 9,000
Miscellaneous Contracts		$ 50,000	$ 50,000
TOTAL - Other Contract Services	***2140***	***$ 59,000***	***$ 59,000***
Memberships & Publications	*2153*	*101*	
League of California Cities Annual Dues		5,000	5,000
League of Ca Cities North Bay Dues		400	400
NCLOG Annual Dues		500	500
Miscellaneous		1,000	1,000
TOTAL - Memberships & Publications	***2153***	***$ 6,900***	***$ 6,900***
Training and Conferences	*2155*	*101*	
NCLOG Meetings		3,000	3,000
League of California Cities		7,000	7,000
Boards, Commissions, Committees Appreciation		5,000	5,000
TOTAL - Training and Conferences	***2155***	***$ 15,000***	***$ 15,000***
Contributions	*2405*	*101*	
Community Enrichment Grants			
Community Non-Profit		75,000	75,000
Programmatic Grants			
Boys & Girls Clubs of St. Helena & Calistoga		30,000	30,000
Rianda House Senior Activity Center		30,000	30,000
Up Valley Family Centers		30,000	30,000
TOTAL - Contributions	***2405***	***$ 165,000***	***$ 165,000***

Draft Preliminary Budget

City Manager

PRELIMINARY DRAFT

Budget City Manager 4200

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
42	**Administration**					
101-42-00-20-08	Post-Employment Disbursement	-	-	-	-	-
101-42-00-20-10	Salary-Regular	269,035	426,791	410,435	563,926	580,844
101-42-00-20-20	Temp/Part Time	-	-	-	-	-
101-42-00-20-30	Overtime	-	-	-	-	-
101-42-00-20-40	FICA/Medicare	19,687	31,999	26,399	39,835	41,030
101-42-00-20-45	Employer PERS	16,380	31,092	32,636	45,399	46,761
101-42-00-20-47	PERS Unfunded Liability	33,079	29,640	32,842	56,482	58,176
101-42-00-20-50	Employee PERS	-	-	-	-	-
101-42-00-20-55	Health Insurance	21,684	48,379	50,107	46,734	51,407
101-42-00-20-61	Workers Comp	7,853	11,016	10,465	12,168	13,385
101-42-00-20-65	SDI	2,434	3,919	3,567	6,767	6,970
101-42-00-20-71	Unemployment	-	-	-	-	-
101-42-00-20-75	Deferred Comp	9,911	28,234	10,295	38,070	38,070
101-42-00-20-85	Auto Allowance	4,887	7,200	7,434	8,400	8,400
101-42-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
101-42-00-20-97	Housing Allowance	20,000	5,000	20,000	30,000	30,000
20	**Salaries & Benefits**	**404,950**	**623,269**	**604,180**	**847,781**	**875,043**
			53.91%	-3.06%	40.32%	3.22%
101-42-00-21-05	Advertising	-	-	-	-	-
101-42-00-21-10	Communications	6,722	11,812	10,400	8,000	8,320
101-42-00-21-15	Postage	162	23	520	250	260
101-42-00-21-30	Professional Contracts	-	-	-	-	-
101-42-00-21-45	Other Contract Services	97,355	182,130	274,589	78,500	81,640
101-42-00-21-53	Memberships & Publications	4,422	4,139	7,332	2,000	2,080
101-42-00-21-55	Training & Conference	20,665	13,332	36,960	5,000	5,200
101-42-00-21-56	Admin Recruitment	-	-	-	-	-
101-42-00-21-60	Other Travel	-	-	-	-	-
21	**Services**	**129,326**	**211,436**	**329,801**	**93,750**	**97,500**
			63.49%	55.98%	-71.57%	4.00%
101-42-00-22-12	Computer Equipment	2,394	(1,085)	4,160	3,500	3,500
101-42-00-22-13	Office Supplies	199	11	1,040	500	520
101-42-00-22-14	Election Expense	-	-	-	-	-
101-42-00-22-15	Special Department Supplies	3,157	1,357	3,120	1,500	1,560
22	**Supplies**	**5,750**	**283**	**8,320**	**5,500**	**5,580**
			-95.08%	2840.86%	-33.89%	1.45%
101-42-00-26-40	Furniture & Fixtures	585	1,608	3,150	1,500	1,500
101-42-00-26-60	Capital Imp Buildings	-	-	-	-	-
26	**Capital**	**585**	**1,608**	**3,150**	**1,500**	**1,500**
			175.01%	95.96%	-52.38%	0.00%
00	**Administration**	**540,611**	**836,595**	**945,451**	**948,531**	**979,623**
			54.75%	13.01%	0.33%	3.28%
561	**Water Enterprise**					
42	**Administration**					
561-42-00-20-08	Post-Employment Disbursement	-	-	-	-	-
561-42-00-20-10	Salary-Regular	137,297	202,271	214,845	-	-
561-42-00-20-20	Temp/Part Time	-	-	-	-	-
561-42-00-20-30	Overtime	-	-	-	-	-
561-42-00-20-40	FICA/Medicare	10,088	15,639	13,406	-	-
561-42-00-20-45	Employer PERS	8,502	15,251	17,074	-	-
561-42-00-20-47	PERS Unfunded Liability	18,468	15,549	17,182	-	-
561-42-00-20-55	Health Insurance	11,435	23,040	24,708	-	-
561-42-00-20-61	Workers Comp	4,139	5,508	5,232	-	-
561-42-00-20-65	SDI	1,247	1,904	1,794	-	-
561-42-00-20-75	Deferred Comp	5,606	16,193	5,597	-	-

561-42-00-20-85	Auto Allowance	2,594	3,600	3,906	-	-
561-42-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
561-42-00-20-97	Housing Allowance	-	15,000	-	-	-
20	**Salaries & Benefits**	**199,375**	**313,955**	**303,744**	**-**	**-**
			57.47%	-3.25%	-100.00%	0.00%
561-42-00-21-55	Training & Conference	-	163	-	-	-
21	**Services**	**-**	**163**	**-**	**-**	**-**
561-42-00-22-15	Special Department Supplies	318	-	-	-	-
22	**Supplies**	**318**	**-**	**-**	**-**	**-**
00	**Administration**	**199,694**	**314,117**	**303,744**	**-**	**-**
			57.30%	-3.30%	-100.00%	0.00%
571	**Sewer Enterprise**					
42	**Administration**					
571-42-00-20-08	Post-Employment Disbursement	-	-	-	-	-
571-42-00-20-10	Salary-Regular	93,960	137,605	138,470	-	-
571-42-00-20-20	Temp/Part Time	-	-	-	-	-
571-42-00-20-30	Overtime	-	-	-	-	-
571-42-00-20-40	FICA/Medicare	6,852	10,540	8,569	-	-
571-42-00-20-45	Employer PERS	5,758	10,133	11,003	-	-
571-42-00-20-47	PERS Unfunded Liability	12,103	10,027	11,073	-	-
571-42-00-20-50	Employee PERS	-	-	-	-	-
571-42-00-20-55	Health Insurance	7,698	14,949	15,660	-	-
571-42-00-20-61	Workers Comp	2,673	3,505	3,330	-	-
571-42-00-20-65	SDI	842	1,280	1,143	-	-
571-42-00-20-75	Deferred Comp	3,763	10,796	3,642	-	-
571-42-00-20-85	Auto Allowance	1,752	2,400	2,520	-	-
571-42-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
571-42-00-20-97	Housing Allowance	-	10,000	-	-	-
20	**Salaries & Benefits**	**135,402**	**211,235**	**195,410**	**-**	**-**
			56.01%	-7.49%	-100.00%	0.00%
571-42-00-21-55	Training & Conference	-	98	-	-	-
21	**Services**	**-**	**98**	**-**	**-**	**-**
571-42-00-22-15	Special Department Supplies	264	-	-	-	-
22	**Supplies**	**264**	**-**	**-**	**-**	**-**
00	**Administration**	**135,666**	**211,333**	**195,410**	**-**	**-**
			55.77%	-7.53%	-100.00%	0.00%
Grand Total		**875,970**	**1,362,045**	**1,444,604**	**948,531**	**979,623**
			55.49%	6.06%	-34.34%	3.28%

CITY MANAGER PRELIMINARY DRAFT BUDGET - 4200 EXPENSE DETAIL - FY26					
Description	**Object Code**	**Funding Source and Amount Per Funding Source**			**Total Budgeted**
Other Contract Services	*2145*	*101*	*561*	571	
Flashvote		8,000			8,000
Envisio Software		13,500			13,500
Miscellaneous Contracts		50,000	-	-	50,000
MM/Executive Trainings		7,000			7,000
TOTAL - Other Contract Services	***2145***	***$ 78,500***	***$ -***	***$ -***	***$ 78,500***
Memberships & Publications	*2153*	*101*	*561*	571	
CCMF		500	-	-	500
ICMA		1,500	-	-	1,500
TOTAL - Memberships & Publications	***2153***	***$ 2,000***	***$ -***	***$ -***	***$ 2,000***
Training and Conferences	*2155*	*101*	*561*	571	
Conferences		5,000	-	-	5,000
TOTAL - Training and Conferences	***2155***	***$ 5,000***	***$ -***	***$ -***	***$ 5,000***

Draft Preliminary Budget

City Clerk

PRELIMINARY DRAFT

Budget City Clerk 4210

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
42	**Administration**					
101-42-10-20-08	Post-Employment Disbursement	-	-	-	-	-
101-42-10-20-10	Salary-Regular	138,277	183,361	190,437	271,359	279,500
101-42-10-20-20	Temp/Part Time	-	-	-	-	-
101-42-10-20-30	Overtime	228	208	-	-	-
101-42-10-20-40	FICA/Medicare	10,739	14,164	14,757	20,989	21,619
101-42-10-20-45	Employer PERS	10,224	15,063	17,330	22,363	23,034
101-42-10-20-47	PERS Unfunded Liability	16,885	15,750	17,440	27,823	28,658
101-42-10-20-55	Health Insurance	24,693	36,639	38,861	58,636	64,500
101-42-10-20-61	Workers Comp	7,809	7,511	7,135	12,168	13,385
101-42-10-20-65	SDI	1,373	1,860	2,095	3,257	3,355
101-42-10-20-75	Deferred Comp	1,976	2,048	2,599	3,176	3,176
101-42-10-20-85	Auto Allowance	1,874	1,920	2,016	2,400	2,400
20	**Salaries & Benefits**	**214,078**	**278,524**	**292,669**	**422,171**	**439,625**
			30.10%	5.08%	44.25%	4.13%
101-42-10-21-05	Advertising	2,559	13,899	15,000	20,000	20,000
101-42-10-21-30	Professional Contracts	-	-	-	-	-
101-42-10-21-34	MuniCode Update	-	-	-	12,000	12,000
101-42-10-21-45	Other Contract Services	27,157	20,553	19,275	21,000	21,840
101-42-10-21-53	Memberships & Publications	567	2,100	4,160	3,250	3,380
101-42-10-21-55	Training & Conference	2,238	5,258	7,280	7,200	7,560
101-42-10-21-60	Other Travel	-	-	-	-	-
21	**Services**	**32,521**	**41,809**	**45,715**	**63,450**	**64,780**
			28.56%	9.34%	38.79%	2.10%
101-42-10-22-12	Computer Equipment	-	1,302	-	-	-
101-42-10-22-13	Office Supplies	1,093	1,136	1,040	900	936
101-42-10-22-14	Election Expense	44,837	5,168	60,000	90,000	50,000
101-42-10-22-15	Special Department Supplies	4,296	924	1,456	750	780
22	**Supplies**	**50,226**	**8,531**	**62,496**	**91,650**	**51,716**
			-83.0%	632.6%	46.6%	-43.6%
					974.3%	
101-42-10-26-40	Furniture & Fixtures	-	982	525	525	525
26	**Capital**	**-**	**982**	**525**	**525**	**525**
10	**City Clerk**	**296,826**	**329,846**	**401,405**	**577,796**	**556,646**
			11.12%	21.69%	43.94%	-3.66%
561	**Water Enterprise**					
42	**Administration**					
561-42-10-20-08	Post-Employment Disbursement	-	-	-	-	-
561-42-10-20-10	Salary-Regular	22,193	33,638	34,725	-	-
561-42-10-20-20	Temp/Part Time	-	-	-	-	-
561-42-10-20-30	Overtime	65	59	-	-	-
561-42-10-20-40	FICA/Medicare	1,721	2,589	2,685	-	-
561-42-10-20-45	Employer PERS	1,596	2,598	3,159	-	-
561-42-10-20-47	PERS Unfunded Liability	2,931	2,903	3,180	-	-
561-42-10-20-55	Health Insurance	4,707	7,838	8,270	-	-
561-42-10-20-61	Workers Comp	1,562	1,502	1,427	-	-
561-42-10-20-65	SDI	217	340	382	-	-
561-42-10-20-75	Deferred Comp	250	262	402	-	-

561-42-10-20-85	Auto Allowance	234	240	252	-	-
20	**Salaries & Benefits**	**35,474**	**51,969**	**54,482**	**-**	**-**
			46.50%	4.83%	-100.00%	0.00%
561-42-10-21-45	Other Contract Services	18,014	7,908	8,738	4,510	4,690
561-42-10-21-55	Training & Conference	67	293	905	-	-
21	**Services**	**18,081**	**8,201**	**9,643**	**4,510**	**4,690**
			-54.64%	17.58%	-53.23%	4.00%
10	**City Clerk**	**53,555**	**60,170**	**64,125**	**4,510**	**4,690**
			12.35%	6.57%	-92.97%	4.00%
571	**Sewer Enterprise**					
42	**Administration**					
571-42-10-20-08	Post-Employment Disbursement	-	-	-	-	-
571-42-10-20-10	Salary-Regular	17,829	24,111	25,018	-	-
571-42-10-20-20	Temp/Part Time	-	-	-	-	-
571-42-10-20-30	Overtime	33	30	-	-	-
571-42-10-20-40	FICA/Medicare	1,384	1,861	1,938	-	-
571-42-10-20-45	Employer PERS	1,313	1,962	2,276	-	-
571-42-10-20-47	PERS Unfunded Liability	2,202	2,073	2,291	-	-
571-42-10-20-55	Health Insurance	3,265	4,942	5,236	-	-
571-42-10-20-61	Workers Comp	1,041	1,001	951	-	-
571-42-10-20-65	SDI	177	244	275	-	-
571-42-10-20-75	Deferred Comp	247	257	334	-	-
571-42-10-20-85	Auto Allowance	234	240	252	-	-
20	**Salaries & Benefits**	**27,725**	**36,721**	**38,572**	**-**	**-**
			32.45%	5.04%	-100.00%	0.00%
571-42-10-21-45	Other Contract Services	17,168	7,908	8,735	4,507	4,732
571-42-10-21-55	Training & Conference	67	195	905	-	-
21	**Services**	**17,235**	**8,103**	**9,640**	**4,507**	**4,732**
			-52.98%	18.96%	-53.25%	5.00%
10	**City Clerk**	**44,961**	**44,825**	**48,212**	**4,507**	**4,732**
			-0.30%	7.56%	-90.65%	5.00%
Grand Total		**395,341**	**434,840**	**513,742**	**586,813**	**566,069**
			9.99%	18.14%	14.22%	-3.54%

CITY CLERK BUDGET - 4210 EXPENSE DETAIL - FY26					
Description	**Object Code**	**Funding Source and Amount Per Funding Source**			**Total Budgeted**
Advertising	*2105*	*101*	*561*	571	
Legal/Public Hearing Notices		20,000	-	-	20,000
TOTAL - Advertising	***2105***	***$ 20,000***	***$ -***	***$ -***	**$ 20,000**
Other Contract Services	*2145*	*101*	*561*	571	
Granicus - E-Disclosure Maint/Support		630	-	-	630
Granicus - Campaign Documents		1,085	-	-	1,085
Docusign		2,500	-	-	2,500
Diligent (iCompass) Additional Trackers Meeting Tracker		830	-	-	830
Diligent (iCompass) Meeting Manager Pro Package Subscription (80/10/10)		4,200	520	520	5,240
Diligent (iCompass) VMHD for iCompass powered by BoxCast (80/10/10)		6,700	840	840	8,380
Diligent (iCompass) Board Manager Package Subscription (80/10/10)		1,625	200	200	2,025
iCompass PRA Module Annual Renewal		550	70	70	690
ECS - Laserfiche Cloud City Site License		1,140	1,140	1,140	3,420
ECS - Gold Priority Annual Support		1,740	1,740	1,740	5,220
TOTAL - Other Contract Services	***2145***	***$ 21,000***	***$ 4,510***	***$ 4,510***	***$ 30,020***
Memberships & Publications	*2153*	*101*	*561*	571	
IIMC ($200 per member)		400	-	-	400
CCAC ($250 per member)		500	-	-	500
MMANC ($100 per member)		200	-	-	200
CalPIO ($300 per member)		300			300
ARMA ($200 per member)		400	-	-	400
County of Napa Official Records Index and Document Images (split with PW Admin and Planning)		1,450	-	-	1,450
TOTAL - Memberships & Publications	***2153***	***$ 3,250***	***$ -***	***$ -***	**$ 3,250**
Training & Conference	*2155*	*101*	*561*	571	

Draft Preliminary Budget

Finance

PRELIMINARY DRAFT

Budget Finance 4300

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
43	**Finance**					
101-43-00-20-08	Post-Employment Disbursement	-	-	-	-	-
101-43-00-20-10	Salary-Regular	198,829	307,671	315,064	765,116	788,069
101-43-00-20-20	Temp/Part Time	-	-	-	-	-
101-43-00-20-30	Overtime	232	65	1,050	3,000	3,000
101-43-00-20-40	FICA/Medicare	15,111	23,024	22,994	57,318	59,038
101-43-00-20-45	Employer PERS	15,611	26,770	29,077	66,478	68,472
101-43-00-20-47	PERS Unfunded Liability	33,989	26,560	29,260	82,669	85,149
101-43-00-20-50	Employee PERS	-	-	-	-	-
101-43-00-20-55	Health Insurance	40,748	61,010	62,222	172,852	190,137
101-43-00-20-61	Workers Comp	11,705	11,717	11,131	37,423	41,165
101-43-00-20-65	SDI	1,971	2,991	3,213	9,217	9,494
101-43-00-20-71	Unemployment	-	-	-	-	-
101-43-00-20-75	Deferred Comp	2,216	3,545	4,643	9,527	9,527
101-43-00-20-85	Auto Allowance	1,878	3,522	3,906	7,200	7,200
101-43-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
101-43-00-20-96	Education Reimbursement	-	-	-	-	-
20	**Salaries & Benefits**	**322,291**	**466,875**	**482,560**	**1,210,800**	**1,261,251**
101-43-00-21-10	Communications	1,030	1,705	2,600	2,600	2,600
101-43-00-21-15	Postage	1,948	5,340	5,200	5,500	5,720
101-43-00-21-30	Professional Contracts	32,152	39,281	21,840	1,000	1,000
101-43-00-21-40	Professional Fees	-	-	-	-	-
101-43-00-21-42	Banking Fees	29,935	35,756	28,080	37,000	38,480
101-43-00-21-45	Other Contract Services	68,720	71,234	112,909	62,920	65,437
101-43-00-21-48	Government Fees	-	-	-	-	-
101-43-00-21-53	Memberships & Publications	333	755	1,978	1,902	1,978
101-43-00-21-55	Training & Conference	2,520	2,498	6,864	6,864	6,864
101-43-00-21-60	Other Travel	-	-	-	-	-
101-43-00-21-62	Bank Fee Reimubursements	-	-	-	-	-
21	**Services**	**136,638**	**156,569**	**179,471**	**117,786**	**122,079**
101-43-00-22-12	Computer Equipment	5,713	-	-	-	-
101-43-00-22-13	Office Supplies	203	21	1,040	1,000	1,000
101-43-00-22-15	Special Department Supplies	3,312	1,941	3,120	4,000	4,000
22	**Supplies**	**9,228**	**1,962**	**4,160**	**5,000**	**5,000**
101-43-00-23-11	Maint Office Equip	1,114	-	1,560	1,500	1,500
101-43-00-23-35	Software Maintenance	15,792	16,544	15,673	28,140	29,266
23	**Maintenance**	**16,906**	**16,544**	**17,233**	**29,640**	**30,766**
101-43-00-26-40	Furniture & Fixtures	-	-	525	500	500
26	**Capital**	**-**	**-**	**525**	**500**	**500**
00	**Administration**	**485,062**	**641,951**	**683,949**	**1,363,726**	**1,419,596**
			32.3%	**6.5%**	**99.4%**	**4.1%**
210	**Community Dev Block Grant**					
43	**Finance**					

210-43-00-20-10	Salary-Regular	-	-	-	-	-
20	**Salaries & Benefits**	**-**	**-**	**-**	**-**	**-**
210-43-00-21-45	CDBG CV1 - Childcare Grant	-	-	-	-	-
210-43-00-21-46	CDBG CV2 - Utility Asst Grant	8,494	99,864	-	-	-
210-43-00-21-47	CDBG Public Services Grant	-	54,052	-	-	-
210-43-00-21-48	CDBG CV2 - Utility Asst Grant	-	1,575	-	-	-
21	**Services**	**8,494**	**155,491**	**-**	**-**	**-**
00	**Administration**	**8,494**	**155,491**	**-**	**-**	**-**
561	**Water Enterprise**					
43	**Finance**					
561-43-00-20-08	Post-Employment Disbursement	-	-	-	-	-
561-43-00-20-10	Salary-Regular	141,351	214,901	234,217	-	-
561-43-00-20-20	Temp/Part Time	-	-	-	-	-
561-43-00-20-30	Overtime	230	65	1,050	-	-
561-43-00-20-40	FICA/Medicare	10,708	16,083	17,530	-	-
561-43-00-20-45	Employer PERS	10,760	18,068	19,553	-	-
561-43-00-20-47	PERS Unfunded Liability	23,896	17,964	19,676	-	-
561-43-00-20-50	Employee PERS	-	-	-	-	-
561-43-00-20-55	Health Insurance	32,896	46,889	58,234	-	-
561-43-00-20-61	Workers Comp	10,803	10,665	10,133	-	-
561-43-00-20-65	SDI	1,390	2,092	2,468	-	-
561-43-00-20-71	Unemployment	-	-	-	-	-
561-43-00-20-75	Deferred Comp	1,503	2,384	3,131	-	-
561-43-00-20-85	Auto Allowance	1,071	2,113	2,142	-	-
561-43-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
20	**Salaries & Benefits**	**234,608**	**331,223**	**368,133**	**-**	**-**
561-43-00-21-10	Communications	847	1,130	2,184	2,000	2,080
561-43-00-21-15	Postage	3,838	103	10,712	8,000	8,320
561-43-00-21-27	Equipment Lease Exp	-	-	-	-	-
561-43-00-21-30	Professional Contracts	5,284	5,345	10,400	-	-
561-43-00-21-40	Professional Fees	-	-	-	-	-
561-43-00-21-42	Banking Fees	30,888	31,383	31,200	34,000	35,360
561-43-00-21-44	Online Transaction Fee	-	-	3,640	3,500	3,640
561-43-00-21-45	Other Contract Services	158,029	34,825	73,809	12,310	12,802
561-43-00-21-53	Memberships & Publications	255	436	1,682	1,617	1,617
561-43-00-21-55	Training & Conference	2,429	883	4,992	4,800	4,800
561-43-00-21-60	Other Travel	-	-	-	-	-
21	**Services**	**201,570**	**74,106**	**138,618**	**66,227**	**68,619**
561-43-00-22-07	Copies	-	-	-	-	-
561-43-00-22-12	Computer Equipment	-	-	-	-	-
561-43-00-22-13	Office Supplies	203	64	884	600	600
561-43-00-22-15	Special Department Supplies	4,609	1,678	4,680	4,000	4,000
22	**Supplies**	**4,812**	**1,742**	**5,564**	**4,600**	**4,600**
561-43-00-23-15	Maint Machine/Equipment	-	-	-	-	-
561-43-00-23-35	Software Maintenance	20,308	24,406	18,510	14,000	14,560
23	**Maintenance**	**20,308**	**24,406**	**18,510**	**14,000**	**14,560**
561-43-00-26-40	Furniture & Fixtures	-	-	210	100	100
26	**Capital**	**-**	**-**	**210**	**100**	**100**
00	**Administration**	**461,297**	**431,477**	**531,036**	**84,927**	**87,879**

			-6.5%	23.1%	-84.0%	3.5%
571	**Sewer Enterprise**					
43	**Finance**					
571-43-00-20-08	Post-Employment Disbursement	-	-	-	-	-
571-43-00-20-10	Salary-Regular	114,103	164,493	159,418	-	-
571-43-00-20-20	Temp/Part Time	-	-	-	-	-
571-43-00-20-30	Overtime	205	56	1,050	-	-
571-43-00-20-40	FICA/Medicare	8,632	12,313	11,882	-	-
571-43-00-20-45	Employer PERS	8,418	13,458	13,633	-	-
571-43-00-20-47	PERS Unfunded Liability	16,554	12,580	13,720	-	-
571-43-00-20-50	Employee PERS	-	-	-	-	-
571-43-00-20-55	Health Insurance	28,172	38,627	41,182	-	-
571-43-00-20-61	Workers Comp	7,775	7,661	7,278	-	-
571-43-00-20-65	SDI	1,121	1,604	1,670	-	-
571-43-00-20-71	Unemployment	-	-	-	-	-
571-43-00-20-75	Deferred Comp	1,195	1,778	2,229	-	-
571-43-00-20-85	Auto Allowance	737	1,409	1,512	-	-
571-43-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
20	**Salaries & Benefits**	**186,910**	**253,978**	**253,573**	**-**	**-**
571-43-00-21-10	Communications	701	1,131	1,872	1,200	1,248
571-43-00-21-15	Postage	3,783	103	5,697	5,000	5,200
571-43-00-21-30	Professional Contracts	5,011	4,866	10,400	-	-
571-43-00-21-40	Professional Fees	-	-	-	-	-
571-43-00-21-42	Banking Fees	30,888	31,383	31,200	34,000	35,360
571-43-00-21-44	Online Transaction Fee	-	-	3,120	3,000	3,120
571-43-00-21-45	Other Contract Services	154,630	33,567	73,808	8,590	8,934
571-43-00-21-53	Memberships & Publications	213	368	1,442	1,387	1,387
571-43-00-21-55	Training & Conference	2,398	614	3,224	3,100	3,100
571-43-00-21-60	Other Travel	-	-	-	-	-
21	**Services**	**197,624**	**72,032**	**130,763**	**56,277**	**58,349**
571-43-00-22-07	Copies	-	-	-	-	-
571-43-00-22-12	Computer Equipment	-	-	-	-	-
571-43-00-22-13	Office Supplies	203	168	884	500	500
571-43-00-22-15	Special Department Supplies	4,605	1,678	4,160	4,000	4,000
22	**Supplies**	**4,807**	**1,846**	**5,044**	**4,500**	**4,500**
571-43-00-23-15	Maint Machine/Equipment	-	-	-	-	-
571-43-00-23-35	Software Maintenance	20,308	24,406	18,507	12,580	13,083
23	**Maintenance**	**20,308**	**24,406**	**18,507**	**12,580**	**13,083**
571-43-00-24-25	Taxes & Other Charges	1,927	1,950	2,675	2,100	2,184
24	**Taxes, Insurances & Contributi**	**1,927**	**1,950**	**2,675**	**2,100**	**2,184**
571-43-00-26-40	Furniture & Fixtures	-	-	210	100	100
26	**Capital**	**-**	**-**	**210**	**100**	**100**
00	**Administration**	**411,576**	**354,212**	**410,773**	**75,557**	**78,216**
			-13.9%	16.0%	-81.6%	3.5%
742	**Storm Drain Improvement**					
43	**Finance**					
742-43-00-21-45	Other Contract Services	-	25,000	-	-	-
21	**Services**	**-**	**25,000**	**-**	**-**	**-**
00	**Administration**	**-**	**25,000**	**-**	**-**	**-**

Grand Total	**1,366,429**	**1,608,131**	**1,625,757**	**1,524,210**	**1,585,691**
		17.7%	**1.1%**	**-6.2%**	**4.0%**

FINANCE PRELIMINARY DRAFT BUDGET - 4300
EXPENSE DETAIL

Description	Object Code	Funding Source and Amount Per Funding Source			Total Budgeted
Professional Contracts	*2130*	*101*	*561*	*571*	
CalPERS Social Security Program		1,000	-	-	1,000
TOTAL - Professional Contracts	***2130***	***$ 1,000***	***$ -***	***$ -***	***$ 1,000***
Other Contract Services	*2145*	*101*	*561*	*571*	
Annual Audit Services		37,500	7,500	5,000	50,000
Breeze Software		700	650	650	2,000
PERS Reports		3,000	-	-	3,000
California Municipal Statistic (Financial Statement Stats)		1,660	330	220	2,210
AK&Co (Reimbursement Claims)		1,700	330	220	2,250
Muniservices (Sales Tax Audit and Reports)		9,360	-	-	9,360
Online AP Module		9,000	3,500	2,500	15,000
TOTAL - Other Contract Services	***2145***	***$ 62,920***	***$ 12,310***	***$ 8,590***	***$ 83,820***
Memberships & Publications	*2153*	*101*	*561*	*571*	
GFOA (5)		300	285	165	$ 750
GFOA Award		352	352	352	$ 1,055
CSMFO (5)		248	165	138	$ 550
MMANC (6)		203	135	113	$ 450
ICMA (3)		300	180	120	$ 600
Misc. Memberships & Publications		500	500	500	$ 1,500
TOTAL - Memberships & Publications	***2153***	***$ 1,902***	***$ 1,617***	***$ 1,387***	**$ 4,905**
Training and Conferences	*2155*	*101*	*561*	*571*	
CSMFO		$ 2,600	$ 1,500	$ 1,000	$ 5,100
GFOA		$ 2,600	$ 1,500	$ 1,000	$ 5,100
ICMA		$ 1,560	$ 900	$ 600	$ 3,060
Misc. Training and Conferences		$ 104	$ 900	$ 500	$ 1,504
TOTAL - Training and Conferences	***2153***	***$ 6,864***	***$ 4,800***	***$ 3,100***	**$ 14,764**
Special Department Supplies	*2215*	*101*	*561*	*571*	
Forms		2,800	2,800	2,800	8,400
Print Budget		1,200	1,200	1,200	3,600
TOTAL - Special Department Supplies	***2215***	***$ 4,000***	***$ 4,000***	***$ 4,000***	***$ 12,000***

