

**CITY OF MURRIETA
Council Chambers
1 Town Square
Murrieta, CA 92562**



**Tuesday, March 3, 2026
4:00 PM REGULAR MEETING
CLOSED SESSION FOLLOWING
REGULAR MEETING**

The City of Murrieta intends to comply with the Americans with Disabilities Act (ADA). Persons with special needs should call the City Clerk Department at (951) 461-6031 or email at CityClerk@murrietaca.gov at least 72 hours in advance. Any writings or documents provided to a majority of the City Council regarding any item on this agenda will be made available for public inspection at the public counter at City Hall located at 1 Town Square, Murrieta, CA during normal business hours.

Any presentation requiring the use of the City of Murrieta's equipment must be submitted to the City Clerk's department 72 hours prior to the scheduled City Council meeting at City Hall located at 1 Town Square, Murrieta, CA; via email at CityClerk@MurrietaCA.gov or call (951) 461-6031. Any writings or documents provided to a majority of the City Council regarding any item on this agenda will be made available for public inspection at the public counter at City Hall located at 1 Town Square, Murrieta, CA during normal business hours.

**Jon Levell
Mayor**

**Ron Holliday
Mayor Pro Tem**

**Lisa DeForest
Council Member**

**Lori Stone
Council Member**

**Cindy Warren
Council Member**

**Justin Clifton, City Manager
Tiffany Israel, City Attorney
Cristal McDonald, City Clerk**

**MURRIETA CITY COUNCIL (CC)
MURRIETA COMMUNITY SERVICES DISTRICT (CSD)
MURRIETA FIRE DISTRICT (FD)
MURRIETA LIBRARY BOARD (LB)
MURRIETA REDEVELOPMENT SUCCESSOR AGENCY (RSA)
MURRIETA HOUSING AUTHORITY (HA)
MURRIETA FINANCING AUTHORITY (FA)**

**YOU MAY VIEW THE MEETING LIVESTREAMED VIA THE CITY'S WEBSITE AT
<https://murrieta.legistar.com/Calendar.aspx>**

4:00 PM REGULAR MEETING**CALL TO ORDER****ROLL CALL****PLEDGE OF ALLEGIANCE****INVOCATION****PRESENTATIONS**

Proclamation: Aaron Harwick, Retirement

APPROVAL OF AGENDA**CITY MANAGER - ADMINISTRATIVE UPDATE****GOVERNING BODY COMMISSION/COMMITTEE/BOARD (CCB)
REPORTS/ANNOUNCEMENTS**

Governing Body CCB Reports is the opportunity for the City Council to provide a brief report on conferences, seminars, and Commission, Committees, and/or Boards meeting attendance. Reports shall not exceed three minutes. Governing Body Announcements is the opportunity for the City Council to provide miscellaneous reports and announcements. Announcements shall not exceed two minutes. The City Clerk will use the computerized timer.

PUBLIC COMMENTS (NON-AGENDA)

At this time any person may address the governing bodies on any subject pertaining to City business, which does not relate to any item listed on the printed agenda. Normally no action may be considered or taken by the governing bodies on any matter not listed on the agenda. Each speaker will be limited to three minutes.

CONSENT CALENDAR - APPROVAL OF ITEMS 1 – 3

All matters listed on the Consent Calendar are to be considered routine by the governing bodies, and will be enacted by one motion in the form listed. There will be no discussion of these items unless, before the governing body votes on the motion to adopt, specific items are removed from the Consent Calendar for separate motions.

1. Waive Reading of All Ordinance Adoptions on the Agenda and Read by Title Only**Recommended Action:**

Waive reading, by title only, of all Ordinances and Resolutions. Said Ordinances and Resolutions which appear on the public agenda shall be determined to have been read by title and further reading waived.

2. MinutesRecommended Action:

Approve the minutes from the February 17, 2026 Regular meeting.

3. Finding that Emergency Conditions Persist in Connection with the Hayes Avenue Bridge at Miller Canyon CreekRecommended Action:

Adopt Resolution 26-4912, entitled: *A Resolution of the City Council of the City of Murrieta, California, Declaring that Emergency Conditions Persist in Connection with the Hayes Avenue Bridge at Miller Canyon Creek.*

PULLED CONSENT CALENDAR ITEMS**DISCUSSION****4. Fiscal Year 2025/26 Second Quarter Financial Status Report and Proposed Budget Adjustments**Recommended Action:

Receive and file the report;

Amend the Fiscal Year 2025/26 Operating Budget and approve the Second Quarter Proposed Budget Adjustments as referenced in the Fiscal Impact statement; and

Approve the Updated Schedule of Authorized Positions List.

5. Los Alamos Traffic Congestion Pilot ProgramRecommended Action:

Receive and file.

6. Approval of Ordinance No. 629-26 Regulating the Sale or Distribution of Kratom and Synthetic 7-OHRecommended Action:

Conduct the first reading and introduce Ordinance No. 629-26 entitled: *An Ordinance of the City Council of the City of Murrieta, California, Amending the Murrieta Municipal Code by Adding New Chapter 9.40, Regulating the Sale, Distribution, and Possession of Kratom and Synthetic 7-OH.*

RECONSIDERATION**COUNCIL MEMBER REQUESTS TO ADD OR WITHDRAW ITEMS TO FUTURE AGENDAS****PUBLIC COMMENTS (NON-AGENDA, AGENDIZED, CLOSED SESSION)****ANNOUNCEMENT OF CLOSED SESSION ITEMS**

CLOSED SESSION**CS1.** Conference with Labor Negotiators

The City Council will conduct a closed session, pursuant to Government Code Section 54957.6, with the City Manager, Assistant City Manager, Deputy City Manager, City Attorney, and the City's Negotiators, regarding labor negotiations with the Murrieta Police Officers Association, Murrieta Police Management Association, Murrieta Firefighters Association, and Murrieta Fire Management Association.

CS2. Conference with Legal Counsel - Anticipated Litigation

The City Council will conduct a closed session, pursuant to Government Code section 54956.9 (d)(4), because the City is considering whether to initiate litigation in one (1) case.

CS3. Conference with Legal Counsel - Anticipated Litigation

The City Council will conduct a close session, pursuant to Government Code section 54956.9(d)(2), because there is a significant exposure to litigation in one (1) case.

RECESS TO CLOSED SESSION**CALL TO ORDER****ROLL CALL****ANNOUNCEMENT OF CLOSED SESSION ACTION****ADJOURNMENT**



CITY OF MURRIETA

City Council Meeting Agenda

Report

3/3/2026
Agenda Item No.

Subject:
Proclamation: Aaron Harwick, Retirement



CITY OF MURRIETA

City Council Meeting Agenda Report

3/3/2026
Agenda Item No. 1.

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: Cristal McDonald, City Clerk

PREPARED BY: Kimberly Ramirez, Deputy City Clerk

SUBJECT: Waive Reading of All Ordinance Adoptions on the Agenda and Read by Title
Only

RECOMMENDATION

Waive reading, by title only, of all Ordinances and Resolutions. Said Ordinances and Resolutions which appear on the public agenda shall be determined to have been read by title and further reading waived.



CITY OF MURRIETA

City Council Meeting Agenda Report

3/3/2026
Agenda Item No. 2.

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: Cristal McDonald, City Clerk

PREPARED BY: Kimberly Ramirez, Deputy City Clerk

SUBJECT: Minutes

RECOMMENDATION

Approve the minutes from the February 17, 2026 Regular meeting.

ATTACHMENTS

ATT 1 - February 17, 2026 Minutes

**CITY OF MURRIETA
Council Chambers
1 Town Square
Murrieta, CA 92562**



**Tuesday, February 17, 2026
4:00 PM REGULAR MEETING
CLOSED SESSION FOLLOWING
REGULAR MEETING
MINUTES**

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**Jon Levell
Mayor**

**Ron Holliday
Mayor Pro Tem**

**Lisa DeForest
Council Member**

**Lori Stone
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MURRIETA FINANCING AUTHORITY (FA)**

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4:00 PM REGULAR MEETING

CALL TO ORDER 4:01 p.m.

ROLL CALL

Present: Council Member Cindy Warren
Council Member Lori Stone
Council Member Lisa DeForest
Mayor Pro Tem Ron Holliday
Mayor Jon Levell

Absent: None

PLEDGE OF ALLEGIANCE Council Member Stone

INVOCATION Pastor Clay Maranville, Orchard Church of Murrieta

PRESENTATIONS

Certificate of Recognition: Good Samaritan - Dylan Safemaster

APPROVAL OF AGENDA

Action: It was moved by Mayor Pro Tem Holliday, seconded by Council Member Stone, to approve the Agenda for February 17, 2026.

The motion carried by the following vote:

Ayes: Warren, DeForest, Stone, Holliday, Levell
Noes: None
Absent: None

CITY MANAGER - ADMINISTRATIVE UPDATE

Fire Department: Annual Report - Fire Chief Bernard Molloy

******City Manager Clifton continued the Fire Department: Annual Report to a future meeting******

Fire Department: Insurance Services Office - Fire Chief Bernard Molloy

Police Department: Neighborhood Watch

Council Member Stone called for action and requested the City hold an informational session in Council Chambers.

GOVERNING BODY COMMISSION/COMMITTEE/BOARD (CCB)

REPORTS/ANNOUNCEMENTS

Council Member Warren: Provided attendance/reported the following:
• Riverside County Transportation Commission (RCTC)

Provided Announcements to be made part of the City's record.

Council Member DeForest: Provided attendance/reported the following:
• Riverside County Habitat Conservation Agency (RCHCA)

Provided Announcements to be made part of the City's record.

Meeting Minutes

City Council

February 17, 2026

- Council Member Stone: Provided Announcements to be made part of the City's record.
 - Mayor Pro Tem Holliday: Provided Announcements to be made part of the City's record.
 - Mayor Levell: Announced the Special City Council Annual Goals Workshop for February 26, 2026, at a time to be determined.
- Provided verbal Announcements.

PUBLIC COMMENTS (NON-AGENDA)

- Janis Hanley: Requested covering over benches outside the Senior Center to help against the weather.
- Kassen Klein: Spoke on past and future City Council meeting decorum.
- Philip O'Reilly: Spoke on the City's efforts regarding his prior inquiries pertaining to Los Alamos Road.
- Molly Soliman: Provided a handout and invited the City Council to a fundraiser benefiting the SAFE Family Justice Center.

CONSENT CALENDAR - APPROVAL OF ITEMS 1 – 9

Action: It was moved by Mayor Pro Tem Holliday, seconded by Council Member Warren to approve Consent Calendar Item Nos. 1-9.

The motion carried by the following vote:

- Ayes: Warren, DeForest, Stone, Holliday, Levell
- Noes: None
- Absent: None

1. Waive Reading of All Ordinance Adoptions on the Agenda and Read by Title Only

Recommended Action:

Waive reading, by title only, of all Ordinances and Resolutions. Said Ordinances and Resolutions which appear on the public agenda shall be determined to have been read by title and further reading waived.

2. Minutes

Recommended Action:

Approve the minutes from the February 3, 2026 Regular meeting.

3. Check Register December 2025

Recommended Action:

Adopt Resolution No. 26-4909 entitled: *A Resolution of the City Council of the City of Murrieta, California, Ratifying the Consolidated Check Register for the month of December 2025.*

4. Monthly Investment Transaction Report for December 2025

Recommended Action:

Receive and file the Monthly Investment Transaction Report for December 2025.

5. Treasurer's Report - Quarter 2 of Fiscal Year 2025/26

Recommended Action:

Receive the Fiscal Year 2025/26 Treasurer's Reports for Quarter 2 (October - December 2025).

6. Authorization to Submit CalRecycle Grant Applications

Recommended Action:

Adopt Resolution No. 26-4910 entitled: *A Resolution of the City Council of the City of Murrieta, California, Authorizing Submittal of Application(s) for all CalRecycle Grants for which City of Murrieta is Eligible.*

7. Agreement with Johnson Equipment Co. for As-Needed Fleet Maintenance and Upfitting Services for the City of Murrieta

Recommended Action:

Award a contract services agreement to Johnson Equipment Co. for as-needed fleet maintenance and upfitting services for the City of Murrieta in an amount not to exceed \$809,000, for a three (3) year term and

Authorize the City Manager to execute the agreement.

8. Tobacco Law Enforcement Grant

Recommended Action:

Adopt Resolution No. 26-4911 entitled: *A Resolution of the City Council of the City of Murrieta, California, Authorizing the City Manager to Accept Grant Funding from the State of California Department of Justice, Office of Attorney General in an Amount Not to Exceed \$167,997 to Implement Strategies to Reduce Underage Tobacco Use; And Agreeing to the Terms of that Grant;*

Amend the Fiscal Year 2026/27 Operating Budget to allocate and appropriate the grant funding; and

Authorize the City Manager, and/or their designee, to execute the Memorandum of Understanding and all necessary documents to accept the grant.

9. Acceptance of Public Improvements in Parcel Map 38185

Recommended Action:

Accept the Public Improvements in Parcel Map 38185, located south of Clinton Keith Road, and east of Whitewood Road;

Authorize City Engineer to release ninety percent (90%) of the related security bonds in place; and

Request the Municipal Services Department to perform continued maintenance of the aforementioned public improvements in conformance with the City of Murrieta's maintenance standard.

PULLED CONSENT CALENDAR ITEMS None

DISCUSSION

10. Homeless Services Funding Source Adjustment and Budget Amendment

Staff report and PowerPoint provided by Community Services Director Brian Ambrose and Homeless Services Manager Lindsay Sisti.

Public Comments:

Anne Umacht: Representing Project TOUCH spoke on City staff efforts on homeless services and those of neighboring cities.

Action: After discussion, it was moved by Council Member DeForest, seconded by Mayor Pro Tem Holliday to authorize the use of existing Encampment Resolution Funding to support a two (2) member City Net street outreach team serving the cities of Murrieta and Wildomar;

Authorize the use of existing Encampment Resolution Funding to fund a limited number of emergency shelter beds at the Murrieta Emergency Shelter operated by Project Touch;

Authorize the use of existing Encampment Resolution Funding of approximately \$109,252; and

Amend the Fiscal Year (FY) 2025/26 Operating Budget to establish an appropriation of \$446,300 using General Fund Unassigned Fund Balance.

The motion carried by the following vote:

Ayes: Warren, DeForest, Stone, Holliday, Levell
Noes: None
Absent: None

RECONSIDERATION None

COUNCIL MEMBER REQUESTS TO ADD OR WITHDRAW ITEMS TO FUTURE AGENDAS

Council Member Warren: None

Council Member DeForest: Requested the discussion on Kratom be brought forward at the next regular City Council meeting and clarified the discussion on banning synthetic Kratom and a partial ban for natural Kratom for those under 21.

Consensus was received.

Meeting Minutes

City Council

February 17, 2026

Council Member Stone: Requested that the City require signage in tobacco shops regarding the sale of goods to minors.

Consensus was received for the City Manager to report back on existing requirements.

Mayor Pro Tem Holliday: None

Mayor Levell: None

PUBLIC COMMENTS (NON-AGENDA, AGENDIZED, CLOSED SESSION) None

ANNOUNCEMENT OF CLOSED SESSION ITEMS

City Clerk Cristal McDonald announced the following Closed Session Items:

CLOSED SESSION

CS1. Conference with Legal Counsel - Anticipated Litigation

The City Council will conduct a close session, pursuant to Government Code section 54956.9(d)(2), because there is a significant exposure to litigation in three (3) cases.

CS2. Conference with Labor Negotiators

The City Council will conduct a closed session, pursuant to Government Code Section 54957.6, with the City Manager, Assistant City Manager, Deputy City Manager, City Attorney, and the City's Negotiators, regarding labor negotiations with the Murrieta Police Officers Association, Murrieta Police Management Association, Murrieta Firefighters Association, Murrieta Fire Management Association.

RECESS TO CLOSED SESSION 6:07 p.m.

CALL TO ORDER 7:22 p.m.

ROLL CALL

Present: Council Member Cindy Warren
Council Member Lisa DeForest
Council Member Lori Stone
Mayor Pro Tem Ron Holliday
Mayor Jon Levell
Absent: None

ANNOUNCEMENT OF CLOSED SESSION ACTION

City Attorney Tiffany Israel reported the following Closed Session Action:

CS1. (three cases): Case 1 – No reportable action.
 Case 2 – No reportable action.
 Case 3 – No reportable action.

CS2.: No reportable action.

ADJOURNMENT 7:28 p.m.

Aidan Zingg Commemoration

Cristal McDonald, City Clerk



CITY OF MURRIETA

City Council Meeting Agenda Report

3/3/2026
Agenda Item No. 3.

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: Bob Moehling, Public Works Director

PREPARED BY: Jeff Hitch, City Engineer

SUBJECT: Finding that Emergency Conditions Persist in Connection with the Hayes Avenue Bridge at Miller Canyon Creek

RECOMMENDATION

Adopt Resolution 26-4912, entitled: *A Resolution of the City Council of the City of Murrieta, California, Declaring that Emergency Conditions Persist in Connection with the Hayes Avenue Bridge at Miller Canyon Creek.*

PRIOR ACTION/VOTE

On July 1, 2025, the City Council adopted Resolution No. 25-4863, declaring that Emergency Conditions persist, appropriating funding, and approving the execution of a contract for reconstruction of the Hayes Avenue Bridge at Miller Canyon Creek (Vote 4-0).

On August 19, 2025, the City Council adopted Resolution No. 25-4882, declaring that Emergency Conditions persist in connection with the Hayes Avenue Bridge at Miller Canyon Creek (Vote 5-0).

On October 7, 2025, the City Council adopted Resolution No. 25-4891, declaring that Emergency Conditions persist in connection with the Hayes Avenue Bridge at Miller Canyon Creek (Vote 5-0).

On December 2, 2025, the City Council adopted Resolution No. 25-4899, declaring that Emergency Conditions persist in connection with the Hayes Avenue Bridge at Miller Canyon Creek (Vote 5-0).

On December 16, 2025, the City Council approved Amendment No. 1 to the Agreement with Contech Engineered Solutions for the additional amount of \$130,500, to purchase a precast concrete arch-culvert system for the Hayes Avenue Bridge at Miller Canyon Creek (Vote 5-0).

CITY COUNCIL GOAL

Plan, program and create infrastructure development.

DISCUSSION

On February 6, 2025, staff encountered a pothole in the deck of the Hayes Avenue Bridge crossing Miller Canyon Creek, located generally between Ivy Street and B Street. Upon this discovery, Engineering staff believed the bridge could be unsafe and closed the bridge until further evaluation could be completed.

Michael Baker International (MBI) was contracted using the City's existing on-call agreement to perform a structural evaluation of the bridge. The evaluation was performed, and a report was generated and provided to the City. The report concluded that the bridge is structurally deficient for fire truck access and needs to be replaced. The bridge has a span that is 15-feet long, is 24-feet wide, and has concrete abutments with wooden girders and decking covered with asphalt concrete. MBI subsequently provided the City with a proposal to provide environmental and engineering services for engineering plans and emergency environmental permits necessary to replace the bridge with an alternate reinforced concrete box culvert. The Regional Water Quality Control Board rejected the box culvert design, resulting in a modification of the design to an arch-span bridge structure that has a soft bottom. The design of that structure is currently underway with Contech Engineered Solutions.

An emergency declaration was made on March 18, 2025, with subsequent declarations made in June, July, August, October, and December. The emergency declaration now needs to be extended again. The final design has been completed. Staff is in the process of ordering the bridge from Contech, which will take approximately eight weeks to fabricate. Staff is also coordinating with two contractors to acquire quotes for the construction. Construction is expected to commence in April 2026.

The emergency conditions will remain until the bridge has been repaired. Under the California Public Contract Code, the City Council is required to periodically review whether the emergency conditions have abated and/or continue as well as to adopt a resolution by a four-fifths vote to confirm the continuation of the emergency or to declare the emergency to be concluded.

FISCAL IMPACT

There is no fiscal impact associated with this item.

ATTACHMENTS

ATT 1 - Resolution 26-4912

ATT 2 - Vicinity Map

RESOLUTION NO. 26-4912

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MURRIETA, CALIFORNIA, DECLARING THAT EMERGENCY CONDITIONS PERSIST IN CONNECTION WITH THE HAYES AVENUE BRIDGE AT MILLER CANYON CREEK

WHEREAS, after strong winter storms, on February 6, 2025, City of Murrieta (“City”) staff encountered a pothole in the deck of the Hayes Avenue Bridge crossing Miller Canyon Creek located generally between Ivy Street and B Street (“Bridge”), requiring the City to close the Bridge until further evaluation could be completed; and

WHEREAS, on February 11, 2025, a contractor retained by the City conducted a structural evaluation of the Bridge and determined that the Bridge is structurally deficient for fire truck access and needs to be replaced. This unexpected occurrence, which has not yet been remedied, poses a clear and imminent danger requiring immediate action to allow the City to continue providing fire truck access to all of its residents, which is an essential public service, and the closure of the Bridge constitutes an “emergency” as defined in Public Contract Code § 1102; and

WHEREAS, pursuant to Public Contract Code §§ 20168 and 22050, contracts for emergency expenditures may be approved by the adoption, by a four-fifths vote, of a resolution declaring that the public interest and necessity demand the immediate expenditure of public money to safeguard life, health, or property such that the City is authorized to procure the necessary equipment, services, and supplies for those purposes, without giving notice for bids to let contracts; and

WHEREAS, the unexpected occurrence poses City desires to use the process authorized by Public Contract Code § 22050 to immediately investigate and replace the Bridge; and

WHEREAS, on March 18, 2025, the City Council adopted Resolution No. 25-4816 by a 5-0 vote to authorize investigations and emergency repair work to the Bridge pursuant to California Public Contract Code Sections 1102, 20168, and 22050; and

WHEREAS, the City Council adopted Resolution No. 25-4847, declaring that Emergency Conditions persist in connection with the Hayes Avenue Bridge at Miller Canyon Creek; and

WHEREAS, on July 1, 2025, the City Council adopted Resolution No. 25-4863, declaring that Emergency Conditions persist, appropriating funding, and approving the execution of a contract for reconstruction of the Hayes Avenue Bridge at Miller Canyon Creek; and

WHEREAS, the City Council has subsequently declared that Emergency Conditions persist as follows:

on August 19, 2025, with the adoption of Resolution No. 25-4882

on October 7, 2025, with the adoption of Resolution No. 25-4891

on December 2, 2025, with the adoption of Resolution No. 25-4899; and

WHEREAS, the ongoing structural deficiency continues to constitute an “emergency” as that term is defined in Public Contract Code § 1102; and

WHEREAS, this item will be reviewed until the repair work has been completed, to ensure that the need to continue the emergency action continues to exist.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MURRIETA, CALIFORNIA DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. The recitals above are true and correct and incorporated herein by this reference.

Section 2. The City Council finds that the facts set forth above constitute facts demonstrating that an emergency condition exists, has not abated, and that such emergency condition does not permit the delays which would result from a competitive solicitation for bids. The City Council further finds that the immediate replacement of the Bridge is necessary to respond to the emergency conditions.

Section 3. The City Engineer shall cause a report on the status of the emergency circumstances to be agendized at a City Council meeting every sixty days until either the City Council finds that the repair work has been completed or that the emergency conditions have ceased to be present.

Section 4. The City Clerk shall certify to the adoption of this Resolution.

PASSED AND ADOPTED this 3rd day of March, 2026.

Jon Levell, Mayor

ATTEST:

Cristal McDonald, City Clerk

APPROVED AS TO FORM:

Tiffany J. Israel, City Attorney

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE)§
CITY OF MURRIETA)

I, Cristal McDonald, City Clerk of the City of Murrieta, California, do hereby certify that the foregoing Resolution No. 26-4912 was duly passed and adopted by the City Council of the City of Murrieta at the regular meeting thereof, held on the 3rd day of March, 2026, and was signed by the Mayor of the said City, and that the same was passed and adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Cristal McDonald, City Clerk

Vicinity Map

Hayes Ave Bridge at Miller Canyon Creek





CITY OF MURRIETA

City Council Meeting Agenda

Report

3/3/2026
Agenda Item No. 4.

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: Javier Carcamo, Finance Director

PREPARED BY: Tanner Benson, Financial Analyst

SUBJECT: Fiscal Year 2025/26 Second Quarter Financial Status Report and Proposed Budget Adjustments

ABSTRACT

This Second Quarter Budget Update reports on Fiscal Year 2025/26 through December 31, 2025, and requests approval of budget adjustments and an updated Schedule of Authorized Positions. General Fund and Measure T revenues are tracking as expected, and expenditures are near the mid-year mark, reflecting approved staffing updates and early capital outlay activity. Staff recommends targeted budget amendments to align revenues, expenditures, and transfers with actual activity and updated projections. Overall, the budget is tracking largely as planned.

RECOMMENDATION

Receive and file the report;

Amend the Fiscal Year 2025/26 Operating Budget and approve the Second Quarter Proposed Budget Adjustments as referenced in the Fiscal Impact statement; and

Approve the Updated Schedule of Authorized Positions List.

PRIOR ACTION/VOTE

On June 3, 2025, the City Council, the Boards of Directors of the Murrieta Fire District (MFD), the Community Services District (CSD), the Murrieta Library District (MLD), the Housing Authority (HA), and the City Council acting as Successor to the Redevelopment Agency (SA), adopted a joint Resolution (25-4837, MFD 25-225, CSD 25-285, MLB 25-201, RSA 25-35, and MHA 25-45) approving the Operating Budgets for Fiscal Years 2025/26 and 2026/27 (Vote: 5-0).

Subsequently, the City Council, the Boards of Directors of the MFD, CSD, MLD, SA, and the HA approved amendments to the Fiscal Year 2025/26 Operating Budget on December 2, 2025 (Vote: 5-0)

CITY COUNCIL GOAL

Maintain a high performing organization that values fiscal sustainability, transparency, accountability and organizational efficiency.

DISCUSSION

The City of Murrieta (City) adopts a biennial budget every two years, starting in odd-numbered years. The budget period runs from July 1 to June 30. The Government Finance Officers Association (GFOA) recommends that all governments implement a formal process to compare the budget to actual results to monitor financial performance. To comply with these best practices, staff prepares quarterly budget reports for the City Council to review and consider. These reports ensure transparency and provide staff with opportunities to adjust the Operating Budget based on the analyzed trends and the needs of the organization.

This Second Quarter Budget Update Report serves three (3) purposes:

1. Provide a Fiscal Year 2025/26 Budget Update of activities through the Second Quarter of the Fiscal Year (July 1 - December 31, 2025);
2. Request City Council approval of adjustments to the budget based on year-to-date actuals and department needs for several Revenue and Expenditure accounts as outlined in Attachment 3; and
3. Requests approval of the Updated Schedule of Authorized Positions List.

The Mid-Year Budget Update Report typically includes appropriations to true up revenues and expenditures needed for the remainder of the Fiscal Year. This Mid-Year Update includes a few changes to Revenues and Expenditures that will be discussed later in the report. The Third Quarter Budget Update will be another opportunity to update Revenues that are typically not received until later in the Fiscal Year. The table below provides a Citywide Summary of Revenues collected through December 31, 2025. The discussion of Expenditures will follow the discussion of Revenue.

General Fund Revenues

GENERAL FUND				
	FY 2025/26 Adopted Budget	FY 2025/26 Amended Budget	FY 2025/26 YTD thru 12/31/2025	% of Budget Used thru 12/31/2025
Revenues				
Taxes-Sales Tax	\$ 26,374,538	\$ 26,374,538	\$ 8,816,934	33%
Taxes-VLF/Property Tax Comp	11,555,300	11,555,300	-	0%
Taxes-Property	12,645,400	12,645,400	3,683,231	29%
Other Misc Revenue	11,020,550	11,129,771	2,323,926	21%
Taxes-Franchises	5,386,800	5,386,800	842,709	16%
Charges for Services	5,072,030	5,131,579	1,609,396	31%
License/Permit Fees	1,929,900	1,929,900	1,235,136	64%
Taxes-Transient Occupancy Tax	2,663,600	2,663,600	1,156,720	43%
Taxes-Business Licenses	1,281,500	1,281,500	573,772	45%
Taxes-Property Transfer	710,100	710,100	270,430	38%
Transfer In	-	28,508	603	2%
Total Revenue	\$ 78,639,718	\$ 78,836,996	\$ 20,512,860	26%
Use of Unassigned Fund Balance	-	2,950,419		
Total Revenue Sources	\$ 78,639,718	\$ 81,787,415		

As of December 31, 2025, the City’s General Fund has collected \$20,512,860, which is approximately 26% of the \$78,836,996 Amended Revenue Budget. Some revenues, such as Property Taxes and Franchise Taxes, are not received monthly, unlike expenses for routine services and personnel that can be anticipated monthly.

Therefore, the General Fund, as well as other funds with certain semi-annual revenue collections, will not track at 50% of the budget through the first six months of the Fiscal Year. While Revenue for a few Property Tax accounts has been received, the balance of the first installment receipts for Property Taxes will be received in late January; hence, these revenues will be reflected in the Third Quarter Budget Update.

- Sales Tax receipts are collected on a two-month delay. As of December 31, 2025, we have collected Sales Tax receipts through October. We budgeted Sales Taxes three percent (3%) higher than the Fiscal Year 2024/25 Amended Budget. For the four months of collections, Sales Tax receipts are tracking modestly 1.75% higher than originally projected. We will discuss proposed adjustments to the Sales Tax budget later in this report in the “Proposed Changes” section.
- License and Permit Fees are continuing to trend higher at 64% of the budget. The City has collected an additional \$334,264 during the Second Quarter of the Fiscal Year. This collection builds on the 759 Multi-Family residential unit permits issued in the First Quarter by adding 12 additional Multi-Family Residential units, 4 Accessory Dwelling Units, and 1 Single-Family Residential permit.

The remaining revenue sources are tracking close to or as expected based on the Amended Budget and the timing of revenue receipts/collections. Any revenue adjustments based on year-to-date actuals will be addressed later in the report, along with proposed Expenditure adjustments.

General Fund Expenditures

Certain Expenditures, such as salaries and allocations, remain consistent throughout the year. However, other Expenditures, such as Capital Outlay, are usually one-time purchases and may therefore not be evenly distributed throughout the year. Below is a table reflecting the General Fund’s Expenditures through the Second Quarter.

GENERAL FUND				
	FY 2025/26 Adopted Budget	FY 2025/26 Amended Budget	FY 2025/26 YTD thru 12/31/2025	% Expended thru 12/31/2025
Expenditures				
Personnel Costs	\$ 53,794,166	\$ 53,717,808	\$ 25,213,414	47%
Operations & Maintenance	12,942,877	14,402,513	5,390,555	37%
Capital Outlay	258,775	434,590	346,982	80%
Capital Improvement Plan Expenditures	-	34,525	848,047	2456%
One-Time Expenditure	-	321,353	-	0%
Allocations	8,388,276	8,388,276	4,194,138	50%
Transfer Out	3,513,350	4,488,350	3,031,675	68%
Total Expenditures	\$ 78,897,444	\$ 81,787,415	\$ 39,024,812	48%

The General Fund has an Amended Expenditure Budget of \$81,787,415, out of which \$39,024,812, or approximately 48% has been spent as of December 31, 2025.

- Personnel expenditures are tracking slightly behind the mid-year point at 47% due to some unfilled positions. Had staff not implemented a Vacancy Factor for all departments as part of the Biennial Budget, Personnel costs would be even lower at approximately 43% of the budget.
- Capital Outlay Expenditures are typically one-time purchases for vehicles, fixtures, and equipment. As of December 31, 80% of the Capital Outlay Expenditures budgeted have been utilized. The total expenses are primarily for PD's purchases of a Motorola Radio Lease and Upfitting to get their vehicles

ready for service.

- One-Time Expenditures have been separated from routine O&M and Capital Outlay Expenditures, isolating costs that are for one-time charges. Currently, the One-Time expenses for the General Fund have not been utilized.
- Capital Improvement Plan (CIP) Expenditures are budgeted in the Capital Improvement Budget. The CIP Budget provides for the non-routine maintenance or replacement of existing public facilities and assets, as well as the construction or acquisition of new facilities and assets. Funding for these expenditures typically utilizes Reserves set aside for Capital Projects. These expenditures have been categorized separately to indicate that they differ from the Operating Budget.
- Transfers Out for the General Fund exceed what would typically be expected for the midpoint of the FY by 18%. This is due to a one-time lump-sum transfer to establish the Fleet Replacement Fund.

Measure T

MEASURE T				
	FY 2025/26 Adopted Budget	FY 2025/26 Amended Budget	FY 2025/26 YTD thru 12/31/2025	% of Budget Used thru 12/31/2025
Revenue				
Taxes-Sales Tax	\$ 28,696,479	\$ 28,696,479	\$ 9,649,477	34%
Other Misc Revenue	-	35,000	-	0%
Total Revenue	\$ 28,696,479	\$ 28,731,479	\$ 9,649,477	34%
Use of Unassigned Fund Balance	7,053,881	7,202,368		
Total Revenue Sources	\$ 35,750,360	\$ 35,933,847		
Expenditures				
Personnel Costs	\$ 13,823,095	\$ 13,747,287	\$ 6,380,169	46%
Operations & Maintenance	1,785,093	1,870,003	717,699	38%
Capital Outlay	536,408	708,363	365,474	52%
Capital Improvement Plan Expenditures	-	1	351,822	35182214%
One-Time Expenditure	431,700	431,700	158,957	37%
Allocations	1,711,560	1,713,990	856,995	50%
Transfer Out	17,462,503	17,462,503	9,505,473	54%
Total Expenditures	\$ 35,750,360	\$ 35,933,847	\$ 18,336,590	51%

Revenues

As of December 31, 2025, Measure T has collected \$9,649,477, which is approximately 34% of the \$28,731,479 Amended Revenue Budget. Sales Tax receipts are the primary source of revenue for Measure T. As mentioned above in the General Fund section, Sales Taxes are collected with a two-month delay. Measure T has collected Sales Tax receipts through October. Similar to the General Fund Sales Tax, the Measure T Sales Tax is trending slightly higher than initial projections by 1.5%. Proposed increases to Sales Tax are discussed later in this report in the “Proposed Changes” section.

Expenditures

Measure T has an Amended Expenditure Budget of \$35,933,847, out of which \$18,336,590, or approximately 51% has been spent as of December 31, 2025.

- Personnel expenditures are slightly behind the mid-year point at 46% due to several unfilled positions. Had the budget not included a Vacancy Factor, Personnel costs would be close to 42% of the budget.
- Operations and maintenance (O&M) expenditures are 38% of the budget, which is expected due to the irregular timing of expenditures throughout the Fiscal Year. One of the larger contributors to this variance is the Weed Abatement Program. This program typically sees most of its activity later in the Fiscal Year.
- Capital Outlay expenditures are typically one-time purchases. As of December 31, Capital Outlay Expenditures budgeted in the Operating Budget have consumed 52% of the Amended Budget. The budget and expenditure in Measure T's Capital Outlay are for PD and Fire safety supplies.
- Capital Improvement Plan (CIP) Expenditures are budgeted in the Capital Improvement Budget, which is budgeted in a sub-ledger of the Operating Budget; however, when CIP Projects incur expenses, the Expenditures are reflected on the General Ledger and appear in the total Expenditures to date. The CIP Budget provides for the maintenance or replacement of existing public facilities and assets, as well as the construction or acquisition of new ones. Funding for these expenditures typically utilizes Reserves set aside for Capital Projects from Special Revenue Funds. These expenditures have been categorized separately to indicate that they differ from the Operating Budget.
- One-Time Expenditures have been separated from the standard O&M and Capital Outlay to show the difference between recurring costs to keep the City operating and costs that are isolated or that are one-time charges. Currently, the One-Time expenses for Measure T are at 37% of the Amended Budget. The expenses in this category currently are for Fire facility repairs and furniture replacement.
- Similar to the General Fund, Measure T Transfers Out exceed what would typically be expected for the midpoint of the FY by 4%. This is due to a one-time lump-sum transfer to establish the Fleet Replacement Fund.

Second Quarter Adjustments

Occasional adjustments to the Operating Budget are necessary. Considering the City prepares a biennial budget, it is challenging to anticipate every need over two years and to predict changes in economic conditions. Furthermore, it is common for items to be overlooked and inadvertently excluded from the budget. This Budget Update requests a few department-requested Expenditure appropriations based on the actual costs of budgeted items, for unplanned expenditures, and for expenditure budgets that were missed during the Biennial Budget process.

CITYWIDE				
	FY 2025/26 Amended Budget	Proposed Adjustments	% Change	FY 2025/26 Proposed Amended Budget
Revenues				
Taxes-Sales Tax	\$ 55,071,017	\$ 350,000	1%	\$ 55,421,017
Taxes-Property	36,810,594	12,354	0%	36,822,948
Charges for Services	27,537,859	222,500	1%	27,760,359
Other Misc Revenue	31,521,156	7,470,178	24%	38,991,334
Special Assessments	12,177,660	-	0%	12,177,660
Taxes-VLF/Property Tax Comp	11,555,300	-	0%	11,555,300
Tax-Special Tax	9,412,035	-	0%	9,412,035
Taxes-Transient Occupancy Tax	2,663,600	-	0%	2,663,600
Taxes-Franchises	5,444,800	-	0%	5,444,800
Taxes-Other	3,118,289	-	0%	3,118,289
License/Permit Fees	1,945,100	62,800	3%	2,007,900
Taxes-Business Licenses	1,281,500	-	0%	1,281,500
Taxes-Property Transfer	710,100	-	0%	710,100
Loan/Bond/Lease Proceeds	-	3,000	0%	3,000
Total Revenue	\$ 199,249,010	\$ 8,120,832	4.08%	\$ 207,369,842
Expenditures				
Personnel Costs	\$ 102,203,164	\$ 222,139	0%	\$ 102,425,303
Operations & Maintenance	66,836,153	167,241	0%	67,003,394
Capital Outlay	5,536,161	20,405	0%	5,556,566
Capital Improvement Plan Expenditures	90,789	-	0%	90,789
One-Time Expenditure	1,308,027	47,383	4%	1,355,410
Allocations	12,642,395	-	0%	12,642,395
Total Expenditures	\$ 188,616,688	\$ 457,168	0.24%	\$ 189,073,856
Contributions to Unassigned Fund Balance	10,632,322	7,663,664		18,295,986
Total Expenditures Sources	\$ 199,249,010			\$ 207,369,842
Transfers				
Transfer In	\$ 23,135,945	\$ (3,500,000)	-19%	\$ 19,635,945
Transfer Out	23,135,945	(3,500,000)	-19%	19,635,945
Net Transfers	\$ -	\$ -		\$ -

The proposed Citywide (all-funds) adjustments include an increase in Expenditures of \$457,168, a net increase in Revenues of \$8,120,832, and a decrease of \$3,500,000 to both Transfer In and Out. The following table summarizes the proposed Citywide changes.

Revenues

- Staff reviewed the Sales Taxes collected to date for General Fund and Measure T and reviewed the projections to update the budget revenues. Based on the review, staff is proposing to increase the budget for Sales Tax revenues by \$200,000 for the General Fund and \$150,000 for Measure T.
- Staff proposes increasing Revenues for Other Misc Revenues by \$7,470,178.
 - Developer Impact Fees (DIF) are recommended to be increased by \$7,313,078. DIF revenues were conservatively budgeted due to the impact of Senate Bill 937, which allows qualified residential projects to defer payment of their DIF fees to final occupancy rather than paying them prior to permit issuance.
 - Additionally, other proposed increases totaling \$157,100 for various other revenues, such as CalOES revenues for Strike Team reimbursements for providing mutual aid to other agencies,

and one-time revenues for Risk management.

- Staff also proposes to increase the revenues for Charges for Services, Property Taxes, License and Permits, and Sales for Capital Assets, \$300,654. These increases are to true up revenues earned throughout the FY, adding budget to revenues that exceeded the budget or were unexpected and not previously budgeted.

Below is a summary of the Expenditure appropriations being requested:

- Total increases to the Personnel Costs are \$222,139 to implement various adjustments to positions approved at the December 16, 2025, City Council Meeting. Additionally, a budget for Fire benefits was omitted from the Biennial Budget.
- Staff proposes \$167,241 in adjustments to the O&M Budget for the following reasons:
 - The Fire Department receives enhancement fees from American Medical Response (AMR) when the ambulance provider arrives at an emergency location later than the contracted response time. This Revenue is to be used for specific purposes as outlined in the AMR Enhancement Fee Agreement. Staff requests a \$50,000 budget reduction due to less revenue anticipated this FY.
 - The costs of \$186,934 associated with the City's Annex lease, utilities, and lease interest were inadvertently omitted from the Biennial Budget.
 - A reduction of \$100,618 under the Library DIF fund to remove the principal payment expense for the construction fund, which is not needed as the repayment of the loan will be accounted for on the balance sheet accounts.
 - The remaining budget appropriation requests in O&M total \$130,926 for items that were either inadvertently missing budget or items that have arisen since its adoption.
- Net \$20,405 adjustments for Capital Outlay. An increase of \$58,405 for a Purchase Order that needed to be rolled forward from the prior year, and a reduction of \$38,000 to move the budgeted expenditure from Capital Outlay to O&M.
- One-Time Expenses of \$47,383 for emergency repairs that were made at the Fire Fleet Maintenance building.

Staffing Changes

New positions, staffing changes, or position reclassifications are sometimes necessary to ensure operational efficiency and effectiveness. The proposed action includes one new position, two relocated positions, four title changes, and one eliminated position. The net impact on the Schedule of Authorized Positions is a net zero Full-Time Equivalent (FTE) position for FY 2025/26, which maintains the FTE at 467.09 FTE positions (Attachment 5).

