



PROPOSED  
**BIENNIAL**  
**BUDGET**

---

FISCAL YEARS  
**2026 - 2028**



## TABLE OF CONTENTS

<b>REVENUES AND EXPENDITURES DETAILS BY FUND AND CATEGORY .....</b>	<b>4</b>
<b>EXPENDITURES BY DEPARTMENT AND FUND.....</b>	<b>27</b>
<b>CAPITAL IMPROVEMENT PLAN.....</b>	<b>50</b>
Capital Project Overview by Project Category.....	50
Capital Project List by Fund.....	51
<b>CITYWIDE PERSONNEL DETAIL .....</b>	<b>55</b>
Personnel Overview.....	55
Measure Z Positions.....	111
<b>FIVE-YEAR FINANCIAL PLANS.....</b>	<b>118</b>
General Fund - Five Year Plan .....	118
Measure Z Fund Five-Year Financial Plan.....	119
Electric Five-Year Plan Financial Plan.....	121
Water Fund Five-Year Financial Plan.....	122
Refuse Fund Five-Year Financial Plan.....	123
Sewer Fund Five-Year Financial Plan.....	124
Parking Fund Five-Year Financial Plan.....	125

---

# REVENUES & EXPENDITURES BY FUND & CATEGORY

---



REVENUE AND EXPENDITURES BY FUND AND CATEGORY					
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>101 - GENERAL FUND</b>					
<b>REVENUES</b>					
Taxes	\$ 228,936,129	\$ 240,141,646	\$ 244,771,735	\$ 254,259,739	\$ 262,528,243
Licenses & Permits	12,617,746	12,167,284	14,134,487	13,756,434	14,057,006
Intergovernmental	3,522,507	4,510,272	2,078,898	2,788,051	2,859,458
Charges for Services	13,580,315	17,305,073	19,166,399	18,554,000	19,108,864
Fines & Forfeits	993,370	2,207,313	1,451,800	1,582,400	1,582,400
Special Assessments	481,598	615,398	531,922	652,300	663,100
Miscellaneous	8,469,980	13,350,848	5,518,920	4,903,622	5,604,112
Rents	1,616,813	7,532,291	-	-	-
Other Financing Sources	4,598,158	653,210	-	-	-
Operating / Debt Transfers In	21,884,004	66,198,491	25,633,367	18,266,026	30,658,566
General Fund Transfer - Electric	45,289,100	45,215,300	47,015,500	50,551,600	54,077,500
General Fund Transfer - Water	8,107,500	8,230,300	9,183,200	9,825,900	10,623,900
Use of Infrastructure Reserves	16,107,078	10,868,750	667,500	133,750	-
Use of Section 115 Trust Set-Aside	-	4,764,089	12,003,485	7,918,995	2,000,000
<b>Total Revenues</b>	<b>\$ 366,204,298</b>	<b>\$ 433,760,265</b>	<b>\$ 382,157,213</b>	<b>\$ 383,192,817</b>	<b>\$ 403,763,149</b>
<b>EXPENDITURES</b>					
Personnel	\$ 240,630,238	\$ 265,029,514	\$ 280,831,342	\$ 296,442,256	\$ 315,555,432
Non-Personnel	67,761,656	80,997,968	79,484,769	70,868,066	78,365,270
Special Projects	7,853,843	8,588,095	10,502,698	11,142,979	11,596,553
Equipment Outlay	200,935	3,035,858	329,217	339,548	337,963
Capital Outlay	33,725	2,004,100	178,381	177,732	183,244
Debt Service / Debt Transfers Out	22,730,700	23,136,872	22,047,769	22,495,896	23,069,143
Operating Grants	-	(50)	-	-	-
Operating Transfers Out	51,253,526	50,194,918	23,556,674	15,454,543	13,048,598
Charges From Others	46,075,779	43,137,926	43,025,905	47,161,846	49,310,017
Charges to Others	(90,909,137)	(87,951,732)	(86,982,742)	(87,212,323)	(91,449,287)
Managed Savings	-	-	-	(3,503,626)	(6,877,684)
Water General Fund Transfer (GFT) Offset	8,107,500	8,522,700	9,183,200	9,825,900	10,623,900
Transfer to Section 115 Trust Set-Aside	35,000,000	-	-	-	-
Transfer to Infrastructure Reserve	7,677,114	10,388,220	-	-	-
<b>Total Expenditures</b>	<b>\$ 396,415,879</b>	<b>\$ 407,084,389</b>	<b>\$ 382,157,213</b>	<b>\$ 383,192,817</b>	<b>\$ 403,763,149</b>
<b>Net Total</b>	<b>\$ (30,211,581)</b>	<b>\$ 26,675,876</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>110 - MEASURE Z</b>					
<b>REVENUES</b>					
Taxes	\$ 81,892,623	\$ 81,326,418	\$ 83,296,000	\$ 83,551,000	\$ 85,983,000
Miscellaneous	2,857,093	3,457,713	800,000	1,000,000	1,000,000
Operating / Debt Transfers In	54,371	1,037,551	250,000	-	-
<b>Total Revenues</b>	<b>\$ 84,804,087</b>	<b>\$ 85,821,682</b>	<b>\$ 84,346,000</b>	<b>\$ 84,551,000</b>	<b>\$ 86,983,000</b>
<b>EXPENDITURES</b>					
Personnel	\$ 24,963,029	\$ 27,365,146	\$ 29,851,071	\$ 34,058,907	\$ 36,080,614
Non-Personnel	7,855,998	9,428,979	9,449,442	7,466,691	8,055,560
Special Projects	2,510,205	3,374,849	10,132,848	6,943,300	6,860,275
Equipment Outlay	3,532,446	6,451,814	1,343,818	1,450,220	1,046,890
Capital Outlay	-	59,238	293,267	203,567	163,695

REVENUE AND EXPENDITURES BY FUND AND CATEGORY					
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
Debt Service / Debt Transfers Out	6,131,893	8,373,363	14,805,856	14,702,031	12,436,301
Operating Transfers Out	35,353,924	42,408,495	41,608,367	30,566,026	29,566,026
Charges From Others	18,640	-	18,818	-	-
Managed Savings	-	-	-	(191,000)	(1,200,550)
<b>Total Expenditures</b>	<b>\$ 80,366,135</b>	<b>\$ 97,461,884</b>	<b>\$ 107,503,487</b>	<b>\$ 95,199,742</b>	<b>\$ 93,008,811</b>
<b>Net Total</b>	<b>\$ 4,437,952</b>	<b>\$ (11,640,202)</b>	<b>\$ (23,157,487)</b>	<b>\$ (10,648,742)</b>	<b>\$ (6,025,811)</b>

**115 - SECTION 115 PENSION TRUST**

REVENUES					
Miscellaneous	\$ 4,817,967	\$ 7,570,895	\$ -	\$ -	\$ -
Operating / Debt Transfers In	21,163,445	11,295,500	9,000,000	2,852,750	-
<b>Total Revenues</b>	<b>\$ 25,981,412</b>	<b>\$ 18,866,395</b>	<b>\$ 9,000,000</b>	<b>\$ 2,852,750</b>	<b>\$ -</b>

EXPENDITURES					
Debt Service / Debt Transfers Out	\$ 406,850	\$ 76,116	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-	12,392,540
<b>Total Expenditures</b>	<b>\$ 406,850</b>	<b>\$ 76,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,392,540</b>
<b>Net Total</b>	<b>\$ 25,574,562</b>	<b>\$ 18,790,279</b>	<b>\$ 9,000,000</b>	<b>\$ 2,852,750</b>	<b>\$ (12,392,540)</b>

**170 - RDSA ADMINISTRATION**

REVENUES					
Taxes	\$ 540,045	\$ 543,120	\$ 509,919	\$ 406,704	\$ 444,007
Miscellaneous	-	16,497	-	-	-
<b>Total Revenues</b>	<b>\$ 540,045</b>	<b>\$ 559,617</b>	<b>\$ 509,919</b>	<b>\$ 406,704</b>	<b>\$ 444,007</b>

EXPENDITURES					
Personnel	\$ 503,414	\$ 528,208	\$ 521,305	\$ 577,119	\$ 624,263
Non-Personnel	101,007	133,192	136,510	28,971	22,054
Charges From Others	374,754	256,761	264,117	220,867	226,348
Charges to Others	(435,815)	(308,081)	(412,013)	(420,253)	(428,658)
<b>Total Expenditures</b>	<b>\$ 543,360</b>	<b>\$ 610,080</b>	<b>\$ 509,919</b>	<b>\$ 406,704</b>	<b>\$ 444,007</b>
<b>Net Total</b>	<b>\$ (3,315)</b>	<b>\$ (50,463)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**205 - URBAN AREA SECURITY INITIATIVE (UASI)**

REVENUES					
Intergovernmental	\$ 1,881,943	\$ 1,601,608	\$ -	\$ -	\$ -
Miscellaneous	-	2,275	-	-	-
<b>Total Revenues</b>	<b>\$ 1,881,943</b>	<b>\$ 1,603,883</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES					
Personnel	\$ 393,718	\$ 513,851	\$ -	\$ -	\$ -
Capital Outlay	1,488,227	2,691,905	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,881,945</b>	<b>\$ 3,205,756</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ (2)</b>	<b>\$ (1,601,873)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

REVENUE AND EXPENDITURES BY FUND AND CATEGORY					
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 23,034,684	\$ 44,332,017	\$ -	\$ -	\$ -
Charges for Services	1,781,969	1,969,407	2,091,302	2,213,783	2,305,340
Miscellaneous	3,762,674	4,375,579	464,302	468,920	473,724
Rents	150,214	-	-	-	-
Other Financing Sources	1,402	-	-	-	-
Operating / Debt Transfers In	610,806	356,422	-	-	-
<b>Total Revenues</b>	<b>\$ 29,341,749</b>	<b>\$ 51,033,425</b>	<b>\$ 2,555,604</b>	<b>\$ 2,682,703</b>	<b>\$ 2,779,064</b>
<b>EXPENDITURES</b>					
Personnel	\$ 3,111,068	\$ 3,892,793	\$ 776,000	\$ 525,402	\$ 569,488
Non-Personnel	4,859,230	3,430,450	468,654	690,163	706,965
Special Projects	803,623	779,417	344,000	344,000	344,000
Equipment Outlay	701,882	286,671	-	-	-
Capital Outlay	4,816,391	3,901,219	-	-	-
Debt Service / Debt Transfers Out	210,762	209,872	-	-	-
Operating Grants	13,130,811	9,778,821	-	-	-
Operating Transfers Out	1,408,931	32,056,036	250,000	-	-
Charges From Others	833,935	815,988	1,014,675	1,098,396	1,150,162
Charges to Others	(3,577,625)	(1,468,179)	(410,618)	(100,000)	(100,000)
<b>Total Expenditures</b>	<b>\$ 26,299,008</b>	<b>\$ 53,683,088</b>	<b>\$ 2,442,711</b>	<b>\$ 2,557,961</b>	<b>\$ 2,670,615</b>
<b>Net Total</b>	<b>\$ 3,042,741</b>	<b>\$ (2,649,663)</b>	<b>\$ 112,893</b>	<b>\$ 124,742</b>	<b>\$ 108,449</b>
<b>220 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 5,829,316	\$ 2,331,858	\$ 3,001,787	\$ 3,143,468	\$ 3,256,576
Miscellaneous	2,092	14,001	-	-	-
<b>Total Revenues</b>	<b>\$ 5,831,408</b>	<b>\$ 2,345,859</b>	<b>\$ 3,001,787</b>	<b>\$ 3,143,468</b>	<b>\$ 3,256,576</b>
<b>EXPENDITURES</b>					
Personnel	\$ 529,799	\$ 555,638	\$ 576,368	\$ 654,601	\$ 707,115
Non-Personnel	66,860	98,910	82,944	96,912	92,443
Special Projects	634,379	413,468	2,406,661	2,478,861	2,553,227
Capital Outlay	3,592,480	1,765,962	-	-	-
Debt Service / Debt Transfers Out	44,045	46,938	47,160	44,590	34,650
Charges From Others	214,131	11,648	33,552	12,699	13,336
Charges to Others	(84,621)	(74,653)	(144,898)	(144,195)	(144,195)
<b>Total Expenditures</b>	<b>\$ 4,997,073</b>	<b>\$ 2,817,911</b>	<b>\$ 3,001,787</b>	<b>\$ 3,143,468</b>	<b>\$ 3,256,576</b>
<b>Net Total</b>	<b>\$ 834,335</b>	<b>\$ (472,052)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>221 - HOME INVESTMENT PARTNERSHIP PROGRAM (HOME)</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 1,644,589	\$ 394,188	\$ 1,294,069	\$ 1,286,750	\$ 1,310,510
Miscellaneous	48,618	280,994	-	-	-
Operating / Debt Transfers In	40,541	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,733,748</b>	<b>\$ 675,182</b>	<b>\$ 1,294,069</b>	<b>\$ 1,286,750</b>	<b>\$ 1,310,510</b>

REVENUE AND EXPENDITURES BY FUND AND CATEGORY					
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>EXPENDITURES</b>					
Special Projects	\$ 236,523	\$ 3,326,534	\$ 1,164,663	\$ 1,187,955	\$ 1,211,715
Charges From Others	33,655	-	129,406	98,795	98,795
<b>Total Expenditures</b>	<b>\$ 270,178</b>	<b>\$ 3,326,534</b>	<b>\$ 1,294,069</b>	<b>\$ 1,286,750</b>	<b>\$ 1,310,510</b>
<b>Net Total</b>	<b>\$ 1,463,570</b>	<b>\$ (2,651,352)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>222 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 3,583,878	\$ 4,613,290	\$ 4,829,955	\$ 4,922,953	\$ 5,066,316
<b>Total Revenues</b>	<b>\$ 3,583,878</b>	<b>\$ 4,613,290</b>	<b>\$ 4,829,955</b>	<b>\$ 4,922,953</b>	<b>\$ 5,066,316</b>
<b>EXPENDITURES</b>					
Special Projects	\$ 3,243,914	\$ 4,517,104	\$ 4,685,057	\$ 4,778,758	\$ 4,922,121
Operating Grants	-	96,186	-	-	-
Charges From Others	69,290	74,653	144,898	144,195	144,195
<b>Total Expenditures</b>	<b>\$ 3,313,204</b>	<b>\$ 4,687,943</b>	<b>\$ 4,829,955</b>	<b>\$ 4,922,953</b>	<b>\$ 5,066,316</b>
<b>Net Total</b>	<b>\$ 270,674</b>	<b>\$ (74,653)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>223 - HOUSING &amp; HUMAN SERVICES GRANTS</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 7,785,910	\$ 9,439,511	\$ -	\$ -	\$ -
Miscellaneous	446,793	632,212	-	-	-
Operating / Debt Transfers In	-	601	-	-	-
<b>Total Revenues</b>	<b>\$ 8,232,703</b>	<b>\$ 10,072,324</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Personnel	\$ 67,440	\$ 3,311	\$ -	\$ -	\$ -
Non-Personnel	15	-	-	-	-
Capital Outlay	451,195	533,438	-	-	-
Operating Grants	7,470,990	8,704,500	-	-	-
Operating Transfers Out	-	1,287,397	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,989,640</b>	<b>\$ 10,528,646</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ 243,063</b>	<b>\$ (456,322)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>225 - NEIGHBORHOOD STABILIZATION PROGRAM</b>					
<b>REVENUES</b>					
Miscellaneous	\$ 689	\$ 8,000	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 689</b>	<b>\$ 8,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ -	\$ 111	\$ -	\$ -	\$ -
Capital Outlay	244,496	4,449	-	-	-
<b>Total Expenditures</b>	<b>\$ 244,496</b>	<b>\$ 4,560</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ (243,807)</b>	<b>\$ 3,440</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**REVENUE AND EXPENDITURES BY FUND AND CATEGORY**

Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>226 - LOCAL AFFORDABLE HOUSING</b>					
<b>REVENUES</b>					
Miscellaneous	\$ -	\$ 904	\$ -	\$ -	\$ -
Operating / Debt Transfers In	-	115,273	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 116,177</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ -</b>	<b>\$ 116,177</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>230 - SPECIAL GAS TAX</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 16,647,875	\$ 17,522,817	\$ 17,192,288	\$ 18,045,900	\$ 18,488,388
Miscellaneous	1,362,958	1,896,388	150,000	500,000	500,000
Other Financing Sources	123,513	-	-	-	-
Operating / Debt Transfers In	-	324,935	-	-	-
<b>Total Revenues</b>	<b>\$ 18,134,346</b>	<b>\$ 19,744,140</b>	<b>\$ 17,342,288</b>	<b>\$ 18,545,900</b>	<b>\$ 18,988,388</b>
<b>EXPENDITURES</b>					
Capital Outlay	\$ 15,471,691	\$ 16,909,385	\$ 11,565,876	\$ 14,841,232	\$ 13,872,623
Operating Transfers Out	-	40,000	-	-	-
Charges From Others	3,087,097	3,087,097	3,087,097	3,087,097	3,087,097
<b>Total Expenditures</b>	<b>\$ 18,558,788</b>	<b>\$ 20,036,482</b>	<b>\$ 14,652,973</b>	<b>\$ 17,928,329</b>	<b>\$ 16,959,720</b>
<b>Net Total</b>	<b>\$ (424,442)</b>	<b>\$ (292,342)</b>	<b>\$ 2,689,315</b>	<b>\$ 617,571</b>	<b>\$ 2,028,668</b>
<b>240 - AIR QUALITY IMPROVEMENT FUND</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 464,712	\$ 464,479	\$ 474,164	\$ 478,455	\$ 483,240
Miscellaneous	77,197	125,404	-	-	-
<b>Total Revenues</b>	<b>\$ 541,909</b>	<b>\$ 589,883</b>	<b>\$ 474,164</b>	<b>\$ 478,455</b>	<b>\$ 483,240</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ 75,838	\$ 64,713	\$ 103,210	\$ 104,242	\$ 105,284
Special Projects	14,621	12,946	316,800	319,968	323,774
Equipment Outlay	399,993	-	-	-	-
Charges From Others	1,568	3,036	3,265	3,430	3,602
<b>Total Expenditures</b>	<b>\$ 492,020</b>	<b>\$ 80,695</b>	<b>\$ 423,275</b>	<b>\$ 427,640</b>	<b>\$ 432,660</b>
<b>Net Total</b>	<b>\$ 49,889</b>	<b>\$ 509,188</b>	<b>\$ 50,889</b>	<b>\$ 50,815</b>	<b>\$ 50,580</b>
<b>260 - NPDES STORM DRAIN</b>					
<b>REVENUES</b>					
Special Assessments	\$ 1,600,461	\$ 1,314,297	\$ 1,531,312	\$ 1,522,257	\$ 1,565,054
Miscellaneous	2,960	1,446	-	-	-
<b>Total Revenues</b>	<b>\$ 1,603,421</b>	<b>\$ 1,315,743</b>	<b>\$ 1,531,312</b>	<b>\$ 1,522,257</b>	<b>\$ 1,565,054</b>
<b>EXPENDITURES</b>					
Personnel	\$ 322,009	\$ 278,696	\$ 377,468	\$ 383,693	\$ 422,641
Non-Personnel	119,950	162,680	260,170	256,070	261,327
Special Projects	196,925	99,917	410,000	445,000	445,000
Equipment Outlay	336,642	-	-	-	-
Capital Outlay	133,488	304,172	-	-	-

REVENUE AND EXPENDITURES BY FUND AND CATEGORY					
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
Charges From Others	519,581	468,832	483,674	490,864	493,565
<b>Total Expenditures</b>	<b>\$ 1,628,595</b>	<b>\$ 1,314,297</b>	<b>\$ 1,531,312</b>	<b>\$ 1,575,627</b>	<b>\$ 1,622,533</b>
<b>Net Total</b>	<b>\$ (25,174)</b>	<b>\$ 1,446</b>	<b>\$ -</b>	<b>\$ (53,370)</b>	<b>\$ (57,479)</b>
<b>280 - HOUSING AUTHORITY</b>					
<b>REVENUES</b>					
Charges for Services	\$ -	\$ 1	\$ -	\$ -	\$ -
Fines & Forfeits	172	-	-	-	-
Miscellaneous	392,573	438,437	-	-	-
Operating / Debt Transfers In	9,267,256	232,257	-	-	-
<b>Total Revenues</b>	<b>\$ 9,660,001</b>	<b>\$ 670,695</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Personnel	\$ 580,604	\$ 618,301	\$ 966,570	\$ 913,132	\$ 984,075
Non-Personnel	136,751	60,100	263,884	269,729	265,476
Special Projects	33,260	21,859	150,000	150,000	154,500
Capital Outlay	355,763	124,245	-	-	-
Debt Service / Debt Transfers Out	96,827	103,075	93,140	97,970	74,840
Operating Transfers Out	40,541	-	-	-	-
Charges From Others	711,607	676,519	697,352	580,480	608,280
Charges to Others	(311,911)	(101,826)	(149,253)	(118,840)	(119,040)
<b>Total Expenditures</b>	<b>\$ 1,643,442</b>	<b>\$ 1,502,273</b>	<b>\$ 2,021,693</b>	<b>\$ 1,892,471</b>	<b>\$ 1,968,131</b>
<b>Net Total</b>	<b>\$ 8,016,559</b>	<b>\$ (831,578)</b>	<b>\$ (2,021,693)</b>	<b>\$ (1,892,471)</b>	<b>\$ (1,968,131)</b>
<b>281 - LOW/MOD HOUSING ASSET FUND</b>					
<b>EXPENDITURES</b>					
Operating Transfers Out	\$ 9,267,256	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 9,267,256</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ (9,267,256)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>291 - SPECIAL DISTRICTS</b>					
<b>REVENUES</b>					
Special Assessments	\$ 3,668,765	\$ 3,673,441	\$ 3,693,874	\$ 3,696,200	\$ 3,699,100
Miscellaneous	1,991	7,973	-	-	-
Operating / Debt Transfers In	1,419,080	1,581,380	2,031,398	1,670,040	1,764,380
<b>Total Revenues</b>	<b>\$ 5,089,836</b>	<b>\$ 5,262,794</b>	<b>\$ 5,725,272</b>	<b>\$ 5,366,240</b>	<b>\$ 5,463,480</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ 4,997,018	\$ 5,083,165	\$ 5,631,872	\$ 5,270,040	\$ 5,364,380
Special Projects	9,496	51,991	93,400	96,200	99,100
<b>Total Expenditures</b>	<b>\$ 5,006,514</b>	<b>\$ 5,135,156</b>	<b>\$ 5,725,272</b>	<b>\$ 5,366,240</b>	<b>\$ 5,463,480</b>
<b>Net Total</b>	<b>\$ 83,322</b>	<b>\$ 127,638</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>292 - RIVERWALK LANDSCAPE MAINTENANCE DISTRICT</b>					
<b>REVENUES</b>					
Special Assessments	\$ 488,053	\$ 508,361	\$ 534,306	\$ 536,162	\$ 546,905
Miscellaneous	12,200	22,794	-	-	-
Operating / Debt Transfers In	123,044	92,147	41,608	142,148	150,194

REVENUE AND EXPENDITURES BY FUND AND CATEGORY					
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>Total Revenues</b>	\$ 623,297	\$ 623,302	\$ 575,914	\$ 678,310	\$ 697,099
<b>EXPENDITURES</b>					
Non-Personnel	\$ 204,883	\$ 202,165	\$ 349,650	\$ 375,216	\$ 376,238
Special Projects	170	-	-	-	-
Charges From Others	201,753	268,994	226,264	303,094	320,861
<b>Total Expenditures</b>	\$ 406,806	\$ 471,159	\$ 575,914	\$ 678,310	\$ 697,099
<b>Net Total</b>	\$ 216,491	\$ 152,143	\$ -	\$ -	\$ -
<b>293 - HIGHLANDER LANDSCAPE MAINTENANCE DISTRICT</b>					
<b>REVENUES</b>					
Special Assessments	\$ 107,060	\$ 108,844	\$ 112,485	\$ 113,587	\$ 115,859
Miscellaneous	69	90	-	-	-
Operating / Debt Transfers In	18,670	21,549	2,316	31,775	33,787
<b>Total Revenues</b>	\$ 125,799	\$ 130,483	\$ 114,801	\$ 145,362	\$ 149,646
<b>EXPENDITURES</b>					
Non-Personnel	\$ 104,248	\$ 130,483	\$ 114,801	\$ 145,362	\$ 149,646
<b>Total Expenditures</b>	\$ 104,248	\$ 130,483	\$ 114,801	\$ 145,362	\$ 149,646
<b>Net Total</b>	\$ 21,551	\$ -	\$ -	\$ -	\$ -
<b>371 - SUCCESSOR AGENCY TRUST FUND</b>					
<b>REVENUES</b>					
Taxes	\$ 18,567,804	\$ 13,858,896	\$ 16,899,550	\$ 16,680,250	\$ 14,918,010
Miscellaneous	1,381,971	906,666	-	-	-
<b>Total Revenues</b>	\$ 19,949,775	\$ 14,765,562	\$ 16,899,550	\$ 16,680,250	\$ 14,918,010
<b>EXPENDITURES</b>					
Non-Personnel	\$ 409,321	\$ 685,473	\$ -	\$ -	\$ -
Special Projects	200,000	149,889	-	-	-
Capital Outlay	334,602	510,237	-	-	-
Debt Service / Debt Transfers Out	18,327,447	17,818,223	16,899,550	16,680,250	14,918,010
<b>Total Expenditures</b>	\$ 19,271,370	\$ 19,163,822	\$ 16,899,550	\$ 16,680,250	\$ 14,918,010
<b>Net Total</b>	\$ 678,405	\$ (4,398,260)	\$ -	\$ -	\$ -
<b>390 - DEBT SERVICE FUND – GENERAL</b>					
<b>REVENUES</b>					
Taxes	\$ 1,544,809	\$ 112,375	\$ -	\$ -	\$ -
Special Assessments	1,234,871	1,236,471	1,234,490	1,224,970	1,224,160
Miscellaneous	416,614	439,410	110,000	110,000	110,000
Operating / Debt Transfers In	30,805,724	34,723,772	39,904,269	40,253,899	38,563,703
Long-term Obligation Proceeds	23,625,415	60,509,482	-	-	-
<b>Total Revenues</b>	\$ 57,627,433	\$ 97,021,510	\$ 41,248,759	\$ 41,588,869	\$ 39,897,863
<b>EXPENDITURES</b>					
Non-Personnel	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Debt Service / Debt Transfers Out	59,308,478	52,848,009	41,238,759	41,588,869	39,897,863

<b>REVENUE AND EXPENDITURES BY FUND AND CATEGORY</b>					
<b>Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>Total Expenditures</b>	\$ 59,308,478	\$ 52,848,009	\$ 41,248,759	\$ 41,588,869	\$ 39,897,863
<b>Net Total</b>	\$ (1,681,045)	\$ 44,173,501	\$ -	\$ -	\$ -
<b>391 - DEBT SERVICE FUND – PUBLIC WORKS</b>					
<b>REVENUES</b>					
Miscellaneous	\$ 41,434	\$ 78,379	\$ -	\$ -	\$ -
Operating / Debt Transfers In	2,995,740	2,723,000	2,725,250	2,723,000	2,721,250
<b>Total Revenues</b>	\$ 3,037,174	\$ 2,801,379	\$ 2,725,250	\$ 2,723,000	\$ 2,721,250
<b>EXPENDITURES</b>					
Debt Service / Debt Transfers Out	\$ 2,724,689	\$ 2,723,000	\$ 2,725,250	\$ 2,723,000	\$ 2,721,250
<b>Total Expenditures</b>	\$ 2,724,689	\$ 2,723,000	\$ 2,725,250	\$ 2,723,000	\$ 2,721,250
<b>Net Total</b>	\$ 312,485	\$ 78,379	\$ -	\$ -	\$ -
<b>401 - CAPITAL OUTLAY</b>					
<b>REVENUES</b>					
Miscellaneous	\$ 316,104	\$ 1,463,068	\$ -	\$ -	\$ -
Operating / Debt Transfers In	15,962,801	24,813,398	400,000	-	-
<b>Total Revenues</b>	\$ 16,278,905	\$ 26,276,466	\$ 400,000	\$ -	\$ -
<b>EXPENDITURES</b>					
Equipment Outlay	\$ -	\$ 18,561	\$ -	\$ -	\$ -
Capital Outlay	1,403,466	16,013,521	400,000	-	-
Operating Transfers Out	92,290	11,393,838	-	-	-
<b>Total Expenditures</b>	\$ 1,495,756	\$ 27,425,920	\$ 400,000	\$ -	\$ -
<b>Net Total</b>	\$ 14,783,149	\$ (1,149,454)	\$ -	\$ -	\$ -
<b>410 - STORM DRAIN</b>					
<b>REVENUES</b>					
Licenses & Permits	\$ 188,269	\$ 142,575	\$ 193,744	\$ 181,780	\$ 183,397
Intergovernmental	199,403	109,526	-	-	-
Miscellaneous	27,138	66,345	12,500	30,000	30,000
<b>Total Revenues</b>	\$ 414,810	\$ 318,446	\$ 206,244	\$ 211,780	\$ 213,397
<b>EXPENDITURES</b>					
Capital Outlay	\$ 278,097	\$ 293,927	\$ 150,000	\$ 150,000	\$ 150,000
Charges From Others	20,657	-	-	-	-
<b>Total Expenditures</b>	\$ 298,754	\$ 293,927	\$ 150,000	\$ 150,000	\$ 150,000
<b>Net Total</b>	\$ 116,056	\$ 24,519	\$ 56,244	\$ 61,780	\$ 63,397
<b>411 - SPECIAL CAPITAL IMPROVEMENT</b>					
<b>REVENUES</b>					
Miscellaneous	\$ 2,973,496	\$ 2,736,852	\$ 2,180,000	\$ 2,410,000	\$ 2,410,000
Operating / Debt Transfers In	-	910,945	920,753	680,630	685,142
<b>Total Revenues</b>	\$ 2,973,496	\$ 3,647,797	\$ 3,100,753	\$ 3,090,630	\$ 3,095,142

REVENUE AND EXPENDITURES BY FUND AND CATEGORY						
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	
<b>EXPENDITURES</b>						
Debt Service / Debt Transfers Out	\$ 1,750,000	\$ 3,042,275	\$ 3,050,644	\$ 3,055,972	\$ 3,058,259	
Charges From Others	54,543	48,670	50,109	34,658	36,883	
<b>Total Expenditures</b>	<b>\$ 1,804,543</b>	<b>\$ 3,090,945</b>	<b>\$ 3,100,753</b>	<b>\$ 3,090,630</b>	<b>\$ 3,095,142</b>	
<b>Net Total</b>	<b>\$ 1,168,953</b>	<b>\$ 556,852</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>413 - REGIONAL PARK SPECIAL CAPITAL IMPROVEMENTS</b>						
<b>REVENUES</b>						
Miscellaneous	\$ 934,380	\$ 707,871	\$ 435,000	\$ 485,000	\$ 485,000	
<b>Total Revenues</b>	<b>\$ 934,380</b>	<b>\$ 707,871</b>	<b>\$ 435,000</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>	
<b>EXPENDITURES</b>						
Capital Outlay	\$ 184,635	\$ 41,771	\$ -	\$ -	\$ -	
<b>Total Expenditures</b>	<b>\$ 184,635</b>	<b>\$ 41,771</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Net Total</b>	<b>\$ 749,745</b>	<b>\$ 666,100</b>	<b>\$ 435,000</b>	<b>\$ 485,000</b>	<b>\$ 485,000</b>	
<b>420 - MEASURE Z CAPITAL OUTLAY</b>						
<b>REVENUES</b>						
Miscellaneous	\$ 926,549	\$ 1,464,059	\$ -	\$ -	\$ -	
Rents	-	7,400	-	-	-	
Operating / Debt Transfers In	17,087,898	18,252,500	15,975,000	12,300,000	11,300,000	
Long-term Obligation Proceeds	-	-	17,904,047	-	-	
<b>Total Revenues</b>	<b>\$ 18,014,447</b>	<b>\$ 19,723,959</b>	<b>\$ 33,879,047</b>	<b>\$ 12,300,000</b>	<b>\$ 11,300,000</b>	
<b>EXPENDITURES</b>						
Personnel	\$ 1,007	\$ -	\$ -	\$ -	\$ -	
Non-Personnel	-	113,184	-	-	-	
Equipment Outlay	38,381	47,640	-	-	-	
Capital Outlay	22,049,354	21,952,258	33,879,047	12,300,000	11,300,000	
Operating Transfers Out	54,371	4,995	-	-	-	
Charges From Others	90,420	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 22,233,533</b>	<b>\$ 22,118,077</b>	<b>\$ 33,879,047</b>	<b>\$ 12,300,000</b>	<b>\$ 11,300,000</b>	
<b>Net Total</b>	<b>\$ (4,219,086)</b>	<b>\$ (2,394,118)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>430 - CAPITAL OUTLAY – GRANTS</b>						
<b>REVENUES</b>						
Intergovernmental	\$ 750,539	\$ 19,150,793	\$ -	\$ -	\$ -	
Miscellaneous	53,284	(377,612)	-	-	-	
Operating / Debt Transfers In	-	131,324	-	-	-	
<b>Total Revenues</b>	<b>\$ 803,823</b>	<b>\$ 18,904,505</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>EXPENDITURES</b>						
Capital Outlay	\$ 882,546	\$ 20,540,733	\$ -	\$ -	\$ -	
Operating Grants	(113)	-	-	-	-	
<b>Total Expenditures</b>	<b>\$ 882,433</b>	<b>\$ 20,540,733</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>Net Total</b>	<b>\$ (78,610)</b>	<b>\$ (1,636,228)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	

REVENUE AND EXPENDITURES BY FUND AND CATEGORY					
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>431 - TRANSPORTATION PROJECTS</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 162,290	\$ -	\$ -	\$ -	\$ -
Miscellaneous	7	6	-	-	-
<b>Total Revenues</b>	<b>\$ 162,297</b>	<b>\$ 6</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Capital Outlay	\$ 162,185	\$ 210	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 162,185</b>	<b>\$ 210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ 112</b>	<b>\$ (204)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>432 - MEASURE A CAPITAL OUTLAY</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 10,618,527	\$ 13,063,436	\$ 10,962,000	\$ 10,273,000	\$ 10,478,000
Miscellaneous	1,373,244	2,225,574	150,000	850,000	850,000
Other Financing Sources	271,922	257,827	-	-	-
Operating / Debt Transfers In	-	143,298	-	-	-
<b>Total Revenues</b>	<b>\$ 12,263,693</b>	<b>\$ 15,690,135</b>	<b>\$ 11,112,000</b>	<b>\$ 11,123,000</b>	<b>\$ 11,328,000</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ 6,500	\$ -	\$ -	\$ -	\$ -
Equipment Outlay	-	16,354	-	-	-
Capital Outlay	4,678,474	9,113,672	4,775,000	14,237,300	11,247,800
Debt Service / Debt Transfers Out	2,998,990	2,724,250	2,727,250	2,725,000	2,723,250
Operating Transfers Out	-	91,324	-	-	-
<b>Total Expenditures</b>	<b>\$ 7,683,964</b>	<b>\$ 11,945,600</b>	<b>\$ 7,502,250</b>	<b>\$ 16,962,300</b>	<b>\$ 13,971,050</b>
<b>Net Total</b>	<b>\$ 4,579,729</b>	<b>\$ 3,744,535</b>	<b>\$ 3,609,750</b>	<b>\$ (5,839,300)</b>	<b>\$ (2,643,050)</b>
<b>433 - TRANSPORTATION DEVELOPMENT IMPACT FEES</b>					
<b>REVENUES</b>					
Special Assessments	\$ 1,005,776	\$ 254,307	\$ 510,000	\$ 550,000	\$ 550,000
Miscellaneous	388,973	478,008	30,000	210,000	210,000
<b>Total Revenues</b>	<b>\$ 1,394,749</b>	<b>\$ 732,315</b>	<b>\$ 540,000</b>	<b>\$ 760,000</b>	<b>\$ 760,000</b>
<b>EXPENDITURES</b>					
Capital Outlay	\$ 123,721	\$ 62,660	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 123,721</b>	<b>\$ 62,660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ 1,271,028</b>	<b>\$ 669,655</b>	<b>\$ 540,000</b>	<b>\$ 760,000</b>	<b>\$ 760,000</b>
<b>434 - TRANSPORTATION UNIFORM MITIGATION FEE (TUMF)</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 816,777	\$ 5,755,070	\$ -	\$ -	\$ -
Miscellaneous	611	104	-	-	-
<b>Total Revenues</b>	<b>\$ 817,388</b>	<b>\$ 5,755,174</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Capital Outlay	\$ 1,637,236	\$ 6,257,172	\$ -	\$ -	\$ -

REVENUE AND EXPENDITURES BY FUND AND CATEGORY						
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	
Operating Transfers Out	-	143,298	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,637,236</b>	<b>\$ 6,400,470</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Total</b>	<b>\$ (819,848)</b>	<b>\$ (645,296)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>442 - HUNTER BUSINESS PARK ASSESSMENT DISTRICT</b>						
<b>REVENUES</b>						
Miscellaneous	\$ 82,007	\$ 117,235	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>\$ 82,007</b>	<b>\$ 117,235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Total</b>	<b>\$ 82,007</b>	<b>\$ 117,235</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>450 - CANYON SPRINGS ASSESSMENT DISTRICT</b>						
<b>REVENUES</b>						
Miscellaneous	\$ 4,672	\$ 6,673	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>\$ 4,672</b>	<b>\$ 6,673</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Total</b>	<b>\$ 4,672</b>	<b>\$ 6,673</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>456 - RIVERWALK ASSESSMENT DISTRICT</b>						
<b>REVENUES</b>						
Miscellaneous	\$ 3,580	\$ 4,330	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>\$ 3,580</b>	<b>\$ 4,330</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>EXPENDITURES</b>						
Capital Outlay	\$ 248	\$ 56,561	\$ -	\$ -	\$ -	-
<b>Total Expenditures</b>	<b>\$ 248</b>	<b>\$ 56,561</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Total</b>	<b>\$ 3,332</b>	<b>\$ (52,231)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>458 - CFD SYCAMORE CANYON 92-1</b>						
<b>REVENUES</b>						
Miscellaneous	\$ 625	\$ 892	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>\$ 625</b>	<b>\$ 892</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Total</b>	<b>\$ 625</b>	<b>\$ 892</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>459 - CFD RIVERWALK VISTA AREA #2</b>						
<b>REVENUES</b>						
Miscellaneous	\$ 17	\$ 17	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>\$ 17</b>	<b>\$ 17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>Net Total</b>	<b>\$ 17</b>	<b>\$ 17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>480 - RDSA 2007 BONDS</b>						
<b>REVENUES</b>						
Miscellaneous	\$ 88,377	\$ 95,513	\$ -	\$ -	\$ -	-
<b>Total Revenues</b>	<b>\$ 88,377</b>	<b>\$ 95,513</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>EXPENDITURES</b>						
Capital Outlay	\$ 37,184	\$ 249,535	\$ -	\$ -	\$ -	-