FINANCE PRELIMINARY DRAFT BUDGET - 4300
EXPENSE DETAIL

Description	Object Code	Funding Source and Amount Per Funding Source			Total Budgeted
Software Maintenance	*2335*	*101*	*561*	*571*	
Springbrook - Accounts Receivable		1,800	360	240	2,400
Springbrook - Finance Suite		10,500	2,100	1,400	14,000
Springbrook - Utility Billing		-	5,300	5,300	10,600
Springbrook - Fixed Assets		1,200	1,200	1,200	3,600
Springbrook - Human Resources Mgmt.		4,500	900	600	6,000
Springbrook - Licenses and Permits		3,400	-	-	3,400
Springbrook - Payroll		4,500	900	600	6,000
Springbrook - Project Management		1,120	1,120	1,120	3,360
Springbrook - Purchase Orders		1,120	1,120	1,120	3,360
Springbrook - CivicPay Online		-	1,000	1,000	2,000
TOTAL - Software Maintenance	***2335***	***$ 28,140***	***$ 14,000***	***$ 12,580***	***$ 54,720***
Furniture & Fixtures	*2640*	*101*	*561*	*571*	
Finance Misc.		500	100	100	700
TOTAL - Furniture & Fixtures	***2640***	***$ 500***	***$ 100***	***$ 100***	***$ 700***

Draft Preliminary Budget

Human Resources

PRELIMINARY DRAFT

Budget Human Resources 4310

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
43	**Finance**					
101-43-10-20-10	Salary Regular	27,203	28,504	68,398	88,646	91,305
101-43-10-20-20	Temp/Part Time	-	16,289	-	25,000	25,000
101-43-10-20-30	Overtime	-	90	-	-	-
101-43-10-20-40	FICA/Medicare	2,096	3,448	5,264	6,827	7,032
101-43-10-20-45	Employer PERS	1,689	1,906	6,224	6,169	6,354
101-43-10-20-47	PERS Unfunded Liability	14,487	5,855	6,263	7,674	7,904
101-43-10-20-55	Health Insurance	1,914	3,525	24,541	12,239	13,463
101-43-10-20-61	Workers Comp	6,768	3,255	3,092	6,207	6,828
101-43-10-20-65	SDI	249	312	753	1,064	1,096
101-43-10-20-75	Deferred Comp	212	222	449	659	659
101-43-10-20-85	Auto Allowance	-	-	-	-	-
20	**Salaries & Benefits**	**54,617**	**63,405**	**114,984**	**154,485**	**159,641**
101-43-10-21-05	Advertising	1,014	719	5,200	1,500	1,500
101-43-10-21-15	Postage	-	49	-	-	-
101-43-10-21-30	Professional Contracts	-	-	-	-	-
101-43-10-21-45	Other Contract Services	90,441	64,689	120,275	60,000	60,000
101-43-10-21-53	Memberships & Publications	3,625	3,591	1,711	1,670	1,670
101-43-10-21-55	Training & Conference	3,725	4,838	8,060	19,580	20,395
101-43-10-21-56	Admin Recruitment	9,621	8,485	7,800	7,500	7,800
21	**Services**	**108,426**	**82,372**	**143,046**	**90,250**	**91,365**
101-43-10-22-13	Office Supplies	-	174	832	800	800
101-43-10-22-15	Special Department Supplies	1,542	6,374	10,400	5,000	5,000
22	**Supplies**	**1,542**	**6,547**	**11,232**	**5,800**	**5,800**
101-43-10-23-35	Software Maintenance	7,021	6,529	11,981	12,160	12,646
23	**Maintenance**	**7,021**	**6,529**	**11,981**	**12,160**	**12,646**
10	**Human Resources**	**171,605**	**158,853**	**281,243**	**262,695**	**269,452**
			-7.4%	77.0%	-6.6%	2.6%
561	**Water Enterprise**					
43	**Finance**					
561-43-10-20-10	Salary Regular	8,370	8,771	21,045	-	-
561-43-10-20-30	Overtime	-	-	-	-	-
561-43-10-20-40	FICA/Medicare	645	676	1,620	-	-
561-43-10-20-45	Employer PERS	520	587	1,915	-	-
561-43-10-20-47	PERS Unfunded Liability	4,458	1,802	1,927	-	-
561-43-10-20-55	Health Insurance	589	1,085	7,551	-	-
561-43-10-20-61	Workers Comp	2,082	1,001	951	-	-
561-43-10-20-65	SDI	77	96	231	-	-
561-43-10-20-75	Deferred Comp	65	68	139	-	-
561-43-10-20-85	Auto Allowance	-	-	-	-	-
20	**Salaries & Benefits**	**16,806**	**14,086**	**35,379**	**-**	**-**
561-43-10-21-05	Advertising	-	-	2,600	500	500
561-43-10-21-30	Professional Contracts	-	-	-	-	-

561-43-10-21-45	Other Contract Services	23,667	15,428	23,886	-	-
561-43-10-21-55	Training & Conference	728	1,473	6,656	2,400	2,400
561-43-10-21-56	Admin Recruitment	11,547	32,414	3,900	3,750	3,750
21	**Services**	**35,942**	**49,314**	**37,042**	**6,650**	**6,650**
561-43-10-22-13	Office Supplies	-	23	260	260	260
561-43-10-22-15	Special Department Supplies	224	341	5,720	750	750
22	**Supplies**	**224**	**365**	**5,980**	**1,010**	**1,010**
561-43-10-23-35	Software Maintenance	4,611	3,264	4,222	3,730	3,879
23	**Maintenance**	**4,611**	**3,264**	**4,222**	**3,730**	**3,879**
10	**Human Resources**	**57,583**	**67,029**	**82,623**	**11,390**	**11,539**
			16.4%	23.3%	-86.2%	1.3%
571	**Sewer Enterprise**					
43	**Finance**					
571-43-10-20-10	Salary Regular	6,278	6,578	15,785	-	-
571-43-10-20-30	Overtime	-	-	-	-	-
571-43-10-20-40	FICA/Medicare	484	507	1,215	-	-
571-43-10-20-45	Employer PERS	390	440	1,436	-	-
571-43-10-20-47	PERS Unfunded Liability	3,343	1,351	1,445	-	-
571-43-10-20-55	Health Insurance	441	814	5,664	-	-
571-43-10-20-61	Workers Comp	1,562	751	714	-	-
571-43-10-20-65	SDI	57	72	173	-	-
571-43-10-20-75	Deferred Comp	49	51	104	-	-
571-43-10-20-85	Auto Allowance	-	-	-	-	-
20	**Salaries & Benefits**	**12,604**	**10,563**	**26,536**	**-**	**-**
571-43-10-21-05	Advertising	-	-	2,600	500	500
571-43-10-21-30	Professional Contracts	-	-	-	-	-
571-43-10-21-45	Other Contract Services	18,000	12,201	20,904	-	-
571-43-10-21-55	Training & Conference	728	1,192	6,656	2,400	2,400
571-43-10-21-56	Admin Recruitment	5,368	831	3,900	3,750	3,750
21	**Services**	**24,096**	**14,224**	**34,060**	**6,650**	**6,650**
571-43-10-22-13	Office Supplies	-	23	260	200	200
571-43-10-22-15	Special Department Supplies	221	401	5,720	750	750
22	**Supplies**	**221**	**424**	**5,980**	**950**	**950**
571-43-10-23-35	Software Maintenance	4,611	3,264	4,222	2,760	2,870
23	**Maintenance**	**4,611**	**3,264**	**4,222**	**2,760**	**2,870**
10	**Human Resources**	**41,532**	**28,476**	**70,798**	**10,360**	**10,470**
			-31.4%	148.6%	-85.4%	1.1%
Grand Total		**270,720**	**254,358**	**434,664**	**284,445**	**291,462**
			-6.0%	70.9%	-34.6%	2.5%

HUMAN RESOURCES PRELIMINARY DRAFT BUDGET - 4310 EXPENSE DETAIL					
Description	**Object Code**	**Funding Source and Amount Per Funding Source**			**Total Budgeted**
Advertising	*2105*	*101*	*561*	571	
Recruitment Advertising		1,500	500	500	2,500
TOTAL - Advertising	***2105***	***$ 1,500***	***$ 500***	***$ 500***	***$ 2,500***
Other Contract Services	*2145*	*101*	*561*	571	
Labor Relations		60,000	-	-	60,000
TOTAL - Other Contract Services	***2153***	***$ 60,000***	***$ -***	***$ -***	**$ 60,000**
Memberships & Publications	*2153*	*101*	*561*	571	
CalPELRA (HR)		1,170	-	-	1,170
CalChamber		500	-	-	500
TOTAL - Memberships & Publications	***2153***	***$ 1,670***	***$ -***	**$ -**	**$ 1,670**
Training and Conferences	*2155*	*101*	*561*	571	
Labor, Continuing Education		200	100	100	400
Liebert Cassidy (HR)		300	300	300	900
Regional Leadership Training		16,080	-	-	16,080
Human Resource Training		3,000	2,000	2,000	7,000
TOTAL - Training and Conferences	***2155***	***$ 19,580***	***$ 2,400***	***$ 2,400***	**$ 24,380**
Admin Recruitment	*2156*	*101*	*561*	571	
Background Checks and Physicals		7,500	3,750	3,750	15,000
TOTAL - Admin Recruitment	***2156***	***$ 7,500***	***$ 3,750***	***$ 3,750***	***$ 15,000***
Special Department Supplies	*2215*	*101*	*561*	571	
Employee Apparel		2,000	-	-	2,000
Ergonomic		3,000	750	750	4,500
TOTAL - Special Department Supplies	***2215***	***$ 5,000***	***$ 750***	***$ 750***	$ 6,500
Software Maintenance	*2335*	*101*	*561*	571	
NeoGov Performance Evaluation Software		5,400	1,650	1,200	8,250
NeoGov Recruitment Software		6,760	2,080	1,560	10,400
TOTAL - Software Maintenance	***2335***	***$ 12,160***	***$ 3,730***	***$ 2,760***	**$ 18,650**

Draft Preliminary Budget

Information Technology

CITY OF ST. HELENA

PRELIMINARY DRAFT

Budget Information Technology 4320

Account Number	Description	FY 23 Actuals	FY 24 Actuals	FY 25 Budgeted	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
43	**Finance**					
101-43-20-21-30	Professional Contracts	123,741	146,895	175,147	167,000	185,000
101-43-20-21-46	Website Support	143	111	4,160	4,000	4,000
21	**Services**	**123,884**	**147,006**	**179,307**	**171,000**	**189,000**
101-43-20-22-12	Computer Equipment	10,144	11,849	34,605	-	-
101-43-20-22-15	Special Department Supplies	21	-	-	-	-
22	**Supplies**	**10,165**	**11,849**	**34,605**	**-**	**-**
101-43-20-23-35	Software Maintenance	26,996	57,755	74,659	46,975	48,854
23	**Maintenance**	**26,996**	**57,755**	**74,659**	**46,975**	**48,854**
20	**Information Technology**	**161,046**	**216,610**	**288,571**	**217,975**	**237,854**
561	**Water Enterprise**					
43	**Finance**					
561-43-20-21-30	Professional Contracts	25,290	29,384	32,104	42,300	42,300
21	**Services**	**25,290**	**29,384**	**32,104**	**42,300**	**42,300**
561-43-20-22-12	Computer Equipment	488	1,637	15,242	-	-
22	**Supplies**	**488**	**1,637**	**15,242**	**-**	**-**
561-43-20-23-35	Software Maintenance	6,687	11,432	15,053	10,255	10,665
23	**Maintenance**	**6,687**	**11,432**	**15,053**	**10,255**	**10,665**
20	**Information Technology**	**32,465**	**42,452**	**62,398**	**52,555**	**52,965**
571	**Sewer Enterprise**					
43	**Finance**					
571-43-20-21-30	Professional Contracts	16,264	19,360	20,860	18,000	18,150
21	**Services**	**16,264**	**19,360**	**20,860**	**24,700**	**24,700**
571-43-20-22-12	Computer Equipment	250	1,062	13,787	-	-
22	**Supplies**	**250**	**1,062**	**13,787**	**-**	**-**
571-43-20-23-35	Software Maintenance	5,177	6,518	11,382	7,470	7,769
23	**Maintenance**	**5,177**	**6,518**	**11,382**	**7,470**	**7,769**
20	**Information Technology**	**21,692**	**26,940**	**46,028**	**32,170**	**32,469**
592	**Equipment Replacement Fund**					
43	**Finance**					
592-43-20-22-12	Computer Equipment	34,401	40,324	45,680	50,000	50,000
22	**Supplies**	**34,401**	**40,324**	**45,680**	**50,000**	**50,000**
20	**Information Technology**	**34,401**	**40,324**	**45,680**	**50,000**	**50,000**
Grand Total		**249,604**	**326,326**	**442,677**	**352,700**	**373,288**
			30.7%	**35.7%**	**-20.3%**	**5.8%**

INFORMATION TECHNOLOGY PRELIMINARY DRAFT BUDGET - 4320 EXPENSE DETAIL						
Description	**Object Code**		**Funding Source and Amount Per Funding Source**			**Total Budgeted**
Professional Contracts	*2130*	*101*	*561*	571	592	
Annual Support Contract		122,600	24,600	18,000	-	165,200
Security Essentials		15,900	3,200	2,200	-	21,300
Digital Umbrella Server Backups		15,000	11,500	2,500	-	29,000
Server Hosting Service		13,500	3,000	2,000	-	18,500
TOTAL - Professional Contracts	***2130***	***$ 167,000***	***$ 42,300***	***$ 24,700***	***$ -***	***$ 234,000***
Website Support	*2146*	*101*	*561*	571	592	
Domain and Website Hosting		4,000	-	-		4,000
TOTAL - Website Support	***2146***	***$ 4,000***	***$ -***	***$ -***		***$ 4,000***
Computer Equipment	*2212*	*101*	*561*	571	592	
Misc Equipment Replacement		-	-	-	50,000	50,000
TOTAL - Computer Equipment	***2212***	***$ -***	***$ -***	***$ -***	***$ 50,000***	***$ -***
Software Maintenance	*2335*	*101*	*561*	571	592	
Microsoft Office 365 Annual Subscription		24,700	5,000	3,300		33,000
Cisco - Extended Warranties		6,375	1,275	850		8,500
Qualys Multi-Point Intrusion License		1,875	375	250		2,500
Misc. IT Software		4,000	1,000	1,000		6,000
MS Project (PW)		1,000	1,000	1,000		3,000
Adobe Licensing		8,500	1,500	1,000		11,000
L-Fiche Server Licensing		525	105	70		700
TOTAL - Software Maintenance	***2335***	***$ 46,975***	***$ 10,255***	***$ 7,470***		***$ 64,700***

Draft Preliminary Budget

Community Development

PRELIMINARY DRAFT

Budget Community Development 4500

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
45	**Community Development**					
101-45-00-20-08	Post-Employment Disbursement	-	-	-	-	-
101-45-00-20-10	Salary-Regular	618,901	689,606	712,293	734,547	756,583
101-45-00-20-20	Temp/Part Time	6,000	5,900	6,300	6,000	6,180
101-45-00-20-30	Overtime	1,693	1,036	1,050	1,000	1,030
101-45-00-20-40	FICA/Medicare	46,434	50,688	50,286	53,778	55,391
101-45-00-20-45	Employer PERS	37,048	41,752	51,085	54,479	56,113
101-45-00-20-47	PERS Unfunded Liability	58,748	46,101	51,408	67,780	69,813
101-45-00-20-50	Employee PERS	-	-	-	-	-
101-45-00-20-55	Health Insurance	99,125	108,041	123,346	119,451	131,396
101-45-00-20-61	Workers Comp	31,236	30,043	28,541	36,504	40,154
101-45-00-20-65	SDI	5,884	6,483	6,328	8,827	9,092
101-45-00-20-71	Unemployment	-	-	-	-	-
101-45-00-20-75	Deferred Comp	8,559	8,805	9,311	8,868	8,868
101-45-00-20-85	Auto Allowance	7,029	7,200	7,560	7,200	7,200
101-45-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
101-45-00-20-96	Education Reimbursement	-	-	-	-	-
20	**Salaries & Benefits**	**920,659**	**995,657**	**1,047,507**	**1,098,434**	**1,141,822**
			8.15%	5.21%	4.86%	3.95%
101-45-00-21-05	Advertising	9,537	5,129	5,200	5,200	5,408
101-45-00-21-10	Communications	2,291	4,525	3,328	4,500	4,680
101-45-00-21-11	Other Contract Services	-	54,923	445,077	-	-
101-45-00-21-15	Postage	2,005	597	1,248	1,200	1,248
101-45-00-21-30	Professional Contracts	42,179	83,784	39,304	12,500	12,500
101-45-00-21-33	Contract Billable Services	-	-	1,664	1,664	1,664
101-45-00-21-39	Other Contract Services - CE	805	-	8,296	18,720	18,720
101-45-00-21-40	Professional Fees	-	-	-	-	-
101-45-00-21-42	Banking Fees	-	-	25,500	25,500	26,520
101-45-00-21-45	Other Contract Services	120,356	113,187	210,846	115,000	50,000
101-45-00-21-47	Other Contract Services - Bldg	13,080	12,719	26,000	26,000	26,000
101-45-00-21-48	Government Fees	-	-	-	-	-
101-45-00-21-52	Facility Rental	-	-	-	-	-
101-45-00-21-53	Memberships & Publications	5,673	4,382	8,466	8,400	8,736
101-45-00-21-55	Training & Conference	8,575	8,517	22,256	21,800	22,672
21	**Services**	**204,501**	**287,763**	**797,184**	**240,484**	**178,148**
			40.7%	177.0%	-69.8%	-25.9%
					-16.4%	
101-45-00-22-12	Computer Equipment	-	-	-	-	-
101-45-00-22-13	Office Supplies	2,366	2,343	2,600	2,600	2,600
101-45-00-22-15	Special Department Supplies	1,748	568	2,912	2,600	2,600
22	**Supplies**	**4,115**	**2,911**	**5,512**	**5,200**	**5,200**
			-29.3%	89.4%	-5.7%	0.0%
					78.6%	
101-45-00-23-11	Maint Office Equip	-	-	520	520	520
101-45-00-23-35	Software Maintenance	25,668	76,033	117,814	50,000	52,000
101-45-00-23-50	Vehicle Alloc Expense	7,538	8,418	8,755	8,755	8,755
23	**Maintenance**	**33,205**	**84,451**	**127,089**	**59,275**	**61,275**
			154.3%	50.5%	-53.4%	3.4%
					-29.8%	
101-45-00-24-25	Taxes & Other Charges	-	-	-	-	-
24	**Taxes, Insurances & Contribution**	**-**	**-**	**-**	**-**	**-**
101-45-00-26-30	Capital Equipment	5,669	4,289	16,248	-	-
101-45-00-26-40	Furniture & Fixtures	-	948	4,200	1,000	1,000
26	**Capital**	**5,669**	**5,237**	**20,448**	**1,000**	**1,000**
			-7.61%	290.43%	-95.11%	0.00%
00	**Administration**	**1,168,150**	**1,376,019**	**1,997,739**	**1,404,393**	**1,387,445**

			17.79%	45.18%	-29.70%	-1.21%
101-45-10-21-30	Professional Contracts	5,310	43,517	-	-	-
21	**Services**	**5,310**	**43,517**	**-**	**-**	**-**
10	**Administration**	**5,310**	**43,517**	**-**	**-**	**-**
			719.56%	-100.00%	0.00%	0.00%
209	**HOME Grant**					
45	**Community Development**					
209-45-00-21-20	Lien Fees	-	-	-	-	-
209-45-00-21-21	Construction Fees	-	-	-	-	-
209-45-00-21-22	Administrative Fees	4,210	81	26,000	25,000	25,000
21	**Services**	**4,210**	**81**	**26,000**	**25,000**	**25,000**
			-98.08%	31998.77%	-3.85%	0.00%
00	**Administration**	**4,210**	**81**	**26,000**	**25,000**	**25,000**
			-98.08%	31998.77%	-3.85%	0.00%
291	**SB-1186 State Fees**					
45	**Community Development**					
291-45-00-21-55	CASp Certification & Training	550	-	5,200	5,200	5,200
21	**Services**	**550**	**-**	**5,200**	**5,200**	**5,200**
			-100.00%	0.00%	0.00%	0.00%
00	**Administration**	**550**	**-**	**5,200**	**5,200**	**5,200**
00	**Administration**	**-**	**-**	**-**	**-**	**-**
745	**Parking In-Lieu**					
45	**Community Development**					
745-45-00-21-40	Professional Fees	-	-	-	-	-
745-45-00-21-45	Other Contract Services	-	-	113,200	-	-
21	**Services**	**-**	**-**	**113,200**	**-**	**-**
			0.00%	0.00%	-100.00%	0.00%
00	**Administration**	**-**	**-**	**113,200**	**-**	**-**
			0.00%	0.00%	-100.00%	0.00%
751	**Affordable Housing**					
45	**Community Development**					
751-45-00-21-45	Other Contract Services	29,915	-	5,060	5,000	5,000
21	**Services**	**29,915**	**-**	**5,060**	**5,000**	**5,000**
			-100.00%	0.00%	-1.19%	0.00%
00	**Administration**	**29,915**	**-**	**5,060**	**5,000**	**5,000**
			-100.00%	0.00%	-1.19%	0.00%
Grand Total		**1,208,135**	**1,419,617**	**2,147,199**	**1,439,593**	**1,422,645**
			17.50%	51.25%	-32.95%	-1.18%

BUILDING AND PLANNING PRELIMINARY DRAFT BUDGET - 4500 EXPENSE DETAIL - FY26				
Description	**Object Code**	**Funding Source**	**Total Budgeted**	**One-time Expense**
Temporary Part-Time	*2020*	*101*		
Planning Commissioner Stipends		6,000	6,000	-
TOTAL - Temporary Part-Time	***2020***	***$ 6,000***	***$ 6,000***	**$ -**
Advertising	*2105*	*101*		
Public Hearing Notices		5,200	5,200	-
TOTAL - Advertising	***2105***	***$ 5,200***	***$ 5,200***	**$ -**
Professional Contracts	*2130*	*101*		
Investigator STR Enforcement		12,500	12,500	-
TOTAL - Professional Contracts	***2130***	***$ 12,500***	***$ 12,500***	**$ -**
Other Contract Services- Code Enforcement	*2139*	*101*		
Building Plan Check and Building Inspections*		18,720	18,720	-
TOTAL - Other Contract Services	***2139***	***$ 18,720***	***$ 18,720***	**$ -**
Other Contract Services - Planning	*2145*	*101*		
Planning Services*		50,000	50,000	-
Surplus Property Negotiations		65,000	65,000	65,000
TOTAL - Other Contract Services	***2145***	***$ 115,000***	***$ 115,000***	**$ 65,000**
Other Contract Services- Building	*2147*	*101*		
Building Plan Check and Building Inspections*		26,000	26,000	-
TOTAL - Other Contract Services	***2147***	***$ 26,000***	***$ 26,000***	**$ -**
Memberships & Publications	*2153*	*101*		
APA and AICP Dues		1,200	1,200	-
Updated Codes		2,100	2,100	-
Membership/Subscriptions (ICC, ENR, NFPA, Building Codes, Planning & Building Codes)		3,100	3,100	-
Supplementary Code/Guide Books		500	500	-
County of Napa Official Records Index and Document Images (split with CM, Planning, and Public Works)		1,500	1,500	-
TOTAL - Memberships & Publications	***2153***	***$ 8,400***	***$ 8,400***	**$ -**

BUILDING AND PLANNING PRELIMINARY DRAFT BUDGET - 4500 EXPENSE DETAIL - FY26				
Description	**Object Code**	**Funding Source**	**Total Budgeted**	**One-time Expense**
Training and Conferences	*2155*	*101*		
Planning Commissioners and Staff		10,000	10,000	-
APA California Conference (Senior Planner, Planning Technician III and Planning Director)		6,300	6,300	-
Miscellaneous Staff Training		3,100	3,100	-
Plan Check/Inspection Training and Materials		2,400	2,400	-
TOTAL - Training and Conferences	***2155***	***$ 21,800***	***$ 21,800***	***$ -***
Software Maintenance	*2335*	*101*		
Permiting Software		50,000	50,000	-
TOTAL - Software Maintenance	***2335***	***$ 50,000***	**50,000**	**$ -**
SB-1186 STATE FEES - 291				
Training and Conferences	*2155*	*291*		
CASP Certification and Training		5,200	5,200	-
TOTAL - Training and Conferences	***2155***	***$ 5,200***	***$ 5,200***	***$ -***
TOTAL - One time Expenses				***$ 65,000***

Draft Preliminary Budget

Non-Departmental

PRELIMINARY DRAFT

Budget Non Department 4000

Account Number	Description	FY 23 Actual	FY 24 Acutal	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
40	**Non Departmental**					
101-40-00-20-07	Vacancy Factor	-	-	-	-	-
101-40-00-20-08	Post-Employment Disbursement	48,433	-	-	-	-
101-40-00-20-15	Pay for Performance	-	-	43,000	34,000	35,000
101-40-00-20-40	FICA/Medicare	3,705	-	-	-	-
101-40-00-20-47	PERS Unfunded Liability	272,948	-	-	-	-
101-40-00-20-55	Health Insurance	1,591	-	-	-	-
101-40-00-20-61	Workers Comp	-	-	-	-	-
101-40-00-20-65	SDI	436	-	-	-	-
101-40-00-20-71	Unemployment	10,818	2,265	-	-	-
101-40-00-20-89	Charity Event Reimbursement	1,222	1,502	13,500	13,500	13,500
20	**Salaries & Benefits**	**339,151**	**3,767**	**56,500**	**47,500**	**48,500**
101-40-00-21-10	Communications	7,194	30,172	6,240	16,000	16,640
101-40-00-21-15	Postage	684	926	1,040	1,000	1,040
101-40-00-21-27	Equipment Lease Exp	7,967	8,462	10,400	10,000	10,400
101-40-00-21-30	Professional Contracts	888	2,461	15,600	-	-
101-40-00-21-31	Litigation Settlement	50,000	-	-	-	-
101-40-00-21-40	Professional Fees	3,335	5,816	8,320	6,000	6,240
101-40-00-21-43	Penalties And Fines	9,627	2,174	5,200	5,000	5,200
101-40-00-21-45	Other Contract Services	1,950,907	339,865	412,338	98,000	101,920
101-40-00-21-46	Website Design	-	-	-	-	-
101-40-00-21-52	Facility Rental	238,444	219,718	239,060	239,556	239,556
101-40-00-21-53	Memberships & Publications	3,324	4,796	3,016	3,570	3,713
101-40-00-21-55	Training & Conference	262	2,000	-	-	-
101-40-00-21-60	Other Travel	-	-	-	-	-
21	**Services**	**2,272,632**	**616,389**	**701,214**	**379,126**	**384,709**
101-40-00-22-07	Copies	3,950	2,766	5,200	3,000	3,120
101-40-00-22-13	Office Supplies	374	1,956	3,016	3,000	3,120
101-40-00-22-15	Special Department Supplies	15,573	2,188	1,560	1,560	1,622
101-40-00-22-16	COVID-19	14,058	-	-	-	-
101-40-00-22-17	Glass Fire	4,370	-	-	-	-
101-40-00-22-18	Employee Appreciation	7,016	1,576	10,400	8,000	8,000
22	**Supplies**	**45,342**	**8,487**	**20,176**	**15,560**	**15,862**
101-40-00-23-11	Maint Office Equip	-	-	1,560	1,000	1,000
101-40-00-23-35	Software Maintenance	3,945	14,325	-	-	-
23	**Maintenance**	**3,945**	**14,325**	**1,560**	**1,000**	**1,000**
101-40-00-24-05	Contributions	80,754	210,732	238,465	275,650	286,676
101-40-00-24-07	Chamber of Commerce	325,000	175,000	175,000	75,000	75,000
101-40-00-24-25	Taxes & Other Charges	536	98	6,420	1,500	1,500
101-40-00-24-45	REMIF/Block Party Insurance	358,252	392,858	482,316	570,883	627,971
24	**Taxes, Insurances & Contributi**	**764,542**	**778,689**	**902,201**	**923,033**	**991,147**
101-40-00-29-99	Transfer to other Funds	1,052,939	753,864	736,439	383,100	33,100
29	**Transfers**	**1,052,939**	**753,864**	**736,439**	**383,100**	**33,100**
101-40-00-61-00	PEG access costs	26,622	30,113	64,480	34,200	35,568
61	**PEG access costs**	**26,622**	**30,113**	**64,480**	**34,200**	**35,568**