- New Fire Prevention Battalion Chief Position in the Fire Prevention Division.
- Audio Visual Technician was relocated from Information Services to the City Manager's Office.

- An Office Assistant was relocated from the Administrative Services Department to the City Manager’s Office.
- One IT Systems Administrator from Information Services was reclassified to a Sr Network Systems Engineer.
- The Assistant to the City Manager position was reclassified as the Director of Executive Services.
- The Economic Development Director position was reclassified as a Deputy City Manager.
- An Administrative Assistant position in Municipal Services was reclassified as an Executive Assistant.
- The Communication Specialist position was eliminated from the City Manager’s Office. Eliminating this position reduces the FTE count by 1.

The fiscal impact for the four reclassified positions is included in the Proposed Second Quarter Adjustments discussed earlier. The fiscal impact of the new Fire Prevention Battalion Chief position will be included in a future budget update. The table below summarizes the requested changes discussed above.

FY 2025/26 Second Quarter Changes

Dept.	Title	FY26
ASD / IT		
	AUDIO VISUAL TECHNICIAN	-1
	IT SYSTEMS ADMINISTRATOR	-1
	SR NETWORK SYSTEMS ENGINEER	1
ASD / Administration		
	OFFICE ASSISTANT I/II	-1
City Manager's Office		
	AUDIO VISUAL TECHNICIAN	1
	OFFICE ASSISTANT I/II	1
	COMMUNICATION SPECIALIST	-1
	ASSISTANT TO CITY MANAGER	-1
	DIRECTOR OF EXECUTIVE SERVICES	1
Economic Development		
	ECONOMIC DEVELOPMENT DIRECTOR	-1
	DEPUTY CITY MANAGER	1
Municipal Services		
	ADMINISTRATIVE ASSISTANT	-1
	EXECUTIVE ASSISTANT	1
Fire Department		
	FIRE PREVENTION BATTALION CHIEF	1
Net Change in FTE		0

FISCAL IMPACT

Staff recommends amending the FY 2025/26 Operating Budget based on the proposed Second Quarter amendments, which include a \$457,168 request to increase Expenditures and an \$8,120,832 request to increase Revenue. The requested Transfer In and Transfer Out budgets are proposed to be decreased by \$3,500,000. Attachment 3 contains the details of the proposed budget adjustments.

ATTACHMENTS

- ATT 1 - FY 2025/26 Second Quarter Budget to Actual Report - Summary of Major Funds
- ATT 2 - FY 2025/26 Second Quarter Budget to Actual Report - Detail of All Funds
- ATT 3 - FY 2025/26 Proposed Second Quarter Budget Amendments
- ATT 4 - FY 2025/26 Estimated Unassigned Fund Balance
- ATT 5 - FY 2025/26 Schedule of Authorized Positions

Fiscal Year 2025/26 Mid-Year Budget Summary of Major Funds

CITYWIDE						
	FY 2025/26 Amended Budget	FY 2025/26 YTD thru 12/31/2025	% of Budget Used thru 12/31/2025	Proposed Adjustments	% Change	FY 2025/26 Proposed Amended Budget
Revenues						
Taxes-Sales Tax	\$ 55,071,017	\$ 18,466,411	34%	\$ 350,000	1%	\$ 55,421,017
Taxes-Property	36,810,594	9,762,560	27%	12,354	0%	36,822,948
Charges for Services	27,537,859	12,368,576	45%	222,500	1%	27,760,359
Other Misc Revenue	31,521,156	20,068,164	64%	7,470,178	24%	38,991,334
Special Assessments	12,177,660	84,696	1%	-	0%	12,177,660
Taxes-VLF/Property Tax Comp	11,555,300	-	0%	-	0%	11,555,300
Tax-Special Tax	9,412,035	-	0%	-	0%	9,412,035
Taxes-Transient Occupancy Tax	2,663,600	1,156,720	43%	-	0%	2,663,600
Taxes-Franchises	5,444,800	849,782	16%	-	0%	5,444,800
Taxes-Other	3,118,289	1,370,194	44%	-	0%	3,118,289
License/Permit Fees	1,945,100	1,237,142	64%	62,800	3%	2,007,900
Taxes-Business Licenses	1,281,500	573,772	45%	-	0%	1,281,500
Taxes-Property Transfer	710,100	270,430	38%	-	0%	710,100
Loan/Bond/Lease Proceeds	-	2,998	0%	3,000	0%	3,000
Total Revenue	\$ 199,249,010	\$ 66,211,444	33%	\$ 8,120,832	4.08%	\$ 207,369,842
Expenditures						
Personnel Costs	\$ 102,203,164	\$ 47,672,155	47%	\$ 222,139	0%	\$ 102,425,303
Operations & Maintenance	66,836,153	30,743,952	46%	167,241	0%	67,003,394
Capital Outlay	5,536,161	1,596,364	29%	20,405	0%	5,556,566
Capital Improvement Plan Expenditures	90,789	7,270,080	8008%	-	0%	90,789
One-Time Expenditure	1,308,027	186,193	14%	47,383	4%	1,355,410
Allocations	12,642,395	6,558,448	52%	-	0%	12,642,395
Total Expenditures	\$ 188,616,688	\$ 94,027,192	50%	\$ 457,168	0.24%	\$ 189,073,856
Contributions to Unassigned Fund Balance	10,632,322			7,663,664		18,295,986
Total Expenditures Sources	\$ 199,249,010					\$ 207,369,842
Transfers						
Transfer In	\$ 23,135,945	\$ 13,198,902	57%	\$ (3,500,000)	-19%	\$ 19,635,945
Transfer Out	23,135,945	13,198,902	57%	(3,500,000)	-19%	19,635,945
Net Transfers	\$ -	\$ -		\$ -		\$ -

Fiscal Year 2025/26 Mid-Year Budget Summary of Major Funds

GENERAL FUND						
	FY 2025/26 Amended Budget	FY 2025/26 YTD thru 12/31/2025	% of Budget Used thru 12/31/2025	Proposed Adjustments	% Change	FY 2025/26 Proposed Amended Budget
Revenues						
Taxes-Sales Tax	\$ 26,374,538	\$ 8,816,934	33%	\$ 200,000	1%	\$ 26,574,538
Taxes-VLF/Property Tax Comp	11,555,300	-	0%	-	0%	11,555,300
Taxes-Property	12,645,400	3,683,231	29%	12,354	0%	12,657,754
Other Misc Revenue	11,129,771	2,323,926	21%	(175,210)	-2%	10,954,561
Taxes-Franchises	5,386,800	842,709	16%	-	0%	5,386,800
Charges for Services	5,131,579	1,609,396	31%	222,500	4%	5,354,079
License/Permit Fees	1,929,900	1,235,136	64%	62,800	3%	1,992,700
Special Assessments	-	-	0%	-	0%	-
Taxes-Transient Occupancy Tax	2,663,600	1,156,720	43%	-	0%	2,663,600
Taxes-Business Licenses	1,281,500	573,772	45%	-	0%	1,281,500
Taxes-Property Transfer	710,100	270,430	38%	-	0%	710,100
Loan/Bond/Lease Proceeds	-	-	0%	-	0%	-
Transfer In	28,508	603	2%	-	0%	28,508
Total Revenue	\$ 78,836,996	\$ 20,512,860	26%	\$ 322,444	0%	\$ 79,159,440
Use of Unassigned Fund Balance	2,950,419				0%	2,998,565
Total Revenue Sources	\$ 81,787,415				0%	\$ 82,158,005
Expenditures						
Personnel Costs	\$ 53,717,808	\$ 25,213,414	47%	\$ 101,610	0%	\$ 53,819,419
Operations & Maintenance	14,402,513	5,390,555	37%	210,575	2%	14,613,087
Capital Outlay	434,590	346,982	80%	58,405	23%	492,995
Capital Improvement Plan Expenditures	34,525	848,047	2456%	-	0%	34,525
One-Time Expenditure	321,353	-	0%	-	0%	321,353
Allocations	8,388,276	4,194,138	50%	-	0%	8,388,276
Transfer Out	4,488,350	3,031,675	68%	-	0%	4,488,350
Total Expenditures	\$ 81,787,415	\$ 39,024,812	48%	\$ 370,590	0%	\$ 82,158,005

Fiscal Year 2025/26 Mid-Year Budget Summary of Major Funds

MEASURE T						
	FY 2025/26 Amended Budget	FY 2025/26 YTD thru 12/31/2025	% of Budget Used thru 12/31/2025	Proposed Adjustments	% Change	FY 2025/26 Proposed Amended Budget
Revenue						
Taxes-Sales Tax	\$ 28,696,479	\$ 9,649,477	34%	\$ 150,000	1%	\$ 28,846,479
Other Misc Revenue	35,000	-	0%	-	0%	35,000.00
Total Revenue	\$ 28,731,479	\$ 9,649,477	34%	\$ 150,000	1%	\$ 28,881,479
Use of Unassigned Fund Balance	7,202,368				0%	3,626,152
Total Revenue Sources	\$ 35,933,847				0%	\$ 32,507,631
Expenditures						
Personnel Costs	\$ 13,747,287	\$ 6,380,169	46%	\$ 26,400	0%	\$ 13,773,687
Operations & Maintenance	1,870,003	717,699	38%	-	0%	1,870,003
Capital Outlay	708,363	365,474	52%	-	0%	708,363
Capital Improvement Plan Expenditures	1	351,822	35182214%	-	0%	1
One-Time Expenditure	431,700	158,957	37%	47,383	11%	479,083
Allocations	1,713,990	856,995	50%	-	0%	1,713,990
Transfer Out	17,462,503	9,505,473	54%	(3,500,000)	-20%	13,962,503
Total Expenditures	\$ 35,933,847	\$ 18,336,590	51%	\$ (3,426,217)	-10%	\$ 32,507,631

Fiscal Year 2025/26 Mid-Year Budget Summary of Major Funds

FIRE DISTRICT						
	FY 2025/26 Amended Budget	FY 2025/26 YTD thru 12/31/2025	% of Budget Used thru 12/31/2025	Proposed Adjustments	% Change	FY 2025/26 Proposed Amended Budget
Revenue						
Taxes-Property	\$ 18,156,100	\$ 5,160,839	28%	\$ -	0%	\$ 18,156,100
Other Misc Revenue	1,361,900	1,301,907	96%	262,310	19%	1,624,210
Charges for Services	726,360	316,650	44%	-	0%	726,360
Special Assessments	1,588,135	-	0%	-	0%	1,588,135
License/Permit Fees	15,200	2,006	13%	-	0%	15,200
Transfer In	6,245,501	3,205,610	51%	-	0%	6,245,501
Total Revenue	\$ 28,093,196	\$ 9,987,012	36%	\$ 262,310	1%	\$ 28,355,506
Use of Unassigned Fund Balance	348,570					181,124
Total Revenue Sources	\$ 28,441,766				0%	\$ 28,536,630
Expenditures						
Personnel Costs	\$ 22,912,633	\$ 11,114,747	49%	\$ 143,444	1%	\$ 23,056,077
Operations & Maintenance	3,398,473	1,072,902	32%	(48,580)	-2%	3,349,893
One-Time Expenditure	91,810	19,025	21%	-	0%	91,810
Total Expenditures	\$ 28,441,766	\$ 13,226,099	47%	94,864	0%	\$ 28,536,630

Fiscal Year 2025/26 Mid-Year Budget Summary of Major Funds

COMMUNITY SERVICES DISTRICT						
	FY 2025/26 Amended Budget	FY 2025/26 YTD thru 12/31/2025	% of Budget Used thru 12/31/2025	Proposed Adjustments	% Change	FY 2025/26 Proposed Amended Budget
Revenue						
Special Assessments	\$ 2,113,400	\$ 55,239	3%	\$ -	0%	\$ 2,113,400
Charges for Services	634,800	237,561	37%	-	0%	634,800
Other Misc Revenue	221,200	92,578	42%	-	0%	221,200
Transfer In	2,576,164	1,288,082	50%	-	0%	2,576,164
Total Revenue	\$ 5,545,564	\$ 1,673,459	30%	\$ -	0%	\$ 5,545,564
Use of Unassigned Fund Balance	-					63,000
Total Revenue Sources	\$ 5,545,564				0%	\$ 5,608,564
Expenditures						
Personnel Costs	\$ 2,167,556	\$ 1,348,092	62%	\$ -	0%	\$ 2,167,556
Operations & Maintenance	3,420,970	1,649,557	48%	63,000	2%	3,483,970
One-Time Expenditure	101,500	-	0%	-	0%	101,500
Allocations	(694,142)	(109,821)	16%	-	0%	(694,142)
Internal Service Fund Allocations	549,680	274,840	50%	-	0%	549,680
Total Expenditures	\$ 5,545,564	\$ 3,162,669	57%	\$ 63,000	1%	\$ 5,608,564

Fiscal Year 2025/26 Mid-Year Budget Summary of Major Funds

LIBRARY						
	FY 2025/26 Amended Budget	FY 2025/26 YTD thru 12/31/2025	% of Budget Used thru 12/31/2025	Proposed Adjustments	% Change	FY 2025/26 Proposed Amended Budget
Revenue						
Taxes-Property	\$ 3,153,200	\$ 918,490	29%	\$ -	0%	\$ 3,153,200
Other Misc Revenue	711,818	92,169	13%	-	0%	711,818
Charges for Services	28,400	13,126	46%	-	0%	28,400
Transfer In	92,395	46,197	50%	-	0%	92,395
Total Revenue	\$ 3,985,813	\$ 1,069,982	27%	\$ -	0%	\$ 3,985,813
Expenditures						
Personnel Costs	\$ 2,097,267	\$ 941,811	45%	\$ -	0%	\$ 2,097,267
Operations & Maintenance	855,337	226,249	26%	-	0%	855,337
One-Time Expenditure	14,664	-	0%	-	0%	14,664
Allocations	391,330	195,665	50%	-	0%	391,330
Total Expenditures	\$ 3,358,598	\$ 1,363,725	41%	\$ -	0%	\$ 3,358,598

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
REVENUES						
1100000	40001	Taxes-Property-Currentrent	\$ 10,182,000	\$ 10,182,000	\$ 3,142,199	31%
1100000	40002	Taxes-VLF/Property Tax Compty Tax Conr	11,555,300	11,555,300	-	0%
1100000	40003	Taxes-Current-Unsecuredured	518,300	518,300	530,654	102%
1100000	40004	Taxes-Prior Year	392,600	392,600	-	0%
1100000	40006	Taxes-Current-Supplementallemental	448,500	448,500	-	0%
1100000	40007	Taxes-Current-SBOE	225,500	225,500	7	0%
1100000	40008	Taxes-Current-HOX	78,200	78,200	10,371	13%
1100000	40011	Taxes-RDA Disolution Distribon Distribut	800,300	800,300	-	0%
1100000	40015	Taxes-Sales Tax Rev. Abatement2500	(199,462)	(199,462)	(47,679)	24%
1100000	40016	Taxes-Sales Tax2500	26,574,000	26,574,000	8,864,614	33%
1100000	40019	Taxes-Franchises	5,369,800	5,369,800	833,079	16%
1100000	40020	Taxes-Business Licenses	1,281,500	1,281,500	573,772	45%
1100000	40023	Taxes-Property TransferTax	710,100	710,100	270,430	38%
1100000	40024	Taxes-TOT STVR	113,600	113,600	39,587	35%
1100000	40025	Taxes-Transient Occupancy Tax	2,550,000	2,550,000	1,117,133	44%
1100000	40026	Taxes-Motor Vehicle Lic In Lie	162,500	162,500	169,255	104%
1100000	41110	Chrg for Svc-Waste Management	550,000	550,000	-	0%
1100000	42221	Intergvt Rev -State ReimbReimbursemen	-	-	50,535	0%
1100000	42223	Intergvt Rev-County Reimb	25,400	25,400	-	0%
1100000	43402	Chrg for Svc-Admin CostCost	472,230	472,230	236,115	50%
1100000	44401	Interest-Income	5,052,900	5,052,900	762,046	15%
1100000	44421	Interest-To Be Distributed	-	-	2,059,621	0%
1100000	44422	Interest-Non Distributable	375,000	375,000	251,176	67%
1100000	44451	Interest-Unrealized Gain/LosseGain/Loss	-	-	(2,465,522)	0%
1100000	44462	Lease/Rental-IncomeGain/Loss	3,100	3,100	-	0%
1100000	45539	Fines-Miscellaneous Fines	2,750	2,750	730	27%
1100000	47802	Misc-Directnl Sign ProgSign Program	4,000	4,000	7,750	194%
1100000	47853	Misc-OtherShort	258,100	258,100	99,503	39%
1100000	47899	Misc.-Prior Year RevenuesGovPartner	-	-	1,223	0%
1101600	41169	License/Permit-MiscellaneousPermit	1,000	1,000	-	0%
1101600	42221	Intergvt Rev -State ReimbReimbursemen	75,000	75,000	-	0%
1101600	47815	Misc-Reimbursements	-	-	1,120	0%
1101600	47853	Misc-OtherShort	400	400	262	66%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1102200	47853	Misc-OtherShort	200	200	-	0%
1102400	41030	Chrg for Svc-ApplealsAdminFee	100	100	-	0%
1102400	43801	Chrg for Svc-PhotoCopy/MicroCopying/Λ	63,600	63,600	42,898	67%
1102400	47853	Misc-OtherShort	1,500	1,500	490	33%
1102600	41035	Chrg for Svc-CC Convenience Fe	1,700	1,700	525	31%
1102600	41121	License/Permit-Permit Issue Felssue Fee	3,000	3,000	1,136	38%
1102600	43401	Chrg for Svc-CFD AdministrativAdministr	149,000	158,549	79,274	50%
1102600	43414	Chrg for Svc-Recovery of Costsery of Cos	7,000	7,000	2,761	39%
1102600	44401	Interest-Income	-	-	3	0%
1102600	45539	Fines-Miscellaneous Fines	50,000	50,000	14,518	29%
1102600	47805	Misc-Bus Pass SalesSales	800	800	150	19%
1102600	47852	Misc-Cash Over/Short	-	-	167	0%
1102600	47853	Misc-OtherShort	4,400	4,400	1,794	41%
1103120	41035	Chrg for Svc-CC Convenience Fe	1,800	1,800	703	39%
1103120	43625	Chrg for Svc-Police Services	-	-	3,340	0%
1103120	47702	Misc-Donations	-	500	-	0%
1103120	47815	Misc-Reimbursements	2,300	2,300	1,676	73%
1103120	47853	Misc-OtherShort	3,100	3,100	3,709	120%
1103130	42224	Intergvt Rev-Other AgencyAgency	3,081,000	3,081,000	852,057	28%
1103130	47815	Misc-Reimbursements	12,000	12,000	11,468	96%
1103160	40019	Taxes-Franchises	17,000	17,000	9,630	57%
1103160	42223	Intergvt Rev-County ReimbRiemburseme	8,000	8,000	-	0%
1103160	43612	Chrg for Svc-Police SecuritySecurity	30,000	30,000	3,489	12%
1103160	45501	Fines-Traffic Safety	113,000	113,000	8,463	7%
1103160	45523	Fines-P.C. 1202.5	63,500	63,500	39,807	63%
1103160	47853	Misc-OtherShort	4,400	4,400	2,441	55%
1103180	42221	Intergvt Rev -State ReimbReimbursemen	284,700	284,700	130,137	46%
1103180	42222	Intergvt Rev-Federal ReimbReimburseme	185,000	185,000	76,303	41%
1103180	42223	Intergvt Rev-County ReimbRiemburseme	197,000	197,000	48,823	25%
1103180	42224	Intergvt Rev-Other AgencyAgency	683,500	683,500	-	0%
1103180	42255	Intergvt Rev-State P.O.S.T.P.O.S.T.	70,000	70,000	18,661	27%
1103180	43612	Chrg for Svc-Police SecuritySecurity	100,000	100,000	21,537	22%
1103180	43625	Chrg for Svc-Police ServicesServices	62,000	62,000	40,168	65%
1103180	47813	Misc-Other ReimbursementsSales	100	100	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1103180	47853	Misc-OtherShort	5,000	5,000	-	0%
1104140	41167	License/Permit-Temporary SignPermit	-	-	180	0%
1104140	42223	Intergvt Rev-County ReimbRiemburseme	23,800	23,800	-	0%
1104140	42256	Intergvt Rev-Vehicle AbatementAbateme	14,000	14,000	1,732	12%
1104140	43421	Chrg for Services-Abatement	10,000	10,000	-	0%
1104140	43636	Chrg for Svc-Vector ControlControl	13,800	13,800	896	6%
1104140	45512	Fines-Administrative Citations	47,000	47,000	12,632	27%
1104140	47803	Misc-Vacant Home Property Registratio	4,500	4,500	4,470	99%
1104140	47899	Misc.-Prior Year RevenuesGovPartner	-	-	500	0%
1104400	41121	License/Permit-Permit Issue Felssue Fee	328,000	328,000	172,403	53%
1104400	41146	Lic/Permit-Permit Fee STVRPermits Non	12,000	12,000	6,126	51%
1104400	43301	Chrg for Svc-Plan ChecksChecks	444,600	494,600	135,482	27%
1104400	43305	Chrg for Svc-Inspection ChargeCharges	3,500	3,500	6,460	185%
1104400	43308	Chrg for Svc-General Plan FeePlan Fee	17,500	17,500	7,436	42%
1104400	47853	Misc-OtherShort	10,000	10,000	6,280	63%
1104600	41132	License/Permit-Permits ResidenResident	339,000	339,000	295,982	87%
1104600	41133	Lic/Permit-MiscPermits ResidenPermits I	493,200	493,200	408,563	83%
1104600	41144	License/Permit-Permits Non ResNon Res	244,600	244,600	74,325	30%
1104600	41145	Lic/Permit-MiscPermits Non ResPermits	58,700	58,700	33,519	57%
1104600	41157	License & Permit-Misc.PermitPermit	129,200	129,200	74,701	58%
1104600	41169	License/Permit-MiscellaneousPermit	269,600	269,600	154,605	57%
1104600	42233	Intergvt Rev-SB118/AB1379 CASPAgency	23,000	23,000	5,389	23%
1104600	43301	Chrg for Svc-Plan ChecksChecks	877,900	877,900	438,289	50%
1104600	47853	Misc-OtherShort	31,500	31,500	16,658	53%
1105000	41121	License/Permit-Permit Issue Felssue Fee	9,000	9,000	2,130	24%
1105000	43726	Chrg for Svc-Special EventsEvents	38,500	38,500	4,870	13%
1105000	47705	Misc.-Donations/SponsorSponsors	16,000	33,800	1,600	5%
1105000	47853	Misc-Other	-	-	(51)	0%
1105000	47899	Misc.-Prior Year Revenues	-	-	3,965	0%
1105100	42224	Intergvt Rev-Other AgencyAgency	-	90,921	55,208	61%
1106120	41121	License/Permit-Permit Issue Felssue Fee	26,200	26,200	5,957	23%
1106120	41157	License & Permit-Misc.PermitPermit	7,900	7,900	1,323	17%
1106120	41158	License/Permit-TransportationPermit	8,500	8,500	4,188	49%
1106120	43301	Chrg for Svc-Plan ChecksChecks	1,683,100	1,683,100	384,547	23%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1106120	43305	Chrg for Svc-Inspection ChargeCharges	485,700	485,700	181,469	37%
1106120	43415	Chg for Svc-Reimb Damage Citye to City	60,000	-	(14,106)	0%
1106120	47853	Misc-OtherShort	85,800	85,800	36,125	42%
1106145	47813	Misc-Other ReimbursementsSales	5,000	-	-	0%
1106155	47817	Misc-LCFS Credits	31,200	-	28,520	0%
1106160	47813	Misc-Other Reimbursements	100	-	-	0%
1106545	47813	Misc-Other Reimbursements	-	5,000	-	0%
1106550	43415	Chg for Svc-Reimb Damage City	-	60,000	-	0%
1106555	43805	Chrg for Svc-EV Charging	-	-	33,243	0%
1106555	47817	Misc-LCFS Credits	-	31,200	-	0%
1106555	47845	Misc-Sale of Non-Capital AsCapital Asset	-	-	2,534	0%
1106560	47813	Misc-Other Reimbursements	-	100	-	0%
1110000	40015	Taxes-Sales Tax Rev. Abatement2500	(19,921)	(19,921)	(1,937)	10%
1110000	40016	Taxes-Sales Tax2500	28,716,400	28,716,400	9,651,414	34%
1110000	44422	Interest-Non Distributable	-	35,000	-	0%
1180000	44401	Interest-Income	2,400	2,400	721	30%
1180030	45501	Fines-Traffic Safety	12,500	12,500	8,225	66%
1193120	42221	Intergvt Rev -State ReimbReimbusemen	6,000	6,000	-	0%
1193120	45534	Fines-False Alarm	65,000	65,000	17,771	27%
1270000	44401	Interest-Income	75,000	75,000	7,415	10%
1270060	46601	Develop Partic-Developer Impac	71,900	71,900	297,436	414%
1280000	44401	Interest-Income	337,000	337,000	51,547	15%
1290000	44401	Interest-Income	15,000	15,000	2,384	16%
1290060	46601	Develop Partic-Developer Impac	24,600	24,600	122,986	500%
1300000	44401	Interest-Income	70,000	70,000	11,810	17%
1300060	46601	Develop Partic-Developer Impac	48,900	48,900	232,044	475%
1310000	44401	Interest-Income	10,000	10,000	7,017	70%
1310060	46601	Develop Partic-Developer Impac	32,900	32,900	158,517	482%
1320000	44401	Interest-Income	64,000	64,000	9,585	15%
1330000	44401	Interest-Income	242,000	242,000	41,055	17%
1330060	46601	Develop Partic-Developer Impac	298,600	298,600	1,784,209	598%
1340000	44401	Interest-Income	205,000	205,000	34,055	17%
1340060	46601	Develop Partic-Developer Impac	125,200	125,200	220,678	176%
1350000	44401	Interest-Income	428,000	428,000	67,449	16%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1360000	44401	Interest-Income	142,000	142,000	25,937	18%
1360060	46601	Develop Partic-Developer Impac	127,500	127,500	441,353	346%
1370000	44401	Interest-Income	75,000	75,000	13,571	18%
1370060	46601	Develop Partic-Developer Impac	47,600	47,600	230,377	484%
1380000	44401	Interest-Income	445,000	445,000	89,291	20%
1380060	46601	Develop Partic-Developer Impac	829,000	829,000	2,614,166	315%
1400000	44401	Interest-Income	2,000	2,000	154	8%
1410000	44401	Interest-Income	7,500	7,500	2,044	27%
1510000	40001	Taxes-Property-Currentrent	14,341,900	14,341,900	4,402,763	31%
1510000	40003	Taxes-Current-Unsecuredured	730,300	730,300	743,535	102%
1510000	40004	Taxes-Prior Year	555,600	555,600	-	0%
1510000	40006	Taxes-Current-Supplementallemental	632,000	632,000	-	0%
1510000	40007	Taxes-Current-SBOE	295,700	295,700	8	0%
1510000	40008	Taxes-Current-HOX	98,600	98,600	14,532	15%
1510000	40011	Taxes-RDA Disolution Distribon Distribut	1,502,000	1,502,000	-	0%
1510000	44401	Interest-Income	106,200	106,200	4,503	4%
1510000	44462	Lease/Rental-IncomeGain/Loss	124,500	124,500	61,813	50%
1510000	47702	Miscellaneous-Donations	5,100	5,100	5,820	114%
1510000	47813	Misc-Other ReimbursementsSales	58,000	58,000	-	0%
1510000	47821	Misc-Special Events-BarbequeBarbeque	34,000	34,000	-	0%
1510000	47853	Misc-OtherShort	4,100	4,100	255	6%
1513520	40041	Spec Assess-Unit of Benefit Assessment	1,575,207	1,575,207	-	0%
1513520	40042	Spec Assess-Unit of Benefit Prior Year	12,928	12,928	-	0%
1513520	42221	Intergvt Rev -State ReimbReimbursemen	1,000,000	1,000,000	1,229,516	123%
1513520	43301	Chrg for Svc-Plan ChecksChecks	275,700	275,700	149,604	54%
1513520	43305	Chrg for Svc-Inspection ChargeCharges	207,600	207,600	78,139	38%
1513520	43573	Chrg for Svc-Fire EngineeringEngineering	81,100	81,100	29,499	36%
1513520	43579	Chrg for Svc-Other Fire ServicServices	43,600	43,600	2,193	5%
1513520	45520	Fines-AML System Enhancement	30,000	30,000	-	0%
1513590	41169	License/Permit-MiscellaneousPermit	15,200	15,200	2,006	13%
1513590	43305	Chrg for Svc-Inspection ChargeCharges	36,960	36,960	11,876	32%
1513590	43580	Chrg for Svc-Annual Business IBusiness Ir	37,900	37,900	23,095	61%
1513590	43583	Chrg for Svc-State Mandated InMandate	43,500	43,500	22,245	51%
1610000	44401	Interest-Income	-	-	4,677	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1710000	44401	Interest-Income	40,000	40,000	-	0%
1715120	43726	Chrg for Svc-Special Events	2,600	-	-	0%
1715120	47706	Misc.-Donate-Military BannerMilitary Ba	300	-	19	0%
1715120	47815	Misc-Reimbursements	200	-	-	0%
1715120	47853	Misc-OtherShort	21,000	-	9,895	0%
1715144	40052	Spec Assess-Measure WW Rates &	824,300	824,300	21,543	3%
1715144	41035	Chrg for Svc-CC Convenience Fe	18,600	18,600	7,123	38%
1715144	43711	Chrg for Svc-Recreation Prograation Proq	385,875	385,875	206,093	53%
1715144	43712	Chrg for Svc-Park UsageUsage	8,000	8,000	-	0%
1715144	43713	Chrg for Svc-Adult & Youth Spolt and You	5,200	5,200	(9)	0%
1715144	43714	Chrg for Svc-Pool ProgramsPrograms	2,600	2,600	1,818	70%
1715144	43715	Chrg for Svc-Rec MembershipsPark Merr	17,100	17,100	10,284	60%
1715144	43726	Chrg for Svc-Special EventsEvents	3,500	3,500	2,790	80%
1715144	44401	Interest-Income	-	-	3,149	0%
1715144	44461	Lease/Rental-Community RoomGain/Los	21,500	21,500	11,181	52%
1715144	44462	Lease/Rental-IncomeGain/Loss	20,700	20,700	9,385	45%
1715144	47705	Misc.-Donations/SponsorSponsors	-	2,000	2,000	100%
1715144	47815	Misc-Reimbursements	-	-	1,907	0%
1715144	47852	Misc-Cash Over/Short	-	-	6	0%
1715162	40052	Spec Assess-Measure WW Rates &	1,289,100	-	33,696	0%
1715162	43301	Chrg for Svc-Plan ChecksChecks	2,800	-	-	0%
1715162	43305	Chrg for Svc-Inspection ChargeCharges	1,125	-	-	0%
1715162	43712	Chrg for Svc-Park UsageUsage	-	-	1,854	0%
1715162	43737	Chg for Ser-Field Electr Rmbric Reimbur	120,100	-	301	0%
1715162	44401	Interest-Income	12,200	-	-	0%
1715162	44462	Lease/Rental-IncomeGain/Loss	102,100	-	52,722	0%
1715162	47702	Miscellaneous-Donations	200	-	-	0%
1715162	47853	Misc-OtherShort	1,000	-	300	0%
1715166	43712	Chrg for Svc-Park UsageUsage	67,300	67,300	7,309	11%
1716520	43726	Chrg for Svc-Special EventsEvents	-	2,600	-	0%
1716520	47706	Misc.-Donate-Military BannerMilitary Ba	-	300	-	0%
1716520	47815	Misc-Reimbursements	-	200	-	0%
1716520	47853	Misc-OtherShort	-	21,000	-	0%
1716562	40052	Spec Assess-Measure WW Rates &	-	1,289,100	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1716562	43301	Chrg for Svc-Plan ChecksChecks	-	2,800	-	0%
1716562	43305	Chrg for Svc-Inspection ChargeCharges	-	1,125	-	0%
1716562	43737	Chg for Ser-Field Electr Rmbric Reimbur	-	120,100	-	0%
1716562	44401	Interest-Income	-	12,200	2,013	17%
1716562	44462	Lease/Rental-IncomeGain/Loss	-	102,100	-	0%
1716562	47702	Miscellaneous-Donations	-	200	-	0%
1716562	47853	Misc-OtherShort	-	1,000	-	0%
1800050	40051	Spec Assess-Rates & Charges& Charges	1,772,100	1,772,100	18,495	1%
1810050	40051	Spec Assess-Rates & Charges& Charges	197,000	197,000	2,056	1%
1820050	40051	Spec Assess-Rates & Charges& Charges	483,700	483,700	5,049	1%
1830050	40051	Spec Assess-Rates & Charges& Charges	43,900	43,900	458	1%
1840050	40051	Spec Assess-Rates & Charges& Charges	105,900	105,900	1,105	1%
1850050	40051	Spec Assess-Rates & Charges& Charges	15,100	15,100	157	1%
1860050	40051	Spec Assess-Rates & Charges& Charges	57,900	57,900	604	1%
1880050	40051	Spec Assess-Rates & Charges& Charges	141,900	141,900	1,481	1%
1890050	40051	Spec Assess-Rates & Charges& Charges	4,900	4,900	51	1%
2000000	44401	Interest-Income	2,000	2,000	454	23%
2000050	40053	Spec Assess-LLD	535,585	535,585	-	0%
2020000	44401	Interest-Income	3,300	3,300	656	20%
2020050	40053	Spec Assess-LLD	152,234	152,234	-	0%
2030000	44401	Interest-Income	200	200	97	48%
2030050	40053	Spec Assess-LLD	20,028	20,028	-	0%
2040000	44401	Interest-Income	4,700	4,700	783	17%
2040050	40053	Spec Assess-LLD	58,882	58,882	-	0%
2050000	44401	Interest-Income	100	100	12	12%
2050050	40053	Spec Assess-LLD	29,514	29,514	-	0%
2060000	44401	Interest-Income	2,600	2,600	391	15%
2060050	40053	Spec Assess-LLD	19,338	19,338	-	0%
2070000	44401	Interest-Income	900	900	120	13%
2070050	40053	Spec Assess-LLD	32,272	32,272	-	0%
2080000	44401	Interest-Income	5,000	5,000	644	13%
2080050	40053	Spec Assess-LLD	151,834	151,834	-	0%
2090000	44401	Interest-Income	1,100	1,100	150	14%
2090050	40053	Spec Assess-LLD	58,921	58,921	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2100050	40053	Spec Assess-LLD	158,675	158,675	-	0%
2110050	40053	Spec Assess-LLD	51,236	51,236	-	0%
2120000	44401	Interest-Income	50,000	50,000	9,081	18%
2120050	40053	Spec Assess-LLD	709,241	709,241	-	0%
2130050	40053	Spec Assess-LLD	321,386	321,386	-	0%
2140000	44401	Interest-Income	600	600	276	46%
2140050	40053	Spec Assess-LLD	59,369	59,369	-	0%
2150000	44401	Interest-Income	400	400	-	0%
2150050	40053	Spec Assess-LLD	125,236	125,236	-	0%
2160000	44401	Interest-Income	16,000	16,000	2,275	14%
2160050	40053	Spec Assess-LLD	655,076	655,076	-	0%
2170000	44401	Interest-Income	4,800	4,800	791	16%
2170050	40053	Spec Assess-LLD	64,367	64,367	-	0%
2180000	44401	Interest-Income	2,400	2,400	203	8%
2180050	40053	Spec Assess-LLD	111,065	111,065	-	0%
2190000	44401	Interest-Income	6,000	6,000	-	0%
2190050	40053	Spec Assess-LLD	438,916	438,916	-	0%
2200000	44401	Interest-Income	7,300	7,300	837	11%
2200050	40053	Spec Assess-LLD	191,441	191,441	-	0%
2210000	44401	Interest-Income	19,000	19,000	2,281	12%
2210050	40053	Spec Assess-LLD	323,778	323,778	-	0%
2220000	44401	Interest-Income	200	200	60	30%
2220050	40053	Spec Assess-LLD	7,602	7,602	-	0%
2230000	44401	Interest-Income	10,500	10,500	1,720	16%
2230050	40053	Spec Assess-LLD	197,982	197,982	-	0%
2240000	44401	Interest-Income	200	200	90	45%
2240050	40053	Spec Assess-LLD	38,574	38,574	-	0%
2250000	44401	Interest-Income	18,000	18,000	1,946	11%
2250050	40053	Spec Assess-LLD	365,557	365,557	-	0%
2260000	44401	Interest-Income	1,000	1,000	162	16%
2260050	40053	Spec Assess-LLD	12,616	12,616	-	0%
2270000	44401	Interest-Income	10,500	10,500	1,766	17%
2270050	40053	Spec Assess-LLD	92,979	92,979	-	0%
2280000	44401	Interest-Income	400	400	144	36%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2280050	40053	Spec Assess-LLD	74,159	74,159	-	0%
2290000	44401	Interest-Income	500	500	82	16%
2290050	40053	Spec Assess-LLD	9,341	9,341	-	0%
2310000	44401	Interest-Income	-	-	355	0%
2310050	40053	Spec Assess-LLD	64,521	64,521	-	0%
3020000	44401	Interest-Income	495,000	495,000	82,985	17%
3020060	42211	Intergvt Rev-Local TransportatTransport:	3,329,000	3,329,000	1,157,786	35%
3060000	40031	Taxes-2103 Gas Tax	1,007,460	1,007,460	495,301	49%
3060000	40032	Taxes-2105 Gas Tax	704,736	704,736	290,229	41%
3060000	40033	Taxes-2106 Gas Tax	444,287	444,287	187,483	42%
3060000	40034	Taxes-2107 Gas Tax	961,806	961,806	397,180	41%
3060000	44401	Interest-Income	419,100	419,100	62,405	15%
3070000	42221	Intergvt Rev -State ReimbReimbursemen	2,904,570	2,904,570	1,027,273	35%
3070000	44401	Interest-Income	231,000	231,000	44,209	19%
3110000	40001	Taxes-Property-Currentrent	2,545,400	2,545,400	783,573	31%
3110000	40003	Taxes-Current-Unsecuredcured	129,600	129,600	132,329	102%
3110000	40004	Taxes-Prior Year	98,300	98,300	-	0%
3110000	40006	Taxes-Current-Supplementallemental	112,100	112,100	-	0%
3110000	40007	Taxes-Current-SBOE	44,200	44,200	1	0%
3110000	40008	Taxes-Current-HOX	17,500	17,500	2,586	15%
3110000	40011	Taxes-RDA Disolution Distribon Distribut	206,100	206,100	-	0%
3110000	44401	Interest-Income	53,700	53,700	8,023	15%
3110000	44461	Lease/Rental-Community RoomGain/Los	7,000	7,000	435	6%
3110000	47804	Misc-Lost Book ReplacementReplacemei	2,750	2,750	1,355	49%
3110000	47848	Misc-Promotional Item SalesCapital Asse	225	225	48	21%
3110050	41035	Chrg for Svc-CC Convenience Fe	800	800	361	45%
3110050	43801	Chrg for Svc-PhotoCopy/MicroCopying/Λ	11,900	11,900	5,592	47%
3110050	43802	Chrg for Svc-Notary ServicesServices	600	600	210	35%
3110050	43803	Chrg for Svc-Passport Servicesort Service	15,100	15,100	6,963	46%
3110050	45539	Fines-Miscellaneous Fines	16,500	16,500	7,324	44%
3110050	47701	Donation-Friends of the Librarof the Libr	77,500	77,500	64,150	83%
3110050	47702	Miscellaneous-Donations	547,193	547,193	10,834	2%
3110050	47815	Misc-Reimbursements	6,750	6,750	-	0%
3115900	47705	Misc.-Donations/SponsorSponsors	-	200	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
3160000	44401	Interest-Income	165,000	165,000	27,474	17%
3190000	44401	Interest-Income	100	100	-	0%
3190060	42224	Intergvt Rev-Other AgencyAgency	-	56,263	-	0%
3220000	44401	Interest-Income	15,000	15,000	2,750	18%
3220000	44422	Interest-Non Distributable	48,000	48,000	-	0%
3220000	47853	Misc-OtherShort	6,500	6,500	-	0%
3230000	44401	Interest-Income	80,000	80,000	6,882	9%
3360000	44401	Interest-Income	32,000	32,000	6,450	20%
3360060	42232	Intergvt Rev-AB2766 FundsAgency	143,000	143,000	76,066	53%
3380000	44401	Interest-Income	2,000	2,000	824	41%
3380000	47810	Misc-Lawsuit Settlementsement	168,000	168,000	79,243	47%
3410000	42222	Intergvt Rev-Federal ReimbReimburseme	-	-	493,055	0%
3410010	42222	Intergvt Rev-Federal ReimbReimburseme	590,000	590,000	-	0%
3500030	42224	Intergvt Rev-Other AgencyAgency	-	2,500	225,215	9009%
3530000	44401	Interest-Income	8,000	8,000	2,015	25%
3530010	42221	Intergvt Rev -State ReimbReimbursemen	-	-	275,566	0%
3530050	42221	Intergvt Rev -State ReimbReimbursemen	29,840	29,840	17,804	60%
3550000	44401	Interest-Income	-	-	214	0%
3550030	42221	Intergvt Rev -State ReimbReimbursemen	-	120,000	-	0%
3550030	42222	Intergvt Rev-Federal ReimbReimburseme	-	186,000	95,525	51%
3570050	42221	Intergvt Rev -State ReimbReimbursemen	-	14,760	780,781	5290%
3570050	42222	Intergvt Rev-Federal ReimbReimburseme	-	-	763	0%
3580000	44401	Interest-Income	-	-	20,532	0%
3580030	42221	Intergvt Rev -State ReimbReimbursemen	-	211,234	29,219	14%
3580050	42221	Intergvt Rev -State ReimbReimbursemen	-	2,972,052	3,617,613	122%
3580050	42223	Intergvt Rev-County ReimbRiemburseme	-	-	191,521	0%
3610000	44401	Interest-Income	20	20	7	33%
3740000	44401	Interest-Income	75,000	75,000	2,503	3%
3760030	42222	Intergvt Rev-Federal ReimbReimburseme	-	15,978	41,234	258%
3770010	42222	Intergvt Rev-Federal Reimb	-	-	194,462	0%
3770030	42222	Intergvt Rev-Federal ReimbReimburseme	-	-	84,023	0%
3770050	42222	Intergvt Rev-Federal ReimbReimburseme	-	-	177,531	0%
3800000	44401	Interest-Income	-	-	13	0%
3800060	42222	Intergvt Rev-Federal ReimbReimburseme	-	-	2,318	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
4020000	44401	Interest-Income	750	750	97	13%
4020030	42221	Intergvt Rev -State ReimbReimbursemen	8,000	8,000	1,432	18%
4030000	44401	Interest-Income	10,000	10,000	1,561	16%
4040000	44401	Interest-Income	6,000	6,000	2,194	37%
4040030	42222	Intergvt Rev-Federal Reimb	-	-	239,288	0%
4050000	44401	Interest-Income	-	-	202	0%
4110000	44401	Interest-Income	3,300	3,300	-	0%
4110030	42221	Intergvt Rev -State ReimbReimbursemen	355,900	355,900	196,189	55%
4310000	44401	Interest-Income	45,000	45,000	6,693	15%
4316120	40051	Spec Assess-Rates & Charges& Charges	522,000	522,000	-	0%
5020000	44401	Interest-Income	6,200	6,200	992	16%
5110000	44401	Interest-Income	14,000	14,000	2,202	16%
5130000	44401	Interest-Income	50,000	50,000	6,501	13%
5510000	44401	Interest-Income	232,500	232,500	36,902	16%
5510060	46601	Develop Partic-Developer Impac	327,300	327,300	677	0%
5760000	44401	Interest-Income	12,000	12,000	26,610	222%
6010000	40013	Taxes-RDA Increment 02-24992499	48,700	48,700	-	0%
6020000	40013	Taxes-RDA Increment 02-24992499	2,807,194	2,807,194	-	0%
6020000	44401	Interest-Income	17,000	17,000	16,477	97%
6550000	44401	Interest-Income	-	-	142	0%
6560000	40018	Taxes-Special Taxes Mello-Roos	3,619,488	3,619,488	3,029,065	84%
6560000	44401	Interest-Income	72,000	72,000	30,342	42%
6570000	40018	Taxes-Special Taxes Mello-Roos	627,638	627,638	538,544	86%
6570000	44401	Interest-Income	13,700	13,700	(8,367)	-61%
6580000	40018	Taxes-Special Taxes Mello-Roos	3,491,875	3,491,875	2,978,250	85%
6580000	44401	Interest-Income	52,000	52,000	(8,403)	-16%
7010000	44401	Interest-Income	40,000	40,000	54,824	137%
7010000	44451	Interest-Unrealized Gain/LosseGain/Loss	-	-	(8,958)	0%
7018100	43416	Chrg for Srv-Ins Recov/Subrogance/Subr	-	-	300	0%
7018100	43913	Chrg for Svc-Risk ManagementManagerr	14,160,853	14,160,853	6,763,975	48%
7018100	44401	Interest-Income	21,100	21,100	-	0%
7018100	44451	Interest-Unrealized Gain/LosseGain/Loss	-	-	(749)	0%
7018100	47813	Misc-Other ReimbursementsSales	2,500	2,500	72,276	2891%
7018100	47899	Misc.-Prior Year RevenuesGovPartner	-	-	295	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
7150000	44401	Interest-Income	40,000	40,000	47,006	118%
7150000	81020	Proceeds from Sale of Capital Assets	-	-	2,998	0%
7158200	43924	Chrg for Svc-Vehicle Services	1,937,961	1,937,961	968,980	50%
7260000	44401	Interest-Income	115,000	115,000	17,253	15%
7268340	40019	Taxes-Franchises	58,000	58,000	7,073	12%
7268340	43901	Chrg for Svc-GIS Processing	18,500	18,500	8,884	48%
7268340	43902	Chrg for Svc-Information Technrmation 1	4,899,407	4,899,407	2,449,704	50%
8100000	44401	Interest-Income	20,000	20,000	2,982	15%
8110000	40018	Taxes-Special Taxes Mello-Roos	1,673,035	1,673,035	(6,545,859)	-391%
8110000	44401	Interest-Income	300,000	300,000	172,814	58%
TOTAL REVENUES			\$ 195,464,253	\$ 199,249,010	\$ 66,211,444	33%
EXPENDITURES						
1100060	64360	Training & Development	\$ -	\$ -	\$ 159	0%
1101000	51080	Part-Time Salary (PARS)	92,250	92,250	38,435	42%
1101000	52450	Benefit-Worker's Compensation	2,934	2,934	1,191	41%
1101000	53200	Benefit-PARS Retirement	1,199	1,199	500	42%
1101000	53700	Taxes-FICA/Medicare Employer	1,350	1,350	557	41%
1101000	53980	Vacancy Factor	(3,909)	(3,909)	-	0%
1101000	62440	Other-Special Dept Expenditure	3,000	3,000	484	16%
1101000	62520	Other-Suspense-Expenses	-	-	1,038	0%
1101000	62720	Printing	700	700	346	49%
1101000	63120	Program-Marketing	500	500	560	112%
1101000	63880	Subscription-Membership, Dues, & Publi	500	500	102	20%
1101000	64080	Supplies-Office	1,500	1,500	-	0%
1101000	64360	Training & Development	43,755	43,755	14,151	32%
1101000	64640	Utilities-Telephone	5,000	5,000	1,704	34%
1101000	69100	Srvcs-Information Technology	16,600	16,600	8,300	50%
1101000	69200	Liab & Property Ins Charges	5,990	5,990	2,995	50%
1101200	60440	Contract Srvcs-Legal	483,660	483,660	92,669	19%
1101400	51020	Salary & Wages	1,441,142	1,441,142	634,832	44%
1101400	51040	Overtime	1,000	1,000	-	0%
1101400	51044	FLSA Overtime	-	-	15	0%
1101400	51080	Part-Time Salary (PARS)	-	-	14,793	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1101400	51100	Leave-Administrative Buyout Leave	26,420	26,420	1,398	5%
1101400	51110	Leave-Annual Buyoutave	204,780	204,780	39,774	19%
1101400	51120	Leave-Compensated Absences/S	-	-	1,100	0%
1101400	51140	Leave-Holiday Buyout	7,150	7,150	1,761	25%
1101400	52000	Allowance-Auto	7,056	7,056	4,925	70%
1101400	52200	Allowance-Mobile CommunicationDevic	2,371	2,371	1,608	68%
1101400	52400	Benefit-ADD/ Life Insurance	10,144	10,144	1,466	14%
1101400	52450	Benefit-Worker's Compensation	11,537	11,537	4,807	42%
1101400	52700	Benefit-Deferred CompensationMatchin	-	-	828	0%
1101400	52800	Benefit-Dental	11,311	11,311	3,998	35%
1101400	53000	Benefit-Short/Long Term Disability	16,360	16,360	1,878	11%
1101400	53100	Benefit-Retiree Medicals	31,000	31,000	4,960	16%
1101400	53200	Benefit-PARS Retirement	-	-	192	0%
1101400	53300	Benefit-PERS Health	138,384	138,384	73,613	53%
1101400	53400	Benefit-PERS Retirement	257,247	257,247	105,491	41%
1101400	53500	Benefit-Tuition Reimb.	-	-	3,500	0%
1101400	53600	Benefit-Vision	4,247	4,247	1,501	35%
1101400	53700	Taxes-FICA/Medicare Employer	20,926	20,926	10,121	48%
1101400	53980	Vacancy Factor	(103,627)	(103,627)	-	0%
1101400	60440	Contract Srvcs-Legal	16,680	16,680	1,716	10%
1101400	60480	Contract Srvcs-Other	13,500	13,500	15,527	115%
1101400	62440	Other-Special Dept Expenditure	8,300	8,300	1,870	23%
1101400	62520	Other-Suspense-Expenses	-	-	13,721	0%
1101400	62680	Postage	2,000	2,000	759	38%
1101400	62720	Printing	500	500	335	67%
1101400	63120	Program-Marketing	43,000	43,000	44,219	103%
1101400	63880	Subscription-Membership, Dues, & Publi	4,335	4,335	3,991	92%
1101400	64080	Supplies-Office	1,000	1,000	489	49%
1101400	64360	Training & Development	38,039	38,039	3,709	10%
1101400	69100	Srvcs-Information Technology	180,250	180,250	90,125	50%
1101400	69200	Liab & Property Ins Charges	142,140	142,140	71,070	50%
1101600	51040	Overtime	-	-	1,002	0%
1101600	53100	Benefit-Retiree Medicals	1,102,470	1,102,470	600,143	54%
1101600	53300	Benefit-PERS Health	-	-	3,445	0%