<b>REVENUE AND EXPENDITURES BY FUND AND CATEGORY</b>					
<b>Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>Total Expenditures</b>	\$ 37,184	\$ 249,535	\$ -	\$ -	\$ -
<b>Net Total</b>	\$ 51,193	\$ (154,022)	\$ -	\$ -	\$ -
<b>510 - ELECTRIC</b>					
<b>REVENUES</b>					
Charges for Services	\$ 418,525,240	\$ 462,319,441	\$ 467,855,300	\$ 488,981,712	\$ 492,557,103
Miscellaneous	29,862,820	40,534,925	17,173,500	21,016,900	21,360,532
Other Financing Sources	1,018,192	424,413	497,000	497,000	497,000
Operating / Debt Transfers In	1,078	-	-	-	-
Extraordinary Gain/Loss	-	(5,806,969)	-	-	-
<b>Total Revenues</b>	<b>\$ 449,407,330</b>	<b>\$ 497,471,810</b>	<b>\$ 485,525,800</b>	<b>\$ 510,495,612</b>	<b>\$ 514,414,635</b>
<b>EXPENDITURES</b>					
Personnel	\$ 70,515,989	\$ 79,622,982	\$ 83,124,203	\$ 88,638,768	\$ 95,040,662
Non-Personnel	272,751,543	263,387,492	300,034,386	317,928,882	289,091,348
Special Projects	523,619	325,698	1,673,490	960,110	961,270
Equipment Outlay	19,573	3,109,066	240,060	218,210	220,970
Capital Outlay	27,346,500	55,685,717	68,722,302	80,156,035	76,344,192
Debt Service / Debt Transfers Out	48,622,839	53,870,062	58,431,905	57,660,320	60,448,145
Operating Transfers Out	45,289,100	45,215,300	47,015,500	50,551,600	54,077,500
Charges From Others	19,391,851	19,252,461	19,857,139	19,728,748	20,647,432
Charges to Others	(25,760,811)	(30,145,621)	(38,321,748)	(36,987,617)	(38,877,229)
<b>Total Expenditures</b>	<b>\$ 458,700,203</b>	<b>\$ 490,323,157</b>	<b>\$ 540,777,237</b>	<b>\$ 578,855,056</b>	<b>\$ 557,954,290</b>
<b>Net Total</b>	<b>\$ (9,292,873)</b>	<b>\$ 7,148,653</b>	<b>\$ (55,251,437)</b>	<b>\$ (68,359,444)</b>	<b>\$ (43,539,655)</b>
<b>511 - ELECTRIC – PUBLIC BENEFIT PROGRAMS</b>					
<b>REVENUES</b>					
Charges for Services	\$ 10,074,814	\$ 11,316,021	\$ 11,674,000	\$ 12,304,000	\$ 12,771,000
Miscellaneous	1,252,835	1,972,506	2,065,000	781,000	764,000
Operating / Debt Transfers In	4	-	-	-	-
<b>Total Revenues</b>	<b>\$ 11,327,653</b>	<b>\$ 13,288,527</b>	<b>\$ 13,739,000</b>	<b>\$ 13,085,000</b>	<b>\$ 13,535,000</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ 101,761	\$ 66,152	\$ -	\$ -	\$ -
Special Projects	6,772,725	8,134,208	14,228,890	9,924,192	10,141,549
Debt Service / Debt Transfers Out	7,755	7,754	7,760	7,760	-
Charges From Others	1,299,136	2,272,440	2,375,890	3,153,048	3,393,451
<b>Total Expenditures</b>	<b>\$ 8,181,377</b>	<b>\$ 10,480,554</b>	<b>\$ 16,612,540</b>	<b>\$ 13,085,000</b>	<b>\$ 13,535,000</b>
<b>Net Total</b>	<b>\$ 3,146,276</b>	<b>\$ 2,807,973</b>	<b>\$ (2,873,540)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>520 - WATER</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 12,873	\$ 143,143	\$ -	\$ -	\$ -
Charges for Services	80,443,218	95,879,448	96,454,000	103,261,020	110,141,520
Miscellaneous	16,303,704	14,179,528	6,936,500	15,243,288	10,077,421
Rents	633,258	667,652	2,983,600	3,146,200	3,317,700
Other Financing Sources	257,923	116,181	162,375	149,000	149,000
Operating / Debt Transfers In	49	-	-	-	-

**REVENUE AND EXPENDITURES BY FUND AND CATEGORY**

Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>Total Revenues</b>	<b>\$ 97,651,025</b>	<b>\$ 110,985,952</b>	<b>\$ 106,536,475</b>	<b>\$ 121,799,508</b>	<b>\$ 123,685,641</b>
<b>EXPENDITURES</b>					
Personnel	\$ 25,108,642	\$ 27,873,350	\$ 28,496,075	\$ 31,694,331	\$ 33,715,381
Non-Personnel	22,079,192	24,727,329	28,571,460	34,023,063	34,109,924
Special Projects	170,355	150,557	394,200	340,017	317,775
Equipment Outlay	-	4,156,758	-	5,510,000	-
Capital Outlay	30,154,533	4,910,436	34,573,077	45,265,585	37,504,135
Debt Service / Debt Transfers Out	21,226,205	21,868,182	26,775,115	29,817,350	33,873,091
Operating Transfers Out	8,107,500	8,230,300	9,183,200	9,825,900	10,623,900
Charges From Others	10,434,516	10,850,730	10,860,176	10,446,611	11,058,408
Charges to Others	(6,299,927)	(5,631,757)	(9,486,749)	(11,110,147)	(9,169,773)
<b>Total Expenditures</b>	<b>\$ 110,981,016</b>	<b>\$ 97,135,885</b>	<b>\$ 129,366,554</b>	<b>\$ 155,812,710</b>	<b>\$ 152,032,841</b>
<b>Net Total</b>	<b>\$ (13,329,991)</b>	<b>\$ 13,850,067</b>	<b>\$ (22,830,079)</b>	<b>\$ (34,013,202)</b>	<b>\$ (28,347,200)</b>

**521 - WATER CONSERVATION**

**REVENUES**

Charges for Services	\$ 825,364	\$ 26	\$ 1,312,000	\$ -	\$ -
Miscellaneous	157,362	205,010	301,000	66,000	21,000
<b>Total Revenues</b>	<b>\$ 982,726</b>	<b>\$ 205,036</b>	<b>\$ 1,613,000</b>	<b>\$ 66,000</b>	<b>\$ 21,000</b>

**EXPENDITURES**

Non-Personnel	\$ 326	\$ 3,456	\$ -	\$ -	\$ -
Special Projects	511,058	512,336	1,186,550	1,210,270	1,234,480
Charges From Others	296,724	341,406	357,079	246,858	265,616
<b>Total Expenditures</b>	<b>\$ 808,108</b>	<b>\$ 857,198</b>	<b>\$ 1,543,629</b>	<b>\$ 1,457,128</b>	<b>\$ 1,500,096</b>
<b>Net Total</b>	<b>\$ 174,618</b>	<b>\$ (652,162)</b>	<b>\$ 69,371</b>	<b>\$ (1,391,128)</b>	<b>\$ (1,479,096)</b>

**530 - AIRPORT**

**REVENUES**

Taxes	\$ 42,914	\$ 46,968	\$ 50,000	\$ 50,500	\$ 51,265
Intergovernmental	115,479	126,922	-	-	-
Charges for Services	2,038,657	2,234,865	2,195,000	2,303,175	2,368,272
Fines & Forfeits	9,138	1,733	-	-	-
Miscellaneous	183,926	436,405	29,000	27,000	27,000
Other Financing Sources	3,990	1,500	-	-	-
Operating / Debt Transfers In	1,000,020	-	-	-	-
<b>Total Revenues</b>	<b>\$ 3,394,124</b>	<b>\$ 2,848,393</b>	<b>\$ 2,274,000</b>	<b>\$ 2,380,675</b>	<b>\$ 2,446,537</b>

**EXPENDITURES**

Personnel	\$ 809,336	\$ 943,953	\$ 905,916	\$ 952,989	\$ 1,026,035
Non-Personnel	650,529	654,201	779,860	858,016	877,519
Equipment Outlay	77,849	144,922	-	-	-
Capital Outlay	669,013	428,963	-	-	-
Debt Service / Debt Transfers Out	84,172	88,598	338,330	327,540	290,230
Operating Grants	46,340	-	-	-	-
Charges From Others	215,169	212,140	218,638	164,840	172,817
Charges to Others	2,977	(2,345)	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,555,385</b>	<b>\$ 2,470,432</b>	<b>\$ 2,242,744</b>	<b>\$ 2,303,385</b>	<b>\$ 2,366,601</b>

<b>REVENUE AND EXPENDITURES BY FUND AND CATEGORY</b>					
<b>Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>Net Total</b>	<b>\$ 838,739</b>	<b>\$ 377,961</b>	<b>\$ 31,256</b>	<b>\$ 77,290</b>	<b>\$ 79,936</b>
<b>540 - REFUSE</b>					
<b>REVENUES</b>					
Charges for Services	\$ 32,150,970	\$ 36,144,497	\$ 35,741,143	\$ 38,463,511	\$ 40,728,724
Fines & Forfeits	1,294,377	1,290,583	1,604,462	1,500,000	1,500,000
Miscellaneous	837,224	1,534,116	214,987	65,970	68,608
Other Financing Sources	2,972	12,859	-	-	-
Operating / Debt Transfers In	83,113	1,104,425	-	-	-
<b>Total Revenues</b>	<b>\$ 34,368,656</b>	<b>\$ 40,086,480</b>	<b>\$ 37,560,592</b>	<b>\$ 40,029,481</b>	<b>\$ 42,297,332</b>
<b>EXPENDITURES</b>					
Personnel	\$ 7,225,701	\$ 6,796,265	\$ 8,215,991	\$ 8,613,848	\$ 9,236,565
Non-Personnel	15,907,575	14,400,272	15,234,410	16,241,995	16,697,370
Special Projects	7,154,637	10,013,990	8,206,572	8,538,562	9,078,524
Equipment Outlay	106,187	6,701,383	1,100,000	1,300,000	1,500,000
Capital Outlay	55,590	363,318	224,588	282,509	344,217
Debt Service / Debt Transfers Out	599,876	690,605	1,418,120	1,741,940	1,534,385
Charges From Others	4,719,463	4,838,970	4,995,319	5,434,420	5,780,478
Charges to Others	(327,055)	(370,085)	(47,179)	(50,811)	(51,766)
<b>Total Expenditures</b>	<b>\$ 35,441,974</b>	<b>\$ 43,434,718</b>	<b>\$ 39,347,821</b>	<b>\$ 42,102,463</b>	<b>\$ 44,119,773</b>
<b>Net Total</b>	<b>\$ (1,073,318)</b>	<b>\$ (3,348,238)</b>	<b>\$ (1,787,229)</b>	<b>\$ (2,072,982)</b>	<b>\$ (1,822,441)</b>
<b>550 - SEWER</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 5,015,174	\$ 10,534,035	\$ -	\$ -	\$ -
Charges for Services	75,413,521	71,972,915	71,898,510	72,609,556	73,334,288
Miscellaneous	4,973,064	11,785,983	6,434,964	1,647,129	1,649,112
Other Financing Sources	227,698	-	-	-	-
Operating / Debt Transfers In	51	-	-	-	-
<b>Total Revenues</b>	<b>\$ 85,629,508</b>	<b>\$ 94,292,933</b>	<b>\$ 78,333,474</b>	<b>\$ 74,256,685</b>	<b>\$ 74,983,400</b>
<b>EXPENDITURES</b>					
Personnel	\$ 15,056,640	\$ 16,504,368	\$ 18,072,232	\$ 19,894,723	\$ 21,349,941
Non-Personnel	20,601,714	21,235,793	23,919,968	24,393,206	23,390,174
Special Projects	2,210,563	2,243,645	2,453,639	2,511,419	2,578,592
Equipment Outlay	355,567	528,620	1,230,708	941,138	841,138
Capital Outlay	8,735,800	23,292,603	3,860,000	290,000	10,090,000
Debt Service / Debt Transfers Out	25,850,933	25,938,001	28,123,322	24,100,266	25,949,150
Charges From Others	4,978,658	4,814,036	4,551,716	4,813,725	5,060,515
Charges to Others	(1,739,278)	(1,772,290)	(996,675)	(1,808,418)	(1,832,866)
<b>Total Expenditures</b>	<b>\$ 76,050,597</b>	<b>\$ 92,784,776</b>	<b>\$ 81,214,910</b>	<b>\$ 75,136,059</b>	<b>\$ 87,426,644</b>
<b>Net Total</b>	<b>\$ 9,578,911</b>	<b>\$ 1,508,157</b>	<b>\$ (2,881,436)</b>	<b>\$ (879,374)</b>	<b>\$ (12,443,244)</b>
<b>560 - SPECIAL TRANSIT</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 4,656,915	\$ 6,314,567	\$ 5,805,241	\$ 6,530,005	\$ 6,899,272
Charges for Services	276,570	278,884	166,425	285,900	294,195
Miscellaneous	242,403	67,072	-	-	-

**REVENUE AND EXPENDITURES BY FUND AND CATEGORY**

Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
Operating / Debt Transfers In	25	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,175,913</b>	<b>\$ 6,660,523</b>	<b>\$ 5,971,666</b>	<b>\$ 6,815,905</b>	<b>\$ 7,193,467</b>

<b>EXPENDITURES</b>					
Personnel	\$ 3,400,377	\$ 3,447,123	\$ 3,392,638	\$ 4,172,704	\$ 4,462,771
Non-Personnel	999,006	1,175,609	1,332,803	1,401,819	1,503,527
Equipment Outlay	-	2,718	-	-	-
Capital Outlay	-	766,905	-	-	-
Debt Service / Debt Transfers Out	246,659	287,224	262,460	249,330	176,570
Operating Grants	-	2,383	-	-	-
Charges From Others	898,942	913,844	983,765	992,052	1,050,599
Charges to Others	(532)	(1,851)	-	-	-
<b>Total Expenditures</b>	<b>\$ 5,544,452</b>	<b>\$ 6,593,955</b>	<b>\$ 5,971,666</b>	<b>\$ 6,815,905</b>	<b>\$ 7,193,467</b>
<b>Net Total</b>	<b>\$ (368,539)</b>	<b>\$ 66,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**570 - PUBLIC PARKING**

<b>REVENUES</b>					
Licenses & Permits	\$ 6,155,102	\$ 6,850,521	\$ 6,784,428	\$ 7,096,837	\$ 7,214,744
Fines & Forfeits	3,081,708	3,403,138	3,864,941	3,761,968	3,761,968
Miscellaneous	1,284,294	1,602,109	1,032,429	1,070,844	1,102,880
Other Financing Sources	158,135	2,883	-	-	-
Operating / Debt Transfers In	900,000	-	-	-	-
<b>Total Revenues</b>	<b>\$ 11,579,239</b>	<b>\$ 11,858,651</b>	<b>\$ 11,681,798</b>	<b>\$ 11,929,649</b>	<b>\$ 12,079,592</b>

<b>EXPENDITURES</b>					
Personnel	\$ 1,396,472	\$ 1,944,821	\$ 2,020,500	\$ 2,231,010	\$ 2,426,748
Non-Personnel	5,453,065	4,994,999	6,396,330	7,081,986	7,227,918
Equipment Outlay	-	114,000	-	-	-
Capital Outlay	1,046,620	837,437	900,000	1,193,381	2,300,000
Debt Service / Debt Transfers Out	1,778,851	1,608,121	2,001,642	1,944,032	1,904,132
Operating Transfers Out	2,111,891	-	-	-	-
Charges From Others	703,739	808,658	788,091	1,050,897	1,115,203
Charges to Others	(1,044,226)	(1,091,259)	(1,175,072)	(1,059,410)	(1,141,571)
<b>Total Expenditures</b>	<b>\$ 11,446,412</b>	<b>\$ 9,216,777</b>	<b>\$ 10,931,491</b>	<b>\$ 12,441,896</b>	<b>\$ 13,832,430</b>
<b>Net Total</b>	<b>\$ 132,827</b>	<b>\$ 2,641,874</b>	<b>\$ 750,307</b>	<b>\$ (512,247)</b>	<b>\$ (1,752,838)</b>

**580 - CONVENTION CENTER**

<b>REVENUES</b>					
Charges for Services	\$ 13,341,525	\$ 14,279,133	\$ 11,291,956	\$ 12,986,856	\$ 13,162,462
Miscellaneous	3,586	1,604	-	-	-
Operating / Debt Transfers In	5,396,768	6,535,499	6,700,215	5,332,174	5,619,061
<b>Total Revenues</b>	<b>\$ 18,741,879</b>	<b>\$ 20,816,236</b>	<b>\$ 17,992,171</b>	<b>\$ 18,319,030</b>	<b>\$ 18,781,523</b>

<b>EXPENDITURES</b>					
Non-Personnel	\$ 162,362	\$ 168,594	\$ 205,590	\$ 191,030	\$ 208,537
Special Projects	15,951,279	16,379,019	14,730,709	15,079,037	15,528,912
Debt Service / Debt Transfers Out	3,072,458	3,056,754	3,055,872	3,048,963	3,044,074
<b>Total Expenditures</b>	<b>\$ 19,186,099</b>	<b>\$ 19,604,367</b>	<b>\$ 17,992,171</b>	<b>\$ 18,319,030</b>	<b>\$ 18,781,523</b>
<b>Net Total</b>	<b>\$ (444,220)</b>	<b>\$ 1,211,869</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**REVENUE AND EXPENDITURES BY FUND AND CATEGORY**

Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>581 - ENTERTAINMENT</b>					
<b>REVENUES</b>					
Charges for Services	\$ 8,582,716	\$ 229,584	\$ 361,000	\$ 367,270	\$ 371,645
Miscellaneous	274,305	427,275	76,251	76,356	78,647
Operating / Debt Transfers In	3,625,593	3,564,540	3,365,736	3,392,243	3,409,445
<b>Total Revenues</b>	<b>\$ 12,482,614</b>	<b>\$ 4,221,399</b>	<b>\$ 3,802,987</b>	<b>\$ 3,835,869</b>	<b>\$ 3,859,737</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ 8,939,774	\$ 2,887,447	\$ 631,616	\$ 660,608	\$ 682,595
Special Projects	646,183	900	70,000	70,000	70,000
Equipment Outlay	1,067,364	-	-	-	-
Capital Outlay	348,871	-	-	-	-
Debt Service / Debt Transfers Out	2,859,990	2,906,634	3,100,971	3,104,993	3,106,748
Charges From Others	416	391	400	268	394
<b>Total Expenditures</b>	<b>\$ 13,862,598</b>	<b>\$ 5,795,372</b>	<b>\$ 3,802,987</b>	<b>\$ 3,835,869</b>	<b>\$ 3,859,737</b>
<b>Net Total</b>	<b>\$ (1,379,984)</b>	<b>\$ (1,573,973)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>582 - CHEECH MARIN CENTER</b>					
<b>REVENUES</b>					
Charges for Services	\$ 75,594	\$ 281,635	\$ 303,877	\$ 96,500	\$ 98,429
Miscellaneous	-	4,161	-	-	-
Operating / Debt Transfers In	950,219	908,265	1,094,648	1,352,783	1,386,589
<b>Total Revenues</b>	<b>\$ 1,025,813</b>	<b>\$ 1,194,061</b>	<b>\$ 1,398,525</b>	<b>\$ 1,449,283</b>	<b>\$ 1,485,018</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ 196,645	\$ 225,127	\$ 498,525	\$ 524,283	\$ 535,018
Special Projects	829,167	854,167	900,000	925,000	950,000
Capital Outlay	(19,397)	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,006,415</b>	<b>\$ 1,079,294</b>	<b>\$ 1,398,525</b>	<b>\$ 1,449,283</b>	<b>\$ 1,485,018</b>
<b>Net Total</b>	<b>\$ 19,398</b>	<b>\$ 114,767</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>610 - WORKERS' COMPENSATION TRUST</b>					
<b>REVENUES</b>					
Charges for Services	\$ 10,039,610	\$ 9,000,000	\$ 9,000,000	\$ 10,776,570	\$ 11,402,400
Miscellaneous	906,091	1,485,246	-	-	-
Operating / Debt Transfers In	60	-	-	-	-
<b>Total Revenues</b>	<b>\$ 10,945,761</b>	<b>\$ 10,485,246</b>	<b>\$ 9,000,000</b>	<b>\$ 10,776,570</b>	<b>\$ 11,402,400</b>
<b>EXPENDITURES</b>					
Personnel	\$ 665,469	\$ 774,928	\$ 690,174	\$ 790,443	\$ 852,057
Non-Personnel	8,693,708	9,196,705	7,041,826	7,097,971	7,362,218
Debt Service / Debt Transfers Out	57,406	60,892	61,150	58,050	41,750
Charges From Others	1,208,869	1,242,200	1,286,522	1,717,351	1,805,801
<b>Total Expenditures</b>	<b>\$ 10,625,452</b>	<b>\$ 11,274,725</b>	<b>\$ 9,079,672</b>	<b>\$ 9,663,815</b>	<b>\$ 10,061,826</b>
<b>Net Total</b>	<b>\$ 320,309</b>	<b>\$ (789,479)</b>	<b>\$ (79,672)</b>	<b>\$ 1,112,755</b>	<b>\$ 1,340,574</b>

REVENUE AND EXPENDITURES BY FUND AND CATEGORY					
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>620 - UNEMPLOYMENT INSURANCE</b>					
<b>REVENUES</b>					
Charges for Services	\$ 170,190	\$ 184,759	\$ 162,872	\$ 171,994	\$ 182,966
Miscellaneous	13,825	27,044	-	-	-
<b>Total Revenues</b>	<b>\$ 184,015</b>	<b>\$ 211,803</b>	<b>\$ 162,872</b>	<b>\$ 171,994</b>	<b>\$ 182,966</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ 100,343	\$ 147,250	\$ 159,755	\$ 169,915	\$ 180,755
Charges From Others	3,429	3,027	3,117	2,079	2,211
<b>Total Expenditures</b>	<b>\$ 103,772</b>	<b>\$ 150,277</b>	<b>\$ 162,872</b>	<b>\$ 171,994</b>	<b>\$ 182,966</b>
<b>Net Total</b>	<b>\$ 80,243</b>	<b>\$ 61,526</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>630 - LIABILITY INSURANCE TRUST</b>					
<b>REVENUES</b>					
Charges for Services	\$ 13,384,900	\$ 13,115,220	\$ 13,533,960	\$ 9,519,350	\$ 11,702,500
Miscellaneous	2,054,628	337,656	130,000	130,000	130,000
Operating / Debt Transfers In	2	-	-	-	-
<b>Total Revenues</b>	<b>\$ 15,439,530</b>	<b>\$ 13,452,876</b>	<b>\$ 13,663,960</b>	<b>\$ 9,649,350</b>	<b>\$ 11,832,500</b>
<b>EXPENDITURES</b>					
Personnel	\$ 773,831	\$ 1,513,666	\$ 1,388,518	\$ 4,555,864	\$ 4,938,296
Non-Personnel	18,171,733	12,730,372	7,279,139	10,519,153	11,385,423
Special Projects	202,639	120,262	250,000	250,000	250,000
Equipment Outlay	214	255	155	180	185
Debt Service / Debt Transfers Out	7,087	7,602	7,660	7,200	6,190
Charges From Others	3,990,708	4,016,846	4,254,668	409,178	431,820
<b>Total Expenditures</b>	<b>\$ 23,146,212</b>	<b>\$ 18,389,003</b>	<b>\$ 13,180,140</b>	<b>\$ 15,741,575</b>	<b>\$ 17,011,914</b>
<b>Net Total</b>	<b>\$ (7,706,682)</b>	<b>\$ (4,936,127)</b>	<b>\$ 483,820</b>	<b>\$ (6,092,225)</b>	<b>\$ (5,179,414)</b>
<b>631 - PARADA SETTLEMENT FUND</b>					
<b>REVENUES</b>					
Miscellaneous	\$ 537,228	\$ 173,433	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 537,228</b>	<b>\$ 173,433</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ 38,004,617	\$ 89,232	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 38,004,617</b>	<b>\$ 89,232</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ (37,467,389)</b>	<b>\$ 84,201</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>632 - GFT SETTLEMENT FUND</b>					
<b>REVENUES</b>					
Miscellaneous	\$ -	\$ 9	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ -	\$ 8,310,318	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 8,310,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ -</b>	<b>\$ (8,310,309)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

REVENUE AND EXPENDITURES BY FUND AND CATEGORY					
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>640 - CENTRAL STORES</b>					
<b>REVENUES</b>					
Charges for Services	\$ 1,518,573	\$ 2,729,215	\$ 1,385,735	\$ 1,456,839	\$ 1,528,836
Miscellaneous	543	410	-	-	-
<b>Total Revenues</b>	<b>\$ 1,519,116</b>	<b>\$ 2,729,625</b>	<b>\$ 1,385,735</b>	<b>\$ 1,456,839</b>	<b>\$ 1,528,836</b>
<b>EXPENDITURES</b>					
Personnel	\$ 812,448	\$ 906,759	\$ 983,332	\$ 1,062,373	\$ 1,154,532
Non-Personnel	(8,491)	167,188	315,376	205,905	201,105
Equipment Outlay	1,267	1,272	1,360	1,320	1,360
Capital Outlay	1,783	-	515	-	-
Debt Service / Debt Transfers Out	68,069	71,708	71,460	67,960	47,120
Charges From Others	115,142	107,486	110,692	119,281	124,719
<b>Total Expenditures</b>	<b>\$ 990,218</b>	<b>\$ 1,254,413</b>	<b>\$ 1,482,735</b>	<b>\$ 1,456,839</b>	<b>\$ 1,528,836</b>
<b>Net Total</b>	<b>\$ 528,898</b>	<b>\$ 1,475,212</b>	<b>\$ (97,000)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>650 - CENTRAL GARAGE</b>					
<b>REVENUES</b>					
Intergovernmental	\$ 17,254	\$ 2,786	\$ -	\$ -	\$ -
Charges for Services	15,896,490	15,105,969	16,019,648	16,900,729	17,999,275
Miscellaneous	527,149	539,052	-	-	-
Other Financing Sources	75,676	120,724	-	100,000	100,000
Operating / Debt Transfers In	21	-	-	-	-
<b>Total Revenues</b>	<b>\$ 16,516,590</b>	<b>\$ 15,768,531</b>	<b>\$ 16,019,648</b>	<b>\$ 17,000,729</b>	<b>\$ 18,099,275</b>
<b>EXPENDITURES</b>					
Personnel	\$ 3,852,274	\$ 4,495,395	\$ 4,568,805	\$ 5,031,419	\$ 5,438,911
Non-Personnel	8,607,055	8,701,177	8,511,941	8,464,238	8,708,687
Equipment Outlay	1,545,505	2,111,572	1,130,177	2,664,082	2,699,005
Capital Outlay	160,706	366,462	-	-	-
Debt Service / Debt Transfers Out	405,068	455,419	378,870	435,420	337,280
Charges From Others	1,456,762	1,477,324	1,524,645	1,624,874	1,714,765
Charges to Others	(23,135)	(108,532)	(131,860)	(120,864)	(132,177)
<b>Total Expenditures</b>	<b>\$ 16,004,235</b>	<b>\$ 17,498,817</b>	<b>\$ 15,982,578</b>	<b>\$ 18,099,169</b>	<b>\$ 18,766,471</b>
<b>Net Total</b>	<b>\$ 512,355</b>	<b>\$ (1,730,286)</b>	<b>\$ 37,070</b>	<b>\$ (1,098,440)</b>	<b>\$ (667,196)</b>
<b>720 - SPECIAL DEPOSITS</b>					
<b>REVENUES</b>					
Miscellaneous	\$ -	\$ 67,601	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 67,601</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ -</b>	<b>\$ 67,601</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>721 - INTEREST BEARING SPECIAL DEPOSITS</b>					
<b>REVENUES</b>					
Intergovernmental	\$ -	\$ 123,795	\$ -	\$ -	\$ -
Miscellaneous	-	26,031	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 149,826</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

REVENUE AND EXPENDITURES BY FUND AND CATEGORY						
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	
<b>Net Total</b>	\$ -	\$ 149,826	\$ -	\$ -	\$ -	\$ -
<b>722 - LIBRARY MINOR GIFT FUND</b>						
<b>REVENUES</b>						
Miscellaneous	\$ -	\$ 46,176	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ -	\$ 46,176	\$ -	\$ -	\$ -	\$ -
<b>Net Total</b>	\$ -	\$ 46,176	\$ -	\$ -	\$ -	\$ -
<b>741 - ASSESSMENT DISTRICT – MISCELLANEOUS</b>						
<b>REVENUES</b>						
Special Assessments	\$ 359,727	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	40,902	22,800	-	-	-	-
<b>Total Revenues</b>	\$ 400,629	\$ 22,800	\$ -	\$ -	\$ -	\$ -
<b>EXPENDITURES</b>						
Debt Service / Debt Transfers Out	\$ 400,519	\$ 22,800	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	\$ 400,519	\$ 22,800	\$ -	\$ -	\$ -	\$ -
<b>Net Total</b>	\$ 110	\$ -	\$ -	\$ -	\$ -	\$ -
<b>742 - HUNTER BUSINESS PARK DISTRICT</b>						
<b>REVENUES</b>						
Special Assessments	\$ 819,299	\$ 896,522	\$ 963,228	\$ 966,029	\$ 966,999	\$ 966,999
Miscellaneous	77,029	95,870	26,932	26,991	27,051	27,051
<b>Total Revenues</b>	\$ 896,328	\$ 992,392	\$ 990,160	\$ 993,020	\$ 994,050	\$ 994,050
<b>EXPENDITURES</b>						
Debt Service / Debt Transfers Out	\$ 965,090	\$ 970,392	\$ 968,160	\$ 971,020	\$ 972,050	\$ 972,050
Charges From Others	22,000	22,000	22,000	22,000	22,000	22,000
<b>Total Expenditures</b>	\$ 987,090	\$ 992,392	\$ 990,160	\$ 993,020	\$ 994,050	\$ 994,050
<b>Net Total</b>	\$ (90,762)	\$ -	\$ -	\$ -	\$ -	\$ -
<b>745 - RIVERWALK ASSESSMENT DISTRICT</b>						
<b>REVENUES</b>						
Special Assessments	\$ 695,966	\$ 720,817	\$ 723,610	\$ 727,020	\$ -	\$ -
Miscellaneous	32,241	13,326	10,500	10,500	-	-
<b>Total Revenues</b>	\$ 728,207	\$ 734,143	\$ 734,110	\$ 737,520	\$ -	\$ -
<b>EXPENDITURES</b>						
Debt Service / Debt Transfers Out	\$ 718,909	\$ 719,143	\$ 719,110	\$ 722,520	\$ -	\$ -
Charges From Others	15,000	15,000	15,000	15,000	-	-
<b>Total Expenditures</b>	\$ 733,909	\$ 734,143	\$ 734,110	\$ 737,520	\$ -	\$ -
<b>Net Total</b>	\$ (5,702)	\$ -	\$ -	\$ -	\$ -	\$ -

REVENUE AND EXPENDITURES BY FUND AND CATEGORY					
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>746 - RIVERWALK BUSINESS ASSESSMENT DISTRICT</b>					
<b>REVENUES</b>					
Special Assessments	\$ 267,011	\$ 274,793	\$ 297,590	\$ 299,901	\$ 300,306
Miscellaneous	22,524	26,097	6,800	6,800	6,800
<b>Total Revenues</b>	<b>\$ 289,535</b>	<b>\$ 300,890</b>	<b>\$ 304,390</b>	<b>\$ 306,701</b>	<b>\$ 307,106</b>
<b>EXPENDITURES</b>					
Debt Service / Debt Transfers Out	\$ 296,047	\$ 295,889	\$ 295,890	\$ 298,201	\$ 298,606
Charges From Others	8,500	5,000	8,500	8,500	8,500
<b>Total Expenditures</b>	<b>\$ 304,547</b>	<b>\$ 300,889</b>	<b>\$ 304,390</b>	<b>\$ 306,701</b>	<b>\$ 307,106</b>
<b>Net Total</b>	<b>\$ (15,012)</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>753 - CFD 90-1 HIGHLANDER DEBT SERVICE</b>					
<b>REVENUES</b>					
Special Assessments	\$ (5,367)	\$ -	\$ -	\$ -	\$ -
Miscellaneous	5,367	-	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ 745	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 745</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Total</b>	<b>\$ (745)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>756 - CFD RIVERWALK VISTA</b>					
<b>REVENUES</b>					
Special Assessments	\$ 286,689	\$ 287,605	\$ 309,544	\$ 310,440	\$ 309,944
Miscellaneous	19,998	24,400	5,000	5,000	5,000
<b>Total Revenues</b>	<b>\$ 306,687</b>	<b>\$ 312,005</b>	<b>\$ 314,544</b>	<b>\$ 315,440</b>	<b>\$ 314,944</b>
<b>EXPENDITURES</b>					
Debt Service / Debt Transfers Out	\$ 296,347	\$ 297,005	\$ 299,544	\$ 300,440	\$ 299,944
Charges From Others	15,000	15,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<b>\$ 311,347</b>	<b>\$ 312,005</b>	<b>\$ 314,544</b>	<b>\$ 315,440</b>	<b>\$ 314,944</b>
<b>Net Total</b>	<b>\$ (4,660)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>758 - CFD 92-1 SYCAMORE CANYON</b>					
<b>REVENUES</b>					
Special Assessments	\$ 597,062	\$ 605,658	\$ 656,625	\$ 657,090	\$ 660,288
Miscellaneous	41,013	57,221	10,000	10,000	10,000
<b>Total Revenues</b>	<b>\$ 638,075</b>	<b>\$ 662,879</b>	<b>\$ 666,625</b>	<b>\$ 667,090</b>	<b>\$ 670,288</b>
<b>EXPENDITURES</b>					
Debt Service / Debt Transfers Out	\$ 647,687	\$ 647,880	\$ 651,625	\$ 652,090	\$ 655,288
Charges From Others	15,000	15,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<b>\$ 662,687</b>	<b>\$ 662,880</b>	<b>\$ 666,625</b>	<b>\$ 667,090</b>	<b>\$ 670,288</b>
<b>Net Total</b>	<b>\$ (24,612)</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

REVENUE AND EXPENDITURES BY FUND AND CATEGORY					
Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>759 - CFD RIVERWALK VISTA AREA #2</b>					
<b>REVENUES</b>					
Special Assessments	\$ 386,146	\$ 388,293	\$ 375,372	\$ 386,370	\$ 385,143
Miscellaneous	1,744	1,320	5,000	5,000	5,000
<b>Total Revenues</b>	<b>\$ 387,890</b>	<b>\$ 389,613</b>	<b>\$ 380,372</b>	<b>\$ 391,370</b>	<b>\$ 390,143</b>
<b>EXPENDITURES</b>					
Debt Service / Debt Transfers Out	\$ 378,513	\$ 378,613	\$ 369,372	\$ 380,370	\$ 379,143
Charges From Others	11,000	11,000	11,000	11,000	11,000
<b>Total Expenditures</b>	<b>\$ 389,513</b>	<b>\$ 389,613</b>	<b>\$ 380,372</b>	<b>\$ 391,370</b>	<b>\$ 390,143</b>
<b>Net Total</b>	<b>\$ (1,623)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>760 - CFD 2014-2 HIGHLANDS</b>					
<b>REVENUES</b>					
Special Assessments	\$ 152,317	\$ 165,956	\$ 159,353	\$ 163,368	\$ 160,861
Miscellaneous	1,637	1,416	4,000	4,000	4,000
<b>Total Revenues</b>	<b>\$ 153,954</b>	<b>\$ 167,372</b>	<b>\$ 163,353</b>	<b>\$ 167,368</b>	<b>\$ 164,861</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ -	\$ 3,709	\$ -	\$ -	\$ -
Debt Service / Debt Transfers Out	147,935	151,363	151,053	155,068	152,561
Charges From Others	12,300	12,300	12,300	12,300	12,300
<b>Total Expenditures</b>	<b>\$ 160,235</b>	<b>\$ 167,372</b>	<b>\$ 163,353</b>	<b>\$ 167,368</b>	<b>\$ 164,861</b>
<b>Net Total</b>	<b>\$ (6,281)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>761 - CFD 2013-1 KUNNY RANCH</b>					
<b>REVENUES</b>					
Special Assessments	\$ 217,250	\$ 318,644	\$ 302,007	\$ 304,273	\$ 300,776
Miscellaneous	6,592	28,784	-	-	-
Long-term Obligation Proceeds	15,819	-	-	-	-
<b>Total Revenues</b>	<b>\$ 239,661</b>	<b>\$ 347,428</b>	<b>\$ 302,007</b>	<b>\$ 304,273</b>	<b>\$ 300,776</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ -	\$ 153,944	\$ -	\$ -	\$ -
Debt Service / Debt Transfers Out	224,781	188,483	287,007	289,273	285,776
Charges From Others	15,000	5,000	15,000	15,000	15,000
<b>Total Expenditures</b>	<b>\$ 239,781</b>	<b>\$ 347,427</b>	<b>\$ 302,007</b>	<b>\$ 304,273</b>	<b>\$ 300,776</b>
<b>Net Total</b>	<b>\$ (120)</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>762 - CFD 2015-1 ORANGECREST GROVE</b>					
<b>REVENUES</b>					
Special Assessments	\$ 169,138	\$ 173,487	\$ 168,607	\$ 163,972	\$ 167,252
Miscellaneous	3,550	3,642	4,000	4,000	4,000
<b>Total Revenues</b>	<b>\$ 172,688</b>	<b>\$ 177,129</b>	<b>\$ 172,607</b>	<b>\$ 167,972</b>	<b>\$ 171,252</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ -	\$ 2,674	\$ -	\$ -	\$ -

<b>REVENUE AND EXPENDITURES BY FUND AND CATEGORY</b>					
<b>Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
Debt Service / Debt Transfers Out	150,790	152,455	154,607	152,972	156,252
Charges From Others	22,000	22,000	18,000	15,000	15,000
<b>Total Expenditures</b>	<b>\$ 172,790</b>	<b>\$ 177,129</b>	<b>\$ 172,607</b>	<b>\$ 167,972</b>	<b>\$ 171,252</b>
<b>Net Total</b>	<b>\$ (102)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>763 - CFD 2015-2 POMELO</b>					
<b>REVENUES</b>					
Special Assessments	\$ 323,564	\$ 346,169	\$ 358,764	\$ 363,582	\$ 361,424
Miscellaneous	3,024	3,408	-	-	-
<b>Total Revenues</b>	<b>\$ 326,588</b>	<b>\$ 349,577</b>	<b>\$ 358,764</b>	<b>\$ 363,582</b>	<b>\$ 361,424</b>
<b>EXPENDITURES</b>					
Debt Service / Debt Transfers Out	\$ 303,759	\$ 307,969	\$ 305,089	\$ 309,135	\$ 306,188
Charges From Others	28,368	41,607	53,675	54,447	55,236
<b>Total Expenditures</b>	<b>\$ 332,127</b>	<b>\$ 349,576</b>	<b>\$ 358,764</b>	<b>\$ 363,582</b>	<b>\$ 361,424</b>
<b>Net Total</b>	<b>\$ (5,539)</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>764 - CFD 2021-3 BRIDLE RIDGE</b>					
<b>REVENUES</b>					
Special Assessments	\$ (241)	\$ 10,327	\$ -	\$ 70,000	\$ 70,000
Miscellaneous	240	2,200	-	-	-
<b>Total Revenues</b>	<b>\$ (1)</b>	<b>\$ 12,527</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>
<b>EXPENDITURES</b>					
Debt Service / Debt Transfers Out	\$ -	\$ 12,526	\$ -	\$ 30,000	\$ 30,000
Charges From Others	-	-	-	40,000	40,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 12,526</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>
<b>Net Total</b>	<b>\$ (1)</b>	<b>\$ 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>765 - CFD 2021-2 RIVERPOINT PARK PLACE</b>					
<b>REVENUES</b>					
Special Assessments	\$ -	\$ 204,687	\$ 254,250	\$ 290,758	\$ 292,641
Miscellaneous	-	43,080	-	-	-
Long-term Obligation Proceeds	-	1,824,876	-	-	-
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 2,072,643</b>	<b>\$ 254,250</b>	<b>\$ 290,758</b>	<b>\$ 292,641</b>
<b>EXPENDITURES</b>					
Non-Personnel	\$ -	\$ 1,754,237	\$ -	\$ -	\$ -
Debt Service / Debt Transfers Out	-	318,407	254,250	252,758	254,641
Charges From Others	-	-	-	38,000	38,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 2,072,644</b>	<b>\$ 254,250</b>	<b>\$ 290,758</b>	<b>\$ 292,641</b>
<b>Net Total</b>	<b>\$ -</b>	<b>\$ (1)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Revenues and Transfers In</b>	<b>\$ 1,480,215,178</b>	<b>\$ 1,697,939,449</b>	<b>\$ 1,435,307,786</b>	<b>\$ 1,447,031,471</b>	<b>\$ 1,477,534,535</b>
<b>Total Expenditures and Transfers Out</b>	<b>\$ 1,515,018,598</b>	<b>\$ 1,622,403,358</b>	<b>\$ 1,528,421,444</b>	<b>\$ 1,573,741,693</b>	<b>\$ 1,590,936,026</b>

---

# EXPENDITURES BY DEPARTMENT & FUND

---



The following schedule lists total proposed appropriations by department, fund, and major expenditure category. The schedule excludes the allocation of General Fund internal service departments produced by the cost allocation plan to provide a more informative picture of the department's operating costs within each fund.