00	**Administration**	**4,505,173**	**2,205,633**	**2,482,570**	**1,783,519**	**1,509,887**
			-51.0%	**12.6%**	**-28.2%**	**-15.3%**
101-40-45-21-40	Professional Fees	-	-	-	-	-
21	**Services**	**-**	**-**	**-**	**-**	**-**
101-40-45-25-05	Retire Principal	61,284	61,225	29,615	-	-
101-40-45-25-15	Interest Expense	3,482	1,939	395	-	-
25	**Debt**	**64,766**	**63,163**	**30,010**	**-**	**-**
45	**Debt**	**64,766**	**63,163**	**30,010**	**-**	**-**
			-2.5%	**-52.5%**	**-100.0%**	**0.0%**
216	**Public Safety Impact**					
40	**Non Departmental**					
216-40-00-29-99	Transfer to other Funds	-	94,182	-	-	-
29	**Transfers**	**-**	**94,182**	**-**	**-**	**-**
00	**Administration**	**-**	**94,182**	**-**	**-**	**-**
			0.0%	**-100.0%**	**0.0%**	**0.0%**
225	**State Gas Tax 2105**					
40	**Non Departmental**					
225-40-00-29-99	Transfer to other Funds	30,964	-	-	34,084	35,107
29	**Transfers**	**30,964**	**-**	**-**	**34,084**	**35,107**
00	**Administration**	**30,964**	**-**	**-**	**34,084**	**35,107**
			-100.0%	**0.0%**	**0.0%**	**3.0%**
226	**State Gas Tax 2106**					
40	**Non Departmental**					
226-40-00-29-99	Transfer to other Funds	57,152	-	21,506	20,574	21,191
29	**Transfers**	**57,152**	**-**	**21,506**	**20,574**	**21,191**
00	**Administration**	**57,152**	**-**	**21,506**	**20,574**	**21,191**
			-100.0%	**0.0%**	**-4.3%**	**3.0%**
227	**State Gas Tax 2107**					
40	**Non Departmental**					
227-40-00-29-99	Transfer to other Funds	21,042	-	-	46,505	47,900
29	**Transfers**	**21,042**	**-**	**-**	**46,505**	**47,900**
00	**Administration**	**21,042**	**-**	**-**	**46,505**	**47,900**
			-100.0%	**0.0%**	**0.0%**	**3.0%**
228	**State Gas Tax 21075**					
40	**Non Departmental**					
228-40-00-29-99	Transfer to other Funds	-	-	2,020	2,000	2,000
29	**Transfers**	**-**	**-**	**2,020**	**2,000**	**2,000**
00	**Administration**	**-**	**-**	**2,020**	**2,000**	**2,000**
			0.0%	**0.0%**	**-1.0%**	**0.0%**
229	**State Gas Tax 2103**					
40	**Non Departmental**					
229-40-00-29-99	Transfer to other Funds	-	-	54,585	49,933	51,431
29	**Transfers**	**-**	**-**	**54,585**	**49,933**	**51,431**
00	**Administration**	**-**	**-**	**54,585**	**49,933**	**51,431**
230	**RMRA**					
40	**Non Departmental**					
230-40-00-29-99	Transfer to Other Funds	122,427	-	136,172	136,245	140,332
29	**Transfers**	**122,427**	**-**	**136,172**	**136,245**	**140,332**

00	**Administration**	**122,427**	**-**	**136,172**	**136,245**	**140,332**
			-100.0%	**0.0%**	**0.1%**	**3.0%**
240	**Measure T**					
40	**Non Departmental**					
240-40-00-29-99	Transfer to Other Funds	706,719	1,638,693	1,232,500	1,303,500	1,381,800
29	**Transfers**	**706,719**	**1,638,693**	**1,232,500**	**1,303,500**	**1,381,800**
00	**Administration**	**706,719**	**1,638,693**	**1,232,500**	**1,303,500**	**1,381,800**
			131.9%	**-24.8%**	**5.8%**	**6.0%**
290	**Tourism Improvement District**					
40	**Non Departmental**					
290-40-00-21-41	County Share of TID	468,850	463,104	630,891	504,657	529,890
290-40-00-21-49	Local Share of TID	158,395	157,130	157,723	170,492	179,017
21	**Services**	**627,246**	**620,234**	**788,614**	**675,149**	**708,907**
290-40-00-29-99	Transfer to other Funds	4,999	6,066	6,309	6,820	7,161
29	**Transfers**	**4,999**	**6,066**	**6,309**	**6,820**	**7,161**
00	**Administration**	**632,245**	**626,300**	**794,923**	**681,969**	**716,068**
			-0.9%	**26.9%**	**-14.2%**	**5.0%**
421	**2022 GO Bonds**					
40	**Non Departmental**					
421-40-45-21-30	Professional Fees	201,804	3,950	-	-	-
21	**Services**	**201,804**	**3,950**	**-**	**-**	**-**
421-40-45-25-05	Retire Principal	-	-	80,000	85,000	90,000
421-40-45-25-15	Interest Expense	67,855	265,949	265,949	264,038	259,363
25	**Debt**	**67,855**	**265,949**	**345,949**	**349,038**	**349,363**
421-40-45-29-99	Transfer to Other Funds	-	-	-	-	-
29	**Transfers**	**-**	**-**	**-**	**-**	**-**
45	**Debt**	**269,659**	**269,899**	**345,949**	**349,038**	**349,363**
			0.1%	**28.2%**	**0.9%**	**0.1%**
561	**Water Enterprise**					
40	**Non Departmental**					
561-40-00-20-07	Vacancy Factor	-	-	-	-	-
561-40-00-20-08	Post Employement Disbursement	-	-	-	-	-
561-40-00-20-47	PERS Unfunded Liability	54,590	-	-	-	-
20	**Salaries & Benefits**	**54,590**	**-**	**-**	**-**	**-**
561-40-00-21-10	Communications	1,788	3,391	2,080	3,500	3,640
561-40-00-21-15	Postage	169	281	260	300	312
561-40-00-21-27	Equipment Lease Exp	5,698	5,546	8,736	6,000	6,240
561-40-00-21-30	Professional Contracts	-	-	-	-	-
561-40-00-21-31	Litigation Settlement	100,000	100,000	-	-	-
561-40-00-21-40	Professional Fees	-	1,112	-	-	-
561-40-00-21-45	Other Contract Services	-	-	2,490	-	-
21	**Services**	**107,654**	**110,330**	**13,566**	**9,800**	**10,192**
561-40-00-22-07	Copies	2,436	1,386	2,600	500	520
561-40-00-22-13	Office Supplies	247	985	5,928	1,500	1,500
561-40-00-22-15	Special Department Supplies	1,868	511	1,560	1,560	1,560
561-40-00-22-18	Remote Meter Readers	-	-	-	-	-
22	**Supplies**	**4,550**	**2,882**	**10,088**	**3,560**	**3,580**
561-40-00-24-25	Taxes & Other Charges	-	-	-	-	-
561-40-00-24-45	REMIF/Block Party Insurance	190,676	231,105	301,646	355,609	391,170
24	**Taxes, Insurances & Contributi**	**190,676**	**231,105**	**301,646**	**355,609**	**391,170**

561-40-00-29-99	Transfer to other Funds	-	879,641	220,868	-	-
29	**Transfers**	**-**	**879,641**	**220,868**	**-**	**-**
00	**Administration**	**357,470**	**1,223,958**	**546,168**	**368,969**	**404,942**
			242.4%	**-55.4%**	**-32.4%**	**9.7%**
561-40-45-21-30	Professional Contracts	-	-	-	-	-
561-40-45-21-40	Professional Fees	4,534	3,125	10,400	8,000	8,000
561-40-45-21-41	Cost of Issuance	-	-	-	-	-
21	**Services**	**4,534**	**3,125**	**10,400**	**8,000**	**8,000**
561-40-45-25-05	Retire Principal	-	-	717,539	739,678	761,217
561-40-45-25-15	Interest Expense	279,138	262,457	574,482	660,925	634,432
25	**Debt**	**279,138**	**262,457**	**1,292,021**	**1,400,603**	**1,395,649**
45	**Debt**	**283,672**	**265,582**	**1,302,421**	**1,408,603**	**1,403,649**
			-6.4%	**390.4%**	**8.2%**	**-0.4%**
571	**Sewer Enterprise**					
40	**Non Departmental**					
571-40-00-20-07	Vacancy Factor	-	-	(55,052)	-	-
571-40-00-20-08	Post-Employment Disbursement	-	-	-	-	-
571-40-00-20-47	PERS Unfunded Liability	36,393	-	-	-	-
20	**Salaries & Benefits**	**36,393**	**-**	**(55,052)**	**-**	**-**
571-40-00-21-10	Communication	1,788	3,401	2,080	3,500	3,500
571-40-00-21-15	Postage	169	281	260	300	312
571-40-00-21-27	Equipment Lease Exp	5,905	5,546	6,760	6,000	6,240
571-40-00-21-30	Professional Contracts	-	-	-	-	-
571-40-00-21-40	Professional Fees	-	1,018	-	-	-
571-40-00-21-45	Other Contract Services	-	-	2,371	-	-
21	**Services**	**7,862**	**10,247**	**11,471**	**9,800**	**10,052**
571-40-00-22-07	Copies	2,228	1,386	3,640	200	200
571-40-00-22-13	Office Supplies	247	881	2,600	1,000	1,000
571-40-00-22-15	Special Department Supplies	1,800	511	1,560	1,560	1,560
22	**Supplies**	**4,275**	**2,778**	**7,800**	**2,760**	**2,760**
571-40-00-24-45	REMIF/Block Party Insurance	190,377	230,777	301,646	354,913	390,404
24	**Taxes, Insurances & Contributi**	**190,377**	**230,777**	**301,646**	**354,913**	**390,404**
571-40-00-29-99	Transfer to other Funds	3,717,052	10,277,667	-	-	-
29	**Transfers**	**3,717,052**	**10,277,667**	**-**	**-**	**-**
00	**Administration**	**3,955,959**	**10,521,469**	**265,866**	**367,473**	**403,216**
			166.0%	**-97.5%**	**38.2%**	**9.7%**
571-40-45-21-30	Professional Contracts	-	-	-	-	-
571-40-45-21-40	Professional Fees	14,133	6,315	6,240	7,500	7,500
571-40-45-21-41	Cost of Issuance	-	97,504	-	-	-
21	**Services**	**14,133**	**103,819**	**6,240**	**7,500**	**7,500**
571-40-45-25-05	Retire Principal	-	-	775,781	442,131	454,391
571-40-45-25-15	Interest Expense	194,648	567,118	70,034	421,250	407,520
25	**Debt**	**194,648**	**567,118**	**845,815**	**863,381**	**861,911**
45	**Debt**	**208,781**	**670,937**	**852,055**	**870,881**	**869,411**
			221.4%	**27.0%**	**2.2%**	**-0.2%**
572	**Wastewater Bond**					

40	**Non Departmental**					
572-40-00-29-99	Transfer to other Funds	25,418	-	-	-	-
29	**Transfers**	**25,418**	**-**	**-**	**-**	**-**
00	**Administration**	**25,418**	**-**	**-**	**-**	**-**
581	**Insurance Benefit Fund**					
40	**Non Departmental**					
581-40-00-20-55	Health Insurance	2,176	5,062	-	-	-
20	**Salaries & Benefits**	**2,176**	**5,062**	**-**	**-**	**-**
00	**Administration**	**2,176**	**5,062**	**-**	**-**	**-**
592	**Equipment Replacement Fund**					
40	**Non Departmental**					
592-40-00-21-30	Professional Contracts	-	-	-	-	-
592-40-00-21-45	Other Contract Services	142,268	9,966	21,927	-	-
21	**Services**	**142,268**	**9,966**	**21,927**	**-**	**-**
592-40-00-22-12	Computer Equipment	11,225	62,966	41,504	-	-
22	**Supplies**	**11,225**	**62,966**	**41,504**	**-**	**-**
592-40-00-26-30	Captial Equipment	-	5,648	10,496	-	-
26	**Capital**	**-**	**5,648**	**10,496**	**-**	**-**
592-40-00-29-99	Transfer to other Funds	-	48,843	-	-	-
29	**Transfers**	**-**	**48,843**	**-**	**-**	**-**
00	**Administration**	**153,493**	**127,423**	**73,927**	**-**	**-**
593	**Fire Equipment Replacement**					
40	**Non Departmental**					
593-40-00-29-99	Transfer to other Funds	-	811,911	-	-	-
29	**Transfers**	**-**	**811,911**	**-**	**-**	**-**
00	**Administration**	**-**	**811,911**	**-**	**-**	**-**
700	**Flood Control Capital**					
40	**Non Departmental**					
700-40-00-29-99	Transfer to other Funds	6,182	9,214	-	-	-
29	**Transfers**	**6,182**	**9,214**	**-**	**-**	**-**
00	**Administration**	**6,182**	**9,214**	**-**	**-**	**-**
734	**Park Impact**					
40	**Non Departmental**					
734-40-00-29-99	Transfer to other Funds	-	311,196	-	-	-
29	**Transfers**	**-**	**311,196**	**-**	**-**	**-**
00	**Administration**	**-**	**311,196**	**-**	**-**	**-**
740	**Traffic Mitigation Impact**					
40	**Non Departmental**					
740-40-00-29-99	Transfer to other Funds	-	6,772	-	-	-
29	**Transfers**	**-**	**6,772**	**-**	**-**	**-**
00	**Administration**	**-**	**6,772**	**-**	**-**	**-**
742	**Storm Drain Improvement**					

40	**Non Departmental**					
742-40-00-29-99	Transfer to other Funds	4,906	-	-	-	-
29	**Transfers**	**4,906**	**-**	**-**	**-**	**-**
00	**Administration**	**4,906**	**-**	**-**	**-**	**-**
751	**Affordable Housing**					
40	**Non Departmental**					
751-40-00-24-05	Contributions	-	-	-	-	-
751-40-00-24-10	Turley Flats Contribution	9,998	-	-	-	-
751-40-00-24-11	Brenkle Court	-	-	-	-	-
751-40-00-24-12	963 Pope Street OTSH	3,600	10,800	-	-	-
751-40-00-24-13	963 Pope Street OTSH	-	-	-	-	-
751-40-00-24-14	723 Hunt Avenue OTSH	-	-	-	-	-
751-40-00-24-25	Taxes & Other Charges	-	-	-	-	-
24	**Taxes, Insurances & Contributions**	**13,598**	**10,800**	**-**	**-**	**-**
00	**Administration**	**13,598**	**10,800**	**-**	**-**	**-**
763	**Water Capital Project**					
40	**Non Departmental**					
763-40-00-29-99	Transfer to other Funds	172,290	21,961	-	-	-
29	**Transfers**	**172,290**	**21,961**	**-**	**-**	**-**
00	**Administration**	**172,290**	**21,961**	**-**	**-**	**-**
764	**Water Impact**					
40	**Non Departmental**					
764-40-00-29-99	Transfer to other Funds	6,398	-	-	-	-
29	**Transfers**	**6,398**	**-**	**-**	**-**	**-**
00	**Administration**	**6,398**	**-**	**-**	**-**	**-**
774	**Sewer Impact**					
40	**Non Departmental**					
774-40-00-29-99	Transfer to other Funds	669,435	41,294	-	-	-
29	**Transfers**	**669,435**	**41,294**	**-**	**-**	**-**
00	**Administration**	**669,435**	**41,294**	**-**	**-**	**-**
Grand Total		**12,269,924**	**18,925,450**	**8,140,672**	**7,423,293**	**7,336,296**
			54.2%	**-57.0%**	**-8.8%**	**-1.2%**

NON-DEPARTMENTAL PRELIMINARY DRAFT BUDGET - 4000 EXPENSE DETAIL						
Description	**Object Code**	**Funding Source and Amount Per Funding Source**				**Total Budgeted**
PERS Unfunded Liability	*2047*	*101*	*561*	571	421	
Additional Payment		-	-	-	-	-
TOTAL - PERS Unfunded Liability	***2047***	***$ -***	***$ -***	***$ -***	***$ -***	***$ -***
Equipment Lease	*2127*	*101*	*561*	571	421	
Copiers		10,000	6,000	6,000	-	22,000
TOTAL - Equipment Lease	***2127***	***$ 10,000***	***$ 6,000***	***$ 6,000***	***$ -***	***$ 22,000***
Professional Fees	*2140*	*101*	*561*	571	421	
Fingerprinting - reimbursed		6,000	-	-	-	6,000
TOTAL - Professional Fees	***2140***	***$ 6,000***	***$ -***	***$ -***	***$ -***	***$ 6,000***
Other Contract Services	*2145*	*101*	*561*	571	421	
Napa County ITS (GIS)		900	180	120	-	1,200
NVTA - JPA Membership		11,400	-	-	-	11,400
NVTA - Annual Capital Contribution		5,000	-	-	-	5,000
Fair Housing Napa Valley		25,000	-	-	-	25,000
Fair Housing Napa Valley - Annual Presentation		1,500	-	-	-	1,500
Offsite Record Storage		2,400	-	-	-	2,400
Panic Buttons Quarterly Fees		1,800	-	-	-	1,800
Miscellaneous Contracts		50,000	-	-	-	50,000
TOTAL - Other Contract Services	***2145***	***$ 98,000***	***$ 180***	***$ 120***	***$ -***	***$ 98,300***
Facility Rentals	*2152*	*101*	*561*	571	421	
Vintage Hall		13,500	-	-	-	13,500
Napa Valley College		226,056	-	-	-	226,056
TOTAL - Facility Rentals	***2153***	***$ 239,556***	***$ -***	***$ -***	***$ -***	***$ 239,556***
Memberships & Publications	*2153*	*101*	*561*	571	421	
BMI		450	-	-	-	450
ABAG		3,120	-	-	-	3,120
TOTAL - Memberships & Publications	***2153***	***$ 3,570***	***$ -***	**$ -**	**$ -**	**$ 3,570**
Copies	*2207*	*101*	*561*	571	421	
Administration (includes large format)		3,000	500	200	-	3,700
TOTAL - Copies	***2207***	***$ 3,000***	***$ 500***	**$ 200**	**$ -**	**$ 3,700**

NON-DEPARTMENTAL PRELIMINARY DRAFT BUDGET - 4000
EXPENSE DETAIL

Description	Object Code	Funding Source and Amount Per Funding Source				Total Budgeted
Special Department Supplies	*2215*	*101*	*561*	571	421	
Misc. Supplies		1,560	1,560	1,560	-	4,680
TOTAL - Special Department Supplies	***2215***	***$ 1,560***	***$ 1,560***	***$ 1,560***	***$ -***	***$ 4,680***
Contributions	*2405*	*101*	*561*	571	421	
Housing Authority (Housing Services)		62,350	-	-	-	62,350
NVTA (Fare Box Match)		57,300	-	-	-	57,300
LAFCO		28,000	-	-	-	28,000
Leadership Napa Valley		3,000	-	-	-	3,000
CARES Programs		85,000	-	-	-	85,000
Leak Adjustment Programs		15,000	-	-	-	15,000
Additional Contributions		25,000	-	-	-	25,000
TOTAL - Contributions	***2405***	***$ 275,650***	***$ -***	***$ -***	***$ -***	***$ 275,650***
REMIF/Block Party Insurance	*2445*	*101* *44%*	*561* *28%*	571 28%	421	
General Liability Insurance		318,202	202,492	202,492	-	723,186
Property		150,839	95,988	95,988	-	342,815
Pollution		1,424	906	906	-	3,236
Cyber		10,446	2,089	1,393	-	13,928
Crime		6,026	3,835	3,835	-	13,696
Difference In Condition (Earthquake and Flood)		64,584	41,099	41,099	-	146,782
DOT Random Drug and Alcohol Testing		350	200	200	-	750
Deadly Weapons		554	-	-	-	554
Workers Comp Deductible		5,000	3,000	3,000	-	11,000
Liability Deductibles		9,000	6,000	6,000	-	21,000
Employee Assistance Plan (EAP)		4,458	-	-	-	4,458
TOTAL - REMIF/Block Party Insurance	***2445***	***$ 570,883***	***$ 355,609***	***$ 354,913***	***$ -***	***$ 1,281,405***

NON-DEPARTMENTAL PRELIMINARY DRAFT BUDGET - 4000
EXPENSE DETAIL

Description	Object Code	Funding Source and Amount Per Funding Source				Total Budgeted
Transfer to Other Funds	*2999*	*101*	*561*	571	421	
Streets Fund 741 - Measure T Class 1 Trails 6.67%		350,000	-	-	-	350,000
Harvest Festival - Fund 287		33,100	-	-	-	33,100
Transfer to Equipment Replacement		-	-	-	-	-
TOTAL - Transfers to Other Funds	***2999***	***$ 383,100***	***$ -***	***$ -***	***$ -***	***$ 383,100***
PEG Access Costs	*6100*	*101*	*561*	571	421	
PEG Pass Through from Comcast		23,000	-	-	-	$ 23,000
City Council/Planning Commission Regular Meetings		11,200	-	-	-	$ 11,200
TOTAL - PEG Access Costs		***$ 34,200***	***$ -***	***$ -***		***$ 34,200***
421 - GO Bond Debt Service (4045)						
Retire Principal (4045)	2505	101	561	571	421	
GO Bond		-	-	-	85,000	85,000
TOTAL - Retire Principal	***2505***	**$ -**	**$ -**	**$ -**		***$ 85,000***
Interest Expense (4045)	2515	101	561	571	421	
GO Bond		-	-	-	264,038	264,038
TOTAL - Interest Expense	***2515***	**$ -**	**$ -**	**$ -**		***$ 264,038***
561 - Water Debt Service (4045)						
Professional Fees (4045)	2140	101	561	$ 571	$ 421	
		-	8,000	-		8,000
TOTAL - Professional Fees	***2140***	**$ -**	**$ 8,000**	**$ -**		***$ 8,000***
Retire Principal (4045)	2505		561			
Chase -Loan Agreement		-	446,200	-	-	446,200
Water/Wastewater Bond 2012B		-	293,478	-	-	293,478
Water Bond 2024		-	-	-	-	-
TOTAL - Retire Principal	***2505***	**$ -**	**$ 739,678**	**$ -**		***$ 739,678***
Interest Expense (4045)	2515		561			
Chase -Loan Agreement		-	82,551	-	-	82,551
Water/Wastewater Bond 2012B		-	119,074	-	-	119,074
Water Bond 2024		-	459,300	-	-	459,300
TOTAL - Interest Expense	***2515***	**$ -**	**$ 660,925**	**$ -**	**$ -**	**$ 660,925**

NON-DEPARTMENTAL PRELIMINARY DRAFT BUDGET - 4000 EXPENSE DETAIL						
Description	**Object Code**	**Funding Source and Amount Per Funding Source**				**Total Budgeted**
571 - Waste Water Debt Service (4045)						
Professional Fees (4045)	2140			571		
		-	-	7,500		7,500
TOTAL - Professional Fees	***2140***	**$ -**	**$ -**	**$ 7,500**		***$ 7,500***
Retire Principal (4045)	2505			571		
Wastewater Revenue Bond 2005B		-	-	110,000	-	110,000
Water/Wastewater Bond 2012B		-	-	81,522	-	81,522
2023 Installment Agreement		-	-	103,000	-	103,000
USDA Loan		-	-	147,609	-	147,609
TOTAL - Retire Principal	***2505***	**$ -**	**$ -**	**$ 442,131**	**$ -**	**$ 442,131**
Interest Expense (4045)	2515			571		
Wastewater Revenue Bond 2005B		-	-	29,750	-	29,750
Water/Wastewater Bond 2012B		-	-	33,076	-	33,076
2023 Installment Agreement		-	-	150,810	-	150,810
USDA Loan		-	-	207,614	-	207,614
TOTAL - Interest Expense	***2515***	**$ -**	**$ -**	**$ 421,250**	**$ -**	**$ 421,250**

Draft Preliminary Budget

Library

PRELIMINARY DRAFT

Budget Library 4600

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
46	**Library**					
101-46-00-20-08	Post-Employment Disbursement	-	-	-	-	-
101-46-00-20-10	Salary-Regular	402,091	409,481	450,791	423,151	435,846
101-46-00-20-20	Temp/Part Time	56,929	56,206	73,387	74,144	76,368
101-46-00-20-30	Overtime	1,359	1,219		3,500	3,500
101-46-00-20-37	Holiday Pay	955	1,150	2,669	2,840	2,925
101-46-00-20-40	FICA/Medicare	34,808	35,214	38,391	39,158	40,333
101-46-00-20-45	Employer PERS	35,189	30,144	45,116	37,152	38,267
101-46-00-20-47	PERS Unfunded Liability	50,248	41,939	45,401	46,213	47,599
101-46-00-20-50	Employee PERS	-	-	-	-	-
101-46-00-20-55	Health Insurance	88,623	83,977	107,896	135,165	148,682
101-46-00-20-61	Workers Comp	38,986	36,707	34,872	34,803	38,283
101-46-00-20-65	SDI	3,909	3,142	4,318	5,078	5,230
101-46-00-20-71	Unemployment	-	-	-	-	-
101-46-00-20-75	Deferred Comp	3,771	2,324	7,141	6,801	6,801
101-46-00-20-85	Auto Allowance	2,343	1,357	2,520	2,400	2,400
101-46-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
101-46-00-20-96	Education Reimbursement	-	-	-	1,500	1,500
20	**Salaries & Benefits**	**719,211**	**702,859**	**812,502**	**811,905**	**847,734**
101-46-00-21-10	Communications	5,348	4,198	11,960	9,500	6,760
101-46-00-21-15	Postage	47	9	520	500	500
101-46-00-21-22	Utilities	61,654	43,252	83,200	70,000	70,000
101-46-00-21-27	Equipment Lease Exp	5,552	6,122	10,400	10,000	10,400
101-46-00-21-30	Professional Contracts	-	-	-	-	-
101-46-00-21-43	Penalties And Fines	45	-	-	-	-
101-46-00-21-45	Other Contract Services	91,104	100,883	80,830	78,200	81,328
101-46-00-21-53	Memberships & Publications	-	-	-	1,000	1,000
101-46-00-21-55	Training & Conference	1,322	4,565	7,000	7,000	7,000
21	**Services**	**165,072**	**159,029**	**193,910**	**176,200**	**176,988**
101-46-00-22-07	Copies	2,790	2,445	3,120	3,000	3,120
101-46-00-22-12	Computer Equipment	5,905	3,934	4,576	5,000	5,200
101-46-00-22-13	Office Supplies	1,204	1,451	1,560	1,500	1,560
101-46-00-22-15	Special Department Supplies	1,803	5,183	6,240	6,200	6,448
101-46-00-22-16	Library Materials	-	-	-	2,400	2,400
101-46-00-22-17	Library Programming	-	-	-	5,600	5,600
22	**Supplies**	**11,703**	**13,014**	**15,496**	**23,700**	**24,328**
101-46-00-23-11	Maint Office Equip	-	-	-	-	-
101-46-00-23-35	Software Maintenance	384	3,947	8,300	9,000	9,500
23	**Maintenance**	**384**	**3,947**	**8,300**	**9,000**	**9,500**
101-46-00-24-25	Taxes & Other Charges	12,072	-	13,161	12,500	12,500
24	**Taxes, Insurances & Contributi**	**12,072**	**-**	**13,161**	**12,500**	**12,500**
101-46-00-26-40	Furniture & Fixtures	-	2,006	-	-	-
26	**Capital**	**-**	**2,006**	**-**	**-**	**-**
00	**Administration**	**908,442**	**880,855**	**1,043,369**	**1,033,305**	**1,071,050**
			-3.0%	18.4%	-1.0%	3.7%
218	**Public Library Foundation**					
46	**Library**					