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1101600	53400	Benefit-PERS Retirement	-	-	8,836	0%
1101600	53980	Vacancy Factor	(44,099)	(44,099)	-	0%
1101600	60015	TOT Agreement	427,180	427,180	159,984	37%
1101600	60320	Contract Srvc-Consultant	12,500	233,929	8,695	4%
1101600	60480	Contract Srvc-Other	233,200	274,882	93,061	34%
1101600	60520	Contract Srvc-Property Tax	115,500	115,500	-	0%
1101600	60840	Equipment-Furniture < \$5000	5,000	5,000	-	0%
1101600	61560	Other Interest Expense	-	-	6,141	0%
1101600	61680	Fees-Penalties/Late Fees	-	-	89	0%
1101600	61720	Fees-Property Taxes	16,500	16,500	12,237	74%
1101600	61910	Lease-Facility Rent	-	-	41,493	0%
1101600	62000	Maintenance-Building	-	-	41,270	0%
1101600	62280	Other-City Manager Contingency	200,000	184,640	18,351	10%
1101600	62440	Other-Special Dept Expenditure	21,000	35,984	2,991	8%
1101600	62520	Other-Suspense-Expenses	-	-	(6,843)	0%
1101600	62680	Postage	-	-	34	0%
1101600	62720	Printing	4,000	4,000	-	0%
1101600	62800	Prior Period Expense	-	-	(15,011)	0%
1101600	62960	Program-Community Relations	80,912	80,912	-	0%
1101600	63880	Subscription-Membership, Dues, & Publi	76,716	89,076	62,449	70%
1101600	64360	Training & Development	6,245	6,245	-	0%
1101600	64520	Utilities-Electric	-	-	7,812	0%
1101600	64600	Utilities-Natural Gas	-	-	76	0%
1101600	69200	Liab & Property Ins Charges	30,609	30,609	15,305	50%
1101600	69300	Srvc-Fleet Maintenance	10,360	10,360	5,180	50%
1101700	62440	Other-Special Dept Expenditure	-	-	66	0%
1101700	64200	Supplies-Safety	-	-	76	0%
1101800	60480	Contract Srvc-Other	1,000	1,000	6	1%
1101800	62440	Other-Special Dept Expenditure	131,140	131,140	95,863	73%
1101800	62800	Prior Period Expense	-	-	244	0%
1101800	63480	Srvc-Animal Control Services	431,075	467,506	330,131	71%
1102100	51020	Salary & Wages	515,000	515,000	213,130	41%
1102100	51044	FLSA Overtime	-	-	2	0%
1102100	51080	Part-Time Salary (PARS)	-	-	423	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1102100	51100	Leave-Administrative Buyout Leave	16,230	16,230	8,260	51%
1102100	51110	Leave-Annual Buyoutave	220	220	-	0%
1102100	51140	Leave-Holiday Buyout	1,970	1,970	-	0%
1102100	52000	Allowance-Auto	3,600	3,600	1,642	46%
1102100	52200	Allowance-Mobile CommunicationDevice	720	720	328	46%
1102100	52400	Benefit-ADD/ Life Insurance	2,600	2,600	389	15%
1102100	52450	Benefit-Worker's Compensation	4,120	4,120	1,636	40%
1102100	52700	Benefit-Deferred CompensationMatchin	-	-	400	0%
1102100	52800	Benefit-Dental	5,050	5,050	1,473	29%
1102100	53000	Benefit-Short/Long Term Disability	5,905	5,905	577	10%
1102100	53200	Benefit-PARS Retirement	-	-	5	0%
1102100	53300	Benefit-PERS Health	47,970	47,970	25,588	53%
1102100	53400	Benefit-PERS Retirement	85,300	85,300	40,397	47%
1102100	53600	Benefit-Vision	1,896	1,896	553	29%
1102100	53700	Taxes-FICA/Medicare Employer	7,480	7,480	3,190	43%
1102100	53980	Vacancy Factor	(27,922)	(27,922)	-	0%
1102100	60440	Contract Srvcs-Legal	-	-	176	0%
1102100	60480	Contract Srvcs-Other	-	5,453	3,405	62%
1102100	62440	Other-Special Dept Expenditure	2,000	2,000	65	3%
1102100	62520	Other-Suspense-Expenses	-	-	5,278	0%
1102100	63880	Subscription-Membership, Dues, & Publi	1,440	1,440	130	9%
1102100	64080	Supplies-Office	2,000	2,000	45	2%
1102100	64360	Training & Development	14,491	14,491	4,103	28%
1102100	69100	Srvcs-Information Technology	96,260	96,260	48,130	50%
1102100	69200	Liab & Property Ins Charges	41,620	41,620	20,810	50%
1102200	51020	Salary & Wages	574,900	574,900	268,197	47%
1102200	51040	Overtime	600	600	-	0%
1102200	51044	FLSA Overtime	-	-	40	0%
1102200	51110	Leave-Annual Buyoutave	12,880	12,880	8,869	69%
1102200	51120	Leave-Compensated Absences/S	340	340	-	0%
1102200	51140	Leave-Holiday Buyout	5,390	5,390	-	0%
1102200	52200	Allowance-Mobile CommunicationDevice	480	480	219	46%
1102200	52400	Benefit-ADD/ Life Insurance	3,433	3,433	546	16%
1102200	52450	Benefit-Worker's Compensation	4,604	4,604	2,059	45%