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>CITY ATTORNEY'S OFFICE</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 6,036,046	\$ 6,811,421	\$ 6,998,134	\$ 5,086,508	\$ 5,440,037
Non-Personnel	1,463,161	2,435,799	1,179,098	1,195,187	1,173,714
Debt Service / Debt Transfers Out	1,848	20,280	-	-	-
Charges From Others	9,444	6,652	6,413	9,129	9,403
Charges to Others	(1,674,456)	(1,648,299)	(1,809,963)	(621,676)	(655,011)
Managed Savings	-	-	-	(169,578)	(169,578)
<b>Total 101 - General Fund</b>	<b>\$ 5,836,043</b>	<b>\$ 7,625,853</b>	<b>\$ 6,373,682</b>	<b>\$ 5,499,570</b>	<b>\$ 5,798,565</b>
<b>110 - MEASURE Z</b>					
Personnel	\$ 312,430	\$ 366,089	\$ 419,505	\$ 435,959	\$ 461,559
Non-Personnel	30,802	2,950	3,040	3,620	3,427
<b>Total 110 - Measure Z</b>	<b>\$ 343,232</b>	<b>\$ 369,039</b>	<b>\$ 422,545</b>	<b>\$ 439,579</b>	<b>\$ 464,986</b>
<b>630 - LIABILITY INSURANCE TRUST</b>					
Personnel	\$ 455,268	\$ 1,161,137	\$ 1,076,204	\$ 4,226,049	\$ 4,582,798
Non-Personnel	7,508,300	2,451,136	4,544,832	6,297,363	6,338,019
Debt Service / Debt Transfers Out	3,366	3,610	3,640	3,420	2,940
Charges From Others	1,258,247	1,193,150	1,346,448	15,392	16,315
<b>Total 630 - Liability Insurance Trust</b>	<b>\$ 9,225,181</b>	<b>\$ 4,809,033</b>	<b>\$ 6,971,124</b>	<b>\$ 10,542,224</b>	<b>\$ 10,940,072</b>
<b>Total City Attorney's Office</b>	<b>\$ 15,404,456</b>	<b>\$ 12,803,925</b>	<b>\$ 13,767,351</b>	<b>\$ 16,481,373</b>	<b>\$ 17,203,623</b>
<b>CITY CLERK'S OFFICE</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 1,299,057	\$ 1,484,512	\$ 1,651,244	\$ 1,908,219	\$ 2,055,158
Non-Personnel	687,475	498,507	625,213	517,385	855,060
Special Projects	16,664	17,228	18,437	12,990	13,465
Charges From Others	102,979	104,353	108,270	122,824	72,258
Charges to Others	(120,298)	(171,968)	(194,280)	(167,297)	(181,077)
<b>Total 101 - General Fund</b>	<b>\$ 1,985,877</b>	<b>\$ 1,932,632</b>	<b>\$ 2,208,884</b>	<b>\$ 2,394,121</b>	<b>\$ 2,814,864</b>
<b>110 - MEASURE Z</b>					
Charges From Others	\$ 1,240	\$ -	\$ -	\$ -	\$ -
<b>Total 110 - Measure Z</b>	<b>\$ 1,240</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total City Clerk's Office</b>	<b>\$ 1,987,117</b>	<b>\$ 1,932,632</b>	<b>\$ 2,208,884</b>	<b>\$ 2,394,121</b>	<b>\$ 2,814,864</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>CITY COUNCIL</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 1,506,506	\$ 1,886,342	\$ 1,950,897	\$ 2,252,895	\$ 2,398,599
Non-Personnel	101,098	85,433	133,912	147,777	149,459
Special Projects	116,087	-	-	-	-
Charges From Others	41,150	42,445	50,422	50,720	55,123
Charges to Others	-	(18,893)	-	-	-
<b>Total 101 - General Fund</b>	<b>\$ 1,764,841</b>	<b>\$ 1,995,327</b>	<b>\$ 2,135,231</b>	<b>\$ 2,451,392</b>	<b>\$ 2,603,181</b>
<b>Total City Council</b>	<b>\$ 1,764,841</b>	<b>\$ 1,995,327</b>	<b>\$ 2,135,231</b>	<b>\$ 2,451,392</b>	<b>\$ 2,603,181</b>
<b>CITY MANAGER'S OFFICE</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 4,835,628	\$ 3,602,736	\$ 3,794,975	\$ 4,194,088	\$ 4,500,438
Non-Personnel	1,239,605	1,179,334	1,706,904	1,338,143	1,238,645
Special Projects	152,836	4,465	13,982	12,300	12,714
Equipment Outlay	1,978	2,225	-	-	-
Capital Outlay	-	122,563	-	-	-
Charges From Others	113,324	177,770	196,025	127,497	136,724
Charges to Others	(1,170,131)	(436,008)	(285,200)	(292,459)	(302,626)
Managed Savings	-	-	-	(252,380)	(265,378)
<b>Total 101 - General Fund</b>	<b>\$ 5,173,240</b>	<b>\$ 4,653,085</b>	<b>\$ 5,426,686</b>	<b>\$ 5,127,189</b>	<b>\$ 5,320,517</b>
<b>110 - MEASURE Z</b>					
Personnel	\$ 131,756	\$ -	\$ -	\$ -	\$ -
Non-Personnel	1,721,392	130,177	220,066	145,102	151,856
Equipment Outlay	1,397	-	-	-	-
Charges From Others	17,400	-	-	-	-
<b>Total 110 - Measure Z</b>	<b>\$ 1,871,945</b>	<b>\$ 130,177</b>	<b>\$ 220,066</b>	<b>\$ 145,102</b>	<b>\$ 151,856</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Personnel	\$ -	\$ 304,321	\$ 304,348	\$ -	\$ -
Non-Personnel	142,292	166,572	100,000	100,000	100,000
Special Projects	360,889	-	-	-	-
Debt Service / Debt Transfers Out	2,792	-	-	-	-
Charges From Others	6,000	-	-	-	-
Charges to Others	-	(39,470)	(410,618)	(100,000)	(100,000)
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 511,973</b>	<b>\$ 431,423</b>	<b>\$ (6,270)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>223 - HOUSING &amp; HUMAN SERVICES GRANTS</b>					
Capital Outlay	\$ 362,848	\$ 72,454	\$ -	\$ -	\$ -
Operating Grants	16,135	807,053	-	-	-
<b>Total 223 - Housing &amp; Human Services Grants</b>	<b>\$ 378,983</b>	<b>\$ 879,507</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>530 - AIRPORT</b>					
Personnel	\$ -	\$ -	\$ 905,916	\$ 952,989	\$ 1,026,035
Non-Personnel	2,736	13,331	779,860	858,016	877,519
Equipment Outlay	77,849	126,922	-	-	-
Capital Outlay	677,723	428,963	-	-	-
Debt Service / Debt Transfers Out	-	-	88,330	327,540	290,230
Charges From Others	-	-	18,846	20,688	21,434
<b>Total 530 - Airport</b>	<b>\$ 758,308</b>	<b>\$ 569,216</b>	<b>\$ 1,792,952</b>	<b>\$ 2,159,233</b>	<b>\$ 2,215,218</b>
<b>Total City Manager's Office</b>	<b>\$ 8,694,449</b>	<b>\$ 6,663,408</b>	<b>\$ 7,433,434</b>	<b>\$ 7,431,524</b>	<b>\$ 7,687,591</b>
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT DEPARTMENT</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 11,693,165	\$ 12,252,557	\$ 15,875,206	\$ 16,716,854	\$ 18,178,002
Non-Personnel	2,279,364	2,542,113	2,871,111	2,191,267	2,093,725
Special Projects	2,391,067	451,144	588,000	90,500	90,500
Equipment Outlay	54,783	17,963	35,766	36,838	37,942
Capital Outlay	13,050	1,002,985	-	-	-
Charges From Others	799,764	716,104	737,571	994,465	1,035,833
Charges to Others	(1,485,133)	(1,183,900)	(1,178,800)	(1,247,453)	(1,282,990)
Managed Savings	-	-	-	(220,747)	(230,893)
<b>Total 101 - General Fund</b>	<b>\$ 15,746,060</b>	<b>\$ 15,798,966</b>	<b>\$ 18,928,854</b>	<b>\$ 18,561,724</b>	<b>\$ 19,922,119</b>
<b>110 - MEASURE Z</b>					
Personnel	\$ 9,620	\$ 42,346	\$ -	\$ -	\$ -
Non-Personnel	94,542	1,516,450	-	-	-
<b>Total 110 - Measure Z</b>	<b>\$ 104,162</b>	<b>\$ 1,558,796</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>170 - RDSA ADMINISTRATION</b>					
Personnel	\$ 503,414	\$ 528,208	\$ 521,305	\$ 577,119	\$ 624,263
Non-Personnel	101,007	133,192	136,510	28,971	22,054
Charges From Others	218,368	132,490	137,067	140,131	143,281
Charges to Others	(435,815)	(308,081)	(412,013)	(420,253)	(428,658)
<b>Total 170 - RDSA Administration</b>	<b>\$ 386,974</b>	<b>\$ 485,809</b>	<b>\$ 382,869</b>	<b>\$ 325,968</b>	<b>\$ 360,940</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Personnel	\$ 61,597	\$ -	\$ -	\$ -	\$ -
Non-Personnel	21,940	61,969	84,033	130,000	130,000
Debt Service / Debt Transfers Out	207,970	207,980	-	-	-
Operating Grants	5,530,374	1,145,168	-	-	-
Operating Transfers Out	-	-	250,000	-	-
Charges From Others	495,935	510,813	526,137	541,921	558,179
Charges to Others	(117,968)	-	-	-	-
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 6,199,848</b>	<b>\$ 1,925,930</b>	<b>\$ 860,170</b>	<b>\$ 671,921</b>	<b>\$ 688,179</b>
<b>220 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)</b>					
Non-Personnel	\$ 1,930	\$ 150	\$ -	\$ -	\$ -
<b>Total 220 - Community Development Block Grant (CDBG)</b>	<b>\$ 1,930</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>222 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)</b>					
Special Projects	\$ (702,054)	\$ -	\$ -	\$ -	\$ -
<b>Total 222 - Housing Opportunities for Persons with AIDS (HOPWA)</b>	<b>\$ (702,054)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>223 - HOUSING &amp; HUMAN SERVICES GRANTS</b>					
Personnel	\$ 10,525	\$ (207)	\$ -	\$ -	\$ -
Non-Personnel	15	-	-	-	-
Capital Outlay	-	103,243	-	-	-
Operating Grants	337,158	326,367	-	-	-
<b>Total 223 - Housing &amp; Human Services Grants</b>	<b>\$ 347,698</b>	<b>\$ 429,403</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>280 - HOUSING AUTHORITY</b>					
Personnel	\$ 800	\$ -	\$ -	\$ -	\$ -
Non-Personnel	15,581	-	-	-	-
Charges to Others	(5,007)	-	-	-	-
<b>Total 280 - Housing Authority</b>	<b>\$ 11,374</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>371 - SUCCESSOR AGENCY TRUST FUND</b>					
Non-Personnel	\$ 409,321	\$ 683,648	\$ -	\$ -	\$ -
Special Projects	200,000	149,889	-	-	-
Capital Outlay	184,000	510,237	-	-	-
<b>Total 371 - Successor Agency Trust Fund</b>	<b>\$ 793,321</b>	<b>\$ 1,343,774</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>401 - CAPITAL OUTLAY</b>					
Capital Outlay	\$ -	\$ 1,118,624	\$ -	\$ -	\$ -
<b>Total 401 - Capital Outlay</b>	<b>\$ -</b>	<b>\$ 1,118,624</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>480 - RDSA 2007 BONDS</b>					
Capital Outlay	\$ 37,184	\$ 249,535	\$ -	\$ -	\$ -
<b>Total 480 - RDSA 2007 Bonds</b>	<b>\$ 37,184</b>	<b>\$ 249,535</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>581 - ENTERTAINMENT</b>					
Non-Personnel	\$ 8,939,774	\$ 190	\$ -	\$ -	\$ -
Special Projects	646,183	-	-	-	-
Equipment Outlay	1,067,364	-	-	-	-
Capital Outlay	348,871	-	-	-	-
Debt Service / Debt Transfers Out	2,859,990	-	-	-	-
Charges From Others	416	-	-	-	-
<b>Total 581 - Entertainment</b>	<b>\$ 13,862,598</b>	<b>\$ 190</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Community &amp; Economic Development Department</b>	<b>\$ 36,789,095</b>	<b>\$ 22,911,177</b>	<b>\$ 20,171,893</b>	<b>\$ 19,559,613</b>	<b>\$ 20,971,238</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>FINANCE DEPARTMENT</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 6,394,087	\$ 7,549,603	\$ 8,864,808	\$ 9,870,254	\$ 10,669,699
Non-Personnel	1,334,035	1,286,487	1,397,067	1,350,102	1,325,533
Equipment Outlay	9,922	12,977	6,962	8,830	9,096
Charges From Others	393,899	433,820	443,472	448,262	468,034
Charges to Others	(478,904)	(528,679)	(519,026)	(721,072)	(737,464)
Managed Savings	-	-	-	(404)	(447)
<b>Total 101 - General Fund</b>	<b>\$ 7,653,039</b>	<b>\$ 8,754,208</b>	<b>\$ 10,193,283</b>	<b>\$ 10,955,972</b>	<b>\$ 11,734,451</b>
<b>110 - MEASURE Z</b>					
Personnel	\$ (1,045,030)	\$ (1,232,305)	\$ (1,209,260)	\$ (1,323,688)	\$ (1,482,463)
Non-Personnel	14,143	12,469	23,948	19,557	19,543
Debt Service / Debt Transfers Out	1,045,030	1,232,305	1,211,835	1,326,340	1,485,195
<b>Total 110 - Measure Z</b>	<b>\$ 14,143</b>	<b>\$ 12,469</b>	<b>\$ 26,523</b>	<b>\$ 22,209</b>	<b>\$ 22,275</b>
<b>291 - SPECIAL DISTRICTS</b>					
Non-Personnel	\$ 4,997,018	\$ 5,083,165	\$ 5,631,872	\$ 5,270,040	\$ 5,364,380
<b>Total 291 - Special Districts</b>	<b>\$ 4,997,018</b>	<b>\$ 5,083,165</b>	<b>\$ 5,631,872</b>	<b>\$ 5,270,040</b>	<b>\$ 5,364,380</b>
<b>390 - DEBT SERVICE FUND – GENERAL</b>					
Non-Personnel	\$ -	\$ -	\$ 10,000	\$ -	\$ -
Debt Service / Debt Transfers Out	59,308,478	52,686,122	41,238,759	41,588,869	39,897,863
<b>Total 390 - Debt Service Fund – General</b>	<b>\$ 59,308,478</b>	<b>\$ 52,686,122</b>	<b>\$ 41,248,759</b>	<b>\$ 41,588,869</b>	<b>\$ 39,897,863</b>
<b>456 - RIVERWALK ASSESSMENT DISTRICT</b>					
Capital Outlay	\$ 248	\$ 56,561	\$ -	\$ -	\$ -
<b>Total 456 - Riverwalk Assessment District</b>	<b>\$ 248</b>	<b>\$ 56,561</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>620 - UNEMPLOYMENT INSURANCE</b>					
Non-Personnel	\$ 102,133	\$ 148,526	\$ 159,755	\$ 169,915	\$ 180,755
<b>Total 620 - Unemployment Insurance</b>	<b>\$ 102,133</b>	<b>\$ 148,526</b>	<b>\$ 159,755</b>	<b>\$ 169,915</b>	<b>\$ 180,755</b>
<b>630 - LIABILITY INSURANCE TRUST</b>					
Personnel	\$ 318,563	\$ 352,529	\$ 312,314	\$ 329,815	\$ 355,498
Non-Personnel	1,956,101	2,889,602	2,734,307	4,221,790	5,047,404
Special Projects	202,639	120,262	250,000	250,000	250,000
Equipment Outlay	214	255	155	180	185
Debt Service / Debt Transfers Out	3,721	3,992	4,020	3,780	3,250
<b>Total 630 - Liability Insurance Trust</b>	<b>\$ 2,481,238</b>	<b>\$ 3,366,640</b>	<b>\$ 3,300,796</b>	<b>\$ 4,805,565</b>	<b>\$ 5,656,337</b>
<b>631 - PARADA SETTLEMENT FUND</b>					
Non-Personnel	\$ 38,193,706	\$ -	\$ -	\$ -	\$ -
<b>Total 631 - Parada Settlement Fund</b>	<b>\$ 38,193,706</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>640 - CENTRAL STORES</b>					
Personnel	\$ 812,448	\$ 906,759	\$ 983,332	\$ 1,062,373	\$ 1,154,532
Non-Personnel	93,613	90,552	315,376	205,905	201,105
Equipment Outlay	1,267	1,272	1,360	1,320	1,360
Capital Outlay	412	-	515	-	-
Debt Service / Debt Transfers Out	68,069	71,708	71,460	67,960	47,120
Charges From Others	123	136	163	163	175
<b>Total 640 - Central Stores</b>	<b>\$ 975,932</b>	<b>\$ 1,070,427</b>	<b>\$ 1,372,206</b>	<b>\$ 1,337,721</b>	<b>\$ 1,404,292</b>
<b>741 - ASSESSMENT DISTRICT – MISCELLANEOUS</b>					
Debt Service / Debt Transfers Out	\$ 400,519	\$ 22,800	\$ -	\$ -	\$ -
<b>Total 741 - Assessment District – Miscellaneous</b>	<b>\$ 400,519</b>	<b>\$ 22,800</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>742 - HUNTER BUSINESS PARK DISTRICT</b>					
Debt Service / Debt Transfers Out	\$ 965,090	\$ 970,392	\$ 968,160	\$ 971,020	\$ 972,050
Charges From Others	22,000	22,000	22,000	22,000	22,000
<b>Total 742 - Hunter Business Park District</b>	<b>\$ 987,090</b>	<b>\$ 992,392</b>	<b>\$ 990,160</b>	<b>\$ 993,020</b>	<b>\$ 994,050</b>
<b>745 - RIVERWALK ASSESSMENT DISTRICT</b>					
Debt Service / Debt Transfers Out	\$ 718,909	\$ 719,143	\$ 719,110	\$ 722,520	\$ -
Charges From Others	15,000	15,000	15,000	15,000	-
<b>Total 745 - Riverwalk Assessment District</b>	<b>\$ 733,909</b>	<b>\$ 734,143</b>	<b>\$ 734,110</b>	<b>\$ 737,520</b>	<b>\$ -</b>
<b>746 - RIVERWALK BUSINESS ASSESSMENT DISTRICT</b>					
Debt Service / Debt Transfers Out	\$ 296,047	\$ 295,889	\$ 295,890	\$ 298,201	\$ 298,606
Charges From Others	8,500	5,000	8,500	8,500	8,500
<b>Total 746 - Riverwalk Business Assessment District</b>	<b>\$ 304,547</b>	<b>\$ 300,889</b>	<b>\$ 304,390</b>	<b>\$ 306,701</b>	<b>\$ 307,106</b>
<b>753 - CFD 90-1 HIGHLANDER DEBT SERVICE</b>					
Non-Personnel	\$ 745	\$ -	\$ -	\$ -	\$ -
<b>Total 753 - CFD 90-1 Highlander Debt Service</b>	<b>\$ 745</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>756 - CFD RIVERWALK VISTA</b>					
Debt Service / Debt Transfers Out	\$ 296,347	\$ 297,005	\$ 299,544	\$ 300,440	\$ 299,944
Charges From Others	15,000	15,000	15,000	15,000	15,000
<b>Total 756 - CFD Riverwalk Vista</b>	<b>\$ 311,347</b>	<b>\$ 312,005</b>	<b>\$ 314,544</b>	<b>\$ 315,440</b>	<b>\$ 314,944</b>
<b>758 - CFD 92-1 SYCAMORE CANYON</b>					
Debt Service / Debt Transfers Out	\$ 647,687	\$ 647,880	\$ 651,625	\$ 652,090	\$ 655,288
Charges From Others	15,000	15,000	15,000	15,000	15,000
<b>Total 758 - CFD 92-1 Sycamore Canyon</b>	<b>\$ 662,687</b>	<b>\$ 662,880</b>	<b>\$ 666,625</b>	<b>\$ 667,090</b>	<b>\$ 670,288</b>
<b>759 - CFD RIVERWALK VISTA AREA #2</b>					
Debt Service / Debt Transfers Out	\$ 378,513	\$ 378,613	\$ 369,372	\$ 380,370	\$ 379,143
Charges From Others	11,000	11,000	11,000	11,000	11,000
<b>Total 759 - CFD Riverwalk Vista Area #2</b>	<b>\$ 389,513</b>	<b>\$ 389,613</b>	<b>\$ 380,372</b>	<b>\$ 391,370</b>	<b>\$ 390,143</b>
<b>760 - CFD 2014-2 HIGHLANDS</b>					
Non-Personnel	\$ -	\$ 3,709	\$ -	\$ -	\$ -
Debt Service / Debt Transfers Out	147,935	151,363	151,053	155,068	152,561
Charges From Others	12,300	12,300	12,300	12,300	12,300
<b>Total 760 - CFD 2014-2 Highlands</b>	<b>\$ 160,235</b>	<b>\$ 167,372</b>	<b>\$ 163,353</b>	<b>\$ 167,368</b>	<b>\$ 164,861</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>						
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>	
<b>761 - CFD 2013-1 KUNNY RANCH</b>						
Non-Personnel	\$ -	\$ 153,944	\$ -	\$ -	\$ -	
Debt Service / Debt Transfers Out	224,781	188,483	287,007	289,273	285,776	
Charges From Others	15,000	5,000	15,000	15,000	15,000	
<b>Total 761 - CFD 2013-1 Kunny Ranch</b>	<b>\$ 239,781</b>	<b>\$ 347,427</b>	<b>\$ 302,007</b>	<b>\$ 304,273</b>	<b>\$ 300,776</b>	
<b>762 - CFD 2015-1 ORANGECREST GROVE</b>						
Non-Personnel	\$ -	\$ 2,674	\$ -	\$ -	\$ -	
Debt Service / Debt Transfers Out	150,790	152,455	154,607	152,972	156,252	
Charges From Others	22,000	22,000	18,000	15,000	15,000	
<b>Total 762 - CFD 2015-1 Orangecrest Grove</b>	<b>\$ 172,790</b>	<b>\$ 177,129</b>	<b>\$ 172,607</b>	<b>\$ 167,972</b>	<b>\$ 171,252</b>	
<b>763 - CFD 2015-2 POMELO</b>						
Debt Service / Debt Transfers Out	\$ 303,759	\$ 307,969	\$ 305,089	\$ 309,135	\$ 306,188	
Charges From Others	28,368	41,607	53,675	54,447	55,236	
<b>Total 763 - CFD 2015-2 Pomelo</b>	<b>\$ 332,127</b>	<b>\$ 349,576</b>	<b>\$ 358,764</b>	<b>\$ 363,582</b>	<b>\$ 361,424</b>	
<b>764 - CFD 2021-3 BRIDLE RIDGE</b>						
Debt Service / Debt Transfers Out	\$ -	\$ 12,526	\$ -	\$ 30,000	\$ 30,000	
Charges From Others	-	-	-	40,000	40,000	
<b>Total 764 - CFD 2021-3 Bridle Ridge</b>	<b>\$ -</b>	<b>\$ 12,526</b>	<b>\$ -</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	
<b>765 - CFD 2021-2 RIVERPOINT PARK PLACE</b>						
Non-Personnel	\$ -	\$ 1,754,237	\$ -	\$ -	\$ -	
Debt Service / Debt Transfers Out	-	318,407	254,250	252,758	254,641	
Charges From Others	-	-	-	38,000	38,000	
<b>Total 765 - CFD 2021-2 Riverpoint Park Place</b>	<b>\$ -</b>	<b>\$ 2,072,644</b>	<b>\$ 254,250</b>	<b>\$ 290,758</b>	<b>\$ 292,641</b>	
<b>Total Finance Department</b>	<b>\$ 118,421,225</b>	<b>\$ 77,719,514</b>	<b>\$ 66,574,376</b>	<b>\$ 68,925,385</b>	<b>\$ 68,297,838</b>	
<b>FIRE DEPARTMENT</b>						
<b>101 - GENERAL FUND</b>						
Personnel	\$ 56,749,435	\$ 63,243,057	\$ 65,122,717	\$ 70,473,957	\$ 72,122,400	
Non-Personnel	5,112,474	5,628,178	5,584,902	7,108,466	7,249,032	
Equipment Outlay	5,806	8,384	12,865	13,251	13,649	
Capital Outlay	-	169,522	-	-	-	
Debt Service / Debt Transfers Out	147,099	139,680	138,710	128,590	128,560	
Charges From Others	6,210,021	6,563,544	5,301,572	6,124,558	6,396,768	
Charges to Others	(4,514,731)	(5,160,978)	(3,450,071)	(4,178,150)	(4,339,190)	
Managed Savings	-	-	-	(283,910)	(792,428)	
<b>Total 101 - General Fund</b>	<b>\$ 63,710,104</b>	<b>\$ 70,591,387</b>	<b>\$ 72,710,695</b>	<b>\$ 79,386,762</b>	<b>\$ 80,778,791</b>	
<b>110 - MEASURE Z</b>						
Personnel	\$ 4,744,323	\$ 5,080,249	\$ 4,976,414	\$ 5,792,335	\$ 6,137,555	
Non-Personnel	103,011	176,237	270,834	280,574	253,888	
Special Projects	447,125	456,131	4,452,837	4,633,753	4,530,895	
Equipment Outlay	1,154,874	71,520	-	-	-	
Debt Service / Debt Transfers Out	1,492,395	1,492,400	1,492,400	1,492,390	746,205	
<b>Total 110 - Measure Z</b>	<b>\$ 7,941,728</b>	<b>\$ 7,276,537</b>	<b>\$ 11,192,485</b>	<b>\$ 12,199,052</b>	<b>\$ 11,668,543</b>	

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>205 - URBAN AREA SECURITY INITIATIVE (UASI)</b>					
Personnel	\$ 393,718	\$ 513,851	\$ -	\$ -	\$ -
Capital Outlay	1,488,227	2,691,905	-	-	-
<b>Total 205 - Urban Area Security Initiative (UASI)</b>	<b>\$ 1,881,945</b>	<b>\$ 3,205,756</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Personnel	\$ 2,495,450	\$ 2,599,549	\$ 471,652	\$ 525,402	\$ 569,488
Non-Personnel	1,818,372	1,573,211	172,418	175,828	177,040
Equipment Outlay	280,040	-	-	-	-
Capital Outlay	-	168,925	-	-	-
Operating Grants	551,651	893,630	-	-	-
Charges From Others	327,656	285,745	480,439	547,360	582,259
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 5,473,169</b>	<b>\$ 5,521,060</b>	<b>\$ 1,124,509</b>	<b>\$ 1,248,590</b>	<b>\$ 1,328,787</b>
<b>Total Fire Department</b>	<b>\$ 79,006,946</b>	<b>\$ 86,594,740</b>	<b>\$ 85,027,689</b>	<b>\$ 92,834,404</b>	<b>\$ 93,776,121</b>
<b>GENERAL SERVICES DEPARTMENT</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 3,510,076	\$ 4,166,860	\$ 4,585,099	\$ 4,839,578	\$ 5,235,428
Non-Personnel	1,518,618	1,384,904	1,400,881	1,330,457	1,386,470
Special Projects	4,501	1,979	4,795	5,000	5,000
Equipment Outlay	45,593	41,442	69,970	41,069	42,731
Capital Outlay	20,675	33,171	178,381	177,732	183,244
Debt Service / Debt Transfers Out	677	507	-	-	-
Charges From Others	45,534	47,909	68,667	28,341	32,144
Charges to Others	(455,010)	(566,952)	(588,639)	(492,858)	(523,475)
Managed Savings	-	-	-	-	(129,010)
<b>Total 101 - General Fund</b>	<b>\$ 4,690,664</b>	<b>\$ 5,109,820</b>	<b>\$ 5,719,154</b>	<b>\$ 5,929,319</b>	<b>\$ 6,232,532</b>
<b>110 - MEASURE Z</b>					
Personnel	\$ 457,755	\$ 498,481	\$ 534,585	\$ 595,420	\$ 633,519
Non-Personnel	25,304	6,650	7,080	8,440	8,054
Special Projects	-	-	500,000	-	-
Equipment Outlay	-	-	-	600,000	400,000
<b>Total 110 - Measure Z</b>	<b>\$ 483,059</b>	<b>\$ 505,131</b>	<b>\$ 1,041,665</b>	<b>\$ 1,203,860</b>	<b>\$ 1,041,573</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Capital Outlay	\$ 9,894	\$ 165,802	\$ -	\$ -	\$ -
Charges to Others	(9,894)	(165,403)	-	-	-
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ -</b>	<b>\$ 399</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>401 - CAPITAL OUTLAY</b>					
Equipment Outlay	\$ -	\$ 9,777	\$ -	\$ -	\$ -
Capital Outlay	7,031	345,331	-	-	-
Operating Transfers Out	92,290	10,000,000	-	-	-
<b>Total 401 - Capital Outlay</b>	<b>\$ 99,321</b>	<b>\$ 10,355,108</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>420 - MEASURE Z CAPITAL OUTLAY</b>					
Non-Personnel	\$ -	\$ 113,184	\$ -	\$ -	\$ -
Equipment Outlay	38,381	45,083	-	-	-
Capital Outlay	3,981,195	2,386,679	19,904,047	1,500,000	1,500,000
<b>Total 420 - Measure Z Capital Outlay</b>	<b>\$ 4,019,576</b>	<b>\$ 2,544,946</b>	<b>\$ 19,904,047</b>	<b>\$ 1,500,000</b>	<b>\$ 1,500,000</b>