218-46-00-26-40	Furniture & Fixtures	-	1,299	1,365	-	-
26	**Capital**	**-**	**1,299**	**1,365**	**-**	**-**
00	**Administration**	**-**	**1,299**	**1,365**	**-**	**-**
219	**CLSA State Library Grant**					
46	**Library**					
219-46-00-22-07	Copies	-	-	-	-	-
219-46-00-22-12	Computer Equipment	-	-	1,404	-	-
219-46-00-22-13	Office Supplies	-	-	-	-	-
219-46-00-22-15	Special Department Supplies	-	-	-	-	-
219-46-00-22-16	Library Materials	-	-	-	-	-
22	**Supplies**	**-**	**-**	**1,404**	**-**	**-**
00	**Administration**	**-**	**-**	**1,404**	**-**	**-**
380	**Friends and Foundation**					
46	**Library**					
380-46-00-20-10	Salary-Regular	-	-	-	-	-
380-46-00-20-20	Temp/Part Time	50,274	55,186	61,665	60,000	60,000
380-46-00-20-30	Overtime	-	18	-	-	-
380-46-00-20-37	Holiday Pay	2,402	2,324	3,088	2,710	2,710
380-46-00-20-40	FICA/Medicare	4,148	4,477	4,954	4,797	4,797
380-46-00-20-45	Employer PERS	-	-	-	-	-
380-46-00-20-55	Health Insurance	-	-	-	-	-
380-46-00-20-71	Unemployment	-	-	-	-	-
380-46-00-20-75	Deferred Comp	-	-	-	-	-
20	**Salaries & Benefits**	**56,825**	**62,004**	**69,707**	**67,507**	**67,507**
380-46-00-21-10	Communications	2,216	2,094	2,496	2,093	2,093
380-46-00-21-30	Professional Contracts	-	-	-	-	-
380-46-00-21-45	Other Contract Services	-	-	-	-	-
380-46-00-21-53	Memberships & Publications	-	-	-	-	-
380-46-00-21-55	Training & Conference	-	-	-	-	-
21	**Services**	**2,216**	**2,094**	**2,496**	**2,093**	**2,093**
380-46-00-22-15	Special Department Supplies	-	-	-	-	-
380-46-00-22-16	Library Materials	60,482	55,950	62,400	60,400	60,400
380-46-00-22-40	Programming	14,869	7,472	15,600	-	-
380-46-00-22-41	Youth Programs	-	1,195		5,000	5,000
380-46-00-22-42	Spanish Language Programs	-	-		2,500	2,500
380-46-00-22-43	Adult Programs	-	-		2,500	2,500
22	**Supplies**	**75,351**	**64,617**	**78,000**	**70,400**	**70,400**
380-46-00-23-35	Software Maitenance	-	-	10,000	10,000	10,000
23	**Maintenance**	**-**	**-**	**10,000**	**10,000**	**10,000**
00	**Administration**	**134,393**	**128,715**	**160,203**	**150,000**	**150,000**
381	**Ryan Library Trust**					
46	**Library**					
381-46-00-22-12	Computer Equipment	-	-	-	-	-
381-46-00-22-16	Library Materials	-	-	-	-	-
22	**Supplies**	**-**	**-**	**-**	**-**	**-**
381-46-00-23-35	Software Maintenance	-	-	-	-	-
23	**Maintenance**	**-**	**-**	**-**	**-**	**-**
00	**Administration**	**-**	**-**	**-**	**-**	**-**
382	**Martin Estate Trust**					

46	**Library**					
382-46-00-23-35	Software Maintenance	800	800	936	936	936
23	**Maintenance**	**800**	**800**	**936**	**936**	**936**
00	**Administration**	**800**	**800**	**936**	**936**	**936**
384	**Tweed Trust**					
46	**Library**					
384-46-00-22-12	Computer Equipment	-	-	-	-	-
384-46-00-22-15	Special Department Supplies	4,606	-	-	-	-
384-46-00-22-16	Library Materials	29,390	50,206	52,000	52,000	52,000
22	**Supplies**	**33,996**	**50,206**	**52,000**	**52,000**	**52,000**
384-46-00-23-35	Software Maintenance	-	185	-	-	-
23	**Maintenance**	**-**	**185**	**-**	**-**	**-**
00	**Administration**	**33,996**	**50,391**	**52,000**	**52,000**	**52,000**
Grand Total		**1,077,630**	**1,062,059**	**1,259,278**	**1,236,241**	**1,273,986**
			-1.4%	18.6%	-1.8%	3.1%

LIBRARY PRELIMINARY DRAFT BUDGET - 4600 EXPENSE DETAIL FY26					
Description	**Object Code**	**Funding Source**		**Total Budgeted**	**One time Expenses**
Communications	*2110*	*101*	*380*		
Telephones		*500*	-	500	-
ICOE (Broadband Fees)		*6,000*	-	6,000	-
Verizon (Hotspots)		-	*2,496*	2,496	-
Internet Equipment Service Agreement		*3,000*	-	3,000	3,000
TOTAL - Communications	***2110***	***$ 9,500***	***$ 2,496***	***$ 11,996***	***$ 3,000***
Equipment Lease	*2127*	*101*	*380*		
Copiers		*10,400*	-	10,400	-
TOTAL - Equipment Lease	***2127***	***$ 10,400***	***$ -***	***$ 10,400***	***$ -***
Other Contract Services	*2145*	*101*	*380*		
Napa County MOU - ILS		*36,400*	-	36,400	-
NorthNet Cooperative		*21,000*	-	21,000	-
OCLC On-Line cataloging		*3,500*	-	3,500	-
ADT (EverOn - Security System)		*4,700*	-	4,700	-
STACKS Website		*6,000*	-	6,000	-
Self-Charge Licensing		*3,000*	-	3,000	-
myLIBRO app (ConverSight)		*2,000*		2,000	-
LibraryAware (NextReads/Emails)		*1,600*	-	1,600	-
TOTAL - Other Contract Services	***2145***	***$ 78,200***	***$ -***	***$ 78,200***	***$ -***
Training & Conference	*2155*	*101*	*380*		
Conferences		*6,000*	-	6,000	-
Memberships		*1,000*	-	1,000	-
TOTAL - Training & Conference	***2155***	***$ 7,000***	***$ -***	***$ 7,000***	***$ -***
Computer Equipment	*2212*	*101*	*380*		
GoPrint Software		*936*	-	936	-
Userful/Public Computer Software		*4,064*	-	4,064	-
TOTAL - Computer Equipment	***2212***	***$ 5,000***	***$ -***	***$ 5,000***	***$ -***

LIBRARY PRELIMINARY DRAFT BUDGET - 4600 EXPENSE DETAIL FY26								
Description	**Object Code**	**Funding Source**				**Total Budgeted**		**One time Expenses**
Special Department Supplies	*2215*		*101*		*384*			
Supplies for Processing Material (Labels, cases, barcodes, etc.)			*4,160*				4,160	-
Library Cards			*2,080*		-		2,080	-
TOTAL - Special Department Supplies	***2215***	***$***	***6,240***	***$***	***-***	***$***	***6,240***	***$ -***
Library Materials	*2216*		*380*		*384*			
Print, Audiovisual, Digital Content			*62,400*		*13,520*		75,920	-
Streaming Services (Kanopy, HOOPLA)					*38,480*		38,480	-
TOTAL - Library Materials	***2216***	***$***	***62,400***	***$***	***52,000***	***$***	***114,400***	***$ -***
Copies	*2207*		*101*		*380*			
Copies made with leased copiers			*3,120*		-		3,120	-
TOTAL - Copies	***2207***	***$***	***3,120***	***$***	***-***	***$***	***3,120***	***$ -***
Software Maintenance	*2335*		*101*		*382*			
Califa Group (Various Databases)			*4,000*		-		4,000	-
Brainfuse (Homework Database)			*5,000*		-		5,000	-
St. Helena Star Digital			-		*936*		936	-
TOTAL - Software Maintenance	***2335***	***$***	***9,000***	***$***	***936***	***$***	***9,936***	***$ -***
TOTAL - One time Expenses								***$ 3,000***

Draft Preliminary Budget

Parks & Recreation

PRELIMINARY DRAFT

Budget Parks and Recreation 4728 and 4740

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
47	**Parks & Recreation**					
101-47-28-20-08	Post-Employment Disbursement	-	-	-	-	-
101-47-28-20-10	Salary-Regular	131,062	157,776	173,038	184,420	189,953
101-47-28-20-20	Temp/Part Time	26,739	12,355	-	-	-
101-47-28-20-30	Overtime	2,483	627	-	-	-
101-47-28-20-40	FICA/Medicare	12,380	13,135	13,237	12,533	12,909
101-47-28-20-45	Employer PERS	10,320	13,606	14,950	16,948	17,456
101-47-28-20-47	PERS Unfunded Liability	14,642	13,715	15,044	21,203	21,839
101-47-28-20-50	Employee PERS	-	-	-	-	-
101-47-28-20-55	Health Insurance	23,291	26,063	29,534	30,621	33,683
101-47-28-20-61	Workers Comp	4,685	4,506	12,982	5,613	6,174
101-47-28-20-65	SDI	1,325	1,539	2,076	2,213	2,279
101-47-28-20-71	Unemployment	-	-	-	-	-
101-47-28-20-75	Deferred Comp	2,201	2,260	207	2,357	2,357
101-47-28-20-85	Auto Allowance	2,109	2,160	2,268	2,160	2,160
101-47-28-20-89	Chartity Event Reimbursement	-	-	-	-	-
101-47-28-20-96	Education Reimbursement	-	-	-	-	-
20	**Salaries & Benefits**	**231,236**	**247,743**	**263,336**	**278,068**	**288,811**
101-47-28-21-05	Advertising	96	20	312	300	300
101-47-28-21-10	Communications	2,423	3,467	6,760	6,760	6,760
101-47-28-21-15	Postage	9	-	104	104	104
101-47-28-21-30	Professional Contracts	1,646	2,858	4,680	12,500	12,500
101-47-28-21-40	Professional Fees	-	-	-	-	-
101-47-28-21-42	Banking Fees	7,483	5,909	5,200	6,000	6,000
101-47-28-21-44	Online Transaction Fee	2,573	864	52	50	50
101-47-28-21-45	Other Contract Services	605	240	-	-	-
101-47-28-21-53	Memberships & Publications	226	867	1,560	1,560	1,560
101-47-28-21-55	Training & Conference	3,554	4,647	3,640	3,750	4,025
101-47-28-21-60	Other Travel	-	-	104	-	-
21	**Services**	**18,615**	**18,872**	**22,412**	**31,024**	**31,299**
101-47-28-22-12	Office Equipment	2,415	272	3,120	3,120	3,120
101-47-28-22-13	Office Supplies	2,494	2,423	6,080	6,500	6,500
101-47-28-22-15	Special Department Supplies	2,729	2,450	780	-	-
101-47-28-22-46	Summer Concerts	10,526	39,166	45,760	44,540	44,540
101-47-28-22-47	Holiday Events	11	7,015	7,280	7,500	7,500
22	**Supplies**	**18,174**	**51,326**	**63,020**	**61,660**	**61,660**
101-47-28-23-11	Maint Office Equip	-	-	-	-	-
101-47-28-23-20	Misc. Park Enhancements	35	76	2,600	7,500	7,500
101-47-28-23-35	Software Maintenance	-	402	9,000	8,000	8,500
23	**Maintenance**	**35**	**478**	**11,600**	**15,500**	**16,000**
101-47-28-24-25	Taxes & Other Charges	-	-	-	-	-
24	**Taxes, Insurances & Contributi**	**-**	**-**	**-**	**-**	**-**
101-47-28-26-40	Furniture & Fixtures	-	-	100,000	-	-
26	**Capital**	**-**	**-**	**100,000**	**-**	**-**
101-47-28-29-99	Transfer to other Funds	-	-	-	-	-
29	**Transfers**	**-**	**-**	**-**	**-**	**-**
28	**Recreation**	**268,059**	**318,420**	**460,368**	**386,252**	**397,770**

			18.8%	**44.6%**	**-16.1%**	**3.0%**
101-47-40-20-10	Salary-Regular	119,523	195,287	355,455	391,373	403,114
101-47-40-20-20	Temp/Part Time	61,736	83,166	111,007	124,524	128,260
101-47-40-20-30	Overtime	8,044	8,901	1,680	7,500	7,725
101-47-40-20-37	Holiday Pay	930	1,667	2,108	2,280	2,348
101-47-40-20-40	FICA/Medicare	14,562	22,115	36,540	40,540	41,756
101-47-40-20-45	Employer PERS	9,136	17,710	29,029	27,627	28,456
101-47-40-20-47	PERS Unfunded Liability	10,144	15,420	27,280	34,563	35,600
101-47-40-20-55	Health Insurance	13,928	47,929	68,913	86,228	94,851
101-47-40-20-61	Workers Comp	20,642	20,635	23,516	24,540	26,994
101-47-40-20-65	SDI	1,203	2,025	4,078	4,786	4,930
101-47-40-20-71	Unemployment	-	-	-	-	-
101-47-40-20-75	Deferred Comp	194	248	2,189	5,702	5,702
101-47-40-20-85	Auto Allowance	117	220	2,020	4,920	4,920
20	**Salaries & Benefits**	**260,159**	**415,322**	**663,815**	**754,583**	**784,656**
101-47-40-21-05	Advertising	688	113	1,040	700	700
101-47-40-21-10	Communications	16,792	6,452	7,140	7,000	7,280
101-47-40-21-15	Postage	179	4	104	100	100
101-47-40-21-22	Utilities	915	933	1,404	1,404	1,460
101-47-40-21-40	Professional Fees	-	-	624	600	600
101-47-40-21-42	Banking Fees	-	-	1,040	1,000	1,040
101-47-40-21-44	Online Transaction Fee	-	-	520	500	520
101-47-40-21-45	Other Contract Services	117,272	101,825	125,306	122,000	122,000
101-47-40-21-52	Facility Rental	13,003	13,180	24,960	24,000	24,960
101-47-40-21-55	Training & Conference	2,386	438	624	600	600
101-47-40-21-60	Other Travel	-	463	780	750	750
21	**Services**	**151,235**	**123,408**	**163,542**	**158,654**	**160,010**
101-47-40-22-11	Fingerprinting	-	-	312	-	-
101-47-40-22-12	Computer Equipment	1,697	-	-	-	-
101-47-40-22-13	Office Supplies	455	641	520	-	-
101-47-40-22-15	Special Department Supplies	15,702	15,688	23,122	20,500	20,500
101-47-40-22-41	Supplies - Summer Camp	1,306	2,302	5,200	6,000	6,000
101-47-40-22-42	Supplies for sports programs	17,856	27,826	19,552	22,050	22,050
101-47-40-22-43	Transportation	-	-	12,480	10,000	10,000
101-47-40-22-45	Enrichment Program	1,250	22	31,200	25,000	25,000
22	**Supplies**	**38,266**	**46,479**	**92,386**	**83,550**	**83,550**
101-47-40-23-50	Vehicle Alloc Expense	15,168	20,152	17,509	17,509	17,509
23	**Maintenance**	**15,168**	**20,152**	**17,509**	**17,509**	**17,509**
40	**Recreation**	**464,829**	**605,362**	**937,253**	**1,014,296**	**1,045,725**
			30.2%	**54.8%**	**8.2%**	**3.1%**
286	**Bocce Ball**					
47	**Parks & Recreation**					
286-47-28-20-10	Salary-Regular	7,600	8,765	9,127	10,246	10,553
286-47-28-20-20	Temp/Part Time	18,395	26,801	31,868	27,987	28,827
286-47-28-20-37	Holiday Pay	-	416	-	1,060	1,092
286-47-28-20-40	FICA/Medicare	2,042	2,759	3,049	2,918	3,006
286-47-28-20-45	Employer PERS	714	903	831	1,015	1,045
286-47-28-20-47	PERS Unfunded Liability	813	762	836	1,270	1,308
286-47-28-20-55	Health Insurance	1,323	1,448	1,888	2,223	2,445
286-47-28-20-61	Workers Comp	4,990	5,258	4,995	6,549	7,204
286-47-28-20-65	SDI	76	85	71	123	127
286-47-28-20-71	Unemployment	-	-	-	-	-
286-47-28-20-75	Deferred Comp	123	126	12	131	131
286-47-28-20-85	Auto Allowance	117	120	126	120	120
20	**Salaries & Benefits**	**36,192**	**47,443**	**52,802**	**53,642**	**55,858**

286-47-28-21-05	Advertising	-	-	156	150	150
286-47-28-21-10	Communications	-	-	-	-	-
286-47-28-21-15	Postage	-	-	-	-	-
286-47-28-21-42	Banking Fees	1,066	108	1,040	1,040	1,040
286-47-28-21-44	Online Transaction Fee	264	59	146	146	146
286-47-28-21-45	Other Contract Services	-	-	208	-	-
21	**Services**	**1,330**	**168**	**1,550**	**1,336**	**1,336**
286-47-28-22-13	Office Supplies	-	-	416	400	400
286-47-28-22-15	Special Department Supplies	3,908	(640)	5,200	4,000	4,000
22	**Supplies**	**3,908**	**(640)**	**5,616**	**4,400**	**4,400**
286-47-28-23-30	Maint Building/Grounds	1,191	493	10,400	10,000	10,000
286-47-28-23-35	Software Maintenance	-	-	-	-	-
23	**Maintenance**	**1,191**	**493**	**10,400**	**10,000**	**10,000**
28	**Recreation**	**42,621**	**47,464**	**70,367**	**69,378**	**71,593**
			11.4%	**48.3%**	**-1.4%**	**3.2%**
287	**Harvest Festival**					
47	**Parks & Recreation**					
287-47-28-21-42	Banking Fees	51	110	104	110	114
287-47-28-21-44	Online Transaction Fee	-	-	-	-	-
21	**Services**	**51**	**110**	**104**	**110**	**114**
287-47-28-22-15	Special Department Supplies	17,166	24,245	20,800	22,300	23,192
22	**Supplies**	**17,166**	**24,245**	**20,800**	**22,300**	**23,192**
28	**Recreation**	**17,217**	**24,355**	**20,904**	**22,410**	**23,306**
288	**Fourth of July**					
47	**Parks & Recreation**					
288-47-28-21-42	Banking Fees	-	-	520	500	-
288-47-28-21-45	Other Contract Services	12,096	49,555	46,800	45,500	15,500
21	**Services**	**12,096**	**49,555**	**47,320**	**46,000**	**15,500**
288-47-28-22-15	Special Department Supplies	3,045	9,528	8,320	9,550	9,550
22	**Supplies**	**3,045**	**9,528**	**8,320**	**9,550**	**9,550**
28	**Recreation**	**15,141**	**59,083**	**55,640**	**55,550**	**25,050**
734	**Park Impact**					
47	**Parks & Recreation**					
734-47-28-21-45	Other Contract Services	-	-	50,000	74,714	-
21	**Services**	**-**	**-**	**50,000**	**74,714**	**-**
28	**Recreation**	**-**	**-**	**50,000**	**74,714**	**-**
Grand Total		**807,868**	**1,054,683**	**1,594,531**	**1,622,600**	**1,563,445**

PARKS & RECREATION PRELIMINARY DRAFT BUDGET - 4728/4740 EXPENSE DETAIL				
Description	**Object Code**	**Funding Source**	**Total Budgeted**	**One Time Expenses**
Professional Contracts	*2130*	*101*		
Tree lighting ceremony (lighting, snow machine, stage, etc.)		5,000	5,000	-
Holiday décor install		2,500	2,500	-
Event stage, lighting, professional services		5,000	5,000	-
TOTAL - Professional Contracts	***2130***	***$ 12,500***	***$ 12,500***	***$ -***
Memberships & Publications	*2153*	*101*		
CPRS (4 employees)		560	560	-
USTA		90	90	-
Miscellaneous Memberships		910	910	-
TOTAL - Memberships & Publications	***2153***	***$ 1,560***	***$ 1,560***	***$ -***
Software Maintenance	*2335*	*101*		
CivicRec Annual Fee		8,000	8,500	-
TOTAL - Software Maintenance	***2335***	***$ 8,000***	***$ 8,500***	***$ -***
BOCCE BALL - 286				
Special Department Supplies	*2215*	*286*		
Bocce Balls, Equipment		4,000	4,000	-
TOTAL - Special Department Supplies	***2215***	***$ 4,000***	***$ 4,000***	***$ -***
BOCCE BALL - 286				
Temp/Part-Time	*2020*	*286*		
Sports Assistant		27,987	27,987	-
TOTAL - Temp/Part-Time	***2215***	***$ 27,987***	***$ 27,987***	***$ -***
BOCCE BALL - 286				
Maint Building/Grounds	*2330*	*286*		
Court Repairs (Replacing Boards and Drainage)		10,000	10,000	-
TOTAL - Maint Building/Grounds	***2330***	***$ 10,000***	***$ 10,000***	***$ -***
HARVEST FESTIVAL - 287				
Special Department Supplies	*2215*	*287*		
Bathrooms		3,000	3,000	-
Interactive Activities		5,000	5,000	-
Banners		1,150	1,150	-
Supplies		1,500	1,500	-

PARKS & RECREATION PRELIMINARY DRAFT BUDGET - 4728/4740 EXPENSE DETAIL				
Description	**Object Code**	**Funding Source**	**Total Budgeted**	**One Time Expenses**
Advertising		1,000	1,000	-
Bands/Sound		7,000	7,000	-
Miscellaneous		2,500	2,500	-
Marketing Supplies		1,150	1,150	-
TOTAL - Special Department Supplies	***2215***	***$ 22,300***	***$ 22,300***	***$ -***
	4TH OF JULY - 288			
Other Contract Services	*2145*	*288*		
Fireworks Contract		40,000	$ 40,000	-
Security Contract		5,500	$ 5,500	-
TOTAL - Special Department Supplies	***2215***	***$ 45,500***	***$ 45,500***	***$ -***
Special Department Supplies	*2215*	*288*		
Bands		2,250	2,250	-
Banners/Advertising		1,000	1,000	-
Interactive Elements		4,350	4,350	-
Supplies		750	750	-
Bathrooms		1,200	1,200	-
TOTAL - Special Department Supplies	***2215***	***$ 9,550***	***$ 9,550***	***$ -***

PARKS & RECREATION PRELIMINARY DRAFT BUDGET - 4728/4740 EXPENSE DETAIL							
Description	Object Code		Funding Source		Total Budgeted		One Time Expenses
RECREATION PROGRAM - 4740							
Professional Fees	*2140*		*101*				
Staff certifications			600		600		0
TOTAL - Professional Fees	***2140***	***$***	***600***	***$***	***600***	***$***	***-***
Other Contract Services	*2145*		*101*				
Afterschool Instructors			48,000		50,000		-
Program Contracts- Sports, Aquatics			11,000		10,306		-
Camp Contracts			63,000		65,000		-
TOTAL - Other Contract Services	***2145***	***$***	***122,000***	***$***	***125,306***	***$***	***-***
Facility Rental	*2152*		*101*				
School District & Community Rentals- Gym, Fields, Halls,etc.			24,000		24,000		-
TOTAL - Facility Rental	***2152***	***$***	***24,000***	***$***	***24,000***	***$***	***-***
Training and Conferences	*2155*		*101*				
CPRS - Summer Staff Training			600		600		-
TOTAL - Training and Conferences	***2155***	***$***	***600***	***$***	***600***	***$***	***-***
Other Travel	*2160*		*101*				
Fuel			750		750		-
TOTAL - Other Travel	***2160***	***$***	***750***	***$***	***750***	***$***	***-***
Special Department Supplies	*2215*		*101*				
Direct Special Event Supplies			12,000		12,000		-
Equipment			5,000		5,000		-
Merchandise/Giveaways			3,500		3,500		-
TOTAL - Special Department Supplies	***2215***	***$***	***20,500***	***$***	***20,500***	***$***	***-***
Supplies for Sports Programs	*2242*		*101*				
Soccer Jerseys/Equipment			8,000		8,000		-
Baseball Jerseys/Equipment			3,500		3,500		-
Basketball Jerseys/Equipment			2,750		2,750		-
Adult Basketball Jerseys/Equipment			1,600		1,600		-
Men's League Softball			2,700		2,700		-
Volleyball Jerseys/Equipment			2,900		2,900		-
Pickleball Supplies			600		600		-
TOTAL - Supplies for Sports Programs	***2242***	***$***	***22,050***	***$***	***22,050***	***$***	***-***

PARKS & RECREATION PRELIMINARY DRAFT BUDGET - 4728/4740 EXPENSE DETAIL				
Description	**Object Code**	**Funding Source**	**Total Budgeted**	**One Time Expenses**
Transportation	*2243*	*101*		
Community Trips		7,000	7,000	-
Camp Field Trips		3,000	3,000	-
TOTAL - Professional Services	***2243***	***$ 10,000***	***$ 10,000***	***$ -***
Summer Camps	*2241*	*101*		
Supplies		$ 3,500	$ 3,500	-
Improvements to camp site		$ 2,500	$ 2,500	-

Draft Preliminary Budget

Fire

PRELIMINARY DRAFT

Budget Fire 4800

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
48	**Fire**					
101-48-00-20-08	Post-Employment Disbursement	-	-	-	-	-
101-48-00-20-10	Salary-Regular	879,696	996,117	1,108,450	1,149,733	1,184,225
101-48-00-20-20	Temp/Part Time	442,780	427,252	534,613	473,137	487,331
101-48-00-20-24	Strike Team Salary	66,942	59,443	-	-	-
101-48-00-20-25	Standby	300	-	3,308	3,150	3,245
101-48-00-20-30	Overtime	148,332	248,785	180,600	180,000	185,400
101-48-00-20-37	Holiday Pay	39,074	43,065	59,233	60,674	62,494
101-48-00-20-40	FICA/Medicare	116,837	143,926	144,656	141,914	146,171
101-48-00-20-45	Employer PERS	126,508	143,233	166,101	170,462	175,576
101-48-00-20-47	PERS Unfunded Liability	52,225	68,306	121,791	153,558	158,165
101-48-00-20-50	Employee PERS	3,929	4,051	-	-	-
101-48-00-20-55	Health Insurance	174,011	194,783	219,718	236,643	260,307
101-48-00-20-61	Workers Comp	70,853	73,399	77,038	85,877	94,465
101-48-00-20-65	SDI	8,754	10,322	12,193	13,797	14,211
101-48-00-20-71	Unemployment	-	-	-	-	-
101-48-00-20-75	Deferred Comp	1,037	1,200	1,127	1,127	1,127
101-48-00-20-85	Auto Allowance	-	-	-	-	-
101-48-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
101-48-00-20-95	Uniform Allowance	2,625	8,523	10,500	10,000	10,000
20	**Salaries & Benefits**	**2,133,903**	**2,422,405**	**2,639,328**	**2,680,072**	**2,782,717**
101-48-00-21-10	Communications	16,304	20,707	15,080	17,080	17,763
101-48-00-21-15	Postage	170	54	520	520	541
101-48-00-21-22	Utilities	45,282	39,144	41,600	43,264	44,995
101-48-00-21-25	Equipment Rental	-	-	-	-	-
101-48-00-21-27	Equipment Lease Exp	-	-	-	-	-
101-48-00-21-30	Professional Contracts	4,929	1,901	5,200	5,200	5,408
101-48-00-21-40	Professional Fees	180	-	-	-	-
101-48-00-21-45	Other Contract Services	5,250	(6,202)	6,760	69,160	69,160
101-48-00-21-52	Facility Rental	-	-	-	-	-
101-48-00-21-53	Memberships & Publications	180	(79)	2,600	2,600	2,704
101-48-00-21-54	CAL Fire Dispatch Contract	35,853	78,948	81,040	81,040	84,282
101-48-00-21-55	Training & Conference	9,198	454	18,720	18,720	19,469
101-48-00-21-70	Fire Prevention Education	2,490	3,508	3,640	3,640	3,786
21	**Services**	**119,835**	**138,435**	**175,160**	**241,224**	**248,106**
101-48-00-22-12	Computer Equipment	1,680	1,302	-	-	-
101-48-00-22-13	Office Supplies	2,169	1,501	1,040	1,040	1,082
101-48-00-22-15	Special Department Supplies	31,007	28,425	31,200	31,200	32,448
101-48-00-22-17	Field Supplies	7,813	2,525	13,000	13,000	13,520
101-48-00-22-25	Fuel/Oil	12,646	14,504	23,400	18,000	18,720
101-48-00-22-26	Outside Vehicle Maint	24,492	26,586	46,936	46,936	48,814
101-48-00-22-28	Vehicle Parts	9,572	8,477	5,200	5,200	5,408
22	**Supplies**	**89,378**	**83,320**	**120,776**	**115,376**	**119,991**
101-48-00-23-11	Maint Office Equip	-	-	-	-	-
101-48-00-23-12	Maintenance Supplies	-	-	-	-	-
101-48-00-23-15	Maint Machine/Equipment	14,095	17,286	18,200	18,200	18,928
101-48-00-23-30	Maint Buildings/Grounds	4,849	19,719	26,180	51,180	27,227
101-48-00-23-35	Software Maintenance	13,011	23,456	26,000	23,650	24,596
23	**Maintenance**	**31,955**	**60,461**	**70,380**	**93,030**	**70,751**

101-48-00-26-40	Furniture & Fixtures	215	-	-	-	-
26	**Capital**	**215**	**-**	**-**	**-**	**-**
00	**Administration**	**2,375,287**	**2,704,620**	**3,005,644**	**3,129,702**	**3,221,566**
593	**Fire Equipment Replacement**					
48	**Fire**					
593-48-00-22-15	Special Department Supplies	-	30,674	41,600	41,600	43,264
22	**Supplies**	**-**	**30,674**	**41,600**	**41,600**	**43,264**
593-48-00-26-30	Capital Equipment	-	-	-	-	-
26	**Capital**	**-**	**-**	**-**	**-**	**-**
00	**Administration**	**-**	**30,674**	**41,600**	**41,600**	**43,264**
Grand Total		**2,375,287**	**2,735,295**	**3,047,244**	**3,171,302**	**3,264,830**
% Difference			***15.2%***	***11.4%***	***4.1%***	***2.9%***