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1102200	52700	Benefit-Deferred CompensationMatchin	-	-	1,766	0%
1102200	52800	Benefit-Dental	6,312	6,312	2,630	42%
1102200	53000	Benefit-Short/Long Term Disability	8,779	8,779	1,042	12%
1102200	53100	Benefit-Retiree Medicals	2,000	2,000	790	40%
1102200	53300	Benefit-PERS Health	72,370	72,370	43,945	61%
1102200	53400	Benefit-PERS Retirement	87,100	87,100	46,510	53%
1102200	53600	Benefit-Vision	2,370	2,370	988	42%
1102200	53700	Taxes-FICA/Medicare Employer	8,350	8,350	3,992	48%
1102200	53980	Vacancy Factor	(31,311)	(31,311)	-	0%
1102200	60020	Advertising	6,000	6,000	3,000	50%
1102200	60440	Contract Srvcs-Legal	300,000	337,327	77,859	23%
1102200	60480	Contract Srvcs-Other	72,500	105,424	11,772	11%
1102200	62440	Other-Special Dept Expenditure	40,450	40,450	10,885	27%
1102200	62520	Other-Suspense-Expenses	-	-	5,087	0%
1102200	62680	Postage	1,000	1,000	319	32%
1102200	62800	Prior Period Expense	-	-	1,625	0%
1102200	63640	Pre-Employment Expenses	140,140	140,140	35,712	25%
1102200	63760	Staff-Recruitment Expense	10,500	10,500	3,971	38%
1102200	63880	Subscription-Membership, Dues, & Publi	8,222	8,222	5,643	69%
1102200	64080	Supplies-Office	4,000	4,000	179	4%
1102200	64360	Training & Development	32,967	32,967	5,684	17%
1102200	69100	Srvcs-Information Technology	210,870	210,870	105,435	50%
1102200	69200	Liab & Property Ins Charges	46,670	46,670	23,335	50%
1102400	51020	Salary & Wages	690,200	602,957	273,475	45%
1102400	51040	Overtime	8,050	7,032	1,141	16%
1102400	51044	FLSA Overtime	-	-	865	0%
1102400	51100	Leave-Administrative Buyout Leave	1,160	1,160	1,841	159%
1102400	51110	Leave-Annual Buyoutave	13,240	13,240	21,446	162%
1102400	51140	Leave-Holiday Buyout	4,960	4,960	-	0%
1102400	52000	Allowance-Auto	3,600	3,600	1,642	46%
1102400	52200	Allowance-Mobile CommunicationDevic	1,680	1,468	877	60%
1102400	52400	Benefit-ADD/ Life Insurance	3,354	2,930	538	18%
1102400	52450	Benefit-Worker's Compensation	4,575	3,997	2,054	51%
1102400	52700	Benefit-Deferred CompensationMatchin	-	-	1,932	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1102400	52701	Benefit-Deferred Comp NTWD401aMatc	-	-	34	0%
1102400	52800	Benefit-Dental	7,574	6,617	2,525	38%
1102400	53000	Benefit-Short/Long Term Disability	9,062	7,917	926	12%
1102400	53100	Benefit-Retiree Medicals	2,000	2,000	790	40%
1102400	53300	Benefit-PERS Health	99,640	87,045	36,427	42%
1102400	53400	Benefit-PERS Retirement	99,200	86,661	48,645	56%
1102400	53600	Benefit-Vision	2,844	2,485	948	38%
1102400	53700	Taxes-FICA/Medicare Employer	10,140	8,858	4,361	49%
1102400	53980	Vacancy Factor	(35,131)	(30,690)	-	0%
1102400	60040	Advertising-Legal	25,000	25,000	12,498	50%
1102400	60440	Contract Srvcs-Legal	254,450	254,450	82,485	32%
1102400	60480	Contract Srvcs-Other	29,800	143,713	5,490	4%
1102400	60920	Equipment-Software < \$5000	86,157	86,157	55,751	65%
1102400	62080	Maintenance-Equipment	500	500	10	2%
1102400	62160	Maintenance-Software Licenses	119,613	119,613	112,046	94%
1102400	62440	Other-Special Dept Expenditure	4,000	4,000	163	4%
1102400	62520	Other-Suspense-Expenses	-	-	1,384	0%
1102400	62680	Postage	300	300	591	197%
1102400	62720	Printing	700	700	159	23%
1102400	63880	Subscription-Membership, Dues, & Publi	3,000	3,000	2,005	67%
1102400	64080	Supplies-Office	3,500	3,500	262	7%
1102400	64360	Training & Development	5,320	5,320	3,065	58%
1102400	64640	Utilities-Telephone	-	-	200	0%
1102400	69100	Srvcs-Information Technology	194,880	194,880	97,440	50%
1102400	69200	Liab & Property Ins Charges	52,470	52,470	26,235	50%
1102600	51020	Salary & Wages	1,626,600	1,626,600	684,370	42%
1102600	51040	Overtime	400	400	93	23%
1102600	51044	FLSA Overtime	-	-	903	0%
1102600	51100	Leave-Administrative Buyout Leave	13,230	13,230	2,235	17%
1102600	51110	Leave-Annual Buyoutave	47,970	47,970	17,734	37%
1102600	51120	Leave-Compensated Absences/S	6,450	6,450	29	0%
1102600	51140	Leave-Holiday Buyout	5,940	5,940	-	0%
1102600	52000	Allowance-Auto	3,600	3,600	1,642	46%
1102600	52200	Allowance-Mobile CommunicationDevic	1,200	1,200	547	46%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1102600	52400	Benefit-ADD/ Life Insurance	8,350	8,350	1,373	16%
1102600	52450	Benefit-Worker's Compensation	12,423	12,423	5,262	42%
1102600	52700	Benefit-Deferred CompensationMatchin	-	-	9,491	0%
1102600	52800	Benefit-Dental	20,198	20,198	7,995	40%
1102600	53000	Benefit-Short/Long Term Disability	22,908	22,908	2,766	12%
1102600	53100	Benefit-Retiree Medicals	7,980	7,980	3,160	40%
1102600	53300	Benefit-PERS Health	240,220	240,220	139,881	58%
1102600	53400	Benefit-PERS Retirement	268,700	268,700	127,174	47%
1102600	53600	Benefit-Vision	7,584	7,584	3,002	40%
1102600	53700	Taxes-FICA/Medicare Employer	24,080	24,080	10,170	42%
1102600	53800	Taxes-Unemployment Insurance	-	-	2,763	0%
1102600	53980	Vacancy Factor	(92,440)	(92,440)	-	0%
1102600	60200	Contract Srvcs-Audit	60,600	60,600	29,800	49%
1102600	60320	Contract Srvcs-Consultant	-	-	844	0%
1102600	60440	Contract Srvcs-Legal	41,250	41,250	8,835	21%
1102600	60480	Contract Srvcs-Other	61,682	61,682	20,538	33%
1102600	60520	Contract Srvcs-Property Tax	98,000	98,000	8	0%
1102600	60800	Equipment < \$5000	3,700	3,700	-	0%
1102600	60840	Equipment-Furniture < \$5000	15,000	15,000	4,472	30%
1102600	61000	Fees-Bank Administration	10,500	10,500	15,107	144%
1102600	61200	Fees-Credit Card Merchant	5,300	5,300	1,522	29%
1102600	61480	Fees-Investment Admin Expense	49,000	49,000	20,132	41%
1102600	62160	Maintenance-Software Licenses	62,500	63,750	51,859	81%
1102600	62520	Other-Suspense-Expenses	-	-	5,832	0%
1102600	62680	Postage	10,500	10,500	6,361	61%
1102600	62720	Printing	4,658	4,658	3,088	66%
1102600	62800	Prior Period Expense	-	-	404	0%
1102600	63127	Program-Bus Passes	500	500	855	171%
1102600	63760	Staff-Recruitment Expense	300	300	-	0%
1102600	63880	Subscription-Membership, Dues, & Publi	5,706	5,706	3,060	54%
1102600	64080	Supplies-Office	5,800	5,800	2,654	46%
1102600	64280	Training-Conference/Meeting	17,500	17,500	3,830	22%
1102600	64360	Training & Development	6,748	6,748	-	0%
1102600	64370	Travel-Mileage	-	-	273	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1102600	69100	Srvcs-Information Technology	374,817	374,817	187,409	50%
1102600	69200	Liab & Property Ins Charges	136,510	136,510	68,255	50%
1103120	51020	Salary & Wages	449,140	449,140	192,596	43%
1103120	51040	Overtime	4,500	4,500	-	0%
1103120	51044	FLSA Overtime	-	-	350	0%
1103120	51100	Leave-Administrative Buyout Leave	6,320	6,320	-	0%
1103120	51110	Leave-Annual Buyoutave	32,830	32,830	19,943	61%
1103120	51120	Leave-Compensated Absences/S	710	710	-	0%
1103120	51140	Leave-Holiday Buyout	7,770	7,770	-	0%
1103120	51200	POST/Educational Certificate Pay	12,939	12,939	-	0%
1103120	52200	Allowance-Mobile CommunicationDevic	480	480	381	79%
1103120	52300	Allowance-Uniform	1,850	1,850	844	46%
1103120	52400	Benefit-ADD/ Life Insurance	1,507	1,507	380	25%
1103120	52450	Benefit-Worker's Compensation	42,505	42,505	15,824	37%
1103120	52700	Benefit-Deferred CompensationMatchin	-	-	730	0%
1103120	52701	Benefit-Deferred Comp NTWD401aMatc	-	-	571	0%
1103120	52800	Benefit-Dental	2,525	2,525	1,052	42%
1103120	53000	Benefit-Short/Long Term Disability	3,908	3,908	426	11%
1103120	53100	Benefit-Retiree Medicals	3,990	3,990	1,580	40%
1103120	53300	Benefit-PERS Health	41,610	41,610	18,490	44%
1103120	53400	Benefit-PERS Retirement	175,400	175,400	89,371	51%
1103120	53600	Benefit-Vision	948	948	395	42%
1103120	53700	Taxes-FICA/Medicare Employer	6,580	6,580	3,122	47%
1103120	53980	Vacancy Factor	(31,820)	(31,820)	-	0%
1103120	60440	Contract Srvcs-Legal	59,370	59,370	64,439	109%
1103120	60480	Contract Srvcs-Other	879,133	959,133	448,195	47%
1103120	60880	Equipment-Safety	43,700	43,700	20,359	47%
1103120	61200	Fees-Credit Card Merchant	-	-	1,042	0%
1103120	61440	Fees-Filing	2,650	2,650	904	34%
1103120	61960	Maintenance-General Maint/Repa	6,500	6,500	295	5%
1103120	62000	Maintenance-Building	180,819	180,819	65,029	36%
1103120	62120	Maintenance-Radio Equipment	5,000	5,000	3,815	76%
1103120	62160	Maintenance-Software Licenses	28,197	31,636	31,374	99%
1103120	62200	Maintenance-Vehicle	371,900	371,900	137,524	37%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1103120	62220	Vehicle Fuel	450,000	450,000	204,475	45%
1103120	62440	Other-Special Dept Expenditure	30,500	30,500	7,255	24%
1103120	62520	Other-Suspense-Expenses	-	-	3,365	0%
1103120	62680	Postage	12,000	12,000	4,212	35%
1103120	62720	Printing	22,500	22,500	6,566	29%
1103120	62800	Prior Period Expense	-	-	2,090	0%
1103120	63040	Program-Dare	5,000	5,000	-	0%
1103120	63060	Program-Citizens AcademyAcademy	5,500	5,500	1,267	23%
1103120	63065	Program-ExplorerExplorer	12,000	12,000	3,796	32%
1103120	63160	Program-Police Athletic League	1,000	1,000	-	0%
1103120	63360	Program-Special Events	-	8,000	-	0%
1103120	63440	Program-Youth Court	5,000	5,000	3,392	68%
1103120	63800	Staff-Uniform Expense	14,200	14,200	10,458	74%
1103120	63880	Subscription-Membership, Dues, & Publi	23,105	23,105	14,499	63%
1103120	64040	Supplies-Maintenance	15,000	15,000	6,114	41%
1103120	64080	Supplies-Office	45,000	45,000	5,448	12%
1103120	64200	Supplies-Safety	94,600	94,600	1,089	1%
1103120	64280	Training-Conference/Meeting	1,500	1,500	-	0%
1103120	64520	Utilities-Electric	140,000	140,000	59,108	42%
1103120	64600	Utilities-Natural Gas	10,000	10,000	1,558	16%
1103120	64640	Utilities-Telephone	116,000	116,000	54,283	47%
1103120	64660	Utilities-Water	16,000	16,000	-	0%
1103120	69100	Srvcs-Information Technology	590,580	590,580	295,290	50%
1103120	69200	Liab & Property Ins Charges	70,710	70,710	35,355	50%
1103120	69300	Srvcs-Fleet Maintenance	781,673	781,673	390,836	50%
1103120	71030	Machinery & Equipment	244,575	244,575	244,575	100%
1103120	71060	Vehicles	-	175,215	87,607	50%
1103130	51020	Salary & Wages	2,781,570	2,781,570	1,250,738	45%
1103130	51040	Overtime	473,400	473,400	202,646	43%
1103130	51044	FLSA Overtime	-	-	52,713	0%
1103130	51060	Part-Time Salary (PERS)	159,440	159,440	77,078	48%
1103130	51070	Part-Time Salary (none)	39,990	39,990	-	0%
1103130	51110	Leave-Annual Buyoutave	33,920	33,920	7,625	22%
1103130	51120	Leave-Compensated Absences/S	12,710	12,710	5,581	44%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1103130	51140	Leave-Holiday Buyout	61,700	61,700	14,482	23%
1103130	51170	Leave-Personal BuyoutBuyout	30	30	-	0%
1103130	51200	POST/Educational Certificate Pay	16,800	16,800	7,935	47%
1103130	52300	Allowance-Uniform	15,600	15,600	7,270	47%
1103130	52400	Benefit-ADD/ Life Insurance	9,979	9,979	1,633	16%
1103130	52450	Benefit-Worker's Compensation	27,762	27,762	12,267	44%
1103130	52700	Benefit-Deferred CompensationMatchin	-	-	10,480	0%
1103130	52800	Benefit-Dental	37,872	37,872	15,464	41%
1103130	53000	Benefit-Short/Long Term Disability	47,473	47,473	5,205	11%
1103130	53100	Benefit-Retiree Medicals	3,990	3,990	1,580	40%
1103130	53300	Benefit-PERS Health	450,410	450,410	249,742	55%
1103130	53400	Benefit-PERS Retirement	545,600	545,600	272,384	50%
1103130	53500	Benefit-Tuition Reimb.	-	-	2,835	0%
1103130	53600	Benefit-Vision	14,220	14,220	5,807	41%
1103130	53700	Taxes-FICA/Medicare Employer	50,120	50,120	23,701	47%
1103130	53980	Vacancy Factor	(191,303)	(191,303)	-	0%
1103130	60480	Contract Srvcs-Other	23,500	47,001	13,126	28%
1103130	60800	Equipment < \$5000	10,000	10,000	5,613	56%
1103130	62080	Maintenance-Equipment	500	500	54,826	10965%
1103130	62160	Maintenance-Software Licenses	266,306	266,306	20,239	8%
1103130	62520	Other-Suspense-Expenses	-	-	2,531	0%
1103130	62800	Prior Period Expense	-	-	65	0%
1103130	63880	Subscription-Membership, Dues, & Publi	2,798	2,798	1,916	68%
1103130	64080	Supplies-Office	2,500	2,500	1,310	52%
1103130	64280	Training-Conference/Meeting	1,000	1,000	1,097	110%
1103130	64320	Training-POST	10,000	10,000	3,263	33%
1103130	64360	Training & Development	22,238	22,238	8,304	37%
1103130	64480	Utilities-Communications	110,716	110,716	72,489	65%
1103130	64640	Utilities-Telephone	11,100	11,100	5,796	52%
1103130	69100	Srvcs-Information Technology	125,440	125,440	62,720	50%
1103130	69200	Liab & Property Ins Charges	293,640	293,640	146,820	50%
1103160	51020	Salary & Wages	9,034,000	9,034,000	4,069,644	45%
1103160	51040	Overtime	1,628,000	1,628,000	819,599	50%
1103160	51044	FLSA Overtime	-	-	57,676	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1103160	51080	Part-Time Salary (PARS)	18,030	18,030	4,235	23%
1103160	51100	Leave-Administrative Buyout Leave	16,860	16,860	5,811	34%
1103160	51110	Leave-Annual Buyoutave	186,000	186,000	81,660	44%
1103160	51120	Leave-Compensated Absences/S	107,610	107,610	45,682	42%
1103160	51140	Leave-Holiday Buyout	488,050	488,050	267,180	55%
1103160	51160	Leave-Sick Buyout	570	570	-	0%
1103160	51170	Leave-Personal BuyoutBuyout	6,350	6,350	-	0%
1103160	51200	POST/Educational Certificate Pay	339,066	339,066	21,360	6%
1103160	52100	Allowance-Safety	-	-	3,211	0%
1103160	52300	Allowance-Uniform	100,800	100,800	49,688	49%
1103160	52400	Benefit-ADD/ Life Insurance	11,603	11,603	1,795	15%
1103160	52450	Benefit-Worker's Compensation	1,225,840	1,225,840	488,283	40%
1103160	52700	Benefit-Deferred CompensationMatchin	-	-	26,368	0%
1103160	52800	Benefit-Dental	74,482	74,482	31,770	43%
1103160	53000	Benefit-Short/Long Term Disability	39,655	39,655	6,606	17%
1103160	53100	Benefit-Retiree Medicals	21,950	21,950	8,690	40%
1103160	53200	Benefit-PARS Retirement	234	234	55	23%
1103160	53300	Benefit-PERS Health	1,119,970	1,119,970	594,935	53%
1103160	53400	Benefit-PERS Retirement	3,053,100	3,053,100	1,637,139	54%
1103160	53500	Benefit-Tuition Reimb.	-	-	6,926	0%
1103160	53600	Benefit-Vision	27,966	27,966	11,534	41%
1103160	53700	Taxes-FICA/Medicare Employer	154,870	154,870	75,343	49%
1103160	53950	Recovered Costs-Benefit Allocfit Allocati	-	-	(6,862)	0%
1103160	53980	Vacancy Factor	(706,200)	(706,200)	-	0%
1103160	60800	Equipment < \$5000	-	-	105	0%
1103160	61960	Maintenance-General Maint/Repa	11,500	11,500	1,650	14%
1103160	62160	Maintenance-Software Licenses	200	200	8,585	4293%
1103160	62520	Other-Suspense-Expenses	-	-	41,767	0%
1103160	63050	Program-SWAT	30,000	30,000	2,592	9%
1103160	63880	Subscription-Membership, Dues, & Publi	210	210	-	0%
1103160	63960	Supplies-K-9	32,000	31,400	12,239	39%
1103160	64200	Supplies-Safety	-	-	267	0%
1103160	69100	Srvcs-Information Technology	348,160	348,160	174,080	50%
1103160	69200	Liab & Property Ins Charges	1,168,880	1,168,880	584,440	50%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1103160	71030	Machinery & Equipment	14,200	14,800	14,800	100%
1103180	51020	Salary & Wages	8,053,405	8,053,405	3,243,770	40%
1103180	51040	Overtime	912,390	912,390	538,188	59%
1103180	51044	FLSA Overtime	-	-	36,644	0%
1103180	51100	Leave-Administrative Buyout Leave	13,210	13,210	8,411	64%
1103180	51110	Leave-Annual Buyoutave	284,270	284,270	94,210	33%
1103180	51120	Leave-Compensated Absences/S	39,730	39,730	28,642	72%
1103180	51140	Leave-Holiday Buyout	329,730	329,730	202,952	62%
1103180	51170	Leave-Personal BuyoutBuyout	7,290	7,290	-	0%
1103180	51200	POST/Educational Certificate Pay	245,849	245,849	17,280	7%
1103180	52100	Allowance-Safety	-	-	1,967	0%
1103180	52200	Allowance-Mobile CommunicationDevice	1,920	1,920	876	46%
1103180	52300	Allowance-Uniform	76,500	76,500	32,430	42%
1103180	52400	Benefit-ADD/ Life Insurance	16,357	16,357	2,184	13%
1103180	52450	Benefit-Worker's Compensation	896,747	896,747	336,384	38%
1103180	52700	Benefit-Deferred CompensationMatchin	-	-	7,217	0%
1103180	52800	Benefit-Dental	72,588	72,588	27,201	37%
1103180	53000	Benefit-Short/Long Term Disability	51,450	51,450	6,641	13%
1103180	53100	Benefit-Retiree Medicals	35,560	35,560	12,640	36%
1103180	53300	Benefit-PERS Health	1,019,780	1,019,780	516,342	51%
1103180	53400	Benefit-PERS Retirement	2,909,000	2,909,000	1,343,280	46%
1103180	53500	Benefit-Tuition Reimb.	-	-	17,643	0%
1103180	53600	Benefit-Vision	27,255	27,255	10,213	37%
1103180	53700	Taxes-FICA/Medicare Employer	133,875	133,875	59,602	45%
1103180	53980	Vacancy Factor	(615,971)	(615,971)	-	0%
1103180	60480	Contract Srvcs-Other	95,110	95,110	13,853	15%
1103180	60800	Equipment < \$5000	10,000	10,000	-	0%
1103180	60880	Equipment-Safety	8,000	8,000	2,338	29%
1103180	61560	Other Interest Expense	2,400	2,400	222	9%
1103180	62160	Maintenance-Software Licenses	67,550	67,550	59,548	88%
1103180	62520	Other-Suspense-Expenses	-	-	91,831	0%
1103180	62800	Prior Period Expense	-	-	205	0%
1103180	63400	Program-Undercover/Investigative Expei	20,000	20,000	10,368	52%
1103180	63880	Subscription-Membership, Dues, & Publi	11,726	11,726	2,451	21%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1103180	64080	Supplies-Office	5,000	5,000	2,271	45%
1103180	64200	Supplies-Safety	24,234	24,234	6,560	27%
1103180	64280	Training-Conference/Meeting	-	-	-	0%
1103180	64320	Training-POST	186,810	186,810	65,350	35%
1103180	64360	Training & Development	188,298	188,298	85,800	46%
1103180	64480	Utilities-Communications	18,875	18,875	3,068	16%
1103180	69100	Srvcs-Information Technology	425,950	425,950	212,975	50%
1103180	69200	Liab & Property Ins Charges	913,500	913,500	456,750	50%
1103520	69300	Srvcs-Fleet Maintenance	296,839	296,839	148,420	50%
1104100	51020	Salary & Wages	604,200	604,200	212,741	35%
1104100	51100	Leave-Administrative Buyout Leave	11,150	11,150	-	0%
1104100	51110	Leave-Annual Buyoutave	10,260	10,260	15,145	148%
1104100	51140	Leave-Holiday Buyout	4,880	4,880	-	0%
1104100	52000	Allowance-Auto	3,600	3,600	1,642	46%
1104100	52200	Allowance-Mobile CommunicationDevice	1,200	1,200	328	27%
1104100	52400	Benefit-ADD/ Life Insurance	3,644	3,644	415	11%
1104100	52450	Benefit-Worker's Compensation	4,834	4,834	1,633	34%
1104100	52700	Benefit-Deferred CompensationMatchin	-	-	264	0%
1104100	52800	Benefit-Dental	5,050	5,050	1,578	31%
1104100	53000	Benefit-Short/Long Term Disability	7,763	7,763	624	8%
1104100	53300	Benefit-PERS Health	76,220	76,220	27,056	35%
1104100	53400	Benefit-PERS Retirement	94,200	94,200	32,519	35%
1104100	53600	Benefit-Vision	1,896	1,896	593	31%
1104100	53700	Taxes-FICA/Medicare Employer	8,770	8,770	3,241	37%
1104100	53980	Vacancy Factor	(33,507)	(33,507)	-	0%
1104100	60020	Advertising	10,000	10,000	3,992	40%
1104100	60440	Contract Srvcs-Legal	21,520	21,520	6,509	30%
1104100	60480	Contract Srvcs-Other	50,000	50,000	7,500	15%
1104100	62170	Maintenance-MIC	5,000	5,000	97	2%
1104100	62200	Maintenance-Vehicle	2,000	2,000	-	0%
1104100	62520	Other-Suspense-Expenses	-	-	7,648	0%
1104100	62680	Postage	1,000	1,000	56	6%
1104100	62720	Printing	500	500	76	15%
1104100	62800	Prior Period Expense	-	-	2,697	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1104100	62976	Program- ICSC	50,000	50,000	565	1%
1104100	62977	Program-Innovation CenterCenter	22,500	22,500	-	0%
1104100	62978	Program-Shop Local ProgramCenter	40,000	40,000	-	0%
1104100	62979	Program-Data AnalysisCenter	30,000	30,000	-	0%
1104100	63120	Program-Marketing	46,500	46,500	8,946	19%
1104100	63121	Program-MIC Marketing	20,000	20,000	6,816	34%
1104100	63880	Subscription-Membership, Dues, & Publi	47,500	47,500	29,315	62%
1104100	63881	Subscription-MIC MembershpDues& Pub	8,500	8,500	2,150	25%
1104100	63921	Supplies-MIC	1,500	1,500	-	0%
1104100	64080	Supplies-Office	1,500	1,500	103	7%
1104100	64440	Travel-Official Meetings	-	-	121	0%
1104100	69100	Srvcs-Information Technology	27,530	27,530	13,765	50%
1104100	69200	Liab & Property Ins Charges	52,130	52,130	26,065	50%
1104100	69300	Srvcs-Fleet Maintenance	10,476	10,476	5,238	50%
1104140	51020	Salary & Wages	597,310	597,310	270,144	45%
1104140	51040	Overtime	8,700	8,700	2,163	25%
1104140	51044	FLSA Overtime	-	-	605	0%
1104140	51110	Leave-Annual Buyoutave	620	620	559	90%
1104140	51140	Leave-Holiday Buyout	830	830	-	0%
1104140	52000	Allowance-Auto	360	360	164	46%
1104140	52200	Allowance-Mobile CommunicationDevic	72	72	33	46%
1104140	52300	Allowance-Uniform	4,000	4,000	1,825	46%
1104140	52400	Benefit-ADD/ Life Insurance	2,399	2,399	404	17%
1104140	52450	Benefit-Worker's Compensation	12,184	12,184	6,241	51%
1104140	52700	Benefit-Deferred CompensationMatchin	-	-	3,012	0%
1104140	52701	Benefit-Deferred Comp NTWD401aMatc	-	-	150	0%
1104140	52800	Benefit-Dental	7,701	7,701	3,103	40%
1104140	53000	Benefit-Short/Long Term Disability	9,015	9,015	1,059	12%
1104140	53300	Benefit-PERS Health	98,359	98,359	60,335	61%
1104140	53400	Benefit-PERS Retirement	103,170	103,170	52,730	51%
1104140	53600	Benefit-Vision	2,891	2,891	1,165	40%
1104140	53700	Taxes-FICA/Medicare Employer	8,933	8,933	3,881	43%
1104140	53980	Vacancy Factor	(34,262)	(34,262)	-	0%
1104140	60440	Contract Srvcs-Legal	95,290	95,290	23,153	24%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1104140	60480	Contract Srvcs-Other	77,000	77,000	2,651	3%
1104140	62520	Other-Suspense-Expenses	-	-	1,372	0%
1104140	62680	Postage	5,000	5,000	2,537	51%
1104140	62720	Printing	3,500	3,500	1,389	40%
1104140	63880	Subscription-Membership, Dues, & Publi	1,500	1,500	207	14%
1104140	64080	Supplies-Office	3,500	3,500	109	3%
1104140	64200	Supplies-Safety	465	465	290	62%
1104140	64360	Training & Development	4,227	4,227	-	0%
1104140	64640	Utilities-Telephone	6,000	6,000	2,320	39%
1104140	69100	Srvcs-Information Technology	60,200	60,200	30,100	50%
1104140	69200	Liab & Property Ins Charges	60,940	60,940	30,470	50%
1104140	69300	Srvcs-Fleet Maintenance	28,223	28,223	14,111	50%
1104400	51020	Salary & Wages	1,651,310	1,651,310	703,808	43%
1104400	51040	Overtime	5,880	5,880	(384)	-7%
1104400	51044	FLSA Overtime	-	-	1,128	0%
1104400	51100	Leave-Administrative Buyout Leave	2,270	2,270	2,053	90%
1104400	51110	Leave-Annual Buyoutave	24,570	24,570	13,979	57%
1104400	51140	Leave-Holiday Buyout	6,120	6,120	-	0%
1104400	52000	Allowance-Auto	2,520	2,520	1,149	46%
1104400	52200	Allowance-Mobile CommunicationDevic	504	504	341	68%
1104400	52400	Benefit-ADD/ Life Insurance	9,995	9,995	1,320	13%
1104400	52450	Benefit-Worker's Compensation	17,794	17,794	7,580	43%
1104400	52700	Benefit-Deferred CompensationMatchin	-	-	3,783	0%
1104400	52701	Benefit-Deferred Comp NTWD401aMatc	-	-	1,050	0%
1104400	52800	Benefit-Dental	16,032	16,032	6,154	38%
1104400	53000	Benefit-Short/Long Term Disability	24,280	24,280	2,458	10%
1104400	53100	Benefit-Retiree Medicals	6,150	6,150	2,370	39%
1104400	53300	Benefit-PERS Health	224,063	224,063	103,711	46%
1104400	53400	Benefit-PERS Retirement	294,090	294,090	138,965	47%
1104400	53600	Benefit-Vision	6,020	6,020	2,311	38%
1104400	53700	Taxes-FICA/Medicare Employer	24,041	24,041	10,600	44%
1104400	53980	Vacancy Factor	(92,068)	(92,068)	-	0%
1104400	60040	Advertising-Legal	20,000	20,000	5,592	28%
1104400	60080	Commission-Planning	12,000	12,000	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1104400	60320	Contract Srvcs-Consultant	12,000	12,220	9,963	82%
1104400	60440	Contract Srvcs-Legal	52,390	52,390	51,844	99%
1104400	60480	Contract Srvcs-Other	575,000	809,208	75,901	9%
1104400	62520	Other-Suspense-Expenses	-	-	7,462	0%
1104400	62680	Postage	7,500	7,500	998	13%
1104400	62720	Printing	2,000	2,000	-	0%
1104400	62800	Prior Period Expense	-	-	3,237	0%
1104400	63880	Subscription-Membership, Dues, & Publi	5,000	5,000	4,241	85%
1104400	64080	Supplies-Office	3,000	3,000	343	11%
1104400	64280	Training-Conference/Meeting	-	-	7,513	0%
1104400	64360	Training & Development	12,740	12,740	3,087	24%
1104400	64640	Utilities-Telephone	-	-	192	0%
1104400	69100	Srvcs-Information Technology	258,030	258,030	129,015	50%
1104400	69200	Liab & Property Ins Charges	138,540	138,540	69,270	50%
1104600	51020	Salary & Wages	1,377,800	1,404,012	638,893	46%
1104600	51040	Overtime	5,460	5,460	-	0%
1104600	51044	FLSA Overtime	-	-	122	0%
1104600	51100	Leave-Administrative Buyout Leave	4,000	4,000	-	0%
1104600	51110	Leave-Annual Buyoutave	21,430	21,430	1,119	5%
1104600	51120	Leave-Compensated Absences/S	620	620	-	0%
1104600	51140	Leave-Holiday Buyout	4,500	4,500	-	0%
1104600	52000	Allowance-Auto	720	720	328	46%
1104600	52200	Allowance-Mobile CommunicationDevic	1,104	1,104	722	65%
1104600	52400	Benefit-ADD/ Life Insurance	5,021	5,146	889	17%
1104600	52450	Benefit-Worker's Compensation	18,300	18,510	9,700	52%
1104600	52700	Benefit-Deferred CompensationMatchin	-	-	6,400	0%
1104600	52701	Benefit-Deferred Comp NTWD401aMatc	-	-	300	0%
1104600	52800	Benefit-Dental	16,664	17,245	7,364	43%
1104600	53000	Benefit-Short/Long Term Disability	20,244	20,681	2,656	13%
1104600	53100	Benefit-Retiree Medicals	3,990	3,990	790	20%
1104600	53300	Benefit-PERS Health	215,458	220,885	109,063	49%
1104600	53400	Benefit-PERS Retirement	214,640	218,602	114,652	52%
1104600	53600	Benefit-Vision	6,257	6,475	2,765	43%
1104600	53700	Taxes-FICA/Medicare Employer	20,266	20,648	9,366	45%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1104600	53980	Vacancy Factor	(77,459)	(77,459)	-	0%
1104600	60440	Contract Srvc-Legal	4,800	4,800	381	8%
1104600	60480	Contract Srvc-Other	225,000	225,000	73,844	33%
1104600	60880	Equipment-Safety	2,000	2,000	756	38%
1104600	62520	Other-Suspense-Expenses	-	-	3,331	0%
1104600	62680	Postage	1,500	1,500	303	20%
1104600	62720	Printing	1,500	1,500	429	29%
1104600	63800	Staff-Uniform Expense	2,200	2,200	-	0%
1104600	63880	Subscription-Membership, Dues, & Publi	8,500	8,500	8,240	97%
1104600	64080	Supplies-Office	3,900	3,900	248	6%
1104600	64330	Program-CASP	5,000	5,000	2,998	60%
1104600	64360	Training & Development	13,404	13,404	6,679	50%
1104600	64640	Utilities-Telephone	3,800	3,800	1,036	27%
1104600	69100	Srvc-Information Technology	269,400	269,400	134,700	50%
1104600	69200	Liab & Property Ins Charges	122,590	122,590	61,295	50%
1104600	69300	Srvc-Fleet Maintenance	13,220	13,220	6,610	50%
1105000	51020	Salary & Wages	174,450	174,450	79,622	46%
1105000	51040	Overtime	26,040	26,040	7,813	30%
1105000	51044	FLSA Overtime	-	-	1,156	0%
1105000	51110	Leave-Annual Buyoutave	8,430	8,430	2,452	29%
1105000	51140	Leave-Holiday Buyout	3,290	3,290	-	0%
1105000	52200	Allowance-Mobile CommunicationDevic	480	480	385	80%
1105000	52400	Benefit-ADD/ Life Insurance	874	874	145	17%
1105000	52450	Benefit-Worker's Compensation	1,160	1,160	1,513	130%
1105000	52700	Benefit-Deferred CompensationMatchin	-	-	1,604	0%
1105000	52800	Benefit-Dental	2,525	2,525	1,052	42%
1105000	53000	Benefit-Short/Long Term Disability	3,065	3,065	342	11%
1105000	53300	Benefit-PERS Health	50,290	50,290	17,004	34%
1105000	53400	Benefit-PERS Retirement	35,800	35,800	17,686	49%
1105000	53600	Benefit-Vision	948	948	395	42%
1105000	53700	Taxes-FICA/Medicare Employer	2,910	2,910	1,301	45%
1105000	53980	Vacancy Factor	(12,410)	(12,410)	-	0%
1105000	60440	Contract Srvc-Legal	-	-	2,853	0%
1105000	60840	Equipment-Furniture < \$5000	3,000	3,000	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1105000	62440	Other-Special Dept Expenditure	27,345	27,345	528	2%
1105000	62520	Other-Suspense-Expenses	-	-	5,030	0%
1105000	63360	Program-Special Events	203,302	221,102	77,749	35%
1105000	63880	Subscription-Membership, Dues, & Publi	3,170	3,170	2,040	64%
1105000	64360	Training & Development	3,804	3,804	1,209	32%
1105000	69100	Srvcs-Information Technology	6,440	6,440	3,220	50%
1105000	69200	Liab & Property Ins Charges	18,280	18,280	9,140	50%
1105100	60440	Contract Srvcs-Legal	1,330	1,330	-	0%
1105100	60480	Contract Srvcs-Other	120,000	682,874	294,004	43%
1105100	60880	Equipment-Safety	1,200	1,200	381	32%
1105100	62000	Maintenance-Building	-	-	1,665	0%
1105100	62200	Maintenance-Vehicle	3,000	3,000	-	0%
1105100	62220	Vehicle Fuel	4,800	4,800	-	0%
1105100	62440	Other-Special Dept Expenditure	1,000	1,000	-	0%
1105100	62520	Other-Suspense-Expenses	-	-	282	0%
1105100	63120	Program-Marketing	2,500	2,500	-	0%
1105100	63320	Program-Special Department Expense	10,000	10,000	2,309	23%
1105100	63800	Staff-Uniform Expense	900	900	205	23%
1105100	63880	Subscription-Membership, Dues, & Publi	600	600	120	20%
1105100	64080	Supplies-Office	2,000	2,000	1,311	66%
1105100	64280	Training-Conference/Meeting	2,000	2,000	136	7%
1105100	64360	Training & Development	3,623	3,623	-	0%
1105144	60800	Equipment < \$5000	16,390	16,390	-	0%
1105144	60840	Equipment-Furniture < \$5000	3,000	3,000	-	0%
1105144	62000	Maintenance-Building	10,000	10,000	-	0%
1105144	69300	Srvcs-Fleet Maintenance	26,771	23,819	11,910	50%
1105144	71010	Furniture & Fixtures	6,000	6,000	-	0%
1105162	69300	Srvcs-Fleet Maintenance	47,313	31,166	15,583	50%
1105900	60480	Contract Srvcs-Other	2,000	2,000	-	0%
1105900	60760	Equipment-Computers < \$5000	7,500	7,500	-	0%
1105900	62000	Maintenance-Building	16,463	16,463	-	0%
1106120	51020	Salary & Wages	1,101,479	1,101,479	544,569	49%
1106120	51022	Salary & Wages (EOC)	-	-	-	0%
1106120	51040	Overtime	18,207	18,207	5,695	31%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1106120	51044	FLSA Overtime	-	-	969	0%
1106120	51100	Leave-Administrative Buyout Leave	16,220	16,220	8,104	50%
1106120	51110	Leave-Annual Buyoutave	16,710	16,710	14,739	88%
1106120	51120	Leave-Compensated Absences/S	5,600	5,600	-	0%
1106120	51140	Leave-Holiday Buyout	3,170	3,170	-	0%
1106120	52000	Allowance-Auto	1,800	1,800	821	46%
1106120	52200	Allowance-Mobile CommunicationDevic	2,040	2,040	721	35%
1106120	52400	Benefit-ADD/ Life Insurance	7,518	7,518	879	12%
1106120	52450	Benefit-Worker's Compensation	15,093	15,093	7,956	53%
1106120	52700	Benefit-Deferred CompensationMatchin	-	-	4,727	0%
1106120	52800	Benefit-Dental	12,119	12,119	4,892	40%
1106120	53000	Benefit-Short/Long Term Disability	17,559	17,559	1,940	11%
1106120	53100	Benefit-Retiree Medicals	2,000	2,000	790	40%
1106120	53300	Benefit-PERS Health	199,463	199,463	99,252	50%
1106120	53400	Benefit-PERS Retirement	271,430	271,430	110,174	41%
1106120	53600	Benefit-Vision	4,550	4,550	1,837	40%
1106120	53700	Taxes-FICA/Medicare Employer	17,662	17,662	8,299	47%
1106120	53980	Vacancy Factor	(68,505)	(68,505)	-	0%
1106120	60240	Contract Srvc-Traffic SignalSignal Maint	290,000	861	-	0%
1106120	60360	Contract Srvc-Engineering	270,000	270,000	77,067	29%
1106120	60440	Contract Srvc-Legal	34,790	34,790	22,996	66%
1106120	60480	Contract Srvc-Other	115,000	140,516	-	0%
1106120	60600	Contract Srvc-Plan Check	750,000	750,000	244,677	33%
1106120	60640	Contract Srvc-Inspection	500,000	500,000	161,600	32%
1106120	60880	Equipment-Safety	600	600	-	0%
1106120	60920	Equipment-Software < \$5000	2,000	3,425	-	0%
1106120	62520	Other-Suspense-Expenses	-	-	898	0%
1106120	62680	Postage	630	630	95	15%
1106120	62720	Printing	520	520	305	59%
1106120	63800	Staff-Uniform Expense	750	500	-	0%
1106120	63880	Subscription-Membership, Dues, & Publi	2,500	2,500	1,766	71%
1106120	64040	Supplies-Maintenance	210,000	5,000	-	0%
1106120	64080	Supplies-Office	3,120	3,120	384	12%
1106120	64360	Training & Development	7,728	7,728	3,288	43%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1106120	64640	Utilities-Telephone	2,600	1,640	263	16%
1106120	69100	Srvcs-Information Technology	250,870	250,870	125,435	50%
1106120	69200	Liab & Property Ins Charges	105,870	105,870	52,935	50%
1106120	69300	Srvcs-Fleet Maintenance	17,398	13,567	6,784	50%
1106145	51020	Salary & Wages	579,403	-	213,361	0%
1106145	51040	Overtime	6,060	-	5,541	0%
1106145	51044	FLSA Overtime	-	-	856	0%
1106145	51110	Leave-Annual Buyoutave	1,950	-	598	0%
1106145	51120	Leave-Compensated Absences/S	2,140	-	527	0%
1106145	51140	Leave-Holiday Buyout	720	-	-	0%
1106145	52000	Allowance-Auto	3,600	-	1,642	0%
1106145	52200	Allowance-Mobile Communication Device	720	-	328	0%
1106145	52400	Benefit-ADD/ Life Insurance	2,466	-	400	0%
1106145	52450	Benefit-Worker's Compensation	56,981	-	24,421	0%
1106145	52700	Benefit-Deferred Compensation Matchin	-	-	1,372	0%
1106145	52800	Benefit-Dental	6,628	-	2,157	0%
1106145	53000	Benefit-Short/Long Term Disability	7,723	-	699	0%
1106145	53300	Benefit-PERS Health	86,600	-	39,518	0%
1106145	53400	Benefit-PERS Retirement	118,825	-	42,472	0%
1106145	53600	Benefit-Vision	2,489	-	810	0%
1106145	53700	Taxes-FICA/Medicare Employer	10,075	-	3,212	0%
1106145	53980	Vacancy Factor	(35,455)	-	-	0%
1106145	60560	Contract Srvcs-Street Sweeping	46,000	-	16,105	0%
1106145	60880	Equipment-Safety	3,000	-	1,259	0%
1106145	61440	Fees-Filing	1,500	-	-	0%
1106145	62440	Other-Special Dept Expenditure	3,200	-	1,954	0%
1106145	63800	Staff-Uniform Expense	8,500	-	2,522	0%
1106145	63880	Subscription-Membership, Dues, & Publi	210	-	-	0%
1106145	64080	Supplies-Office	500	-	53	0%
1106145	64360	Training & Development	2,415	-	-	0%
1106145	64520	Utilities-Electric	24,000	-	2,402	0%
1106145	64640	Utilities-Telephone	7,500	-	2,576	0%
1106145	69100	Srvcs-Information Technology	105,830	-	-	0%
1106145	69200	Liab & Property Ins Charges	63,790	-	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1106145	69300	Srvcs-Fleet Maintenance	58,184	-	-	0%
1106150	60480	Contract Srvcs-Other	20,500	-	-	0%
1106150	61040	Fees-Bond Administration	500	-	-	0%
1106150	61960	Maintenance-General Maint/Repa	80,000	-	-	0%
1106150	64560	Utilities-Electric-Street Lighting	80,000	-	12,192	0%
1106155	51020	Salary & Wages	251,620	-	107,134	0%
1106155	51040	Overtime	4,080	-	1,406	0%
1106155	51044	FLSA Overtime	-	-	95	0%
1106155	51110	Leave-Annual Buyoutave	-	-	487	0%
1106155	51140	Leave-Holiday Buyout	310	-	32	0%
1106155	52400	Benefit-ADD/ Life Insurance	1,526	-	173	0%
1106155	52450	Benefit-Worker's Compensation	89,469	-	33,628	0%
1106155	52700	Benefit-Deferred CompensationMatchin	-	-	846	0%
1106155	52800	Benefit-Dental	3,787	-	1,262	0%
1106155	53000	Benefit-Short/Long Term Disability	4,476	-	417	0%
1106155	53100	Benefit-Retiree Medicals	2,000	-	790	0%
1106155	53300	Benefit-PERS Health	53,870	-	23,684	0%
1106155	53400	Benefit-PERS Retirement	49,000	-	23,239	0%
1106155	53600	Benefit-Vision	1,422	-	474	0%
1106155	53700	Taxes-FICA/Medicare Employer	3,710	-	1,682	0%
1106155	53980	Vacancy Factor	(18,611)	-	-	0%
1106155	60480	Contract Srvcs-Other	15,000	-	4,361	0%
1106155	60880	Equipment-Safety	1,500	-	596	0%
1106155	61440	Fees-Filing	3,000	-	1,727	0%
1106155	62000	Maintenance-Building	404,000	-	129,816	0%
1106155	63800	Staff-Uniform Expense	300	-	269	0%
1106155	64040	Supplies-Maintenance	10,000	-	268	0%
1106155	64080	Supplies-Office	500	-	175	0%
1106155	64360	Training & Development	1,256	-	-	0%
1106155	64520	Utilities-Electric	367,500	-	178,574	0%
1106155	64600	Utilities-Natural Gas	15,000	-	1,111	0%
1106155	64640	Utilities-Telephone	2,700	-	959	0%
1106155	64660	Utilities-Water	21,875	-	1,441	0%
1106155	69100	Srvcs-Information Technology	7,280	-	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1106155	69200	Liab & Property Ins Charges	39,490	-	-	0%
1106155	69300	Srvcs-Fleet Maintenance	44,063	-	-	0%
1106160	51020	Salary & Wages	130,200	-	-	0%
1106160	52200	Allowance-Mobile CommunicationDevice	480	-	-	0%
1106160	52400	Benefit-ADD/ Life Insurance	1,353	-	-	0%
1106160	52450	Benefit-Worker's Compensation	1,877	-	-	0%
1106160	52800	Benefit-Dental	1,262	-	-	0%
1106160	53000	Benefit-Short/Long Term Disability	2,210	-	-	0%
1106160	53300	Benefit-PERS Health	26,000	-	-	0%
1106160	53400	Benefit-PERS Retirement	54,000	-	-	0%
1106160	53600	Benefit-Vision	474	-	-	0%
1106160	53700	Taxes-FICA/Medicare Employer	1,890	-	-	0%
1106160	53980	Vacancy Factor	(8,790)	-	-	0%
1106160	60480	Contract Srvcs-Other	-	-	1,230	0%
1106160	62200	Maintenance-Vehicle	81,900	-	20,088	0%
1106160	62220	Vehicle Fuel	65,000	-	20,725	0%
1106500	60440	Contract Srvcs-Legal	-	-	9,848	0%
1106500	62520	Other-Suspense-Expenses	-	-	2,394	0%
1106500	64040	Supplies-Maintenance	-	-	732	0%
1106500	69300	Srvcs-Fleet Maintenance	-	2,952	1,476	50%
1106520	60480	Contract Srvcs-Other	-	-	4,284	0%
1106520	69300	Srvcs-Fleet Maintenance	-	16,147	8,073	50%
1106545	51020	Salary & Wages	-	579,403	7,723	1%
1106545	51040	Overtime	-	6,060	-	0%
1106545	51110	Leave-Annual Buyoutave	-	1,950	483	25%
1106545	51120	Leave-Compensated Absences/S	-	2,140	-	0%
1106545	51140	Leave-Holiday Buyout	-	720	-	0%
1106545	52000	Allowance-Auto	-	3,600	-	0%
1106545	52200	Allowance-Mobile CommunicationDevice	-	720	-	0%
1106545	52400	Benefit-ADD/ Life Insurance	-	2,466	14	1%
1106545	52450	Benefit-Worker's Compensation	-	56,981	60	0%
1106545	52700	Benefit-Deferred CompensationMatchin	-	-	250	0%
1106545	52800	Benefit-Dental	-	6,628	79	1%
1106545	53000	Benefit-Short/Long Term Disability	-	7,723	29	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1106545	53300	Benefit-PERS Health	-	86,600	1,655	2%
1106545	53400	Benefit-PERS Retirement	-	118,825	1,994	2%
1106545	53600	Benefit-Vision	-	2,489	30	1%
1106545	53700	Taxes-FICA/Medicare Employer	-	10,075	131	1%
1106545	53980	Vacancy Factor	-	(35,455)	-	0%
1106545	60560	Contract Srvcs-Street Sweeping	-	46,000	-	0%
1106545	60880	Equipment-Safety	-	3,000	-	0%
1106545	61440	Fees-Filing	-	1,500	-	0%
1106545	61910	Lease-Facility Rent	-	-	2,272	0%
1106545	62440	Other-Special Dept Expenditure	-	3,200	358	11%
1106545	62520	Other-Suspense-Expenses	-	-	5,052	0%
1106545	63800	Staff-Uniform Expense	-	8,750	-	0%
1106545	63880	Subscription-Membership, Dues, & Publi	-	210	-	0%
1106545	64040	Supplies-Maintenance	-	205,000	25,609	12%
1106545	64080	Supplies-Office	-	500	-	0%
1106545	64360	Training & Development	-	2,415	550	23%
1106545	64520	Utilities-Electric	-	24,000	-	0%
1106545	64640	Utilities-Telephone	-	8,460	-	0%
1106545	69100	Srvcs-Information Technology	-	105,830	52,915	50%
1106545	69200	Liab & Property Ins Charges	-	63,790	31,895	50%
1106545	69300	Srvcs-Fleet Maintenance	-	62,015	31,007	50%
1106550	60240	Contract Srvcs-Traffic SignalSignal Maint	-	290,000	97,415	34%
1106550	60480	Contract Srvcs-Other	-	20,500	5,134	25%
1106550	61040	Fees-Bond Administration	-	500	-	0%
1106550	61960	Maintenance-General Maint/Repa	-	80,000	31,451	39%
1106550	62800	Prior Period Expense	-	-	240	0%
1106550	64040	Supplies-Maintenance	-	-	670	0%
1106550	64560	Utilities-Electric-Street Lighting	-	80,000	8,554	11%
1106555	51020	Salary & Wages	-	251,620	7,723	3%
1106555	51040	Overtime	-	4,080	-	0%
1106555	51110	Leave-Annual Buyoutave	-	-	483	0%
1106555	51140	Leave-Holiday Buyout	-	310	-	0%
1106555	52400	Benefit-ADD/ Life Insurance	-	1,526	14	1%
1106555	52450	Benefit-Worker's Compensation	-	89,469	59	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1106555	52700	Benefit-Deferred CompensationMatchin	-	-	250	0%
1106555	52800	Benefit-Dental	-	3,787	79	2%
1106555	53000	Benefit-Short/Long Term Disability	-	4,476	28	1%
1106555	53100	Benefit-Retiree Medicals	-	2,000	-	0%
1106555	53300	Benefit-PERS Health	-	53,870	1,655	3%
1106555	53400	Benefit-PERS Retirement	-	49,000	1,994	4%
1106555	53600	Benefit-Vision	-	1,422	30	2%
1106555	53700	Taxes-FICA/Medicare Employer	-	3,710	131	4%
1106555	53980	Vacancy Factor	-	(18,611)	-	0%
1106555	60440	Contract Srvcs-Legal	-	-	473	0%
1106555	60480	Contract Srvcs-Other	-	15,000	-	0%
1106555	60880	Equipment-Safety	-	1,500	-	0%
1106555	61440	Fees-Filing	-	3,000	-	0%
1106555	62000	Maintenance-Building	-	404,000	1,364	0%
1106555	62520	Other-Suspense-Expenses	-	-	7,463	0%
1106555	63800	Staff-Uniform Expense	-	300	-	0%
1106555	64040	Supplies-Maintenance	-	10,000	-	0%
1106555	64080	Supplies-Office	-	500	9	2%
1106555	64360	Training & Development	-	1,256	-	0%
1106555	64520	Utilities-Electric	-	367,500	43,667	12%
1106555	64600	Utilities-Natural Gas	-	15,000	1,019	7%
1106555	64640	Utilities-Telephone	-	2,700	-	0%
1106555	64660	Utilities-Water	-	21,875	6,941	32%
1106555	69100	Srvcs-Information Technology	-	7,280	3,640	50%
1106555	69200	Liab & Property Ins Charges	-	39,490	19,745	50%
1106555	69300	Srvcs-Fleet Maintenance	-	44,063	22,031	50%
1106560	51020	Salary & Wages	-	130,200	-	0%
1106560	52200	Allowance-Mobile CommunicationDevic	-	480	-	0%
1106560	52400	Benefit-ADD/ Life Insurance	-	1,353	-	0%
1106560	52450	Benefit-Worker's Compensation	-	1,877	-	0%
1106560	52800	Benefit-Dental	-	1,262	-	0%
1106560	53000	Benefit-Short/Long Term Disability	-	2,210	-	0%
1106560	53300	Benefit-PERS Health	-	26,000	-	0%
1106560	53400	Benefit-PERS Retirement	-	54,000	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1106560	53600	Benefit-Vision	-	474	-	0%
1106560	53700	Taxes-FICA/Medicare Employer	-	1,890	-	0%
1106560	53980	Vacancy Factor	-	(8,790)	-	0%
1106560	62200	Maintenance-Vehicle	-	81,900	-	0%
1106560	62220	Vehicle Fuel	-	65,000	1,373	2%
1107500	60480	Contract Srvcs-Other	-	-	6,660	0%
1107500	70000	Construction	-	-	839,087	0%
1107500	71020	Software & Intangible Assets	-	34,525	2,300	7%
1111600	53100	Benefit-Retiree Medicals	-	-	1,351	0%
1111600	62960	Program-Community Relations	102,000	102,000	42,300	41%
1111600	64360	Training & Development	6,038	6,038	-	0%
1112100	51020	Salary & Wages	110,700	110,700	49,697	45%
1112100	51140	Leave-Holiday Buyout	710	710	-	0%
1112100	52200	Allowance-Mobile Communication Device	480	480	219	46%
1112100	52400	Benefit-ADD/ Life Insurance	731	731	105	14%
1112100	52450	Benefit-Worker's Compensation	886	886	382	43%
1112100	52800	Benefit-Dental	1,262	1,262	526	42%
1112100	53000	Benefit-Short/Long Term Disability	1,893	1,893	216	11%
1112100	53300	Benefit-PERS Health	21,280	21,280	10,267	48%
1112100	53400	Benefit-PERS Retirement	19,500	19,500	9,819	50%
1112100	53600	Benefit-Vision	474	474	198	42%
1112100	53700	Taxes-FICA/Medicare Employer	1,610	1,610	717	45%
1112100	53980	Vacancy Factor	(6,381)	(6,381)	-	0%
1112100	69100	Srvcs-Information Technology	-	2,430	1,215	50%
1112200	51020	Salary & Wages	100,500	100,500	34,772	35%
1112200	51044	FLSA Overtime	-	-	964	0%
1112200	51110	Leave-Annual Buyoutave	5,990	5,990	1,110	19%
1112200	51140	Leave-Holiday Buyout	200	200	-	0%
1112200	52400	Benefit-ADD/ Life Insurance	723	723	48	7%
1112200	52450	Benefit-Worker's Compensation	804	804	274	34%
1112200	52700	Benefit-Deferred Compensation Matchin	-	-	534	0%
1112200	52800	Benefit-Dental	1,262	1,262	526	42%
1112200	53000	Benefit-Short/Long Term Disability	1,718	1,718	146	8%
1112200	53300	Benefit-PERS Health	24,290	24,290	10,267	42%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1112200	53400	Benefit-PERS Retirement	15,200	15,200	8,898	59%
1112200	53600	Benefit-Vision	474	474	198	42%
1112200	53700	Taxes-FICA/Medicare Employer	1,460	1,460	550	38%
1112200	53980	Vacancy Factor	(6,105)	(6,105)	-	0%
1112200	69100	Srvcs-Information Technology	2,430	2,430	1,215	50%
1112200	69200	Liab & Property Ins Charges	8,970	8,970	4,485	50%
1112600	51020	Salary & Wages	154,200	154,200	68,518	44%
1112600	51040	Overtime	280	280	256	91%
1112600	51044	FLSA Overtime	-	-	147	0%
1112600	51110	Leave-Annual Buyoutave	3,200	3,200	-	0%
1112600	51120	Leave-Compensated Absences/S	440	440	-	0%
1112600	51140	Leave-Holiday Buyout	2,190	2,190	-	0%
1112600	52400	Benefit-ADD/ Life Insurance	546	546	97	18%
1112600	52450	Benefit-Worker's Compensation	1,236	1,236	528	43%
1112600	52800	Benefit-Dental	2,525	2,525	1,052	42%
1112600	53000	Benefit-Short/Long Term Disability	2,636	2,636	298	11%
1112600	53300	Benefit-PERS Health	37,980	37,980	20,534	54%
1112600	53400	Benefit-PERS Retirement	23,400	23,400	11,869	51%
1112600	53600	Benefit-Vision	948	948	395	42%
1112600	53700	Taxes-FICA/Medicare Employer	2,240	2,240	959	43%
1112600	53980	Vacancy Factor	(9,273)	(9,273)	-	0%
1112600	69100	Srvcs-Information Technology	4,850	4,850	2,425	50%
1112600	69200	Liab & Property Ins Charges	13,840	13,840	6,920	50%
1113120	60480	Contract Srvcs-Other	80,000	-	-	0%
1113120	60840	Equipment-Furniture < \$5000	-	-	333	0%
1113120	60880	Equipment-Safety	19,500	18,690	-	0%
1113120	61280	Debt Service-Principal	-	150,000	150,000	100%
1113120	61560	Other Interest Expense	-	-	59,230	0%
1113120	63055	Program-UAS	30,000	30,000	13,802	46%
1113120	64210	Supplies-PD Medical Supplies	5,000	-	-	0%
1113120	71030	Machinery & Equipment	536,408	542,218	361,903	67%
1113130	51020	Salary & Wages	942,940	942,940	420,753	45%
1113130	51040	Overtime	125,600	125,600	50,731	40%
1113130	51044	FLSA Overtime	-	-	21,143	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1113130	51110	Leave-Annual Buyoutave	8,830	8,830	22,742	258%
1113130	51120	Leave-Compensated Absences/S	7,250	7,250	2,180	30%
1113130	51140	Leave-Holiday Buyout	16,720	16,720	8,736	52%
1113130	51200	POST/Educational Certificate Pay	5,400	5,400	1,676	31%
1113130	52300	Allowance-Uniform	3,800	3,800	1,806	48%
1113130	52400	Benefit-ADD/ Life Insurance	4,720	4,720	682	14%
1113130	52450	Benefit-Worker's Compensation	8,597	8,597	3,796	44%
1113130	52700	Benefit-Deferred CompensationMatchin	-	-	2,501	0%
1113130	52800	Benefit-Dental	11,362	11,362	4,524	40%
1113130	53000	Benefit-Short/Long Term Disability	15,250	15,250	1,668	11%
1113130	53300	Benefit-PERS Health	171,600	171,600	87,104	51%
1113130	53400	Benefit-PERS Retirement	162,800	162,800	81,744	50%
1113130	53600	Benefit-Vision	4,266	4,266	1,699	40%
1113130	53700	Taxes-FICA/Medicare Employer	15,580	15,580	7,504	48%
1113130	53980	Vacancy Factor	(65,494)	(65,494)	-	0%
1113130	69100	Srvcs-Information Technology	20,450	20,450	10,225	50%
1113130	69200	Liab & Property Ins Charges	90,560	90,560	45,280	50%
1113160	51020	Salary & Wages	1,981,850	1,981,850	863,759	44%
1113160	51040	Overtime	39,910	39,910	5,010	13%
1113160	51044	FLSA Overtime	-	-	8,650	0%
1113160	51100	Leave-Administrative Buyout Leave	7,350	7,350	-	0%
1113160	51110	Leave-Annual Buyoutave	43,750	43,750	-	0%
1113160	51120	Leave-Compensated Absences/S	2,030	2,030	-	0%
1113160	51140	Leave-Holiday Buyout	101,040	101,040	33,383	33%
1113160	51170	Leave-Personal BuyoutBuyout	5,880	5,880	-	0%
1113160	51200	POST/Educational Certificate Pay	63,358	63,358	3,086	5%
1113160	52100	Allowance-Safety	-	-	641	0%
1113160	52300	Allowance-Uniform	25,200	25,200	10,384	41%
1113160	52400	Benefit-ADD/ Life Insurance	2,496	2,496	479	19%
1113160	52450	Benefit-Worker's Compensation	254,335	254,335	104,227	41%
1113160	52700	Benefit-Deferred CompensationMatchin	-	-	2,181	0%
1113160	52800	Benefit-Dental	17,674	17,674	6,628	38%
1113160	53000	Benefit-Short/Long Term Disability	8,801	8,801	1,482	17%
1113160	53100	Benefit-Retiree Medicals	2,000	2,000	10,467	523%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1113160	53300	Benefit-PERS Health	271,500	271,500	128,107	47%
1113160	53400	Benefit-PERS Retirement	690,200	690,200	350,733	51%
1113160	53500	Benefit-Tuition Reimb.	-	-	2,484	0%
1113160	53600	Benefit-Vision	6,636	6,636	2,489	38%
1113160	53700	Taxes-FICA/Medicare Employer	31,170	31,170	14,810	48%
1113160	53980	Vacancy Factor	(142,207)	(142,207)	-	0%
1113160	69100	Srvcs-Information Technology	28,620	28,620	14,310	50%
1113160	69200	Liab & Property Ins Charges	211,810	211,810	105,905	50%
1113180	51020	Salary & Wages	952,410	952,410	327,037	34%
1113180	51040	Overtime	5,920	5,920	2,123	36%
1113180	51044	FLSA Overtime	-	-	5,807	0%
1113180	51080	Part-Time Salary (PARS)	36,060	36,060	15,554	43%
1113180	51110	Leave-Annual Buyoutave	34,260	34,260	60,972	178%
1113180	51120	Leave-Compensated Absences/S	4,740	4,740	1,891	40%
1113180	51140	Leave-Holiday Buyout	64,620	64,620	19,927	31%
1113180	51170	Leave-Personal BuyoutBuyout	2,260	2,260	-	0%
1113180	51200	POST/Educational Certificate Pay	21,938	21,938	1,406	6%
1113180	52100	Allowance-Safety	-	-	276	0%
1113180	52300	Allowance-Uniform	14,400	14,400	3,860	27%
1113180	52400	Benefit-ADD/ Life Insurance	660	660	85	13%
1113180	52450	Benefit-Worker's Compensation	147,387	147,387	43,818	30%
1113180	52800	Benefit-Dental	7,574	7,574	2,314	31%
1113180	53000	Benefit-Short/Long Term Disability	3,042	3,042	429	14%
1113180	53100	Benefit-Retiree Medicals	2,730	2,730	2,812	103%
1113180	53200	Benefit-PARS Retirement	469	469	202	43%
1113180	53300	Benefit-PERS Health	116,960	116,960	51,179	44%
1113180	53400	Benefit-PERS Retirement	373,800	373,800	138,217	37%
1113180	53600	Benefit-Vision	2,844	2,844	869	31%
1113180	53700	Taxes-FICA/Medicare Employer	15,400	15,400	7,338	48%
1113180	53980	Vacancy Factor	(72,299)	(72,299)	-	0%
1113180	69100	Srvcs-Information Technology	14,310	14,310	7,155	50%
1113180	69200	Liab & Property Ins Charges	136,290	136,290	68,145	50%
1113520	51020	Salary & Wages	92,300	92,300	42,064	46%
1113520	51040	Overtime	650	650	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1113520	52400	Benefit-ADD/ Life Insurance	273	273	48	18%
1113520	52450	Benefit-Worker's Compensation	744	744	323	43%
1113520	52800	Benefit-Dental	1,262	1,262	526	42%
1113520	53000	Benefit-Short/Long Term Disability	1,656	1,656	183	11%
1113520	53300	Benefit-PERS Health	24,290	24,290	10,267	42%
1113520	53400	Benefit-PERS Retirement	14,000	14,000	7,273	52%
1113520	53600	Benefit-Vision	474	474	198	42%
1113520	53700	Taxes-FICA/Medicare Employer	1,350	1,350	581	43%
1113520	53980	Vacancy Factor	(5,480)	(5,480)	-	0%
1113520	60480	Contract Srvcs-Other	424,050	424,050	145,447	34%
1113520	60840	Equipment-Furniture < \$5000	18,900	18,900	-	0%
1113520	60880	Equipment-Safety	181,000	181,000	15,445	9%
1113520	61280	Debt Service-Principal	83,119	83,119	-	0%
1113520	61560	Other Interest Expense	8,340	8,340	-	0%
1113520	62160	Maintenance-Software Licenses	83,470	83,470	27,322	33%
1113520	63250	Rental Expense	31,755	31,755	-	0%
1113520	63880	Subscription-Membership, Dues, & Publi	175	175	-	0%
1113520	64280	Training-Conference/Meeting	2,475	2,475	115	5%
1113520	64360	Training & Development	2,500	2,500	794	32%
1113520	69100	Srvcs-Information Technology	2,050	2,050	1,025	50%
1113520	69200	Liab & Property Ins Charges	36,230	36,230	18,115	50%
1113520	69300	Srvcs-Fleet Maintenance	600,000	600,000	300,000	50%
1113520	71030	Machinery & Equipment	-	108,544	3,571	3%
1113540	71060	Vehicles	-	1	-	0%
1113580	51020	Salary & Wages	1,940,110	1,940,110	829,221	43%
1113580	51040	Overtime	589,320	589,320	222,305	38%
1113580	51043	Fire Standard Overtime	111,150	111,150	61,929	56%
1113580	51044	FLSA Overtime	-	-	48,285	0%
1113580	51045	Strike Team Overtime	80,088	80,088	222,311	278%
1113580	51120	Leave-Compensated Absences/S	40	40	-	0%
1113580	51140	Leave-Holiday Buyout	44,230	44,230	6,248	14%
1113580	51200	POST/Educational Certificate Pay	57,959	57,959	5,681	10%
1113580	52200	Allowance-Mobile Communication Device	480	480	219	46%
1113580	52300	Allowance-Uniform	24,050	24,050	10,125	42%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1113580	52400	Benefit-ADD/ Life Insurance	12,348	12,348	1,774	14%
1113580	52450	Benefit-Worker's Compensation	763,336	763,336	362,665	48%
1113580	52703	Bnft-MERP(MFA)	-	-	11,943	0%
1113580	52800	Benefit-Dental	16,411	16,411	6,312	38%
1113580	53000	Benefit-Short/Long Term Disability	7,202	7,202	1,119	16%
1113580	53300	Benefit-PERS Health	285,540	285,540	139,848	49%
1113580	53400	Benefit-PERS Retirement	640,000	640,000	300,287	47%
1113580	53500	Benefit-Tuition Reimb.	-	-	674	0%
1113580	53600	Benefit-Vision	6,162	6,162	2,370	38%
1113580	53700	Taxes-FICA/Medicare Employer	38,050	38,050	20,547	54%
1113580	53980	Vacancy Factor	(204,169)	(204,169)	-	0%
1113580	60800	Equipment < \$5000	7,800	7,800	3,085	40%
1113580	60840	Equipment-Furniture < \$5000	53,500	53,500	-	0%
1113580	62000	Maintenance-Building	330,500	330,500	155,872	47%
1113580	63800	Staff-Uniform Expense	9,800	9,800	-	0%
1113580	69100	Srvcs-Information Technology	30,840	30,840	15,420	50%
1113580	69200	Liab & Property Ins Charges	320,680	320,680	160,340	50%
1113580	71030	Machinery & Equipment	21,000	21,000	-	0%
1113590	51020	Salary & Wages	99,700	99,700	45,526	46%
1113590	51040	Overtime	7,240	7,240	2,678	37%
1113590	51044	FLSA Overtime	-	-	251	0%
1113590	51140	Leave-Holiday Buyout	190	190	-	0%
1113590	52300	Allowance-Uniform	1,850	1,850	844	46%
1113590	52400	Benefit-ADD/ Life Insurance	273	273	48	18%
1113590	52450	Benefit-Worker's Compensation	3,401	3,401	1,506	44%
1113590	52800	Benefit-Dental	1,262	1,262	526	42%
1113590	53000	Benefit-Short/Long Term Disability	1,790	1,790	198	11%
1113590	53300	Benefit-PERS Health	16,230	16,230	8,353	51%
1113590	53600	Benefit-Vision	474	474	198	42%
1113590	53700	Taxes-FICA/Medicare Employer	1,550	1,550	715	46%
1113590	53980	Vacancy Factor	(5,358)	(5,358)	-	0%
1113590	69100	Srvcs-Information Technology	2,050	2,050	1,025	50%
1113590	69200	Liab & Property Ins Charges	8,200	8,200	4,100	50%
1114100	60020	Advertising	30,000	30,000	7,956	27%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1114100	62800	Prior Period Expense	-	-	5,000	0%
1114100	63120	Program-Marketing	50,000	50,000	33,885	68%
1114100	63880	Subscription-Membership, Dues, & Publi	5,000	5,000	-	0%
1114100	64280	Training-Conference/Meeting	10,000	10,000	1,286	13%
1114100	64360	Training & Development	9,057	9,057	4,748	52%
1114140	51020	Salary & Wages	258,770	258,770	100,722	39%
1114140	51040	Overtime	3,330	3,330	1,158	35%
1114140	51044	FLSA Overtime	-	-	79	0%
1114140	51140	Leave-Holiday Buyout	510	510	-	0%
1114140	52300	Allowance-Uniform	2,000	2,000	912	46%
1114140	52400	Benefit-ADD/ Life Insurance	819	819	145	18%
1114140	52450	Benefit-Worker's Compensation	6,707	6,707	2,692	40%
1114140	52700	Benefit-Deferred CompensationMatchin	-	-	794	0%
1114140	52800	Benefit-Dental	3,787	3,787	1,578	42%
1114140	53000	Benefit-Short/Long Term Disability	4,476	4,476	495	11%
1114140	53300	Benefit-PERS Health	41,970	41,970	23,906	57%
1114140	53400	Benefit-PERS Retirement	51,800	51,800	22,671	44%
1114140	53600	Benefit-Vision	1,422	1,422	593	42%
1114140	53700	Taxes-FICA/Medicare Employer	3,800	3,800	1,504	40%
1114140	53980	Vacancy Factor	(15,176)	(15,176)	-	0%
1114140	60480	Contract Srvcs-Other	-	18,700	900	5%
1114140	69100	Srvcs-Information Technology	11,530	11,530	5,765	50%
1114140	69200	Liab & Property Ins Charges	23,200	23,200	11,600	50%
1114400	51020	Salary & Wages	105,500	105,500	48,075	46%
1114400	52400	Benefit-ADD/ Life Insurance	589	589	102	17%
1114400	52450	Benefit-Worker's Compensation	844	844	369	44%
1114400	52800	Benefit-Dental	1,262	1,262	526	42%
1114400	53000	Benefit-Short/Long Term Disability	1,803	1,803	210	12%
1114400	53300	Benefit-PERS Health	-	-	10,267	0%
1114400	53400	Benefit-PERS Retirement	16,000	16,000	8,325	52%
1114400	53600	Benefit-Vision	474	474	198	42%
1114400	53700	Taxes-FICA/Medicare Employer	1,530	1,530	691	45%
1114400	53980	Vacancy Factor	(5,120)	(5,120)	-	0%
1114400	69100	Srvcs-Information Technology	6,680	6,680	3,340	50%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1114400	69200	Liab & Property Ins Charges	7,840	7,840	3,920	50%
1114600	51020	Salary & Wages	68,900	68,900	30,304	44%
1114600	52400	Benefit-ADD/ Life Insurance	273	273	48	18%
1114600	52450	Benefit-Worker's Compensation	551	551	233	42%
1114600	52800	Benefit-Dental	1,262	1,262	526	42%
1114600	53000	Benefit-Short/Long Term Disability	1,149	1,149	134	12%
1114600	53300	Benefit-PERS Health	18,350	18,350	8,252	45%
1114600	53400	Benefit-PERS Retirement	10,500	10,500	5,245	50%
1114600	53600	Benefit-Vision	474	474	198	42%
1114600	53700	Taxes-FICA/Medicare Employer	1,000	1,000	439	44%
1114600	53980	Vacancy Factor	(4,098)	(4,098)	-	0%
1114600	69100	Srvcs-Information Technology	2,430	2,430	1,215	50%
1115100	51020	Salary & Wages	125,700	125,700	49,139	39%
1115100	51140	Leave-Holiday Buyout	2,290	2,290	-	0%
1115100	52200	Allowance-Mobile Communication Device	480	480	219	46%
1115100	52400	Benefit-ADD/ Life Insurance	273	273	83	30%
1115100	52450	Benefit-Worker's Compensation	1,006	1,006	1,067	106%
1115100	52700	Benefit-Deferred Compensation Matchin	-	-	1,366	0%
1115100	52800	Benefit-Dental	1,262	1,262	526	42%
1115100	53000	Benefit-Short/Long Term Disability	1,879	1,879	214	11%
1115100	53300	Benefit-PERS Health	24,290	24,290	10,267	42%
1115100	53400	Benefit-PERS Retirement	19,000	19,000	8,580	45%
1115100	53600	Benefit-Vision	474	474	198	42%
1115100	53700	Taxes-FICA/Medicare Employer	1,820	1,820	676	37%
1115100	53900	Allocate Personnel Costs	-	(75,808)	-	0%
1115100	53980	Vacancy Factor	(6,156)	(6,156)	-	0%
1115100	69100	Srvcs-Information Technology	2,430	2,430	1,215	50%
1115100	69200	Liab & Property Ins Charges	10,520	10,520	5,260	50%
1115120	51020	Salary & Wages	67,500	67,500	30,819	46%
1115120	51040	Overtime	820	820	1,288	157%
1115120	51110	Leave-Annual Buyoutave	1,800	1,800	-	0%
1115120	52400	Benefit-ADD/ Life Insurance	273	273	48	18%
1115120	52450	Benefit-Worker's Compensation	2,173	2,173	997	46%
1115120	52700	Benefit-Deferred Compensation Matchin	-	-	220	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1115120	52800	Benefit-Dental	1,262	1,262	526	42%
1115120	53000	Benefit-Short/Long Term Disability	1,153	1,153	134	12%
1115120	53300	Benefit-PERS Health	11,900	11,900	6,523	55%
1115120	53400	Benefit-PERS Retirement	10,200	10,200	5,329	52%
1115120	53600	Benefit-Vision	474	474	198	42%
1115120	53700	Taxes-FICA/Medicare Employer	990	990	469	47%
1115120	53980	Vacancy Factor	(3,942)	(3,942)	-	0%
1115120	61280	Debt Service-Principal	-	100,000	83,878	84%
1115120	61560	Other Interest Expense	10,815	10,815	1,737	16%
1115120	61920	Lease-Vehicle	100,000	-	-	0%
1115120	69100	Srvcs-Information Technology	2,430	2,430	1,215	50%
1115120	69200	Liab & Property Ins Charges	5,930	5,930	2,965	50%
1115120	71030	Machinery & Equipment	-	57,600	-	0%
1115162	62040	Maintenance-Landscape	270,000	270,000	67,749	25%
1115900	51080	Part-Time Salary (PARS)	123,620	123,620	52,810	43%
1115900	52450	Benefit-Worker's Compensation	989	989	403	41%
1115900	53200	Benefit-PARS Retirement	1,607	1,607	686	43%
1115900	53700	Taxes-FICA/Medicare Employer	1,800	1,800	766	43%
1115900	53980	Vacancy Factor	(5,121)	(5,121)	-	0%
1115900	69100	Srvcs-Information Technology	16,850	16,850	8,425	50%
1115900	69200	Liab & Property Ins Charges	9,260	9,260	4,630	50%
1116120	51020	Salary & Wages	326,930	326,930	81,602	25%
1116120	51040	Overtime	6,075	6,075	7,238	119%
1116120	51100	Leave-Administrative Buyout Leave	350	350	-	0%
1116120	51110	Leave-Annual Buyoutave	2,050	2,050	2,055	100%
1116120	51120	Leave-Compensated Absences/S	270	270	1,027	381%
1116120	51140	Leave-Holiday Buyout	5,690	5,690	-	0%
1116120	52200	Allowance-Mobile CommunicationDevice	480	480	-	0%
1116120	52400	Benefit-ADD/ Life Insurance	1,938	1,938	146	8%
1116120	52450	Benefit-Worker's Compensation	10,590	10,590	2,777	26%
1116120	52700	Benefit-Deferred CompensationMatchin	-	-	486	0%
1116120	52800	Benefit-Dental	3,156	3,156	789	25%
1116120	53000	Benefit-Short/Long Term Disability	5,334	5,334	340	6%
1116120	53300	Benefit-PERS Health	54,530	54,530	13,528	25%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1116120	53400	Benefit-PERS Retirement	57,250	57,250	17,691	31%
1116120	53600	Benefit-Vision	1,185	1,185	296	25%
1116120	53700	Taxes-FICA/Medicare Employer	4,830	4,830	1,308	27%
1116120	53980	Vacancy Factor	(19,226)	(19,226)	-	0%
1116120	69100	Srvcs-Information Technology	7,280	7,280	3,640	50%
1116120	69200	Liab & Property Ins Charges	28,920	28,920	14,460	50%
1116155	51020	Salary & Wages	187,600	187,600	46,084	25%
1116155	51040	Overtime	1,890	1,890	361	19%
1116155	51044	FLSA Overtime	-	-	59	0%
1116155	51110	Leave-Annual Buyoutave	-	-	1,127	0%
1116155	51120	Leave-Compensated Absences/S	-	-	47	0%
1116155	51140	Leave-Holiday Buyout	340	340	541	159%
1116155	52400	Benefit-ADD/ Life Insurance	819	819	68	8%
1116155	52450	Benefit-Worker's Compensation	66,303	66,303	14,409	22%
1116155	52700	Benefit-Deferred CompensationMatchin	-	-	1,073	0%
1116155	52800	Benefit-Dental	3,787	3,787	736	19%
1116155	53000	Benefit-Short/Long Term Disability	3,260	3,260	175	5%
1116155	53300	Benefit-PERS Health	16,230	16,230	12,854	79%
1116155	53400	Benefit-PERS Retirement	28,500	28,500	8,004	28%
1116155	53600	Benefit-Vision	1,422	1,422	277	19%
1116155	53700	Taxes-FICA/Medicare Employer	2,760	2,760	715	26%
1116155	53980	Vacancy Factor	(12,516)	(12,516)	-	0%
1116155	69100	Srvcs-Information Technology	6,140	6,140	-	0%
1116155	69200	Liab & Property Ins Charges	19,140	19,140	-	0%
1116160	61240	Debt Service-Interest	10,000	-	-	0%
1116160	61280	Debt Service-Principal	221,000	221,000	49,606	22%
1116160	61560	Other Interest Expense	-	10,000	4,342	43%
1116555	69100	Srvcs-Information Technology	-	-	3,070	0%
1116555	69200	Liab & Property Ins Charges	-	-	9,570	0%
1116560	61920	Lease-Vehicle	-	2,019	-	0%
1117500	60440	Contract Srvcs-Legal	-	-	929	0%
1117500	60480	Contract Srvcs-Other	-	-	2,000	0%
1117500	62720	Printing	-	-	944	0%
1117500	70000	Construction	-	-	348,758	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1117500	71010	Furniture & Fixtures	-	-	135	0%
1117500	71060	Vehicles	-	1	-	0%
1118340	51020	Salary & Wages	217,100	217,100	98,589	45%
1118340	51040	Overtime	11,280	11,280	4,913	44%
1118340	51100	Leave-Administrative Buyout Leave	1,170	1,170	-	0%
1118340	51110	Leave-Annual Buyoutave	5,870	5,870	2,984	51%
1118340	51140	Leave-Holiday Buyout	2,640	2,640	-	0%
1118340	52200	Allowance-Mobile CommunicationDevice	960	960	438	46%
1118340	52400	Benefit-ADD/ Life Insurance	1,354	1,354	163	12%
1118340	52450	Benefit-Worker's Compensation	1,827	1,827	795	43%
1118340	52700	Benefit-Deferred CompensationMatchin	-	-	547	0%
1118340	52800	Benefit-Dental	2,525	2,525	1,052	42%
1118340	53000	Benefit-Short/Long Term Disability	3,732	3,732	422	11%
1118340	53300	Benefit-PERS Health	20,740	20,740	16,426	79%
1118340	53400	Benefit-PERS Retirement	43,200	43,200	21,804	50%
1118340	53600	Benefit-Vision	948	948	395	42%
1118340	53700	Taxes-FICA/Medicare Employer	3,310	3,310	1,611	49%
1118340	53980	Vacancy Factor	(12,666)	(12,666)	-	0%
1118340	69200	Liab & Property Ins Charges	18,800	18,800	9,400	50%
1127500	60480	Contract Srvcs-Other	-	-	126	0%
1127500	62680	Postage	-	-	568	0%
1127500	70000	Construction	-	-	463,092	0%
1180030	60880	Equipment-Safety	14,000	14,000	6,865	49%
1180030	61000	Fees-Bank Administration	-	-	5	0%
1180030	61480	Fees-Investment Admin Expense	50	50	17	35%
1193120	51040	Overtime	-	50,870	47,342	93%
1193120	51044	FLSA Overtime	-	-	555	0%
1193120	61000	Fees-Bank Administration	10	10	-	0%
1193120	61480	Fees-Investment Admin Expense	20	20	-	0%
1193120	62440	Other-Special Dept Expenditure	10,100	10,100	2,660	26%
1193120	63080	Program-Every 15 Min	10,000	10,000	-	0%
1270060	61000	Fees-Bank Administration	-	-	65	0%
1270060	61480	Fees-Investment Admin Expense	850	850	294	35%
1280060	61000	Fees-Bank Administration	-	-	340	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1280060	61480	Fees-Investment Admin Expense	-	-	1,328	0%
1287500	60360	Contract Srvcs-Engineering	-	-	8,898	0%
1287500	60480	Contract Srvcs-Other	-	-	106,353	0%
1290060	61000	Fees-Bank Administration	-	-	16	0%