EXPENDITURES BY DEPARTMENT AND FUND					
Department/Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>530 - AIRPORT</b>					
Personnel	\$ 809,336	\$ 943,953	\$ -	\$ -	\$ -
Non-Personnel	647,793	640,870	-	-	-
Equipment Outlay	-	18,000	-	-	-
Capital Outlay	(8,710)	-	-	-	-
Debt Service / Debt Transfers Out	84,172	88,549	250,000	-	-
Operating Grants	46,340	-	-	-	-
Charges From Others	14,833	18,111	-	-	-
Charges to Others	2,977	(2,345)	-	-	-
<b>Total 530 - Airport</b>	<b>\$ 1,596,741</b>	<b>\$ 1,707,138</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>580 - CONVENTION CENTER</b>					
Non-Personnel	\$ 162,362	\$ 168,594	\$ 205,590	\$ 191,030	\$ 208,537
Special Projects	15,951,279	16,379,019	14,730,709	15,079,037	15,528,912
Debt Service / Debt Transfers Out	3,072,458	3,056,754	3,055,872	3,048,963	3,044,074
<b>Total 580 - Convention Center</b>	<b>\$ 19,186,099</b>	<b>\$ 19,604,367</b>	<b>\$ 17,992,171</b>	<b>\$ 18,319,030</b>	<b>\$ 18,781,523</b>
<b>582 - CHEECH MARIN CENTER</b>					
Non-Personnel	\$ 196,645	\$ 3,443	\$ -	\$ -	\$ -
Special Projects	829,167	-	-	-	-
Capital Outlay	(19,397)	-	-	-	-
<b>Total 582 - Cheech Marin Center</b>	<b>\$ 1,006,415</b>	<b>\$ 3,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>650 - CENTRAL GARAGE</b>					
Personnel	\$ 3,852,274	\$ 4,495,395	\$ 4,568,805	\$ 5,031,419	\$ 5,438,911
Non-Personnel	8,606,404	8,742,194	8,511,941	8,464,238	8,708,687
Equipment Outlay	1,545,505	2,111,572	1,130,177	2,664,082	2,699,005
Capital Outlay	160,706	366,462	-	-	-
Debt Service / Debt Transfers Out	405,068	455,419	378,870	435,420	337,280
Charges From Others	688,265	769,887	796,266	855,958	906,428
Charges to Others	(23,135)	(108,532)	(131,860)	(120,864)	(132,177)
<b>Total 650 - Central Garage</b>	<b>\$ 15,235,087</b>	<b>\$ 16,832,397</b>	<b>\$ 15,254,199</b>	<b>\$ 17,330,253</b>	<b>\$ 17,958,134</b>
<b>Total General Services Department</b>	<b>\$ 46,316,962</b>	<b>\$ 56,662,749</b>	<b>\$ 60,161,236</b>	<b>\$ 44,282,462</b>	<b>\$ 45,513,762</b>
<b>HOUSING &amp; HUMAN SERVICES DEPARTMENT</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 1,435,334	\$ 2,153,707	\$ 2,209,692	\$ 2,320,666	\$ 2,511,227
Non-Personnel	197,029	287,748	676,465	701,853	720,559
Special Projects	7,000	1,464	2,500	2,500	2,560
Capital Outlay	-	136,976	-	-	-
Charges From Others	244,833	67,074	70,338	52,441	56,282
Charges to Others	(389,253)	(252,918)	(39,725)	-	-
Managed Savings	-	-	-	(150,000)	(150,000)
<b>Total 101 - General Fund</b>	<b>\$ 1,494,943</b>	<b>\$ 2,394,051</b>	<b>\$ 2,919,270</b>	<b>\$ 2,927,460</b>	<b>\$ 3,140,628</b>
<b>110 - MEASURE Z</b>					
Personnel	\$ 1,706,688	\$ 1,642,469	\$ 2,167,437	\$ 2,664,043	\$ 2,859,904
Non-Personnel	721,195	2,299,720	3,975,741	3,316,322	3,068,446
Equipment Outlay	-	-	-	200,000	-
Charges From Others	-	-	18,818	-	-
Managed Savings	-	-	-	(191,000)	(1,200,550)
<b>Total 110 - Measure Z</b>	<b>\$ 2,427,883</b>	<b>\$ 3,942,189</b>	<b>\$ 6,161,996</b>	<b>\$ 5,989,365</b>	<b>\$ 4,727,800</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Personnel	\$ -	\$ (147)	\$ -	\$ -	\$ -
Non-Personnel	202,942	476,724	114,302	286,535	302,235
Capital Outlay	430,278	279,132	-	-	-
Operating Grants	2,227,823	1,415,846	-	-	-
Charges From Others	-	-	-	915	1,414
Charges to Others	(390,488)	(7,560)	-	-	-
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 2,470,555</b>	<b>\$ 2,163,995</b>	<b>\$ 114,302</b>	<b>\$ 287,450</b>	<b>\$ 303,649</b>
<b>220 - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)</b>					
Personnel	\$ 529,799	\$ 555,638	\$ 576,368	\$ 654,601	\$ 707,115
Non-Personnel	64,930	98,760	82,944	96,912	92,443
Special Projects	634,379	413,468	2,406,661	2,478,861	2,553,227
Capital Outlay	3,592,480	1,765,962	-	-	-
Debt Service / Debt Transfers Out	44,045	46,938	47,160	44,590	34,650
Charges From Others	214,131	11,648	33,552	12,699	13,336
Charges to Others	(84,621)	(74,653)	(144,898)	(144,195)	(144,195)
<b>Total 220 - Community Development Block Grant (CDBG)</b>	<b>\$ 4,995,143</b>	<b>\$ 2,817,761</b>	<b>\$ 3,001,787</b>	<b>\$ 3,143,468</b>	<b>\$ 3,256,576</b>
<b>221 - HOME INVESTMENT PARTNERSHIP PROGRAM (HOME)</b>					
Special Projects	\$ 236,523	\$ 3,326,534	\$ 1,164,663	\$ 1,187,955	\$ 1,211,715
Charges From Others	33,655	-	129,406	98,795	98,795
<b>Total 221 - Home Investment Partnership Program (HOME)</b>	<b>\$ 270,178</b>	<b>\$ 3,326,534</b>	<b>\$ 1,294,069</b>	<b>\$ 1,286,750</b>	<b>\$ 1,310,510</b>
<b>222 - HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)</b>					
Special Projects	\$ 3,945,968	\$ 4,517,104	\$ 4,685,057	\$ 4,778,758	\$ 4,922,121
Operating Grants	-	96,186	-	-	-
Charges From Others	69,290	74,653	144,898	144,195	144,195
<b>Total 222 - Housing Opportunities for Persons with AIDS (HOPWA)</b>	<b>\$ 4,015,258</b>	<b>\$ 4,687,943</b>	<b>\$ 4,829,955</b>	<b>\$ 4,922,953</b>	<b>\$ 5,066,316</b>
<b>223 - HOUSING &amp; HUMAN SERVICES GRANTS</b>					
Personnel	\$ 56,915	\$ 3,518	\$ -	\$ -	\$ -
Capital Outlay	88,347	357,741	-	-	-
Operating Grants	7,117,697	7,571,080	-	-	-
Operating Transfers Out	-	1,287,397	-	-	-
<b>Total 223 - Housing &amp; Human Services Grants</b>	<b>\$ 7,262,959</b>	<b>\$ 9,219,736</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>225 - NEIGHBORHOOD STABILIZATION PROGRAM</b>					
Non-Personnel	\$ -	\$ 111	\$ -	\$ -	\$ -
Capital Outlay	244,496	4,449	-	-	-
<b>Total 225 - Neighborhood Stabilization Program</b>	<b>\$ 244,496</b>	<b>\$ 4,560</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES BY DEPARTMENT AND FUND					
Department/Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>280 - HOUSING AUTHORITY</b>					
Personnel	\$ 579,804	\$ 618,301	\$ 966,570	\$ 913,132	\$ 984,075
Non-Personnel	121,170	60,100	263,884	269,729	265,476
Special Projects	33,260	21,859	150,000	150,000	154,500
Capital Outlay	355,763	124,245	-	-	-
Debt Service / Debt Transfers Out	96,827	103,075	93,140	97,970	74,840
Charges From Others	162,945	141,171	146,060	47,512	48,466
Charges to Others	(306,904)	(101,826)	(149,253)	(118,840)	(119,040)
<b>Total 280 - Housing Authority</b>	<b>\$ 1,042,865</b>	<b>\$ 966,925</b>	<b>\$ 1,470,401</b>	<b>\$ 1,359,503</b>	<b>\$ 1,408,317</b>
<b>Total Housing &amp; Human Services Department</b>	<b>\$ 24,224,280</b>	<b>\$ 29,523,694</b>	<b>\$ 19,791,780</b>	<b>\$ 19,916,949</b>	<b>\$ 19,213,796</b>
<b>HUMAN RESOURCES DEPARTMENT</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 4,062,729	\$ 4,759,514	\$ 5,551,126	\$ 5,924,854	\$ 6,404,447
Non-Personnel	433,528	614,664	871,565	537,843	546,212
Special Projects	179,290	500,387	734,060	563,830	538,830
Debt Service / Debt Transfers Out	-	824	-	-	-
Charges From Others	55,295	56,969	59,215	64,060	67,018
Charges to Others	(710,727)	(810,309)	(771,914)	(881,782)	(950,098)
Managed Savings	-	-	-	(104,518)	(147,543)
<b>Total 101 - General Fund</b>	<b>\$ 4,020,115</b>	<b>\$ 5,122,049</b>	<b>\$ 6,444,052</b>	<b>\$ 6,104,287</b>	<b>\$ 6,458,866</b>
<b>110 - MEASURE Z</b>					
Personnel	\$ 167,141	\$ 150,953	\$ 186,911	\$ 186,343	\$ 196,599
Non-Personnel	1,560	1,470	1,520	1,810	1,718
<b>Total 110 - Measure Z</b>	<b>\$ 168,701</b>	<b>\$ 152,423</b>	<b>\$ 188,431</b>	<b>\$ 188,153</b>	<b>\$ 198,317</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Non-Personnel	\$ 312	\$ 355	\$ -	\$ -	\$ -
Special Projects	65,396	8,805	-	-	-
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 65,708</b>	<b>\$ 9,160</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>610 - WORKERS' COMPENSATION TRUST</b>					
Personnel	\$ 665,469	\$ 774,928	\$ 690,174	\$ 790,443	\$ 852,057
Non-Personnel	6,639,285	6,385,532	7,041,826	7,097,971	7,362,218
Debt Service / Debt Transfers Out	57,406	60,892	61,150	58,050	41,750
Charges From Others	415,709	482,684	505,008	649,980	684,726
<b>Total 610 - Workers' Compensation Trust</b>	<b>\$ 7,777,869</b>	<b>\$ 7,704,036</b>	<b>\$ 8,298,158</b>	<b>\$ 8,596,444</b>	<b>\$ 8,940,751</b>
<b>Total Human Resources Department</b>	<b>\$ 12,032,393</b>	<b>\$ 12,987,668</b>	<b>\$ 14,930,641</b>	<b>\$ 14,888,884</b>	<b>\$ 15,597,934</b>
<b>INNOVATION &amp; TECHNOLOGY DEPARTMENT</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 8,238,528	\$ 9,206,045	\$ 10,266,554	\$ 11,349,619	\$ 12,154,435
Non-Personnel	7,921,501	12,869,419	7,852,001	7,894,664	8,148,057
Equipment Outlay	37,336	27,147	65,000	65,000	65,000
Debt Service / Debt Transfers Out	9,958	9,406	-	-	-
Charges From Others	2,276	1,447	1,493	1,458	1,565
Charges to Others	(2,696,523)	(2,922,543)	(3,011,999)	(3,219,847)	(3,382,822)
<b>Total 101 - General Fund</b>	<b>\$ 13,513,076</b>	<b>\$ 19,190,921</b>	<b>\$ 15,173,049</b>	<b>\$ 16,090,894</b>	<b>\$ 16,986,235</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>110 - MEASURE Z</b>					
Personnel	\$ 86,481	\$ 145,817	\$ 159,165	\$ 180,891	\$ 196,865
Non-Personnel	611	1,835	1,520	2,350	2,258
Special Projects	-	-	800,000	400,000	400,000
Equipment Outlay	675,865	769,832	1,343,818	650,220	646,890
Debt Service / Debt Transfers Out	949	130	-	-	-
<b>Total 110 - Measure Z</b>	<b>\$ 763,906</b>	<b>\$ 917,614</b>	<b>\$ 2,304,503</b>	<b>\$ 1,233,461</b>	<b>\$ 1,246,013</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Equipment Outlay	\$ 36,981	\$ -	\$ -	\$ -	\$ -
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 36,981</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>401 - CAPITAL OUTLAY</b>					
Equipment Outlay	\$ -	\$ 8,784	\$ -	\$ -	\$ -
<b>Total 401 - Capital Outlay</b>	<b>\$ -</b>	<b>\$ 8,784</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>420 - MEASURE Z CAPITAL OUTLAY</b>					
Equipment Outlay	\$ -	\$ 2,557	\$ -	\$ -	\$ -
Capital Outlay	269,966	-	-	-	-
<b>Total 420 - Measure Z Capital Outlay</b>	<b>\$ 269,966</b>	<b>\$ 2,557</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Innovation &amp; Technology Department</b>	<b>\$ 14,583,929</b>	<b>\$ 20,119,876</b>	<b>\$ 17,477,552</b>	<b>\$ 17,324,355</b>	<b>\$ 18,232,248</b>
<b>INSPECTOR GENERAL'S OFFICE</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ -	\$ -	\$ -	\$ 602,653	\$ 701,905
Non-Personnel	-	-	-	111,830	114,736
<b>Total 101 - General Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 714,483</b>	<b>\$ 816,641</b>
<b>Total Inspector General's Office</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 714,483</b>	<b>\$ 816,641</b>
<b>MARKETING &amp; COMMUNICATIONS DEPARTMENT</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ -	\$ 2,116,885	\$ 2,476,621	\$ 2,821,652	\$ 3,061,521
Non-Personnel	-	923,787	1,183,936	706,847	609,007
Special Projects	-	157,894	173,645	178,705	183,916
Equipment Outlay	-	909	-	-	-
Charges to Others	-	(834,898)	(824,050)	(949,952)	(1,031,996)
<b>Total 101 - General Fund</b>	<b>\$ -</b>	<b>\$ 2,364,577</b>	<b>\$ 3,010,152</b>	<b>\$ 2,757,252</b>	<b>\$ 2,822,448</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Non-Personnel	\$ -	\$ (1,892)	\$ -	\$ -	\$ -
Special Projects	-	287,375	344,000	344,000	344,000
Debt Service / Debt Transfers Out	-	1,892	-	-	-
Charges From Others	-	6,000	6,000	6,000	6,000
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ -</b>	<b>\$ 293,375</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>	<b>\$ 350,000</b>
<b>Total Marketing &amp; Communications Department</b>	<b>\$ -</b>	<b>\$ 2,657,952</b>	<b>\$ 3,360,152</b>	<b>\$ 3,107,252</b>	<b>\$ 3,172,448</b>

EXPENDITURES BY DEPARTMENT AND FUND					
Department/Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>MAYOR'S OFFICE</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 728,041	\$ 892,503	\$ 1,031,707	\$ 1,188,822	\$ 1,274,362
Non-Personnel	75,538	52,743	114,544	110,899	112,339
Special Projects	49,966	59,553	67,388	67,996	68,051
Charges From Others	30	224	265	273	287
Charges to Others	(17,631)	(39,857)	-	-	-
<b>Total 101 - General Fund</b>	<b>\$ 835,944</b>	<b>\$ 965,166</b>	<b>\$ 1,213,904</b>	<b>\$ 1,367,990</b>	<b>\$ 1,455,039</b>
<b>Total Mayor's Office</b>	<b>\$ 835,944</b>	<b>\$ 965,166</b>	<b>\$ 1,213,904</b>	<b>\$ 1,367,990</b>	<b>\$ 1,455,039</b>
<b>MUSEUM OF RIVERSIDE</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 1,398,677	\$ 1,492,945	\$ 1,903,594	\$ 2,124,001	\$ 2,613,199
Non-Personnel	578,521	614,336	631,123	682,936	1,822,256
Special Projects	35,999	47,457	65,000	31,000	20,000
Debt Service / Debt Transfers Out	34,960	34,113	34,187	34,246	34,272
Charges From Others	9,190	47,508	53,535	61,882	70,173
Managed Savings	-	-	-	(158,103)	(158,103)
<b>Total 101 - General Fund</b>	<b>\$ 2,057,347</b>	<b>\$ 2,236,359</b>	<b>\$ 2,687,439</b>	<b>\$ 2,775,962</b>	<b>\$ 4,401,797</b>
<b>110 - MEASURE Z</b>					
Non-Personnel	\$ 5,267	\$ 8,403	\$ -	\$ -	\$ -
Debt Service / Debt Transfers Out	(1,319,894)	-	2,248,092	2,887,850	2,885,850
<b>Total 110 - Measure Z</b>	<b>\$ (1,314,627)</b>	<b>\$ 8,403</b>	<b>\$ 2,248,092</b>	<b>\$ 2,887,850</b>	<b>\$ 2,885,850</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Capital Outlay	\$ 580,828	\$ 111,176	\$ -	\$ -	\$ -
Charges to Others	(293,312)	126,496	-	-	-
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 287,516</b>	<b>\$ 237,672</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>401 - CAPITAL OUTLAY</b>					
Capital Outlay	\$ 5,977	\$ 82,842	\$ -	\$ -	\$ -
<b>Total 401 - Capital Outlay</b>	<b>\$ 5,977</b>	<b>\$ 82,842</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Museum of Riverside</b>	<b>\$ 1,036,213</b>	<b>\$ 2,565,276</b>	<b>\$ 4,935,531</b>	<b>\$ 5,663,812</b>	<b>\$ 7,287,647</b>
<b>PARKS, RECREATION &amp; COMMUNITY SERVICES DEPARTMENT</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 11,430,846	\$ 14,465,442	\$ 16,152,362	\$ 16,429,342	\$ 17,517,579
Non-Personnel	13,577,391	14,307,746	15,836,994	16,120,679	16,491,539
Special Projects	403,556	2,982,527	3,573,039	3,530,344	3,163,982
Equipment Outlay	28,111	466,415	39,994	34,997	35,385
Capital Outlay	-	70,512	-	-	-
Debt Service / Debt Transfers Out	1,474,080	173,784	173,740	165,769	165,786
Charges From Others	458,947	142,568	147,888	233,303	244,174
Charges to Others	(988,278)	(690,425)	(512,798)	(635,346)	(689,747)
Managed Savings	-	-	-	(471,035)	(664,946)
<b>Total 101 - General Fund</b>	<b>\$ 26,384,653</b>	<b>\$ 31,918,569</b>	<b>\$ 35,411,219</b>	<b>\$ 35,408,053</b>	<b>\$ 36,263,752</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>110 - MEASURE Z</b>					
Personnel	\$ 10,530	\$ 47,739	\$ 95,551	\$ 118,763	\$ 126,096
Non-Personnel	250,764	334,919	369,500	374,323	374,899
Capital Outlay	-	59,238	293,267	203,567	163,695
<b>Total 110 - Measure Z</b>	<b>\$ 261,294</b>	<b>\$ 441,896</b>	<b>\$ 758,318</b>	<b>\$ 696,653</b>	<b>\$ 664,690</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Personnel	\$ 96,981	\$ 41,012	\$ -	\$ -	\$ -
Non-Personnel	1,395,474	334,656	-	-	-
Equipment Outlay	-	62,394	-	-	-
Capital Outlay	2,171,898	2,098,058	-	-	-
Operating Grants	77,621	110,661	-	-	-
Operating Transfers Out	389,454	71,603	-	-	-
Charges to Others	(1,052,678)	(353,521)	-	-	-
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 3,078,750</b>	<b>\$ 2,364,863</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>291 - SPECIAL DISTRICTS</b>					
Special Projects	\$ 9,496	\$ 51,991	\$ 93,400	\$ 96,200	\$ 99,100
<b>Total 291 - Special Districts</b>	<b>\$ 9,496</b>	<b>\$ 51,991</b>	<b>\$ 93,400</b>	<b>\$ 96,200</b>	<b>\$ 99,100</b>
<b>292 - RIVERWALK LANDSCAPE MAINTENANCE DISTRICT</b>					
Non-Personnel	\$ 37,120	\$ 36,062	\$ 93,553	\$ 98,411	\$ 93,828
Special Projects	170	-	-	-	-
Charges From Others	80,099	87,970	90,487	155,472	161,959
<b>Total 292 - Riverwalk Landscape Maintenance District</b>	<b>\$ 117,389</b>	<b>\$ 124,032</b>	<b>\$ 184,040</b>	<b>\$ 253,883</b>	<b>\$ 255,787</b>
<b>401 - CAPITAL OUTLAY</b>					
Capital Outlay	\$ 2,785	\$ 10,971,360	\$ 400,000	\$ -	\$ -
Operating Transfers Out	-	1,007,833	-	-	-
<b>Total 401 - Capital Outlay</b>	<b>\$ 2,785</b>	<b>\$ 11,979,193</b>	<b>\$ 400,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>411 - SPECIAL CAPITAL IMPROVEMENT</b>					
Debt Service / Debt Transfers Out	\$ 1,750,000	\$ 3,042,275	\$ 3,050,644	\$ 3,055,972	\$ 3,058,259
<b>Total 411 - Special Capital Improvement</b>	<b>\$ 1,750,000</b>	<b>\$ 3,042,275</b>	<b>\$ 3,050,644</b>	<b>\$ 3,055,972</b>	<b>\$ 3,058,259</b>
<b>413 - REGIONAL PARK SPECIAL CAPITAL IMPROVEMENTS</b>					
Capital Outlay	\$ 184,635	\$ 41,771	\$ -	\$ -	\$ -
<b>Total 413 - Regional Park Special Capital Improvements</b>	<b>\$ 184,635</b>	<b>\$ 41,771</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>420 - MEASURE Z CAPITAL OUTLAY</b>					
Capital Outlay	\$ 878,761	\$ 3,428,810	\$ 2,500,000	\$ 2,000,000	\$ 1,500,000
Operating Transfers Out	-	4,995	-	-	-
<b>Total 420 - Measure Z Capital Outlay</b>	<b>\$ 878,761</b>	<b>\$ 3,433,805</b>	<b>\$ 2,500,000</b>	<b>\$ 2,000,000</b>	<b>\$ 1,500,000</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>560 - SPECIAL TRANSIT</b>					
Personnel	\$ 3,400,377	\$ 3,447,123	\$ 3,392,638	\$ 4,172,704	\$ 4,462,771
Non-Personnel	999,006	1,175,609	1,332,803	1,401,819	1,503,527
Equipment Outlay	-	2,718	-	-	-
Capital Outlay	-	766,905	-	-	-
Debt Service / Debt Transfers Out	246,659	287,224	262,460	249,330	176,570
Operating Grants	-	2,383	-	-	-
Charges From Others	285,121	337,515	390,362	397,088	428,769
Charges to Others	(532)	(1,851)	-	-	-
<b>Total 560 - Special Transit</b>	<b>\$ 4,930,631</b>	<b>\$ 6,017,626</b>	<b>\$ 5,378,263</b>	<b>\$ 6,220,941</b>	<b>\$ 6,571,637</b>
<b>581 - ENTERTAINMENT</b>					
Non-Personnel	\$ -	\$ 2,887,257	\$ 631,616	\$ 660,608	\$ 682,595
Special Projects	-	900	70,000	70,000	70,000
Debt Service / Debt Transfers Out	-	2,906,634	3,100,971	3,104,993	3,106,748
Charges From Others	-	391	400	268	394
<b>Total 581 - Entertainment</b>	<b>\$ -</b>	<b>\$ 5,795,182</b>	<b>\$ 3,802,987</b>	<b>\$ 3,835,869</b>	<b>\$ 3,859,737</b>
<b>582 - CHEECH MARIN CENTER</b>					
Non-Personnel	\$ -	\$ 221,684	\$ 498,525	\$ 524,283	\$ 535,018
Special Projects	-	854,167	900,000	925,000	950,000
<b>Total 582 - Cheech Marin Center</b>	<b>\$ -</b>	<b>\$ 1,075,851</b>	<b>\$ 1,398,525</b>	<b>\$ 1,449,283</b>	<b>\$ 1,485,018</b>
<b>Total Parks, Recreation &amp; Community Services Department</b>	<b>\$ 37,598,394</b>	<b>\$ 66,287,054</b>	<b>\$ 52,977,396</b>	<b>\$ 53,016,854</b>	<b>\$ 53,757,980</b>
<b>POLICE DEPARTMENT</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 100,204,495	\$ 104,973,710	\$ 114,659,654	\$ 121,680,213	\$ 127,749,340
Non-Personnel	11,198,679	11,912,031	11,188,834	14,580,992	14,207,041
Special Projects	375,102	478,962	379,130	349,130	349,130
Equipment Outlay	1,556	1,634,798	-	-	-
Capital Outlay	-	300,000	-	-	-
Debt Service / Debt Transfers Out	1,791,140	1,749,350	859,920	796,710	796,530
Operating Grants	-	422	-	-	-
Charges From Others	995,328	1,022,136	1,060,649	1,153,179	1,207,972
Charges to Others	(3,269,980)	(3,171,304)	(2,509,739)	(2,844,461)	(3,010,658)
Managed Savings	-	-	-	(900,000)	(2,903,202)
<b>Total 101 - General Fund</b>	<b>\$ 111,296,320</b>	<b>\$ 118,900,105</b>	<b>\$ 125,638,448</b>	<b>\$ 134,815,763</b>	<b>\$ 138,396,153</b>
<b>110 - MEASURE Z</b>					
Personnel	\$ 18,381,335	\$ 20,623,308	\$ 22,520,763	\$ 25,408,841	\$ 26,950,980
Non-Personnel	1,180,449	1,218,460	1,326,193	1,564,593	2,421,471
Special Projects	2,063,080	2,918,718	2,180,011	1,109,547	1,129,380
Equipment Outlay	122,196	3,361,873	-	-	-
Debt Service / Debt Transfers Out	501,133	1,238,158	5,444,099	4,584,926	4,584,926
<b>Total 110 - Measure Z</b>	<b>\$ 22,248,193</b>	<b>\$ 29,360,517</b>	<b>\$ 31,471,066</b>	<b>\$ 32,667,907</b>	<b>\$ 35,086,757</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Personnel	\$ 425,172	\$ 650,818	\$ -	\$ -	\$ -
Non-Personnel	1,048,203	411,345	(2,099)	(2,200)	(2,310)
Equipment Outlay	384,861	224,277	-	-	-
Operating Grants	1,708,337	2,003,584	-	-	-
Charges From Others	-	1,960	2,099	2,200	2,310
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 3,566,573</b>	<b>\$ 3,291,984</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Police Department</b>	<b>\$ 137,111,086</b>	<b>\$ 151,552,606</b>	<b>\$ 157,109,514</b>	<b>\$ 167,483,670</b>	<b>\$ 173,482,910</b>
<b>PUBLIC LIBRARY</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 5,386,830	\$ 6,240,591	\$ 7,167,036	\$ 7,767,964	\$ 8,424,124
Non-Personnel	2,325,646	3,105,866	3,486,303	3,091,609	3,173,633
Equipment Outlay	-	55,926	72,981	126,103	120,296
Capital Outlay	-	168,371	-	-	-
Debt Service / Debt Transfers Out	766,968	764,607	765,053	737,131	737,334
Operating Grants	-	(472)	-	-	-
Charges From Others	214,344	225,203	255,885	271,883	289,680
Charges to Others	(18,779)	(61,554)	-	-	-
Managed Savings	-	-	-	(292,951)	(321,220)
<b>Total 101 - General Fund</b>	<b>\$ 8,675,009</b>	<b>\$ 10,498,538</b>	<b>\$ 11,747,258</b>	<b>\$ 11,701,739</b>	<b>\$ 12,423,847</b>
<b>110 - MEASURE Z</b>					
Debt Service / Debt Transfers Out	\$ 2,738,750	\$ 2,737,000	\$ 2,736,630	\$ 2,737,375	\$ 2,734,125
<b>Total 110 - Measure Z</b>	<b>\$ 2,738,750</b>	<b>\$ 2,737,000</b>	<b>\$ 2,736,630</b>	<b>\$ 2,737,375</b>	<b>\$ 2,734,125</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Non-Personnel	\$ 67,095	\$ 75,287	\$ -	\$ -	\$ -
Special Projects	372,738	483,237	-	-	-
Capital Outlay	-	13,200	-	-	-
Operating Grants	1,327,057	426,672	-	-	-
Charges From Others	4,344	-	-	-	-
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 1,771,234</b>	<b>\$ 998,396</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>420 - MEASURE Z CAPITAL OUTLAY</b>					
Capital Outlay	\$ -	\$ 3,300	\$ -	\$ -	\$ -
<b>Total 420 - Measure Z Capital Outlay</b>	<b>\$ -</b>	<b>\$ 3,300</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Public Library</b>	<b>\$ 13,184,993</b>	<b>\$ 14,237,234</b>	<b>\$ 14,483,888</b>	<b>\$ 14,439,114</b>	<b>\$ 15,157,972</b>
<b>PUBLIC UTILITIES DEPARTMENT</b>					
<b>510 - ELECTRIC</b>					
Personnel	\$ 70,515,989	\$ 79,622,982	\$ 83,124,203	\$ 88,638,768	\$ 95,040,662
Non-Personnel	272,751,543	263,387,492	300,034,386	317,928,882	289,091,348
Special Projects	523,619	325,698	1,673,490	960,110	961,270
Equipment Outlay	19,573	3,109,066	240,060	218,210	220,970
Capital Outlay	27,346,500	55,685,717	68,722,302	80,156,035	76,344,192
Debt Service / Debt Transfers Out	48,622,839	53,870,062	58,431,905	57,660,320	60,448,145
Operating Transfers Out	45,289,100	45,215,300	47,015,500	50,551,600	54,077,500
Charges From Others	9,655,623	10,297,654	10,637,640	11,455,460	11,970,628
Charges to Others	(25,760,811)	(30,145,621)	(38,321,748)	(36,987,617)	(38,877,229)
<b>Total 510 - Electric</b>	<b>\$ 448,963,975</b>	<b>\$ 481,368,350</b>	<b>\$ 531,557,738</b>	<b>\$ 570,581,768</b>	<b>\$ 549,277,486</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>511 - ELECTRIC – PUBLIC BENEFIT PROGRAMS</b>					
Non-Personnel	\$ 101,761	\$ 66,152	\$ -	\$ -	\$ -
Special Projects	6,772,725	8,134,208	14,228,890	9,924,192	10,141,549
Debt Service / Debt Transfers Out	7,755	7,754	7,760	7,760	-
Charges From Others	1,149,807	2,140,627	2,240,180	2,983,935	3,213,637
<b>Total 511 - Electric – Public Benefit Programs</b>	<b>\$ 8,032,048</b>	<b>\$ 10,348,741</b>	<b>\$ 16,476,830</b>	<b>\$ 12,915,887</b>	<b>\$ 13,355,186</b>
<b>520 - WATER</b>					
Personnel	\$ 25,108,642	\$ 27,873,350	\$ 28,496,075	\$ 31,694,331	\$ 33,715,381
Non-Personnel	22,079,192	24,727,329	28,571,460	34,023,063	34,109,924
Special Projects	170,355	150,557	394,200	340,017	317,775
Equipment Outlay	-	4,156,758	-	5,510,000	-
Capital Outlay	30,154,533	4,910,436	34,573,077	45,265,585	37,504,135
Debt Service / Debt Transfers Out	21,226,205	21,868,182	26,775,115	29,817,350	33,873,091
Operating Transfers Out	8,107,500	8,230,300	9,183,200	9,825,900	10,623,900
Charges From Others	6,559,092	7,291,057	7,195,071	7,117,064	7,564,070
Charges to Others	(6,299,927)	(5,631,757)	(9,486,749)	(11,110,147)	(9,169,773)
<b>Total 520 - Water</b>	<b>\$ 107,105,592</b>	<b>\$ 93,576,212</b>	<b>\$ 125,701,449</b>	<b>\$ 152,483,163</b>	<b>\$ 148,538,503</b>
<b>521 - WATER CONSERVATION</b>					
Non-Personnel	\$ 326	\$ 3,456	\$ -	\$ -	\$ -
Special Projects	511,058	512,336	1,186,550	1,210,270	1,234,480
Charges From Others	283,148	329,327	344,643	229,533	247,203
<b>Total 521 - Water Conservation</b>	<b>\$ 794,532</b>	<b>\$ 845,119</b>	<b>\$ 1,531,193</b>	<b>\$ 1,439,803</b>	<b>\$ 1,481,683</b>
<b>640 - CENTRAL STORES</b>					
Capital Outlay	\$ 1,371	\$ -	\$ -	\$ -	\$ -
<b>Total 640 - Central Stores</b>	<b>\$ 1,371</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Public Utilities Department</b>	<b>\$ 564,897,518</b>	<b>\$ 586,138,422</b>	<b>\$ 675,267,210</b>	<b>\$ 737,420,621</b>	<b>\$ 712,652,858</b>
<b>PUBLIC WORKS DEPARTMENT</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ 15,722,901	\$ 17,731,084	\$ 20,148,002	\$ 22,071,864	\$ 23,760,101
Non-Personnel	12,118,317	14,218,276	15,864,656	13,617,660	13,757,099
Special Projects	1,000	3,000	18,638	18,976	19,335
Equipment Outlay	15,850	767,672	25,679	13,460	13,864
Debt Service / Debt Transfers Out	1,352,810	1,367,471	1,367,122	1,369,489	1,364,645
Charges From Others	2,277,011	2,181,000	2,261,844	2,731,984	2,836,652
Charges to Others	(13,519,130)	(14,203,510)	(14,477,911)	(14,686,855)	(15,400,449)
Managed Savings	-	-	-	(500,000)	(944,936)
<b>Total 101 - General Fund</b>	<b>\$ 17,968,759</b>	<b>\$ 22,064,993</b>	<b>\$ 25,208,030</b>	<b>\$ 24,636,578</b>	<b>\$ 25,406,311</b>
<b>110 - MEASURE Z</b>					
Non-Personnel	\$ 3,706,958	\$ 3,549,886	\$ 3,250,000	\$ 1,750,000	\$ 1,750,000
Special Projects	-	-	1,600,000	800,000	800,000
Equipment Outlay	1,578,114	2,248,589	-	-	-
<b>Total 110 - Measure Z</b>	<b>\$ 5,285,072</b>	<b>\$ 5,798,475</b>	<b>\$ 4,850,000</b>	<b>\$ 2,550,000</b>	<b>\$ 2,550,000</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>						
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>	
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>						
Non-Personnel	\$ 162,600	\$ 332,223	\$ -	\$ -	\$ -	-
Special Projects	4,600	-	-	-	-	-
Capital Outlay	1,623,493	1,064,926	-	-	-	-
Operating Grants	75,350	1,958,133	-	-	-	-
Charges to Others	(1,713,285)	(1,028,721)	-	-	-	-
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 152,758</b>	<b>\$ 2,326,561</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>
<b>230 - SPECIAL GAS TAX</b>						
Capital Outlay	\$ 15,471,691	\$ 16,909,385	\$ 11,565,876	\$ 14,841,232	\$ 13,872,623	
Operating Transfers Out	-	40,000	-	-	-	-
Charges From Others	3,087,097	3,087,097	3,087,097	3,087,097	3,087,097	
<b>Total 230 - Special Gas Tax</b>	<b>\$ 18,558,788</b>	<b>\$ 20,036,482</b>	<b>\$ 14,652,973</b>	<b>\$ 17,928,329</b>	<b>\$ 16,959,720</b>	
<b>240 - AIR QUALITY IMPROVEMENT FUND</b>						
Non-Personnel	\$ 75,838	\$ 64,713	\$ 103,210	\$ 104,242	\$ 105,284	
Special Projects	14,621	12,946	316,800	319,968	323,774	
Equipment Outlay	399,993	-	-	-	-	-
Charges From Others	1,568	3,036	3,265	3,430	3,602	
<b>Total 240 - Air Quality Improvement Fund</b>	<b>\$ 492,020</b>	<b>\$ 80,695</b>	<b>\$ 423,275</b>	<b>\$ 427,640</b>	<b>\$ 432,660</b>	
<b>260 - NPDES STORM DRAIN</b>						
Personnel	\$ 322,009	\$ 278,696	\$ 377,468	\$ 383,693	\$ 422,641	
Non-Personnel	119,950	162,680	260,170	256,070	261,327	
Special Projects	196,925	99,917	410,000	445,000	445,000	
Equipment Outlay	336,642	-	-	-	-	-
Capital Outlay	133,488	304,172	-	-	-	-
Charges From Others	519,581	468,832	483,674	490,864	493,565	
<b>Total 260 - NPDES Storm Drain</b>	<b>\$ 1,628,595</b>	<b>\$ 1,314,297</b>	<b>\$ 1,531,312</b>	<b>\$ 1,575,627</b>	<b>\$ 1,622,533</b>	
<b>292 - RIVERWALK LANDSCAPE MAINTENANCE DISTRICT</b>						
Non-Personnel	\$ 167,763	\$ 166,103	\$ 256,097	\$ 276,805	\$ 282,410	
Charges From Others	121,654	181,024	135,777	147,622	158,902	
<b>Total 292 - Riverwalk Landscape Maintenance District</b>	<b>\$ 289,417</b>	<b>\$ 347,127</b>	<b>\$ 391,874</b>	<b>\$ 424,427</b>	<b>\$ 441,312</b>	
<b>293 - HIGHLANDER LANDSCAPE MAINTENANCE DISTRICT</b>						
Non-Personnel	\$ 104,248	\$ 130,483	\$ 114,801	\$ 145,362	\$ 149,646	
<b>Total 293 - Highlander Landscape Maintenance District</b>	<b>\$ 104,248</b>	<b>\$ 130,483</b>	<b>\$ 114,801</b>	<b>\$ 145,362</b>	<b>\$ 149,646</b>	
<b>391 - DEBT SERVICE FUND – PUBLIC WORKS</b>						
Debt Service / Debt Transfers Out	\$ 2,724,689	\$ 2,723,000	\$ 2,725,250	\$ 2,723,000	\$ 2,721,250	
<b>Total 391 - Debt Service Fund – Public Works</b>	<b>\$ 2,724,689</b>	<b>\$ 2,723,000</b>	<b>\$ 2,725,250</b>	<b>\$ 2,723,000</b>	<b>\$ 2,721,250</b>	
<b>401 - CAPITAL OUTLAY</b>						
Capital Outlay	\$ 1,387,673	\$ 2,746,857	\$ -	\$ -	\$ -	-
Operating Transfers Out	-	386,005	-	-	-	-
<b>Total 401 - Capital Outlay</b>	<b>\$ 1,387,673</b>	<b>\$ 3,132,862</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>						
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>	
<b>410 - STORM DRAIN</b>						
Capital Outlay	\$ 278,097	\$ 293,927	\$ 150,000	\$ 150,000	\$ 150,000	
<b>Total 410 - Storm Drain</b>	<b>\$ 278,097</b>	<b>\$ 293,927</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	<b>\$ 150,000</b>	
<b>420 - MEASURE Z CAPITAL OUTLAY</b>						
Personnel	\$ 1,007	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	16,919,432	16,133,469	11,475,000	8,800,000	8,300,000	
<b>Total 420 - Measure Z Capital Outlay</b>	<b>\$ 16,920,439</b>	<b>\$ 16,133,469</b>	<b>\$ 11,475,000</b>	<b>\$ 8,800,000</b>	<b>\$ 8,300,000</b>	
<b>430 - CAPITAL OUTLAY – GRANTS</b>						
Capital Outlay	\$ 882,546	\$ 20,540,733	\$ -	\$ -	\$ -	
Operating Grants	(113)	-	-	-	-	
<b>Total 430 - Capital Outlay – Grants</b>	<b>\$ 882,433</b>	<b>\$ 20,540,733</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>431 - TRANSPORTATION PROJECTS</b>						
Capital Outlay	\$ 162,185	\$ 210	\$ -	\$ -	\$ -	
<b>Total 431 - Transportation Projects</b>	<b>\$ 162,185</b>	<b>\$ 210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>432 - MEASURE A CAPITAL OUTLAY</b>						
Non-Personnel	\$ 6,500	\$ -	\$ -	\$ -	\$ -	
Equipment Outlay	-	16,354	-	-	-	
Capital Outlay	4,678,474	9,113,672	4,775,000	14,237,300	11,247,800	
Debt Service / Debt Transfers Out	2,998,990	2,724,250	2,727,250	2,725,000	2,723,250	
Operating Transfers Out	-	91,324	-	-	-	
<b>Total 432 - Measure A Capital Outlay</b>	<b>\$ 7,683,964</b>	<b>\$ 11,945,600</b>	<b>\$ 7,502,250</b>	<b>\$ 16,962,300</b>	<b>\$ 13,971,050</b>	
<b>433 - TRANSPORTATION DEVELOPMENT IMPACT FEES</b>						
Capital Outlay	\$ 123,721	\$ 62,660	\$ -	\$ -	\$ -	
<b>Total 433 - Transportation Development Impact Fees</b>	<b>\$ 123,721</b>	<b>\$ 62,660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>434 - TRANSPORTATION UNIFORM MITIGATION FEE (TUMF)</b>						
Capital Outlay	\$ 1,637,236	\$ 6,257,172	\$ -	\$ -	\$ -	
Operating Transfers Out	-	143,298	-	-	-	
<b>Total 434 - Transportation Uniform Mitigation Fee (TUMF)</b>	<b>\$ 1,637,236</b>	<b>\$ 6,400,470</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>540 - REFUSE</b>						
Personnel	\$ 7,225,701	\$ 6,796,265	\$ 8,215,991	\$ 8,613,848	\$ 9,236,565	
Non-Personnel	15,907,575	14,400,272	15,234,410	16,241,995	16,697,370	
Special Projects	7,154,637	10,013,990	8,206,572	8,538,562	9,078,524	
Equipment Outlay	106,187	6,701,383	1,100,000	1,300,000	1,500,000	
Capital Outlay	55,590	363,318	224,588	282,509	344,217	
Debt Service / Debt Transfers Out	599,876	690,274	1,418,120	1,741,940	1,534,385	
Charges From Others	3,446,334	3,665,630	3,787,242	4,097,590	4,372,717	
Charges to Others	(327,055)	(370,085)	(47,179)	(50,811)	(51,766)	
<b>Total 540 - Refuse</b>	<b>\$ 34,168,845</b>	<b>\$ 42,261,047</b>	<b>\$ 38,139,744</b>	<b>\$ 40,765,633</b>	<b>\$ 42,712,012</b>	

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>550 - SEWER</b>					
Personnel	\$ 15,056,640	\$ 16,504,368	\$ 18,072,232	\$ 19,894,723	\$ 21,349,941
Non-Personnel	20,601,714	21,235,793	23,919,968	24,393,206	23,390,174
Special Projects	2,210,563	2,243,645	2,453,639	2,511,419	2,578,592
Equipment Outlay	355,567	528,620	1,230,708	941,138	841,138
Capital Outlay	8,735,800	23,292,603	3,860,000	290,000	10,090,000
Debt Service / Debt Transfers Out	25,850,933	25,936,989	28,123,322	24,100,266	25,949,150
Charges From Others	2,384,997	2,683,833	2,358,429	2,553,458	2,687,362
Charges to Others	(1,739,278)	(1,772,290)	(996,675)	(1,808,418)	(1,832,866)
<b>Total 550 - Sewer</b>	<b>\$ 73,456,936</b>	<b>\$ 90,653,561</b>	<b>\$ 79,021,623</b>	<b>\$ 72,875,792</b>	<b>\$ 85,053,491</b>
<b>570 - PUBLIC PARKING</b>					
Personnel	\$ 1,396,472	\$ 1,944,821	\$ 2,020,500	\$ 2,231,010	\$ 2,426,748
Non-Personnel	5,453,065	4,994,999	6,396,330	7,081,986	7,227,918
Equipment Outlay	-	114,000	-	-	-
Capital Outlay	1,046,620	837,437	900,000	1,193,381	2,300,000
Debt Service / Debt Transfers Out	1,778,851	1,620,861	2,001,642	1,944,032	1,904,132
Operating Transfers Out	2,111,891	-	-	-	-
Charges From Others	337,438	474,416	444,130	586,418	626,397
Charges to Others	(1,044,226)	(1,091,259)	(1,175,072)	(1,059,410)	(1,141,571)
<b>Total 570 - Public Parking</b>	<b>\$ 11,080,111</b>	<b>\$ 8,895,275</b>	<b>\$ 10,587,530</b>	<b>\$ 11,977,417</b>	<b>\$ 13,343,624</b>
<b>Total Public Works Department</b>	<b>\$ 194,985,986</b>	<b>\$ 255,141,927</b>	<b>\$ 196,773,662</b>	<b>\$ 201,942,105</b>	<b>\$ 213,813,609</b>
<b>NON-DEPARTMENTAL</b>					
<b>101 - GENERAL FUND</b>					
Personnel	\$ (2,143)	\$ -	\$ (9,578,086)	\$ (13,181,747)	\$ (11,216,569)
Non-Personnel	5,599,676	7,050,597	6,879,260	(2,468,530)	3,191,154
Special Projects	4,120,775	3,882,035	4,864,084	6,279,708	7,129,070
Debt Service / Debt Transfers Out	17,151,160	18,876,850	18,709,037	19,263,961	19,842,016
Operating Transfers Out	51,253,526	50,015,918	23,556,674	12,601,793	13,048,598
Charges From Others	503,725	551,915	568,815	699,086	732,397
Charges to Others	(1,696,448)	(2,323,622)	(2,343,581)	(2,697,017)	(2,800,416)
<b>Total 101 - General Fund</b>	<b>\$ 76,930,271</b>	<b>\$ 78,053,693</b>	<b>\$ 42,656,203</b>	<b>\$ 20,497,254</b>	<b>\$ 29,926,250</b>
<b>110 - MEASURE Z</b>					
Non-Personnel	\$ -	\$ 169,353	\$ -	\$ -	\$ -
Special Projects	-	-	600,000	-	-
Debt Service / Debt Transfers Out	1,673,530	1,673,370	1,672,800	1,673,150	-
Operating Transfers Out	18,266,026	24,155,995	25,633,367	18,266,026	18,266,026
<b>Total 110 - Measure Z</b>	<b>\$ 19,939,556</b>	<b>\$ 25,998,718</b>	<b>\$ 27,906,167</b>	<b>\$ 19,939,176</b>	<b>\$ 18,266,026</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Personnel	\$ 31,868	\$ 297,240	\$ -	\$ -	\$ -
Operating Grants	1,632,598	1,825,127	-	-	-
Operating Transfers Out	1,019,477	30,730,008	-	-	-
Charges From Others	-	11,470	-	-	-
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ 2,683,943</b>	<b>\$ 32,863,845</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>401 - CAPITAL OUTLAY</b>					
Capital Outlay	\$ -	\$ 748,507	\$ -	\$ -	\$ -
<b>Total 401 - Capital Outlay</b>	<b>\$ -</b>	<b>\$ 748,507</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Non-Departmental</b>	<b>\$ 99,553,770</b>	<b>\$ 137,664,763</b>	<b>\$ 70,562,370</b>	<b>\$ 40,436,430</b>	<b>\$ 48,192,276</b>