FIRE PRELIMINARY DRAFT BUDGET- 4800 EXPENSE DETAIL FY26				
Description	**Object Code**	**Funding Source**	**Total Budgeted**	**One-time Expense**
Communications	*2110*	*101*		
Cell, Satellite Phones, Comcast		15,080	15,080	
Starlink, EOC Comm.		2,000	2,000	
TOTAL - Communications	***2110***	***$ 17,080***	**$ 17,080**	**$ -**
Professional Contracts	*2130*	*101*		
Physicals		*3,328*	3,328	
Medical Cache Annual Fee		*520*	520	
Training Ground Annual Fee		*520*	520	
EMS Region Fee		*520*	520	
Fire Safety House Annual Fee		*312*	312	
TOTAL - Professional Contracts	***2130***	***$ 5,200***	**$ 5,200**	**$ -**
Other Contract Services	*2145*	*101*		
Adapt Management - VFLSA		6,760	6,760	
Weed Abatement contractor (3 year contract)		62,400	62,400	
TOTAL - Other Contract Services	***2145***	***$ 69,160***	**$ 69,160**	**$ -**
Memberships & Publications	*2153*	*101*		
Ca. State Firefighters Association		2,600	2,600	
TOTAL - Memberships & Publications	***2153***	***$ 2,600***	**$ 2,600**	**$ -**
Training and Conferences	*2155*	*101*		
Misc. Education & Training		18,720	18,720	
TOTAL - Training and Conferences	***2155***	***$ 18,720***	**$ 18,720**	**$ -**
Fire Prevention Education	*2170*	*101*		
Weed Abatement (Outreach)		1,820	1,820	
Kiddie Tours (Supplies)		1,820	1,820	
TOTAL - Fire Prevention Education	***2170***	***$ 3,640***	**$ 3,640**	**$ -**
Special Department Supplies	*2215*	*101*		
Annual Supplies		14,560	14,560	
SCBA		15,600	15,600	
Class "A" Foam		1,040	1,040	
TOTAL - Special Department Supplies	***2215***	***$ 31,200***	**$ 31,200**	**$ -**
Field Supplies	*2217*	*101*		
Disposable Medical Supplies		13,000	13,000	
TOTAL - Field Supplies	***2217***	***$ 13,000***	**$ 13,000**	**$ -**

FIRE PRELIMINARY DRAFT BUDGET- 4800 EXPENSE DETAIL FY26				
Description	**Object Code**	**Funding Source**	**Total Budgeted**	**One-time Expense**
Machinery & Equipment Maintenance	*2315*	*101*		
SCBA Testing & Maintenance		5,460	5,460	
Truck Maintenance		3,380	3,380	
Replacement Tires		3,380	3,380	
Ladder Testing		1,300	1,300	
Extrication Tool Annual Maintenance		2,340	2,340	
Refrigerator/Stove Service		2,340	2,340	
TOTAL - Machine & Equipment Maintenance	***2315***	***$ 18,200***	**$ 18,200**	**$ -**
Buildings & Grounds Maintenance	*2330*	*101*		
Ongoing Fire Station Maintenance		26,180	26,180	
Paint Westside of Building		25,000	25,000	25,000
TOTAL - Software Maintenance	***2335***	***$ 51,180***	**$ 51,180**	**$ 25,000**
Software Maintenance	*2335*	*101*		
ImageTrend - Incident Reporting & Inspections		11,400	11,400	
Active 911		750	750	
CAD Paging Services and Incident Reporting Software		11,500	11,500	
TOTAL - Software Maintenance	***2335***	***$ 23,650***	**$ 23,650**	**$ -**
EQUIPMENT REPLACEMENT FUND FIRE - 593				
Special Department Supplies	*2215*	*593*		
Personal Protective Equipment (PPE)		20,800	20,800	
Tools		15,600	15,600	
Radio Repair/Replacement		5,200	5,200	
TOTAL - Special Department Supplies	***2215***	***$ 41,600***	**$ 41,600**	**$ -**
TOTAL - One time Expenses				***$ 25,000***

Draft Preliminary Budget

Police

PRELIMINARY DRAFT

Budget Police 4900

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
49	**Police**					
101-49-00-20-08	Post-Employment Disbursement	-	-	-	-	-
101-49-00-20-10	Salary-Regular	1,713,578	1,715,663	2,188,958	2,257,505	2,325,230
101-49-00-20-20	Temp/Part Time	-	-	-	-	-
101-49-00-20-30	Overtime	407,207	465,983	315,000	350,000	360,500
101-49-00-20-37	Holiday Pay	61,154	67,240	77,942	80,878	83,304
101-49-00-20-40	FICA/Medicare	162,058	165,859	190,332	200,976	207,005
101-49-00-20-45	Employer PERS	285,079	321,640	377,158	371,100	382,233
101-49-00-20-47	PERS Unfunded Liability	378,833	355,936	435,784	505,630	520,799
101-49-00-20-50	Employee PERS	-	(7)	-	-	-
101-49-00-20-55	Health Insurance	398,224	424,719	515,030	535,121	588,633
101-49-00-20-61	Workers Comp	146,658	220,570	141,557	148,872	163,759
101-49-00-20-65	SDI	20,887	21,521	28,016	32,261	33,229
101-49-00-20-71	Unemployment	-	-	-	-	-
101-49-00-20-75	Deferred Comp	5,662	5,831	5,971	5,971	5,971
101-49-00-20-85	Auto Allowance	2,343	2,400	2,400	2,400	2,400
101-49-00-20-95	Uniform Allowance	19,205	18,356	21,000	21,000	21,000
101-49-00-20-96	Education Reimbursement	2,949	1,667	-	3,000	3,000
20	**Salaries & Benefits**	**3,603,837**	**3,787,379**	**4,299,148**	**4,514,714**	**4,697,064**
			5.09%	13.51%	5.01%	4.04%
101-49-00-21-05	Advertising	-	-	-	-	-
101-49-00-21-10	Communications	17,816	21,853	23,920	23,920	24,877
101-49-00-21-15	Postage	1,560	809	1,560	1,560	1,622
101-49-00-21-27	Equipment Lease Exp	3,289	2,787	3,640	3,640	3,786
101-49-00-21-30	Professional Contracts	30,309	30,028	31,200	31,200	31,200
101-49-00-21-40	Professional Fees	-	9,508	10,400	10,400	10,816
101-49-00-21-45	Other Contract Services	59,557	94,145	116,789	121,789	126,661
101-49-00-21-53	Memberships & Publications	1,399	2,054	3,536	3,536	3,536
101-49-00-21-55	Training & Conference	1,808	3,253	3,900	3,900	3,900
101-49-00-21-60	Other Travel	118	-	-	-	-
21	**Services**	**115,857**	**164,437**	**194,945**	**199,945**	**206,397**
			41.93%	18.55%	2.56%	3.23%
101-49-00-22-07	Copies	811	292	2,392	1,000	1,040
101-49-00-22-08	Police Dept Youth Activity	1,859	-	2,080	2,000	2,080
101-49-00-22-12	Computer Equipment	1,462	1,070	2,080	2,000	2,080
101-49-00-22-13	Office Supplies	2,332	1,905	3,120	3,000	3,120
101-49-00-22-15	Special Department Supplies	6,989	3,295	5,720	5,700	5,928
101-49-00-22-17	Field Supplies	-	63	-	-	-
22	**Supplies**	**13,452**	**6,624**	**15,392**	**13,700**	**14,248**
			-50.76%	132.36%	-10.99%	4.00%
101-49-00-23-50	Vehicle Alloc Expense	75,379	84,179	87,546	90,000	92,700
23	**Maintenance**	**75,379**	**84,179**	**87,546**	**90,000**	**92,700**
			11.67%	4.00%	2.80%	3.00%
101-49-00-26-30	Capital Equipment	473	-	-	-	-
101-49-00-26-40	Furniture & Fixtures	-	-	263	250	250
26	**Capital**	**473**	**-**	**263**	**250**	**250**

00	**Administration**	**3,808,997**	**4,042,619**	**4,597,294**	**4,818,609**	**5,010,659**
			6.13%	13.72%	4.81%	3.99%
101-49-P0-26-49	DOJ Grant Expense	-	-	19,157	-	-
26	**Capital**	**-**	**-**	**19,157**	**-**	**-**
P0	**Grants**	**-**	**-**	**19,157**	**-**	**-**
212	**DUI Grant**					
49	**Police**					
212-49-00-22-15	Special Department Supplies	-	30	416	400	416
22	**Supplies**	**-**	**30**	**416**	**400**	**416**
			0.00%	1286.67%	-3.85%	4.00%
212-49-00-26-30	Capital Equipment	-	15,202	-	-	-
26	**Capital**	**-**	**15,202**	**-**	**-**	**-**
212-49-00-29-99	Transfer to Other Funds	-	69,077	-	-	-
29	**Transfers**	**-**	**69,077**	**-**	**-**	**-**
00	**Administration**	**-**	**84,309**	**416**	**400**	**416**
			0.00%	-99.51%	-3.85%	4.00%
213	**Officer Wellness Grant**					
49	**Police**					
213-49-00-21-55	Training & Conference	-	-	-	-	-
21	**Services**	**-**	**-**	**-**	**-**	**-**
213-49-00-22-15	Special Department Supplies	-	-	-	-	-
22	**Supplies**	**-**	**-**	**-**	**-**	**-**
00	**Administration**	**-**	**-**	**-**	**-**	**-**
224	**Public Safety (COPS)**					
49	**Police**					
224-49-00-20-30	Overtime	-	-	-	-	-
20	**Salaries & Benefits**	**-**	**-**	**-**	**-**	**-**
224-49-00-21-10	Communications	-	-	-	-	-
224-49-00-21-30	Professional Contracts	65,324	70,160	106,536	107,564	111,867
224-49-00-21-45	Other Contract Services	-	3,626	5,200	5,200	5,408
224-49-00-21-55	Training & Conference	9,617	3,597	10,400	10,400	10,816
21	**Services**	**74,941**	**77,383**	**122,136**	**123,164**	**128,091**
			3.26%	57.83%	0.84%	4.00%
224-49-00-22-12	Computer Equipment	-	-	5,200	5,000	5,000
224-49-00-22-15	Special Department Supplies	13,520	3,051	10,400	10,400	10,816
224-49-00-22-17	Field Supplies	7,706	14,644	31,200	31,200	32,448
22	**Supplies**	**21,225**	**17,696**	**46,800**	**46,600**	**48,264**
			-16.63%	164.47%	-0.43%	3.57%
224-49-00-26-30	Capital Equipment	-	-	-	-	-
224-49-00-26-40	Furniture & Fixtures	-	-	-	-	-
26	**Capital**	**-**	**-**	**-**	**-**	**-**
00	**Administration**	**96,166**	**95,079**	**168,936**	**169,764**	**176,355**
			-1.13%	77.68%	0.49%	3.88%
238	**Training Development Fund**					
49	**Police**					

238-49-00-21-55	Training & Conference	7,224	4,823	8,320	8,320	8,653
21	**Services**	**7,224**	**4,823**	**8,320**	**8,320**	**8,653**
			-33.24%	72.50%	0.00%	4.00%
00	**Administration**	**7,224**	**4,823**	**8,320**	**8,320**	**8,653**
			-33.24%	72.50%	0.00%	4.00%
277	**Prop 56 Grant**					
49	**Police**					
277-49-00-20-10	Salary-Regular	-	49,461	120,421	126,120	129,904
277-49-00-20-30	Overtime	-	4,533	-	-	-
277-49-00-20-37	Holiday Pay	-	1,823	5,327	5,578	5,745
277-49-00-20-40	FICA/Medicare	-	4,131	9,620	10,075	10,377
277-49-00-20-45	Employer PERS	-	6,697	17,204	18,599	19,157
277-49-00-20-55	Health Insurance	-	14,595	37,755	44,452	48,897
277-49-00-20-61	Workers Comp	-	1,486	-	-	-
277-49-00-20-65	SDI	-	486	1,383	1,580	1,627
277-49-00-20-75	Deferred Comp	-	19	62	59	59
277-49-00-20-95	Police Dept Uniform	-	463	1,313	1,250	1,250
20	**Salaries & Benefits**	**-**	**83,693**	**193,085**	**207,713**	**217,017**
			0.00%	130.70%	7.58%	4.48%
277-49-00-22-15	Special Department Supplies	-	-	-	-	-
22	**Supplies**	**-**	**-**	**-**	**-**	**-**
00	**Administration**	**-**	**83,693**	**193,085**	**207,713**	**217,017**
			0.00%	130.70%	7.58%	4.48%
278	**BSCC Grant**					
49	**Police**					
279-49-00-22-15	Special Department Supplies	600	4,470	6,760	6,760	7,030
22	**Supplies**	**600**	**4,470**	**6,760**	**6,760**	**7,030**
00	**Administration**	**600**	**4,470**	**6,760**	**6,760**	**7,030**
			645.36%	51.25%	0.00%	4.00%
375	**Murray Ex Trust**					
49	**Police**					
375-49-00-22-15	Special Department Supplies	-	-	7,739	-	-
22	**Supplies**	**-**	**-**	**7,739**	**-**	**-**
00	**Administration**	**-**	**-**	**7,739**	**-**	**-**
592	**Equipment Replacement Fund**					
49	**Police**					
592-49-00-22-15	Special Department Supplies	-	-	9,983	-	-
22	**Supplies**	**-**	**-**	**9,983**	**-**	**-**
592-49-00-26-30	Capital Equipment	90,406	6,464	-	-	-
26	**Capital**	**90,406**	**6,464**	**-**	**-**	**-**
00	**Administration**	**90,406**	**6,464**	**9,983**	**-**	**-**
Grand Total		**4,003,393**	**4,321,457**	**5,011,690**	**5,211,566**	**5,420,130**
			7.94%	15.97%	3.99%	4.00%

POLICE PRELIMINARY DRAFT BUDGET - 4900 EXPENSE DETAIL - FY26			
Description	**Object Code**	**Funding Source**	**Total Budgeted**
Professional Contract Services	*2130*	*101*	
Up Valley Family Center		*31,200*	31,200
TOTAL - Professional Contract Services	***2130***	***$ 31,200***	***$ 31,200***
Professional Fees	*2140*	*101*	
Pre-Employment Psychological, Medical, and Other Related Services		*5,200*	5,200
Third Party Investigations		*5,200*	5,200
TOTAL - Professional Fees	***2140***	***$ 10,400***	***$ 10,400***
Other Contract Services	*2145*	*101*	
Nixle		6,864	6,864
WCAL		2,600	2,600
SANE/SART		2,600	2,600
St. Helena Car Wash		1,248	1,248
AVTEC		5,200	5,200
RIMS		19,968	19,968
Body Camera Program		8,320	8,320
LEFTA Program		1,664	1,664
Fast Track		312	312
We Care Animal Control Services		15,000	15,000
Locker Room Modular Rental		58,013	58,013
TOTAL - Other Contract Services	***2145***	***$ 121,789***	***$ 121,789***
Memberships & Publications	*2153*	*101*	
Cal Chiefs		1,248	1,248
IACP		312	312
CPOA		520	520
CAPE		104	104
NAFBI		312	312
Swat/Firearm		208	208
Subscriptions		208	208
CAL PELRA		624	624
TOTAL - Memberships & Publications	***2153***	***$ 3,536***	**$ 3,536**
Training & Conference	*2155*	*101*	
CAL PELRA		*3,900*	3,900
TOTAL - Training & Conference	***2155***	***$ 3,900***	***$ 3,900***
Special Department Supplies	*2215*	*101*	
Senior Volunteer Program Supplies		*3,100*	3,100
Miscellaneous		*2,600*	2,600

POLICE PRELIMINARY DRAFT BUDGET - 4900 EXPENSE DETAIL - FY26			
Description	**Object Code**	**Funding Source**	**Total Budgeted**
TOTAL - Special Department Supplies	***2215***	***$ 5,700***	***$ 5,700***

POLICE PRELIMINARY DRAFT BUDGET - 4900
EXPENSE DETAIL - FY26

Description	Object Code	Funding Source	Total Budgeted
PUBLIC SAFETY (COPS) - 224			
Professional Contract Services	*2130*	*224*	
NSIB Contract		*64,000*	64,000
County Communication Services		*1,040*	1,040
Live Scan Contract		*8,320*	8,320
Lexipol		*5,500*	5,500
Data Ticket Contract		*1,248*	1,248
CJ's K9 Training Contract		*6,240*	6,000
Animal Medical Service		*3,120*	3,120
Booking Fees		*1,560*	1,560
CLETS Access		*3,224*	3,224
Critical Reach		*312*	312
ALPR Contract		*13,000*	13,000
TOTAL - Professional Contract Services	***2130***	***$ 107,564***	**$ 107,564**
Other Contract Services	*2145*	*224*	
RIMS Dispatch Updates		*2,600*	2,600
Interview Software Maintenance Contract		*2,600*	2,600
TOTAL - Other Contract Services	***2145***	***$ 5,200***	***$ 5,200***
Training and Conferences	*2155*	*224*	
POST Training		2,600	2,600
Domain Specific Conferences		5,200	5,200
Miscellaneous Conferences		2,600	2,600
TOTAL - Training and Conferences	***2155***	***$ 10,400***	***$ 10,400***
Computer Equipment	*2212*	*224*	
Cameras		*5,200*	5,200
TOTAL - Other Contract Services	***2212***	***$ 5,200***	***$ 5,200***

POLICE PRELIMINARY DRAFT BUDGET - 4900 EXPENSE DETAIL - FY26					
Description	**Object Code**	**Funding Source**		**Total Budgeted**	
Special Department Supplies	*2215*	*224*			
Reporting Writing License/Software Upgrades			3,120		3,120
Radar Units			5,200		5,200
Defibulator Maintenance			2,080		2,000
TOTAL - Special Department Supplies	***2215***	***$***	***10,400***	**$**	**10,400**
Field Supplies	*2217*	*224*			
Notebooks, Recording Devices			1,560		1,560
Narcotic Kits, PAZ Devices, Flashlights, & Chargers			2,600		2,600
Ticket Books			3,120		3,120
Flares, Gloves, First Aid, Batteries, Etc.			5,200		5,000
Ammunition			5,200		5,000
Firearm/Rifle Replacement			5,200		5,000
Portable Radio Repair & Replacement			1,040		1,040
Simunitions			3,120		3,120
Bullet Proof Vest Replacement			4,160		4,160
TOTAL - Field Supplies	***2217***	***$***	***31,200***	**$**	**31,200**
TRAINING DEVELOPMENT FUND - 238					
POST Reimbursable Training	*2155*	*238*			
Training			8,320		8,320
TOTAL - Post Reimburseable Training	***2155***	***$***	***8,320***	***$***	***8,320***
ASSET FORFEITURE FUND - 279					
Special Department Supplies	*2215*	*279*			
Tasers and Cartridges			5,200		5,200
Drug Education Prevention Supplies			1,560		1,560
TOTAL - Special Department Supplies	***2215***	***$***	***6,760***	**$**	**6,760**

Draft Preliminary Budget

Public Works Administration

PRELIMINARY DRAFT

Budget Public Works Admin 5000

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
50	**Public Works**					
101-50-00-20-08	Post-Employment Disbursement	-	-	-	-	-
101-50-00-20-10	Salary-Regular	356,015	302,562	454,952	489,771	504,464
101-50-00-20-20	Temp/Part Time	-	-	-	-	-
101-50-00-20-30	Overtime	417	126	788	750	750
101-50-00-20-37	Holiday Pay	-	-	-	-	-
101-50-00-20-40	FICA/Medicare	26,534	22,305	30,855	34,209	35,235
101-50-00-20-45	Employer PERS	22,721	22,347	37,184	37,656	38,786
101-50-00-20-47	PERS Unfunded Liability	45,201	33,748	37,418	46,840	48,245
101-50-00-20-50	Employee PERS	-	46	-	-	-
101-50-00-20-55	Health Insurance	42,768	44,532	76,311	95,073	104,580
101-50-00-20-61	Workers Comp	17,198	15,222	14,461	19,863	21,849
101-50-00-20-65	SDI	3,403	2,901	3,995	5,886	6,063
101-50-00-20-71	Unemployment	-	-	-	-	-
101-50-00-20-75	Deferred Comp	4,691	3,908	5,609	5,865	5,865
101-50-00-20-85	Auto Allowance	2,577	2,400	4,284	3,840	3,840
101-50-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
101-50-00-20-96	Education Reimbursement	-	-	-	-	-
20	**Salaries & Benefits**	**521,525**	**450,097**	**665,857**	**739,753**	**769,677**
101-50-00-21-05	Advertising	-	-	520	520	541
101-50-00-21-10	Communications	1,697	4,170	3,886	3,886	4,041
101-50-00-21-15	Postage	242	1,287	624	624	649
101-50-00-21-27	Equipment Lease Exp	2,369	1,804	1,872	3,600	3,744
101-50-00-21-30	Professional Contracts	14,072	84,592	496,255	200,000	208,000
101-50-00-21-40	Professional Fees	2,330	(2,014)	-	-	-
101-50-00-21-45	Other Contract Services	42,340	24,211	34,835	8,115	8,440
101-50-00-21-48	Government Fees	-	-	-	-	-
101-50-00-21-50	Rebates	6,150	4,266	26,000	126,000	126,000
101-50-00-21-53	Memberships & Publications	1,966	1,489	3,241	11,103	3,695
101-50-00-21-55	Training & Conference	1,747	1,751	14,740	14,000	14,560
21	**Services**	**72,912**	**121,554**	**581,972**	**367,848**	**369,670**
101-50-00-22-07	Copies	2,107	2,338	1,768	1,768	1,839
101-50-00-22-12	Computer Equipment	748	2,410	5,200	5,200	5,408
101-50-00-22-13	Office Supplies	476	936	1,040	1,040	1,082
101-50-00-22-15	Special Department Supplies	4,043	10,326	9,275	9,000	9,360
101-50-00-22-20	Small Tools	-	-	-	-	-
22	**Supplies**	**7,373**	**16,010**	**17,283**	**17,008**	**17,688**
101-50-00-23-11	Maint Office Equip	-	-	-	-	-
101-50-00-23-12	Maintenance Supplies	-	-	-	-	-
101-50-00-23-35	Software Maintenance	850	140	3,933	58,000	64,480
101-50-00-23-50	Vehicle Alloc Expense	22,614	25,254	26,264	26,264	27,315
23	**Maintenance**	**23,464**	**25,394**	**30,197**	**84,264**	**91,795**
101-50-00-24-25	Taxes & Other Charges	278	422	-	-	-
24	**Taxes, Insurances & Contributi**	**278**	**422**	**-**	**-**	**-**
101-50-00-26-30	Capital Equipment	1,960	2,095	5,000	2,500	2,500
101-50-00-26-40	Furniture & Fixtures	-	334	1,575	500	500
26	**Capital**	**1,960**	**2,429**	**6,575**	**3,000**	**3,000**
101-50-00-29-99	Transfer to other Funds	1,050,000	171,904	-	-	-
29	**Transfers**	**1,050,000**	**171,904**	**-**	**-**	**-**
00	**Administration**	**1,677,512**	**787,810**	**1,301,885**	**1,211,873**	**1,251,830**
			-53.04%	**65.25%**	**-6.91%**	**3.30%**
241	**Measure T - Class I Trails**					

50	**Public Works**					
241-50-00-21-45	241 - Measure T - Class I Trai	285,597	183,000	90,000	361,000	-
21	**Services**	**285,597**	**183,000**	**90,000**	**361,000**	**-**
00	**Administration**	**285,597**	**183,000**	**90,000**	**361,000**	**-**
			-35.92%	**-50.82%**	**301.11%**	**-100.00%**
561	**Water Enterprise**					
50	**Public Works**					
561-50-00-20-08	Post-Employment Disbursement	-	-	-	-	-
561-50-00-20-10	Salary-Regular	357,245	311,949	363,437	419,265	431,843
561-50-00-20-20	Temp/Part Time	-	-	-	-	-
561-50-00-20-30	Overtime	275	76	473	450	464
561-50-00-20-37	Holiday Pay	-	-	-	-	-
561-50-00-20-40	FICA/Medicare	26,625	22,944	25,326	30,485	31,400
561-50-00-20-45	Employer PERS	23,684	24,205	30,186	33,996	35,016
561-50-00-20-47	PERS Unfunded Liability	37,524	27,654	30,377	42,287	43,556
561-50-00-20-50	Employee PERS	-	-	-	-	-
561-50-00-20-55	Health Insurance	52,807	56,182	82,789	92,885	102,174
561-50-00-20-61	Workers Comp	13,831	13,670	12,986	18,311	20,142
561-50-00-20-65	SDI	3,417	2,988	3,424	5,031	5,182
561-50-00-20-71	Unemployment	-	-	-	-	-
561-50-00-20-75	Deferred Comp	4,539	3,639	4,173	5,428	5,428
561-50-00-20-85	Auto Allowance	2,109	1,756	2,520	3,720	3,720
561-50-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
20	**Salaries & Benefits**	**522,056**	**465,062**	**555,691**	**651,858**	**678,923**
561-50-00-21-05	Advertising	-	-	1,560	1,560	1,622
561-50-00-21-10	Communications	1,425	2,811	5,642	5,642	5,868
561-50-00-21-15	Postage	242	1,347	624	624	649
561-50-00-21-27	Equipment Lease Exp	2,369	1,804	1,768	3,600	3,744
561-50-00-21-30	Professional Contracts	43,443	84,254	398,521	150,000	156,000
561-50-00-21-43	Penalties and Fines	-	-	31,200	31,200	32,448
561-50-00-21-45	Other Contract Services	7,250	44,750	323,243	6,867	7,142
561-50-00-21-50	Water Use Efficiency Program	32,027	15,781	157,730	132,000	137,280
561-50-00-21-53	Memberships & Publications	3,324	3,263	3,098	3,240	3,370
561-50-00-21-55	Training & Conference	884	1,771	14,740	14,000	14,560
21	**Services**	**90,965**	**155,781**	**938,127**	**348,733**	**362,682**
561-50-00-22-07	Copies	2,099	2,337	1,768	1,768	1,839
561-50-00-22-12	Computer Equipment	558	-	-	-	-
561-50-00-22-13	Office Supplies	52	42	364	364	379
561-50-00-22-15	Special Department Supplies	2,758	479	4,092	3,000	3,120
561-50-00-22-20	Small Tools	-	-	-	-	-
22	**Supplies**	**5,466**	**2,858**	**6,224**	**5,132**	**5,337**
561-50-00-23-35	Software Maintenance	850	80	709	39,500	41,818
23	**Maintenance**	**850**	**80**	**709**	**39,500**	**41,818**
561-50-00-24-25	Taxes & Other Charges	52,605	52,572	40,660	45,000	45,000
24	**Taxes, Insurances & Contribution**	**52,605**	**52,572**	**40,660**	**45,000**	**45,000**
561-50-00-26-30	Capital Equipment	1,960	2,095	2,520	2,520	2,520
561-50-00-26-40	Furniture & Fixtures	-	-	-	-	-
26	**Capital**	**1,960**	**2,095**	**2,520**	**2,520**	**2,520**
00	**Administration**	**673,902**	**678,447**	**1,543,932**	**1,092,743**	**1,136,281**
			0.67%	**127.57%**	**-29.22%**	**3.98%**
571	**Sewer Enterprise**					
50	**Public Works**					
571-50-00-20-08	Post-Employment Disbursement	-	-	-	-	-
571-50-00-20-10	Salary-Regular	289,562	255,470	289,011	357,337	368,057
571-50-00-20-20	Temp/Part Time	-	-	-	-	-
571-50-00-20-30	Overtime	224	50	315	300	309
571-50-00-20-37	Holiday Pay	-	-	-	-	-
571-50-00-20-40	FICA/Medicare	21,470	18,634	19,581	25,681	26,451

571-50-00-20-45	Employer PERS	19,305	20,454	24,751	29,685	30,576
571-50-00-20-47	PERS Unfunded Liability	34,820	22,539	24,907	36,925	38,033
571-50-00-20-50	Employee PERS	-	-	-	-	-
571-50-00-20-55	Health Insurance	40,625	42,733	55,073	77,354	85,089
571-50-00-20-61	Workers Comp	12,269	9,664	9,181	14,587	16,046
571-50-00-20-65	SDI	2,745	2,416	2,605	4,288	4,417
571-50-00-20-71	Unemployment	-	-	-	-	-
571-50-00-20-75	Deferred Comp	3,677	3,182	3,576	4,643	4,643
571-50-00-20-85	Auto Allowance	1,640	1,724	2,520	3,240	3,240
571-50-00-20-89	Chartity Event Reimbursement	-	-	-	-	-
20	**Salaries & Benefits**	**426,338**	**376,868**	**431,521**	**554,040**	**576,861**
571-50-00-21-05	Advertising	-	-	-	-	-
571-50-00-21-10	Communications	1,444	2,811	3,120	3,120	3,245
571-50-00-21-15	Postage	242	-	624	624	649
571-50-00-21-27	Equipment Lease Exp	2,369	1,804	1,768	3,600	3,744
571-50-00-21-30	Professional Contracts	34,682	4,154	294,974	150,000	156,000
571-50-00-21-40	Professional Fees	-	-	-	-	-
571-50-00-21-45	Other Contract Services	5,522	12,456	8,428	5,618	5,843
571-50-00-21-53	Memberships & Publications	1,548	1,283	2,991	3,148	3,274
571-50-00-21-55	Training & Conference	246	1,752	13,356	14,000	14,560
21	**Services**	**46,052**	**24,260**	**325,261**	**180,110**	**187,314**
571-50-00-22-07	Copies	2,099	2,337	1,768	1,768	1,839
571-50-00-22-12	Computer Equipment	558	-	-	-	-
571-50-00-22-13	Office Supplies	205	-	520	520	541
571-50-00-22-15	Special Department Supplies	5,237	395	4,160	3,000	3,120
571-50-00-22-20	Small Tools	-	-	-	-	-
22	**Supplies**	**8,099**	**2,732**	**6,448**	**5,288**	**5,500**
571-50-00-23-35	Software Maintenance	850	80	709	32,500	34,538
23	**Maintenance**	**850**	**80**	**709**	**32,500**	**34,538**
571-50-00-26-30	Capital Equipment	1,960	2,095	2,520	2,520	2,520
571-50-00-26-40	Furniture & Fixtures	-	-	-	-	-
571-50-00-26-70	Capital Imp Equipment	-	-	-	-	-
26	**Capital**	**1,960**	**2,095**	**2,520**	**2,520**	**2,520**
00	**Administration**	**483,299**	**406,035**	**766,459**	**774,458**	**806,733**
713	**Civic Impact**					
50	**Public Works**					
713-50-00-21-45	Other Contract Services	2,027	991	-	-	-
21	**Services**	**2,027**	**991**	**-**	**-**	**-**
00	**Administration**	**2,027**	**991**	**-**	**-**	**-**
Grand Total		**3,122,336**	**2,056,283**	**3,702,276**	**3,440,074**	**3,194,844**
% Difference			**-34.14%**	**80.05%**	**-7.08%**	**-7.13%**