1290060	61480	Fees-Investment Admin Expense	30	30	61	204%
1300060	61000	Fees-Bank Administration	90	90	73	81%
1300060	61480	Fees-Investment Admin Expense	450	450	272	61%
1307500	71030	Machinery & Equipment	-	-	26,554	0%
1310050	61240	Debt Service-Interest	-	35,000	-	0%
1310050	61280	Debt Service-Principal	-	100,618	-	0%
1310060	61000	Fees-Bank Administration	-	-	52	0%
1310060	61480	Fees-Investment Admin Expense	500	500	190	38%
1317500	60480	Contract Srvcs-Other	-	-	226	0%
1317500	70000	Construction	-	-	492,883	0%
1320060	61000	Fees-Bank Administration	-	-	67	0%
1320060	61480	Fees-Investment Admin Expense	1,200	1,200	245	20%
1330060	61000	Fees-Bank Administration	-	-	259	0%
1330060	61480	Fees-Investment Admin Expense	2,600	2,600	927	36%
1337500	60480	Contract Srvcs-Other	-	-	59,658	0%
1337500	70000	Construction	-	-	262,554	0%
1337500	71150	Improvements Other than Buildings	-	-	195,477	0%
1340060	61000	Fees-Bank Administration	-	-	215	0%
1340060	61480	Fees-Investment Admin Expense	2,500	2,500	827	33%
1350060	61000	Fees-Bank Administration	-	-	438	0%
1350060	61480	Fees-Investment Admin Expense	-	-	1,695	0%
1360060	61000	Fees-Bank Administration	-	-	156	0%
1360060	61480	Fees-Investment Admin Expense	250	250	586	235%
1370060	61000	Fees-Bank Administration	-	-	82	0%
1370060	61480	Fees-Investment Admin Expense	100	100	307	307%
1380060	61000	Fees-Bank Administration	-	-	512	0%
1380060	61480	Fees-Investment Admin Expense	5,100	5,100	1,871	37%
1400060	61000	Fees-Bank Administration	20	20	4	22%
1400060	61480	Fees-Investment Admin Expense	250	250	30	12%
1410060	61000	Fees-Bank Administration	20	20	12	60%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1410060	61480	Fees-Investment Admin Expense	60	60	46	76%
1513520	51020	Salary & Wages	1,257,430	1,257,430	551,420	44%
1513520	51040	Overtime	11,700	11,700	10,630	91%
1513520	51044	FLSA Overtime	-	-	395	0%
1513520	51045	Strike Team Overtime	80,000	80,000	94,355	118%
1513520	51100	Leave-Administrative Buyout Leave	690	690	-	0%
1513520	51110	Leave-Annual Buyoutave	18,340	18,340	43,744	239%
1513520	51140	Leave-Holiday Buyout	9,170	9,170	374	4%
1513520	52200	Allowance-Mobile CommunicationDevice	1,680	1,680	766	46%
1513520	52300	Allowance-Uniform	4,300	4,300	1,961	46%
1513520	52400	Benefit-ADD/ Life Insurance	8,296	8,296	1,107	13%
1513520	52450	Benefit-Worker's Compensation	199,362	199,362	100,123	50%
1513520	52700	Benefit-Deferred CompensationMatchin	-	-	1,008	0%
1513520	52800	Benefit-Dental	10,099	10,099	3,998	40%
1513520	53000	Benefit-Short/Long Term Disability	15,622	15,622	1,608	10%
1513520	53100	Benefit-Retiree Medicals	185,160	185,160	91,611	49%
1513520	53300	Benefit-PERS Health	76,110	76,110	66,568	87%
1513520	53400	Benefit-PERS Retirement	410,200	410,200	174,077	42%
1513520	53600	Benefit-Vision	3,792	3,792	1,501	40%
1513520	53700	Taxes-FICA/Medicare Employer	19,900	19,900	10,160	51%
1513520	53980	Vacancy Factor	(96,658)	(96,658)	-	0%
1513520	60010	Administrative Costs	300,450	300,450	150,225	50%
1513520	60440	Contract Srvcs-Legal	62,800	62,800	16,487	26%
1513520	60480	Contract Srvcs-Other	226,950	226,950	62,809	28%
1513520	60520	Contract Srvcs-Property Tax	161,650	161,650	19,821	12%
1513520	60760	Equipment-Computers < \$5000	4,800	4,800	-	0%
1513520	60880	Equipment-Safety	45,000	45,000	7,877	18%
1513520	60920	Equipment-Software < \$5000	1,500	1,500	80	5%
1513520	61000	Fees-Bank Administration	300	300	68	23%
1513520	61200	Fees-Credit Card Merchant	2,500	2,500	-	0%
1513520	61280	Debt Service-Principal	60,741	60,741	30,322	50%
1513520	61440	Fees-Filing	6,500	6,500	6,581	101%
1513520	61480	Fees-Investment Admin Expense	1,450	1,450	367	25%
1513520	61560	Other Interest Expense	16,440	16,440	5,916	36%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1513520	62000	Maintenance-Building	20,000	20,000	698	3%
1513520	62080	Maintenance-Equipment	1,500	1,500	328	22%
1513520	62120	Maintenance-Radio Equipment	8,500	8,500	3,677	43%
1513520	62160	Maintenance-Software Licenses	27,590	27,590	24,581	89%
1513520	62220	Vehicle Fuel	165,000	165,000	86,639	53%
1513520	62440	Other-Special Dept Expenditure	18,055	18,055	2,142	12%
1513520	62520	Other-Suspense-Expenses	-	-	19,369	0%
1513520	62680	Postage	5,880	5,880	1,003	17%
1513520	62720	Printing	3,300	3,300	228	7%
1513520	62800	Prior Period Expense	-	-	(1,594)	0%
1513520	62860	Program-AMR System Enhancement	80,000	428,570	48,025	11%
1513520	62960	Program-Community Relations	8,761	8,761	2,444	28%
1513520	63360	Program-Special Events	32,000	32,000	-	0%
1513520	63800	Staff-Uniform Expense	1,500	1,500	-	0%
1513520	63880	Subscription-Membership, Dues, & Publi	7,545	7,545	8,855	117%
1513520	64040	Supplies-Maintenance	1,200	1,200	74	6%
1513520	64080	Supplies-Office	9,969	9,969	741	7%
1513520	64175	Supplies-EMS Medical	74,000	74,000	39,763	54%
1513520	64200	Supplies-Safety	40,500	40,500	1,031	3%
1513520	64280	Training-Conference/Meeting	9,865	9,865	2,083	21%
1513520	64360	Training & Development	26,381	26,381	3,244	12%
1513520	64520	Utilities-Electric	24,500	24,500	12,795	52%
1513520	64640	Utilities-Telephone	42,000	42,000	20,885	50%
1513520	69100	Srvcs-Information Technology	329,460	329,460	164,730	50%
1513520	69200	Liab & Property Ins Charges	1,093,250	1,093,250	546,625	50%
1513540	51020	Salary & Wages	104,110	104,110	-	0%
1513540	51040	Overtime	2,950	2,950	-	0%
1513540	51044	FLSA Overtime	-	-	77	0%
1513540	51110	Leave-Annual Buyoutave	1,770	1,770	-	0%
1513540	51120	Leave-Compensated Absences/S	3,110	3,110	-	0%
1513540	52200	Allowance-Mobile CommunicationDevice	480	480	-	0%
1513540	52400	Benefit-ADD/ Life Insurance	273	273	-	0%
1513540	52450	Benefit-Worker's Compensation	3,405	3,405	-	0%
1513540	52800	Benefit-Dental	1,262	1,262	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1513540	53000	Benefit-Short/Long Term Disability	1,553	1,553	-	0%
1513540	53100	Benefit-Retiree Medicals	-	-	6,189	0%
1513540	53300	Benefit-PERS Health	23,800	23,800	-	0%
1513540	53400	Benefit-PERS Retirement	24,500	24,500	-	0%
1513540	53600	Benefit-Vision	474	474	-	0%
1513540	53700	Taxes-FICA/Medicare Employer	1,550	1,550	1	0%
1513540	53980	Vacancy Factor	(6,301)	(6,301)	-	0%
1513540	60880	Equipment-Safety	4,000	4,000	-	0%
1513540	62000	Maintenance-Building	4,500	4,500	2,148	48%
1513540	62160	Maintenance-Software Licenses	2,000	2,000	-	0%
1513540	62200	Maintenance-Vehicle	587,250	587,250	231,151	39%
1513540	63800	Staff-Uniform Expense	1,300	1,300	-	0%
1513540	64040	Supplies-Maintenance	4,800	4,800	1,067	22%
1513540	64080	Supplies-Office	1,500	1,500	-	0%
1513540	64200	Supplies-Safety	1,000	1,000	-	0%
1513540	64360	Training & Development	1,208	1,208	50	4%
1513540	69100	Srvcs-Information Technology	37,110	37,110	18,555	50%
1513540	69200	Liab & Property Ins Charges	1,510	1,510	755	50%
1513540	71030	Machinery & Equipment	87,610	87,610	19,025	22%
1513580	51020	Salary & Wages	7,915,510	7,915,510	3,493,213	44%
1513580	51040	Overtime	2,876,000	2,876,000	1,250,569	43%
1513580	51043	Fire Standard Overtime	549,500	549,500	279,808	51%
1513580	51044	FLSA Overtime	-	-	203,249	0%
1513580	51045	Strike Team Overtime	700,000	700,000	387,425	55%
1513580	51120	Leave-Compensated Absences/S	1,180	1,180	129	11%
1513580	51140	Leave-Holiday Buyout	174,970	174,970	33,063	19%
1513580	51180	Leave-Vacation Buyout	3,810	3,810	-	0%
1513580	51200	POST/Educational Certificate Pay	297,252	297,252	14,594	5%
1513580	52200	Allowance-Mobile Communication Device	480	480	438	91%
1513580	52300	Allowance-Uniform	92,500	92,500	43,031	47%
1513580	52400	Benefit-ADD/ Life Insurance	52,814	52,814	7,412	14%
1513580	52450	Benefit-Worker's Compensation	3,311,853	3,311,853	1,445,589	44%
1513580	52703	Bnft-MERP(MFA)	-	-	55,371	0%
1513580	52800	Benefit-Dental	63,120	63,120	26,826	43%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1513580	53000	Benefit-Short/Long Term Disability	26,598	26,598	4,556	17%
1513580	53100	Benefit-Retiree Medicals	125,830	125,830	85,000	68%
1513580	53300	Benefit-PERS Health	1,337,840	1,337,840	585,516	44%
1513580	53400	Benefit-PERS Retirement	3,236,900	3,236,900	1,402,064	43%
1513580	53500	Benefit-Tuition Reimb.	-	-	26,961	0%
1513580	53600	Benefit-Vision	23,700	23,700	10,073	43%
1513580	53700	Taxes-FICA/Medicare Employer	165,020	165,020	81,442	49%
1513580	53900	Allocate Personnel Costs	(554,692)	(554,692)	-	0%
1513580	53980	Vacancy Factor	(857,355)	(857,355)	-	0%
1513580	60480	Contract Srvcs-Other	48,300	48,300	10,567	22%
1513580	60800	Equipment < \$5000	7,500	7,500	378	5%
1513580	60840	Equipment-Furniture < \$5000	5,900	5,900	99	2%
1513580	60880	Equipment-Safety	2,500	2,500	743	30%
1513580	62000	Maintenance-Building	160,000	160,000	14,064	9%
1513580	62200	Maintenance-Vehicle	-	-	37	0%
1513580	62440	Other-Special Dept Expenditure	17,000	17,000	138	1%
1513580	62520	Other-Suspense-Expenses	-	-	19,017	0%
1513580	62800	Prior Period Expense	-	-	652	0%
1513580	63800	Staff-Uniform Expense	12,000	12,000	-	0%
1513580	63880	Subscription-Membership, Dues, & Publi	470	470	120	26%
1513580	64040	Supplies-Maintenance	32,300	32,300	11,182	35%
1513580	64080	Supplies-Office	3,500	3,500	198	6%
1513580	64200	Supplies-Safety	21,300	21,300	7,951	37%
1513580	64360	Training & Development	47,999	47,999	10,176	21%
1513580	64400	Travel-Fire Mutual Aid Travel	20,000	20,000	17,022	85%
1513580	64520	Utilities-Electric	115,000	115,000	41,773	36%
1513580	64600	Utilities-Natural Gas	13,370	13,370	3,977	30%
1513580	64640	Utilities-Telephone	-	-	124	0%
1513580	64660	Utilities-Water	32,000	32,000	16,716	52%
1513580	69100	Srvcs-Information Technology	211,280	211,280	105,640	50%
1513580	69200	Liab & Property Ins Charges	246,990	246,990	123,495	50%
1513590	51020	Salary & Wages	775,900	775,900	339,189	44%
1513590	51040	Overtime	47,000	47,000	14,431	31%
1513590	51044	FLSA Overtime	-	-	1,964	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1513590	51100	Leave-Administrative Buyout Leave	2,510	2,510	-	0%
1513590	51110	Leave-Annual Buyoutave	9,740	9,740	-	0%
1513590	51120	Leave-Compensated Absences/S	580	580	-	0%
1513590	51140	Leave-Holiday Buyout	4,290	4,290	-	0%
1513590	52300	Allowance-Uniform	9,250	9,250	4,015	43%
1513590	52400	Benefit-ADD/ Life Insurance	3,481	3,481	450	13%
1513590	52450	Benefit-Worker's Compensation	69,277	69,277	28,442	41%
1513590	52700	Benefit-Deferred CompensationMatchin	-	-	3,009	0%
1513590	52800	Benefit-Dental	8,837	8,837	3,472	39%
1513590	53000	Benefit-Short/Long Term Disability	12,856	12,856	1,339	10%
1513590	53100	Benefit-Retiree Medicals	2,000	2,000	790	40%
1513590	53300	Benefit-PERS Health	93,630	93,630	53,905	58%
1513590	53400	Benefit-PERS Retirement	120,900	120,900	59,184	49%
1513590	53600	Benefit-Vision	3,318	3,318	1,304	39%
1513590	53700	Taxes-FICA/Medicare Employer	12,170	12,170	5,250	43%
1513590	53900	Allocate Personnel Costs	(142,495)	(142,495)	-	0%
1513590	53980	Vacancy Factor	(41,571)	(41,571)	-	0%
1513590	60480	Contract Srvcs-Other	323,250	323,250	73,221	23%
1513590	60800	Equipment < \$5000	5,200	5,200	608	12%
1513590	60840	Equipment-Furniture < \$5000	4,200	4,200	-	0%
1513590	60880	Equipment-Safety	4,800	4,800	-	0%
1513590	62160	Maintenance-Software Licenses	33,073	33,073	15,925	48%
1513590	62440	Other-Special Dept Expenditure	3,000	3,000	663	22%
1513590	62520	Other-Suspense-Expenses	-	-	5,242	0%
1513590	62720	Printing	5,800	5,800	46	1%
1513590	63800	Staff-Uniform Expense	3,700	3,700	1,528	41%
1513590	63880	Subscription-Membership, Dues, & Publi	5,700	5,700	4,204	74%
1513590	64040	Supplies-Maintenance	850	850	-	0%
1513590	64080	Supplies-Office	6,500	6,500	1,408	22%
1513590	64200	Supplies-Safety	2,800	2,800	125	4%
1513590	64360	Training & Development	9,407	9,407	3,018	32%
1513590	69100	Srvcs-Information Technology	103,040	103,040	51,520	50%
1513590	69200	Liab & Property Ins Charges	16,210	16,210	8,105	50%
1617500	60360	Contract Srvcs-Engineering	-	-	314,617	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1617500	61000	Fees-Bank Administration	-	-	16	0%
1617500	61480	Fees-Investment Admin Expense	-	-	128	0%
1715120	51020	Salary & Wages	1,438,870	-	499,606	0%
1715120	51040	Overtime	63,700	-	29,787	0%
1715120	51044	FLSA Overtime	-	-	6,167	0%
1715120	51100	Leave-Administrative Buyout Leave	8,190	-	1,947	0%
1715120	51110	Leave-Annual Buyoutave	53,600	-	9,298	0%
1715120	51120	Leave-Compensated Absences/S	3,070	-	-	0%
1715120	51140	Leave-Holiday Buyout	2,470	-	-	0%
1715120	52000	Allowance-Auto	1,800	-	821	0%
1715120	52200	Allowance-Mobile CommunicationDevice	960	-	383	0%
1715120	52400	Benefit-ADD/ Life Insurance	6,762	-	887	0%
1715120	52450	Benefit-Worker's Compensation	234,556	-	70,441	0%
1715120	52700	Benefit-Deferred CompensationMatchin	-	-	3,291	0%
1715120	52701	Benefit-Deferred Comp NTWD401aMatc	-	-	286	0%
1715120	52800	Benefit-Dental	20,514	-	6,733	0%
1715120	53000	Benefit-Short/Long Term Disability	22,645	-	1,992	0%
1715120	53100	Benefit-Retiree Medicals	47,420	-	26,468	0%
1715120	53300	Benefit-PERS Health	323,193	-	115,863	0%
1715120	53400	Benefit-PERS Retirement	273,800	-	106,810	0%
1715120	53600	Benefit-Vision	7,703	-	2,528	0%
1715120	53700	Taxes-FICA/Medicare Employer	21,803	-	7,870	0%
1715120	53800	Taxes-Unemployment Insurance	-	-	17,550	0%
1715120	53900	Allocate Personnel Costs	(2,416,305)	-	(401,739)	0%
1715120	53980	Vacancy Factor	(101,242)	-	-	0%
1715120	60010	Administrative Costs	97,220	-	-	0%
1715120	60440	Contract Srvcs-Legal	42,120	-	17,352	0%
1715120	60480	Contract Srvcs-Other	12,180	-	1,195	0%
1715120	61200	Fees-Credit Card Merchant	-	-	1,545	0%
1715120	61910	Lease-Facility Rent	5,259	-	7,825	0%
1715120	61960	Maintenance-General Maint/Repa	33,000	-	10,554	0%
1715120	62000	Maintenance-Building	21,860	-	380	0%
1715120	62200	Maintenance-Vehicle	18,470	-	5,897	0%
1715120	62220	Vehicle Fuel	41,000	-	14,738	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1715120	62440	Other-Special Dept Expenditure	6,418	-	478	0%
1715120	62520	Other-Suspense-Expenses	-	-	(62)	0%
1715120	62680	Postage	-	-	34	0%
1715120	62720	Printing	800	-	-	0%
1715120	62800	Prior Period Expense	-	-	13,933	0%
1715120	63800	Staff-Uniform Expense	4,160	-	2,925	0%
1715120	63880	Subscription-Membership, Dues, & Publi	2,025	-	3,325	0%
1715120	63920	Supplies-Building & Ground	16,500	-	2,402	0%
1715120	64040	Supplies-Maintenance	35,200	-	13,216	0%
1715120	64080	Supplies-Office	2,750	-	1,121	0%
1715120	64280	Training-Conference/Meeting	1,148	-	-	0%
1715120	64360	Training & Development	3,260	-	-	0%
1715120	64640	Utilities-Telephone	14,300	-	5,684	0%
1715120	69000	Allocate O & M Expense	(694,142)	-	(109,821)	0%
1715120	69100	Srvcs-Information Technology	147,560	-	73,780	0%
1715120	69200	Liab & Property Ins Charges	165,110	-	82,555	0%
1715144	51020	Salary & Wages	950,070	950,070	326,396	34%
1715144	51040	Overtime	20,460	20,460	15,260	75%
1715144	51044	FLSA Overtime	-	-	1,409	0%
1715144	51060	Part-Time Salary (PERS)	16,680	16,680	12,592	75%
1715144	51080	Part-Time Salary (PARS)	428,580	428,580	129,780	30%
1715144	51100	Leave-Administrative Buyout Leave	8,190	8,190	1,947	24%
1715144	51110	Leave-Annual Buyoutave	22,460	22,460	13,149	59%
1715144	51140	Leave-Holiday Buyout	2,250	2,250	-	0%
1715144	52000	Allowance-Auto	1,800	1,800	821	46%
1715144	52200	Allowance-Mobile CommunicationDevic	2,160	2,160	568	26%
1715144	52400	Benefit-ADD/ Life Insurance	5,661	5,661	600	11%
1715144	52450	Benefit-Worker's Compensation	33,603	33,603	12,331	37%
1715144	52700	Benefit-Deferred CompensationMatchin	-	-	3,433	0%
1715144	52701	Benefit-Deferred Comp NTWD401aMatc	-	-	286	0%
1715144	52800	Benefit-Dental	11,046	11,046	3,682	33%
1715144	53000	Benefit-Short/Long Term Disability	14,136	14,136	1,214	9%
1715144	53200	Benefit-PARS Retirement	5,572	5,572	1,678	30%
1715144	53300	Benefit-PERS Health	190,798	190,798	71,504	37%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1715144	53400	Benefit-PERS Retirement	185,900	185,900	73,899	40%
1715144	53600	Benefit-Vision	4,148	4,148	1,383	33%
1715144	53700	Taxes-FICA/Medicare Employer	20,638	20,638	7,299	35%
1715144	53800	Taxes-Unemployment Insurance	-	-	1,135	0%
1715144	53980	Vacancy Factor	(83,465)	(83,465)	-	0%
1715144	60010	Administrative Costs	3,040	3,040	1,520	50%
1715144	60020	Advertising	650	650	500	77%
1715144	60480	Contract Srvcs-Other	77,230	77,230	41,891	54%
1715144	60520	Contract Srvcs-Property Tax	8,800	8,800	54	1%
1715144	60800	Equipment < \$5000	-	-	-	0%
1715144	60840	Equipment-Furniture < \$5000	3,250	3,250	337	10%
1715144	61000	Fees-Bank Administration	-	-	11	0%
1715144	61200	Fees-Credit Card Merchant	1,000	1,000	4,220	422%
1715144	61480	Fees-Investment Admin Expense	-	-	135	0%
1715144	61910	Lease-Facility Rent	11,935	11,935	6,529	55%
1715144	61960	Maintenance-General Maint/Repa	2,400	2,400	-	0%
1715144	62000	Maintenance-Building	146,478	146,478	55,032	38%
1715144	62090	Maintenance-Pool	200	200	11,716	5858%
1715144	62440	Other-Special Dept Expenditure	18,500	18,500	5,776	31%
1715144	62520	Other-Suspense-Expenses	-	-	14,606	0%
1715144	62680	Postage	50	50	103	206%
1715144	62720	Printing	400	400	76	19%
1715144	62840	Program-Adult & Youth Sports	11,400	11,400	102	1%
1715144	63240	Program-Recreation & Excursions	332,500	332,500	131,128	39%
1715144	63360	Program-Special Events	25,008	27,008	8,508	32%
1715144	63800	Staff-Uniform Expense	5,800	5,800	2,552	44%
1715144	63880	Subscription-Membership, Dues, & Publi	14,358	14,358	5,018	35%
1715144	63920	Supplies-Building & Ground	-	-	1,674	0%
1715144	64080	Supplies-Office	7,000	7,000	1,257	18%
1715144	64120	Supplies-Pool Operations	6,300	6,300	88	1%
1715144	64280	Training-Conference/Meeting	8,600	8,600	173	2%
1715144	64360	Training & Development	2,281	2,281	118	5%
1715144	64480	Utilities-Communications	1,680	1,680	117	7%
1715144	64520	Utilities-Electric	77,175	77,175	40,586	53%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1715144	64600	Utilities-Natural Gas	7,850	7,850	1,170	15%
1715144	69100	Srvcs-Information Technology	80,960	80,960	40,480	50%
1715144	69200	Liab & Property Ins Charges	156,050	156,050	78,025	50%
1715162	51020	Salary & Wages	313,361	-	-	0%
1715162	60010	Administrative Costs	3,520	-	-	0%
1715162	60480	Contract Srvcs-Other	53,000	-	3,045	0%
1715162	60520	Contract Srvcs-Property Tax	15,000	-	84	0%
1715162	60840	Equipment-Furniture < \$5000	-	-	9,685	0%
1715162	61000	Fees-Bank Administration	-	-	25	0%
1715162	61480	Fees-Investment Admin Expense	1,000	-	-	0%
1715162	61600	Overhead Allocation	103,328	-	-	0%
1715162	61910	Lease-Facility Rent	4,128	-	2,224	0%
1715162	61960	Maintenance-General Maint/Repa	80,850	-	7,210	0%
1715162	62000	Maintenance-Building	59,389	-	8,652	0%
1715162	62040	Maintenance-Landscape	970,207	-	468,350	0%
1715162	62440	Other-Special Dept Expenditure	1,200	-	-	0%
1715162	64040	Supplies-Maintenance	-	-	13,627	0%
1715162	64520	Utilities-Electric	251,880	-	206,014	0%
1715162	64660	Utilities-Water	735,412	-	123,843	0%
1715162	71010	Furniture & Fixtures	50,000	-	-	0%
1715166	62040	Maintenance-Landscape	60,000	60,000	27,129	45%
1716520	51020	Salary & Wages	-	1,438,870	72,513	5%
1716520	51040	Overtime	-	63,700	2,520	4%
1716520	51100	Leave-Administrative Buyout Leave	-	8,190	-	0%
1716520	51110	Leave-Annual Buyoutave	-	53,600	483	1%
1716520	51120	Leave-Compensated Absences/S	-	3,070	-	0%
1716520	51140	Leave-Holiday Buyout	-	2,470	-	0%
1716520	52000	Allowance-Auto	-	1,800	-	0%
1716520	52200	Allowance-Mobile Communication Device	-	960	37	4%
1716520	52400	Benefit-ADD/ Life Insurance	-	6,762	104	2%
1716520	52450	Benefit-Worker's Compensation	-	234,556	1,249	1%
1716520	52700	Benefit-Deferred Compensation Matchin	-	-	2,039	0%
1716520	52800	Benefit-Dental	-	20,514	921	4%
1716520	53000	Benefit-Short/Long Term Disability	-	22,645	300	1%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1716520	53100	Benefit-Retiree Medicals	-	47,420	-	0%
1716520	53300	Benefit-PERS Health	-	323,193	13,639	4%
1716520	53400	Benefit-PERS Retirement	-	273,800	13,317	5%
1716520	53600	Benefit-Vision	-	7,703	346	4%
1716520	53700	Taxes-FICA/Medicare Employer	-	21,803	1,174	5%
1716520	53900	Allocate Personnel Costs	-	(2,416,305)	-	0%
1716520	53980	Vacancy Factor	-	(101,242)	-	0%
1716520	60010	Administrative Costs	-	97,220	48,610	50%
1716520	60440	Contract Srvcs-Legal	-	42,120	-	0%
1716520	60480	Contract Srvcs-Other	-	12,180	-	0%
1716520	61910	Lease-Facility Rent	-	5,259	-	0%
1716520	61960	Maintenance-General Maint/Repa	-	33,000	49	0%
1716520	62000	Maintenance-Building	-	21,860	-	0%
1716520	62200	Maintenance-Vehicle	-	18,470	282	2%
1716520	62220	Vehicle Fuel	-	41,000	-	0%
1716520	62440	Other-Special Dept Expenditure	-	6,418	203	3%
1716520	62520	Other-Suspense-Expenses	-	-	16,160	0%
1716520	62720	Printing	-	800	-	0%
1716520	63800	Staff-Uniform Expense	-	4,160	-	0%
1716520	63880	Subscription-Membership, Dues, & Publi	-	2,025	-	0%
1716520	63920	Supplies-Building & Ground	-	16,500	-	0%
1716520	64040	Supplies-Maintenance	-	35,200	2,003	6%
1716520	64080	Supplies-Office	-	2,750	2,013	73%
1716520	64280	Training-Conference/Meeting	-	1,148	-	0%
1716520	64360	Training & Development	-	3,260	-	0%
1716520	64640	Utilities-Telephone	-	14,300	-	0%
1716520	69000	Allocate O & M Expense	-	(694,142)	-	0%
1716520	69100	Srvcs-Information Technology	-	147,560	-	0%
1716520	69200	Liab & Property Ins Charges	-	165,110	-	0%
1716562	51020	Salary & Wages	-	313,361	52,100	17%
1716562	60010	Administrative Costs	-	3,520	1,760	50%
1716562	60480	Contract Srvcs-Other	-	53,000	-	0%
1716562	60520	Contract Srvcs-Property Tax	-	15,000	-	0%
1716562	61000	Fees-Bank Administration	-	-	7	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1716562	61480	Fees-Investment Admin Expense	-	1,000	87	9%
1716562	61600	Overhead Allocation	-	103,328	16,246	16%
1716562	61910	Lease-Facility Rent	-	4,128	-	0%
1716562	61960	Maintenance-General Maint/Repa	-	80,850	4,149	5%
1716562	62000	Maintenance-Building	-	59,389	-	0%
1716562	62040	Maintenance-Landscape	-	970,207	-	0%
1716562	62200	Maintenance-Vehicle	-	-	815	0%
1716562	62440	Other-Special Dept Expenditure	-	1,200	-	0%
1716562	64080	Supplies-Office	-	-	164	0%
1716562	64520	Utilities-Electric	-	251,880	-	0%
1716562	64660	Utilities-Water	-	735,412	249,582	34%
1716562	71010	Furniture & Fixtures	-	50,000	-	0%
1800050	51020	Salary & Wages	464,586	464,586	77,243	17%
1800050	60480	Contract Srvcs-Other	184,630	184,630	36,246	20%
1800050	60520	Contract Srvcs-Property Tax	7,893	7,893	-	0%
1800050	60560	Contract Srvcs-Street Sweeping	152,472	152,472	74,331	49%
1800050	60880	Equipment-Safety	3,500	3,500	573	16%
1800050	61600	Overhead Allocation	140,635	140,635	22,111	16%
1800050	61960	Maintenance-General Maint/Repa	65,971	65,971	810	1%
1800050	62040	Maintenance-Landscape	908,759	908,759	423,883	47%
1800050	62800	Prior Period Expense	-	-	43,527	0%
1800050	64520	Utilities-Electric	9,933	9,933	3,810	38%
1800050	64660	Utilities-Water	539,133	539,133	329,992	61%
1810050	51020	Salary & Wages	43,475	43,475	7,228	17%
1810050	60480	Contract Srvcs-Other	8,888	8,888	1,620	18%
1810050	60520	Contract Srvcs-Property Tax	920	920	-	0%
1810050	61040	Fees-Bond Administration	88	88	-	0%
1810050	61600	Overhead Allocation	12,076	12,076	1,899	16%
1810050	61910	Lease-Facility Rent	3,600	3,600	5,953	165%
1810050	62040	Maintenance-Landscape	65,726	65,726	27,186	41%
1810050	64520	Utilities-Electric	1,717	1,717	650	38%
1810050	64560	Utilities-Electric-Street Lighting	29,677	29,677	7,694	26%
1810050	64660	Utilities-Water	66,571	66,571	37,433	56%
1820050	51020	Salary & Wages	108,644	108,644	18,063	17%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1820050	60480	Contract Srvcs-Other	19,855	19,855	3,625	18%
1820050	60520	Contract Srvcs-Property Tax	2,259	2,259	-	0%
1820050	61040	Fees-Bond Administration	198	198	-	0%
1820050	61600	Overhead Allocation	30,178	30,178	4,745	16%
1820050	62040	Maintenance-Landscape	170,818	170,818	82,823	48%
1820050	64520	Utilities-Electric	4,761	4,761	1,803	38%
1820050	64560	Utilities-Electric-Street Lighting	65,900	65,900	17,090	26%
1820050	64660	Utilities-Water	78,019	78,019	39,824	51%
1830050	51020	Salary & Wages	9,857	9,857	1,639	17%
1830050	60480	Contract Srvcs-Other	1,826	1,826	332	18%
1830050	60520	Contract Srvcs-Property Tax	205	205	-	0%
1830050	61040	Fees-Bond Administration	22	22	-	0%
1830050	61600	Overhead Allocation	2,738	2,738	430	16%
1830050	62040	Maintenance-Landscape	12,860	12,860	7,582	59%
1830050	64520	Utilities-Electric	512	512	194	38%
1830050	64560	Utilities-Electric-Street Lighting	6,010	6,010	1,559	26%
1830050	64660	Utilities-Water	11,682	11,682	7,418	63%
1840050	51020	Salary & Wages	21,660	21,660	3,601	17%
1840050	60480	Contract Srvcs-Other	6,457	6,457	1,175	18%
1840050	60520	Contract Srvcs-Property Tax	495	495	-	0%
1840050	61040	Fees-Bond Administration	66	66	-	0%
1840050	61600	Overhead Allocation	6,016	6,016	946	16%
1840050	62040	Maintenance-Landscape	18,286	18,286	7,736	42%
1840050	64520	Utilities-Electric	825	825	389	47%
1840050	64560	Utilities-Electric-Street Lighting	22,214	22,214	5,761	26%
1840050	64660	Utilities-Water	42,309	42,309	21,450	51%
1850050	51020	Salary & Wages	2,297	2,297	382	17%
1850050	60480	Contract Srvcs-Other	1,826	1,826	330	18%
1850050	60520	Contract Srvcs-Property Tax	270	270	-	0%
1850050	61040	Fees-Bond Administration	22	22	-	0%
1850050	61600	Overhead Allocation	638	638	100	16%
1850050	62040	Maintenance-Landscape	979	979	392	40%
1850050	64520	Utilities-Electric	30	30	11	38%
1850050	64560	Utilities-Electric-Street Lighting	6,028	6,028	1,563	26%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1850050	64660	Utilities-Water	4,708	4,708	5,018	107%
1860050	51020	Salary & Wages	14,007	14,007	2,329	17%
1860050	60480	Contract Srvcs-Other	726	726	131	18%
1860050	60520	Contract Srvcs-Property Tax	270	270	-	0%
1860050	61040	Fees-Bond Administration	11	11	-	0%
1860050	61600	Overhead Allocation	3,891	3,891	612	16%
1860050	62040	Maintenance-Landscape	20,089	20,089	16,614	83%
1860050	64520	Utilities-Electric	520	520	197	38%
1860050	64560	Utilities-Electric-Street Lighting	2,643	2,643	685	26%
1860050	64660	Utilities-Water	11,001	11,001	6,128	56%
1880050	51020	Salary & Wages	34,327	34,327	5,707	17%
1880050	60480	Contract Srvcs-Other	3,113	3,113	564	18%
1880050	60520	Contract Srvcs-Property Tax	663	663	-	0%
1880050	61040	Fees-Bond Administration	33	33	-	0%
1880050	61600	Overhead Allocation	9,535	9,535	1,499	16%
1880050	62040	Maintenance-Landscape	59,184	59,184	17,802	30%
1880050	64520	Utilities-Electric	1,600	1,600	606	38%
1880050	64560	Utilities-Electric-Street Lighting	10,369	10,369	2,689	26%
1880050	64660	Utilities-Water	83,351	83,351	38,604	46%
1890050	60520	Contract Srvcs-Property Tax	22	22	-	0%
1890050	64560	Utilities-Electric-Street Lighting	4,673	4,673	1,212	26%
2000050	51020	Salary & Wages	146,541	146,541	24,364	17%
2000050	60480	Contract Srvcs-Other	8,656	8,656	3,084	36%
2000050	60520	Contract Srvcs-Property Tax	485	485	-	0%
2000050	61000	Fees-Bank Administration	-	-	2	0%
2000050	61040	Fees-Bond Administration	33	33	-	0%
2000050	61480	Fees-Investment Admin Expense	25	25	7	29%
2000050	61600	Overhead Allocation	40,704	40,704	6,400	16%
2000050	62040	Maintenance-Landscape	201,829	201,829	108,763	54%
2000050	64520	Utilities-Electric	4,149	4,149	1,572	38%
2000050	64560	Utilities-Electric-Street Lighting	9,491	9,491	2,461	26%
2000050	64660	Utilities-Water	142,645	142,645	55,798	39%
2020050	51020	Salary & Wages	41,653	41,653	6,925	17%
2020050	60480	Contract Srvcs-Other	4,982	4,982	1,917	38%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2020050	60520	Contract Srvcs-Property Tax	214	214	-	0%
2020050	61000	Fees-Bank Administration	-	-	4	0%
2020050	61040	Fees-Bond Administration	11	11	-	0%
2020050	61480	Fees-Investment Admin Expense	18	18	15	81%
2020050	61600	Overhead Allocation	11,570	11,570	1,819	16%
2020050	61960	Maintenance-General Maint/Repa	138	138	-	0%
2020050	62040	Maintenance-Landscape	30,166	30,166	17,306	57%
2020050	64520	Utilities-Electric	705	705	267	38%
2020050	64560	Utilities-Electric-Street Lighting	3,608	3,608	936	26%
2020050	64660	Utilities-Water	60,854	60,854	27,567	45%
2030050	51020	Salary & Wages	5,480	5,480	911	17%
2030050	60480	Contract Srvcs-Other	3,172	3,172	1,352	43%
2030050	60520	Contract Srvcs-Property Tax	109	109	-	0%
2030050	61040	Fees-Bond Administration	11	11	-	0%
2030050	61480	Fees-Investment Admin Expense	1	1	2	185%
2030050	61600	Overhead Allocation	1,522	1,522	239	16%
2030050	61960	Maintenance-General Maint/Repa	3,583	3,583	-	0%
2030050	62040	Maintenance-Landscape	2,576	2,576	1,030	40%
2030050	64520	Utilities-Electric	50	50	19	38%
2030050	64560	Utilities-Electric-Street Lighting	397	397	103	26%
2030050	64660	Utilities-Water	3,465	3,465	1,049	30%
2040050	51020	Salary & Wages	16,111	16,111	2,679	17%
2040050	60480	Contract Srvcs-Other	4,749	4,749	1,837	39%
2040050	60520	Contract Srvcs-Property Tax	204	204	-	0%
2040050	61000	Fees-Bank Administration	-	-	5	0%
2040050	61040	Fees-Bond Administration	11	11	-	0%
2040050	61480	Fees-Investment Admin Expense	30	30	19	64%
2040050	61600	Overhead Allocation	4,475	4,475	704	16%
2040050	62040	Maintenance-Landscape	18,059	18,059	7,239	40%
2040050	64520	Utilities-Electric	508	508	192	38%
2040050	64560	Utilities-Electric-Street Lighting	3,228	3,228	837	26%
2040050	64660	Utilities-Water	18,808	18,808	2,704	14%
2050050	51020	Salary & Wages	8,075	8,075	1,343	17%
2050050	60480	Contract Srvcs-Other	4,206	4,206	1,655	39%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2050050	60520	Contract Srvcs-Property Tax	161	161	-	0%
2050050	61040	Fees-Bond Administration	11	11	-	0%
2050050	61600	Overhead Allocation	2,243	2,243	353	16%
2050050	62040	Maintenance-Landscape	4,258	4,258	1,703	40%
2050050	64520	Utilities-Electric	95	95	36	38%
2050050	64560	Utilities-Electric-Street Lighting	2,583	2,583	670	26%
2050050	64660	Utilities-Water	9,240	9,240	6,984	76%
2060050	51020	Salary & Wages	5,291	5,291	880	17%
2060050	60480	Contract Srvcs-Other	4,125	4,125	1,637	40%
2060050	60520	Contract Srvcs-Property Tax	159	159	-	0%
2060050	61000	Fees-Bank Administration	-	-	2	0%
2060050	61040	Fees-Bond Administration	11	11	-	0%
2060050	61480	Fees-Investment Admin Expense	16	16	10	61%
2060050	61600	Overhead Allocation	1,470	1,470	231	16%
2060050	62040	Maintenance-Landscape	1,940	1,940	776	40%
2060050	64520	Utilities-Electric	156	156	59	38%
2060050	64560	Utilities-Electric-Street Lighting	2,235	2,235	580	26%
2060050	64660	Utilities-Water	3,070	3,070	1,407	46%
2070050	51020	Salary & Wages	8,830	8,830	1,468	17%
2070050	60480	Contract Srvcs-Other	4,266	4,266	1,682	39%
2070050	60520	Contract Srvcs-Property Tax	170	170	-	0%
2070050	61000	Fees-Bank Administration	-	-	1	0%
2070050	61040	Fees-Bond Administration	11	11	-	0%
2070050	61480	Fees-Investment Admin Expense	3	3	3	95%
2070050	61600	Overhead Allocation	2,453	2,453	386	16%
2070050	62040	Maintenance-Landscape	2,713	2,713	1,229	45%
2070050	64520	Utilities-Electric	85	85	32	38%
2070050	64560	Utilities-Electric-Street Lighting	2,240	2,240	581	26%
2070050	64660	Utilities-Water	8,987	8,987	5,819	65%
2080050	51020	Salary & Wages	41,543	41,543	6,907	17%
2080050	60480	Contract Srvcs-Other	4,577	4,577	1,608	35%
2080050	60520	Contract Srvcs-Property Tax	286	286	-	0%
2080050	61000	Fees-Bank Administration	-	-	5	0%
2080050	61040	Fees-Bond Administration	22	22	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2080050	61480	Fees-Investment Admin Expense	54	54	18	34%
2080050	61600	Overhead Allocation	11,539	11,539	1,814	16%
2080050	62040	Maintenance-Landscape	73,573	73,573	19,692	27%
2080050	64520	Utilities-Electric	1,655	1,655	627	38%
2080050	64560	Utilities-Electric-Street Lighting	5,513	5,513	1,430	26%
2080050	64660	Utilities-Water	40,700	40,700	24,810	61%
2090050	51020	Salary & Wages	16,121	16,121	2,680	17%
2090050	60480	Contract Srvcs-Other	3,588	3,588	1,478	41%
2090050	60520	Contract Srvcs-Property Tax	138	138	-	0%
2090050	61000	Fees-Bank Administration	-	-	1	0%
2090050	61040	Fees-Bond Administration	11	11	-	0%
2090050	61480	Fees-Investment Admin Expense	4	4	4	102%
2090050	61600	Overhead Allocation	4,478	4,478	704	16%
2090050	62040	Maintenance-Landscape	8,670	8,670	3,180	37%
2090050	64520	Utilities-Electric	292	292	111	38%
2090050	64560	Utilities-Electric-Street Lighting	1,220	1,220	316	26%
2090050	64660	Utilities-Water	24,255	24,255	17,345	72%
2100050	51020	Salary & Wages	43,415	43,415	7,218	17%
2100050	60480	Contract Srvcs-Other	7,889	7,889	2,893	37%
2100050	60520	Contract Srvcs-Property Tax	387	387	-	0%
2100050	61040	Fees-Bond Administration	33	33	-	0%
2100050	61480	Fees-Investment Admin Expense	3	3	-	0%
2100050	61600	Overhead Allocation	12,059	12,059	1,896	16%
2100050	62040	Maintenance-Landscape	48,024	48,024	19,209	40%
2100050	64520	Utilities-Electric	1,079	1,079	409	38%
2100050	64560	Utilities-Electric-Street Lighting	7,532	7,532	1,953	26%
2100050	64660	Utilities-Water	59,653	59,653	41,538	70%
2110050	51020	Salary & Wages	14,019	14,019	2,331	17%
2110050	60480	Contract Srvcs-Other	7,018	7,018	2,308	33%
2110050	60520	Contract Srvcs-Property Tax	206	206	-	0%
2110050	61040	Fees-Bond Administration	33	33	-	0%
2110050	61600	Overhead Allocation	3,894	3,894	612	16%
2110050	62040	Maintenance-Landscape	4,138	4,138	1,655	40%
2110050	64520	Utilities-Electric	116	116	44	38%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2110050	64560	Utilities-Electric-Street Lighting	4,741	4,741	1,229	26%
2110050	64660	Utilities-Water	13,860	13,860	6,698	48%
2120050	51020	Salary & Wages	194,055	194,055	32,264	17%
2120050	60480	Contract Srvcs-Other	15,794	15,794	5,301	34%
2120050	60520	Contract Srvcs-Property Tax	840	840	-	0%
2120050	61000	Fees-Bank Administration	-	-	55	0%
2120050	61040	Fees-Bond Administration	66	66	-	0%
2120050	61280	Debt Service-Principal	-	-	38,000	0%
2120050	61480	Fees-Investment Admin Expense	170	170	220	129%
2120050	61600	Overhead Allocation	53,902	53,902	8,475	16%
2120050	61910	Lease-Facility Rent	6,790	6,790	2,520	37%
2120050	61960	Maintenance-General Maint/Repa	19,440	19,440	4,288	22%
2120050	62040	Maintenance-Landscape	247,027	247,027	71,156	29%
2120050	64520	Utilities-Electric	3,633	3,633	1,376	38%
2120050	64560	Utilities-Electric-Street Lighting	11,550	11,550	2,995	26%
2120050	64660	Utilities-Water	50,820	50,820	31,296	62%
2120050	71030	Machinery & Equipment	-	38,000	-	0%
2130050	51020	Salary & Wages	87,934	87,934	14,620	17%
2130050	60480	Contract Srvcs-Other	6,796	6,796	2,426	36%
2130050	60520	Contract Srvcs-Property Tax	303	303	-	0%
2130050	61040	Fees-Bond Administration	22	22	-	0%
2130050	61480	Fees-Investment Admin Expense	2	2	-	0%
2130050	61600	Overhead Allocation	24,425	24,425	3,840	16%
2130050	61960	Maintenance-General Maint/Repa	4,257	4,257	-	0%
2130050	62000	Maintenance-Building	6,816	6,816	2,684	39%
2130050	62040	Maintenance-Landscape	87,356	87,356	42,320	48%
2130050	63920	Supplies-Building & Ground	1,100	1,100	-	0%
2130050	64520	Utilities-Electric	3,465	3,465	1,312	38%
2130050	64560	Utilities-Electric-Street Lighting	3,675	3,675	953	26%
2130050	64660	Utilities-Water	92,400	92,400	51,141	55%
2140050	51020	Salary & Wages	16,244	16,244	2,701	17%
2140050	60480	Contract Srvcs-Other	4,663	4,663	1,847	40%
2140050	60520	Contract Srvcs-Property Tax	216	216	-	0%
2140050	61000	Fees-Bank Administration	-	-	2	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2140050	61040	Fees-Bond Administration	11	11	-	0%
2140050	61480	Fees-Investment Admin Expense	5	5	6	122%
2140050	61600	Overhead Allocation	4,512	4,512	709	16%
2140050	61960	Maintenance-General Maint/Repa	2,828	2,828	-	0%
2140050	62040	Maintenance-Landscape	11,829	11,829	6,896	58%
2140050	64520	Utilities-Electric	178	178	67	38%
2140050	64560	Utilities-Electric-Street Lighting	2,086	2,086	541	26%
2140050	64660	Utilities-Water	15,619	15,619	8,601	55%
2150050	51020	Salary & Wages	34,266	34,266	5,697	17%
2150050	60480	Contract Srvcs-Other	5,475	5,475	2,388	44%
2150050	60520	Contract Srvcs-Property Tax	368	368	-	0%
2150050	61040	Fees-Bond Administration	11	11	-	0%
2150050	61480	Fees-Investment Admin Expense	11	11	-	0%
2150050	61600	Overhead Allocation	9,518	9,518	1,496	16%
2150050	62040	Maintenance-Landscape	20,480	20,480	5,192	25%
2150050	64520	Utilities-Electric	477	477	181	38%
2150050	64560	Utilities-Electric-Street Lighting	337	337	87	26%
2150050	64660	Utilities-Water	57,179	57,179	20,772	36%
2160050	51020	Salary & Wages	179,235	179,235	29,800	17%
2160050	60480	Contract Srvcs-Other	9,187	9,187	3,246	35%
2160050	60520	Contract Srvcs-Property Tax	465	465	-	0%
2160050	61000	Fees-Bank Administration	-	-	15	0%
2160050	61040	Fees-Bond Administration	33	33	-	0%
2160050	61480	Fees-Investment Admin Expense	81	81	58	71%
2160050	61600	Overhead Allocation	49,786	49,786	7,828	16%
2160050	61960	Maintenance-General Maint/Repa	2,750	2,750	-	0%
2160050	62000	Maintenance-Building	7,128	7,128	2,684	38%
2160050	62040	Maintenance-Landscape	199,793	199,793	128,207	64%
2160050	63920	Supplies-Building & Ground	1,650	1,650	-	0%
2160050	64520	Utilities-Electric	3,362	3,362	1,273	38%
2160050	64560	Utilities-Electric-Street Lighting	5,250	5,250	1,361	26%
2160050	64660	Utilities-Water	217,128	217,128	162,407	75%
2170050	51020	Salary & Wages	17,611	17,611	2,928	17%
2170050	60480	Contract Srvcs-Other	4,410	4,410	1,734	39%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2170050	60520	Contract Srvcs-Property Tax	241	241	-	0%
2170050	61000	Fees-Bank Administration	-	-	5	0%
2170050	61040	Fees-Bond Administration	11	11	-	0%
2170050	61480	Fees-Investment Admin Expense	39	39	19	50%
2170050	61600	Overhead Allocation	4,892	4,892	769	16%
2170050	62040	Maintenance-Landscape	20,861	20,861	11,385	55%
2170050	64520	Utilities-Electric	663	663	251	38%
2170050	64560	Utilities-Electric-Street Lighting	1,679	1,679	435	26%
2170050	64660	Utilities-Water	20,863	20,863	9,239	44%
2180050	51020	Salary & Wages	30,388	30,388	5,052	17%
2180050	60480	Contract Srvcs-Other	3,942	3,942	1,579	40%
2180050	60520	Contract Srvcs-Property Tax	146	146	-	0%
2180050	61000	Fees-Bank Administration	-	-	2	0%
2180050	61040	Fees-Bond Administration	11	11	-	0%
2180050	61480	Fees-Investment Admin Expense	49	49	6	12%
2180050	61600	Overhead Allocation	8,441	8,441	1,327	16%
2180050	62040	Maintenance-Landscape	51,162	51,162	12,879	25%
2180050	64520	Utilities-Electric	859	859	325	38%
2180050	64560	Utilities-Electric-Street Lighting	1,937	1,937	502	26%
2180050	64660	Utilities-Water	27,112	27,112	13,640	50%
2190050	51020	Salary & Wages	120,092	120,092	19,967	17%
2190050	60480	Contract Srvcs-Other	6,371	6,371	2,311	36%
2190050	60520	Contract Srvcs-Property Tax	324	324	-	0%
2190050	61000	Fees-Bank Administration	-	-	4	0%
2190050	61040	Fees-Bond Administration	22	22	-	0%
2190050	61480	Fees-Investment Admin Expense	143	143	-	0%
2190050	61600	Overhead Allocation	33,358	33,358	5,245	16%
2190050	62040	Maintenance-Landscape	211,158	211,158	81,031	38%
2190050	64520	Utilities-Electric	4,898	4,898	1,855	38%
2190050	64560	Utilities-Electric-Street Lighting	3,675	3,675	953	26%
2190050	64660	Utilities-Water	98,175	98,175	41,302	42%
2197500	70000	Construction	-	-	1,823	0%
2200050	51020	Salary & Wages	52,380	52,380	8,709	17%
2200050	60480	Contract Srvcs-Other	4,056	4,056	1,610	40%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2200050	60520	Contract Srvcs-Property Tax	165	165	-	0%
2200050	61000	Fees-Bank Administration	-	-	6	0%
2200050	61040	Fees-Bond Administration	11	11	-	0%
2200050	61480	Fees-Investment Admin Expense	81	81	23	29%
2200050	61600	Overhead Allocation	14,549	14,549	2,287	16%
2200050	62040	Maintenance-Landscape	99,796	99,796	56,920	57%
2200050	64520	Utilities-Electric	2,327	2,327	881	38%
2200050	64560	Utilities-Electric-Street Lighting	1,853	1,853	481	26%
2200050	64660	Utilities-Water	75,075	75,075	31,914	43%
2210050	51020	Salary & Wages	88,589	88,589	14,729	17%
2210050	60480	Contract Srvcs-Other	7,184	7,184	2,638	37%
2210050	60520	Contract Srvcs-Property Tax	399	399	-	0%
2210050	61000	Fees-Bank Administration	-	-	17	0%
2210050	61040	Fees-Bond Administration	22	22	-	0%
2210050	61480	Fees-Investment Admin Expense	187	187	75	40%
2210050	61600	Overhead Allocation	24,607	24,607	3,869	16%
2210050	61960	Maintenance-General Maint/Repa	1,137	1,137	-	0%
2210050	62040	Maintenance-Landscape	145,902	145,902	66,402	46%
2210050	64520	Utilities-Electric	3,378	3,378	1,280	38%
2210050	64560	Utilities-Electric-Street Lighting	6,019	6,019	1,561	26%
2210050	64660	Utilities-Water	44,784	44,784	19,022	42%
2220050	51020	Salary & Wages	2,080	2,080	346	17%
2220050	60480	Contract Srvcs-Other	2,965	2,965	1,407	47%
2220050	60520	Contract Srvcs-Property Tax	140	140	-	0%
2220050	61040	Fees-Bond Administration	11	11	-	0%
2220050	61480	Fees-Investment Admin Expense	-	-	1	0%
2220050	61600	Overhead Allocation	578	578	91	16%
2220050	61960	Maintenance-General Maint/Repa	1,063	1,063	-	0%
2220050	64560	Utilities-Electric-Street Lighting	183	183	47	26%
2230050	51020	Salary & Wages	54,170	54,170	9,006	17%
2230050	60480	Contract Srvcs-Other	4,517	4,517	1,750	39%
2230050	60520	Contract Srvcs-Property Tax	309	309	-	0%
2230050	61000	Fees-Bank Administration	-	-	11	0%
2230050	61040	Fees-Bond Administration	11	11	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2230050	61480	Fees-Investment Admin Expense	77	77	43	56%
2230050	61600	Overhead Allocation	15,047	15,047	2,366	16%
2230050	61960	Maintenance-General Maint/Repa	1,881	1,881	-	0%
2230050	62040	Maintenance-Landscape	66,886	66,886	16,291	24%
2230050	64520	Utilities-Electric	1,190	1,190	451	38%
2230050	64560	Utilities-Electric-Street Lighting	2,653	2,653	688	26%
2230050	64660	Utilities-Water	59,263	59,263	35,264	60%
2240050	51020	Salary & Wages	10,554	10,554	1,755	17%
2240050	60480	Contract Srvcs-Other	3,248	3,248	1,343	41%
2240050	60520	Contract Srvcs-Property Tax	142	142	-	0%
2240050	61040	Fees-Bond Administration	11	11	-	0%
2240050	61480	Fees-Investment Admin Expense	2	2	2	82%
2240050	61600	Overhead Allocation	2,932	2,932	461	16%
2240050	62040	Maintenance-Landscape	4,472	4,472	1,174	26%
2240050	64520	Utilities-Electric	191	191	72	38%
2240050	64560	Utilities-Electric-Street Lighting	885	885	230	26%
2240050	64660	Utilities-Water	16,606	16,606	3,769	23%
2250050	51020	Salary & Wages	100,020	100,020	16,630	17%
2250050	60480	Contract Srvcs-Other	3,431	3,431	1,370	40%
2250050	60520	Contract Srvcs-Property Tax	366	366	-	0%
2250050	61000	Fees-Bank Administration	-	-	17	0%
2250050	61040	Fees-Bond Administration	11	11	-	0%
2250050	61480	Fees-Investment Admin Expense	374	374	59	16%
2250050	61600	Overhead Allocation	27,782	27,782	4,368	16%
2250050	61960	Maintenance-General Maint/Repa	-	-	-	0%
2250050	62000	Maintenance-Building	18,456	18,456	5,550	30%
2250050	62040	Maintenance-Landscape	199,794	199,794	80,568	40%
2250050	63920	Supplies-Building & Ground	5,500	5,500	-	0%
2250050	64520	Utilities-Electric	7,508	7,508	2,844	38%
2250050	64560	Utilities-Electric-Street Lighting	1,582	1,582	410	26%
2250050	64640	Utilities-Telephone	1,320	1,320	-	0%
2250050	64660	Utilities-Water	86,626	86,626	57,352	66%
2260050	51020	Salary & Wages	3,452	3,452	574	17%
2260050	60480	Contract Srvcs-Other	3,179	3,179	1,318	41%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2260050	60520	Contract Srvcs-Property Tax	136	136	-	0%
2260050	61000	Fees-Bank Administration	-	-	1	0%
2260050	61040	Fees-Bond Administration	11	11	-	0%
2260050	61480	Fees-Investment Admin Expense	6	6	4	68%
2260050	61600	Overhead Allocation	959	959	151	16%
2260050	62040	Maintenance-Landscape	1,339	1,339	309	23%
2260050	64520	Utilities-Electric	49	49	19	38%
2260050	64560	Utilities-Electric-Street Lighting	840	840	218	26%
2260050	64660	Utilities-Water	1,921	1,921	3,694	192%
2270050	51020	Salary & Wages	25,440	25,440	4,230	17%
2270050	60480	Contract Srvcs-Other	3,328	3,328	1,342	40%
2270050	60520	Contract Srvcs-Property Tax	143	143	-	0%
2270050	61000	Fees-Bank Administration	-	-	11	0%
2270050	61040	Fees-Bond Administration	11	11	-	0%
2270050	61480	Fees-Investment Admin Expense	78	78	43	56%
2270050	61600	Overhead Allocation	7,066	7,066	1,111	16%
2270050	61960	Maintenance-General Maint/Repa	5,867	5,867	-	0%
2270050	62040	Maintenance-Landscape	39,292	39,292	11,533	29%
2270050	64520	Utilities-Electric	577	577	219	38%
2270050	64560	Utilities-Electric-Street Lighting	1,414	1,414	367	26%
2270050	64660	Utilities-Water	12,734	12,734	5,778	45%
2280050	51020	Salary & Wages	20,291	20,291	3,374	17%
2280050	60480	Contract Srvcs-Other	3,021	3,021	1,249	41%
2280050	60520	Contract Srvcs-Property Tax	136	136	-	0%
2280050	61000	Fees-Bank Administration	-	-	1	0%
2280050	61040	Fees-Bond Administration	11	11	-	0%
2280050	61480	Fees-Investment Admin Expense	1	1	3	325%
2280050	61600	Overhead Allocation	5,636	5,636	886	16%
2280050	61960	Maintenance-General Maint/Repa	6,200	6,200	-	0%
2280050	62040	Maintenance-Landscape	21,410	21,410	8,958	42%
2280050	64520	Utilities-Electric	401	401	152	38%
2280050	64560	Utilities-Electric-Street Lighting	496	496	129	26%
2280050	64660	Utilities-Water	15,159	15,159	13,044	86%
2290050	51020	Salary & Wages	2,556	2,556	425	17%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2290050	60480	Contract Srvcs-Other	2,253	2,253	992	44%
2290050	60520	Contract Srvcs-Property Tax	103	103	-	0%
2290050	61480	Fees-Investment Admin Expense	-	-	2	0%
2290050	61600	Overhead Allocation	710	710	112	16%
2290050	61960	Maintenance-General Maint/Repa	687	687	-	0%
2290050	62040	Maintenance-Landscape	1,058	1,058	423	40%
2290050	64520	Utilities-Electric	25	25	9	38%
2290050	64660	Utilities-Water	1,703	1,703	1,029	60%
2310050	51020	Salary & Wages	17,654	17,654	2,935	17%
2310050	60480	Contract Srvcs-Other	16,080	16,080	1,037	6%
2310050	60520	Contract Srvcs-Property Tax	200	200	-	0%
2310050	61000	Fees-Bank Administration	10	10	1	12%
2310050	61480	Fees-Investment Admin Expense	50	50	3	6%
2310050	61600	Overhead Allocation	4,353	4,353	684	16%
2310050	61960	Maintenance-General Maint/Repa	990	990	-	0%
2310050	62040	Maintenance-Landscape	20,940	20,940	-	0%
2310050	64520	Utilities-Electric	190	190	-	0%
2310050	64560	Utilities-Electric-Street Lighting	595	595	-	0%
2310050	64660	Utilities-Water	3,520	3,520	-	0%
3020060	60200	Contract Srvcs-Audit	300	300	-	0%
3020060	61000	Fees-Bank Administration	890	890	510	57%
3020060	61480	Fees-Investment Admin Expense	1,000	1,000	2,154	215%
3027500	60360	Contract Srvcs-Engineering	-	-	60,380	0%
3027500	60480	Contract Srvcs-Other	-	-	7,209	0%
3027500	60640	Contract Srvcs-Inspection	-	-	17,406	0%
3027500	70000	Construction	-	-	62,740	0%
3060060	51020	Salary & Wages	1,168,999	1,168,999	498,361	43%
3060060	51040	Overtime	22,908	22,908	29,449	129%
3060060	51044	FLSA Overtime	-	-	4,079	0%
3060060	51100	Leave-Administrative Buyout Leave	9,200	9,200	4,327	47%
3060060	51110	Leave-Annual Buyoutave	14,780	14,780	14,349	97%
3060060	51120	Leave-Compensated Absences/S	6,670	6,670	2,610	39%
3060060	51140	Leave-Holiday Buyout	4,540	4,540	-	0%
3060060	52000	Allowance-Auto	1,800	1,800	821	46%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
3060060	52200	Allowance-Mobile CommunicationDevice	1,080	1,080	502	46%
3060060	52400	Benefit-ADD/ Life Insurance	5,875	5,875	824	14%
3060060	52450	Benefit-Worker's Compensation	169,304	169,304	75,474	45%
3060060	52700	Benefit-Deferred CompensationMatchin	-	-	5,550	0%
3060060	52800	Benefit-Dental	14,707	14,707	5,812	40%
3060060	53000	Benefit-Short/Long Term Disability	17,870	17,870	1,916	11%
3060060	53300	Benefit-PERS Health	190,807	190,807	106,341	56%
3060060	53400	Benefit-PERS Retirement	243,395	243,395	111,806	46%
3060060	53600	Benefit-Vision	5,522	5,522	2,182	40%
3060060	53700	Taxes-FICA/Medicare Employer	17,293	17,293	8,062	47%
3060060	53980	Vacancy Factor	(75,790)	(75,790)	-	0%
3060060	60680	Contract Srvcs-Traffic Mark Sand	110,000	117,701	30,496	26%
3060060	61000	Fees-Bank Administration	920	920	418	45%
3060060	61480	Fees-Investment Admin Expense	4,400	4,400	1,629	37%
3060060	62220	Vehicle Fuel	36,000	36,000	12,143	34%
3060060	62800	Prior Period Expense	-	-	49	0%
3060060	64040	Supplies-Maintenance	200,000	200,000	72,434	36%
3060060	64560	Utilities-Electric-Street Lighting	315,000	315,000	170,094	54%
3060060	69200	Liab & Property Ins Charges	113,860	113,860	56,930	50%
3067500	60360	Contract Srvcs-Engineering	-	-	94,331	0%
3067500	60440	Contract Srvcs-Legal	-	-	1,441	0%
3067500	62680	Postage	-	-	126	0%
3067500	62720	Printing	-	-	670	0%
3067500	70000	Construction	-	-	54,414	0%
3070060	61000	Fees-Bank Administration	300	300	257	86%
3070060	61480	Fees-Investment Admin Expense	1,500	1,500	967	64%
3077500	60360	Contract Srvcs-Engineering	-	-	3,199	0%
3077500	60480	Contract Srvcs-Other	-	-	17,307	0%
3077500	62720	Printing	-	-	147	0%
3077500	70000	Construction	-	-	1,570,852	0%
3115900	51020	Salary & Wages	1,225,800	1,225,800	514,527	42%
3115900	51040	Overtime	1,500	1,500	-	0%
3115900	51044	FLSA Overtime	-	-	7,584	0%
3115900	51060	Part-Time Salary (PERS)	57,040	57,040	13,529	24%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
3115900	51080	Part-Time Salary (PARS)	250,390	250,390	104,548	42%
3115900	51110	Leave-Annual Buyoutave	7,900	7,900	-	0%
3115900	51140	Leave-Holiday Buyout	8,180	8,180	-	0%
3115900	52200	Allowance-Mobile CommunicationDevice	960	960	438	46%
3115900	52400	Benefit-ADD/ Life Insurance	5,406	5,406	872	16%
3115900	52450	Benefit-Worker's Compensation	12,345	12,345	4,897	40%
3115900	52700	Benefit-Deferred CompensationMatchin	-	-	5,551	0%
3115900	52800	Benefit-Dental	17,674	17,674	6,838	39%
3115900	53000	Benefit-Short/Long Term Disability	20,854	20,854	2,179	10%
3115900	53100	Benefit-Retiree Medicals	54,010	54,010	33,084	61%
3115900	53200	Benefit-PARS Retirement	3,255	3,255	1,358	42%
3115900	53300	Benefit-PERS Health	245,300	245,300	120,459	49%
3115900	53400	Benefit-PERS Retirement	244,900	244,900	112,400	46%
3115900	53600	Benefit-Vision	6,636	6,636	2,568	39%
3115900	53700	Taxes-FICA/Medicare Employer	22,240	22,240	9,394	42%
3115900	53800	Taxes-Unemployment Insurance	-	-	(14)	0%
3115900	53980	Vacancy Factor	(87,122)	(87,122)	-	0%
3115900	60010	Administrative Costs	68,000	68,000	34,000	50%
3115900	60440	Contract Srvcs-Legal	7,520	7,520	6,065	81%
3115900	60480	Contract Srvcs-Other	201,583	201,583	5,120	3%
3115900	60520	Contract Srvcs-Property Tax	29,500	29,500	2	0%
3115900	61000	Fees-Bank Administration	-	-	65	0%
3115900	61200	Fees-Credit Card Merchant	2,160	2,160	1,655	77%
3115900	61480	Fees-Investment Admin Expense	1,500	1,500	293	20%
3115900	61750	Insurance-Special Event	1,000	1,000	306	31%
3115900	62000	Maintenance-Building	97,588	97,588	41,143	42%
3115900	62160	Maintenance-Software Licenses	2,888	2,888	452	16%
3115900	62440	Other-Special Dept Expenditure	3,440	3,440	1,008	29%
3115900	62520	Other-Suspense-Expenses	-	-	6,501	0%
3115900	62680	Postage	1,000	1,000	463	46%
3115900	62720	Printing	1,850	1,850	294	16%
3115900	62800	Prior Period Expense	-	-	1,599	0%
3115900	62920	Program-Collection Development	208,340	208,540	33,549	16%
3115900	63360	Program-Special Events	23,500	23,500	4,349	19%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
3115900	63880	Subscription-Membership, Dues, & Publi	3,217	3,217	2,807	87%
3115900	64000	Supplies-Library	14,000	14,000	5,629	40%
3115900	64080	Supplies-Office	2,000	2,000	586	29%
3115900	64280	Training-Conference/Meeting	3,250	3,250	1,452	45%
3115900	64360	Training & Development	3,442	3,442	947	28%
3115900	64520	Utilities-Electric	153,400	153,400	71,999	47%
3115900	64600	Utilities-Natural Gas	10,620	10,620	2,180	21%
3115900	64660	Utilities-Water	15,340	15,340	5,383	35%
3115900	69100	Srvcs-Information Technology	253,470	253,470	126,735	50%
3115900	69200	Liab & Property Ins Charges	137,860	137,860	68,930	50%
3115900	71010	Furniture & Fixtures	14,664	14,664	-	0%
3160060	61000	Fees-Bank Administration	300	300	174	58%
3160060	61480	Fees-Investment Admin Expense	1,600	1,600	667	42%
3167500	60360	Contract Srvcs-Engineering	-	-	15,525	0%
3167500	60480	Contract Srvcs-Other	-	-	5,131	0%
3190060	61480	Fees-Investment Admin Expense	10	10	-	0%
3197500	70000	Construction	-	56,263	2,024	4%
3220040	53100	Benefit-Retiree Medicals	2,100	2,100	1,181	56%
3220040	60200	Contract Srvcs-Audit	400	400	-	0%
3220040	60440	Contract Srvcs-Legal	3,550	3,550	-	0%
3220040	60480	Contract Srvcs-Other	95,000	132,144	42,408	32%
3220040	61000	Fees-Bank Administration	340	340	28	8%
3220040	61480	Fees-Investment Admin Expense	350	350	68	19%
3220040	61960	Maintenance-General Maint/Repa	6,800	6,800	-	0%
3220040	62680	Postage	50	50	-	0%
3230040	60480	Contract Srvcs-Other	3,500	3,500	-	0%
3230040	61000	Fees-Bank Administration	90	90	61	68%
3230040	61480	Fees-Investment Admin Expense	400	400	371	93%
3360060	61000	Fees-Bank Administration	60	60	37	61%
3360060	61480	Fees-Investment Admin Expense	250	250	153	61%
3367500	70000	Construction	-	-	24,921	0%
3380010	60440	Contract Srvcs-Legal	-	-	88	0%
3380010	60480	Contract Srvcs-Other	166,500	166,500	100,000	60%
3380010	61000	Fees-Bank Administration	-	-	5	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
3380010	61480	Fees-Investment Admin Expense	51	51	11	22%
3410010	60440	Contract Srvcs-Legal	-	-	293	0%
3410010	60480	Contract Srvcs-Other	30,000	30,000	1,610	5%
3410010	62880	Program-CDBG Special Programs	69,000	69,000	-	0%
3417500	60360	Contract Srvcs-Engineering	-	-	17,735	0%
3417500	60480	Contract Srvcs-Other	-	-	4,200	0%
3417500	70000	Construction	-	-	324,641	0%
3500030	60840	Equipment-Furniture < \$5000	-	1,700	-	0%
3500030	64080	Supplies-Office	-	800	-	0%
3507500	70000	Construction	-	-	135,077	0%
3530010	60480	Contract Srvcs-Other	-	-	5,150	0%
3530050	60800	Equipment < \$5000	18,000	18,000	-	0%
3530050	61000	Fees-Bank Administration	-	-	12	0%
3530050	61480	Fees-Investment Admin Expense	50	50	59	119%
3530050	63120	Program-Marketing	4,000	4,000	-	0%
3530050	63360	Program-Special Events	3,000	3,000	-	0%
3537500	70000	Construction	-	-	59,679	0%
3550030	51040	Overtime	-	154,017	52,748	34%
3550030	51044	FLSA Overtime	-	-	353	0%
3550030	53150	Benefit-Allocation	-	16,091	6,862	43%
3550030	60800	Equipment < \$5000	-	5,250	4,897	93%
3550030	60840	Equipment-Furniture < \$5000	-	-	1,651	0%
3550030	60880	Equipment-Safety	-	120,000	-	0%
3550030	61000	Fees-Bank Administration	-	-	1	0%
3550030	64080	Supplies-Office	-	-	576	0%
3550030	64200	Supplies-Safety	-	3,912	2,168	55%
3550030	64280	Training-Conference/Meeting	-	2,000	581	29%
3550030	64360	Training & Development	-	4,730	-	0%
3570050	60480	Contract Srvcs-Other	-	-	350	0%
3570050	60840	Equipment-Furniture < \$5000	-	-	4,847	0%
3570050	62920	Program-Collection Development	-	14,760	3,020	20%
3570050	64000	Supplies-Library	-	-	1,346	0%
3577500	70000	Construction	-	-	3,600	0%
3580030	51040	Overtime	-	91,234	105,393	116%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
3580030	51044	FLSA Overtime	-	-	1,075	0%
3580030	61000	Fees-Bank Administration	-	-	70	0%
3580030	61480	Fees-Investment Admin Expense	-	-	33	0%
3580030	62800	Prior Period Expense	-	-	898	0%
3580030	63880	Subscription-Membership, Dues, & Publi	-	-	4,995	0%
3580030	71060	Vehicles	-	120,000	79,233	66%
3580040	71020	Software & Intangible Assets	-	7,975	-	0%
3580050	51020	Salary & Wages	-	87,000	29,089	33%
3580050	51040	Overtime	-	150	-	0%
3580050	51044	FLSA Overtime	-	-	609	0%
3580050	51110	Leave-Annual Buyoutave	-	-	3,109	0%
3580050	51140	Leave-Holiday Buyout	-	-	418	0%
3580050	52400	Benefit-ADD/ Life Insurance	-	273	48	18%
3580050	52450	Benefit-Worker's Compensation	-	697	260	37%
3580050	52700	Benefit-Deferred CompensationMatchin	-	-	514	0%
3580050	52800	Benefit-Dental	-	1,262	526	42%
3580050	53000	Benefit-Short/Long Term Disability	-	1,524	145	10%
3580050	53300	Benefit-PERS Health	-	18,020	10,047	56%
3580050	53400	Benefit-PERS Retirement	-	13,200	5,846	44%
3580050	53600	Benefit-Vision	-	474	198	42%
3580050	53700	Taxes-FICA/Medicare Employer	-	1,260	593	47%
3580050	53900	Allocate Personnel Costs	-	75,808	-	0%
3580050	60320	Contract Srvcs-Consultant	-	116,484	8,871	8%
3580050	60480	Contract Srvcs-Other	-	2,646,897	355,488	13%
3580050	60760	Equipment-Computers < \$5000	-	9,003	-	0%
3580050	62800	Prior Period Expense	-	-	44,423	0%
3597500	70000	Construction	-	-	107,380	0%
3740010	61000	Fees-Bank Administration	-	-	189	0%
3740010	61480	Fees-Investment Admin Expense	-	-	952	0%
3747500	60480	Contract Srvcs-Other	-	-	50,130	0%
3760030	60480	Contract Srvcs-Other	-	3,000	8,454	282%
3760030	60800	Equipment < \$5000	-	11,778	-	0%
3760030	64200	Supplies-Safety	-	1,200	-	0%
3770030	53900	Allocate Personnel Costs	697,187	697,187	-	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
3770030	62800	Prior Period Expense	-	-	(480,000)	0%
3777500	70000	Construction	-	-	952,247	0%
3777500	71030	Machinery & Equipment	-	-	480,000	0%
4020030	61000	Fees-Bank Administration	20	20	2	11%
4020030	61480	Fees-Investment Admin Expense	75	75	2	3%
4030030	61000	Fees-Bank Administration	-	-	5	0%
4030030	61480	Fees-Investment Admin Expense	-	-	40	0%
4040030	61000	Fees-Bank Administration	-	-	7	0%
4040030	61480	Fees-Investment Admin Expense	-	-	24	0%
4040030	64200	Supplies-Safety	-	182,773	-	0%
4050030	61000	Fees-Bank Administration	-	-	1	0%
4050030	64360	Training & Development	6,672	6,672	-	0%
4110030	61000	Fees-Bank Administration	30	30	3	10%
4110030	61480	Fees-Investment Admin Expense	110	110	15	14%
4110030	62120	Maintenance-Radio Equipment	-	10,000	9,249	92%
4110030	63050	Program-SWAT	-	26,500	-	0%
4110030	64200	Supplies-Safety	-	13,000	-	0%
4113160	51020	Salary & Wages	166,515	166,515	49,216	30%
4113160	51110	Leave-Annual Buyoutave	-	-	42,619	0%
4113160	51140	Leave-Holiday Buyout	-	-	939	0%
4113160	51200	POST/Educational Certificate Pay	12,631	12,631	-	0%
4113160	52300	Allowance-Uniform	900	900	268	30%
4113160	52400	Benefit-ADD/ Life Insurance	720	720	35	5%
4113160	52450	Benefit-Worker's Compensation	19,715	19,715	4,588	23%
4113160	52700	Benefit-Deferred CompensationMatchin	-	-	-	0%
4113160	52800	Benefit-Dental	631	631	128	20%
4113160	53000	Benefit-Short/Long Term Disability	1,105	1,105	58	5%
4113160	53300	Benefit-PERS Health	-	-	4,101	0%
4113160	53400	Benefit-PERS Retirement	76,000	76,000	22,873	30%
4113160	53600	Benefit-Vision	237	237	48	20%
4113160	53700	Taxes-FICA/Medicare Employer	2,415	2,415	1,271	53%
4113180	51020	Salary & Wages	-	-	31,635	0%
4113180	51110	Leave-Annual Buyoutave	-	-	9,886	0%
4113180	52300	Allowance-Uniform	-	-	183	0%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
4113180	52400	Benefit-ADD/ Life Insurance	-	-	35	0%
4113180	52450	Benefit-Worker's Compensation	-	-	3,284	0%
4113180	52800	Benefit-Dental	-	-	128	0%
4113180	53000	Benefit-Short/Long Term Disability	-	-	58	0%
4113180	53300	Benefit-PERS Health	-	-	3,050	0%
4113180	53400	Benefit-PERS Retirement	-	-	16,827	0%
4113180	53600	Benefit-Vision	-	-	48	0%
4113180	53700	Taxes-FICA/Medicare Employer	-	-	596	0%
4316120	51020	Salary & Wages	96,400	96,400	-	0%
4316120	52400	Benefit-ADD/ Life Insurance	273	273	-	0%
4316120	52450	Benefit-Worker's Compensation	3,066	3,066	-	0%
4316120	52800	Benefit-Dental	1,262	1,262	-	0%
4316120	53000	Benefit-Short/Long Term Disability	1,729	1,729	-	0%
4316120	53300	Benefit-PERS Health	24,290	24,290	-	0%
4316120	53400	Benefit-PERS Retirement	14,600	14,600	-	0%
4316120	53600	Benefit-Vision	474	474	-	0%
4316120	53700	Taxes-FICA/Medicare Employer	1,400	1,400	-	0%
4316120	53980	Vacancy Factor	(5,740)	(5,740)	-	0%
4316120	60200	Contract Srvcs-Audit	410	410	-	0%
4316120	60480	Contract Srvcs-Other	820,000	820,000	49,274	6%
4316120	60560	Contract Srvcs-Street Sweeping	68,000	68,000	33,449	49%
4316120	60640	Contract Srvcs-Inspection	160,000	160,000	50,640	32%
4316120	60720	Contract Srvcs-Underground/Open	125,000	125,000	-	0%
4316120	61000	Fees-Bank Administration	110	110	46	42%
4316120	61480	Fees-Investment Admin Expense	500	500	187	37%
4316120	62320	Other-Contingency	5,000	5,000	-	0%
4316120	62720	Printing	3,000	3,000	754	25%
4316120	64040	Supplies-Maintenance	1,000	1,000	-	0%
4316120	64360	Training & Development	2,415	2,415	-	0%
4316120	69100	Srvcs-Information Technology	2,430	2,430	1,215	50%
4316120	69200	Liab & Property Ins Charges	8,790	8,790	4,395	50%
4519100	61280	Debt Service-Principal	443,000	443,000	-	0%
4519200	61240	Debt Service-Interest	134,989	134,989	-	0%
5020060	61000	Fees-Bank Administration	10	10	6	64%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
5020060	61480	Fees-Investment Admin Expense	50	50	25	50%
5110040	61000	Fees-Bank Administration	30	30	14	47%
5110040	61480	Fees-Investment Admin Expense	150	150	55	37%
5130040	61000	Fees-Bank Administration	165	165	57	35%
5130040	61480	Fees-Investment Admin Expense	800	800	176	22%
5137500	60480	Contract Srvcs-Other	-	-	52,660	0%
5510060	61000	Fees-Bank Administration	490	490	236	48%
5510060	61480	Fees-Investment Admin Expense	4,200	4,200	938	22%
5517500	60480	Contract Srvcs-Other	-	-	13,824	0%
5767500	70000	Construction	-	-	375	0%
6010040	51020	Salary & Wages	14,058	14,058	-	0%
6010040	52000	Allowance-Auto	144	144	-	0%
6010040	52200	Allowance-Mobile Communication Device	29	29	-	0%
6010040	52400	Benefit-ADD/ Life Insurance	124	124	-	0%
6010040	52450	Benefit-Worker's Compensation	112	112	-	0%
6010040	52800	Benefit-Dental	51	51	-	0%
6010040	53000	Benefit-Short/Long Term Disability	88	88	-	0%
6010040	53100	Benefit-Retiree Medicals	5,000	5,000	2,834	57%
6010040	53300	Benefit-PERS Health	486	486	-	0%
6010040	53400	Benefit-PERS Retirement	2,664	2,664	-	0%
6010040	53600	Benefit-Vision	19	19	-	0%
6010040	53700	Taxes-FICA/Medicare Employer	204	204	-	0%
6010040	60010	Administrative Costs	25,100	25,100	538	2%
6020010	61000	Fees-Bank Administration	70	70	14	20%
6020010	61480	Fees-Investment Admin Expense	180	180	101	56%
6029100	61280	Debt Service-Principal	1,765,000	1,765,000	1,765,000	100%
6029100	61281	Private Purpose TrstFund Contr	-	-	(1,765,000)	0%
6029200	61040	Fees-Bond Administration	8,625	8,625	500	6%
6029200	61240	Debt Service-Interest	1,033,319	1,033,319	533,972	52%
6559100	61280	Debt Service-Principal	670,000	670,000	-	0%
6559200	61040	Fees-Bond Administration	6,000	6,000	1,100	18%
6559200	61240	Debt Service-Interest	54,600	54,600	27,300	50%
6569100	61280	Debt Service-Principal	2,555,000	2,555,000	2,555,000	100%
6569200	61240	Debt Service-Interest	1,064,488	1,064,488	552,784	52%