EXPENDITURES BY DEPARTMENT AND FUND					
Department/Fund/Category	Actual FY 2023/24	Actual FY 2024/25	Adopted FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28
<b>NON-CLASSIFIED</b>					
<b>101 - GENERAL FUND</b>					
Operating Transfers Out	\$ -	\$ 179,000	\$ -	\$ 2,852,750	\$ -
Water General Fund Transfer (GFT) Offset	8,107,500	8,522,700	9,183,200	9,825,900	10,623,900
Transfer to Section 115 Trust Set-Aside	35,000,000	-	-	-	-
Transfer to Infrastructure Reserve	7,677,114	10,388,220	-	-	-
<b>Total 101 - General Fund</b>	<b>\$ 50,784,614</b>	<b>\$ 19,089,920</b>	<b>\$ 9,183,200</b>	<b>\$ 12,678,650</b>	<b>\$ 10,623,900</b>
<b>110 - MEASURE Z</b>					
Operating Transfers Out	\$ 17,087,898	\$ 18,252,500	\$ 15,975,000	\$ 12,300,000	\$ 11,300,000
<b>Total 110 - Measure Z</b>	<b>\$ 17,087,898</b>	<b>\$ 18,252,500</b>	<b>\$ 15,975,000</b>	<b>\$ 12,300,000</b>	<b>\$ 11,300,000</b>
<b>115 - SECTION 115 PENSION TRUST</b>					
Debt Service / Debt Transfers Out	\$ 406,850	\$ 76,116	\$ -	\$ -	\$ -
Operating Transfers Out	-	-	-	-	12,392,540
<b>Total 115 - Section 115 Pension Trust</b>	<b>\$ 406,850</b>	<b>\$ 76,116</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,392,540</b>
<b>215 - GRANTS &amp; RESTRICTED PROGRAMS</b>					
Operating Transfers Out	\$ -	\$ 1,254,425	\$ -	\$ -	\$ -
<b>Total 215 - Grants &amp; Restricted Programs</b>	<b>\$ -</b>	<b>\$ 1,254,425</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>280 - HOUSING AUTHORITY</b>					
Operating Transfers Out	\$ 40,541	\$ -	\$ -	\$ -	\$ -
<b>Total 280 - Housing Authority</b>	<b>\$ 40,541</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>281 - LOW/MOD HOUSING ASSET FUND</b>					
Operating Transfers Out	\$ 9,267,256	\$ -	\$ -	\$ -	\$ -
<b>Total 281 - Low/Mod Housing Asset Fund</b>	<b>\$ 9,267,256</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>371 - SUCCESSOR AGENCY TRUST FUND</b>					
Non-Personnel	\$ -	\$ 1,825	\$ -	\$ -	\$ -
Capital Outlay	150,602	-	-	-	-
Debt Service / Debt Transfers Out	18,327,447	17,818,223	16,899,550	16,680,250	14,918,010
<b>Total 371 - Successor Agency Trust Fund</b>	<b>\$ 18,478,049</b>	<b>\$ 17,820,048</b>	<b>\$ 16,899,550</b>	<b>\$ 16,680,250</b>	<b>\$ 14,918,010</b>
<b>390 - DEBT SERVICE FUND – GENERAL</b>					
Debt Service / Debt Transfers Out	\$ -	\$ 161,887	\$ -	\$ -	\$ -
<b>Total 390 - Debt Service Fund – General</b>	<b>\$ -</b>	<b>\$ 161,887</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>420 - MEASURE Z CAPITAL OUTLAY</b>					
Operating Transfers Out	\$ 54,371	\$ -	\$ -	\$ -	\$ -
<b>Total 420 - Measure Z Capital Outlay</b>	<b>\$ 54,371</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>530 - AIRPORT</b>					
Debt Service / Debt Transfers Out	\$ -	\$ 49	\$ -	\$ -	\$ -
<b>Total 530 - Airport</b>	<b>\$ -</b>	<b>\$ 49</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>540 - REFUSE</b>					
Debt Service / Debt Transfers Out	\$ -	\$ 331	\$ -	\$ -	\$ -
<b>Total 540 - Refuse</b>	<b>\$ -</b>	<b>\$ 331</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>EXPENDITURES BY DEPARTMENT AND FUND</b>					
<b>Department/Fund/Category</b>	<b>Actual FY 2023/24</b>	<b>Actual FY 2024/25</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Proposed FY 2027/28</b>
<b>550 - SEWER</b>					
Debt Service / Debt Transfers Out	\$ -	\$ 1,012	\$ -	\$ -	\$ -
<b>Total 550 - Sewer</b>	<b>\$ -</b>	<b>\$ 1,012</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>570 - PUBLIC PARKING</b>					
Debt Service / Debt Transfers Out	\$ -	\$ (12,740)	\$ -	\$ -	\$ -
<b>Total 570 - Public Parking</b>	<b>\$ -</b>	<b>\$ (12,740)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>610 - WORKERS' COMPENSATION TRUST</b>					
Non-Personnel	\$ 2,054,423	\$ 2,811,173	\$ -	\$ -	\$ -
<b>Total 610 - Workers' Compensation Trust</b>	<b>\$ 2,054,423</b>	<b>\$ 2,811,173</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>620 - UNEMPLOYMENT INSURANCE</b>					
Non-Personnel	\$ (1,790)	\$ (1,276)	\$ -	\$ -	\$ -
<b>Total 620 - Unemployment Insurance</b>	<b>\$ (1,790)</b>	<b>\$ (1,276)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>630 - LIABILITY INSURANCE TRUST</b>					
Non-Personnel	\$ 8,707,332	\$ 7,389,634	\$ -	\$ -	\$ -
<b>Total 630 - Liability Insurance Trust</b>	<b>\$ 8,707,332</b>	<b>\$ 7,389,634</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>631 - PARADA SETTLEMENT FUND</b>					
Non-Personnel	\$ (189,089)	\$ 89,232	\$ -	\$ -	\$ -
<b>Total 631 - Parada Settlement Fund</b>	<b>\$ (189,089)</b>	<b>\$ 89,232</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>632 - GFT SETTLEMENT FUND</b>					
Non-Personnel	\$ -	\$ 8,310,318	\$ -	\$ -	\$ -
<b>Total 632 - GFT Settlement Fund</b>	<b>\$ -</b>	<b>\$ 8,310,318</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>640 - CENTRAL STORES</b>					
Non-Personnel	\$ (102,104)	\$ 76,636	\$ -	\$ -	\$ -
<b>Total 640 - Central Stores</b>	<b>\$ (102,104)</b>	<b>\$ 76,636</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>650 - CENTRAL GARAGE</b>					
Non-Personnel	\$ 651	\$ (41,017)	\$ -	\$ -	\$ -
<b>Total 650 - Central Garage</b>	<b>\$ 651</b>	<b>\$ (41,017)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Non-Classified</b>	<b>\$ 106,589,002</b>	<b>\$ 75,278,248</b>	<b>\$ 42,057,750</b>	<b>\$ 41,658,900</b>	<b>\$ 49,234,450</b>
<b>Total</b>	<b>\$ 1,515,018,599</b>	<b>\$ 1,622,403,358</b>	<b>\$ 1,528,421,444</b>	<b>\$ 1,573,741,693</b>	<b>\$ 1,590,936,026</b>

---

# CAPITAL IMPROVEMENT PLAN

---



**CAPITAL PROJECT OVERVIEW BY PROJECT CATEGORY**

	Proposed 2026/27	Proposed 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31
<b>FUNDING SOURCES</b>					
230 - Special Gas Tax	\$ 14,781,232	\$ 13,812,623	\$ 13,563,352	\$ 13,852,503	\$ 14,150,328
410 - Storm Drain	100,000	100,000	100,000	100,000	100,000
420 - Measure Z Capital Outlay	12,300,000	11,300,000	10,300,000	11,100,000	11,600,000
432 - Measure A Capital Outlay	13,562,300	10,572,800	7,825,000	6,125,000	6,125,000
510 - Electric	79,656,035	75,594,192	74,287,965	86,935,557	75,208,238
520 - Water	45,265,585	37,504,135	41,402,100	37,999,639	34,443,907
550 - Sewer	200,000	10,000,000	10,000,000	7,000,000	5,000,000
570 - Public Parking	1,193,381	2,300,000	-	-	-
<b>Total Funding Sources</b>	<b>\$ 167,058,533</b>	<b>\$ 161,183,750</b>	<b>\$ 157,478,417</b>	<b>\$ 163,112,699</b>	<b>\$ 146,627,473</b>

	Proposed 2026/27	Proposed 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31
<b>FUNDING USES</b>					
Electric	\$ 79,656,035	\$ 75,594,192	\$ 74,287,965	\$ 86,935,557	\$ 75,208,238
Municipal Buildings and Facilities	1,500,000	1,500,000	1,000,000	1,000,000	1,500,000
Parks, Recreation, and Community Services	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Public Parking	1,183,334	2,300,000	-	-	-
Railroad	827,300	847,800	-	-	-
Sewer	200,000	10,000,000	10,000,000	7,000,000	5,000,000
Storm Drain	2,004,210	565,000	150,000	150,000	150,000
Transportation	34,422,069	31,372,623	29,138,352	28,527,503	28,825,328
Water	45,265,585	37,504,135	41,402,100	37,999,639	34,443,907
<b>Total Funding Uses</b>	<b>\$ 167,058,533</b>	<b>\$ 161,183,750</b>	<b>\$ 157,478,417</b>	<b>\$ 163,112,699</b>	<b>\$ 146,627,473</b>

**CAPITAL PROJECT OVERVIEW BY DEPARTMENT**

	Proposed 2026/27	Proposed 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31
<b>CITY DEPARTMENT</b>					
General Services	\$ 1,500,000	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000
Parks, Recreation, and Community Services	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Electric	79,656,035	75,594,192	74,287,965	86,935,557	75,208,238
Water	45,265,585	37,504,135	41,402,100	37,999,639	34,443,907
Public Works	38,636,913	45,085,423	39,288,352	35,677,503	33,975,328
<b>Total City Department</b>	<b>\$ 167,058,533</b>	<b>\$ 161,183,750</b>	<b>\$ 157,478,417</b>	<b>\$ 163,112,699</b>	<b>\$ 146,627,473</b>

CAPITAL PROJECT LIST BY FUND					
Fund/Project	Proposed 2026/27	Proposed 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31
<b>230 - SPECIAL GAS TAX</b>					
Arlington Ave Storm Drain	\$ 300,000	\$ -	\$ -	\$ -	\$ -
CDBG Street Improvements - Matching Funds	150,000	150,000	150,000	150,000	150,000
Curb & Gutter Repairs	200,000	200,000	200,000	200,000	200,000
Fairmount Park Storm Drain	492,583	-	-	-	-
Lincoln Street Storm Drain	415,000	415,000	-	-	-
Minor Street Preservation	500,000	500,000	500,000	500,000	500,000
Minor Street Rehabilitation	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Miscellaneous Bridge Repair	50,000	50,000	50,000	50,000	50,000
Miscellaneous Storm Drain Construction	50,000	50,000	50,000	50,000	50,000
Miscellaneous Street Construction	700,000	615,000	500,000	500,000	500,000
Miscellaneous Traffic Projects	75,000	75,000	75,000	75,000	75,000
Pedestrian Ramps	300,000	300,000	300,000	300,000	300,000
RMRA Rehabilitation & Traffic Improvements	9,412,022	9,357,623	9,638,352	9,927,503	10,225,328
Sidewalk Repair Program	300,000	300,000	300,000	300,000	300,000
Sidewalk/Trail Construction	300,000	300,000	300,000	300,000	300,000
Thirteenth Street Storm Drain	36,627	-	-	-	-
<b>Total 230 - Special Gas Tax</b>	<b>\$ 14,781,232</b>	<b>\$ 13,812,623</b>	<b>\$ 13,563,352</b>	<b>\$ 13,852,503</b>	<b>\$ 14,150,328</b>
<b>410 - STORM DRAIN</b>					
Miscellaneous Storm Drain Construction	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
<b>Total 410 - Storm Drain</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>420 - MEASURE Z - CAPITAL PROJECTS</b>					
City Buildings Deferred Maintenance	\$ 1,500,000	\$ 1,500,000	\$ 1,000,000	\$ 1,000,000	\$ 1,500,000
Parks Deferred Maintenance	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000
Pavement Rehabilitation & Improvements	8,200,000	7,700,000	7,200,000	8,000,000	8,000,000
Sidewalk Repair Program	600,000	600,000	600,000	600,000	600,000
<b>Total 420 - Measure Z - Capital Projects</b>	<b>\$ 12,300,000</b>	<b>\$ 11,300,000</b>	<b>\$ 10,300,000</b>	<b>\$ 11,100,000</b>	<b>\$ 11,600,000</b>
<b>432 - MEASURE A CAPITAL OUTLAY</b>					
Arterial Interconnect Maintenance & Replacement	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
BNSF Quiet Zone - Mission Inn to Marlborough Ave	327,300	347,800	-	-	-
BNSF/Third Street Grade Separation	500,000	500,000	-	-	-
Controller Assembly Replacement	70,000	70,000	70,000	70,000	70,000
LED Signal Lens Replacements	20,000	20,000	20,000	20,000	20,000
Major Streets Rehabilitation	5,075,000	5,575,000	6,075,000	5,275,000	5,275,000
Market Street Bridge Replacement over the Santa Ana River	2,200,000	-	-	-	-
Miscellaneous Signal Revisions	125,000	125,000	125,000	125,000	125,000
Mission Boulevard Bridge Replacement at Santa Ana River	-	1,300,000	900,000	-	-
New Traffic Signal Installations	500,000	500,000	500,000	500,000	500,000
Sidewalk Repair Program	4,000,000	2,000,000	-	-	-
Thirteenth Street Storm Drain	610,000	-	-	-	-
Traffic Detection Replacement Program	25,000	25,000	25,000	25,000	25,000

CAPITAL PROJECT LIST BY FUND					
Fund/Project	Proposed 2026/27	Proposed 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31
Traffic Management Center	50,000	50,000	50,000	50,000	50,000
Traffic Signal Communication Equipment	10,000	10,000	10,000	10,000	10,000
Traffic Signal Preemption Device Replacement	10,000	10,000	10,000	10,000	10,000
<b>Total 432 - Measure A Capital Outlay</b>	<b>\$ 13,562,300</b>	<b>\$ 10,572,800</b>	<b>\$ 7,825,000</b>	<b>\$ 6,125,000</b>	<b>\$ 6,125,000</b>

510 - ELECTRIC					
Advanced Distribution Management System	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 400,000
Advanced Metering Infrastructure	3,843,621	3,861,894	1,962,021	2,017,939	-
Cable Replacement	8,166,364	8,730,603	8,730,603	8,730,604	8,979,425
Citywide Communications	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Customer Information System (CIS) Upgrade	-	-	-	8,600,000	8,600,000
Distribution Automation	685,000	685,000	685,000	685,000	885,000
Distribution Line Extensions	6,596,582	5,901,071	6,036,187	6,074,978	6,248,161
General Order 165 Upgrades/Line Rebuilds/Relocation - Overhead	3,781,585	3,781,585	3,781,585	3,781,585	3,889,360
General Order 165 Upgrades/Line Rebuilds/Relocation - Underground	1,500,000	1,700,000	1,700,000	1,700,000	1,900,000
Generating Station	13,150,000	6,600,000	7,350,000	11,200,000	350,000
Land Mobile Radio	-	-	365,672	376,094	741,020
Line Rebuilds	6,357,922	6,437,424	6,437,424	6,437,424	6,538,240
Major 4-12 kV Conversion	5,099,092	5,778,628	5,778,628	5,778,628	5,943,319
Major Feeders	250,000	300,000	300,000	300,000	300,000
Major Overhead / Underground Conversions	200,000	300,000	300,000	300,000	300,000
Major Streetlight Projects	794,773	994,773	994,773	994,773	994,773
Major Transmission Line Projects	300,000	400,000	400,000	400,000	400,000
Meters	500,000	500,000	500,000	500,000	500,000
Mobile Applications	-	-	-	-	641,020
Neighborhood Streetlight Retrofit	1,480,938	1,480,938	1,480,938	1,480,938	1,523,145
Network Communication System	1,324,472	1,362,220	1,288,960	1,325,695	-
Operational Technology Governance	382,108	395,848	322,555	334,597	-
Outage Management System	-	-	776,178	798,300	821,051
Services	400,000	400,000	400,000	400,000	400,000
Southern California Edison (SCE) Condemnation Costs	400,000	400,000	400,000	400,000	400,000
Street Lighting	794,772	994,772	994,772	994,772	994,772
Substation Bus & Upgrades	4,505,011	4,505,011	4,505,011	4,505,011	4,633,404
Substation Transformer Addition	9,777,407	10,730,969	9,368,749	9,368,748	9,635,759
Supervisory Control and Data Acquisition (SCADA)	600,000	600,000	600,000	600,000	600,000
System Substation Modifications	851,987	601,439	601,439	601,439	618,580
Transformers	5,752,165	5,970,907	5,970,907	5,970,907	5,970,907
Work, Asset, & Inventory Management Systems	562,236	581,110	656,563	678,125	700,302
<b>Total 510 - Electric</b>	<b>\$ 79,656,035</b>	<b>\$ 75,594,192</b>	<b>\$ 74,287,965</b>	<b>\$ 86,935,557</b>	<b>\$ 75,208,238</b>

520 - WATER					
Digital Modernization Upgrade	\$ 821,173	\$ -	\$ -	\$ -	\$ -
Distribution Automation/Reliability	662,236	-	-	-	-

CAPITAL PROJECT LIST BY FUND					
Fund/Project	Proposed 2026/27	Proposed 2027/28	Projected 2028/29	Projected 2029/30	Projected 2030/31
Distribution System Facilities Replacements	3,038,000	2,838,000	2,872,242	3,334,668	4,017,343
Facility Rehabilitation Program	4,062,236	6,325,164	2,739,446	2,861,330	4,314,584
Main Replacements Program	11,986,054	11,941,980	16,276,830	14,343,845	14,928,798
Meters	1,378,612	1,326,436	1,500,000	2,000,000	1,500,000
Operational Technology Governance	250,000	250,000	250,000	250,000	250,000
Potable/Irrigation Well Replacements	5,000,000	1,654,430	5,000,000	5,000,000	5,000,000
Pump Station Replacements	300,000	300,000	300,000	300,000	300,000
Recycled Water Facilities - Riverside Habitat Parks and Water Project	4,505,000	-	-	-	-
SCADA Upgrade & System Automation	1,523,143	-	-	-	-
Seven Oaks Dam Conservation - Enhanced Recharge	1,000,000	1,100,000	-	-	-
System Expansion	2,287,000	2,287,000	2,092,500	887,743	913,043
Transmission Mains	8,427,131	9,481,125	10,346,082	8,997,053	3,195,139
Water Stock	25,000	-	25,000	25,000	25,000
<b>Total 520 - Water</b>	<b>\$ 45,265,585</b>	<b>\$ 37,504,135</b>	<b>\$ 41,402,100</b>	<b>\$ 37,999,639</b>	<b>\$ 34,443,907</b>
<b>550 - SEWER</b>					
Dexter Wastewater	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -
Fairgrounds Wastewater	-	3,207,576	-	-	-
Pierce Pump Street Station Rehabilitation	-	-	1,300,000	2,300,000	4,100,000
Priority Pipeline Assessment & Repair	-	-	-	2,000,000	-
Sewer Pipe Replacement - Arlington Valley Channel	-	-	-	-	700,000
Water Quality Control Plant - Master Plan Update	-	92,424	-	-	-
Water Quality Control Plant - Plant II Sludge Pumps I & II Rehabilitation	-	600,000	-	-	-
Water Quality Control Plant - Security Upgrades Phase III	200,000	200,000	200,000	200,000	200,000
Water Quality Control Plant - Upgrade Flow Meters to Electromagnetic Meters	-	3,400,000	6,000,000	-	-
Western, Martin Luther King, & Garden Hill Lift Station Rehabilitation	-	-	2,500,000	2,500,000	-
<b>Total 550 - Sewer</b>	<b>\$ 200,000</b>	<b>\$ 10,000,000</b>	<b>\$ 10,000,000</b>	<b>\$ 7,000,000</b>	<b>\$ 5,000,000</b>
<b>570 - PUBLIC PARKING</b>					
On-Street Space Monitoring System	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Parking Garage #7 - Structural Maintenance	-	500,000	-	-	-
Parking Garage - Guidance, Lighting, Camera System	833,334	-	-	-	-
Parking String Lighting	10,047	-	-	-	-
Replace IPS Pay Stations	-	1,800,000	-	-	-
Uninterrupted Power Supply Backup System	150,000	-	-	-	-
<b>Total 570 - Public Parking</b>	<b>\$ 1,193,381</b>	<b>\$ 2,300,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total</b>	<b>\$ 167,058,533</b>	<b>\$ 161,183,750</b>	<b>\$ 157,478,417</b>	<b>\$ 163,112,699</b>	<b>\$ 146,627,473</b>

---

# CITYWIDE PERSONNEL DETAIL

---



## PERSONNEL OVERVIEW

The positions listed in this budget document reflect positions funded with current resources. All positions, both full and part-time, are shown in Full-Time Equivalents (FTE). A Full-Time Equivalent (FTE) is defined as a position that works 2,080 hours per fiscal year, or 2,912 hours for certain Fire personnel. For example, a full-time employee who works 2,080 hours per year equals 1.00 FTE. A part-time employee who works 1,040 hours per fiscal year equals 0.50 FTE. The FTE for Fire Department positions are reflected at the applicable calendar of 2,080 or 2,912 hours per FTE.

### POSITION CONTROL

Addition or deletion of positions following budget will occur within City guidelines as stated in Riverside Municipal Code Section 2.36.140: "The City Manager shall have the authority to increase or decrease the number of positions and/or substitute the classification of those positions, so long as the total annual cost for the resulting positions does not exceed the approved budget for the current fiscal year(s)."

### SUMMARY OF SIGNIFICANT CHANGES

In preparation for the biennial budget process, departments assess their operational needs and recommend the addition, consolidation, or deletion of positions. In the FY 2026-2028 budget, a net total of 1.00 FTE were added in FY 2026/27 and another 4.00 FTE will be added in FY 2027/28.

PERSONNEL SUMMARY BY FUND					
	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>CITY FUND</b>					
101 - General Fund <sup>1</sup>	1,588.76	1,577.26	(11.50)	1,581.26	4.00
110 - Measure Z	173.25	173.25	-	173.25	-
170 - RDSA Administration	3.00	3.00	-	3.00	-
215 - Grants & Restricted Programs <sup>2</sup>	6.00	4.00	(2.00)	4.00	-
220 - Community Development Block Grant (CDBG)	4.00	4.00	-	4.00	-
260 - NPDES Storm Drain	2.00	2.00	-	2.00	-
280 - Housing Authority <sup>3</sup>	7.00	6.00	(1.00)	6.00	-
510 - Electric <sup>4</sup>	473.00	468.00	(5.00)	468.00	-
520 - Water	165.00	165.00	-	165.00	-
530 - Airport	8.00	8.00	-	8.00	-
540 - Refuse	67.00	67.00	-	67.00	-
550 - Sewer <sup>5</sup>	121.00	122.00	1.00	122.00	-
560 - Special Transit <sup>6</sup>	36.00	42.00	6.00	42.00	-
570 - Public Parking	23.00	23.00	-	23.00	-
610 - Workers' Compensation Trust	5.00	5.00	-	5.00	-
630 - Liability Insurance Trust <sup>7</sup>	10.00	23.50	13.50	23.50	-
640 - Central Stores	9.00	9.00	-	9.00	-
650 - Central Garage	39.00	39.00	-	39.00	-
<b>Total Budgeted FTE</b>	<b>2,740.01</b>	<b>2,741.01</b>	<b>1.00</b>	<b>2,745.01</b>	<b>4.00</b>

### SUMMARY OF CHANGES

Staffing levels for the FY 2026/27 budget increase by 1.00 FTE with a total of 2,741.01 FTE. The FY 2027/28 staffing level is budgeted for 2,745.01 FTE, representing a net increase of 4.00 FTE. The following summarizes the changes:

1. **General Fund:** Decrease by 11.50 FTE in FY 2026/27 due to the following changes
  - o **City Manager's Office:** Increase 2.00 FTE due to the transfer of positions from the Grants & Restricted Programs Fund; positions will continue to support grant development and

administration; General Fund fiscal impacts will be partially offset through indirect cost reimbursements from grant applications and awards.

- **City Attorney's Office:** Decrease 13.50 FTE due to transfer of positions to the Liability Trust Fund to support Claim Maintenance
  - **Finance Department:** Increase 1.00 FTE to support Debt and Treasury
  - **Housing & Human Services Department:** Decrease 3.00 FTE, as approved by the City Council on August 19, 2025, to align staffing with departmental priorities
  - **Community & Economic Development:** Decrease 1.00 FTE, as approved by the City Council on August 19, 2025, to align staffing with departmental priorities
  - **Fire:** Increase 1.00 FTE in Administration to support community engagement for the Fire Department's Wildland Defensible Space efforts
  - **Museum of Riverside:** Increase 2.00 FTE in FY 2026/27 for reopening preparation and 4.00 FTE in FY 2027/28 for the grand opening
2. **Grants and Restricted Programs:** Decrease 2.00 FTE due to the transfer of positions to the General Fund; positions will continue to support grant development and administration
  3. **Housing Authority Fund:** Decrease 1.00 FTE due to the conclusion of grant funding
  4. **Electric Fund:** Decrease 5.00 FTE to offset the fiscal impact of department reorganizations and reclassifications aligned with staffing needs and priorities
  5. **Sewer Fund:** Increase of 1.00 FTE to support operations of Collection Systems Maintenance
  6. **Special Transit Fund:** Increase of 6.00 FTE, as approved by the City Council on September 16, 2025, to provide additional support, enhance Riverside Connect, and advance the City's commitment to accessibility
  7. **Liability Insurance Trust Fund:** Increase 13.50 FTE due to transfer of positions from General Fund to support Claim Maintenance

PERSONNEL SUMMARY BY DEPARTMENT AND FTE					
	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>CITY FUND</b>					
City Attorney's Office	45.50	45.50	-	45.50	-
City Clerk's Office	13.00	13.00	-	13.00	-
City Council	17.50	17.50	-	17.50	-
City Manager's Office <sup>1</sup>	27.00	24.00	(3.00)	24.00	-
Community & Economic Development Department <sup>2</sup>	111.50	111.50	-	111.50	-
Finance Department <sup>3</sup>	76.50	77.50	1.00	77.50	-
Fire Department <sup>4</sup>	263.00	265.00	2.00	265.00	-
General Services Department <sup>5</sup>	76.00	75.00	(1.00)	75.00	-
Housing & Human Services Department <sup>6</sup>	51.00	49.50	(1.50)	49.50	-
Human Resources Department <sup>7</sup>	44.00	43.00	(1.00)	43.00	-
Innovation & Technology Department	63.00	63.00	-	63.00	-
Inspector General's Office <sup>8</sup>	-	3.00	3.00	3.00	-
Marketing & Communications Department	19.55	19.55	-	19.55	-
Mayor's Office	7.75	7.75	-	7.75	-
Museum of Riverside <sup>9</sup>	14.50	16.50	2.00	20.50	4.00
Parks, Recreation & Community Services Department <sup>10</sup>	213.21	216.71	3.50	216.71	-
Police Department	628.25	628.25	-	628.25	-
Public Library	74.50	74.50	-	74.50	-
Public Utilities Department <sup>11</sup>	638.00	633.00	(5.00)	633.00	-
Public Works Department <sup>12</sup>	356.25	357.25	1.00	357.25	-
<b>Total Budgeted FTE</b>	<b>2,740.01</b>	<b>2,741.01</b>	<b>1.00</b>	<b>2,745.01</b>	<b>4.00</b>

**SUMMARY OF CHANGES**

Staffing levels for the FY 2026/27 budget increase by 1.00 FTE for a total of 2,741.01 FTE. The FY 2027/28 staffing level is budgeted for 2,745.01 FTE, representing a net increase of 4.00 FTE. The following summarizes the changes:

- City Manager's Office:** Decrease 3.00 FTE due to the transfer of the Internal Audit Division to the Inspector General's Office, as approved by the City Council on December 2, 2025, to align staffing with City priorities
- Community & Economic Development Department:** No change to staffing levels; however, 1.00 FTE was reduced in Administration and 1.00 FTE was transferred from Human Resources, Administration to align staffing with departmental priorities
- Finance Department:** Increase 1.00 FTE to support Debt & Treasury Administration
- Fire Department:** Increase 2.00 FTE in Administration, including 1.00 FTE to support community engagement for the Fire Department's Wildland Defensible Space efforts and 1.00 FTE transferred from General Services, Publishing Services to align staffing with departmental priorities
- General Services Department:** Decrease 1.00 FTE due to transfer of position to Fire Department, Publishing Services to align staffing with departmental priorities
- Housing & Human Services:** Decrease of 1.50 FTE reflects a 1.00 FTE reduction in Housing Authority due to completion of grant funding, a 3.00 FTE reduction in Neighborhoods approved by City Council on August 19, 2025, and the transfer of 2.50 FTE to Homeless Outreach from Parks, Recreation, and Community Services, Recreation, approved by City Council on February 24, 2026, to align staffing with departmental priorities

7. **Human Resources:** Decrease 1.00 FTE due to transfer to Community & Economic Development Department, Administration to align staffing with departmental priorities
8. **Inspector General's Office:** Increase 3.00 FTE due to the transfer of City Manager's Office, Internal Audit as approved by the City Council on December 2, 2025; this new department will continue core audit functions while also overseeing ethics complaints and identifying opportunities to improve efficiency and effectiveness to enhance transparency, accountability, and good governance
9. **Museum of Riverside:** Increase 2.00 FTE in FY 2026/27 for reopening preparation and 4.00 FTE in FY 2027/28 for the grand opening
10. **Parks, Recreation & Community Services Department:** Increase 3.50 FTE due to the addition 6.00 FTE for Riverside Connect (approved by City Council on September 16, 2025) and 2.50 FTE transferred to Housing & Human Services Department, Homeless Outreach to align staffing with departmental priorities
11. **Riverside Public Utilities:** Decrease 5.00 FTE due to reduction of 7.00 FTE in Electric Field Services to offset the fiscal impact of department reorganizations, position reclassifications, and the addition of 1.00 FTE in Customer Service and 1.00 FTE in RERC/ACORN Generation Plant to align staffing with departmental priorities
12. **Public Works:** Increase 1.00 FTE to support operations in Collection Systems Maintenance

<b>CITY ATTORNEY'S OFFICE</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Administration and Support</b>					
0310 Legal Secretary <sup>2a</sup>	7.00	4.00	(3.00)	4.00	-
0320 Legal Support Specialist (C)	2.00	2.00	-	2.00	-
8910 Paralegal <sup>2b</sup>	6.00	3.00	(3.00)	3.00	-
8922 Deputy City Attorney II <sup>1,2c</sup>	7.00	1.00	(6.00)	1.00	-
8923 Senior Deputy City Attorney <sup>1,2d</sup>	7.00	7.00	-	7.00	-
8988 Assistant City Attorney <sup>2e</sup>	3.00	2.00	(1.00)	2.00	-
8990 City Attorney	1.00	1.00	-	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>34.00</b>	<b>21.00</b>	<b>(13.00)</b>	<b>21.00</b>	<b>-</b>
8910 Paralegal <sup>2b</sup>	0.50	-	(0.50)	-	-
<b>Total Half-Time Benefitted</b>	<b>0.50</b>	<b>-</b>	<b>(0.50)</b>	<b>-</b>	<b>-</b>
<b>Total Administration and Support</b>	<b>34.50</b>	<b>21.00</b>	<b>(13.50)</b>	<b>21.00</b>	<b>-</b>
<b>Community Livability Advocacy</b>					
0310 Legal Secretary	1.00	1.00	-	1.00	-
8921 Deputy City Attorney I	1.00	1.00	-	1.00	-
8923 Senior Deputy City Attorney	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Total Community Livability Advocacy</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Claims Management</b>					
0310 Legal Secretary <sup>2a</sup>	2.00	5.00	3.00	5.00	-
8665 Risk Management Specialist	2.00	2.00	-	2.00	-
8669 Risk Supervisor	1.00	1.00	-	1.00	-
8910 Paralegal <sup>2b</sup>	1.00	4.00	3.00	4.00	-
8922 Deputy City Attorney II <sup>2c</sup>	-	3.00	3.00	3.00	-
8923 Senior Deputy City Attorney <sup>2d</sup>	2.00	5.00	3.00	5.00	-
8988 Assistant City Attorney <sup>2e</sup>	-	1.00	1.00	1.00	-
<b>Total Full-Time Benefitted</b>	<b>8.00</b>	<b>21.00</b>	<b>13.00</b>	<b>21.00</b>	<b>-</b>
8910 Paralegal <sup>2b</sup>	-	0.50	0.50	0.50	-
<b>Total Half-Time Benefitted</b>	<b>-</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>
<b>Total Claims Management</b>	<b>8.00</b>	<b>21.50</b>	<b>13.50</b>	<b>21.50</b>	<b>-</b>
<b>Total</b>	<b>45.50</b>	<b>45.50</b>	<b>-</b>	<b>45.50</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels did not change from the adopted FY 2025/26 budget; however, 13.50 FTE was transferred from to Claims Management.

## **POSITION CHANGES**

### **Reclassifications**

1. City Attorney's Office: Reclassify Deputy City Attorney (3.00 FTE) to Senior Deputy City Attorney (3.00 FTE)

### **Reorganizations**

2. City Attorney's Office: Transfer 13.50 FTE to Claims Management
  - a. Legal Secretary (3.00 FTE)
  - b. Paralegal (3.50 FTE)
  - c. Deputy City Attorney (3.00 FTE)
  - d. Senior Deputy City Attorney (3.00 FTE)
  - e. Assistant City Attorney (1.00 FTE)

<b>CITY CLERK'S OFFICE</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Administration</b>					
0115 City Clerk Specialist (C)	2.00	2.00	-	2.00	-
0117 Deputy City Clerk (C)	4.00	4.00	-	4.00	-
0131 Assistant City Clerk	2.00	2.00	-	2.00	-
9720 City Clerk	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>Total Administration</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>Records Management</b>					
8200 Records Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Records Management</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Passport Services</b>					
0115 City Clerk Specialist (C)	3.00	3.00	-	3.00	-
<b>Total Full-Time Benefitted</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Total Passport Services</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Total</b>	<b>13.00</b>	<b>13.00</b>	<b>-</b>	<b>13.00</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels did not change from the adopted FY 2025/26 budget.

<b>CITY COUNCIL</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>City Council</b>					
0357 Council Assistant	7.00	7.00	-	7.00	-
9810 Mayor Pro Tem	1.00	1.00	-	1.00	-
9820 Council Member	6.00	6.00	-	6.00	-
<b>Total Full-Time Benefitted</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>	<b>14.00</b>	<b>-</b>
0357 Council Assistant	3.50	3.50	-	3.50	-
<b>Total Half-Time Benefitted</b>	<b>3.50</b>	<b>3.50</b>	<b>-</b>	<b>3.50</b>	<b>-</b>
<b>Total City Council</b>	<b>17.50</b>	<b>17.50</b>	<b>-</b>	<b>17.50</b>	<b>-</b>
<b>Total</b>	<b>17.50</b>	<b>17.50</b>	<b>-</b>	<b>17.50</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels did not change from the adopted FY 2025/26 budget.

CITY MANAGER'S OFFICE					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Administration</b>					
0360 Executive Assistant (C)	2.00	2.00	-	2.00	-
0362 Executive Assistant to the City Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager <sup>2</sup>	-	1.00	1.00	1.00	-
8340 Assistant City Manager/Chief Financial Officer	1.00	1.00	-	1.00	-
8460 Principal Management Analyst <sup>2,3</sup>	3.00	1.00	(2.00)	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9652 Intergovernmental Relations Officer	1.00	1.00	-	1.00	-
9770 Assistant City Manager	2.00	2.00	-	2.00	-
9790 City Manager	1.00	1.00	-	1.00	-
TBD Assistant to the City Manager <sup>3</sup>	-	1.00	1.00	1.00	-
<b>Total Full-Time Benefitted</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>-</b>
<b>Total Administration</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>-</b>
<b>Internal Audit</b>					
8312 Internal Auditor <sup>1a</sup>	1.00	-	(1.00)	-	-
8313 Senior Internal Auditor <sup>1b</sup>	1.00	-	(1.00)	-	-
8324 Organizational Perf & Audit Manager <sup>1c</sup>	1.00	-	(1.00)	-	-
<b>Total Full-Time Benefitted</b>	<b>3.00</b>	<b>-</b>	<b>(3.00)</b>	<b>-</b>	<b>-</b>
<b>Total Internal Audit</b>	<b>3.00</b>	<b>-</b>	<b>(3.00)</b>	<b>-</b>	<b>-</b>
<b>Public Relations</b>					
9650 Public Information Officer	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Public Relations</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Office of Sustainability</b>					
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
8440 Management Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Total Office of Sustainability</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Airport</b>					
0371 Airport Operations Coordinator <sup>4</sup>	1.00	-	(1.00)	-	-
2860 Custodian	1.00	1.00	-	1.00	-
2940 Airport Operations Specialist <sup>5</sup>	3.00	4.00	1.00	4.00	-
2942 Airport Operations Analyst <sup>4</sup>	-	1.00	1.00	1.00	-
2960 Senior Airport Operations Specialist <sup>5</sup>	1.00	-	(1.00)	-	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9702 Airport Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>	<b>-</b>
<b>Total Airport</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>	<b>-</b>
<b>Total</b>	<b>27.00</b>	<b>24.00</b>	<b>(3.00)</b>	<b>24.00</b>	<b>-</b>

## **SUMMARY OF CHANGES**

Staffing levels decrease by 3.00 FTE from the adopted FY 2025/26 budget due to the transfer of the Internal Audit Division to the Inspector General's Office per approval by City Council on December 2, 2025.