PUBLIC WORKS ADMIN PRELIMINARY DRAFT BUDGET - 5000 EXPENSE SUMMARY - FY26							
Description	**Object Code**		**Funding Source**			**Total Budgeted**	**One-time Expense**
Equipment Lease	*2127*		*101*	*561*	*571*		
Copiers			3,600	3,600	3,600	10,800	-
TOTAL - Equipment Lease	***2127***	***$***	***3,600***	***$ 3,600***	***$ 3,600***	**10,800**	**$ -**
Professional Contracts	*2130*		*101*	*561*	*571*		
Plan Check/Design Review/Map Check			85,000	50,000	40,000	175,000	-
Traffic Engineering Support			40,000	-	-	40,000	-
Wastewater Permit Reporting			-	-	85,000	85,000	-
On-Call Engineering Support Services			75,000	35,000	25,000	135,000	-
Upper York Creek Dam Monitoring & Maintenance			-	65,000	-	65,000	-
TOTAL - Professional Contracts	***2130***	***$***	***200,000***	***$ 150,000***	***$ 150,000***	**$ 500,000**	**$ -**
Special Department Supplies	*2215*		101	561	571		
Miscelaneious Department Supplies			5,300	2,000	2,000	9,300	-
Public Education Items (Community Forums, harvest, Ribbon Cuttings, PW Week)			3,700	1,000	1,000	5,700	-
TOTAL Special Department Supplies		**$**	**9,000**	**$ 3,000**	**$ 3,000**	**$ 15,000**	**$ -**
Other Contract Services	*2145*		*101*	*561*	*571*		
Corporation Yard Trailer Rental			6,448	5,200	3,952	15,600	-
Underground Service Alerts			1,667	1,667	1,666	5,000	-
TOTAL - Other Contract Services	***2145***	***$***	***8,115***	***$ 6,867***	***$ 5,618***	***$ 20,600***	***$ -***
Water Use Efficiency/Rebate Program	*2150*		*101*	*561*	*571*		
Leaf Blower Rebates			*26,000*	-	-	26,000	-
Implement water saving programs			-	*52,000*	-	52,000	-
Grey Water Systems			-	*30,000*	-	30,000	-
Cash for Grass						-	-
Water Filter Rebate				*50,000*		50,000	-
Sidewalk cost sharing program *New			*50,000*			50,000	-
Fence Sharing program *New			*50,000*			50,000	-
TOTAL - Water Use Efficiency Program	***2150***	***$***	***126,000***	***$ 132,000***	***$ -***	***$ 258,000***	***$ -***
Memberships & Publications	*2153*		*101*	*561*	*571*		
MMANC (5)			130	130	130	390	-
APWA Membership (4)			287	287	286	860	-
APWA Certification			7,550			7,550	-
ICMA (2)			500	250	250	1,000	-
ASCE			121	120	120	360	-
WEF			-	-	150	150	-
AWWA Membership (agency)			-	500	-	500	-
BACWA Membership (agency)			-	1,250	1,250	2,500	-
License Renewals			208	416	156	780	-
County of Napa Official Records Index and Document Images (split with CM, Planning, and Public Works)			2,020	-	-	2,020	-
Notary			287	287	286	860	-
Miscellaneous			-	-	520	520	-
TOTAL - Memberships & Publications	***2153***	***$***	***11,103***	***$ 3,240***	***$ 3,148***	***$ 17,490***	***$ -***

Training and Conferences	*2155*		*101*		*561*		*571*			
Miscellaneous Training			14,000		14,000		14,000		42,000	-
TOTAL - Training and Conferences	***2155***	***$***	***14,000***	***$***	***14,000***	***$***	***14,000***	**$**	**42,000**	$ -
Software Subcription Services	*2335*									
Computerized Asset Management (Annual Fee)			25,000		25,000		25,000		75,000	-
Esri/Arc GIS			10,000		5,000		5,000		20,000	-
See Click Fix			3,000		1,500		500		5,000	-
Bluebeam			10,000		-		-		10,000	-
FOG BMP Software			-		5,000		-		5,000	-
Envisio			10,000		3,000		2,000		15,000	-
TOTAL Software Subcription Services		***$***	***58,000***	***$***	***39,500***	***$***	***32,500***	**$**	**130,000**	**$ -**
Taxes & Other Charges	*2425*		*101*		*561*		*571*			
Bell Canyon, St. Helena Lower Dam Fees			-		*45,000*		-		45,000	
TOTAL - Taxes and Other Charges	***2425***	***$***	***-***	***$***	***45,000***	***$***	***-***	***$***	***45,000***	
Capital Equipment	*2630*		*101*		*561*		*571*			
Vehicle Lease - Public Works Vehicle #1 Lease began FY 19			*2,500*		*2,520*		*2,520*		7,540	-
TOTAL - Capital Equipment	***2630***	***$***	***2,500***	***$***	***2,520***	***$***	***2,520***	***$***	***7,540***	-
TOTAL - One time Expenses										**$ -**

Draft Preliminary Budget

Public Works
Government Buildings

PRELIMINARY DRAFT

Budget Govt Buildings 5006

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
50	**Public Works**					
101-50-06-20-10	Salary-Regular	70,269	74,887	92,082	101,670	104,720
101-50-06-20-25	Standby	819	778	-	-	-
101-50-06-20-30	Overtime	4,473	5,341	-	-	-
101-50-06-20-40	FICA/Medicare	5,956	6,548	7,121	7,725	7,957
101-50-06-20-45	Employer PERS	5,509	6,432	7,817	9,253	9,531
101-50-06-20-47	PERS Unfunded Liability	8,528	7,223	7,867	11,509	11,854
101-50-06-20-50	Employee PERS	-	-	-	-	-
101-50-06-20-55	Health Insurance	14,335	18,296	22,411	29,499	32,449
101-50-06-20-61	Workers Comp	5,254	8,006	3,805	4,966	5,463
101-50-06-20-65	SDI	777	859	1,013	1,220	1,257
101-50-06-20-71	Unemployment	-	-	-	-	-
101-50-06-20-75	Deferred Comp	876	922	1,082	1,270	1,270
101-50-06-20-85	Auto Allowance	469	480	1,008	480	480
20	**Salaries & Benefits**	**117,263**	**129,772**	**144,207**	**167,592**	**174,980**
101-50-06-21-10	Communications	43,323	40,436	26,572	26,572	27,635
101-50-06-21-22	Utilities	190,418	183,874	187,200	196,560	204,422
101-50-06-21-25	Equipment Rental	-	481	8,320	8,320	8,653
101-50-06-21-30	Professional Contracts	-	-	-	-	-
101-50-06-21-40	Professional Fees	-	-	-	-	-
101-50-06-21-45	Other Contract Services	154,658	200,569	466,082	352,300	352,300
101-50-06-21-55	Training & Conference	-	-	1,040	1,040	1,040
101-50-06-21-60	Other Travel	-	-	-	-	-
21	**Services**	**388,399**	**425,360**	**689,214**	**584,792**	**594,050**
101-50-06-22-07	Copies	-	-	-	-	-
101-50-06-22-12	Computer Equipment	-	-	-	-	-
101-50-06-22-13	Office Supplies	53	162	-	-	-
101-50-06-22-15	Special Department Supplies	20,054	17,744	21,427	19,700	20,488
101-50-06-22-20	Small Tools	-	-	416	416	433
101-50-06-22-25	Fuel/Oil	-	-	-	-	-
22	**Supplies**	**20,107**	**17,906**	**21,843**	**20,116**	**20,921**
101-50-06-23-11	Maint Office Equip	-	-	-	-	-
101-50-06-23-12	Maintenance Supplies	148	563	-	-	-
101-50-06-23-15	Maint Machine/Equipment	-	2,327	-	-	-
101-50-06-23-30	Maint Buildings/Grounds	15,083	7,541	36,400	28,000	28,000
101-50-06-23-50	Vehicle Alloc Expense	-	-	-	-	-
23	**Maintenance**	**15,231**	**10,430**	**36,400**	**28,000**	**28,000**
101-50-06-24-25	Taxes & Other Charges	378	1,302	1,605	1,605	1,605
24	**Taxes, Insurances & Contributi**	**378**	**1,302**	**1,605**	**1,605**	**1,605**
101-50-06-26-30	Capital Equipment	-	-	-	-	-
101-50-06-26-40	Furniture & Fixtures	-	-	-	-	-
26	**Capital**	**-**	**-**	**-**	**-**	**-**
101-50-06-29-99	Transfer to Other Funds Bldgs	-	-	-	-	-
29	**Transfers**	**-**	**-**	**-**	**-**	**-**
06	**Public Buildings**	**541,378**	**584,770**	**893,268**	**802,105**	**819,556**
561	**Water Enterprise**					
50	**Public Works**					

561-50-06-21-45	Other Contract Services	-	-	20,800	30,800	30,800
21	**Services**	**-**	**-**	**20,800**	**30,800**	**30,800**
561-50-06-23-30	Maint Buildings/Grounds	-	8,329	30,160	4,000	4,000
23	**Maintenance**	**-**	**8,329**	**30,160**	**4,000**	**4,000**
06	**Public Buildings**	**-**	**8,329**	**50,960**	**34,800**	**34,800**
571	**Sewer Enterprise**					
50	**Public Works**					
571-50-06-21-45	Other Contract Services	-	-	10,400	32,100	32,100
21	**Services**	**-**	**-**	**10,400**	**32,100**	**32,100**
571-50-06-23-30	Maint Buildings/Grounds	-	-	4,160	4,000	4,000
23	**Maintenance**	**-**	**-**	**4,160**	**4,000**	**4,000**
06	**Public Buildings**	**-**	**-**	**14,560**	**36,100**	**36,100**
Grand Total		**541,378**	**593,099**	**958,788**	**873,005**	**890,456**
			9.55%	61.66%	-8.95%	2.00%

GOVERNMENT BUILDINGS PRELIMINARY DRAFT BUDGET - 5006 EXPENSE SUMMARY - FY26						
Description	**Object Code**	**Funding Source**			**FY 26**	**One-time Expense**
Other Contract Services	*2145*	*101*	*561*	*571*		
Custodial		66,300		11,700	78,000	
Annual Deep Cleaning of Govt Buildings		10,400			10,400	
Pest Control		31,200			31,200	
Elevator Service - Carnegie		16,120			16,120	
Elevator Service - Library		15,080			15,080	
Napa Fire Equipment						
Service		10,400			10,400	
Replace Fire Extinguishers						
Alarm Services		10,400			10,400	
Library HVAC Pump Maintenance		10,400			-	10,400
HVAC Maintenance		62,400	5,200	5,200	72,800	
Generator Maintenance/Emergency Repair		31,200	15,600	5,200	52,000	
Miscellaneous Maintenance		26,000	5,000	5,000	36,000	
Miscellaneous Repairs to Buildings		52,400	5,000	5,000	50,000	
FD Electrical Repairs		10,000				10,000
TOTAL - Other Contract Services	***2145***	***$ 352,300***	***$ 30,800***	***$ 32,100***	***$ 382,400***	***$ 20,400***
Special Department Supplies	*2215*	*101*	*561*	*571*		
Paper Goods		3,120			3,120	
Paint & Hardware		2,600			2,600	
First Aid Supplies		1,560			1,560	
Lighting Retrofit to LED Fixtures		5,500			5,500	
Other Miscellaneous Supplies		6,920			6,920	
TOTAL - Special Department Supplies	***2215***	***$ 19,700***	***$ -***	***$ -***	***$ 19,700***	***$ -***
Maintenance Buildings and Grounds	*2330*	*101*	*561*	*571*		
General Repairs to Buildings		28,000	4,000	4,000	36,000	
Total - Maintenenace Buildings & Grounds	***2330***	***$ 28,000***	***$ 4,000***	***$ 4,000***	***$ 36,000***	***$ -***
TOTAL - One time Expenses						**$ 20,400**

Draft Preliminary Budget

Public Works
Storm Drains

PRELIMINARY DRAFT

Budget Storm Drains 5013

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
50	**Public Works**					
101-50-13-20-10	Salary-Regular	37,304	38,661	61,159	106,039	109,220
101-50-13-20-25	Standby	1,637	1,556	4,050	3,857	3,973
101-50-13-20-30	Overtime	19,459	18,792	8,925	8,500	8,755
101-50-13-20-40	FICA/Medicare	4,721	5,185	5,710	9,110	9,383
101-50-13-20-45	Employer PERS	2,610	3,148	4,401	7,380	7,601
101-50-13-20-47	PERS Unfunded Liability	4,322	4,140	4,429	9,180	9,455
101-50-13-20-50	Employee PERS	-	-	-	-	-
101-50-13-20-55	Health Insurance	13,615	19,277	24,565	36,237	39,861
101-50-13-20-61	Workers Comp	6,343	12,007	3,805	7,138	7,852
101-50-13-20-65	SDI	618	680	816	1,421	1,464
101-50-13-20-71	Unemployment	-	-	-	-	-
101-50-13-20-75	Deferred Comp	270	373	553	757	757
101-50-13-20-95		-	-	-	-	-
20	**Salaries & Benefits**	**90,898**	**103,818**	**118,412**	**189,619**	**198,321**
101-50-13-21-25	Equipment Rental	22,013	866	17,680	17,680	17,680
101-50-13-21-38	Conservation Maintenance	-	-	-	-	-
101-50-13-21-45	Other Contract Services	52,081	71,058	134,929	123,760	123,760
101-50-13-21-48	Government Fees	7,067	-	17,680	17,680	17,680
21	**Services**	**81,161**	**71,924**	**170,289**	**159,120**	**159,120**
101-50-13-22-13	Office Supplies	32	68	-	-	-
101-50-13-22-15	Special Department Supplies	42,461	12,437	56,160	46,640	48,506
22	**Supplies**	**42,494**	**12,506**	**56,160**	**46,640**	**48,506**
101-50-13-23-15	Maint Machine/Equipment	1,399	10,903	-	-	-
23	**Maintenance**	**1,399**	**10,903**	**-**	**-**	**-**
101-50-13-24-25	Taxes & Other Charges	9	-	4,922	5,000	5,000
24	**Taxes, Insurances & Contributi**	**9**	**-**	**4,922**	**5,000**	**5,000**
101-50-13-26-30	Capital Equipment	7,042	7,646	164,790	52,000	52,000
26	**Capital**	**7,042**	**7,646**	**164,790**	**52,000**	**52,000**
13	**Stormwater**	**223,003**	**206,797**	**514,573**	**452,379**	**462,947**
700	**Flood Control Capital**					
50	**Public Works**					
700-50-13-21-38	Conservation Maintenance	3,790	95,404	50,351	50,000	50,000
21	**Services**	**3,790**	**95,404**	**50,351**	**50,000**	**50,000**
13	**Stormwater**	**3,790**	**95,404**	**50,351**	**50,000**	**50,000**
Grand Total		**226,793**	**302,200**	**564,924**	**502,379**	**512,947**
					-11.07%	2.10%

STORM DRAINS PRELIMINARY DRAFT BUDGET - 5013 EXPENSE SUMMARY - FY26						
Description	**Object Code**	**Funding Source**		**FY 26**		**One-time Expense**
Equipment Rental	*2125*	*101*				
Clearing Valleyview Bridget Culverts			2,080	2,080		
Sediment Removal			10,400	10,400		
Duck Pond - Mitchell/North			5,200	5,200		
TOTAL - Equipment Rental	***2125***	***$***	***17,680***	***$ 17,680***	***$***	***-***
Other Contract Services	*2145*	*101*				
Mitchell Avenue - Duck Pond			10,400	10,400		
Stormwater JPA			41,600	41,600		
Stormwater Inspection			15,600	15,600		
Stormwater Phase II Trash Assessment			15,600	15,600		
SAVE FOR OTHER			26,000	26,000		
Storm Outfall & Flood Conveyance Maintenance			14,560	14,560		
TOTAL - Other Contract Services	***2145***	***$***	***123,760***	***$ 123,760***	***$***	***-***
Government Fees	*2148*	*101*				
SWRCB MS4 Permit			7,280	7,280		
CDFW Permit/Annual Maintenance Fee			10,400	10,400		
TOTAL - Government Fees	***2148***	***$***	***17,680***	***$ 17,680***	***$***	***-***
Special Department Supplies	*2215*	*101*				
Flow Monitor/Data Collection			11,440	11,440		
Stormwater Supplies (sweeper, brooms, trench debris, grubbing, hauling, D.I. inlets, rims and covers)			5,200	5,200		
Repair/Maintenance Supplies			30,000	30,000		
TOTAL - Special Department Supplies	***2215***	***$***	***46,640***	***$ 46,640***	***$***	***-***
Capital Equipment	*2630*	*101*				
Misc. Capital Equipment			39,000	39,000		
Pipeline Inspection device (Milwaulkee2974-22M18)			13,000	13,000		13,000
TOTAL - Capital Equipment	***2630***	***$***	***52,000***	***$ 52,000***	***$***	***13,000***
TOTAL - One time Expenses					**$**	**13,000**

Draft Preliminary Budget

Public Works
Streets

PRELIMINARY DRAFT

Budget Streets 5015

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
50	**Public Works**					
101-50-15-20-10	Salary-Regular	60,440	65,515	107,187	135,552	139,619
101-50-15-20-25	Standby	2,445	3,033	4,050	3,857	3,973
101-50-15-20-30	Overtime	11,756	15,100	8,925	8,500	8,755
101-50-15-20-40	FICA/Medicare	5,828	6,740	9,255	11,384	11,726
101-50-15-20-45	Employer PERS	3,829	4,640	7,716	9,434	9,717
101-50-15-20-47	PERS Unfunded Liability	8,307	7,259	7,764	11,732	12,084
101-50-15-20-50	Employee PERS	-	-	-	-	-
101-50-15-20-55	Health Insurance	17,374	22,273	36,404	45,642	50,206
101-50-15-20-61	Workers Comp	12,069	17,515	9,038	9,356	10,292
101-50-15-20-65	SDI	765	887	1,322	1,775	1,828
101-50-15-20-71	Unemployment	-	-	-	-	-
101-50-15-20-75	Deferred Comp	378	457	899	988	1,018
101-50-15-20-95	Uniform Allowance	-	-	-	-	-
20	**Salaries & Benefits**	**123,189**	**143,418**	**192,560**	**238,220**	**249,216**
101-50-15-21-05	Advertising	-	-	-	-	-
101-50-15-21-10	Communications	859	2,626	2,600	2,600	2,600
101-50-15-21-15	Postage	-	-	-	-	-
101-50-15-21-22	Utilities	73,808	49,671	84,240	84,240	84,240
101-50-15-21-25	Equipment Rental	1,361	708	2,808	2,500	2,500
101-50-15-21-27	Equipment Lease Exp	-	-	-	-	-
101-50-15-21-30	Professional Contracts	-	-	-	-	-
101-50-15-21-40	Professional Fees	-	-	-	-	-
101-50-15-21-45	Other Contract Services	15,061	20,852	83,481	40,000	40,000
101-50-15-21-53	Memberships & Publications	-	-	1,040	950	950
101-50-15-21-55	Training & Conference	60	1,891	5,200	4,500	4,500
101-50-15-21-60	Other Travel	-	-	-	-	-
21	**Services**	**91,148**	**75,748**	**179,369**	**134,790**	**134,790**
101-50-15-22-07	Copies	-	11	-	-	-
101-50-15-22-12	Computer Equipment	-	13,363	-	-	-
101-50-15-22-13	Office Supplies	15	281	260	260	260
101-50-15-22-15	Special Department Supplies	39,312	51,628	43,502	32,050	32,050
101-50-15-22-20	Small Tools	-	-	3,120	3,120	3,120
101-50-15-22-26	Vehicle Maint	-	-	-	-	-
22	**Supplies**	**39,327**	**65,283**	**46,882**	**35,430**	**35,430**
101-50-15-23-11	Maintenance Office Equipment	-	-	-	-	-
101-50-15-23-12	Maintenance Supplies	28,590	24,981	63,440	67,600	67,600
101-50-15-23-15	Maint Machine/Equipment	29,602	39,235	41,600	45,320	45,320
101-50-15-23-30	Maint Buildings/Grounds	98	-	-	-	
101-50-15-23-50	Vehicle Alloc Expense	67,841	75,761	78,791	78,791	78,791
23	**Maintenance**	**126,130**	**139,977**	**183,831**	**191,711**	**191,711**
101-50-15-24-05	Contributions	-	-	-	-	-
101-50-15-24-25	Taxes & Other Charges	47	49	321	321	321
24	**Taxes, Insurances & Contributi**	**47**	**49**	**321**	**321**	**321**
101-50-15-26-30	Capital Equipment	39,339	26,378	55,196	36,612	36,612
26	**Capital**	**39,339**	**26,378**	**55,196**	**36,612**	**36,612**
101-50-15-29-99	Transfer to other Funds	-	-	-	-	-
29	**Transfers**	**-**	**-**	**-**	**-**	**-**
15	**Street Maintenance**	**419,179**	**450,854**	**658,161**	**637,084**	**648,081**
561	**Water Enterprise**					
50	**Public Works**					

561-50-15-23-12	Maintenance Supplies	329	494	26,000	21,500	21,500
561-50-15-23-15	Maint Machine Equip	-	-	8,736	6,000	6,000
23	**Maintenance**	**329**	**494**	**34,736**	**27,500**	**27,500**
15	**Street Maintenance**	**329**	**494**	**34,736**	**27,500**	**27,500**
571	**Sewer Enterprise**					
50	**Public Works**					
571-50-15-23-12	Maintenance Supplies	-	-	26,000	21,500	21,500
571-50-15-23-15	Maint Machine Equip	-	-	8,736	6,000	6,000
23	**Maintenance**	**-**	**-**	**34,736**	**27,500**	**27,500**
15	**Street Maintenance**	**-**	**-**	**34,736**	**27,500**	**27,500**
Grand Total		**419,508**	**451,348**	**727,633**	**692,084**	**703,081**
			7.59%	61.21%	-4.89%	1.59%

STREETS PRELIMINARY DRAFT BUDGET - 5015
EXPENSE SUMMARY - FY26

Description	Object Code	Funding Source			FY 26	One-time Expense
Equipment Rental	*2125*	*101*	*561*	*571*		
Miscellaneous Rentals		2,500	-	-	2,500	
TOTAL - Equipment Rental	***2125***	***$ 2,500***	***$ -***	***$ -***	***$ 2,500***	***$ -***
Other Contract Services	*2145*	*101*	*561*	*571*		
Incidents and Accidents		40,000	-	-	40,000	
TOTAL - Other Contract Services	***2145***	***$ 40,000***	***$ -***	***$ -***	***$ 40,000***	***$ -***
Memberships & Publications	*2153*	*101*	*561*	*571*		
Books & Membership Fees		250	-	-	250	
Misc. Memberships		700	-	-	700	
TOTAL - Memberships & Publications	***2153***	***$ 950***	***$ -***	***$ -***	***$ 950***	***$ -***
Training & Conference	*2155*	*101*	*561*	*571*		
CEU		1,500	-	-	1,500	
Misc. Trainings		3,000	-	-	3,000	
TOTAL - Training & Conference	***2155***	***$ 4,500***	***$ -***	***$ -***	***$ 4,500***	***$ -***
Special Department Supplies	*2215*	*101*	*561*	*571*		
Signs		8,000	-	-	8,000	
Uniforms/Boots		18,500	-	-	18,500	
Cones		2,000	-	-	2,000	
Miscellaneous Supplies		2,000	-	-	2,000	
Barricades		1,000	-	-	1,000	
Raingear		550	-	-	550	
TOTAL - Special Department Supplies	***2215***	***$ 32,050***	***$ -***	***$ -***	***$ 32,050***	***$ -***
Maintenance Supplies	*2312*	*101*	*561*	*571*		
Asphalt		17,000	21,500	21,500	60,000	
Sand and Sand Bags		4,160	-	-	4,160	
Paint/Thermo		25,000	-	-	25,000	
Other Maintenance Supplies		3,120	-	-	3,120	
Shale		4,160	-	-	4,160	
Cold Mix		4,160	-	-	4,160	
Crack Sealer material		10,000			10,000	
TOTAL - Maintenance Supplies	***2312***	***$ 67,600***	***$ 21,500***	***$ 21,500***	***$ 110,600***	***$ -***
Maintenance Machinery & Equipment	*2315*	*101*	*561*	*571*		
Gutter Brooms, Curtains, Saw Blades, etc.		8,320	-	-	8,320	
Maintenance of Elgin & Sentinel Sweepers		12,000	-	-	12,000	
Large Equip. Repair and Maintenance		25,000	6,000	6,000	37,000	
TOTAL - Machine Maintenance & Equipment	***2315***	***$ 45,320***	***$ 6,000***	***$ 6,000***	***$ 57,320***	***$ -***
Capital Equipment	*2630*	*101*	*561*	*571*		
Lease - Vehicle 208, costs split with WW Collection - $150,000 for 5 years @ 5%		36,612	-	-	36,612	
TOTAL - Capital Equipment	***2630***	***$ 36,612***	***$ -***	***$ -***	***$ 36,612***	***$ -***
TOTAL - One time Expenses						***$ -***

Draft Preliminary Budget

Public Works
Tree City

PRELIMINARY DRAFT

Budget Tree City 5026

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
50	**Public Works**					
101-50-26-20-10	Salary-Regular	12,616	13,884	14,344	59,602	61,390
101-50-26-20-40	FICA/Medicare	983	1,057	1,116	4,601	4,739
101-50-26-20-45	Employer PERS	1,249	1,593	1,645	5,297	5,456
101-50-26-20-47	PERS Unfunded Liability	1,785	1,509	1,656	6,589	6,787
101-50-26-20-55	Health Insurance	3,129	3,604	3,776	16,390	18,029
101-50-26-20-61	Workers Comp	521	501	476	3,724	4,096
101-50-26-20-65	SDI	128	139	158	715	736
101-50-26-20-75	Deferred Comp	244	251	265	581	581
101-50-26-20-85	Auto Allowance	234	240	252	240	240
20	**Salaries & Benefits**	**20,891**	**22,777**	**23,687**	**97,739**	**102,055**
101-50-26-21-35	Main Street Trees	-	-	-	-	-
101-50-26-21-36	Tree City USA	5,682	12,048	17,472	30,600	30,600
101-50-26-21-37	Heritage Trees	-	10,000	10,400	10,400	10,400
101-50-26-21-45	Other Contract Services	17,334	107,124	136,868	76,400	76,400
101-50-26-21-53	Memberships & Publications	185	185	1,040	1,040	1,040
101-50-26-21-55	Training & Conference	625	2,198	4,992	4,992	4,992
101-50-26-21-57	Certifications	-	-	1,040	1,040	1,040
21	**Services**	**23,827**	**131,555**	**171,812**	**124,472**	**124,472**
101-50-26-22-15	Special Department Supplies	260	3,306	5,200	5,200	5,200
101-50-26-22-20	Small Tools	383	2,533	4,680	4,680	4,680
22	**Supplies**	**644**	**5,839**	**9,880**	**9,880**	**9,880**
101-50-26-23-30	Maint Buildings/Grounds	12,148	15,051	45,552	60,000	60,000
23	**Maintenance**	**12,148**	**15,051**	**45,552**	**60,000**	**60,000**
26	**Tree City USA**	**57,508**	**175,222**	**250,931**	**292,091**	**296,407**
Grand Total		**189,175**	**175,222**	**250,931**	**292,091**	**296,407**
			-7.38%	43.21%	16.40%	1.48%

TREE CITY PRELIMINARY DRAFT BUDGET - 5026 EXPENSE SUMMARY - FY26				
Description	**Object Code**	**Funding Source**	**FY 26**	**One-time Expense**
Tree City USA	*2136*	*101*		
Trees and Materials for Off Main (tree replantings)		1,872	15,000	
Emergency Tree Work		15,600	15,600	
TOTAL - Tree City USA	***2136***		***$ 30,600***	***$ -***
Heritage Trees	*2137*	*101*		
Emergency Tree Work on Heritage Trees		10,400	10,400	
TOTAL - Heritage Trees	***2137***	***$ 10,400***	***$ 10,400***	***$ -***
Other Contract Services	*2145*	*101*		
Annual Tree Maintenance Cycle		36,400	45,000	
Additional Tree Maintenance		40,000	40,000	
TOTAL - Other Contract Services	***2145***	***$ 76,400***	**85,000**	**-**
Memberships & Publications	*2153*	*101*		
ISA		728	728	
WC ISA		312	312	
TOTAL - Memberships & Publications	***2153***	***$ 1,040***	***$ 1,040***	***$ -***
Training & Conferences	*2155*	*101*		
Arborist CEUs		1,560	1,560	
Arborist Prep Course		2,340	2,340	
Arborist Certificate Test		1,092	1,092	
TOTAL - Training & Conferences	***2155***	***$ 4,992***	***$ 4,992***	***$ -***
Certifications	*2157*	*101*		
Miscellaneous Certifications		1,040	1,040	
TOTAL - Certifications	***2157***		***$ 1,040***	***$ -***
Special Department Supplies	*2215*	*101*		
Soils, Fertilizers, Pesticides		5,200	5,200	
TOTAL - Special Department Supplies	***2215***		***$ 5,200***	***$ -***
Maintenance Buildings/Grounds	*2330*	*101*		
Preventative Maintenance		45,552	40,000	
MOB remediation			20,000	-
TOTAL - Maintenance Buildings/Grounds	***2330***		**$ 60,000**	**$ -**