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KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
6579100	61280	Debt Service-Principal	445,000	445,000	445,000	100%
6579200	61240	Debt Service-Interest	182,638	182,638	93,544	51%
6580010	61575	Loss on Sale	-	-	5	0%
6589100	61280	Debt Service-Principal	2,405,000	2,405,000	2,405,000	100%
6589200	61240	Debt Service-Interest	1,086,875	1,086,875	573,250	53%
7018100	51020	Salary & Wages	185,400	185,400	101,798	55%
7018100	51100	Leave-Administrative Buyout Leave	3,000	3,000	-	0%
7018100	51110	Leave-Annual Buyoutave	3,000	3,000	3,386	113%
7018100	51140	Leave-Holiday Buyout	750	750	350	47%
7018100	52400	Benefit-ADD/ Life Insurance	914	914	184	20%
7018100	52450	Benefit-Worker's Compensation	1,483	1,483	781	53%
7018100	52700	Benefit-Deferred CompensationMatchin	-	-	2,097	0%
7018100	52800	Benefit-Dental	2,525	2,525	1,052	42%
7018100	53000	Benefit-Short/Long Term Disability	3,169	3,169	402	13%
7018100	53300	Benefit-PERS Health	45,570	45,570	23,165	51%
7018100	53400	Benefit-PERS Retirement	32,800	32,800	46,347	141%
7018100	53600	Benefit-Vision	948	948	395	42%
7018100	53700	Taxes-FICA/Medicare Employer	2,690	2,690	1,509	56%
7018100	53800	Taxes-Unemployment Insurance	-	-	1,338	0%
7018100	53980	Vacancy Factor	(11,290)	(11,290)	-	0%
7018100	60440	Contract Srvcs-Legal	2,470	5,597	53,592	957%
7018100	60480	Contract Srvcs-Other	76,000	80,400	29,414	37%
7018100	60840	Equipment-Furniture < \$5000	-	-	1,579	0%
7018100	61000	Fees-Bank Administration	-	-	83	0%
7018100	61480	Fees-Investment Admin Expense	-	-	682	0%
7018100	61760	Insurance-Property	320,000	333,617	333,617	100%
7018100	61770	Insurance-Auto Physical Damage	95,000	93,516	93,516	100%
7018100	61780	Insurance-Cyber Insurance	45,000	45,838	45,838	100%
7018100	61800	Insurance-General Liability	3,700,000	3,585,558	3,570,544	100%
7018100	61810	Insurance-Workers' Compensatio	2,000,000	1,994,309	1,994,309	100%
7018100	61820	Insurance-Crime & Bond	3,600	3,347	3,347	100%
7018100	61825	Ins-Alliant Deadly Weapons Res	620	653	653	100%
7018100	61830	Insurance-Employment Practices	230,000	296,663	296,663	100%
7018100	61850	Claims-General Liability	835,000	837,268	125,359	15%