## **POSITION CHANGES**

### **Full-Time Equivalent (FTE) Changes**

1. Internal Audit: Transfer 3.00 FTE to Inspector General's Office per City Council approval on December 2, 2025
  - a. Internal Auditor (1.00 FTE)
  - b. Senior Internal Auditor (1.00 FTE)
  - c. Organizational Performance & Audit Manager (1.00 FTE)

### **Reclassifications**

2. Administration: Reclassify Principal Management Analyst (1.00 FTE) to Principal Project Manager (1.00 FTE)
3. Administration: Reclassify Principal Management Analyst (1.00 FTE) to Assistant to the City Manager (1.00 FTE)
4. Airport: Reclassify Airport Operations Coordinator (1.00 FTE) to Airport Operations Analyst (1.00 FTE)
5. Airport: Reclassify Senior Airport Operations Specialist (1.00 FTE) to Airport Operations Specialist (1.00 FTE)

<b>INSPECTOR GENERAL'S OFFICE</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Inspector General</b>					
8317 Performance Analyst <sup>1a, 2</sup>	-	1.00	1.00	1.00	-
8318 Inspector General. <sup>1b, 3</sup>	-	1.00	1.00	1.00	-
8324 Organizational Perf & Audit Manager <sup>1c</sup>	-	1.00	1.00	1.00	-
<b>Total Full-Time Benefitted</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
<b>Total Inspector General</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
<b>Total</b>	<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>

**SUMMARY OF CHANGES**

This new department was approved by the City Council on December 2, 2025. A total of 3.00 FTE were transferred from City Manager's Office, Internal Audit Division to General Inspector's Office.

**POSITION CHANGES**

**Full-Time Equivalent (FTE) Changes**

1. Increase 3.00 FTE due to transfer of positions from City Manager's Office, Internal Audit per City Council approval on December 2, 2025
  - a. Internal Auditor (1.00 FTE)
  - b. Senior Internal Auditor (1.00 FTE)
  - c. Organizational Performance & Audit Manager (1.00 FTE)

**Reclassifications**

2. Reclassify Internal Auditor (1.00 FTE) to Performance Analyst (1.00 FTE)
3. Reclassify Senior Auditor (1.00 FTE) to Inspector General (1.00 FTE)

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Administration</b>					
0360 Executive Assistant (C)	1.00	1.00	-	1.00	-
0450 Senior Accounting Technician	1.00	1.00	-	1.00	-
7976 Community & Economic Development Director	1.00	1.00	-	1.00	-
8152 Deputy Community & Economic Development Director	2.00	2.00	-	2.00	-
8450 Senior Management Analyst	2.00	2.00	-	2.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9256 Business Systems Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9580 Fiscal Manager <sup>1</sup>	1.00	-	(1.00)	-	-
<b>Total Full-Time Benefitted</b>	<b>11.00</b>	<b>10.00</b>	<b>(1.00)</b>	<b>10.00</b>	<b>-</b>
<b>Total Administration</b>	<b>11.00</b>	<b>10.00</b>	<b>(1.00)</b>	<b>10.00</b>	<b>-</b>
<b>Successor Agency to the RDA</b>					
8125 Project Coordinator	1.00	1.00	-	1.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Total Successor Agency to the RDA</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Planning</b>					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
7830 Planning Technician	3.00	3.00	-	3.00	-
7890 Assistant Planner	1.00	1.00	-	1.00	-
7910 Associate Planner	13.00	13.00	-	13.00	-
7920 City Historic Preservation Officer	1.00	1.00	-	1.00	-
7930 Senior Planner	5.00	5.00	-	5.00	-
7950 Principal Planner	4.00	4.00	-	4.00	-
7966 City Planner	1.00	1.00	-	1.00	-
8110 Project Assistant	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>31.00</b>	<b>31.00</b>	<b>-</b>	<b>31.00</b>	<b>-</b>
<b>Total Planning</b>	<b>31.00</b>	<b>31.00</b>	<b>-</b>	<b>31.00</b>	<b>-</b>
<b>Economic Development</b>					
8125 Project Coordinator	1.00	1.00	-	1.00	-
8131 Project Manager <sup>2,3</sup>	4.00	5.00	1.00	5.00	-
8132 Senior Project Manager	4.00	4.00	-	4.00	-
8155 Economic Development Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>11.00</b>	<b>12.00</b>	<b>1.00</b>	<b>12.00</b>	<b>-</b>
9510 Administrative Intern	0.50	0.50	-	0.50	-
<b>Total Part-Time Non-Benefitted</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>0.50</b>	<b>-</b>
<b>Total Economic Development</b>	<b>11.50</b>	<b>12.50</b>	<b>1.00</b>	<b>12.50</b>	<b>-</b>

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Building &amp; Safety</b>					
0910 Development Services Representative II	1.00	1.00	-	1.00	-
6950 Plans Examiner	3.00	3.00	-	3.00	-
6955 Permit Technician <sup>4</sup>	4.00	3.00	(1.00)	3.00	-
6957 Senior Permit Technician	1.00	1.00	-	1.00	-
6959 Permit Services Supervisor <sup>4</sup>	-	1.00	1.00	1.00	-
7200 Senior Plan Check Engineer	2.00	2.00	-	2.00	-
7201 Senior Plans Examiner	1.00	1.00	-	1.00	-
7490 Building Inspector II	7.00	7.00	-	7.00	-
7510 Senior Building Inspector	2.00	2.00	-	2.00	-
7530 Building Inspection Supervisor	1.00	1.00	-	1.00	-
7551 Assistant Building Official	1.00	1.00	-	1.00	-
7552 Building Official	1.00	1.00	-	1.00	-
7555 Plan Check Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>26.00</b>	<b>26.00</b>	<b>-</b>	<b>26.00</b>	<b>-</b>
<b>Total Building &amp; Safety</b>	<b>26.00</b>	<b>26.00</b>	<b>-</b>	<b>26.00</b>	<b>-</b>
<b>Code Enforcement</b>					
0082 Senior Office Specialist	3.00	3.00	-	3.00	-
7450 Code Enforcement Officer II	12.00	12.00	-	12.00	-
7460 Senior Code Enforcement Officer	4.00	4.00	-	4.00	-
7540 Code Enforcement Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>	<b>-</b>
2935 General Service Worker (Reset)	2.00	2.00	-	2.00	-
<b>Total Part-Time Non-Benefitted</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total Code Enforcement</b>	<b>23.00</b>	<b>23.00</b>	<b>-</b>	<b>23.00</b>	<b>-</b>
<b>Real Property Services</b>					
8802 Real Property Compliance Officer	1.00	1.00	-	1.00	-
8810 Real Property Agent	4.00	4.00	-	4.00	-
8821 Supervisor Real Property Agent	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Total Real Property Services</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Total</b>	<b>111.50</b>	<b>111.50</b>	<b>-</b>	<b>111.50</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels did not change from the adopted FY 2025/26 budget.

## **POSITION CHANGES**

### **Full-Time Equivalent (FTE) Changes**

1. Administration: Decrease 1.00 FTE for Fiscal Manager per City Council approval on August 19, 2025
2. Administration: Increase 1.00 FTE due to transfer of Principal Human Resources Analyst from Human Resources, Administration per City Council approval on August 19, 2025

### **Reclassifications**

3. Economic Development: Reclassify Principal Human Resources Analyst (1.00 FTE) to Project Manager (1.00 FTE)
4. Building & Safety: Reclassify Permit Technician (1.00 FTE) to Permit Services Supervisor (1.00 FTE)

<b>FINANCE DEPARTMENT</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Administration</b>					
0360 Executive Assistant (C)	1.00	1.00	-	1.00	-
8326 Deputy Finance Director	2.00	2.00	-	2.00	-
8330 Finance Director	1.00	1.00	-	1.00	-
8460 Principal Management Analyst <sup>2,5</sup>	1.00	-	(1.00)	-	-
9257 Senior Business Systems Analyst <sup>3</sup>	1.00	-	(1.00)	-	-
9266 Principal Business Systems Analyst <sup>3</sup>	-	1.00	1.00	1.00	-
<b>Total Full-Time Benefitted</b>	<b>6.00</b>	<b>5.00</b>	<b>(1.00)</b>	<b>5.00</b>	<b>-</b>
<b>Total Administration</b>	<b>6.00</b>	<b>5.00</b>	<b>(1.00)</b>	<b>5.00</b>	<b>-</b>
<b>Debt and Treasury Administration</b>					
0500 Treasury Representative	3.00	3.00	-	3.00	-
0502 Senior Treasury Representative <sup>4</sup>	-	1.00	1.00	1.00	-
0520 Revenue Specialist <sup>4</sup>	1.00	-	(1.00)	-	-
8302 Financial Analyst	1.00	1.00	-	1.00	-
8303 Senior Financial Analyst	1.00	1.00	-	1.00	-
8337 Debt and Treasury Manager	1.00	1.00	-	1.00	-
8460 Principal Management Analyst <sup>1</sup>	1.00	2.00	1.00	2.00	-
9580 Fiscal Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>9.00</b>	<b>10.00</b>	<b>1.00</b>	<b>10.00</b>	<b>-</b>
0500 Treasury Representative	0.50	0.50	-	0.50	-
<b>Total Half-Time Benefitted</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>0.50</b>	<b>-</b>
<b>Total Debt and Treasury Administration</b>	<b>9.50</b>	<b>10.50</b>	<b>1.00</b>	<b>10.50</b>	<b>-</b>
<b>Business Tax</b>					
0520 Revenue Specialist	1.00	1.00	-	1.00	-
0579 Business Tax Representative I	2.00	2.00	-	2.00	-
0580 Business Tax Representative II	1.00	1.00	-	1.00	-
0581 Senior Business Tax Representative	3.00	3.00	-	3.00	-
0585 Business Tax Inspector	2.00	2.00	-	2.00	-
0876 Business Tax Collections Supervisor	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>	<b>-</b>
<b>Total Business Tax</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>	<b>-</b>

FINANCE DEPARTMENT					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Accounting</b>					
0082 Senior Office Specialist <sup>6</sup>	-	1.00	1.00	1.00	-
0086 Senior Office Specialist (C) <sup>6</sup>	1.00	-	(1.00)	-	-
0410 Account Clerk II	3.00	3.00	-	3.00	-
0450 Senior Accounting Technician	1.00	1.00	-	1.00	-
0460 Accounting Technician	3.00	3.00	-	3.00	-
0475 Payroll Technician II	2.00	2.00	-	2.00	-
0476 Payroll Coordinator <sup>2,5</sup>	-	1.00	1.00	1.00	-
0490 Accounting Supervisor	1.00	1.00	-	1.00	-
0492 Payroll Supervisor	1.00	1.00	-	1.00	-
0570 Collection Representative II	1.00	1.00	-	1.00	-
8260 Accountant II	1.00	1.00	-	1.00	-
8280 Senior Accountant	3.00	3.00	-	3.00	-
8290 Principal Accountant	1.00	1.00	-	1.00	-
8319 Assistant Controller	1.00	1.00	-	1.00	-
8321 Accounting Manager/Controller	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	2.00	2.00	-	2.00	-
<b>Total Full-Time Benefitted</b>	<b>22.00</b>	<b>23.00</b>	<b>1.00</b>	<b>23.00</b>	<b>-</b>
<b>Total Accounting</b>	<b>22.00</b>	<b>23.00</b>	<b>1.00</b>	<b>23.00</b>	<b>-</b>
<b>Budget Office</b>					
8335 Budget & Revenue Manager	1.00	1.00	-	1.00	-
8450 Senior Management Analyst	2.00	2.00	-	2.00	-
8460 Principal Management Analyst	4.00	4.00	-	4.00	-
<b>Total Full-Time Benefitted</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>	<b>-</b>
<b>Total Budget Office</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>	<b>7.00</b>	<b>-</b>
<b>Purchasing</b>					
0025 Office Specialist	1.00	1.00	-	1.00	-
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
1130 Inventory Control Specialist I	5.00	5.00	-	5.00	-
1150 Inventory Control Specialist II	2.00	2.00	-	2.00	-
1170 Warehouse Supervisor	1.00	1.00	-	1.00	-
1230 Procurement/Contract Specialist	6.00	6.00	-	6.00	-
1250 Senior Procurement/Contract Specialist	3.00	3.00	-	3.00	-
8676 Purchasing Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>	<b>20.00</b>	<b>-</b>
<b>Total Purchasing</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>	<b>20.00</b>	<b>-</b>
<b>Risk Management</b>					
8665 Risk Management Specialist	1.00	1.00	-	1.00	-
8671 Risk Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total Risk Management</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total</b>	<b>76.50</b>	<b>77.50</b>	<b>1.00</b>	<b>77.50</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels increase by 1.00 FTE from the adopted FY 2025/26 budget due to the addition of a Principal Management Analyst to Debt & Treasury Administration.

**POSITION CHANGES**

**Full-Time Equivalent (FTE) Changes**

1. Debt & Treasury Administration: Increase 1.00 FTE for Principal Management Analyst

**Reclassifications**

2. Administration: Reclassify Principal Management Analyst (1.00 FTE) for Payroll Coordinator (1.00 FTE)
3. Administration: Reclassify Senior Business Systems Analyst (1.00 FTE) to Principal Business Systems Analyst (1.00 FTE)
4. Debt & Treasury Administration: Reclassify Revenue Specialist (1.00 FTE) to Senior Treasury Representative (1.00 FTE)

**Reorganizations**

5. Administration: Transfer Principal Management Analyst (1.00 FTE) to Accounting

**Corrections From Adopted FY 2025/26 Budget**

6. Accounting: Correct job code from 0086 – Senior Office Specialist (C) (1.00 FTE) to 0082 – Senior Office Specialist (1.00 FTE)

FIRE DEPARTMENT					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Administration</b>					
0345 Administrative Assist	1.00	1.00	-	1.00	-
0353 Senior Administrative Assistant (C)	2.00	2.00	-	2.00	-
0430 Senior Account Clerk	1.00	1.00	-	1.00	-
0460 Accounting Technician	1.00	1.00	-	1.00	-
1150 Inventory Control Specialist II	1.00	1.00	-	1.00	-
2125 Fire Battalion Chief (D)	2.00	2.00	-	2.00	-
2170 Fire Chief	1.00	1.00	-	1.00	-
7752 Fire Community Preparation Instructor <sup>1</sup>	-	1.00	1.00	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
9982 General Service Worker <sup>2</sup>	-	1.00	1.00	1.00	-
<b>Total Full-Time Benefitted</b>	<b>10.00</b>	<b>12.00</b>	<b>2.00</b>	<b>12.00</b>	<b>-</b>
<b>Total Administration</b>	<b>10.00</b>	<b>12.00</b>	<b>2.00</b>	<b>12.00</b>	<b>-</b>
<b>Prevention</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0345 Administrative Assist	1.00	1.00	-	1.00	-
2125 Fire Battalion Chief (D)	1.00	1.00	-	1.00	-
2135 Deputy Fire Marshal	1.00	1.00	-	1.00	-
2140 Fire Marshal	1.00	1.00	-	1.00	-
6955 Permit Technician	1.00	1.00	-	1.00	-
7197 Fire Plan Check Engineer	3.00	3.00	-	3.00	-
7760 Fire Safety Inspector II	11.00	11.00	-	11.00	-
7780 Senior Fire Safety Inspector	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>22.00</b>	<b>22.00</b>	<b>-</b>	<b>22.00</b>	<b>-</b>
<b>Total Prevention</b>	<b>22.00</b>	<b>22.00</b>	<b>-</b>	<b>22.00</b>	<b>-</b>
<b>Operations</b>					
2040 Firefighter (S)	108.00	108.00	-	108.00	-
2070 Fire Engineer (S)	51.00	51.00	-	51.00	-
2090 Fire Captain (S) <sup>3</sup>	53.00	52.00	(1.00)	52.00	-
2100 Fire Captain (D) <sup>3</sup>	2.00	3.00	1.00	3.00	-
2120 Fire Battalion Chief (S)	6.00	6.00	-	6.00	-
9325 Emergency Medical Services Coordinator	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>221.00</b>	<b>221.00</b>	<b>-</b>	<b>221.00</b>	<b>-</b>
<b>Total Operations</b>	<b>221.00</b>	<b>221.00</b>	<b>-</b>	<b>221.00</b>	<b>-</b>
<b>Special Services</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
2580 Emergency Services Coordinator	1.00	1.00	-	1.00	-
2585 Emergency Services Administrator	1.00	1.00	-	1.00	-
8450 Senior Management Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>Total Special Services</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>

<b>FIRE DEPARTMENT</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Training</b>					
0345 Administrative Assist	1.00	1.00	-	1.00	-
2100 Fire Captain (D)	3.00	3.00	-	3.00	-
2125 Fire Battalion Chief (D)	1.00	1.00	-	1.00	-
7750 Fire Safety Inspector I	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Total Training</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Total</b>	<b>263.00</b>	<b>265.00</b>	<b>2.00</b>	<b>265.00</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels increase by 2.00 FTE from the adopted FY 2025/26 budget due to the addition of Fire Community Preparedness Instructor (1.00 FTE) per City Council approval on August 19, 2025 and the transfer of a General Services Worker (1.00 FTE) from General Services, Publishing Services.

**POSITION CHANGES**

**Full-Time Equivalent (FTE) Changes**

1. Administration: Increase 1.00 FTE for Fire Community Preparedness Instructor (1.00 FTE) per approval by City Council on August 19, 2025
2. Administration: Increase 1.00 FTE for General Service Worker due to transfer from General Services, Publishing Services

**Corrections from Adopted FY 2025/26 Budget**

3. Operations: Corrected job code from 2090 - Fire Captain (S) (1.00 FTE) to 2100 - Fire Captain (D) (1.00 FTE)

<b>GENERAL SERVICES DEPARTMENT</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Administration</b>					
4539 Deputy General Services Director	1.00	1.00	-	1.00	-
4540 General Service Director	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>Total Administration</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>Property Management</b>					
6986 Building Services Project Manager <sup>2</sup>	-	1.00	1.00	1.00	-
8810 Real Property Agent <sup>2</sup>	1.00	-	(1.00)	-	-
<b>Total Full-Time Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Property Management</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Building Services</b>					
4340 Building Maintenance Specialist	7.00	7.00	-	7.00	-
4344 Lead Building Maintenance Specialist	1.00	1.00	-	1.00	-
4370 Maintenance Electrician	2.00	2.00	-	2.00	-
4440 Air Conditioning Technician	2.00	2.00	-	2.00	-
4444 HVAC Supervisor	1.00	1.00	-	1.00	-
4510 Building Services Supervisor	1.00	1.00	-	1.00	-
5395 Maintenance Services Manager	1.00	1.00	-	1.00	-
6986 Building Services Project Manager <sup>3</sup>	3.00	2.00	(1.00)	2.00	-
8131 Project Manager <sup>3</sup>	-	1.00	1.00	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9982 General Service Worker	2.00	2.00	-	2.00	-
<b>Total Full-Time Benefitted</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>	<b>-</b>
<b>Total Building Services</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>	<b>21.00</b>	<b>-</b>

<b>GENERAL SERVICES DEPARTMENT</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Central Garage</b>					
0450 Senior Accounting Technician	1.00	1.00	-	1.00	-
1130 Inventory Control Specialist I <sup>4</sup>	1.00	2.00	1.00	2.00	-
1150 Inventory Control Specialist II	1.00	1.00	-	1.00	-
1170 Warehouse Supervisor <sup>6</sup>	-	1.00	1.00	1.00	-
2920 General Service Worker (Fleet Management) <sup>4</sup>	2.00	1.00	(1.00)	1.00	-
5290 Fleet Equipment Service Worker <sup>5</sup>	6.00	5.00	(1.00)	5.00	-
5310 Tire Maintenance Specialist <sup>6</sup>	1.00	-	(1.00)	-	-
5330 Mechanic <sup>5</sup>	6.00	7.00	1.00	7.00	-
5340 Senior Mechanic <sup>7</sup>	11.00	13.00	2.00	13.00	-
5342 Senior Mechanic Specialist <sup>7</sup>	2.00	-	(2.00)	-	-
5345 Fire Mechanic	4.00	4.00	-	4.00	-
5350 Fleet Management Assistant	1.00	1.00	-	1.00	-
5352 Fleet Management Specialist	1.00	1.00	-	1.00	-
5360 Fleet Management Supervisor	3.00	3.00	-	3.00	-
5395 Maintenance Services Manager	1.00	1.00	-	1.00	-
5550 Metal Shop Technician	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>43.00</b>	<b>43.00</b>	<b>-</b>	<b>43.00</b>	<b>-</b>
<b>Total Central Garage</b>	<b>43.00</b>	<b>43.00</b>	<b>-</b>	<b>43.00</b>	<b>-</b>
<b>Publishing Services</b>					
1760 Reprographics Technician <sup>8</sup>	3.00	2.00	(1.00)	2.00	-
1764 Lead Reprographics Technician <sup>8</sup>	-	1.00	1.00	1.00	-
9982 General Service Worker <sup>1</sup>	1.00	-	(1.00)	-	-
<b>Total Full-Time Benefitted</b>	<b>4.00</b>	<b>3.00</b>	<b>(1.00)</b>	<b>3.00</b>	<b>-</b>
<b>Total Publishing Services</b>	<b>4.00</b>	<b>3.00</b>	<b>(1.00)</b>	<b>3.00</b>	<b>-</b>
<b>Capital Projects</b>					
8131 Project Manager	1.00	1.00	-	1.00	-
8132 Senior Project Manager	2.00	2.00	-	2.00	-
<b>Total Full-Time Benefitted</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Total Capital Projects</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Total</b>	<b>76.00</b>	<b>75.00</b>	<b>(1.00)</b>	<b>75.00</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels decrease by 1.00 FTE from the adopted FY 2025/26 budget due to transfer of General Service Worker from Publishing Services to Fire Department, Administration.

**POSITION CHANGES**

**Full-Time Equivalent (FTE) Changes**

1. Publishing Services: Decrease 1.00 FTE due to transfer of General Service Worker to Fire Department, Administration

**Reclassifications**

2. Property Management: Reclassify Real Property Agent (1.00 FTE) to Building Services Project Manager (1.00 FTE)

3. Building Services: Reclassify Building Services Project Manager (1.00 FTE) to Project Manager (1.00 FTE)
4. Central Garage: Reclassify General Service Worker - Fleet Management (1.00 FTE) to Inventory Control Specialist I (1.00 FTE)
5. Central Garage: Reclassify Fleet Equipment Service Worker (1.00 FTE) to Mechanic (1.00 FTE)
6. Central Garage: Reclassify Tire Maintenance Specialist (1.00 FTE) to Warehouse Supervisor (1.00 FTE)
7. Central Garage: Reclassify Senior Mechanic Specialist (2.00 FTE) to Senior Mechanic (2.00 FTE)
8. Publishing Services: Reclassify Reprographics Technician (1.00 FTE) to Lead Reprographics Technician (1.00 FTE)

<b>HOUSING &amp; HUMAN SERVICES</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Administration</b>					
0465 Accounting Technician (P) <sup>4</sup>	1.00	-	(1.00)	-	-
8110 Project Assistant <sup>8</sup>	-	1.00	1.00	1.00	-
8132 Senior Project Manager <sup>5</sup>	1.00	-	(1.00)	-	-
8166 Housing & Human Services Director	1.00	1.00	-	1.00	-
8167 Deputy Housing & Human Service Director	1.00	1.00	-	1.00	-
8450 Senior Management Analyst <sup>4,5</sup>	-	2.00	2.00	2.00	-
<b>Total Full-Time Benefitted</b>	<b>4.00</b>	<b>5.00</b>	<b>1.00</b>	<b>5.00</b>	<b>-</b>
<b>Total Administration</b>	<b>4.00</b>	<b>5.00</b>	<b>1.00</b>	<b>5.00</b>	<b>-</b>
<b>Outreach Services</b>					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
7450 Code Enforcement Officer II <sup>6</sup>	7.00	6.00	(1.00)	6.00	-
7460 Senior Code Enforcement Officer	1.00	1.00	-	1.00	-
8110 Project Assistant	1.00	1.00	-	1.00	-
8131 Project Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
8755 Outreach Supervisor <sup>6</sup>	-	1.00	1.00	1.00	-
8756 Outreach Worker (C)	17.00	17.00	-	17.00	-
8757 Lead Outreach Worker (C) <sup>1a</sup>	2.00	3.00	1.00	3.00	-
<b>Total Full-Time Benefitted</b>	<b>32.00</b>	<b>33.00</b>	<b>1.00</b>	<b>33.00</b>	<b>-</b>
8756 Outreach Worker (C)	-	1.50	1.50	1.50	-
<b>Total Half-Time Benefitted</b>	<b>-</b>	<b>1.50</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>
<b>Total Outreach Services</b>	<b>32.00</b>	<b>34.50</b>	<b>2.50</b>	<b>34.50</b>	<b>-</b>
<b>Neighborhoods</b>					
0082 Senior Office Specialist <sup>7</sup>	1.00	-	(1.00)	-	-
8110 Project Assistant <sup>2a, 7,8</sup>	1.00	-	(1.00)	-	-
8125 Project Coordinator <sup>2b</sup>	1.00	-	(1.00)	-	-
8131 Project Manager <sup>2c</sup>	1.00	-	(1.00)	-	-
<b>Total Full-Time Benefitted</b>	<b>4.00</b>	<b>-</b>	<b>(4.00)</b>	<b>-</b>	<b>-</b>
<b>Total Human Services</b>	<b>4.00</b>	<b>-</b>	<b>(4.00)</b>	<b>-</b>	<b>-</b>
<b>Community Development Block Grant (CDBG) Administration</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
8125 Project Coordinator	2.00	2.00	-	2.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>Total Community Development Block Grant (CDBG) Administration</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>

<b>HOUSING &amp; HUMAN SERVICES</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Housing Authority</b>					
0353 Senior Administrative Assistant (C)	1.00	1.00	-	1.00	-
8110 Project Assistant <sup>3</sup>	2.00	1.00	(1.00)	1.00	-
8125 Project Coordinator	1.00	1.00	-	1.00	-
8131 Project Manager	1.00	1.00	-	1.00	-
8165 Housing Authority Manager	1.00	1.00	-	1.00	-
8757 Lead Outreach Worker (C)	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>7.00</b>	<b>6.00</b>	<b>(1.00)</b>	<b>6.00</b>	<b>-</b>
<b>Total Housing Authority</b>	<b>7.00</b>	<b>6.00</b>	<b>(1.00)</b>	<b>6.00</b>	<b>-</b>
<b>Total</b>	<b>51.00</b>	<b>49.50</b>	<b>(1.50)</b>	<b>49.50</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels decrease by 1.50 FTE from the adopted FY 2025/26 budget. City Council approved the reduction of 3.00 FTE in Neighborhoods on August 19, 2025, 1.00 FTE in Housing Authority was reduced due to conclusion of grant funding, and 2.50 FTE was transferred from Parks, Recreation and Community Services, Recreation that was approved by City Council on February 24, 2026.

**POSITION CHANGES**

**Full-Time Equivalent (FTE) Changes**

1. Homeless Outreach: Increase 2.50 FTE due to transfer from Parks, Recreation, and Community Services Department - Recreation per City Council approval on February 24, 2026
  - a. Lead Outreach Worker (1.00 FTE)
  - b. Outreach Worker (1.00 FTE)
2. Neighborhoods: Decrease 3.00 FTE per City Council approval on August 19, 2025
  - a. Project Assistant (1.00 FTE)
  - b. Project Coordinator (1.00 FTE)
  - c. Project Manager (1.00 FTE)
3. Housing Authority: Decrease 1.00 FTE for Project Assistant due to the conclusion of grant funding

**Reclassifications**

4. Administration: Reclassify Accounting Technician (P) (1.00 FTE) to Senior Management Analyst (1.00 FTE)
5. Administration: Reclassify Senior Project Manager (1.00 FTE) to Senior Management Analyst (1.00 FTE)
6. Homeless Outreach: Reclassify Code Enforcement Officer II (1.00 FTE) to Outreach Supervisor (1.00 FTE)
7. Neighborhoods: Reclassify Senior Office Specialist (1.00 FTE) to Project Assistant (1.00 FTE)

**Reorganizations**

8. Neighborhoods: Transfer Project Assistant (1.00 FTE) to Administration

<b>HUMAN RESOURCES DEPARTMENT</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Administration</b>					
0086 Senior Office Specialist (C)	1.00	1.00	-	1.00	-
0360 Executive Assistant (C)	1.00	1.00	-	1.00	-
8650 Safety Manager	1.00	1.00	-	1.00	-
8657 Safety Analyst	1.00	1.00	-	1.00	-
8699 Human Resources Specialist	7.00	7.00	-	7.00	-
8710 Human Resources Analyst	8.00	8.00	-	8.00	-
8715 Organizational Development & Training Manager	1.00	1.00	-	1.00	-
8720 Senior Human Resources Analyst	8.00	8.00	-	8.00	-
8732 Principal Human Resources Analyst <sup>1</sup>	4.00	3.00	(1.00)	3.00	-
8738 Deputy Human Resources Director	2.00	2.00	-	2.00	-
8739 Employee Relations Officer	1.00	1.00	-	1.00	-
8740 Human Resources Director	1.00	1.00	-	1.00	-
9256 Business Systems Manager I	1.00	1.00	-	1.00	-
9261 Business Systems Analyst <sup>2</sup>	1.00	-	(1.00)	-	-
9266 Principal Business Systems Analyst <sup>2</sup>	-	1.00	1.00	1.00	-
<b>Total Full-Time Benefitted</b>	<b>38.00</b>	<b>37.00</b>	<b>(1.00)</b>	<b>37.00</b>	<b>-</b>
9510 Administrative Intern	1.00	1.00	-	1.00	-
<b>Total Part-Time Non-Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Administration</b>	<b>39.00</b>	<b>38.00</b>	<b>(1.00)</b>	<b>38.00</b>	<b>-</b>
<b>Benefits</b>					
0140 Worker's Compensation Assistant (C)	2.00	2.00	-	2.00	-
8620 Claims Administrator	1.00	1.00	-	1.00	-
8622 Senior Claims Administrator	1.00	1.00	-	1.00	-
8625 Worker's Compensation Supervisor	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>
<b>Total Benefits</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>
<b>Total</b>	<b>44.00</b>	<b>43.00</b>	<b>(1.00)</b>	<b>43.00</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels decrease by 1.00 FTE from the adopted FY2025/26 budget due to transfer of a Principal Human Resources Analyst from Administration to Community & Economic Development Department, Administration.

**POSITION CHANGES**

**Full-Time Equivalent (FTE) Changes**

- 1. Administration: Transfer Principal Human Resources Analyst (1.00 FTE) to Community & Economic Development, Administration per City Council approval on August 19, 2025

**Reclassifications**

- 2. Administration: Reclassify Business Systems Analyst (1.00 FTE) to Principal Business Systems Analyst (1.00 FTE)

INNOVATION & TECHNOLOGY DEPARTMENT					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Administration</b>					
0353 Senior Administrative Assistant (C)	1.00	1.00	-	1.00	-
0450 Senior Accounting Technician	1.00	1.00	-	1.00	-
9210 Deputy Chief Innovation	1.00	1.00	-	1.00	-
9220 Chief Innovation Officer	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Total Administration</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Network</b>					
9239 Innovation & Technology Officer II	1.00	1.00	-	1.00	-
9251 Innovation & Technology Analyst I	2.00	2.00	-	2.00	-
9252 Innovation & Technology Analyst II	1.00	1.00	-	1.00	-
9254 Principal Innovation & Technology Analyst	2.00	2.00	-	2.00	-
<b>Total Full-Time Benefitted</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Total Network</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Operations</b>					
9239 Innovation & Technology Officer II	1.00	1.00	-	1.00	-
9251 Innovation & Technology Analyst I	1.00	1.00	-	1.00	-
9252 Innovation & Technology Analyst II	1.00	1.00	-	1.00	-
9253 Senior Innovation & Technology Analyst	2.00	2.00	-	2.00	-
9254 Principal Innovation & Technology Analyst	4.00	4.00	-	4.00	-
<b>Total Full-Time Benefitted</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>Total Operations</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>Applications</b>					
9239 Innovation & Technology Officer II	1.00	1.00	-	1.00	-
9251 Innovation & Technology Analyst I	5.00	5.00	-	5.00	-
9252 Innovation & Technology Analyst II	3.00	3.00	-	3.00	-
9253 Senior Innovation & Technology Analyst	6.00	6.00	-	6.00	-
9254 Principal Innovation & Technology Analyst	4.00	4.00	-	4.00	-
<b>Total Full-Time Benefitted</b>	<b>19.00</b>	<b>19.00</b>	<b>-</b>	<b>19.00</b>	<b>-</b>
<b>Total Applications</b>	<b>19.00</b>	<b>19.00</b>	<b>-</b>	<b>19.00</b>	<b>-</b>
<b>Client Services</b>					
9240 Innovation & Technology Officer I	1.00	1.00	-	1.00	-
9247 Innovation & Technology Technician I	3.00	3.00	-	3.00	-
9248 Innovation & Technology Technician II	5.00	5.00	-	5.00	-
9249 Senior Innovation & Technology Technician	3.00	3.00	-	3.00	-
<b>Total Full-Time Benefitted</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>-</b>
<b>Total Client Services</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>-</b>

<b>INNOVATION &amp; TECHNOLOGY DEPARTMENT</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Cybersecurity</b>					
9244 Chief Innovation Security Officer	1.00	1.00	-	1.00	-
9252 Innovation & Technology Analyst II	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total Cybersecurity</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Innovation</b>					
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9210 Deputy Chief Innovation	1.00	1.00	-	1.00	-
9252 Innovation & Technology Analyst II	2.00	2.00	-	2.00	-
9259 Geographic Information Systems Analyst	1.00	1.00	-	1.00	-
9264 Senior Geographic Information Systems Analyst	3.00	3.00	-	3.00	-
<b>Total Full-Time Benefitted</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>Total Innovation</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>Total</b>	<b>63.00</b>	<b>63.00</b>	<b>-</b>	<b>63.00</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels did not change from the adopted FY 2025/26 budget.

MARKETING & COMMUNICATIONS					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Administration</b>					
8154 Marketing & Communications Director	1.00	1.00	-	1.00	-
8156 Deputy Marketing & Communications Director	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Total Administration</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Riverside TV</b>					
9660 Media Production Technician <sup>1</sup>	2.00	1.00	(1.00)	1.00	-
9661 Senior Media Production Technician <sup>1</sup>	1.00	2.00	1.00	2.00	-
9664 Communications Supervisor	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
9300 Extra Help <sup>5</sup>	1.10	-	(1.10)	-	-
9659 Media Production Assistant <sup>5</sup>	-	1.10	1.10	1.10	-
9660 Media Production Technician <sup>1</sup>	1.45	1.45	-	1.45	-
<b>Total Part-Time Non-Benefitted</b>	<b>2.55</b>	<b>2.55</b>	<b>-</b>	<b>2.55</b>	<b>-</b>
<b>Total Riverside TV</b>	<b>6.55</b>	<b>6.55</b>	<b>-</b>	<b>6.55</b>	<b>-</b>
<b>Marketing</b>					
7800 Graphics Technician <sup>2</sup>	1.00	-	(1.00)	-	-
7801 Senior Graphics Technician <sup>2</sup>	1.00	2.00	1.00	2.00	-
7802 Lead Graphics Technician <sup>3</sup>	1.00	-	(1.00)	-	-
8110 Project Assistant	1.00	1.00	-	1.00	-
8125 Project Coordinator <sup>3</sup>	1.00	2.00	1.00	2.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8386 Utilities Customer Communications Coordinator	1.00	1.00	-	1.00	-
9160 Web Designer/Developer I	1.00	1.00	-	1.00	-
9162 Web Designer/Developer II	1.00	1.00	-	1.00	-
9164 Principal Web Designer/Developer <sup>4</sup>	-	1.00	1.00	1.00	-
9251 Innovation & Technology Analyst I <sup>4</sup>	1.00	-	(1.00)	-	-
<b>Total Full-Time Benefitted</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>	<b>-</b>
<b>Total Marketing</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>	<b>10.00</b>	<b>-</b>
<b>Total</b>	<b>19.55</b>	<b>19.55</b>	<b>-</b>	<b>19.55</b>	<b>-</b>

**SUMMARY OF CHANGES**

FY 2026/27 staffing levels did not change from the adopted FY 2025/26.

**POSITION CHANGES**

**Reclassifications**

1. Riverside TV: Reclassify Media Production Technician (1.00 FTE) to Senior Media Production Technician (1.00 FTE)
2. Marketing: Reclassify Graphics Technician (1.00 FTE) to Senior Graphics Technician (1.00 FTE)
3. Marketing: Reclassify Lead Graphics Technician (1.00 FTE) to Project Coordinator (1.00 FTE)

- 4. Marketing: Reclassify Innovation & Technology Analyst (1.00 FTE) to Principal Web Designer/ Developer (1.00 FTE)

**Title Changes**

- 5. Riverside TV: Change Extra Help (1.10 FTE) to Media Production Assistant (1.10 FTE)

<b>MAYOR'S OFFICE</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Administration</b>					
0347 Administrative Assistant (C)	1.00	1.00	-	1.00	-
9532 Administrative Analyst to the Mayor	1.00	1.00	-	1.00	-
9642 Chief Of Staff/Office of the Mayor	1.00	1.00	-	1.00	-
9800 Mayor	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>Total Administration</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>Community Relations</b>					
9635 Advisor To The Mayor	2.00	2.00	-	2.00	-
9645 International Affairs & Protocol Officer	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
9635 Advisor To The Mayor	0.50	0.50	-	0.50	-
<b>Total Half-Time Benefitted</b>	<b>0.50</b>	<b>0.50</b>	<b>-</b>	<b>0.50</b>	<b>-</b>
9510 Administrative Intern	0.25	0.25	-	0.25	-
<b>Total Part-Time Non-Benefitted</b>	<b>0.25</b>	<b>0.25</b>	<b>-</b>	<b>0.25</b>	<b>-</b>
<b>Total Community Relations</b>	<b>3.75</b>	<b>3.75</b>	<b>-</b>	<b>3.75</b>	<b>-</b>
<b>Total</b>	<b>7.75</b>	<b>7.75</b>	<b>-</b>	<b>7.75</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels did not change from the adopted FY 2025/26 budget.