TOTAL - One time Expenses	**$**	**-**

Draft Preliminary Budget

Public Works
Parks

PRELIMINARY DRAFT

Budget Parks 5027

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
101	**General Fund**					
50	**Public Works**					
101-50-27-20-10	Salary-Regular	219,096	269,326	440,420	343,420	353,723
101-50-27-20-20	Temp/Part Time	-	-	-	-	-
101-50-27-20-25	Standby	7,965	4,886	4,050	3,857	3,857
101-50-27-20-30	Overtime	13,924	13,024	3,316	3,158	3,253
101-50-27-20-40	FICA/Medicare	19,970	22,985	34,497	26,992	27,802
101-50-27-20-45	Employer PERS	20,431	21,644	40,982	27,944	28,782
101-50-27-20-47	PERS Unfunded Liability	36,130	38,552	41,240	34,750	35,793
101-50-27-20-50	Employee PERS	-	-	-	-	-
101-50-27-20-55	Health Insurance	68,602	81,679	140,174	97,580	107,338
101-50-27-20-61	Workers Comp	43,305	34,346	23,785	30,562	33,618
101-50-27-20-65	SDI	2,579	3,007	4,926	4,205	4,331
101-50-27-20-71	Unemployment	-	-	-	-	-
101-50-27-20-75	Deferred Comp	1,341	1,280	3,458	2,634	2,634
101-50-27-20-95	Uniform Allowance	-	247	-	-	-
20	**Salaries & Benefits**	**433,343**	**490,975**	**736,846**	**575,102**	**601,130**
			13.30%	50.08%	-21.95%	4.53%
101-50-27-21-05	Advertising	-	-	-	-	-
101-50-27-21-10	Communications	1,260	2,744	3,640	3,640	3,640
101-50-27-21-15	Postage	-	-	-	-	-
101-50-27-21-22	Utilities	131,992	105,264	135,720	135,720	141,149
101-50-27-21-25	Equipment Rental	1,361	1,331	31,200	15,000	15,600
101-50-27-21-30	Professional Contracts	27,058	24,742	52,000	40,000	41,600
101-50-27-21-45	Other Contract Services	5,025	64,947	189,673	41,600	144,000
101-50-27-21-53	Memberships & Publications	120	215	1,040	1,040	1,040
101-50-27-21-55	Training & Conference	456	4,902	7,280	7,280	7,280
101-50-27-21-60	Other Travel	-	-	312	300	300
21	**Services**	**167,271**	**204,146**	**420,865**	**244,580**	**354,609**
			22.05%	106.16%	-41.89%	44.99%
101-50-27-22-13	Office Supplies	196	193	780	500	500
101-50-27-22-15	Special Department Supplies	59,317	61,138	56,732	54,660	54,660
101-50-27-22-20	Small Tools	-	-	1,248	1,000	1,000
22	**Supplies**	**59,513**	**61,331**	**58,760**	**56,160**	**56,160**
			3.06%	-4.19%	-4.42%	0.00%
101-50-27-23-12	Maintenance Supplies	9	193	-	-	-
101-50-27-23-15	Maint Machine/Equipment	16,132	7,204	36,400	20,000	20,800
101-50-27-23-30	Maint Buildings/Grounds	90,726	94,179	271,194	75,240	78,250
101-50-27-23-50	Vehicle Alloc Expense	37,689	42,089	43,773	43,773	43,773
23	**Maintenance**	**144,556**	**143,666**	**351,367**	**139,013**	**142,822**
101-50-27-24-25	Taxes & Other Charges	23	25	214	200	200
24	**Taxes, Insurances & Contributi**	**23**	**25**	**214**	**200**	**200**
			5.82%	765.00%	-6.54%	0.00%
101-50-27-26-70	Capital Imp Equipment	-	-	4,200	-	-
26	**Capital**	**-**	**-**	**4,200**	**-**	**-**
					-100.00%	0.00%
101-50-27-29-99	Transfer to other Funds	-	-	-	-	-
29	**Transfers**	**-**	**-**	**-**	**-**	**-**

27	**Parks Maintenance**	**804,706**	**900,143**	**1,572,252**	**1,015,055**	**1,154,921**
			11.86%	74.67%	-35.44%	13.78%
592	**Equipment Replacement Fund**					
50	**Public Works**					
592-50-27-26-30	Capital Equipment	41,933	-	550,000	27,660	27,660
26	**Capital**	**41,933**	**-**	**550,000**	**27,660**	**27,660**
					-94.97%	0.00%
27	**Parks Maintenance**	**41,933**	**-**	**550,000**	**27,660**	**27,660**
					-94.97%	0.00%
Grand Total		**846,639**	**900,143**	**2,122,252**	**1,042,715**	**1,182,581**
			6.32%	135.77%	-50.87%	13.41%

PARKS PRELIMINARY DRAFT BUDGET - 5027 EXPENSE SUMMARY - FY26				
Description	**Object Code**	**Funding Source**	**Total Budgeted**	**One-time Expense**
Equipment Rentals	*2125*	*101*		
Rentals for Equipment (not owned by the City) (stump grinder, aerator, skid steer, zipper for path repair, tree quipment)		15,000	15,000	-
TOTAL - Equipment Rentals	***2125***	***$ 15,000***	***$ 15,000***	***$ -***
Professional Contracts	*2130*	*101*		
Holiday Lighting & Decorating		40,000	40,000	-
TOTAL - Professional Contracts	***2130***	***$ 40,000***	***$ 40,000***	***$ -***
Other Contract Services	*2145*	*101*		
Seasonal Staff (Workers.com)		41,600	41,600	-
TOTAL - Other Contract Services	***2145***	***$ 41,600***	***$ 41,600***	***$ -***
Memberships & Publications	*2153*	*101*		
PAPA Membership		582	582	-
DPR Certificates		250	250	-
NRPA		208	208	-
TOTAL - Memberships & Publications	***2153***	***$ 1,040***	***$ 1,040***	***$ -***
Training & Conferences	*2155*	*101*		
CPSI Course & Exam (hotel/travel)		4,113	4,113	-
PAPA CEUs		1,040	1,040	-
DPR Test Prep and Exam		1,420	1,420	-
Misc. Training and Seminars		707	707	-
TOTAL - Training & Conferences	***2155***	***$ 7,280***	***$ 7,280***	***$ -***
Special Department Supplies	*2215*	*101*		
Standard Supplies (toilet paper, towels, cleaners, etc.)		13,520	13,520	-
Misc. Supplies (fertilizer, irrigation parts, etc.)		12,584	12,584	-
Uniforms and Boots		23,556	23,556	-
Equipment Replacement		5,000	5,000	-
TOTAL - Special Department Supplies	***2215***	***$ 54,660***	***$ 54,660***	***$ -***
Maintenance Machine & Equipment	*2315*	*101*		
Repairs to Major Equipment		20,000	20,000	-
TOTAL - Maintenance Machine & Equip.	***2315***	***$ 20,000***	***$ 20,000***	***$ -***

Buildings and Grounds Maintenance	*2330*	*101*			
Accidents/Incidents			2,600	2,600	-
Mulch			26,000	26,000	-
Fibar for Playgrounds			10,400	10,400	-
Irrigation Repairs			6,240	6,240	-
Materials & Landscaping for Park Rehab Projects			15,000	15,000	-
Park Pathway Rehabilitation			15,000	15,000	-
Total - Building Maintenance and Grounds			***$ 75,240***	***$ 75,240***	***$ -***
Capital Equipment	*2630*	*101*			
Lease of Two F150 Hybrid Trucks			27,660	27,660	-
			$ 27,660	***$ 27,660***	***$ -***
TOTAL - One time Expenses					***$ -***

Draft Preliminary Budget

Public Works
City Garage

PRELIMINARY DRAFT

Budget Garage 5037

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
582	**Internal Service Garage Fund**					
50	**Public Works**					
582-50-37-20-10	Salary-Regular	55,955	58,455	91,740	88,444	91,097
582-50-37-20-25	Standby	2,456	2,333	4,050	3,857	3,973
582-50-37-20-30	Overtime	13,416	16,025	2,100	2,000	2,060
582-50-37-20-40	FICA/Medicare	5,876	6,847	7,546	7,260	7,478
582-50-37-20-45	Employer PERS	3,915	4,722	6,600	6,156	6,341
582-50-37-20-47	PERS Unfunded Liability	6,483	6,210	6,643	7,657	7,887
582-50-37-20-50	Employee PERS	-	-	-	-	-
582-50-37-20-55	Health Insurance	17,810	26,645	36,847	29,297	32,227
582-50-37-20-61	Workers Comp	6,390	15,006	2,854	6,207	6,828
582-50-37-20-65	SDI	767	900	1,077	1,132	1,166
582-50-37-20-71	Unemployment	-	-	-	-	-
582-50-37-20-75	Deferred Comp	396	551	830	659	659
20	**Salaries & Benefits**	**113,463**	**137,695**	**160,286**	**152,669**	**159,715**
582-50-37-21-10	Communications	-	-	-	-	-
582-50-37-21-15	Postage	-	-	-	-	-
582-50-37-21-43	Penalties & Fines	-	-	-	-	-
582-50-37-21-45	Other Contract Services	2,175	920	4,160	4,160	4,325
21	**Services**	**2,175**	**920**	**4,160**	**4,160**	**4,325**
582-50-37-22-13	Office Supplies	-	-	104	100	105
582-50-37-22-15	Special Department Supplies	1,048	2,441	2,600	2,600	2,700
582-50-37-22-20	Small Tools	997	-	1,560	1,550	1,600
582-50-37-22-25	Fuel/Oil	149,844	158,790	124,800	124,800	129,792
582-50-37-22-26	Outside Vehicle Maint	98,254	89,374	130,000	95,600	99,424
582-50-37-22-28	Vehicle Parts	3,082	4,235	7,280	10,200	10,608
22	**Supplies**	**253,225**	**254,840**	**266,344**	**234,850**	**244,229**
582-50-37-23-12	Maintenance Supplies	-	-	-	-	-
582-50-37-23-15	Maint Machine/Equipment	74	-	-	-	-
23	**Maintenance**	**74**	**-**	**-**	**-**	**-**
582-50-37-24-25	Taxes and Other Charges	-	-	107	110	115
24	**Taxes, Insurances & Contributi**	**-**	**-**	**107**	**110**	**115**
582-50-37-26-30	Capital Equipment	-	-	-	-	-
26	**Capital**	**-**	**-**	**-**	**-**	**-**
37	**City Garage**	**368,937**	**393,455**	**430,897**	**391,789**	**408,384**
Grand Total		**368,937**	**393,455**	**430,897**	**391,789**	**408,384**
			6.65%	9.52%	-9.08%	4.24%

GARAGE PRELIMINARY DRAFT BUDGET - 5037 EXPENSE SUMMARY - FY26				
Description	**Object Code**	**Funding Source**	**FY26**	**One-time Expense**
Other Contract Services	*2145*	*582*		
Enterprise Fleet Management		4,160	4,160	
TOTAL - Other Contract Services	***2145***	***$ 4,160***	***$ 4,160***	***$ -***
Special Department Supplies	*2215*	*582*		
Restock garage supplies and essentials for ongoing fleet service. Set up of new vehicle and equipment added into fleet		2,600	2,600	
TOTAL - Special Department Supplies	***2215***	***$ 2,600***	***$ 2,600***	***$ -***
Small Tools	*2220*	*582*		
Welding Gas/Supplies		310	310	
Auto Part Specialty Tools		830	830	
Misc. Specialty Tools		310	310	
Misc. Auto Parts		100	100	
TOTAL - Small Tools	***2220***	***$ 1,550***	***$ 1,550***	***$ -***
Vehicle Maintenance - Outside	*2226*	*582*		
Misc. Auto Repairs		70,000	70,000	
90 Day Inspections		10,000	10,000	
Alignment, Wheel Balancing, Installs		5,200	5,200	
General Equipment Repair		5,200	5,200	
Smog/Emission Checks		5,200	5,200	
TOTAL - Vehicle Maintenance - Outside	***2226***	***$ 95,600***	***$ 95,600***	***$ -***
Vehicles Parts & Supplies	*2228*	*582*		
Tires		5,000	5,000	
Misc. Auto Parts		1,560	1,560	
Batteries		1,040	1,040	
Chemicals		520	520	
Police Department Tires		2,080	2,080	
Outfit Vehicles		-		
TOTAL - Vehicles Parts & Supplies	***2228***	***$ 10,200***	***$ 10,200***	***$ -***
Taxes and Other Charges	*2425*	*582*		
DMV Renewal Fees		110	110	
TOTAL - Taxes and Other Charges	***2425***	***$ 110***	***$ 110***	***$ -***
TOTAL - One time Expenses				**$ -**

Draft Preliminary Budget

Public Works
Water Distribution

PRELIMINARY DRAFT

Budget Water Distribution 5031

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
561	**Water Enterprise**					
50	**Public Works**					
561-50-31-20-10	Salary-Regular	129,881	182,322	276,317	281,916	290,373
561-50-31-20-20	Temp/Part Time	67,358	-	-	-	-
561-50-31-20-25	Standby	4,845	8,901	4,050	9,000	9,000
561-50-31-20-30	Overtime	16,864	32,307	12,233	11,650	12,000
561-50-31-20-40	FICA/Medicare	11,463	15,631	22,529	22,044	22,705
561-50-31-20-45	Employer PERS	7,300	10,793	19,903	18,856	19,422
561-50-31-20-47	PERS Unfunded Liability	23,921	18,723	20,029	23,448	24,151
561-50-31-20-50	Employee PERS	-	(5)	-	-	-
561-50-31-20-55	Health Insurance	32,997	38,698	71,034	88,231	97,054
561-50-31-20-61	Workers Comp	15,618	15,022	14,271	18,087	19,896
561-50-31-20-65	SDI	1,514	2,078	3,218	3,437	3,540
561-50-31-20-71	Unemployment	-	-	-	-	-
561-50-31-20-75	Deferred Comp	682	824	2,075	1,910	1,910
561-50-31-20-85	Auto Allowance	-	-	-	-	-
561-50-31-20-95	Uniform Allowance	-	-	-	-	-
561-50-31-20-96	Education Reimbursement	-	-	-	-	-
20	**Salaries & Benefits**	**312,444**	**325,295**	**445,657**	**478,579**	**500,051**
561-50-31-21-10	Communications	3,573	3,394	4,784	4,000	4,000
561-50-31-21-15	Postage	20	-	-	-	-
561-50-31-21-22	Utilities	134,055	117,622	135,720	141,149	146,795
561-50-31-21-25	Equipment Rental	4,180	18,518	23,920	7,000	7,000
561-50-31-21-27	Equipment Lease Exp	-	-	-	-	-
561-50-31-21-30	Professional Contracts	-	-	-	-	-
561-50-31-21-45	Other Contract Services	60,285	51,928	222,772	92,200	92,200
561-50-31-21-53	Memberships & Publications	-	235	520	500	500
561-50-31-21-55	Training & Conference	3,792	5,385	10,400	6,560	5,360
561-50-31-21-57	Certifications	240	-	2,600	1,500	1,500
561-50-31-21-60	Other Travel	188	90	520	500	500
21	**Services**	**206,332**	**197,173**	**401,236**	**253,409**	**257,855**
561-50-31-22-07	Copies	-	-	-	-	-
561-50-31-22-12	Computer Equipment	281	-	-	-	-
561-50-31-22-13	Office Supplies	53	178	520	500	500
561-50-31-22-15	Special Department Supplies	24,652	17,800	28,080	28,250	24,950
561-50-31-22-19	Meters/Hydrants	8,592	26,769	35,902	24,000	24,000
561-50-31-22-20	Small Tools	919	4,140	5,200	6,730	8,530
561-50-31-22-25	Fuel/Oil	-	-	-	-	-
561-50-31-22-35	Process Chemicals	-	287	26,363	5,000	5,000
561-50-31-22-37	Lab Supplies	147	1,292	5,200	2,500	2,500
22	**Supplies**	**34,645**	**50,466**	**101,265**	**66,980**	**65,480**
561-50-31-23-12	Maintenance Supplies	45,533	48,483	62,400	62,400	62,400
561-50-31-23-15	Maint Machine/Equipment	18,699	8,362	18,720	18,720	18,720
561-50-31-23-30	Maint Buildings/Grounds	-	1,607	-	-	-
561-50-31-23-35	Software Maintenance	-	-	-	-	-
561-50-31-23-50	Vehicle Alloc Expense	64,323	42,089	43,773	68,382	47,382
23	**Maintenance**	**128,555**	**100,540**	**124,893**	**149,502**	**128,502**
561-50-31-24-25	Taxes & Other Charges	-	-	535	500	500
24	**Taxes, Insurances & Contributi**	**-**	**-**	**535**	**500**	**500**
561-50-31-26-30	Capital Equipment	14,084	15,292	88,620	68,382	47,382
26	**Capital**	**14,084**	**15,292**	**88,620**	**68,382**	**47,382**

31	**Water Distribution**	**696,061**	**688,766**	**1,162,205**	**1,017,352**	**999,770**
Grand Total		**696,061**	**688,766**	**1,162,205**	**1,017,352**	**999,770**
			-1.05%	**68.74%**	**-12.46%**	**-1.73%**

WATER DISTRIBUTION PRELIMINARY DRAFT BUDGET - 5031 EXPENSE DETAIL - FY26				
Description	**Object Code**	**Funding Source**	**FY26**	**One-time Expense**
Equipment Rentals	*2125*	*561*		
Various rentals		$ 7,000	$ 7,000	
TOTAL - Equipment Rentals		**$ 7,000**	**$ 7,000**	**$ -**
Other Contract Services	*2145*	*561*		
MVP Repair Services		*10,400*	10,400	
Generator Maintenace & Annual Testing		*10,400*	10,400	
Annual Water Tests		*5,200*	5,200	
PLC Water Pressure Trending		*5,200*	5,200	
Pump Service Contract/Repairs		*26,000*	26,000	
Emergency Water Main Repairs		*35,000*	35,000	
TOTAL - Other Contract Services	***2145***	***$ 92,200***	***$ 92,200***	***$ -***
Membership and Publications	*2153*	*561*		
Miscellaneous Memberships & Publications		500	500	
TOTAL - Membership & Publications	***2153***	***$ 500***	***$ 500***	***$ -***
Training and Conferences	*2155*	*561*		
Pump Class and Misc. Training		1,560	1,560	
BackFlow Class and Misc. Training		1,500	1,500	
Supervisor Seminar and Misc. Training		2,500	2,500	
Misc. Training		1,000	1,000	
TOTAL - Training and Conferences	***2155***	***$ 6,560***	***$ 6,560***	***$ -***
Certifications	*2157*	*561*		
Miscellaneous Certifications		1,500	1,500	
TOTAL - Certifications	***2157***	***$ 1,500***	***$ 1,500***	***$ -***
Special Department Supplies	*2215*	*561*		
Uniforms		6,250	6,250	
Rain Gear		1,000	1,000	
Boots		1,500	1,500	
Miscellaneous Expenses		11,200	11,200	
Safety Gear		650	650	
Data Loggers/Ground Water Monitoring		4,350	4,350	
Dechlorinaiting Diffuser		2,500	2,500	
Brass Fittings for Hydrant Gate valves		800	800	
TOTAL - Special Department Supplies	***2215***	***$ 28,250***	***$ 28,250***	***$ -***
Water Meter/Hydrants	*2219*	*561*		

Fire Hydrants and Water Meters (as needed)			24,000		24,000		
TOTAL - Equipment Rental	***2219***	***$***	***24,000***	***$***	***24,000***	***$***	***-***
Small Tools	*2220*		*561*				
Misc. Operation Tools			3,120		3,120		
Balloon Diffused Lights with Tripod			3,610		3,610		
TOTAL - Small Tools	***2220***	***$***	***6,730***	***$***	***6,730***	***$***	***-***
Maintenance Supplies	*2312*		*561*				
Service Repair Parts			20,800		20,800		
Road Surface Materials			5,200		5,200		
Machined Parts			2,080		2,080		
Cones/Signs/Barricades			2,080		2,080		
Land Fill Fees			11,440		11,440		
Oxygen and Acetylane Gas			3,120		3,120		
Bacteria Lab Tests			3,120		3,120		
De-Chlorination Tabs			2,080		2,080		
Water Diffuser Supplies			2,080		2,080		
Emergency Repair Supplies			10,400		10,400		
TOTAL - Maintenance Supplies	***2312***	***$***	***62,400***	***$***	***62,400***	***$***	***-***
Machinery & Equipment Maintenance	*2315*		*561*				
Maintenance			16,640		16,640		
ERS Annual Filter Inspection (stonebridge)			2,080		2,080		
TOTAL - Machinery & Equipment Maintenance	***2315***	***$***	***18,720***	***$***	***18,720***	***$***	***-***
Capital Equipment	*2630*		*561*				
Jackhammer attachment for excavator			7,000		7,000		7,000
Viberplate attachment			7,000		7,000		7,000
Valve/Hydrant gate valve exervicser			7,000		7,000		7,000
Lease of Vehicles Split between collections			47,382		47,382		
TOTAL - Capital Equipment	***2630***	***$***	***68,382***	***$***	***68,382***	***$***	***21,000***
TOTAL - One time Expenses						**$**	**21,000**

Draft Preliminary Budget

Public Works
Water Treatment

PRELIMINARY DRAFT

Budget Water Treatment 5034

Account Number	Description	FY 23 Actuals	FY 24 Actuals	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
561	**Water Enterprise**					
50	**Public Works**					
561-50-34-20-10	Salary-Regular	162,845	266,188	389,851	381,564	393,011
561-50-34-20-20	Temp/Part Time	1,293,291	67,170	-	-	-
561-50-34-20-25	Standby	15,659	20,114	8,747	8,330	8,580
561-50-34-20-30	Overtime	20,763	24,990	17,267	16,445	16,938
561-50-34-20-40	FICA/Medicare	15,438	24,232	31,978	30,802	31,726
561-50-34-20-45	Employer PERS	8,987	15,542	32,267	26,174	26,959
561-50-34-20-47	PERS Unfunded Liability	20,156	30,354	32,471	32,549	33,525
561-50-34-20-50	Employee PERS	-	(18)	-	-	-
561-50-34-20-55	Health Insurance	44,809	68,964	118,125	92,549	101,804
561-50-34-20-61	Workers Comp	14,537	21,025	16,173	18,711	20,582
561-50-34-20-65	SDI	1,945	3,177	4,575	4,810	4,954
561-50-34-20-71	Unemployment	-	-	-	-	-
561-50-34-20-75	Deferred Comp	1,056	1,514	2,351	1,976	1,976
561-50-34-20-95	Uniform Allowance	-	288	-	-	-
20	**Salaries & Benefits**	**1,599,485**	**543,539**	**653,804**	**613,910**	**640,056**
561-50-34-21-05	Advertising	-	-	-	-	-
561-50-34-21-10	Communications	9,688	13,325	15,600	16,250	16,900
561-50-34-21-15	Postage	-	-	-	-	-
561-50-34-21-22	Utilities	64,294	98,834	109,200	110,000	114,400
561-50-34-21-25	Equipment Rental	50,780	99,089	22,197	5,200	5,200
561-50-34-21-30	Professional Contracts	-	-	-	-	-
561-50-34-21-40	Professional Fees	-	-	-	-	-
561-50-34-21-43	Penalties and Fines	-	20	-	-	-
561-50-34-21-45	Other Contract Services	160,786	1,000,703	450,044	218,600	218,600
561-50-34-21-53	Memberships & Publications	1,687	1,195	1,560	1,560	1,560
561-50-34-21-55	Training & Conference	1,776	1,173	6,240	6,000	6,000
561-50-34-21-57	Certifications	155	-	1,560	1,560	1,560
561-50-34-21-60	Other Travel	-	-	-	-	-
21	**Services**	**289,164**	**1,214,339**	**606,402**	**359,170**	**364,220**
561-50-34-22-07	Copies	-	-	-	-	-
561-50-34-22-12	Computer Equipment	-	643	15,600	15,600	15,600
561-50-34-22-13	Office Supplies	683	232	520	520	520
561-50-34-22-15	Special Department Supplies	19,525	9,211	20,800	18,200	18,200
561-50-34-22-20	Small Tools	2,959	1,535	2,600	2,600	2,600
561-50-34-22-25	Fuel/Oil	6,667	2,731	5,200	5,200	5,200
561-50-34-22-32	Purchase Water	1,683,300	1,671,320	1,785,248	1,884,725	1,941,423
561-50-34-22-35	Process Chemicals	82,740	105,002	174,279	142,320	148,015
561-50-34-22-37	Lab Supplies	32,239	27,849	31,200	31,200	31,200
22	**Supplies**	**1,828,113**	**1,818,522**	**2,035,447**	**2,100,365**	**2,162,758**
561-50-34-23-11	Maint Office Equip	3,929	34	8,112	8,112	8,112
561-50-34-23-12	Maintenance Supplies	10,310	8,286	6,240	6,240	6,240
561-50-34-23-15	Maint Machine/Equipment	41,808	47,561	72,800	60,000	60,000
561-50-34-23-30	Maint Buildings/Grounds	10,009	10,053	15,600	15,600	15,600
561-50-34-23-35	Software Maintenance	1,013	-	-	-	-
561-50-34-23-50	Vehicle Alloc Expense	28,266	25,254	26,264	26,264	26,264
23	**Maintenance**	**95,335**	**91,188**	**129,016**	**116,216**	**116,216**
561-50-34-24-25	Taxes & Other Charges	20,884	27,217	21,400	21,400	21,400
24	**Taxes, Insurances & Contributi**	**20,884**	**27,217**	**21,400**	**21,400**	**21,400**
561-50-34-26-30	Capital Equipment	7,542	6,459	90,533	18,210	22,450
561-50-34-26-70	Capital Imp Equipment	-	-	197,487	-	-
26	**Capital**	**7,542**	**6,459**	**288,020**	**18,210**	**22,450**
34	**Water Treatment**	**3,840,523**	**3,701,264**	**3,734,089**	**3,229,271**	**3,327,100**

Grand Total	**3,840,523**	**3,701,264**	**3,734,089**	**3,229,271**	**3,327,100**
		-3.63%	0.89%	-13.52%	3.03%

WATER TREATMENT PRELIMINARY DRAFT BUDGET - 5034 EXPENSE SUMMARY - FY26				
Description	**Object Code**	**Funding Source**	**FY 26**	**One-time Expense**
Equipment Rental	*2125*	*561*		
Various Tools (Hand tools, Hilti)		5,200	5,200	
TOTAL - Equipment Rental	***2125***	***$ 5,200***	***$ 5,200***	***$ -***
Other Contract Services	*2145*	*561*		
Water Testing		35,000	35,000	
Contract Crews for Spillway and Dam Maintenance		20,800	20,800	
ERS Filter Surveillance		10,400	10,400	
PLC Water Pressure Trending		5,200	5,200	
Generator Maintenance		5,200	5,200	
Annual Tank Cleaning & Inspection		25,000	25,000	
HACH Instrumentation Calibration		15,000	15,000	
Caltest and Alpha labs Sampling		50,000	50,000	
Win911 Alarm Subscription		2,000	2,000	
Tesltar Annual SCADA Maintenance Agreement		40,000	40,000	
Pest control at WTP & Stonebridge		5,000	5,000	
Uniforms and Rain Gear		5,200	5,200	
TOTAL - Other Contract Services	***2145***	***$ 218,800***	***$ 218,800***	***$ -***
Memberships & Publications	*2153*	*561*		
Operator Certification		1,560	1,560	
TOTAL - Memberships & Publications	***2153***	***$ 1,560***	***$ 1,560***	***$ -***
Training and Conferences	*2155*	*561*		
Miscellaneous Training		6,000	6,000	
TOTAL - Training and Conferences	***2155***	***$ 6,000***	***$ 6,000***	***$ -***
Certifications	*2157*	*561*		
Miscellaneous Certifications		1,560	1,560	
TOTAL - Certifications	***2157***	***$ 1,560***	***$ 1,560***	***$ -***
Special Department Supplies	*2215*	*561*		
Safety Equipment, Boots, Other		10,400	10,400	
Data Loggers/Ground Water Monitoring		2,600	2,600	
Misc. Supplies		5,200	5,200	
TOTAL - Special Department Supplies	***2215***	***$ 18,200***	***$ 18,200***	***$ -***