Fiscal Year 2025/26 Second Quarter Update - March 3, 2026 Council Action

KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
7018100	61860	Claims-Workers' Compensation	5,600,000	5,697,786	570,880	10%
7018100	61870	Claims-Property & Crime	15,000	15,000	18,671	124%
7018100	61880	Claims-Employment Practices	250,000	302,388	24,605	8%
7018100	62440	Other-Special Dept Expenditure	100,000	100,000	33,319	33%
7018100	62520	Other-Suspense-Expenses	-	-	2,039	0%
7018100	63880	Subscription-Membership, Dues, & Publi	1,684	1,684	2,714	161%
7018100	64360	Training & Development	12,317	12,317	964	8%
7018100	69100	Srvcs-Information Technology	20,910	20,910	10,455	50%
7156160	61000	Fees-Bank Administration	90	90	180	200%
7156160	61480	Fees-Investment Admin Expense	340	340	170	50%
7158200	71060	Vehicles	4,219,233	4,227,233	804,675	19%
7268340	51020	Salary & Wages	1,196,030	1,196,030	538,147	45%
7268340	51040	Overtime	11,060	11,060	5,649	51%
7268340	51044	FLSA Overtime	600	600	65	11%
7268340	51100	Leave-Administrative Buyout Leave	5,000	5,000	1,572	31%
7268340	51110	Leave-Annual Buyoutave	20,000	20,000	9,431	47%
7268340	51140	Leave-Holiday Buyout	4,000	4,000	-	0%
7268340	52200	Allowance-Mobile CommunicationDevice	3,840	3,840	1,751	46%
7268340	52400	Benefit-ADD/ Life Insurance	6,752	6,752	998	15%
7268340	52450	Benefit-Worker's Compensation	9,657	9,657	4,175	43%
7268340	52700	Benefit-Deferred CompensationMatchin	-	-	2,313	0%
7268340	52800	Benefit-Dental	13,886	13,886	5,786	42%
7268340	53000	Benefit-Short/Long Term Disability	20,111	20,111	2,252	11%
7268340	53100	Benefit-Retiree Medicals	62,000	62,000	22,846	37%
7268340	53300	Benefit-PERS Health	216,770	216,770	103,466	48%
7268340	53400	Benefit-PERS Retirement	193,500	193,500	98,661	51%
7268340	53500	Benefit-Tuition Reimb.	500	500	-	0%
7268340	53600	Benefit-Vision	5,214	5,214	2,173	42%
7268340	53700	Taxes-FICA/Medicare Employer	17,520	17,520	8,106	46%
7268340	53980	Vacancy Factor	(71,458)	(71,458)	-	0%
7268340	60040	Advertising-Legal	300	300	-	0%
7268340	60440	Contract Srvcs-Legal	16,010	16,010	4,264	27%
7268340	60480	Contract Srvcs-Other	795,048	868,822	301,044	35%
7268340	60760	Equipment-Computers < \$5000	424,375	424,375	90,942	21%

Fiscal Year 2025/26 Second Quarter Update - March 3, 2026 Council Action

KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
7268340	60920	Equipment-Software < \$5000	5,000	5,000	-	0%
7268340	61000	Fees-Bank Administration	-	-	117	0%
7268340	61480	Fees-Investment Admin Expense	1,130	1,130	564	50%
7268340	62080	Maintenance-Equipment	10,000	10,000	206	2%
7268340	62160	Maintenance-Software Licenses	1,823,034	1,828,817	2,086,768	114%
7268340	62220	Vehicle Fuel	500	500	-	0%
7268340	62520	Other-Suspense-Expenses	-	-	26	0%
7268340	62680	Postage	100	100	0.10	0%
7268340	63220	Program-Public Education Gov	58,000	58,000	-	0%
7268340	63880	Subscription-Membership, Dues, & Publi	18,062	80,412	12,408	15%
7268340	64080	Supplies-Office	18,500	18,500	4,822	26%
7268340	64280	Training-Conference/Meeting	7,300	7,300	1,586	22%
7268340	64360	Training & Development	16,120	16,120	6,581	41%
7268340	64370	Travel-Mileage	250	250	-	0%
7268340	64480	Utilities-Communications	57,750	57,750	29,483	51%
7268340	64640	Utilities-Telephone	139,915	139,915	50,333	36%
7268340	69200	Liab & Property Ins Charges	104,980	104,980	52,490	50%
7268340	69300	Srvcs-Fleet Maintenance	3,441	3,441	1,720	50%
7268340	71030	Machinery & Equipment	285,500	285,500	-	0%
8100050	61000	Fees-Bank Administration	45	45	20	44%
8100050	61480	Fees-Investment Admin Expense	215	215	76	36%
8100050	62341	Other-Endowment PaymentsPayments	8,490	8,490	21,588	254%
8110010	60520	Contract Srvcs-Property Tax	5,000	5,000	-	0%
8110010	61000	Fees-Bank Administration	-	-	3	0%
8110010	61040	Fees-Bond Administration	210,000	210,000	144,362	69%
8110010	61480	Fees-Investment Admin Expense	500	500	-	0%
8119100	61280	Debt Service-Principal	535,000	535,000	535,000	100%
8119200	61240	Debt Service-Interest	838,035	838,035	423,279	51%
TOTAL EXPENDITURES			\$ 182,131,286	\$ 188,616,688	\$ 94,027,192	50%
TRANSFER IN						
1100000	82160	Transfer In Federal Grants	\$ -	\$ -	\$ 603	0%
1510000	82221	Transfer In Measure T	6,245,501	6,245,501	3,122,751	50%

Fiscal Year 2025/26 Second Quarter Update - March 3, 2026 Council Action

KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1510000	82160	Transfer In Federal Grants	-	-	82,859	0%
1100000	82140	Transfer In All Other Fundsent	-	28,508	-	0%
1120000	82220	Transfer In General Fund	-	975,000	275,000	28%
1310000	82221	Transfer In Measure T	-	3,500,000	-	0%
1880000	82220	Transfer In General Fund	134,395	134,395	67,197	50%
7150000	82220	Transfer In General Fund	2,000,000	2,000,000	2,000,000	100%
7150000	82221	Transfer In Measure T	5,048,443	5,048,443	5,048,443	100%
1710000	82221	Transfer In Measure T	2,576,164	2,576,164	1,288,082	50%
1800000	82220	Transfer In General Fund	721,840	721,840	360,920	50%
1810000	82220	Transfer In General Fund	66,795	66,795	33,397	50%
1840000	82220	Transfer In General Fund	41,538	41,538	20,769	50%
1850000	82220	Transfer In General Fund	10,982	10,982	5,491	50%
2050000	82220	Transfer In General Fund	280	280	140	50%
2100000	82220	Transfer In General Fund	72,543	72,543	36,272	50%
2110000	82220	Transfer In General Fund	12,973	12,973	6,486	50%
3110000	82221	Transfer In Measure T	92,395	92,395	46,197	50%
4310000	82220	Transfer In General Fund	300,000	300,000	150,000	50%
4510000	82140	Transfer In All Other Fundsent	425,983	425,983	212,992	50%
4510000	82220	Transfer In General Fund	152,006	152,006	76,003	50%
6550000	82300	Transfer In Measure A	730,600	730,600	365,300	50%
TOTAL TRANSFER IN			\$ 18,632,436	\$ 23,135,945	\$ 13,198,902	57%
TRANSFER OUT						
1100000	83120	Transfer Out City Debt Service	\$ 152,006	\$ 152,006	\$ 76,003	50%
1100000	83140	TransferOut to All Other Fundsent	46,176	46,176	42,898	93%
1100000	83155	Transfer Out Local Zones	1,015,169	1,015,169	487,774	48%
1100000	83480	Transfer Out NPDES	300,000	300,000	150,000	50%
1110000	83150	Transfer Out Community Service District	2,576,164	2,576,164	1,288,082	50%
1110000	83300	Transfer Out Fire District	6,245,501	6,245,501	3,122,751	50%
1110000	83420	Transfer Out Library Fund	92,395	92,395	46,197	50%
1810000	83120	Transfer Out City Debt Service	47,973	47,973	23,987	50%
1820000	83120	Transfer Out City Debt Service	107,333	107,333	53,667	50%
1830000	83120	Transfer Out City Debt Service	9,826	9,826	4,913	50%

Fiscal Year 2025/26 Second Quarter Update - March 3, 2026 Council Action

KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
1840000	83120	Transfer Out City Debt Service	34,795	34,795	17,397	50%
1850000	83120	Transfer Out City Debt Service	9,768	9,768	4,884	50%
1860000	83120	Transfer Out City Debt Service	3,873	3,873	1,937	50%
1880000	83120	Transfer Out City Debt Service	16,704	16,704	8,352	50%
2000000	83120	Transfer Out City Debt Service	15,490	15,490	7,745	50%
2020000	83120	Transfer Out City Debt Service	5,838	5,838	2,919	50%
2030000	83120	Transfer Out City Debt Service	694	694	347	50%
2040000	83120	Transfer Out City Debt Service	5,260	5,260	2,630	50%
2050000	83120	Transfer Out City Debt Service	3,988	3,988	1,994	50%
2060000	83120	Transfer Out City Debt Service	3,641	3,641	1,821	50%
2070000	83120	Transfer Out City Debt Service	3,988	3,988	1,994	50%
2080000	83120	Transfer Out City Debt Service	8,612	8,612	4,306	50%
2090000	83120	Transfer Out City Debt Service	1,965	1,965	983	50%
2100000	83120	Transfer Out City Debt Service	12,253	12,253	6,126	50%
2110000	83120	Transfer Out City Debt Service	16,415	16,415	8,208	50%
2120000	83120	Transfer Out City Debt Service	35,315	35,315	17,658	50%
2130000	83120	Transfer Out City Debt Service	11,907	11,907	5,954	50%
2140000	83120	Transfer Out City Debt Service	4,219	4,219	2,109	50%
2150000	83120	Transfer Out City Debt Service	636	636	318	50%
2160000	83120	Transfer Out City Debt Service	16,935	16,935	8,468	50%
2170000	83120	Transfer Out City Debt Service	4,219	4,219	2,109	50%
2180000	83120	Transfer Out City Debt Service	3,179	3,179	1,590	50%
2190000	83120	Transfer Out City Debt Service	10,462	10,462	5,231	50%
2200000	83120	Transfer Out City Debt Service	3,584	3,584	1,792	50%
2210000	83120	Transfer Out City Debt Service	11,271	11,271	5,636	50%
1100000	83365	Transfer Out General Fund Capital	-	975,000	275,000	28%
1100000	83750	Transfer Out Vehicle Replacement	2,000,000	2,000,000	2,000,000	100%
1110000	83140	TransferOut to All Other Fundsent	-	3,500,000	-	0%
1110000	83750	Transfer Out Vehicle Replacement	5,048,443	5,048,443	5,048,443	100%
4050000	83360	Transfer Out General Fund	-	28,508	-	0%
2220000	83120	Transfer Out City Debt Service	347	347	174	50%
2230000	83120	Transfer Out City Debt Service	5,086	5,086	2,543	50%
2240000	83120	Transfer Out City Debt Service	1,676	1,676	838	50%
2250000	83120	Transfer Out City Debt Service	3,006	3,006	1,503	50%

Fiscal Year 2025/26 Second Quarter Update - March 3, 2026 Council Action

KEY	ACCOUNT	DESCRIPTION	2025/26 ADOPTED BUDGET	2025/26 AMENDED BUDGET	YTD THRU 12/31/2025	% USED
2260000	83120	Transfer Out City Debt Service	1,561	1,561	780	50%
2270000	83120	Transfer Out City Debt Service	2,601	2,601	1,301	50%
2280000	83120	Transfer Out City Debt Service	1,563	1,563	782	50%
3020000	83120	Transfer Out City Debt Service	730,600	730,600	365,300	50%
3550030	83360	Transfer Out General Fund	-	-	603	0%
3770000	83300	Transfer Out Fire District	-	-	82,859	0%
TOTAL TRANSFER OUT			\$ 18,632,436	\$ 23,135,945	\$ 13,198,902	57%

FY 2025/26 Second Quarter Proposed Budget Amendments

Fund	Object	Object Category	FY26 Amended Budget	FY26 Proposed Adjustment Amount	FY26 Proposed Amended Budget	Reason for Adjustment
Revenues						
1100000	40003	Taxes-Current-Unsecured	\$ 518,300	\$ 12,354	\$ 530,654	Increased Budget to account for greater taxes than anticipated
1100000	40016	Taxes-Sales Tax	26,574,000	200,000	26,774,000	Adjustment to Sales Tax projections based on current year trends.
1100000	40026	Taxes-Motor Vehicle Lic In Lie	162,500	6,755	169,255	Budget added to account for One-time revenues
1100000	47802	Misc-Directnl Sign Prog	4,000	14,600	18,600	Adding budget for estimated revenues for the remainder of the FY
1100000	47853	Misc-Other	258,100	(200,000)	58,100	Budget for EV Charging Stations moved to MSD
1103120	43625	Chrg for Svc-Police Services	-	3,500	3,500	Adding Budget to account for unanticipated revenues
1103120	47853	Misc-Other	3,100	900	4,000	Budget added to account for One-time revenues
1103180	43625	Chrg for Svc-Police Services	62,000	16,000	78,000	Increasing budget based on actuals
1104400	43305	Chrg for Svc-Inspection Charge	3,500	3,000	6,500	Budget added to account for one-time revenues
1104600	41132	License/Permit-Permits Residen	339,000	31,000	370,000	Budget increase due to higher than average revenues collected at this point in the FY
1104600	41133	Lic/Permit-MiscPermits Residen	493,200	31,800	525,000	Budget increase due to higher than average revenues collected at this point in the FY
1106555	43805	Chrg for Svc-EV Charging	-	200,000	200,000	Moving the Budget for EV Chargers here from MISC Rev.
1106555	47845	Misc-Sale of Non-Capital As	-	2,535	2,535	Budget added to account for one-time revenues
1110000	40016	Taxes-Sales Tax	28,716,400	150,000	28,866,400	Adjustment to Sales Tax projections based on current year trends.
1270060	46601	Develop Partic-Developer Impac	71,900	253,637	325,537	DIF Revenues were reviewed and adjusted based on current actual and projected revenues
1290060	46601	Develop Partic-Developer Impac	24,600	137,336	161,936	DIF Revenues were reviewed and adjusted based on current actual and projected revenues
1300060	46601	Develop Partic-Developer Impac	48,900	186,159	235,059	DIF Revenues were reviewed and adjusted based on current actual and projected revenues
1310060	46601	Develop Partic-Developer Impac	32,900	505,001	537,901	DIF Revenues were reviewed and adjusted based on current actual and projected revenues
1330060	46601	Develop Partic-Developer Impac	298,600	2,205,881	2,504,481	DIF Revenues were reviewed and adjusted based on current actual and projected revenues
1340060	46601	Develop Partic-Developer Impac	125,200	257,312	382,512	DIF Revenues were reviewed and adjusted based on current actual and projected revenues
1360060	46601	Develop Partic-Developer Impac	127,500	330,427	457,927	DIF Revenues were reviewed and adjusted based on current actual and projected revenues
1370060	46601	Develop Partic-Developer Impac	47,600	216,719	264,319	DIF Revenues were reviewed and adjusted based on current actual and projected revenues
1380060	46601	Develop Partic-Developer Impac	829,000	3,220,606	4,049,606	DIF Revenues were reviewed and adjusted based on current actual and projected revenues
1513520	42221	Intergvt Rev -State Reimb	1,000,000	262,310	1,262,310	Budget increased to match CalOES through February
7018100	47813	Misc-Other Reimbursements	2,500	70,000	72,500	Risk received a large One-Time Revenue.
7150000	81020	Proceeds from Sale of Capital	-	3,000	3,000	Budget added to account for One-Time Sales
Total Revenues			\$	8,120,832		

FY 2025/26 Second Quarter Proposed Budget Amendments

Fund	Object	Object Category	FY26 Amended Budget	FY26 Proposed Adjustment Amount	FY26 Proposed Amended Budget	Reason for Adjustment
Expenditures						
1101400	51020	Salary & Wages	\$ 1,441,142	\$ 134,204	\$ 1,575,346	Net Salary adjustment for the CMO and movement of Budget for staff members moved to CMO from IT.
1101600	61560	Other Interest Expense	-	13,885	13,885	Adding the Budget for the Annex Lease Interest to the Budget.
1101600	61910	Lease-Facility Rent	-	101,282	101,282	Adding the Budget for the Annex Lease to the Budget.
1101600	62000	Maintenance-Building	-	58,416	58,416	Adding the Budget for the Annex Maintenance to the Budget.
1101600	64520	Utilities-Electric	-	13,000	13,000	Adding the Budget for the Annex Utilities to the Budget.
1101600	64600	Utilities-Natural Gas	-	350	350	Adding the Budget for the Annex Utilities to the Budget.
1102400	51020	Salary & Wages	602,957	3,670	606,626	Increasing Budget to match the Salary increase.
1102400	64640	Utilities-Telephone	-	500	500	Adding Budget for iPad usage and service
1102600	61000	Fees-Bank Administration	10,500	12,400	22,900	Adding budget for PARS 115 Bank Admin. Fees
1103120	60880	Equipment-Safety	43,700	6,191	49,891	PO missed during the Rollover request for Safety Supplies
1103120	62160	Maintenance-Software Licenses	31,636	4,550	36,187	Net impact of moving Telestaff budget out and adding budget for Cradlepoint
1103120	71060	Vehicles	175,215	58,405	233,620	To Budget for remaining portion of the PO that was approved to be rolled forward.
1104100	51020	Salary & Wages	604,200	(36,263)	567,937	Net Salary adjustment for Econ Dev
1113580	52703	Bnft-MERP(MFA)	-	26,400	26,400	Adding Budget for Fire MERP
1113580	62000	Maintenance-Building	330,500	47,383	377,883	Fire Fleet Maintenance Shop Emergency Repairs
1310050	61280	Debt Service-Principal	100,618	(100,618)	-	Removal of Debt Service Principal from the Budget since the InterFund Loan will be tracked in AR and AP
1513520	51020	Salary & Wages	1,257,430	12,702	1,270,132	Increasing Budget to match the Salary increase.
1513520	62160	Maintenance-Software Licenses	27,590	1,420	29,010	Budget increased to cover Telestaff Software services
1513520	62860	Program-AMR System Enhancement	428,570	(50,000)	378,570	At Fire's request we are reducing AMR to match anticipated Revenues.
1513580	52703	Bnft-MERP(MFA)	-	122,400	122,400	Adding Budget for Fire MERP
1513590	51020	Salary & Wages	775,900	8,342	784,242	Increasing Budget to match the Salary increase.
1716520	60480	Contract Srvcs-Other	12,180	63,000	75,180	4 Temp. Position for 2.5 Months for MSD
2120050	61280	Debt Service-Principal	-	38,000	38,000	Adjusting the Budget to follow the expense that moved per Auditor request
2120050	71030	Machinery & Equipment	38,000	(38,000)	-	Adjusting the Budget to follow the expense that moved per Auditor request
7268340	51020	Salary & Wages	1,196,030	(49,315)	1,146,715	Movement of prorated budget for an employee moving Cost Centers.
7268340	60480	Contract Srvcs-Other	868,822	1,425	870,247	To pay for EP&L services utilized by DSD and paid for by IT
7268340	62160	Maintenance-Software Licenses	1,828,817	3,440	1,832,257	Moving Telestaff Budget from PD to IT
Total Expenditures			\$	457,168		

FY 2025/26 Second Quarter Proposed Budget Amendments

Fund	Object	Object Category	FY26 Amended Budget	FY26 Proposed Adjustment Amount	FY26 Proposed Amended Budget	Reason for Adjustment
Fund Transfer In			FY26 Amended Budget	FY26 Proposed Adjustment Amount	FY26 Proposed Amended Budget	
						Removing Budget for an interfund loan. Interfund loans should not be tracked as a transfer of funds, but as a true loan.
1310000	82221	Transfer In Measure T	\$ 3,500,000	\$ (3,500,000)	\$ -	
Transfer Out						
						Removing Budget for an interfund loan. Interfund loans should not be tracked as a transfer of funds, but as a true loan.
1110000	83140	TransferOut to All Other Funds	3,500,000	(3,500,000)	-	
Net Total Transfers					-	

FY26 Estimated Ending Balances All Funds

Fund	Fund Description	Beginning Balance	Budgeted Revenues	Transfers In	Transfers Out	Budgeted Expenditures	Estimated Ending Balance	Amount Unavailable	Amount Available
110	General Fund	\$ 83,901,676	\$ 79,130,932	\$ 28,508	\$ 4,488,350	\$ 77,669,655	\$ 245,219,121	\$ 213,800,427	\$ 31,418,694
111	Gen Fund Measure T	60,884,375	28,881,479	-	13,962,503	18,545,128	122,273,485	102,542,064	19,731,421
151	Fire District Admin	3,774,820	22,110,005	6,245,501	-	28,536,630	60,666,955	60,526,616	140,339
171	Community Service District Fund	1,115,029	2,969,400	2,576,164	-	5,608,564	12,269,157	12,332,157	(63,000)
311	Library Fund	1,103,855	3,893,418	92,395	-	3,358,598	8,448,266	8,005,122	443,144
Sum of All Major Funds		\$ 150,779,755	\$ 136,985,233	8,942,568	18,450,853	133,718,574	\$ 448,876,983	\$ 397,206,385	\$ 51,670,598

Fund	Fund Description	Beginning Balance	Budgeted Revenues	Transfers In	Transfers Out	Budgeted Expenditures	Estimated Ending Balance
112	General Fund Capital	\$ 7,937,068	\$ -	\$ 975,000	\$ -	\$ -	\$ 8,912,068
118	Traffic Safety Fund	123,112	14,900	-	-	14,050	152,062
119	Crime Prevention Fund	(167,199)	71,000	-	-	71,000	(25,199)
127	DIF Fire Fund	1,114,950	400,537	-	-	850	1,516,337
128	DIF Freeway overcrossing Bridg	9,009,876	337,000	-	-	-	9,346,876
129	DIF General Facility Fund	275,603	176,936	-	-	30	452,569
130	DIF Law Enforcement Fund	1,912,226	305,059	-	-	540	2,217,825
131	DIF Library Fund	1,128,616	547,901	-	-	35,500	1,712,017
132	DIF Open Space Fund	1,669,517	64,000	-	-	1,200	1,734,717
133	DIF Park Land Fund	6,110,217	2,746,481	-	-	2,600	8,859,298
134	DIF Storm Drain Fund	5,797,078	587,512	-	-	2,500	6,387,090
135	DIF Street Fund	11,757,061	428,000	-	-	-	12,185,061
136	DIF Traffic Signal Fund	4,217,376	599,927	-	-	250	4,817,553
137	DIF Community Center Fund	2,199,202	339,319	-	-	100	2,538,621
138	DIF-FWY,Street,Bridge	13,843,774	4,494,606	-	-	5,100	18,343,480
140	RSA Fees Fund	16,535	2,000	-	-	270	18,805
141	SWRBBD Fund	356,289	7,500	-	-	80	363,869
161	TUMF Fund	815,318	-	-	-	-	815,318
180	CSD Exempt Maintenance	-	1,772,100	721,840	-	2,477,512	4,971,452
181	Local Zone A Fund	-	197,000	66,795	47,973	232,738	544,505
182	Local Zone B Fund	91,945	483,700	-	107,333	480,632	1,163,610
183	Local Zone C Fund	45,316	43,900	-	9,826	45,712	144,754
184	Local Zone D Fund	-	105,900	41,538	34,795	118,328	300,560
185	Local Zone E Fund	-	15,100	10,982	9,768	16,798	52,648
186	Local Zone F Fund	62,064	57,900	-	3,873	53,158	176,995
188	Local Zone H Fund	-	141,900	134,395	16,704	202,175	495,173
189	Local Zone I Fund	22,893	4,900	-	-	4,695	32,488
200	LLD 1 Copper Canyon Fund	99,076	537,585	-	15,490	554,558	1,206,708
202	LLD 2 Grizzly Ridge Fund	127,190	155,534	-	5,838	153,919	442,481
203	LLD 3 Cherry Street Fund	17,702	20,228	-	694	20,366	58,990
204	LLD 4 Western Pacific Fund	136,119	63,582	-	5,260	66,183	271,144
205	LLD 5 Murrieta Ranchos Fund	6,483	29,614	280	3,988	30,872	71,237
206	LLD 6 Fallsgrove Fund	69,999	21,938	-	3,641	18,473	114,051
207	LLD 7 Continental Homes Fund	24,552	33,172	-	3,988	29,758	91,470
208	LLD 8 Lincoln Ranch Fund	122,544	156,834	-	8,612	179,462	467,452
209	LLD 9 Tapestry Fund	34,504	60,021	-	1,965	58,777	155,267
210	LLD 10 Hwy 79/Hunter Rd Fund	-	158,675	72,543	12,253	180,074	423,545
211	LLD 11 Masters/Winchester Fnd	-	51,236	12,973	16,415	48,025	128,649
212	LLD 12 Warm Springs Fund	1,592,660	759,241	-	35,315	642,087	3,029,303
213	LLD 13 Mira Mosa Fund	4,665	321,386	-	11,907	318,551	656,509
214	LLD 14 Sycamore Ranch Fund	53,126	59,969	-	4,219	58,191	175,505
215	LLD 15 Greer Ranch Fund	-	125,636	-	636	128,122	254,394
216	LLD 16 Mapleton Fund	479,224	671,076	-	16,935	675,848	1,843,083
217	LLD 17 Country Gate Fund	142,429	69,167	-	4,219	71,271	287,086
218	LLD 18 Vineyards Fund	41,267	113,465	-	3,179	124,047	281,958
219	LLD 19 Murrieta Oaks Fund	-	444,916	-	10,462	478,216	933,594
220	LLD 20 Blackmore Ranch Fund	160,278	198,741	-	3,584	250,293	612,895
221	LLD 21 Northstar Ranch Fund	405,675	342,778	-	11,271	322,208	1,081,932
222	LLD 22 US Homes Fund	10,912	7,802	-	347	7,020	26,081
223	LLD 23 Creekside Village Fund	318,197	208,482	-	5,086	206,004	737,769
224	LLD 24 Springbrook Fund	18,055	38,774	-	1,676	39,043	97,548
225	LLD 25 Golden Cities Fund	364,337	383,557	-	3,006	452,770	1,203,670
226	LLD 26 Murrieta Field Fund	29,366	13,616	-	1,561	11,892	56,435