<b>MUSEUM OF RIVERSIDE</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Museum Facilities</b>					
0082 Senior Office Specialist <sup>1</sup>	1.00	2.00	1.00	2.00	-
5995 Archivist	1.00	1.00	-	1.00	-
6064 Museum Program Assistant <sup>2</sup>	-	-	-	1.00	1.00
6090 Museum Maintenance Worker <sup>3</sup>	1.00	1.00	-	2.00	1.00
6120 Exhibition Designer	1.00	1.00	-	1.00	-
6128 Associate Educator	1.00	1.00	-	1.00	-
6130 Museum Educator	1.00	1.00	-	1.00	-
6140 Collections Registrar	1.00	1.00	-	1.00	-
6160 Museum Curator	2.00	2.00	-	2.00	-
6170 Curatorial Services Manager	1.00	1.00	-	1.00	-
6195 Museum Director	1.00	1.00	-	1.00	-
8110 Project Assistant	1.00	1.00	-	1.00	-
8125 Project Coordinator	1.00	1.00	-	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>14.00</b>	<b>15.00</b>	<b>1.00</b>	<b>17.00</b>	<b>2.00</b>
0025 Office Specialist <sup>4</sup>	0.50	0.50	-	2.00	1.50
0082 Senior Office Specialist <sup>1</sup>	-	1.00	1.00	1.00	-
6064 Museum Program Assistant <sup>2</sup>	-	-	-	0.50	0.50
<b>Total Half-Time Benefitted</b>	<b>0.50</b>	<b>1.50</b>	<b>1.00</b>	<b>3.50</b>	<b>2.00</b>
<b>Total Museum Facilities</b>	<b>14.50</b>	<b>16.50</b>	<b>2.00</b>	<b>20.50</b>	<b>4.00</b>
<b>Total</b>	<b>14.50</b>	<b>16.50</b>	<b>2.00</b>	<b>20.50</b>	<b>4.00</b>

**SUMMARY OF CHANGES**

Staffing levels increase by 2.00 FTE in FY 2026/27 from the adopted FY 2025/26 and an additional 4.00 FTE in FY 2027/28 to prepare for the re-opening.

**POSITION CHANGES**

**Full-Time Equivalent (FTE) Changes**

**FY 2026/27**

1. Senior Office Specialist: Increase by 2.00 FTE (working title: Event & Volunteer Coordinator and Collections Assistant)

**FY 2027/28**

2. Museum Program Assistant: Increase by 1.50 FTE (working titles: Nature Lab Assistant and Historic Site Interpreter)
3. Museum Maintenance Worker: Increase by 1.00 FTE (working title: Exhibit Technician & Maintenance Assistant)
4. Office Specialist: Increase 1.50 FTE to assist with visitor services

<b>PARKS, RECREATION &amp; COMMUNITY SERVICES DEPARTMENT</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Administration</b>					
0025 Office Specialist <sup>7</sup>	-	1.00	1.00	1.00	-
0353 Senior Administrative Assistant (C)	1.00	1.00	-	1.00	-
0460 Accounting Technician	1.00	1.00	-	1.00	-
6511 Deputy Parks, Recreation, & Community Services Director	3.00	3.00	-	3.00	-
6520 Parks, Recreation, & Community Services Director	1.00	1.00	-	1.00	-
7860 Park Planner (Designer)	1.00	1.00	-	1.00	-
8131 Project Manager	2.00	2.00	-	2.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>14.00</b>	<b>15.00</b>	<b>1.00</b>	<b>15.00</b>	<b>-</b>
<b>Total Administration</b>	<b>14.00</b>	<b>15.00</b>	<b>1.00</b>	<b>15.00</b>	<b>-</b>
<b>Recreation</b>					
0025 Office Specialist <sup>7</sup>	1.00	-	(1.00)	-	-
6420 Recreation Services Coordinator <sup>4</sup>	19.00	18.00	(1.00)	18.00	-
6480 Recreation Supervisor	5.00	5.00	-	5.00	-
6490 Recreation Superintendent	1.00	1.00	-	1.00	-
8125 Project Coordinator <sup>4</sup>	-	1.00	1.00	1.00	-
8757 Lead Outreach Worker (C) <sup>1</sup>	1.00	-	(1.00)	-	-
<b>Total Full-Time Benefitted</b>	<b>27.00</b>	<b>25.00</b>	<b>(2.00)</b>	<b>25.00</b>	<b>-</b>
6380 Assistant Recreation Coordinator <sup>5</sup>	12.75	12.00	(0.75)	12.00	-
8110 Project Assistant <sup>5</sup>	-	0.75	0.75	0.75	-
<b>Total 3/4 Time Benefitted</b>	<b>12.75</b>	<b>12.75</b>	<b>-</b>	<b>12.75</b>	<b>-</b>
8756 Outreach Worker (C) <sup>2</sup>	1.50	-	(1.50)	-	-
<b>Total Half-Time Benefitted</b>	<b>1.50</b>	<b>-</b>	<b>(1.50)</b>	<b>-</b>	<b>-</b>
2930 General Service Worker	1.25	1.25	-	1.25	-
6260 Lifeguard/Instructor	11.05	11.05	-	11.05	-
6280 Pool Manager	2.04	2.04	(0.00)	2.04	-
6285 Assistant Aquatics Coordinator	2.18	2.18	(0.00)	2.18	-
6350 Recreation Leader	47.02	47.02	-	47.02	-
6380 Assistant Recreation Coordinator <sup>5</sup>	0.64	0.64	-	0.64	-
6580 Instructor	5.53	5.53	(0.00)	5.53	-
<b>Total Part-Time Non-Benefitted</b>	<b>69.71</b>	<b>69.71</b>	<b>-</b>	<b>69.71</b>	<b>-</b>
<b>Total Recreation</b>	<b>110.96</b>	<b>107.46</b>	<b>(3.50)</b>	<b>107.46</b>	<b>-</b>

PARKS, RECREATION & COMMUNITY SERVICES DEPARTMENT					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Parks</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0460 Accounting Technician	1.00	1.00	-	1.00	-
2985 Park Maintenance Worker	13.00	13.00	-	13.00	-
3005 Senior Park Maintenance Worker	5.00	5.00	-	5.00	-
3015 Park Supervisor	3.00	3.00	-	3.00	-
3020 Lead Park Maintenance Worker	4.00	4.00	-	4.00	-
3025 Park Superintendent	1.00	1.00	-	1.00	-
3035 Landscape Maintenance Inspector	4.00	4.00	-	4.00	-
4370 Maintenance Electrician	1.00	1.00	-	1.00	-
4440 Air Conditioning Technician	2.00	2.00	-	2.00	-
6420 Recreation Services Coordinator	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>37.00</b>	<b>37.00</b>	<b>-</b>	<b>37.00</b>	<b>-</b>
6380 Assistant Recreation Coordinator	1.50	1.50	-	1.50	-
<b>Total 3/4 Time Benefitted</b>	<b>1.50</b>	<b>1.50</b>	<b>-</b>	<b>1.50</b>	<b>-</b>
2930 General Service Worker	3.25	3.25	-	3.25	-
2995 Weekend Crew Supervisor	2.25	2.25	-	2.25	-
6350 Recreation Leader	0.75	0.75	-	0.75	-
6580 Instructor	1.50	1.50	-	1.50	-
<b>Total Part-Time Non-Benefitted</b>	<b>7.75</b>	<b>7.75</b>	<b>-</b>	<b>7.75</b>	<b>-</b>
<b>Total Parks</b>	<b>46.25</b>	<b>46.25</b>	<b>-</b>	<b>46.25</b>	<b>-</b>
<b>Special Transit Services</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
3930 Senior Minibus Driver/Dispatch	1.00	1.00	-	1.00	-
3940 Minibus Driver/Dispatch	5.00	5.00	-	5.00	-
3950 Minibus Driver <sup>3</sup>	25.00	31.00	6.00	31.00	-
6430 Special Transit Supervisor <sup>6</sup>	2.00	1.00	(1.00)	1.00	-
6431 Special Transit Manager	1.00	1.00	-	1.00	-
8125 Project Coordinator <sup>6</sup>	-	1.00	1.00	1.00	-
8450 Senior Management Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>36.00</b>	<b>42.00</b>	<b>6.00</b>	<b>42.00</b>	<b>-</b>
<b>Total Special Transportation Fund</b>	<b>36.00</b>	<b>42.00</b>	<b>6.00</b>	<b>42.00</b>	<b>-</b>
<b>Arts &amp; Cultural Affairs</b>					
8125 Project Coordinator	4.00	4.00	-	4.00	-
8131 Project Manager	1.00	1.00	-	1.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Total Arts &amp; Cultural Affairs</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Total</b>	<b>213.21</b>	<b>216.71</b>	<b>3.50</b>	<b>216.71</b>	<b>-</b>

## **SUMMARY OF CHANGES**

Staffing levels increase by 3.50 FTE from the adopted FY 2025/26 budget. MiniBus Drivers (6.00 FTE) were approved by the City Council on September 16, 2025 and 2.50 FTE were also transferred from Recreation to Housing & Human Services, Homeless Outreach per City Council approval on February 24, 2026.

## **POSITION CHANGES**

### **Full-Time Equivalent (FTE) Changes**

1. Recreation: Decrease 1.00 FTE due to transfer of Lead Outreach Worker to Housing & Human Services, Homeless Outreach per City Council approval on February 24, 2026
2. Recreation: Decrease 1.50 FTE due to transfer of Outreach Worker to Housing & Human Services, Homeless Outreach per City Council approval on February 24, 2026
3. Special Transit: Increase Minibus Drivers by 6.00 FTE per City Council approval on September 16, 2025

### **Reclassifications**

4. Recreation: Reclassify Recreation Services Coordinator (1.00 FTE) to Project Coordinator (1.00 FTE)
5. Recreation: Reclassify Assistant Recreation Coordinator (0.75 FTE) to Project Assistant (0.75 FTE)
6. Special Transit Services: Reclassify Special Transit Supervisor (1.00 FTE) to Project Coordinator (1.00 FTE)

### **Reorganizations**

7. Recreation: Transfer Senior Office Specialist (1.00 FTE) to Administration

<b>POLICE DEPARTMENT</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Office of the Chief</b>					
0353 Senior Administrative Assistant (C) <sup>1</sup>	1.00	-	(1.00)	-	-
0360 Executive Assistant (C) <sup>1</sup>	-	1.00	1.00	1.00	-
2260 Police Detective	2.00	2.00	-	2.00	-
2300 Police Sergeant	3.00	3.00	-	3.00	-
2320 Police Lieutenant	1.00	1.00	-	1.00	-
2356 Deputy Police Chief	2.00	2.00	-	2.00	-
2360 Police Chief	1.00	1.00	-	1.00	-
2670 Police Administrative Specialist (C)	2.00	2.00	-	2.00	-
<b>Total Full-Time Benefitted</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>-</b>
<b>Total Office of the Chief</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>-</b>
<b>Community Services Bureau</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0347 Administrative Assistant (C) <sup>3</sup>	1.00	-	(1.00)	-	-
2240 Police Officer	6.00	6.00	-	6.00	-
2300 Police Sergeant	1.00	1.00	-	1.00	-
2320 Police Lieutenant	1.00	1.00	-	1.00	-
2571 Community Services Officer	1.00	1.00	-	1.00	-
2673 Police Program Coordinator	1.00	1.00	-	1.00	-
9241 Programmer Analyst <sup>4</sup>	1.00	2.00	1.00	2.00	-
9245 Senior Programmer Analyst <sup>2</sup>	1.00	-	(1.00)	-	-
9265 Business Systems Manager II <sup>2</sup>	-	1.00	1.00	1.00	-
<b>Total Full-Time Benefitted</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>	<b>14.00</b>	<b>-</b>
<b>Total Community Services Bureau</b>	<b>14.00</b>	<b>14.00</b>	<b>-</b>	<b>14.00</b>	<b>-</b>
<b>Support Services</b>					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
2240 Police Officer	6.00	6.00	-	6.00	-
2260 Police Detective <sup>5</sup>	1.00	-	(1.00)	-	-
2300 Police Sergeant	2.00	2.00	-	2.00	-
2320 Police Lieutenant <sup>6</sup>	2.00	1.00	(1.00)	1.00	-
2340 Police Captain	1.00	1.00	-	1.00	-
2571 Community Services Officer <sup>7</sup>	3.00	2.00	(1.00)	2.00	-
2600 Range Master <sup>8</sup>	1.00	-	(1.00)	-	-
2605 Assistant Range Master <sup>9</sup>	1.00	-	(1.00)	-	-
2650 Police Property & Evidence Specialist <sup>10</sup>	6.00	-	(6.00)	-	-
2655 Police Records Specialist	26.00	26.00	-	26.00	-
2663 Police Records Information Manager	1.00	1.00	-	1.00	-
2670 Police Administrative Specialist (C)	3.00	3.00	-	3.00	-
2675 Police Program Supervisor <sup>11</sup>	6.00	5.00	(1.00)	5.00	-
2700 Police Records Systems Analyst	1.00	1.00	-	1.00	-
9241 Programmer Analyst <sup>4</sup>	1.00	-	(1.00)	-	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>64.00</b>	<b>51.00</b>	<b>(13.00)</b>	<b>51.00</b>	<b>-</b>
2430 Police Cadet	7.00	7.00	-	7.00	-
2763 Police Investigative Assistant <sup>29</sup>	-	1.25	1.25	1.25	-
9300 Extra Help <sup>29</sup>	1.25	-	(1.25)	-	-

<b>POLICE DEPARTMENT</b>					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Total Part-Time Non-Benefitted</b>	<b>8.25</b>	<b>8.25</b>	<b>-</b>	<b>8.25</b>	<b>-</b>
<b>Total Support Services</b>	<b>72.25</b>	<b>59.25</b>	<b>(13.00)</b>	<b>59.25</b>	<b>-</b>
<b>Community Engagement</b>					
0347 Administrative Assistant (C) <sup>3</sup>	-	1.00	1.00	1.00	-
2240 Police Officer <sup>13,19</sup>	-	42.00	42.00	42.00	-
2300 Police Sergeant <sup>15,22</sup>	-	6.00	6.00	6.00	-
2320 Police Lieutenant <sup>6,23</sup>	-	4.00	4.00	4.00	-
2340 Police Captain <sup>16</sup>	-	1.00	1.00	1.00	-
2571 Community Services Officer <sup>17,24</sup>	-	4.00	4.00	4.00	-
2573 Park & Neighborhood Specialist <sup>25</sup>	-	20.00	20.00	20.00	-
<b>Total Full-Time Benefitted</b>	<b>-</b>	<b>78.00</b>	<b>78.00</b>	<b>78.00</b>	<b>-</b>
<b>Total Community Engagement</b>	<b>-</b>	<b>78.00</b>	<b>78.00</b>	<b>78.00</b>	<b>-</b>
<b>Administrative Services</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0410 Account Clerk II	2.00	2.00	-	2.00	-
0430 Senior Account Clerk	1.00	1.00	-	1.00	-
0465 Accounting Technician (P)	1.00	1.00	-	1.00	-
2675 Police Program Supervisor	1.00	1.00	-	1.00	-
2860 Custodian	7.00	7.00	-	7.00	-
8280 Senior Accountant	1.00	1.00	-	1.00	-
8450 Senior Management Analyst	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9574 Police Administrator	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>18.00</b>	<b>18.00</b>	<b>-</b>	<b>18.00</b>	<b>-</b>
<b>Total Administrative Services</b>	<b>18.00</b>	<b>18.00</b>	<b>-</b>	<b>18.00</b>	<b>-</b>
<b>Communications Bureau</b>					
2490 Public Safety Dispatcher I	4.00	4.00	-	4.00	-
2493 Public Safety Dispatcher II	48.00	48.00	-	48.00	-
2510 Public Safety Communications Supervisor	7.00	7.00	-	7.00	-
2515 Police Communications Systems Analyst	1.00	1.00	-	1.00	-
2520 Public Safety Communications Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>61.00</b>	<b>61.00</b>	<b>-</b>	<b>61.00</b>	<b>-</b>
<b>Total Communications Bureau</b>	<b>61.00</b>	<b>61.00</b>	<b>-</b>	<b>61.00</b>	<b>-</b>
<b>Field Operations</b>					
0082 Senior Office Specialist <sup>12</sup>	2.00	1.00	(1.00)	1.00	-
0347 Administrative Assistant (C)	1.00	1.00	-	1.00	-
2240 Police Officer <sup>13</sup>	205.00	180.00	(25.00)	180.00	-
2260 Police Detective <sup>14</sup>	7.00	-	(7.00)	-	-
2300 Police Sergeant <sup>15</sup>	29.00	24.00	(5.00)	24.00	-
2320 Police Lieutenant	8.00	8.00	-	8.00	-
2340 Police Captain <sup>16</sup>	1.00	-	(1.00)	-	-
2571 Community Services Officer <sup>17</sup>	5.00	4.00	(1.00)	4.00	-
2600 Range Master <sup>8</sup>	-	1.00	1.00	1.00	-

POLICE DEPARTMENT					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
2605 Assistant Range Master <sup>9</sup>	-	1.00	1.00	1.00	-
2673 Police Program Coordinator <sup>18</sup>	1.00	-	(1.00)	-	-
<b>Total Full-Time Benefitted</b>	<b>259.00</b>	<b>220.00</b>	<b>(39.00)</b>	<b>220.00</b>	<b>-</b>
<b>Total Field Operations</b>	<b>259.00</b>	<b>220.00</b>	<b>(39.00)</b>	<b>220.00</b>	<b>-</b>
<b>Special Operations</b>					
0082 Senior Office Specialist <sup>12</sup>	-	1.00	1.00	1.00	-
2240 Police Officer <sup>19</sup>	60.00	43.00	(17.00)	43.00	-
2260 Police Detective <sup>20</sup>	15.00	5.00	(10.00)	5.00	-
2280 Police Pilot	5.00	5.00	-	5.00	-
2300 Police Sergeant <sup>21,22</sup>	10.00	6.00	(4.00)	6.00	-
2320 Police Lieutenant <sup>23</sup>	5.00	2.00	(3.00)	2.00	-
2340 Police Captain	1.00	1.00	-	1.00	-
2571 Community Services Officer <sup>24</sup>	4.00	1.00	(3.00)	1.00	-
2573 Park & Neighborhood Specialist <sup>25</sup>	20.00	-	(20.00)	-	-
2673 Police Program Coordinator <sup>18</sup>	-	1.00	1.00	1.00	-
5450 Senior Aircraft Mechanic	2.00	2.00	-	2.00	-
9137 Crime Analyst <sup>26</sup>	3.00	-	(3.00)	-	-
9139 Supervisor Crime Analyst <sup>27</sup>	1.00	-	(1.00)	-	-
<b>Total Full-Time Benefitted</b>	<b>126.00</b>	<b>67.00</b>	<b>(59.00)</b>	<b>67.00</b>	<b>-</b>
<b>Total Special Operations</b>	<b>126.00</b>	<b>67.00</b>	<b>(59.00)</b>	<b>67.00</b>	<b>-</b>
<b>Central Investigations</b>					
2240 Police Officer <sup>28</sup>	1.00	2.00	1.00	2.00	-
2260 Police Detective <sup>14,20</sup>	25.00	42.00	17.00	42.00	-
2300 Police Sergeant <sup>21</sup>	4.00	7.00	3.00	7.00	-
2320 Police Lieutenant	1.00	1.00	-	1.00	-
2340 Police Captain	1.00	1.00	-	1.00	-
2571 Community Services Officer	3.00	3.00	-	3.00	-
2615 Senior Forensic Specialist	3.00	3.00	-	3.00	-
2620 Supervisor Forensic Specialist	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>39.00</b>	<b>60.00</b>	<b>21.00</b>	<b>60.00</b>	<b>-</b>
<b>Total Central Investigations</b>	<b>39.00</b>	<b>60.00</b>	<b>21.00</b>	<b>60.00</b>	<b>-</b>
<b>Special Investigations</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
2240 Police Officer <sup>28</sup>	1.00	-	(1.00)	-	-
2260 Police Detective <sup>5</sup>	20.00	21.00	1.00	21.00	-
2300 Police Sergeant	3.00	3.00	-	3.00	-
2320 Police Lieutenant	1.00	1.00	-	1.00	-
2571 Community Services Officer <sup>7</sup>	1.00	2.00	1.00	2.00	-
2650 Police Property & Evidence Specialist <sup>10</sup>	-	6.00	6.00	6.00	-
2675 Police Program Supervisor <sup>11</sup>	-	1.00	1.00	1.00	-
9137 Crime Analyst <sup>26</sup>	-	3.00	3.00	3.00	-
9139 Supervisor Crime Analyst <sup>27</sup>	-	1.00	1.00	1.00	-
<b>Total Full-Time Benefitted</b>	<b>27.00</b>	<b>39.00</b>	<b>12.00</b>	<b>39.00</b>	<b>-</b>
<b>Total Special Investigations</b>	<b>27.00</b>	<b>39.00</b>	<b>12.00</b>	<b>39.00</b>	<b>-</b>
<b>Total</b>	<b>628.25</b>	<b>628.25</b>	<b>-</b>	<b>628.25</b>	<b>-</b>

## SUMMARY OF CHANGES

Staffing levels did not change from the adopted FY 2025/26 budget.

## POSITION CHANGES

### Reclassifications

1. Office of the Chief: Reclassify Senior Admin Assistant (C) (1.00 FTE) to Executive Assistant (C) (1.00 FTE)
2. Community Services Bureau: Reclassify Senior Programmer Analyst (1.00 FTE) to Business Systems Manager (1.00 FTE)

### Reorganizations

#### Community Services Bureau

3. Transfer Admin Assistant (C) (1.00 FTE) to Community Engagement
4. Transfer Programmer Analyst (1.00 FTE) to Support Services

#### Support Services

5. Transfer Police Detective (1.00 FTE) to Special Investigations
6. Transfer Police Lieutenant (1.00 FTE) to Community Engagement
7. Transfer Community Services Officer (1.00 FTE) to Special Investigations
8. Transfer Range Master (1.00 FTE) to Field Operations
9. Transfer Assistant Range Master (1.00 FTE) to Field Operations
10. Transfer Police Property & Evidence Specialist (6.00 FTE) to Special Investigations
11. Transfer Police Programs Supervisor (1.00 FTE) to Special Investigations

#### Field Operations

12. Transfer Senior Office Specialist (1.00 FTE) to Special Operations
13. Transfer Police Officer (25.00 FTE) to Community Engagement
14. Transfer Police Detective (7.00 FTE) to Central Investigations
15. Transfer Police Sergeant (5.00 FTE) to Community Engagement
16. Transfer Police Captain (1.00 FTE) to Community Engagement
17. Transfer Community Services Officer (1.00 FTE) to Community Engagement
18. Transfer Police Programs Coordinator (1.00 FTE) to Special Operations

#### Special Operations

19. Transfer Police Officer (17.00 FTE) to Community Engagement
20. Transfer Police Detective (10.00 FTE) to Central Investigations
21. Transfer Police Sergeant (3.00 FTE) to Central Investigations
22. Transfer Police Sergeant (1.00 FTE) to Community Engagement
23. Transfer Police Lieutenant (3.00 FTE) to Community Engagement
24. Transfer Community Services Officer (3.00 FTE) to Community Engagement
25. Transfer Park and Neighborhood Specialist (20.00 FTE) to Community Engagement
26. Transfer Crime Analyst (3.00 FTE) to Special Investigations

27. Transfer Supervising Crime Analyst (1.00 FTE) to Special Investigations

Special Investigations

28. Transfer Police Officer (1.00 FTE) to Central Investigations (1.00 FTE)

**Title Changes**

1. Support Services: Change Extra Help (1.25 FTE) to Police Investigative Assistant (1.25 FTE)

<b>PUBLIC LIBRARY</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Administration</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0353 Senior Administrative Assistant (C)	1.00	1.00	-	1.00	-
0400 Account Clerk I	1.00	1.00	-	1.00	-
0460 Accounting Technician	1.00	1.00	-	1.00	-
6035 Assistant Library Director	1.00	1.00	-	1.00	-
6040 Library Director	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9261 Business Systems Analyst	1.00	1.00	-	1.00	-
9571 Administrative Services Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>Total Administration</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>Neighborhood Services</b>					
2910 Maintenance Worker I	1.00	1.00	-	1.00	-
5785 Library Assistant <sup>2</sup>	19.00	18.00	(1.00)	18.00	-
5825 Library Technician	10.00	10.00	-	10.00	-
5865 Library Associate	13.00	13.00	-	13.00	-
5915 Librarian <sup>1</sup>	9.00	8.00	(1.00)	8.00	-
5984 Senior Librarian <sup>1</sup>	1.00	2.00	1.00	2.00	-
9165 Library Digital Systems Specialist	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>54.00</b>	<b>53.00</b>	<b>(1.00)</b>	<b>53.00</b>	<b>-</b>
5785 Library Assistant <sup>2</sup>	11.50	11.50	-	11.50	-
<b>Total Half-Time Benefitted</b>	<b>11.50</b>	<b>11.50</b>	<b>-</b>	<b>11.50</b>	<b>-</b>
5785 Library Assistant <sup>2</sup>	-	1.00	1.00	1.00	-
<b>Total Part-Time Non-Benefitted</b>	<b>-</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
<b>Total Neighborhood Services</b>	<b>65.50</b>	<b>65.50</b>	<b>-</b>	<b>65.50</b>	<b>-</b>
<b>Total</b>	<b>74.50</b>	<b>74.50</b>	<b>-</b>	<b>74.50</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels did not change from the adopted FY 2025/26 budget.

**POSITION CHANGES**

**Reclassifications**

1. Neighborhoods: Reclassify Librarian (1.00 FTE) to Senior Librarian (1.00 FTE)

**Corrections From Adopted FY 2025/26 Budget**

2. Neighborhoods: Corrected position type from Full-Time to Part-Time None Benefitted for Library Assistant (1.00 FTE)

PUBLIC UTILITIES DEPARTMENT - ADMINISTRATION					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Business Support</b>					
9256 Business Systems Manager I	1.00	1.00	-	1.00	-
9257 Senior Business Systems Analyst	5.00	5.00	-	5.00	-
9261 Business Systems Analyst	3.00	3.00	-	3.00	-
9265 Business Systems Manager II	1.00	1.00	-	1.00	-
9266 Principal Business Systems Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>11.00</b>	<b>-</b>
<b>Total Business Support</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>11.00</b>	<b>-</b>
<b>Field Services</b>					
0650 Utilities Customer Service Supervisor	2.00	2.00	-	2.00	-
0670 Utilities Field Services Representative	7.00	7.00	-	7.00	-
0680 Utilities Meter Reader <sup>1,3</sup>	16.00	5.00	(11.00)	5.00	-
0810 Utilities Senior Field Services Representative	13.00	13.00	-	13.00	-
0815 Utilities Field Services Technician, <sup>3</sup>	-	4.00	4.00	4.00	-
0831 Utilities Field Services Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>39.00</b>	<b>32.00</b>	<b>(7.00)</b>	<b>32.00</b>	<b>-</b>
<b>Total Field Services</b>	<b>39.00</b>	<b>32.00</b>	<b>(7.00)</b>	<b>32.00</b>	<b>-</b>
<b>Strategic Initiatives</b>					
7245 Utilities Resource Analyst	1.00	1.00	-	1.00	-
7246 Utilities Senior Resource Analyst	1.00	1.00	-	1.00	-
7247 Utilities Principal Resource Analyst	3.00	3.00	-	3.00	-
7521 Utilities Power Resource Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
8394 Utilities Principal Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>	<b>-</b>
<b>Total Strategic Initiatives</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>	<b>-</b>
<b>Customer Engagement</b>					
0353 Senior Administrative Assistant (C)	1.00	1.00	-	1.00	-
0610 Utilities Customer Service Representative II <sup>4</sup>	2.00	-	(2.00)	-	-
0613 Lead Utilities Customer Service Representative	1.00	1.00	-	1.00	-
0650 Utilities Customer Service Supervisor	1.00	1.00	-	1.00	-
1040 Utilities Program & Services Assistant	2.00	4.00	2.00	4.00	-
1050 Utilities Customer Communications Specialist	1.00	1.00	-	1.00	-
1065 Utilities Program & Services Representative <sup>4</sup>	3.00	3.00	-	3.00	-
1070 Utilities Senior Program & Services Representative	6.00	6.00	-	6.00	-
1073 Utilities Principal Program & Services Representative	3.00	3.00	-	3.00	-
1079 Utilities CustomerEngagement Manager	1.00	1.00	-	1.00	-

PUBLIC UTILITIES DEPARTMENT - ADMINISTRATION					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
8386 Utilities Customer Communications Coordinator	1.00	1.00	-	1.00	-
8450 Senior Management Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>23.00</b>	<b>23.00</b>	<b>-</b>	<b>23.00</b>	<b>-</b>
<b>Total Customer Engagement</b>	<b>23.00</b>	<b>23.00</b>	<b>-</b>	<b>23.00</b>	<b>-</b>
<b>Legislative and Regulatory Risk</b>					
7521 Utilities Power Resource Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Legislative and Regulatory Risk</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Utility Billing</b>					
0617 Utilities Billing Representative II	10.00	10.00	-	10.00	-
0619 Lead Utilities Billing Representative	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>-</b>
<b>Total Utility Billing</b>	<b>12.00</b>	<b>12.00</b>	<b>-</b>	<b>12.00</b>	<b>-</b>
<b>Customer Service</b>					
0345 Administrative Assist <sup>11</sup>	-	1.00	1.00	1.00	-
0610 Utilities Customer Service Representative II	49.00	49.00	-	49.00	-
0613 Lead Utilities Customer Service Representative	8.00	8.00	-	8.00	-
0650 Utilities Customer Service Supervisor	5.00	5.00	-	5.00	-
0891 Utilities Customer Service Manager	1.00	1.00	-	1.00	-
8389 Utilities Analyst <sup>2</sup>	-	1.00	1.00	1.00	-
<b>Total Full-Time Benefitted</b>	<b>63.00</b>	<b>65.00</b>	<b>2.00</b>	<b>65.00</b>	<b>-</b>
<b>Total Customer Service</b>	<b>63.00</b>	<b>65.00</b>	<b>2.00</b>	<b>65.00</b>	<b>-</b>
<b>Management Services</b>					
0345 Administrative Assist <sup>5,11</sup>	3.00	-	(3.00)	-	-
0353 Senior Administrative Assistant (C) <sup>5</sup>	3.00	5.00	2.00	5.00	-
0360 Executive Assistant (C)	1.00	1.00	-	1.00	-
0410 Account Clerk II	1.00	1.00	-	1.00	-
0450 Senior Accounting Technician	1.00	1.00	-	1.00	-
0460 Accounting Technician <sup>6</sup>	1.00	-	(1.00)	-	-
6986 Building Services Project Manager	1.00	1.00	-	1.00	-
7420 Utilities General Manager	1.00	1.00	-	1.00	-
7424 Utilities Assistant General Manager - Energy Delivery	1.00	1.00	-	1.00	-
7436 Utilities Assistant General Manager - Water	1.00	1.00	-	1.00	-
8133 Principal Project Manager <sup>7</sup>	-	1.00	1.00	1.00	-
8260 Accountant II	2.00	2.00	-	2.00	-
8280 Senior Accountant	2.00	2.00	-	2.00	-
8366 Utilities Assistant General Manager <sup>8</sup>	1.00	2.00	1.00	2.00	-
8376 Utilities Assistant General Manager - Finance & Administration	1.00	1.00	-	1.00	-
8389 Utilities Analyst <sup>6,9</sup>	1.00	3.00	2.00	3.00	-

<b>PUBLIC UTILITIES DEPARTMENT - ADMINISTRATION</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
8393 Utilities Senior Analyst	3.00	3.00	-	3.00	-
8394 Utilities Principal Analyst	4.00	4.00	-	4.00	-
8398 Utilities Fiscal Manager	3.00	3.00	-	3.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9244 Chief Innovation Security Officer <sup>8</sup>	1.00	-	(1.00)	-	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst <sup>7,9</sup>	2.00	-	(2.00)	-	-
<b>Total Full-Time Benefitted</b>	<b>36.00</b>	<b>35.00</b>	<b>(1.00)</b>	<b>35.00</b>	<b>-</b>
9950 Technical Intern	1.00	1.00	-	1.00	-
<b>Total Part-Time Non-Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Management Services</b>	<b>37.00</b>	<b>36.00</b>	<b>(1.00)</b>	<b>36.00</b>	<b>-</b>
<b>Safety</b>					
6765 Senior Engineering Aide <sup>10</sup>	1.00	-	(1.00)	-	-
8131 Project Manager	1.00	1.00	-	1.00	-
8654 Utilities Safety & Training Manager	1.00	1.00	-	1.00	-
8655 Safety Specialist	1.00	1.00	-	1.00	-
8656 Safety Coordinator <sup>10</sup>	1.00	2.00	1.00	2.00	-
<b>Total Full-Time Benefitted</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>
<b>Total Safety</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>
<b>Total</b>	<b>199.00</b>	<b>193.00</b>	<b>(6.00)</b>	<b>193.00</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels decreased by 6.00 FTE from the adopted FY 2025/26 budget due to the reduction of Utilities Meter Readers (7.00 FTE) in Field Services and the addition of an Utilities Analyst (1.00 FTE) in Customer Service.

**POSITION CHANGES**

**Full-Time Equivalent (FTE) Changes**

1. Field Services: Decrease Meter Readers (7.00 FTE) to offset cost of new positions and reclassifications in the Electric Fund
2. Customer Service: Increase 1.00 FTE for Utilities Analyst

**Reclassifications**

3. Field Services: Reclassify Utilities Meter Reader (4.00 FTE) to Utilities Field Services (4.00 FTE)
4. Customer Engagement: Reclassify Utilities Customer Service Representative II (2.00 FTE) to Utilities Program/Services Representative (2.00 FTE)
5. Management Service: Reclassify Administrative Assistant (2.00 FTE) to Senior Administrative Assistant (2.00 FTE)
6. Management Service: Reclassify Accounting Technician (1.00 FTE) to Utilities Analyst (1.00 FTE)
7. Management Service: Reclassify Senior Administrative Analyst (1.00 FTE) to Principal Project Manager (1.00 FTE)
8. Management Service: Reclassify Chief Innovation Security Officer to Utilities Assistant General Manager - Resources (1.00 FTE)

9. Management Service: Reclassify Senior Administrative Analyst (1.00 FTE) to Utilities Analyst (1.00 FTE)
10. Safety: Reclassify Senior Engineering Aide (1.00 FTE) to Safety Coordinator (1.00 FTE)

**Reorganizations**

11. Management Service: Transfer Administrative Assistant (1.00 FTE) to Customer Service (1.00 FTE)

**PUBLIC UTILITIES DEPARTMENT - ELECTRIC**

Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Power Resources</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
1130 Inventory Control Specialist I	1.00	1.00	-	1.00	-
4708 Utilities Generation Manager	1.00	1.00	-	1.00	-
4715 Utilities Generation Operations & Maintenance Supervisor	1.00	1.00	-	1.00	-
5030 Utilities Generation Technician	6.00	6.00	-	6.00	-
5031 Utilities Senior Generation Technician	2.00	2.00	-	2.00	-
5035 Utilities Generation Test Technician	3.00	3.00	-	3.00	-
5040 Utilities Senior Generation Test Technician	1.00	1.00	-	1.00	-
7040 SCADA Systems Supervisor <sup>1</sup>	-	1.00	1.00	1.00	-
7235 Utilities Power Scheduler/Trader	12.00	12.00	-	12.00	-
7245 Utilities Resource Analyst	3.00	3.00	-	3.00	-
7246 Utilities Senior Resource Analyst	13.00	13.00	-	13.00	-
7247 Utilities Principal Resource Analyst	6.00	6.00	-	6.00	-
7411 Utilities Generation Plant Manager	2.00	2.00	-	2.00	-
7521 Utilities Power Resource Manager	3.00	3.00	-	3.00	-
8132 Senior Project Manager	1.00	1.00	-	1.00	-
8133 Principal Project Manager	1.00	1.00	-	1.00	-
8394 Utilities Principal Analyst <sup>2</sup>	-	1.00	1.00	1.00	-
9230 Senior Systems Analyst	2.00	2.00	-	2.00	-
9264 Senior Geographic Information Systems Analyst <sup>3</sup>	3.00	2.00	(1.00)	2.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>63.00</b>	<b>64.00</b>	<b>1.00</b>	<b>64.00</b>	<b>-</b>
9950 Technical Intern	1.00	1.00	-	1.00	-
<b>Total Part-Time Non-Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Power Resources</b>	<b>64.00</b>	<b>65.00</b>	<b>1.00</b>	<b>65.00</b>	<b>-</b>
<b>Field Operations</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
3820 Utilities Street Light Maintenance Worker	2.00	2.00	-	2.00	-
4640 Utilities Power Line Technician	42.00	42.00	-	42.00	-
4660 Utilities Electric Troubleshooter	4.00	4.00	-	4.00	-
4700 Utilities Electric Supervisor <sup>14</sup>	11.00	12.00	1.00	12.00	-
4711 Utilities Electric Field Manager	1.00	1.00	-	1.00	-
4720 Utilities Electric Superintendent <sup>4</sup>	2.00	1.00	(1.00)	1.00	-
4774 Utilities Electric Meter Supervisor <sup>4</sup>	-	1.00	1.00	1.00	-
7590 Construction Inspector II	2.00	2.00	-	2.00	-
7610 Senior Construction Inspector	1.00	1.00	-	1.00	-
8460 Principal Management Analyst <sup>5</sup>	-	1.00	1.00	1.00	-
9257 Senior Business Systems Analyst <sup>5</sup>	1.00	-	(1.00)	-	-
9530 Administrative Analyst	2.00	2.00	-	2.00	-
9540 Senior Administrative Analyst <sup>6,15</sup>	1.00	2.00	1.00	2.00	-
<b>Total Full-Time Benefitted</b>	<b>70.00</b>	<b>72.00</b>	<b>2.00</b>	<b>72.00</b>	<b>-</b>
<b>Total Field Operations</b>	<b>70.00</b>	<b>72.00</b>	<b>2.00</b>	<b>72.00</b>	<b>-</b>

<b>PUBLIC UTILITIES DEPARTMENT - ELECTRIC</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Energy Delivery Engineering</b>					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
0345 Administrative Assist	1.00	1.00	-	1.00	-
4720 Utilities Electric Superintendent <sup>7</sup>	1.00	-	(1.00)	-	-
6755 Engineering Aide	7.00	7.00	-	7.00	-
6765 Senior Engineering Aide <sup>8</sup>	10.00	9.00	(1.00)	9.00	-
6865 Utilities Supervising Engineering Technician (Electric) <sup>9</sup>	5.00	4.00	(1.00)	4.00	-
6875 Engineering Technician <sup>8,9</sup>	8.00	10.00	2.00	10.00	-
6885 Senior Engineering Technician (Civil) <sup>10</sup>	1.00	-	(1.00)	-	-
6895 Utilities Senior Engineering Technician (Electric) <sup>10</sup>	6.00	7.00	1.00	7.00	-
7140 Principal Engineer	6.00	6.00	-	6.00	-
7175 Utilities Electric Engineer	6.00	6.00	-	6.00	-
7180 Utilities Senior Electric Engineer	16.00	16.00	-	16.00	-
7191 Utilities Electric Engineering Manager <sup>7</sup>	1.00	2.00	1.00	2.00	-
8132 Senior Project Manager <sup>11</sup>	1.00	-	(1.00)	-	-
9261 Business Systems Analyst <sup>11</sup>	-	1.00	1.00	1.00	-
9530 Administrative Analyst <sup>6,12,15</sup>	3.00	1.00	(2.00)	1.00	-
9540 Senior Administrative Analyst <sup>12</sup>	1.00	2.00	1.00	2.00	-
<b>Total Full-Time Benefitted</b>	<b>75.00</b>	<b>74.00</b>	<b>(1.00)</b>	<b>74.00</b>	<b>-</b>
9950 Technical Intern	1.00	1.00	-	1.00	-
<b>Total Part-Time Non-Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Energy Delivery Engineering</b>	<b>76.00</b>	<b>75.00</b>	<b>(1.00)</b>	<b>75.00</b>	<b>-</b>
<b>Operations</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
4700 Utilities Electric Supervisor <sup>14</sup>	1.00	-	(1.00)	-	-
4720 Utilities Electric Superintendent	3.00	3.00	-	3.00	-
4745 Utilities Electric Meter Shop Assist	4.00	4.00	-	4.00	-
4765 Utilities Electric Meter Technician	8.00	8.00	-	8.00	-
4770 Utilities Senior Electric Meter Technician	2.00	2.00	-	2.00	-
4860 Utilities Electric Power Systems Dispatcher II	13.00	13.00	-	13.00	-
4875 Utilities Dispatch Supervisor	1.00	1.00	-	1.00	-
5000 Utilities Transformer Technician II	1.00	1.00	-	1.00	-
5020 Utilities Substation Electrician	13.00	13.00	-	13.00	-
5060 Utilities Electric Test Technician	7.00	7.00	-	7.00	-
5061 Utilities Electric Test Supervisor	1.00	1.00	-	1.00	-
5100 Utilities Substation Construction/Maintenance Supervisor	3.00	3.00	-	3.00	-
5120 Utilities Electric Operations Manager	1.00	1.00	-	1.00	-
6755 Engineering Aide <sup>13</sup>	-	1.00	1.00	1.00	-
7040 SCADA Systems Supervisor	1.00	1.00	-	1.00	-
8394 Utilities Principal Analyst	1.00	1.00	-	1.00	-
9176 Network Engineer <sup>13</sup>	1.00	-	(1.00)	-	-
9230 Senior Systems Analyst	2.00	2.00	-	2.00	-

<b>PUBLIC UTILITIES DEPARTMENT - ELECTRIC</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Total Full-Time Benefitted</b>	64.00	63.00	(1.00)	63.00	-
<b>Total Operations</b>	64.00	63.00	(1.00)	63.00	-
<b>Total</b>	274.00	275.00	1.00	275.00	-

## **SUMMARY OF CHANGES**

Staffing levels increased by 1.00 FTE from the adopted FY 2025/26 budget due to the addition of a SCADA Systems Supervisor in Power Resources.