Process Chemicals	*2235*		*561*				
Alum			11,440		11,440		
Copper Sulfate			11,440		11,440		
NaOH			10,450		10,450		
NaOCl			11,000		11,000		
Non-Ionic Polymer			2,300		2,300		
Ascorbic Acid			550		550		
NaMNO4			8,000		8,000		
PO4			4,600		4,600		
Activated Carbon			40,040		40,040		
Stonebridge Wells			27,500		27,500		
Ferric			15,000		15,000		
TOTAL - Process Chemicals	***2235***	***$***	***142,320***	***$***	***142,320***	***$***	***-***
Machinery & Equipment Maintenance	*2315*		*561*				
Annual Maintenance & Machine Service			60,000		60,000		
TOTAL - Machinery & Equipment Maintenance	***2315***	***$***	***60,000***	***$***	***60,000***	***$***	***-***
Taxes and Other Charges	*2425*		*561*				
CDPH System Fees			20,000		20,000		
BAAQMD Generator Permit Fee			1,400		1,400		
TOTAL - Taxes and Other Charges	***2524***	***$***	***21,400***	***$***	***21,400***	***$***	***-***
Capital Equipment	*2630*		*561*				
Vehicle Lease - entered into in FY 19			6,930		6,930		
Lease for F150			11,280		11,280		
TOTAL - Capital Equipment	***2630***	***$***	***18,210***	***$***	***18,210***	***$***	***-***
TOTAL - One time Expenses						***$***	***-***

Draft Preliminary Budget

Public Works
Wastewater Collection

PRELIMINARY DRAFT

Budget Wastewater Collection 5020

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
571	**Sewer Enterprise**					
50	**Public Works**					
571-50-20-20-10	Salary-Regular	63,772	81,219	138,114	153,147	157,741
571-50-20-20-25	Standby	2,423	4,451	4,050	3,857	3,973
571-50-20-20-30	Overtime	8,432	16,153	3,150	3,000	3,090
571-50-20-20-40	FICA/Medicare	5,730	7,816	11,189	12,316	12,685
571-50-20-20-45	Employer PERS	3,649	5,396	9,949	10,659	10,979
571-50-20-20-47	PERS Unfunded Liability	11,957	9,359	10,012	13,255	13,653
571-50-20-20-50	Employee PERS	-	-	-	-	-
571-50-20-20-55	Health Insurance	16,499	19,349	35,516	52,582	57,840
571-50-20-20-61	Workers Comp	7,809	7,511	7,135	10,291	11,320
571-50-20-20-65	SDI	757	1,039	1,598	1,920	1,978
571-50-20-20-75	Deferred Comp	341	412	1,037	1,087	1,120
571-50-20-20-95	Uniform Allowance	-	-	-	-	-
20	**Salaries & Benefits**	**121,369**	**152,706**	**221,749**	**262,114**	**274,379**
571-50-20-21-10	Communications	323	1,797	416	500	500
571-50-20-21-22	Utilities	4,868	2,849	5,200	5,200	5,200
571-50-20-21-25	Equipment Rental	33,435	34,621	93,268	25,000	25,000
571-50-20-21-45	Other Contract Services	47,178	4,484	191,017	100,000	100,000
571-50-20-21-53	Memberships & Publications	3,502	3,286	5,200	3,360	3,360
571-50-20-21-55	Training & Conference	966	3,377	8,320	6,000	6,000
571-50-20-21-57	Certifications	221	-	2,600	2,600	2,600
571-50-20-21-60	Other Travel	-	-	-	-	-
21	**Services**	**90,493**	**50,415**	**306,021**	**142,660**	**142,660**
571-50-20-22-07	Copies	-	-	-	-	-
571-50-20-22-13	Office Supplies	65	175	104	104	104
571-50-20-22-15	Special Department Supplies	3,222	6,615	36,400	52,720	39,230
571-50-20-22-20	Small Tools	183	-	2,912	2,912	2,912
22	**Supplies**	**3,471**	**6,790**	**39,416**	**55,736**	**42,246**
571-50-20-23-12	Maintenance Supplies	3,598	8,228	26,000	26,000	26,000
571-50-20-23-15	Maint Machine/Equipment	7,728	17,563	39,000	22,680	22,680
571-50-20-23-30	Maint Buildings/Grounds	-	-	-	-	-
571-50-20-23-50	Vehicle Alloc Expense	7,538	8,418	8,755	8,755	8,755
23	**Maintenance**	**18,864**	**34,209**	**73,755**	**57,435**	**57,435**
571-50-20-24-25	Taxes & Other Charges	-	-	-	-	-
24	**Taxes, Insurances & Contributi**	**-**	**-**	**-**	**-**	**-**
571-50-20-26-30	Capital Equipment	14,084	15,292	331,841	57,382	47,382
571-50-20-26-50	Capital Imp Land	-	-	-	-	-
26	**Capital**	**14,084**	**15,292**	**331,841**	**57,382**	**47,382**
571-50-20-29-99	Transfer to other Funds	-	-	-	-	-
29	**Transfers**	**-**	**-**	**-**	**-**	**-**
20	**Sewer Collections**	**248,281**	**259,412**	**972,782**	**575,327**	**564,101**
Grand Total		**248,281**	**259,412**	**972,782**	**575,327**	**564,101**
			4.48%	274.99%	-40.86%	-1.95%

WASTEWATER COLLECTION PRELIMINARY DRAFT BUDGET - 5020 EXPENSE SUMMARY - FY26							
Description	**Object Code**		**Funding Source**		**FY 26**		**One-time Expense**
Equipment Rental Costs	*2125*		*571*				
			25,000		25,000		
TOTAL -Rental Costs	***2125***	***$***	***25,000***	***$***	***25,000***	***$***	***-***
Memberships & Publications	*2153*		*571*				
Books			500		500		
CWEA Exam and 1 year membership			1,300		1,300		
CWEA Membership, E-8, E-11, E-6			1,560		1,560		
TOTAL - Memberships & Publications	***2153***	***$***	***3,360***	***$***	***3,360***	***$***	***-***
Other Contract Services	*2145*		*571*				
Sewer Collection System Repairs			100,000		100,000		
TOTAL -Other Contract Services	***2145***	***$***	***100,000***	***$***	***100,000***		***-***
Training & Conference	*2155*		*571*				
Operator Training			3,120		3,000		
Certification CEU's			5,200		3,000		
TOTAL - Training & Conference	***2155***	***$***	***8,320***	***$***	***6,000***	***$***	***-***
Certifications	*2157*		*571*				
Miscellaneous Certifications			2,600		2,600		
TOTAL - Certifications	***2157***	***$***	***2,600***	***$***	***2,600***	***$***	***-***
Special Department Supplies	*2215*		*571*				
Nozzles & Hooks			1,040		1,040		
Uniforms			19,760		19,760		
Trench Restore			520		520		
Drill Bits			520		520		
Signs			300		300		
Boots			2,080		2,080		
Portable Cement Mixer			3,500		3,500		3,500
Flow Monitoring Devices			10,000		10,000		10,000
Sewer Repair Supplies			15,000		15,000		
TOTAL - Special Department Supplies	***2215***	***$***	***52,720***	***$***	***52,720***	***$***	***13,500***
Maintenance Supplies	*2312*		*571*				
Pipe, Gravel, Fittings, etc.			26,000		26,000		
TOTAL - Maintenance Supplies	***2312***	***$***	***26,000***	***$***	***26,000***	***$***	***-***
Machinery & Equipment Maintenance	*2315*		*571*				

Maintenance as Needed			5,000		5,000		
Maintenance of Vactor Truck			17,680		17,680		
TOTAL - Machinery & Equipment Maintenance	***2315***	***$***	***22,680***	***$***	***22,680***	***$***	***-***
Capital Equipment	*2630*		*571*				
Lease of Vehicles Split between collections			47,382		47,382		
Hose Trailer, Reel and Hose			10,000		10,000		10,000
TOTAL - Capital Equipment	***2630***	***$***	***57,382***	***$***	***57,382***	***$***	***10,000***
TOTAL - One time Expenses						**$**	**23,500**

Draft Preliminary Budget

Public Works
Wastewater Treatment

PRELIMINARY DRAFT

Budget Wastewater Treatment 5029

Account Number	Description	FY 23 Actual	FY 24 Actual	FY 25 Estimated	FY 26 Proposed	FY 27 Proposed
571	**Sewer Enterprise**					
50	**Public Works**					
571-50-29-20-10	Salary-Regular	111,709	193,103	390,320	376,690	392,991
571-50-29-20-20	Temp/Part Time	474,207	-	-	-	-
571-50-29-20-25	Standby	12,498	21,982	8,747	25,000	25,000
571-50-29-20-30	Overtime	10,256	39,052	14,175	13,500	13,905
571-50-29-20-37	Holiday Pay	-	-	-	-	-
571-50-29-20-40	FICA/Medicare	12,244	18,881	31,777	29,859	30,755
571-50-29-20-45	Employer PERS	8,435	12,524	29,687	28,708	29,569
571-50-29-20-47	PERS Unfunded Liability	17,696	27,927	29,874	35,700	36,771
571-50-29-20-50	Employee PERS	-	-	-	-	-
571-50-29-20-55	Health Insurance	45,923	55,997	100,682	101,142	111,256
571-50-29-20-61	Workers Comp	36,473	21,025	16,173	18,711	20,582
571-50-29-20-65	SDI	1,583	2,511	4,545	4,662	4,802
571-50-29-20-71	Unemployment	-	-	-	-	-
571-50-29-20-75	Deferred Comp	1,286	935	2,351	1,976	1,976
571-50-29-20-95	Uniform Allowance	-	-	-	-	-
571-50-29-20-96	Education Reimbursement	-	-	-	-	-
20	**Salaries & Benefits**	**732,309**	**393,935**	**628,330**	**635,948**	**667,607**
571-50-29-21-10	Communications	2,047	3,048	4,160	3,500	3,640
571-50-29-21-15	Postage	13	-	52	50	52
571-50-29-21-22	Utilities	158,170	117,301	148,720	300,000	312,000
571-50-29-21-25	Equipment Rental	55,430	173,838	206,618	26,000	26,000
571-50-29-21-43	Fines & Penalties	147,000	947	-	-	-
571-50-29-21-45	Other Contract Services	70,141	597,848	827,390	372,700	389,080
571-50-29-21-53	Memberships & Publications	452	-	1,560	1,000	1,000
571-50-29-21-55	Training & Conference	550	1,457	5,200	5,000	5,000
571-50-29-21-57	Certifications	-	-	1,560	2,000	2,000
571-50-29-21-60	Other Travel	-	662	-	-	-
21	**Services**	**433,803**	**895,101**	**1,195,260**	**710,250**	**738,772**
571-50-29-22-07	Copies	-	-	-	-	-
571-50-29-22-12	Computer Equipment	-	50	-	-	-
571-50-29-22-13	Office Supplies	546	1,076	520	550	550
571-50-29-22-15	Special Department Supplies	10,243	17,108	23,120	18,100	18,100
571-50-29-22-20	Small Tools	385	2,695	2,600	2,600	2,600
571-50-29-22-25	Fuel/Oil	5,946	3,748	10,400	8,000	8,320
571-50-29-22-35	Process Chemicals	34,693	103,328	284,740	230,000	230,000
571-50-29-22-37	Lab Supplies	1,310	16,024	53,065	50,000	50,000
22	**Supplies**	**53,122**	**144,029**	**374,445**	**309,250**	**309,570**
571-50-29-23-12	Maintenance Supplies	16,040	47,390	31,200	31,200	31,200
571-50-29-23-15	Maint Machine/Equipment	32,352	43,215	41,500	26,000	26,000
571-50-29-23-30	Maint Buildings/Grounds	22,809	35,025	44,200	44,000	44,000
571-50-29-23-50	Vehicle Alloc Expense	22,614	28,308	26,264	26,264	26,264
23	**Maintenance**	**93,814**	**153,939**	**143,164**	**127,464**	**127,464**
571-50-29-24-25	Taxes & Other Charges	7,170	39,219	23,540	40,000	40,000
24	**Taxes, Insurances & Contributions**	**7,170**	**39,219**	**23,540**	**40,000**	**40,000**
571-50-29-26-30	Capital Equipment	-	22,947	66,389	50,000	30,000
571-50-29-26-50	Capital Imp Land	-	-	-	-	-
26	**Capital**	**-**	**22,947**	**66,389**	**50,000**	**30,000**
29	**Sewer Maintenance Operations**	**1,320,219**	**1,649,169**	**2,431,129**	**1,872,912**	**1,913,413**
Grand Total		**1,320,219**	**1,649,169**	**2,431,129**	**1,872,912**	**1,913,413**
			24.92%	**47.42%**	**-22.96%**	**2.16%**

WASTEWATER TREATMENT PRELIMINARY DRAFT BUDGET - 5029 EXPENSE DETAIL - FY26				
Description	**Object Code**	**Funding Source**	**Total**	**One-time Expense**
Equipment Rental	*2125*	*571*		
Misc. Equipment Rental		26,000	26,000	-
TOTAL - Equipment Rental	***2125***	***$ 26,000***	***$ 26,000***	***$ -***
Other Contract Services	*2145*	*571*		
MBR Start Up Maintenance		52,000	52,000	-
Irrigation, Facility, & Telemetry Repairs		38,480	38,480	-
Generator Maintenace & Annual Testing		3,120	3,120	-
OTS Contract		127,600	127,600	-
Clark Pest Control		500	500	-
SCADA Maintenance Contract		50,000	50,000	-
Water delivery service		1,000	1,000	-
Hauling sludge (bi-product of MBR Process)		100,000	100,000	-
TOTAL - Other Contract Services	***2145***	***$ 372,700***	***$ 372,700***	***$ -***
Memberships & Publications	*2153*	*571*		
SRBC or other association		1,000	1,000	$ -
TOTAL - Memberships & Publications	***2153***	***$ 1,000***	***$ 1,000***	***$ -***
Training and Conferences	*2155*	*571*		
Miscellaneous Training		5,000	5,000	-
TOTAL - Training and Conferences	***2155***	***$ 5,000***	***$ 5,000***	***$ -***
Certifications	*2157*	*571*		
SWRCB Exams		1,000	1,000	-
Wastewater Certifications		1,000	1,000	-
TOTAL - Certifications	***2157***	***$ 2,000***	***$ 2,000***	***$ -***
Special Department Supplies	*2215*	*571*		
Miscellaneous Department Supplies & Safety Equipment - gas monitor, load testing cert., potable water, drinking water		15,000	15,000	-
Uniform Service		3,100	3,100	-
TOTAL - Special Department Supplies	***2215***	***$ 18,100***	***$ 18,100***	***$ -***
Small Tools	*2220*	*571*		
Miscellaneous Tools - wrenches, pliers, consumables such as drill bits, saw blades, and grinding wheels		2,600	2,600	-
TOTAL - Small Tools	***2220***	***$ 2,600***	***$ 2,600***	***$ -***

Process Chemicals	*2235*		*571*				
Various Chemicals to Treat Waste			230,000		230,000		-
TOTAL - Process Chemicals	***2235***	***$***	***230,000***	***$***	***230,000***	***$***	***-***
Lab Supplies	*2237*		*571*				
General Equipment and Supplies			25,000		25,000		-
Sample/Monitoring Ground Water			25,000		25,000		-
TOTAL - Lab Supplies	***2237***	***$***	***50,000***	***$***	***50,000***	***$***	***-***
Maintenance Supplies	*2312*		*571*				
Other General Maintenance & Repairs			31,200		31,200		-
TOTAL - Maintenance Supplies	***2312***	***$***	***31,200***	***$***	***31,200***	***$***	***-***
Machinery & Equipment Maintenance	*2315*		*571*				
Repair of 3 aerators			26,000		26,000		26,000
TOTAL - Machinery & Equipment Maintenance	***2315***	***$***	***26,000***	***$***	***26,000***	***$***	***26,000***
Capital Equipment	*2630*		*571*				
Pavement of facility during Next Round of CIP Pavement			50,000		50,000		50,000
TOTAL - Capital Equipment	***2630***	***$***	***50,000***	***$***	***50,000***	***$***	***50,000***
One Time Expenses						***$***	***76,000***

Budget questions and comments

Mark Smithers

April 2025

I offer the following questions and comments on the FY26-FY27 budget as presented to the Finance Committee April 1, 2025.

General

1. We need to see the return of $500,000 to the GF from measure T / road improvement fund (s). This is not yet reflected in the reserve information.
2. Adding FY24 and FY 25 to the unassigned net position roll-forward would be helpful to all.

City Clerk

1. What positions are included in this department?
2. Is the delay / freeze of the City Clerk position included in the draft budget?
3. Muni code update of $12,000; this appears to be a new budget item; can this be eliminated?
4. Election expense of $90,000 for 11/25 ballot; this can be eliminated if the city doesn't follow through on declaring a fiscal emergency.

City Council

1. Contribution of $165,000 in FY26 and $265,000 FY27 should be reconsidered in light of our recurring fiscal deficit and the fantastic financial position and wealth of the listed non-profits. At a minimum these should be halved.

City Manager

1. What positions are included in this department?
2. Assuming the recently departed Assistant City Manager is included in the department, this position should be removed from future budgets.
3. How can we reduce the other contract service budget of $200,000; maybe it can be halved?

Community Development

1. How are we able to reduce the budget for other contract services and software maintenance by $445,000 and $67,000, respectively and not increase these later in the year?

Finance

1. How can we reduce other contract services to $200,000?

Fire Department

1. Contract services increasing $60,000, why?
2. Building and Maintenance grounds budgeted for $25,000. What is this being used for? Can it be delayed or performed internally; PW Parks?

Human Resources

1. How are we reducing contract services by $100,000?

IT

1. How much is being expensed through the equipment replacement fund? It appears $50,000 is expensed through this department to fund 592.

Library

1. How did library wages increase $50,000 (13%) from FY24 to FY25?
2. Why did utilities jump $40,000 from FY24 to FY25?

Non-Departmental

1. General Liability and property insurance (aka block party insurance) is approximately $1.3 million. What is the basis for direct allocation to water and wastewater?
2. How are other contract services reducing by $300,000?
3. What is in contributions for $275,000 which was only $80,000 in FY23?
4. Is there any link between the decreasing TOT and Sales Tax revenue and reduced funding for Chamber marketing?
5. I don’t quite follow all the transfers to other departments, maybe you can help me understand the presentation.

Park and Recreation

1. What is the difference between the pockets of similar expenses; why are they broken out separately?

Police

1. What is the upper valley family center expense of $31,200?
2. What is the we care animal control expense of $15,000?
3. How much would it cost to build out a PD locker room within the currently rented space?

Public Works Admin

1. Why did wages increase $150,000 ($215,000 with benefits) from FY24 to FY25?
2. What are rebates of $100,000 (apparently not water or wastewater)
3. Software maintenance increase $55,000, why?

Measure T class 1 trails

1. Is this transferring admin costs to measure T spending? Is this new?

Water – PW

1. Salaries and benefits increased $90,000 FY24 to FY25, why? And increasing $100,000 more FY25 to FY26; again why?

Wastewater – PW

1. Salary and benefits increased $55,000 FY24 to FY25, why? And increasing $123,000 FY25 to FY26, again why?

Parks – PW

1. $550,000 in capital equipment. Is this purchased equipment or are we just putting monies into a fund for future use?
2. Salaries and Benefits decreasing $160,000 FY25 to FY26; how?
3. Other services reduced $148,000 from FY25 to FY25; how did this happen?
4. Building maintenance grounds down $200,000?

Storm drains – PW

1. Wages and benefits up $70,000 or 70%; why?

Trees – PW

1. Labor increasing 300%; why?

Wastewater treatment – PW

1. Utilities increasing 100% or $150,000; why? How determined?
2. Other services decreasing $460,000, why?

Water distribution – PW

1. Salaries and benefits increased $120,000 or 37% from FY24 to FY25, why?
2. Other contract services decreasing $130,000 or 59% from FY25 to FY26, why?

CJW Confidential 4/18/25

QUESTIONS FOR REVIEW OF CITY STAFF FY ’26 AND FY ’27 BUDGET PROPOSAL

Using the attached “Budget Comparison” chart, the budget documents provided by staff, the original adopted FY ’25 City budget, the updated six-month budget report in Agenda Item 13.2 presented to City Council on February 25, 2025, the Draft General Fund Net Position document provided by staff, and the revenue options submitted to the City Council by staff at the April 8, 2025 City Council meeting, please answer the following questions:

1. **What is the current forecast of sales tax revenues assumed in the Net Position document for FY ’26 and ’27, and what are the source and assumptions included in the forecast?**

2. **Provide the assumptions and calculations for each of the “estimated annual revenues” used for each of the revenue options submitted to the City Council at the April 8, 2025 meeting.**

3. **Referring to the attached “Budget Comparison” chart, please explain the reasons for the increases proposed for FY 2026 and FY 2027 for each of the departments/categories listed in the chart which exceed the general 2-year inflation rate compared to FY 2024 actual expenditures by each such department/category.**

4. **Referring to the attached “Budget Comparison” chart, please provide the FY 2025 six-months ending December 31, 2025 actuals for each listed department/category, and explain why the estimated FY 2025 actuals for each such department/category exceed the FY 2025 originally adopted budget for each listed department/category.**

5. **If the FY 2026 and FY 2027 proposed total budgets for the listed departments/categories were limited to the FY 2024 total actuals for the listed departments/categories increased by the 2 year inflation rate of 5.4%, how would staff propose to allocate the required reductions among the listed departments/categories as compared to the FY 2026 and 2027 proposed budgets?**

NOTE: Staff should feel free to double-check the numbers included in the attached “Budget Comparison” chart. All such numbers were derived using the budget documents provided by staff to the Finance Committee, plus the original adopted FY 2025 budget and subsequent budget update reports provided by staff to the City Council.

CJW Confidential 4.18.25

Comparison - City of St. Helena Expenditure Trends Fiscal 2024 Actuals vs. Fiscal 2026/2027 Proposed Budget

Assumptions:

1. **Budget numbers provided by City staff to Finance Committee; Adopted FY '25 Budget; 2/25/25 Agenda Item 13.2**
2. **Two Year N. Calif. Inflation Rate '23- '25= 5.4%[1]**
3. **Comparison %/$ FY '26/'27 Proposed to FY '24 Actuals**

Dept.	FY '24 Actuals	FY '25 Adopted	FY'25 Actuals 12/31/24	FY '25 Estimate	FY '26 Proposed	FY '27 Proposed
P. Works Admin	$2.1 M	$3.2 M		$3.7 M	$3.4M +62%	$3.2M +52%
P. Works Streets	$ .45M	$ .67M		$ .73M	$ .69M +53%	$ .70M +56%
P. Works Bldgs.	$ .59M	$ .86M		$ .96M	$ .87M +47%	$ .89M +51%
P. Works Parks	$ .90M	$1.35M		$2.1 M	$ 1.04M +16%	$ 1.18M +31%
Parks/Rec.	$1.05M	$1.16M		$1.59M	$1.62M +54%	$1.56M +49%
Library	$1.06M	$1.03M	$ .45M	$1.26M	$1.24M +17%	$1.27M +20%
Info. Tech.	$ .33M	$ .41M		$ .44M	$ .35M +6%	$ .37M +12%
HR	$ .25M	$ .32M	$ .59M	$ .43M	$ .28M +12%	$ .29M +16%
City Clerk	$ .43M	$ .44M		$ .51M	$ .59M +37%	$ .57M +33%
Totals	$7.16M	$9.44M		$11.72M	$10.08M +41%	$10.03M +40%

TOTAL $ INCREASE FY'24 Actuals vs. FY'26 Proposed= $10.08M- $7.16M = **$2.92 M**

SAVINGS IF '26/'27 BUDGETS LIMITED TO 2 YEAR INFLATION RATE (5.4%):

FY 26 Proposed/FY 24 Actuals + Inflation: $10.08M – ($7.16M x 1.054=$7.55M) = $2.53M

FY 27 Proposed/FY 24 Actuals + Inflation: $10.03M – ($7.16M x 1.054=$7.55M) = $2.48M

[1] Consumer Price Index, San Francisco Area — February 2025 : Western Information Office : U.S. Bureau of Labor Statistics . All items less food and energy, Feb. 2023/Feb.2025.

Finance committee

April 2025

Additional budget questions and comments

Consulting fees and costs

Are there specific accounts within the General Fund, Water Enterprise, Wastewater Enterprise, or Other that isolate and show consulting fees? Are consulting fees broken down by studies vs. design fees for specific projects? If so, can we get last year's total and how consulting fees are budgeted for 2026 and 2027?

Also, the breakdown of informational studies vs. project design services would be helpful.

Staffing/Salaries & Benefits

- Are all vacant positions, including those subject to a temporary freeze assumed filled over the two year budget cycle? If so, does the budget assume any vacancy to account for normal turnover?

- Confirmation that the two year budget cycle assumes no new staff positions above those in-place today.

- When will we have a final read out on wage and benefit adjustments effective 7/1/2025? Are those negotiated every year or for a longer period?

Owned Assets - R & M

The Finance Committee has recommended that building maintenance be separated into two categories, one for routine maintenance and one for larger capital expenditures.

- Does the draft budget have a placeholder for routine building R & M other than painting the fire department building?

- As an aside, in the CIP, why are we paying a $10k design fee for repainting the fire department building?

- Does the draft budget include any major capital repairs/replacement not included in the CIP?

Software

As a general comment, it seems we pay out considerable funds for new hardware and software, and software maintenance across all the departments. Is whether there are potential efficiencies to bring down this growing expense line?

City Council

- Why the large increases in temp/part time help? $40.0k in 2025, and now, rising to $63.6k in 2026?

- How does health insurance work for CC members? What is the global assumption across all departments for increases in health care in 2026 and 2027? When does the next policy period commence? When do we get guidance on the new premium?

- Is the $9k for the Climate Action Committee voluntary or contractual?

Community Development

- Who are we paying $26k to for inspections? Is this just a placeholder for owned assets?

- What has changed where we are now paying banking fees of $25.5k per year? It doesn't appear we had that expense in 2023 or 2024.

- Who receives the $26k administrative fee for the HOME Grant?

Finance

- More banking fees. $37k forecasted for 2026. Why?

Human Resources

- No temp help expense is projected for 2025. 2026 and 2027 are projected at $25k for each year. Given current HR staffing, I'm trying to understand where the need arises for temp help.

IT

Again, just a general comment. I didn't research and add up between all the departments, but between professional contracts, new hardware and software, and software maintenance, there is a lot of money going out for IT. In 2025, we paid out $175k in professional contracts through the IT department. We spent another $75k for software maintenance. And that doesn't include IT expensed to the individual departments. Who is scrutinizing our IT spending?

Library

- Is there an opportunity to either hold the line or even back down on temp/part time expenses?

Parks and Rec

- Based on the actions of CC on 4/22, it feels like we can significantly back down the $45.5k of expense for the 4th of July event.

- Across all departments, who monitors and approves the use of temp/part time services? It feels like once the budget is set, the expense is already out the door. If I'm reading the numbers correctly, we are budgeting just over $150k for part time services, not including benefits in 2026.

- Facility rentals have nearly doubled since 2024. Why?

- Very small number, but it looks like we have a new policy for auto allowances. The number has changed considerably between 2024 ($220) and 2026 ($4.9k).

- Appears we started an enrichment program in 2025 ($31.2k). Assume this was approved by CC. Do we have a read out on the program and how it's doing?

Police

- Overtime and holiday pay ($350k and $81k in 2026) are a big percentage of overall salaries? Trying to figure out whether these are a function of being under staffed, or not.

Non-Departmental

- Pay for performance appears new in 2025 ($43k). Forecast for 2026 and 2027 is $34k and $35k. What is this??

- Charity event reimbursement ramped up to $13.5k in 2025 and is projected at the same amount for 2026 and 2027. What charity?

- 2026 budget for Difference in Condition coverage is $147k. What assets are we covering for earthquake and flood? Have we performed a cost/benefit analysis. What is the deductible? How reliable is the coverage?

- PERS Unfunded liability shows an expense in 2023 but nothing thereafter. Seems inconsistent with the way this is treated for the other departments.

Public Works

<u>Admin</u>

- Professional contracts exploded in 2025 to $496k. The run rate going forward is $200k in 2026 and $208k in 2027. Need to understand what services are anticipated in this line item.

- Explain the necessity for on call engineering services budgeted for 2026 ($135k).

- Sidewalk and fence sharing programs appear new. $50k each in 2026 and 2027. Is this annual expense of $100k into perpetuity? Is this recoverable under Measure U?

<u>Government Buildings</u>

- Other service contracts relates to HVAC maintenance, elevator service, pest control, misc repairs, etc. The budget for 2026 is $382k. Why the big jump from $154k and $201k in 2023 and 2024, to $466k in 2025 and forecasted at $382 in 2026. It would be helpful to better understand the forecast for 2026 and 2027.

Parks

- I see $40k for holiday lighting in the 2026 expense detail. I don't see a corresponding expense in the 2025 detail. Was the expense shifted between departments.

- What ballooned the Maint Building/Grounds line item to $271k in 2025?

- Why did we need to lease TWO F150 trucks in 2026 ($27.7k)? Are two coming off lease or are we adding to the fleet?

Streets

- Salaries and benefits jumped 34% in 2025 and forecasted to increase by 24%? Why the oversized increases?

- $40k budgeted for incidents and accidents vs. $46k in 2025. Are these funds to settle disputes with property owners? Are they insurable? Fall below the deductible?

- Other contract services in the 2025 budget report ($84k) doesn't match the 2025 expense detail ($45.8k).

Tree City

- Big increase in Maint Buildings/Grounds expense 2025 forward. $12k in 2023. $15k in 2024. Then, $46k in 2025 increasing to $60k in 2026. Does this reflect a lot of deferred maintenance that we just started catching up on in 2025. If we've caught up, is $40k the right routine maintenance number?