FY26 Estimated Ending Balances All Funds

Fund	Fund Description	Beginning Balance	Budgeted Revenues	Transfers In	Transfers Out	Budgeted Expenditures	Estimated Ending Balance
227	LLD 27 Hunter Ridge Fund	310,434	103,479	-	2,601	95,950	512,464
228	LLD 28 Lantana	32,538	74,559	-	1,563	72,762	181,422
229	LLD 29 Gallery Estates	15,044	9,841	-	-	9,095	33,980
231	LLD 31 Landscaping and Lighting	62,241	64,521	-	-	64,582	191,344
302	Measure A Fund	14,339,424	3,824,000	-	730,600	2,190	18,896,214
306	State Gas Tax (HUTA) Fund	10,869,595	3,537,389	-	-	2,606,841	17,013,824
307	SB1 Road Maintenance and Rehab	7,614,919	3,135,570	-	-	1,800	10,752,289
316	Developer Agreement Fund	2,209,551	165,000	-	-	1,900	2,376,451
319	Reimbursement Agreement Fund	(26,605)	56,363	-	-	56,273	86,030
322	Low Mod Income Housing Fund	9,249,130	69,500	-	-	145,734	9,464,363
323	Housing Authority	2,699,682	80,000	-	-	3,990	2,783,672
335	Prop 68 Grant Fund	(247,627)	-	-	-	-	(247,627)
336	Air Quality Management Fund	1,112,121	175,000	-	-	310	1,287,431
338	Opioid Settlement Fund	122,327	170,000	-	-	166,551	458,878
341	Community Development Block Gr	(364,325)	590,000	-	-	99,000	324,675
350	Other Grants	(242,208)	2,500	-	-	2,500	(237,208)
352	Cal Trans HBRR Grant Fund	-	-	-	-	-	-
353	Recycling Grant Fund	57,158	37,840	-	-	25,050	120,048
354	Projects Funded Via Grants Fun	101,543	-	-	-	-	101,543
355	OTS Grant Fund	(31,008)	306,000	-	-	306,000	580,992
357	Library Grant Fund	(28,518)	14,760	-	-	14,760	1,002
358	Other State Grants Fund	253,930	3,183,286	-	-	3,191,261	6,628,478
359	RCTC Grant	-	-	-	-	-	-
361	Federal Grant - DOJ	1,147	20	-	-	-	1,167
371	Federal Funding-Toll Credits	-	-	-	-	-	-
374	ARPA Federal Grant Fund	196,960	75,000	-	-	-	271,960
376	Homeland Security - Federal Gr	(44,549)	15,978	-	-	15,978	(12,593)
377	Other Federal Grants Fund	(1,927,674)	-	-	-	697,187	(1,230,487)
380	State Transportation Imp Fund	(67,064)	-	-	-	-	(67,064)
402	Seized Assets Fund-State	16,888	8,750	-	-	95	25,733
403	Seized Assets Fund-Federal DOJ	271,361	10,000	-	-	-	281,361
404	Seized Asset Fnd-Fed Treasury	326,019	6,000	-	-	182,773	514,791
405	Undercover Operations	35,180	-	-	28,508	6,672	70,361
411	Supplemental Law Fund	(31,320)	359,200	-	-	330,509	658,389
431	NPDES CSA 152 Fund	1,122,875	567,000	300,000	-	1,334,409	3,324,284
451	City Wide Debt Service	9	-	577,989	-	577,989	1,155,987
502	SuccessrAgency-2005 TABS Residu	172,888	6,200	-	-	60	179,148
511	Obligation Payment Fund	380,783	14,000	-	-	180	394,963
512	Obligation Pmt Fund 2005 TABs	0	-	-	-	-	0
513	Obligation Pmnt Fnd 2007 TABs	1,140,850	50,000	-	-	965	1,191,815
551	Area Drainage Fund	6,434,744	559,800	-	-	4,690	6,999,234
576	CFD'S Bond Proceeds	57,181	12,000	-	-	-	69,181
601	SuccessrAgency-TaxIncr-Residual	63,997	48,700	-	-	48,079	160,775
602	SuccessAgency RPTTF Debt Serv	(26,350,878)	2,824,194	-	-	2,807,194	(20,719,490)
655	2020A LRB Debt Service Fund	10,496	-	730,600	-	730,600	1,471,696
656	MFA (LARB 2016A)	1,971,983	3,691,488	-	-	3,619,488	9,282,959
657	MFA (LARB 2016B)	346,562	641,338	-	-	627,638	1,615,537
658	MFA (LARB 2022)	1,592,971	3,543,875	-	-	3,491,875	8,628,721
659	MFA (STRRB 2012)	-	-	-	-	-	-
701	Risk Management Fund	1,287,981	14,294,453	-	-	13,697,810	29,280,244
715	Vehicle Replacement Fund	1,182,097	1,980,961	7,048,443	-	4,227,663	14,439,164
726	Information Services/GIS Fund	3,834,679	5,090,907	-	-	5,597,754	14,523,340
801	Trust Accounts	-	-	-	-	-	-
810	Mur Valley Town Hall Endowment	519,704	20,000	-	-	8,750	548,454
811	Community Facilities Districts	(1,562,853)	1,973,035	-	-	1,588,535	1,998,716
812	Com. Facilities Dist Formation	26,777	-	-	-	-	26,777
	Sum of All Other Funds	\$ 111,716,336	\$ 70,384,608	\$ 10,693,376	\$ 1,185,092	\$ 55,355,282	\$ 249,334,694

CITY OF MURRIETA

SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2025/26

FISCAL YEAR 2025/26 SECOND QUARTER BUDGET UPDATE

DEPARTMENT/DIVISION	POSITION	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q1 Update	NOTES	ADDITIONS/ DELETIONS	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q2 Update
COUNCIL MEMBER 1101000	COUNCIL MEMBER	5.00 5.00			5.00 5.00
CITY MANAGER 1101400	ASSISTANT CITY MANAGER	8.00 1.00			9.00 1.00
1101400	ASSISTANT TO CITY MANAGER DIRECTOR OF EXECUTIVE SERVICES	1.00	4		1.00
1101400	AUDIO VISUAL TECHNICIAN	-	5	1.00	1.00
1101400	CITY MANAGER	1.00			1.00
1101400	COMMUNICATION SPECIALIST	1.00	3	(1.00)	-
1101400	MANAGEMENT ANALYST	2.00			2.00
1101400	OFFICE ASSISTANT I / II	-	5	1.00	1.00
1101400	PUBLIC INFORMATION OFFICER	1.00			1.00
1101400	SENIOR EXECUTIVE ASSISTANT	1.00			1.00
CITY CLERK 1102400	ASSISTANT MANAGEMENT ANALYST	6.00 1.00			6.00 1.00
1102400	CITY CLERK	1.00			1.00
1102400	DEPUTY CITY CLERK	2.00			2.00
1102400	RECORDS MANAGER	1.00			1.00
1102400	SENIOR RECORDS COORDINATOR	1.00			1.00
ADMINISTRATIVE SERVICES DEPARTMENT (ASD) / ADMINISTRATION 1102100	ADMIN SERVICES DIRECTOR	4.00 1.00			3.00 1.00
1102100	EXECUTIVE ASSISTANT AT-WILL	1.00			1.00
1112100	MANAGEMENT ANALYST	1.00			1.00
1102100	OFFICE ASSISTANT I / II	1.00	5	(1.00)	-
ASD/HUMAN RESOURCES & RISK MANAGEMENT 1102200	HUMAN RESOURCES ANALYST	8.00 2.00			8.00 1.00
1102200 1112200	HUMAN RESOURCES ANALYST		2	1.00	1.00
1102200	SR HUMAN RESOURCES ANALYST	1.00			1.00

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CITY OF MURRIETA

SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2025/26

FISCAL YEAR 2025/26 SECOND QUARTER BUDGET UPDATE

DEPARTMENT/DIVISION	POSITION	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q1 Update	NOTES	ADDITIONS/ DELETIONS	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q2 Update
1102200	HUMAN RESOURCES MANAGER	1.00			1.00
1102200 1102200	HUMAN RESOURCES TECHNICIAN	2.00	2		2.00
7018100	RISK MANAGEMENT TECHNICIAN	1.00			1.00
7018100	RISK MANAGEMENT ANALYST	1.00			1.00
ASD/INFORMATION TECHNOLOGY		13.00			12.00
7268340	AUDIO VISUAL TECHNICIAN	1.00	5	(1.00)	-
7268340	GIS ANALYST	1.00			1.00
7268340	GIS TECHNICIAN	1.00			1.00
7268340	IT ANALYST	2.00			2.00
7268340	IT MANAGER	1.00			1.00
7268340	IT PROGRAM ADMINISTRATOR	1.00			1.00
7268340	IT SYSTEMS ADMINISTRATOR	1.00			1.00
1118340	IT SYSTEMS ADMINISTRATOR SR NETWORK SYSTEMS ENGINEER	1.00	4		1.00
7268340	IT TECHNICIAN I / II	2.00			2.00
1118340	IT TECHNICIAN I / II	1.00			1.00
7268340	MANAGEMENT ANALYST	1.00			1.00
ECONOMIC DEVELOPMENT		4.00			4.00
1104100	ECONOMIC DEVELOPMENT DIRECTOR DEPUTY CITY MANAGER	1.00	4		1.00
1104100	EXECUTIVE ASSISTANT	1.00			1.00
1104100	ECONOMIC DEVELOPMENT COORDINATOR ASSISTANT	1.00	4		1.00
1104100	MANAGEMENT ANALYST	1.00			1.00
DEVELOPMENT SERVICES DEPARTMENT (DSD)/PLANNING		15.00			15.00
1104400	ASSISTANT PLANNER	2.00			2.00
1104400	ASSOCIATE PLANNER	3.00			3.00
1104400	CITY PLANNER	1.00			1.00
1104400	DEPUTY DIRECTOR OF DSD	1.00			1.00

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CITY OF MURRIETA

SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2025/26

FISCAL YEAR 2025/26 SECOND QUARTER BUDGET UPDATE

DEPARTMENT/DIVISION	POSITION	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q1 Update	NOTES	ADDITIONS/ DELETIONS	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q2 Update
1104400	DEVELOPMENT SERVICES DIRECTOR	1.00			1.00
1104400	DEVELOPMENT SERVICES TECH	1.00			1.00
1104400	EXECUTIVE ASSISTANT	1.00			1.00
1104400 1114400	OFFICE ASSISTANT I / II	1.00	2		1.00
1114400	MANAGEMENT ANALYST	1.00			1.00
1104400	SR PLANNER	3.00			3.00
DSD/BUILDING & SAFETY		14.00			14.00
1104600	ADMINISTRATIVE ASSISTANT	1.00			1.00
1104600	BUILDING INSPECTION SUPERVISOR	1.00			1.00
1104600	BUILDING INSPECTOR I / II / III	3.00			3.00
1104600	BUILDING OFFICIAL	1.00			1.00
1104600	DEVELOPMENT SERVICES TECHNICHIAN	3.00			3.00
1114600 1104600	OFFICE ASSISTANT I / II	1.00	2		1.00
1104600	PLANS EXAMINER	1.00			1.00
1104600	SR DEVELOPMENT SERVICES TECH	1.00			1.00
1104600	SR PLANS EXAMINER	2.00			2.00
DSD/CODE ENFORCEMENT		9.00			9.00
1104140	CODE ENFORCEMENT OFFICER I / II	4.00			4.00
1114140	CODE ENFORCEMENT OFFICER I / II	2.00			2.00
1104140	CODE ENFORCEMENT MANAGER	1.00			1.00
1104140	OFFICE ASSISTANT I / II	1.00			1.00
1114140	OFFICE ASSISTANT I / II	1.00			1.00
COMMUNITY SERVICES/EVENT/PROMO		2.00			2.00
1105000	RECREATION SUPERVISOR	1.00			1.00
1105000	SENIOR RECREATION COORDINATOR	1.00			1.00
COMMUNITY SERVICES/HOMELESS		2.00			2.00
1115100	HOMELESS PROGRAM MANAGER	1.00			1.00
3580050	ADMINISTRATIVE ASSISTANT - Grant Funded	1.00			1.00
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CITY OF MURRIETA

SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2025/26

FISCAL YEAR 2025/26 SECOND QUARTER BUDGET UPDATE

DEPARTMENT/DIVISION	POSITION	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q1 Update	NOTES	ADDITIONS/ DELETIONS	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q2 Update
COMMUNITY SERVICES/RECREATION		24.00			24.00
1715144	DIRECTOR OF COMMUNITY SERVICES	1.00			1.00
1715144	MANAGEMENT ANALYST	1.00			1.00
1715144	OFFICE ASSISTANT I / II	3.00			3.00
1715144	P/T RECREATION LEADER	6.50			6.50
1715144	P/T SENIOR RECREATION LEADER	1.50			1.50
1715144	PARKS & COMMUNITY SRVS MANAGER	1.00			1.00
1715144	PARK RANGER	2.00			2.00
1115144	PARK RANGER	1.00			1.00
1715144	RECREATION COORDINATOR	3.00			3.00
1715144	RECREATION SUPERVISOR	2.00			2.00
1715144	SENIOR RECREATION COORDINATOR	1.00			1.00
1715144	SENIOR RECREATION SUPERVISOR	1.00			1.00
FINANCE DEPARTMENT		18.00			18.00
1102600	ACCOUNTANT	3.00			3.00
1102600	ACCOUNTING ASSISTANT	2.00			2.00
1102600	ACCOUNTING SPECIALIST	3.00			3.00
1112600	ACCOUNTING TECHNICIAN	2.00			2.00
1102600	ACCOUNTING MANAGER	1.00			1.00
1102600	EXECUTIVE ASSISTANT	1.00			1.00
1102600	FINANCE DIRECTOR	1.00			1.00
1102600	FINANCE MANAGER	1.00			1.00
1102600	FINANCIAL ANALYST	1.00			1.00
1102600	MANAGEMENT ANALYST	1.00			1.00
1102600	PURCHASING & CONTRACTS COORD	1.00			1.00
1102600	SR. FINANCIAL ANALYST	1.00			1.00
FIRE ADMINISTRATION		9.00			9.00
1513520	ADMINISTRATIVE ASSISTANT	1.00			1.00
1513520	DEPUTY FIRE CHIEF	1.00			1.00
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CITY OF MURRIETA

SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2025/26

FISCAL YEAR 2025/26 SECOND QUARTER BUDGET UPDATE

DEPARTMENT/DIVISION	POSITION	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q1 Update	NOTES	ADDITIONS/ DELETIONS	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q2 Update
1513520	EMERGENCY MED SRVS NURSE COORD	1.00			1.00
1113520	EXECUTIVE ASSISTANT	1.00			1.00
1513520	FIRE CHIEF	1.00			1.00
1513520	MANAGEMENT ANALYST	2.00			2.00
1513520	OFFICE ASSISTANT I / II	1.00			1.00
1513520	SR. MANAGEMENT ANALYST	1.00			1.00
FIRE FLEET MAINTENANCE		1.00			1.00
1513540	SR. FIRE EQUIPMENT MECHANIC	1.00			1.00
FIRE OPERATIONS		63.00			63.00
1113580	DIVISION CHIEF	1.00			1.00
1513580	FIRE BATTALION CHIEF 56	3.00			3.00
1513580	FIRE CAPTAIN (56 HR)	15.00			15.00
1513580	FIRE CAPTAIN 40 HOUR	1.00			1.00
1513580	FIRE ENGINEER (56 HR)	15.00			15.00
1113580	FIRE ENGINEER (56 HR)	3.00			3.00
1113580	FIRE ENGINEER (56 HR)	3.00			3.00
1513580 (FPS Grant)	FIRE INVESTIGATOR CAPTAIN	1.00			1.00
1513580	PARAMEDIC/FIREFIGHTER (56 HR)	15.00			15.00
1113580	PARAMEDIC/FIREFIGHTER (56 HR)	3.00			3.00
1113580	PARAMEDIC/FIREFIGHTER (56 HR)	3.00			3.00
FIRE PREVENTION		8.00			9.00
1513590	DEVELOPMENT SERVICES TECHNICIAN	1.00			1.00
1513590	DISASTER PREPAREDNESS COORDINATOR	1.00			1.00
1513590	FIRE INSPECTOR	3.00			3.00
1513590	FIRE INSPECTOR - Grant Funded	1.00			1.00
1113590	FIRE INSPECTOR	1.00			1.00
1513590	FIRE PREVENTION BATTALION CHIEF	1.00	7	1.00	2.00
POLICE ADMINISTRATION		2.00			2.00
1103120	POLICE CHIEF	1.00			1.00
1103120	EXECUTIVE ASSISTANT AT-WILL	1.00			1.00
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CITY OF MURRIETA

SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2025/26

FISCAL YEAR 2025/26 SECOND QUARTER BUDGET UPDATE

DEPARTMENT/DIVISION	POSITION	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q1 Update	NOTES	ADDITIONS/ DELETIONS	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q2 Update
POLICE OPERATIONS		80.50			80.50
1103160	COMMUNITY SERVICES OFFICER I / II	4.00			4.00
1103160	POLICE AIDE	0.50			0.50
1103160	POLICE CAPTAIN	1.00			1.00
1103160	POLICE CORPORAL	6.00			6.00
1113160	POLICE CORPORAL	1.00			1.00
1103160	POLICE LIEUTENANT	2.00			2.00
1113160	POLICE LIEUTENANT	2.00			2.00
1103160	TRAFFIC INVESTIGATOR I	2.00			2.00
1103160	POLICE OFFICER	43.00			43.00
1113160	POLICE OFFICER	10.00			10.00
1103160	POLICE SERGEANT	7.00			7.00
1113160	POLICE SERGEANT-BWC PROGRAM	1.00			1.00
1103160	POLICE SERVICES TECHNICIAN I / II	1.00			1.00
POLICE/SUPPORT		57.00			57.00
1103180	ADMINISTRATIVE ASISTANT	1.00			1.00
1103180	CAD/RMS ADMINISTRATOR	2.00			2.00
1103180	MANAGEMENT ANALYST	2.00			2.00
1113180	POLICE CADET	1.00			1.00
1103180	POLICE CAPTAIN	1.00			1.00
1103180	POLICE CORPORAL	3.00			3.00
1113180	POLICE DETECTIVE I / II	3.00			3.00
1113180	POLICE DETECTIVE III	1.00			1.00
1103180	POLICE DETECTIVE I / II	3.00			3.00
1103180	POLICE DETECTIVE III	1.00			1.00
1103180	POLICE LIEUTENANT	2.00			2.00
1103180	POLICE OFFICER	15.00			15.00
1113180	POLICE OFFICER	2.00			2.00
1103180	POLICE RECORDS SUPERVISOR	1.00			1.00
1103180	POLICE SERGEANT	6.00			6.00

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CITY OF MURRIETA

SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2025/26

FISCAL YEAR 2025/26 SECOND QUARTER BUDGET UPDATE

DEPARTMENT/DIVISION	POSITION	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q1 Update	NOTES	ADDITIONS/ DELETIONS	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q2 Update
1103180	POLICE SERGEANT-COMMUNITY POLICINGTM	1.00			1.00
1103180	POLICE SERVICES TECHNICIAN I / II	9.00			9.00
1103180	PROPERTY/EVIDENCE TECHNICIAN	1.00			1.00
1103180	SR. PROPERTY/EVIDENCE TECHNICIAN CRIME/PROPERTY EVID SPECIALIST	1.00	4		1.00
1103180	SR. CRIME AND INTELLIGENCE ANALYST	1.00			1.00
POLICE/COMMUNICATIONS		43.00			43.00
1103130	P/T DISPATCHER I / II	1.00			1.00
1103130	P/T DISPATCHER I / II - LIMITED TERM	2.00			2.00
1113130	PUBLIC SAFETY COMMUNICATIONS MGR	1.00			1.00
1103130	PUBLIC SAFETY DISPATCH SUPVR	4.00			4.00
1113130	PUBLIC SAFETY DISPATCH SUPVR	3.00			3.00
1103130	PUBLIC SAFETY DISPATCHER I / II	27.00			27.00
1113130	PUBLIC SAFETY DISPATCHER I / II	5.00			5.00
PUBLIC WORKS/ENGINEERING		17.00			17.00
1106120	ADMINISTRATIVE ASSISTANT	1.00			1.00
1106120	ASSOCIATE CIVIL ENGINEER	2.00			2.00
1116120	ASSOCIATE CIVIL ENGINEER	1.00			1.00
1106120	CITY ENGINEER	1.00			1.00
1106120	DEVELOPMENT SERVICES TECH	3.00			3.00
1106120	DIRECTOR OF PW/CITY ENGINEER	1.00			1.00
1106120	EXECUTIVE ASSISTANT	1.00			1.00
1106120	MANAGEMENT ANALYST	1.00			1.00
1106120	PRINCIPAL CIVIL ENGINEER	1.00			1.00
1106120	PW INSPECTOR	1.00			1.00
1106120	SR CIVIL ENGINEER	1.00			1.00
1116120	SR CIVIL ENGINEER	1.00			1.00
1106120	SR DEVELOPMENT SERVICES TECH	1.00			1.00
1116120	SR PUBLIC WORKS INSPECTOR	1.00			1.00
(continued on next page)					

CITY OF MURRIETA

SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2025/26

FISCAL YEAR 2025/26 SECOND QUARTER BUDGET UPDATE

DEPARTMENT/DIVISION	POSITION	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q1 Update	NOTES	ADDITIONS/ DELETIONS	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q2 Update
MUNICIPAL SERVICES - ADMIN		3.00			3.00
1106500	DIRECTOR OF MUNICIPAL SERVICES	1.00			1.00
1106500	ADMINISTRATIVE ASSISTANT EXECUTIVE ASSISTANT	1.00	4		1.00
1106500	MANAGEMENT ANALYST	1.00			1.00
MUNICIPAL SERVICES - STREETS		11.00			11.00
1106545	MAINTENANCE SUPERVISOR	1.00			1.00
1106545	MANAGEMENT ANALYST	1.00			1.00
1106545	MAINTENANCE WORKER I / II	6.00			6.00
1106545	SENIOR MAINTENANCE WORKER	1.00			1.00
1106545	MAINTENANCE MANAGER	1.00			1.00
1106545	TRAFFIC SIGNAL TECHNICIAN	1.00			1.00
MUNICIPAL SERVICES - FACILITIES MAINTENANCE		6.00			6.00
1106555	MAINTENANCE SUPERVISOR	1.00			1.00
1106555	SENIOR MAINTENANCE WORKER	1.00			1.00
1106555	MAINTENANCE WORKER I / II	1.00			1.00
1116555	MAINTENANCE WORKER I / II	3.00			3.00
MUNICIPAL SERVICES - VEHICLE		1.00			1.00
1106560	MANAGEMENT ANALYST	1.00			1.00
MUNICIPAL SERVICES - PARKS MAINTENANCE		11.00			11.00
1716520	MAINTENANCE WORKER I / II	5.00			5.00
1716520	OFFICE ASSISTANT I / II	1.00			1.00
1716520	SENIOR MAINTENANCE WORKER	1.00			1.00
1716520	PARKS MAINTENANCE SUPERVISOR	1.00			1.00
1716520	PARKS & LANDSCAPE INSPECTOR I	2.00			2.00
1716520	CAPITAL PROJECTS PROGRAM MANAGER	1.00			1.00
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CITY OF MURRIETA

SCHEDULE OF AUTHORIZED POSITIONS FOR FISCAL YEAR 2025/26

FISCAL YEAR 2025/26 SECOND QUARTER BUDGET UPDATE

DEPARTMENT/DIVISION	POSITION	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q1 Update	NOTES	ADDITIONS/ DELETIONS	PROPOSED FY 26 AUTHORIZED POSITIONS as of Q2 Update
LIBRARY		22.59			22.59
3115900	ADMINISTRATIVE ASSISTANT	1.00			1.00
3115900	LIBRARIAN I / II	4.00			4.00
3115900	LIBRARY ASSISTANT I / II	1.00			1.00
3115900	LIBRARY MANAGER	1.00			1.00
3115900	LIBRARY SERVICES SUPERVISOR	1.00			1.00
3115900	LIBRARY SPECIALIST	2.00			2.00
3115900	ASSISTANT MANAGEMENT ANALYST	1.00			1.00
3115900	OFFICE ASSISTANT II	1.00			1.00
3115900	P/T LIBRARY ASSISTANT I / II	4.71			4.71
3115900	P/T LIBRARY PAGE	1.88			1.88
1115900	P/T LIBRARIAN	1.00			1.00
1115900	P/T LIBRARY SPECIALIST	1.00			1.00
3115900	SUPERVISING LIBRARIAN	2.00			2.00
Grand Total		467.09		-	467.09

Notes:

¹ Newly created position

² Home Department/Division changed

³ Position removed due to a change in business needs

⁴ Adjustments to titles for business needs

⁵ Changing departments, no fiscal impact

⁶ Correction of previous error

⁷ Restore existing position



CITY OF MURRIETA

City Council Meeting Agenda Report

3/3/2026
Agenda Item No. 5.

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: Bob Moehling, Public Works Director

PREPARED BY: Jeff Hitch, City Engineer

SUBJECT: Los Alamos Traffic Congestion Pilot Program

RECOMMENDATION

Receive and file.

PRIOR ACTION/VOTE

None.

CITY COUNCIL GOAL

Plan, program and create infrastructure development.

DISCUSSION

On December 3, 2024, the City Council requested staff to scope a Traffic Congestion Pilot Program. Staff returned to City Council on January 21, 2025, with a proposed Traffic Pilot Program designed to reduce traffic congestion on a limited scale, specifically in the Los Alamos corridor between Hospitality Lane and Whitewood Road. The program was established with four main steps:

1. Traffic Counts

Existing traffic counts were established in Fall 2024. Staff worked with Caltrans to implement optimized timing to work with the Caltrans-maintained signals at the I-215 interchange.

2. Perform “Before” Travel Time Runs

“Before” travel time runs were established, identifying travel time, stops, and delays for the corridor during peak periods: morning, midday, and evening, to serve as the baseline for the program.

3. Traffic Observation/Signal Timing Adjustment

Traffic needed to be observed and timing adjusted through the corridor from the City’s Traffic Management Center (TMC). Existing traffic cameras were previously installed at the intersections of Hancock Avenue and Whitewood Road. Staff added cameras at the intersection of Monroe Avenue and Lincoln/Vista Murrieta. The cameras were used to observe traffic at various times of day across different intersections to identify potential traffic disruptions.

4. Perform “After” Travel Time Runs

After the observation period, travel time runs were performed during the same peak time periods. The results of the travel runs are presented below.

On November 14, 2025, staff provided an update to City Council.

- Cameras at Monroe and Lincoln/Vista Murrieta were installed.
- The pavement rehabilitation project on Los Alamos Road, from Lincoln/Vista Murrieta to Whitewood Road, was recently substantially completed, though loops had not yet been reinstalled.
- As part of the pavement rehabilitation project, dual left turns were added for westbound Los Alamos Road to southbound Hancock Avenue to help with queuing in that intersection.
- The cycle length was changed from 110 to 120 seconds, with updated timing files sent to Caltrans for approval and implementation. Left-turn movements at both I-215 intersections were requested to be changed from “lag” to “lead” to reduce delay.

Travel Runs

The “Before” travel runs were taken in the AM, midday, and PM peak hours in April 2025, and the “After” travel runs in February 2026. The reported times are only for the direction of coordinated traffic flow. Traffic signal coordination synchronizes consecutive traffic signals along a corridor to allow “platoons” of vehicles to move through green lights with fewer stops and reduced delay, typically at or near the speed limit. Common side effects include potentially increased waiting times on side streets and additional delay in the opposite direction of the coordination. The results of the travel runs are as follows:

	“Before” Apr 2025	“After” Feb 2026	Change	% Change
AM (West Bound)	294 sec	245 sec	-49 sec	-17%
Midday (West Bound)	182 sec	178 sec	-4 sec	-2%
PM (East Bound)	632 sec	243 sec	-389 sec	-62%

Conclusion

The Pilot Program resulted in an overall decrease in travel time along the Los Alamos Road corridor when travelling in the direction of coordinated traffic. The recent multi-family residential developments along the corridor led to increased congestion, warranting changes to reduce delay. The improvements included:

- Updated traffic timing with the Caltrans ramp signals at I-215;
- Increasing the cycle length to 120 seconds;
- Changing the left-turn movements at both I-215 ramp intersections from lag to lead; and
- Adding dual left turns at westbound Los Alamos Road to southbound Hancock Avenue.

Traffic staff routinely review the traffic coordination of each arterial roadways on a three- to four-year cycle, or as conditions change that might warrant adjustments. Staff is anticipating reviewing the California Oaks Road corridor next. The Murrieta Hot Springs Road corridor will be addressed after the current widening project is completed.

While the revised traffic signal timing decreased travel run times on Los Alamos, staff did not study any corresponding loss of travel run time on north/ south roadways intersecting Los Alamos.

FISCAL IMPACT

There is no fiscal impact associated with the recommended action.

ATTACHMENTS

None.



CITY OF MURRIETA

City Council Meeting Agenda Report

3/3/2026
Agenda Item No. 6.

TO: HONORABLE MAYOR AND MEMBERS OF THE CITY COUNCIL

FROM: Justin Clifton, City Manager

PREPARED BY: Isaac Bravo, Management Analyst

SUBJECT: Approval of Ordinance No. 629-26 Regulating the Sale or Distribution of Kratom and Synthetic 7-OH

ABSTRACT

Council Member DeForest received consensus from City Council to direct staff to present an ordinance banning the sale, distribution and possession of synthetic kratom and banning the sale, distribution and possession of natural kratom for anyone under 21 years of age.

City Council reached consensus directing staff to present the attached ordinance after a series of meetings on the topic between December, 2025 and February, 2026.

RECOMMENDATION

Conduct the first reading and introduce Ordinance No. 629-26 entitled: *An Ordinance of the City Council of the City of Murrieta, California, Amending the Murrieta Municipal Code by Adding New Chapter 9.40, Regulating the Sale, Distribution, and Possession of Kratom and Synthetic 7-OH.*

PRIOR ACTION/VOTE

On December 16, 2025, Council Member DeForest received consensus from City Council to direct staff to present an ordinance banning the sale, distribution and possession of kratom within City limits.

On January 20, 2026, staff presented City Council with a proposed ordinance to ban the sale and distribution of kratom. During that meeting, Mayor Levell introduced a letter from the California Department of Public Health (CDPH) addressing kratom. It was not initially clear to staff exactly what implications the letter from CDPH had on the legality of the sale and possession of Kratom and the proposed City Ordinance. The initial analysis led staff to recommend that Council refrain from adopting an ordinance banning kratom.

On February 3, 2026, staff presented additional information making clear that the letter from CDPH concluded that kratom was not approved as a food additive or supplement. Based on this clarification, staff withdrew its recommendation to refrain from adopting an ordinance banning kratom as such a ban would be substantively different from the ban of its use as a food additive or supplement. After discussion, City Council directed staff to continue researching the issue and return at a future date with further analysis and policy options.

On February 17, 2026, Council Members DeForest proposed a future agenda item including an ordinance for consideration that would prohibit the sale of kratom to individuals under the age of 21 and to prohibit the sale of any product with synthetic 7-hydroxymitragynine (that generally corresponds to kratom with greater than 2 percent of the total alkaloids in the product). The Council requested that the proposed ordinance be brought forward for formal consideration at its next regular meeting scheduled for March 3, 2026.

CITY COUNCIL GOALS

Provide a high level of innovative public safety.

DISCUSSION

Kratom contains natural chemicals called alkaloids, mainly mitragynine and 7-hydroxymitragynine (7-OH). The concentration of 7-OH in natural kratom is less than 2%. Kratom products with greater than 2% concentration of 7-OH are enhanced with synthetic 7-OH.

The proposed ordinance is consistent with the consensus of Council provided to staff at the February 17, 2026 meeting. The ordinance also mirrors ordinances passed by Newport Beach, Huntington Beach, Temecula, and Riverside County. These jurisdictions have adopted similar rules that prohibit the sale of synthetic or enhanced kratom products to anyone and restrict natural kratom to those who are 21 years and older.

Because 7-OH is naturally present in kratom leaves, a total ban on 7-OH would effectively ban kratom entirely. Instead, the proposed ordinance would prohibit the sale, distribution, or possession of kratom products that contain more than 2% 7-OH. This limit reflects the approximate concentration found in natural kratom leaves. This approach is intended to prevent the sale of synthetic or chemically enhanced products that contain higher concentrations of 7-OH. Staff intends to bring back additional analysis for City Council to consider any broader restrictions related to kratom, consistent with direction provided to staff by the City Council at the February 3, 2026 meeting.

PUBLIC NOTICING

The agenda for this meeting was posted at least 72 hours in advance in accordance with the Brown Act. No additional public noticing is required for this item.

FISCAL IMPACT

There is no fiscal impact associated with this report.

ATTACHMENTS

ATT 1 - Ordinance No.629-26

ORDINANCE NO. 629-26

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MURRIETA, CALIFORNIA, AMENDING THE MURRIETA MUNICIPAL CODE BY ADDING NEW CHAPTER 9.40 THEREOF REGULATING THE SALE, DISTRIBUTION AND POSSESSION OF KRATOM AND SYNTHETIC 7-OH

Summary: This ordinance amends portions of Title 9 of the City of Murrieta Municipal Code, by adding a new chapter, Chapter 9.40 “Regulating the Sale, Distribution, and Possession of Kratom and Synthetic 7-OH”.

WHEREAS, kratom (*mitragyna speciosa*) is a tropical tree native to Southeast Asia, and its leaves are often consumed in powdered or extract form for their stimulant and sedative effects; and

WHEREAS, the naturally occurring active compounds in kratom include mitragynine and 7-hydroxymitragynine. While mitragynine is present in higher concentrations, 7-hydroxymitragynine is more potent and is largely responsible for the stronger pain-relieving, sedative, and euphoric effects; and

WHEREAS, 7-hydroxymitragynine binds to opioid receptors in the brain and has been shown to have euphoric and mood-enhancing effects, particularly at higher doses, which can increase its appeal for recreational use; and

WHEREAS, 7-hydroxymitragynine is believed to be more potent than morphine, and this greater potency raises significant concerns about its safety profile, especially regarding the potential for addiction, overdose, and adverse physical and psychological effects, including nausea, vomiting, and potential psychosis, and these risks are compounded when products contain higher concentrations of 7-hydroxymitragynine; and

WHEREAS, Scientific research and health advisories have raised concerns over the safety of kratom products, particularly those with higher concentrations of 7-hydroxymitragynine, which may increase the potential for abuse and harm to public health; and

WHEREAS, Several cities in California have outright banned all kratom products in an effort to protect public safety, especially among the vulnerable population; and

WHEREAS, The City Council is committed to safeguarding the health and well-being of its residents by ensuring that products available for sale do not pose undue health risks; and

WHEREAS, it is the intent of the City Council to regulate the sale, distribution, or possession of kratom and other products within the City of Murrieta that contain more than a 2% concentration of 7-hydroxymitragynine in the alkaloid fraction by anyone less than twenty-one (21) years of age, recognizing the significant health risks associated with elevated concentrations of this alkaloid.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MURRIETA, CALIFORNIA DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. New Chapter 9.40 is added to the Murrieta Municipal to read as follows:

“Chapter 9.40 REGULATION OF THE SALE, DISTRIBUTION, AND POSSESSION OF KRATOM

§9.40.010 Title

§9.40.020 Purpose and Intent

§9.40.030 Definitions

§9.40.040 Regulation of the Sale, Distribution, or Possession of Kratom §9.40.050 Violations and Penalties

§9.40.060 Severability

§9.40.010 Title

This chapter shall be known as the “Kratom Regulation Ordinance” and may be so cited.

§9.40.020 Purpose and Intent

It is the purpose of these regulations to aid in the reduction of the consumption of kratom, as the purported effects include addiction, psychosis, and other physical ailments, and recent studies have found an increase in use by those under the age of 18. The city desires to restrict the consumption of (a) kratom by people under the age of twenty-one (21) years of age and (b) 7-hydroxymitragynine, where state law and current city regulations are silent, in furtherance of creating a safer community.

§9.40.030 Definitions

For purposes of this chapter, the following definitions apply.

(a) “Attractive to children” means any of the following:

(1) Use of images that are attractive to children, including, but not limited to, images of any of the following, except as part of required health warnings:

(A) Cartoons, toys, or robots

(B) Any real or fictitious humans.

(C) Fictional or real animals or creatures.

(D) Fruits or vegetables, except when used to accurately describe ingredients or flavors contained in a product.

(2) Likeness to images, characters, or phrases that are popularly used to advertise to children.

- (3) Imitation of candy packaging or labeling, or other packaging and labeling of cereals, sweets, chips, or other food products typically marketed to children.
 - (4) The terms, “candy” or “candies” or variants of the spelling, such as “kandy” or “kandee”.
 - (5) Brand names or close imitations of brand names of candies, cereals, sweets, chips, or other food products typically marketed to children.
 - (6) Any other image or packaging that is easily confused with commercially available foods that do not contain kratom and are typically marketed to children.
 - (7) Any other packaging used that is attractive to children considering all relevant facts and circumstances.
- (b) “Kratom leaf” means the leaf of the kratom plant, also known as *Mitragyna speciosa*, any form
 - (c) “Kratom leaf extract” means the material obtained by extraction of kratom leaves by any means.
 - (d) “Kratom product” means a product consisting of any part of a leaf of the plant *Mitragyna speciosa* in fresh, dehydrated, or dried form; or a kratom extract, or any product that contains any kratom alkaloid or metabolite.
 - (e) “Total kratom alkaloids” means the sum of mitragynine, speciociliatine, speciogynine, paynantheine, and 7-hydroxymitragynine in a kratom product.
 - (f) “Synthesized” means an alkaloid derivative that has been created by chemical synthesis or biosynthetic means (including but not limited to; fermentation, recombinant techniques, yeast-derived, enzymatic techniques), rather than traditional food preparation techniques such as heating or extracting. It also includes alkaloids that have been further exposed to chemicals or processes that would confer a structural change in the alkaloids contained within the extract.

§9.40.040 Regulation of the Sale, Distribution, or Possession of Kratom

A. It is unlawful to sell, attempt to sell, or offer, provide, or distribute, directly or indirectly, any kratom product to a person under 21 years of age.

B. It is unlawful to sell, attempt to sell, offer, provide, or distribute any product with a level 7-hydroxymitragynine that is greater than 2 percent of the total alkaloids in the product.

C. It is unlawful to sell, attempt to sell, offer, provide, or distribute a kratom product or a product containing 7-hydroxymitragynine that is attractive to children.

D. Any individual, business, or other entity that sells, attempts to sell, offers, provides, or distributes a kratom product shall conduct age verification to ensure compliance with subdivision (A).

E. It is unlawful to offer for sale any kratom product that contains or is adulterated with synthesized or semi-synthesized kratom alkaloids or kratom constituents.

§9.40.050 Violations and Penalties

Each violation of section 9.40.040 shall constitute a separate offense and shall be treated as an infraction or a misdemeanor, at the discretion of the City Attorney, pursuant to the provisions of Murrieta Municipal Code Section 1.32.010 except as provided by state law.

§9.40.060 Severability

If any section, paragraph, sentence, clause, phrase, or portion of this chapter is held invalid or unconstitutionally by any court of competent jurisdiction, such portion shall be deemed severable and such holding shall not affect the validity of the remaining portions thereof. The City Council hereby declares that it would have adopted this chapter irrespective of an invalidity of any particular portion thereof and intends that the invalid portions should be severed, and the remaining chapter be enforced.”

SECTION 2. This Ordinance is categorically exempt from environmental review, per the provisions of the California Environmental Quality Act (CEQA) of 1970, as amended, 14 California Code of Regulations Section 15061(b)(3) as it can be seen with certainty that the adoption of this ordinance has no possibility to significantly impact the environment.

SECTION 3. This ordinance shall take effect thirty (30) days after its adoption.

SECTION 4. If any provision of this ordinance or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications, and to this end the provisions of this ordinance are declared to be severable.

SECTION 5. The City Clerk shall certify to the adoption of this ordinance and shall publish a summary of this Ordinance and post a certified copy of the full ordinance in the office of the City Clerk at least five (5) days prior to the adoption of the proposed ordinance; and within fifteen (15) days after adoption of the ordinance, the City Clerk shall publish a summary of the ordinance with the names of the council members voting for and against the ordinance.

PASSED AND ADOPTED this ___th day of _____, 2026.

Jon Levell, Mayor

ATTEST:

Cristal McDonald, City Clerk

APPROVED AS TO FORM:

Tiffany J. Israel, City Attorney

STATE OF CALIFORNIA)
COUNTY OF RIVERSIDE) §
CITY OF MURRIETA)

I, Cristal McDonald, City Clerk of the City of Murrieta, California, do hereby certify that the foregoing Ordinance No. 629-26 was duly introduced on the 3rd day of March, 2026, passed and adopted by the City Council of the City of Murrieta at the regular meeting thereof, held on the ___th day of _____, 2026, and was signed by the Mayor of the said City, and that the same was passed and adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Cristal McDonald, City Clerk

I, Cristal McDonald, City Clerk of the City of Murrieta, California further certify that Ordinance No. 629-26 was duly published according to law and the order of the City Council of said City and the same was so published in Press Enterprise, a newspaper of general circulation on the following date(s):

Introduced Ordinance: _____, 2026
Adopted Ordinance: _____, 2026.

In witness whereof, I have hereunto subscribed to my name this __ day of _____,
2026.

Cristal McDonald, City Clerk



CITY OF MURRIETA

City Council Meeting Agenda

Report

3/3/2026
Agenda Item No. CS1.



CITY OF MURRIETA

City Council Meeting Agenda

Report

3/3/2026
Agenda Item No. CS2.



CITY OF MURRIETA

City Council Meeting Agenda

Report

3/3/2026
Agenda Item No. CS3.