## **POSITION CHANGES**

### **Full-Time Equivalent (FTE) Changes**

1. Power Resources: Increase 1.00 FTE for SCADA Systems Supervisor
2. Power Resources: Increase 1.00 FTE with the transfer of a Utilities Principal Analyst from Riverside Public Utilities - Water, Field Operations
3. Power Resources: Decrease 1.00 FTE with the transfer of a Senior Geographic Information Systems Analyst to Riverside Public Utilities - Water, Engineering

### **Reclassifications**

4. Field Operations: Reclassify Utilities Electric Superintendent (1.00 FTE) to Utilities Electric Meter Supervisor (1.00 FTE)
5. Field Operations: Reclassify Senior Business Systems Analyst (1.00 FTE) to Principal Management Analyst (1.00 FTE)
6. Field Operations: Reclassify Administrative Analyst (1.00 FTE) to Senior Administrative Analyst (1.00 FTE)
7. Energy Delivery - Engineering: Reclassify Utilities Electric Superintendent (1.00 FTE) to Utilities Electric Engineering Manager (1.00 FTE)
8. Energy Delivery - Engineering: Reclassify Senior Engineering Aide (1.00 FTE) to Engineering Technician (1.00 FTE)
9. Energy Delivery - Engineering: Reclassify Utilities Supervising Engineering Technician (Electric) (1.00 FTE) to Engineering Technician (1.00 FTE)
10. Energy Delivery - Engineering: Reclassify Senior Engineering Technician (Civil) (1.00 FTE) to Utilities Senior Engineering Technician (Electric) (1.00 FTE)
11. Energy Delivery - Engineering: Reclassify Senior Project Manager (1.00 FTE) to Business Systems Analyst (1.00 FTE)
12. Energy Delivery - Engineering: Reclassify Administrative Analyst (1.00 FTE) to Senior Administrative Analyst (1.00 FTE)
13. Operations: Reclassify Network Engineer (1.00 FTE) to Engineering Aide (1.00 FTE)

### **Reorganizations**

14. Operations: Transfer Utilities Electric Supervisor (1.00 FTE) to Field Operations
15. Energy Delivery Engineering: Transfer Administrative Analyst (1.00 FTE) to Field Operations

PUBLIC UTILITIES DEPARTMENT - WATER					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Production &amp; Operations</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
3550 Cross Connection Specialist I <sup>3</sup>	-	1.00	1.00	1.00	-
3552 Senior Cross Connection Specialist	2.00	2.00	-	2.00	-
3670 Utilities Water Operations & Maintenance Supervisor	1.00	1.00	-	1.00	-
3740 Utilities Water Superintendent	2.00	2.00	-	2.00	-
4280 Utilities Water Systems Operator II	9.00	9.00	-	9.00	-
4300 Utilities Senior Water Systems Operator	1.00	1.00	-	1.00	-
4320 Utilities Water Control Systems Technician	3.00	3.00	-	3.00	-
4330 Utilities Water Systems Operations Manager	1.00	1.00	-	1.00	-
4337 Utilities Water Quality Technician	3.00	3.00	-	3.00	-
4371 Utilities Water Maintenance Electrician	3.00	3.00	-	3.00	-
4391 Utilities Water Maintenance Painter	1.00	1.00	-	1.00	-
5485 Utilities Water Maintenance Mechanic	3.00	3.00	-	3.00	-
6875 Engineering Technician <sup>3, 4, 5, 10</sup>	4.00	1.00	(3.00)	1.00	-
7040 SCADA Systems Supervisor	1.00	1.00	-	1.00	-
7160 Utilities Senior Water Engineer	1.00	1.00	-	1.00	-
7283 Senior Water Resources Analyst	1.00	1.00	-	1.00	-
7284 Principal Water Resource Analyst	1.00	1.00	-	1.00	-
8131 Project Manager <sup>4</sup>	1.00	2.00	1.00	2.00	-
8389 Utilities Analyst	2.00	2.00	-	2.00	-
9230 Senior Systems Analyst	2.00	2.00	-	2.00	-
<b>Total Full-Time Benefitted</b>	<b>43.00</b>	<b>42.00</b>	<b>(1.00)</b>	<b>42.00</b>	<b>-</b>
<b>Total Production &amp; Operations</b>	<b>43.00</b>	<b>42.00</b>	<b>(1.00)</b>	<b>42.00</b>	<b>-</b>
<b>Field Operations</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
3620 Utilities Water Field Helper	16.00	16.00	-	16.00	-
3660 Utilities Waterworks Pipefitter <sup>6</sup>	37.00	39.00	2.00	39.00	-
3680 Utilities Water Troubleshooter	4.00	4.00	-	4.00	-
3720 Utilities Water Supervisor	10.00	10.00	-	10.00	-
3740 Utilities Water Superintendent	2.00	2.00	-	2.00	-
4010 Utilities Equipment Operator	4.00	4.00	-	4.00	-
4255 Utilities Water Meter Technician II <sup>6</sup>	2.00	-	(2.00)	-	-
5580 Utilities Welder/Pipefitter <sup>7</sup>	2.00	3.00	1.00	3.00	-
5590 Utilities Assistant Shop Tool/Fabrication Technician <sup>7</sup>	1.00	-	(1.00)	-	-
5600 Utilities Shop Tool/Fabrication Technician	1.00	1.00	-	1.00	-
8393 Utilities Senior Analyst <sup>8</sup>	1.00	-	(1.00)	-	-
8394 Utilities Principal Analyst <sup>1, 8</sup>	1.00	1.00	-	1.00	-
9100 Utilities Data Control Clerk	1.00	1.00	-	1.00	-
9530 Administrative Analyst	2.00	2.00	-	2.00	-
<b>Total Full-Time Benefitted</b>	<b>85.00</b>	<b>84.00</b>	<b>(1.00)</b>	<b>84.00</b>	<b>-</b>
<b>Total Field Operations</b>	<b>85.00</b>	<b>84.00</b>	<b>(1.00)</b>	<b>84.00</b>	<b>-</b>

PUBLIC UTILITIES DEPARTMENT - WATER					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Engineering</b>					
0345 Administrative Assist	1.00	1.00	-	1.00	-
2801 Utilities Landscape Maintenance Contract Administrator	1.00	1.00	-	1.00	-
6755 Engineering Aide <sup>5,10</sup>	-	1.00	1.00	1.00	-
6765 Senior Engineering Aide	1.00	1.00	-	1.00	-
6875 Engineering Technician	3.00	3.00	-	3.00	-
7140 Principal Engineer <sup>9</sup>	4.00	5.00	1.00	5.00	-
7155 Utilities Associate Water Engineer	6.00	6.00	-	6.00	-
7160 Utilities Senior Water Engineer	7.00	7.00	-	7.00	-
7193 Engineering Manager	2.00	2.00	-	2.00	-
7283 Senior Water Resources Analyst	2.00	2.00	-	2.00	-
7590 Construction Inspector II	2.00	2.00	-	2.00	-
7610 Senior Construction Inspector	1.00	1.00	-	1.00	-
7631 Chief Construction Inspector	1.00	1.00	-	1.00	-
8133 Principal Project Manager <sup>9</sup>	1.00	-	(1.00)	-	-
8440 Management Analyst	1.00	1.00	-	1.00	-
9259 Geographic Information Systems Analyst	1.00	1.00	-	1.00	-
9264 Senior Geographic Information Systems Analyst <sup>2</sup>	1.00	2.00	1.00	2.00	-
9372 Const Project Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>36.00</b>	<b>38.00</b>	<b>2.00</b>	<b>38.00</b>	<b>-</b>
9950 Technical Intern	1.00	1.00	-	1.00	-
<b>Total Part-Time Non-Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Engineering</b>	<b>37.00</b>	<b>39.00</b>	<b>2.00</b>	<b>39.00</b>	<b>-</b>
<b>Total</b>	<b>165.00</b>	<b>165.00</b>	<b>-</b>	<b>165.00</b>	<b>-</b>

**SUMMARY OF CHANGES**

No changes to staffing levels from the adopted FY 2025/26 budget.

**POSITION CHANGES**

**Full-Time Equivalent (FTE) Changes**

1. Field Operations: Decrease 1.00 FTE with the transfer of a Utilities Principal Analyst to Riverside Public Utilities - Electric - Power Resources
2. Engineering: Increase 1.00 FT with the transfer of a Senior Geographic Information Systems Analyst from Riverside Public Utilities - Electric, Power Resources

**Reclassifications**

3. Production & Operations: Reclassify Engineering Technician (1.00 FTE) to Cross Connection Specialist (1.00 FTE)
4. Production & Operations: Reclassify Engineering Technician (1.00 FTE) to Project Manager (1.00 FTE)
5. Production & Operations: Reclassify Engineering Technician (1.00 FTE) to Engineering Aide (1.00 FTE)
6. Field Operations: Reclassify Utilities Water Meter Technician II (2.00 FTE) to Utilities Waterworks Pipefitter (2.00 FTE)

7. Field Operations: Reclassify Utilities Assistant Shop/Tools Fabrication Technician (1.00 FTE) to Utilities Welder/Pipefitter (1.00 FTE)
8. Field Operations: Reclassify Utilities Senior Analyst (1.00 FTE) to Utilities Principal Analyst (1.00 FTE)
9. Engineering: Reclassify Principal Project Manager (1.00 FTE) to Principal Engineer (1.00 FTE)

**Reorganizations**

10. Production & Operations: Transfer Engineering Technician/Aide (1.00 FTE) to Engineering

PUBLIC WORKS DEPARTMENT					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>Administration</b>					
0345 Administrative Assist	1.00	1.00	-	1.00	-
0360 Executive Assistant (C)	1.00	1.00	-	1.00	-
7213 Deputy Public Works Director - City Engineering	1.00	1.00	-	1.00	-
7217 Deputy Public Works Director - Field Operations	1.00	1.00	-	1.00	-
7400 Public Workers Director	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	2.00	2.00	-	2.00	-
8656 Safety Coordinator	1.00	1.00	-	1.00	-
9580 Fiscal Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>Total Administration</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>Street Maintenance</b>					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
2860 Custodian	1.00	1.00	-	1.00	-
2910 Maintenance Worker I	4.00	4.00	-	4.00	-
3035 Landscape Maintenance Inspector	3.00	3.00	-	3.00	-
3050 Tree Maintenance Inspector	3.00	3.00	-	3.00	-
3128 Wastewater Collection Technician I	3.00	3.00	-	3.00	-
3130 Wastewater Collection Technician II	1.00	1.00	-	1.00	-
3170 Lead Wastewater Collection Systems Technician <sup>2</sup>	1.00	-	(1.00)	-	-
3215 Senior Sign Technician	2.00	2.00	-	2.00	-
3230 Vector Control Technician <sup>3</sup>	2.00	-	(2.00)	-	-
3240 Street Maintenance Worker	8.00	8.00	-	8.00	-
3260 Senior Street Maintenance Worker <sup>3</sup>	18.00	20.00	2.00	20.00	-
3266 Graffiti Education Coordinator	1.00	1.00	-	1.00	-
3290 Lead Street Maintenance Worker	4.00	4.00	-	4.00	-
3310 Street Maintenance Supervisor	5.00	5.00	-	5.00	-
3365 Senior Field Service Operations Manager	1.00	1.00	-	1.00	-
4000 Heavy Equipment Operator	7.00	7.00	-	7.00	-
5190 Traffic Signal Technician II	5.00	5.00	-	5.00	-
5211 Traffic Signal Maintenance Supervisor	1.00	1.00	-	1.00	-
5505 Wastewater Mechanic Supervisor <sup>2</sup>	-	1.00	1.00	1.00	-
6765 Senior Engineering Aide <sup>4</sup>	1.00	-	(1.00)	-	-
7864 Urban Forestry & Landscape Supervisor	1.00	1.00	-	1.00	-
7867 Urban Forester Manager	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9530 Administrative Analyst <sup>4</sup>	-	1.00	1.00	1.00	-
<b>Total Full-Time Benefitted</b>	<b>76.00</b>	<b>76.00</b>	<b>-</b>	<b>76.00</b>	<b>-</b>
2935 General Service Worker (Reset)	5.00	5.00	-	5.00	-
<b>Total Part-Time Non-Benefitted</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>5.00</b>	<b>-</b>
<b>Total Street Maintenance</b>	<b>81.00</b>	<b>81.00</b>	<b>-</b>	<b>81.00</b>	<b>-</b>
<b>City Engineering</b>					
6755 Engineering Aide	1.00	1.00	-	1.00	-

<b>PUBLIC WORKS DEPARTMENT</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
6765 Senior Engineering Aide	3.00	3.00	-	3.00	-
6820 Survey Party Chief	1.00	1.00	-	1.00	-
6841 City Surveyor	1.00	1.00	-	1.00	-
6875 Engineering Technician	1.00	1.00	-	1.00	-
6885 Senior Engineering Technician (Civil)	5.00	5.00	-	5.00	-
6955 Permit Technician	2.00	2.00	-	2.00	-
7120 Associate Engineer	6.00	6.00	-	6.00	-
7130 Senior Engineer <sup>5</sup>	3.00	2.00	(1.00)	2.00	-
7140 Principal Engineer <sup>5</sup>	1.00	2.00	1.00	2.00	-
7193 Engineering Manager	3.00	3.00	-	3.00	-
7590 Construction Inspector II	11.00	11.00	-	11.00	-
7610 Senior Construction Inspector	1.00	1.00	-	1.00	-
7631 Chief Construction Inspector	1.00	1.00	-	1.00	-
7636 Construction Contract Administrator	1.00	1.00	-	1.00	-
7637 Senior Construction Project Manager	1.00	1.00	-	1.00	-
9259 Geographic Information Systems Analyst	1.00	1.00	-	1.00	-
9372 Const Project Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>45.00</b>	<b>45.00</b>	<b>-</b>	<b>45.00</b>	<b>-</b>
<b>Total City Engineering</b>	<b>45.00</b>	<b>45.00</b>	<b>-</b>	<b>45.00</b>	<b>-</b>
<b>Traffic Engineering</b>					
6765 Senior Engineering Aide <sup>6</sup>	1.00	-	(1.00)	-	-
6875 Engineering Technician <sup>6</sup>	-	1.00	1.00	1.00	-
6885 Senior Engineering Technician (Civil)	1.00	1.00	-	1.00	-
7121 Associate Traffic Engineer	3.00	3.00	-	3.00	-
7140 Principal Engineer	1.00	1.00	-	1.00	-
7210 City Traffic Engineer	1.00	1.00	-	1.00	-
7950 Principal Planner	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>	<b>8.00</b>	<b>-</b>
9950 Technical Intern	0.25	0.25	-	0.25	-
<b>Total Part-Time Non-Benefitted</b>	<b>0.25</b>	<b>0.25</b>	<b>-</b>	<b>0.25</b>	<b>-</b>
<b>Total Traffic Engineering</b>	<b>8.25</b>	<b>8.25</b>	<b>-</b>	<b>8.25</b>	<b>-</b>
<b>Sewer</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
0460 Accounting Technician	1.00	1.00	-	1.00	-
1130 Inventory Control Specialist I <sup>7</sup>	2.00	-	(2.00)	-	-
1150 Inventory Control Specialist II <sup>7</sup>	-	2.00	2.00	2.00	-
2910 Maintenance Worker I <sup>15</sup>	2.00	4.00	2.00	4.00	-
3130 Wastewater Collection Technician II <sup>8,9</sup>	11.00	9.00	(2.00)	9.00	-
3170 Lead Wastewater Collection Systems Technician <sup>9</sup>	3.00	4.00	1.00	4.00	-
3174 Senior Wastewater Collection Systems Technician	1.00	1.00	-	1.00	-

PUBLIC WORKS DEPARTMENT					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
3185 Wastewater Maintenance Scheduler	3.00	3.00	-	3.00	-
4000 Heavy Equipment Operator	1.00	1.00	-	1.00	-
4112 Wastewater Plant Operator III	16.00	16.00	-	16.00	-
4120 Wastewater SCADA Systems Technician	1.00	1.00	-	1.00	-
4125 Wastewater Operations Dispatcher	4.00	4.00	-	4.00	-
4130 Senior Wastewater Plant Operator	6.00	6.00	-	6.00	-
4140 Wastewater Plant Supervisor	3.00	3.00	-	3.00	-
4150 Wastewater Operations Manager	4.00	4.00	-	4.00	-
4186 Wastewater Resource Analyst <sup>8</sup>	2.00	3.00	1.00	3.00	-
4420 Wastewater Plant Electric & Instruments Technician II	6.00	6.00	-	6.00	-
4470 Wastewater Electric & Instruments Supervisor	1.00	1.00	-	1.00	-
5240 Senior Wastewater Plant Electric & Instruments Technician	1.00	1.00	-	1.00	-
5490 Wastewater Maintenance Mechanic II	11.00	11.00	-	11.00	-
5500 Senior Wastewater Maintenance Mechanic <sup>10</sup>	2.00	1.00	(1.00)	1.00	-
5505 Wastewater Mechanic Supervisor <sup>1,10</sup>	2.00	4.00	2.00	4.00	-
7035 Senior SCADA Systems Technician	1.00	1.00	-	1.00	-
7041 SCADA Systems Supervisor	1.00	1.00	-	1.00	-
7120 Associate Engineer <sup>11</sup>	3.00	2.00	(1.00)	2.00	-
7130 Senior Engineer	2.00	2.00	-	2.00	-
7140 Principal Engineer <sup>12</sup>	2.00	1.00	(1.00)	1.00	-
7193 Engineering Manager <sup>12</sup>	-	1.00	1.00	1.00	-
7218 Deputy Public Works Director - Wastewater	1.00	1.00	-	1.00	-
7610 Senior Construction Inspector	1.00	1.00	-	1.00	-
7636 Construction Contract Administrator <sup>13</sup>	-	1.00	1.00	1.00	-
7637 Senior Construction Project Manager <sup>13</sup>	1.00	-	(1.00)	-	-
7670 Environmental Compliance Inspector II	7.00	7.00	-	7.00	-
7675 Senior Environmental Compliance Inspector	2.00	2.00	-	2.00	-
7695 Environmental Service Coordinator	2.00	2.00	-	2.00	-
8025 Laboratory Analyst III	4.00	4.00	-	4.00	-
8029 Laboratory Quality Assurance Officer	1.00	1.00	-	1.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
8648 Safety Officer	1.00	1.00	-	1.00	-
9259 Geographic Information Systems Analyst	1.00	1.00	-	1.00	-
9270 Principal Geographic Information Systems Analyst	1.00	1.00	-	1.00	-
9530 Administrative Analyst <sup>11</sup>	1.00	2.00	1.00	2.00	-
9540 Senior Administrative Analyst	2.00	2.00	-	2.00	-
TBD Septic Tank Hauler <sup>15</sup>	2.00	-	(2.00)	-	-

<b>PUBLIC WORKS DEPARTMENT</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Total Full-Time Benefitted</b>	<b>121.00</b>	<b>122.00</b>	<b>1.00</b>	<b>122.00</b>	<b>-</b>
<b>Total Sewer</b>	<b>121.00</b>	<b>122.00</b>	<b>1.00</b>	<b>122.00</b>	<b>-</b>
<b>Refuse</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
2910 Maintenance Worker I	2.00	2.00	-	2.00	-
3240 Street Maintenance Worker	1.00	1.00	-	1.00	-
3260 Senior Street Maintenance Worker	2.00	2.00	-	2.00	-
3290 Lead Street Maintenance Worker	1.00	1.00	-	1.00	-
3310 Street Maintenance Supervisor	1.00	1.00	-	1.00	-
3365 Senior Field Service Operations Manager	1.00	1.00	-	1.00	-
3390 Solid Waste Operator	11.00	11.00	-	11.00	-
3400 Senior Solid Waste Operator	32.00	32.00	-	32.00	-
3410 Solid Waste Collections Supervisor I	2.00	2.00	-	2.00	-
3421 Solid Waste Collections Supervisor II	1.00	1.00	-	1.00	-
4030 Street Sweeper Oper	7.00	7.00	-	7.00	-
8460 Principal Management Analyst	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>64.00</b>	<b>64.00</b>	<b>-</b>	<b>64.00</b>	<b>-</b>
2935 General Service Worker (Reset)	2.00	2.00	-	2.00	-
2995 Weekend Crew Supervisor	1.00	1.00	-	1.00	-
<b>Total Part-Time Non-Benefitted</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>	<b>3.00</b>	<b>-</b>
<b>Total Refuse</b>	<b>67.00</b>	<b>67.00</b>	<b>-</b>	<b>67.00</b>	<b>-</b>
<b>Public Parking Services</b>					
0082 Senior Office Specialist	3.00	3.00	-	3.00	-
2421 Parking Control Representative	15.00	15.00	-	15.00	-
2422 Senior Parking Control Representative	2.00	2.00	-	2.00	-
9504 Public Parking Services Manager	1.00	1.00	-	1.00	-
9530 Administrative Analyst	1.00	1.00	-	1.00	-
9540 Senior Administrative Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>23.00</b>	<b>23.00</b>	<b>-</b>	<b>23.00</b>	<b>-</b>
<b>Total Public Parking Services</b>	<b>23.00</b>	<b>23.00</b>	<b>-</b>	<b>23.00</b>	<b>-</b>
<b>Environmental Services</b>					
4150 Wastewater Operations Manager <sup>14</sup>	-	1.00	1.00	1.00	-
4186 Wastewater Resource Analyst <sup>14</sup>	1.00	-	(1.00)	-	-
7682 Environmental Services Manager	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total Environmental Services</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total</b>	<b>356.25</b>	<b>357.25</b>	<b>1.00</b>	<b>357.25</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels increase by 1.00 FTE from the adopted FY 2025/26 budget due to the addition of a Wastewater Mechanical Supervisor in the Sewer Fund.

**POSITION CHANGES**

**Full-Time Equivalent (FTE) Changes**

1. Sewer: Increase by 1.00 FTE for Wastewater Mechanical Supervisor

**Reclassifications**

2. Street Maintenance: Reclassify Lead Wastewater Collection Systems Technician (1.00 FTE) to Wastewater Mechanical Supervisor (1.00 FTE)
3. Street Maintenance: Reclassify Vector Control Technician (2.00 FTE) to Senior Street Maintenance Worker (2.00 FTE)
4. Street Maintenance: Reclassify Senior Engineering Aide (1.00 FTE) to Administrative Analyst (1.00 FTE)
5. City Engineering: Reclassify Principal Engineer (1.00 FTE) to Engineering Manager (1.00 FTE)
6. Traffic Engineering: Reclassify Senior Engineering Aide (1.00 FTE) to Engineering Technician (1.00 FTE)
7. Sewer: Reclassify Inventory Control Specialist I (2.00 FTE) to Inventory Control Specialist II (2.00 FTE)
8. Sewer: Reclassify Wastewater Collection Systems Technician (1.00 FTE) to Wastewater Resource Analyst (1.00 FTE)
9. Sewer: Reclassify Wastewater Collection Systems Technician (1.00 FTE) to Lead Wastewater Collection Systems Technician (1.00 FTE)
10. Sewer: Reclassify Senior Wastewater Maintenance Mechanic (1.00 FTE) to Wastewater Mechanical Supervisor (1.00 FTE)
11. Sewer: Reclassify Associate Engineer (1.00 FTE) to Administrative Analyst (1.00 FTE)
12. Sewer: Reclassify Principal Engineer (1.00 FTE) to Engineering Manager (1.00 FTE)
13. Sewer: Reclassify Senior Construction Project Manager (1.00 FTE) to Construction Contract Administrator (1.00 FTE)
14. Environmental Services: Reclassify Wastewater Resources Analyst (1.00 FTE) to Wastewater Operations Manager (1.00 FTE)

**Corrections From Adopted FY 2025/26 Budget**

1. Sewer: Position is budgeted Maintenance Worker I, with a working title of Septic Tank Hauler, until Human Resources creates a new job code and classification

## MEASURE Z POSITIONS

Measure Z positions are funded by the 1¢ transaction and use tax approved by Riverside voters in November 2017 to maintain services and fund critical needs. Two schedules are provided to enhance transparency of Measure Z-funded positions: By Spending Item, and By Department.

The following table lists personnel by Spending Item, corresponding to the Measure Z Five-Year Plan. Note that the Five-Year Plan spending items may include funding for non-personnel costs in addition to the funding for the positions listed below.

Measure Z Positions by Spending Item					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>0005 - Additional Sworn Police Positions</b>					
2240 Police Officer	53.00	53.00	-	53.00	-
2260 Police Detective	2.00	2.00	-	2.00	-
2300 Police Sergeant	5.00	5.00	-	5.00	-
<b>Total Full-Time Benefitted</b>	<b>60.00</b>	<b>60.00</b>	<b>-</b>	<b>60.00</b>	<b>-</b>
<b>Total 0005 - Additional Sworn Police Positions</b>	<b>60.00</b>	<b>60.00</b>	<b>-</b>	<b>60.00</b>	<b>-</b>
<b>0006 - Public Safety Non-Sworn Positions and Recruitment Costs</b>					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
2605 Assistant Range Master	1.00	1.00	-	1.00	-
2655 Police Records Specialist	4.00	4.00	-	4.00	-
2670 Police Administrative Specialist (C)	1.00	1.00	-	1.00	-
2860 Custodian	1.00	1.00	-	1.00	-
8720 Senior Human Resources Analyst	1.00	1.00	-	1.00	-
9241 Programmer Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>	<b>11.00</b>	<b>-</b>
2763 Police Investigative Assistant <sup>3</sup>	-	1.25	1.25	1.25	-
9300 Extra Help <sup>3</sup>	1.25	-	(1.25)	-	-
<b>Total Part-Time Non-Benefitted</b>	<b>1.25</b>	<b>1.25</b>	<b>-</b>	<b>1.25</b>	<b>-</b>
<b>Total 0006 - Public Safety Non-Sworn Positions and Recruitment Costs</b>	<b>12.25</b>	<b>12.25</b>	<b>-</b>	<b>12.25</b>	<b>-</b>
<b>0008 - Additional Public Safety Dispatchers</b>					
2493 Public Safety Dispatcher II	8.00	8.00	-	8.00	-
2510 Public Safety Communications Supervisor	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>Total 0008 - Additional Public Safety Dispatchers</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>	<b>9.00</b>	<b>-</b>
<b>0009 - Maintain Firefighter Staffing Level</b>					
2040 Firefighter (S)	6.00	6.00	-	6.00	-
<b>Total Full-Time Benefitted</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Total 0009 - Maintain Firefighter Staffing Level</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>

Measure Z Positions by Spending Item					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>0010 - Fire Captains (Training and Arson)</b>					
2090 Fire Captain (S) <sup>4</sup>	1.00	-	(1.00)	-	-
2100 Fire Captain (D) <sup>4</sup>	3.00	4.00	1.00	4.00	-
<b>Total Full-Time Benefitted</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>Total 0010 - Fire Captains (Training and Arson)</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>0011 - Reinstatement of Battalion Chief</b>					
2125 Fire Battalion Chief (D)	1.00	1.00	-	1.00	-
2140 Fire Marshal	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total 0011 - Reinstatement of Battalion Chief</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>0016 - Additional Fleet Mechanics for Police Department</b>					
5340 Senior Mechanic	2.00	2.00	-	2.00	-
<b>Total Full-Time Benefitted</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total 0016 - Additional Fleet Mechanics for Police Department</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>0017 - Additional Fleet Mechanics for Fire Department</b>					
5345 Fire Mechanic	2.00	2.00	-	2.00	-
<b>Total Full-Time Benefitted</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total 0017 - Additional Fleet Mechanics for Fire Department</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>0031 - Ward Action Team - City Attorney's Office</b>					
0310 Legal Secretary	1.00	1.00	-	1.00	-
8923 Senior Deputy City Attorney	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total 0031 - Ward Action Team - City Attorney's Office</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>0033 - Technology Improvements</b>					
9252 Innovation & Technology Analyst II	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total 0033 - Technology Improvements</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>0034 - 4-Person Staffing on Fire Trucks</b>					
2040 Firefighter (S)	6.00	6.00	-	6.00	-
<b>Total Full-Time Benefitted</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>
<b>Total 0034 - 4-Person Staffing on Fire Trucks</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>	<b>6.00</b>	<b>-</b>

<b>Measure Z Positions by Spending Item</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>0039 - Public Safety &amp; Engagement Team Program (PSET) - Urban</b>					
2240 Police Officer	4.00	4.00	-	4.00	-
7450 Code Enforcement Officer II <sup>1</sup>	7.00	6.00	(1.00)	6.00	-
7460 Senior Code Enforcement Officer	1.00	1.00	-	1.00	-
8755 Outreach Supervisor <sup>1</sup>	-	1.00	1.00	1.00	-
8756 Outreach Worker (C) <sup>2</sup>	6.00	9.00	3.00	9.00	-
<b>Total Full-Time Benefitted</b>	<b>18.00</b>	<b>21.00</b>	<b>3.00</b>	<b>21.00</b>	<b>-</b>
<b>Total 0039 - Public Safety &amp; Engagement Team Program (PSET) - Urban</b>	<b>18.00</b>	<b>21.00</b>	<b>3.00</b>	<b>21.00</b>	<b>-</b>
<b>0046 - Park and Neighborhood Specialist (PANS) Program</b>					
2573 Park & Neighborhood Specialist	20.00	20.00	-	20.00	-
<b>Total Full-Time Benefitted</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>	<b>20.00</b>	<b>-</b>
<b>Total 0046 - Park and Neighborhood Specialist (PANS) Program</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>	<b>20.00</b>	<b>-</b>
<b>0048 - Office of Homeless Solutions Expansion</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
8110 Project Assistant	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total 0048 - Office of Homeless Solutions Expansion</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>0049 - Public Safety &amp; Engagement Team Program (PSET) - Wildlands</b>					
2240 Police Officer	16.00	16.00	-	16.00	-
2300 Police Sergeant	2.00	2.00	-	2.00	-
8756 Outreach Worker (C) <sup>2</sup>	8.00	5.00	(3.00)	5.00	-
<b>Total Full-Time Benefitted</b>	<b>26.00</b>	<b>23.00</b>	<b>(3.00)</b>	<b>23.00</b>	<b>-</b>
<b>Total 0049 - Public Safety &amp; Engagement Team Program (PSET) - Wildlands</b>	<b>26.00</b>	<b>23.00</b>	<b>(3.00)</b>	<b>23.00</b>	<b>-</b>
<b>0060 - Senior &amp; Disabled Programming</b>					
6420 Recreation Services Coordinator	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total 0060 - Senior &amp; Disabled Programming</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total</b>	<b>173.25</b>	<b>173.25</b>	<b>-</b>	<b>173.25</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels did not change from the adopted FY 2025/26 budget.

**POSITION CHANGES**

**Reclassifications**

- 0039 - PSET Urban: Reclassify Code Enforcement Officer II (1.00 FTE) to Outreach Supervisor (1.00 FTE)

**Reorganization**

2. 0049 - PSET Wildland: Transfer Outreach Worker (C) (3.00 FTE) to 0039 - PSET Urban

**Corrections From Adopted FY 2025/26 Budget**

3. 0010 - Reinstatement of Captains: Correct job code from 2090 - Fire Captain (S) (1.00 FTE) to 2100 - Fire Captain (D) (1.00 FTE)

Measure Z Positions by Department					
Job Code and Position Title	Adopted FY 2025/26	Proposed FY 2026/27	Change	Proposed FY 2027/28	Change
<b>City Attorney's Office</b>					
0310 Legal Secretary	1.00	1.00	-	1.00	-
8923 Senior Deputy City Attorney	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Total City Attorney's Office</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>	<b>2.00</b>	<b>-</b>
<b>Fire Department</b>					
2040 Firefighter (S)	12.00	12.00	-	12.00	-
2090 Fire Captain (S) <sup>3</sup>	1.00	-	(1.00)	-	-
2100 Fire Captain (D) <sup>3</sup>	3.00	4.00	1.00	4.00	-
2125 Fire Battalion Chief (D)	1.00	1.00	-	1.00	-
2140 Fire Marshal	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>18.00</b>	<b>18.00</b>	<b>-</b>	<b>18.00</b>	<b>-</b>
<b>Total Fire Department</b>	<b>18.00</b>	<b>18.00</b>	<b>-</b>	<b>18.00</b>	<b>-</b>
<b>General Services Department</b>					
5340 Senior Mechanic	2.00	2.00	-	2.00	-
5345 Fire Mechanic	2.00	2.00	-	2.00	-
<b>Total Full-Time Benefitted</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>Total General Services Department</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>4.00</b>	<b>-</b>
<b>Housing &amp; Human Services Department</b>					
0082 Senior Office Specialist	1.00	1.00	-	1.00	-
7450 Code Enforcement Officer II <sup>1</sup>	7.00	6.00	(1.00)	6.00	-
7460 Senior Code Enforcement Officer	1.00	1.00	-	1.00	-
8110 Project Assistant	1.00	1.00	-	1.00	-
8755 Outreach Supervisor <sup>1</sup>	-	1.00	1.00	1.00	-
8756 Outreach Worker (C)	14.00	14.00	-	14.00	-
<b>Total Full-Time Benefitted</b>	<b>24.00</b>	<b>24.00</b>	<b>-</b>	<b>24.00</b>	<b>-</b>
<b>Total Housing &amp; Human Services Department</b>	<b>24.00</b>	<b>24.00</b>	<b>-</b>	<b>24.00</b>	<b>-</b>
<b>Human Resources Department</b>					
8720 Senior Human Resources Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Human Resources Department</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Innovation &amp; Technology Department</b>					
9252 Innovation & Technology Analyst II	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Innovation &amp; Technology Department</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Parks, Recreation &amp; Community Services Department</b>					
6420 Recreation Services Coordinator	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>
<b>Total Parks, Recreation &amp; Community Services Department</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>	<b>1.00</b>	<b>-</b>

<b>Measure Z Positions by Department</b>					
<b>Job Code and Position Title</b>	<b>Adopted FY 2025/26</b>	<b>Proposed FY 2026/27</b>	<b>Change</b>	<b>Proposed FY 2027/28</b>	<b>Change</b>
<b>Police Department</b>					
0082 Senior Office Specialist	2.00	2.00	-	2.00	-
2240 Police Officer	73.00	73.00	-	73.00	-
2260 Police Detective	2.00	2.00	-	2.00	-
2300 Police Sergeant	7.00	7.00	-	7.00	-
2493 Public Safety Dispatcher II	8.00	8.00	-	8.00	-
2510 Public Safety Communications Supervisor	1.00	1.00	-	1.00	-
2573 Park & Neighborhood Specialist	20.00	20.00	-	20.00	-
2605 Assistant Range Master	1.00	1.00	-	1.00	-
2655 Police Records Specialist	4.00	4.00	-	4.00	-
2670 Police Administrative Specialist (C)	1.00	1.00	-	1.00	-
2860 Custodian	1.00	1.00	-	1.00	-
9241 Programmer Analyst	1.00	1.00	-	1.00	-
<b>Total Full-Time Benefitted</b>	<b>121.00</b>	<b>121.00</b>	<b>-</b>	<b>121.00</b>	<b>-</b>
2763 Police Investigative Assistant <sup>2</sup>	-	1.25	1.25	1.25	-
9300 Extra Help <sup>2</sup>	1.25	-	(1.25)	-	-
<b>Total Part-Time Non-Benefitted</b>	<b>1.25</b>	<b>1.25</b>	<b>-</b>	<b>1.25</b>	<b>-</b>
<b>Total Police Department</b>	<b>122.25</b>	<b>122.25</b>	<b>-</b>	<b>122.25</b>	<b>-</b>
<b>Total</b>	<b>173.25</b>	<b>173.25</b>	<b>-</b>	<b>173.25</b>	<b>-</b>

**SUMMARY OF CHANGES**

Staffing levels did not change from the adopted FY 2025/26 budget.

**POSITION CHANGES**

**Reclassifications**

1. Housing & Human Services: Reclassify Code Enforcement II (1.00 FTE) to Outreach Supervisor (1.00 FTE)

**Title Changes**

2. Riverside Police Department: Change Extra Help (1.25 FTE) to Police Investigative Assistant (1.25 FTE)

**Corrections From Adopted FY 2025/26 Budget**

3. Riverside Fire Department: Correct job code from 2090 - Fire Captain (S) (1.00 FTE) to 2100 - Fire Captain (D) (1.00 FTE)

---

# FIVE-YEAR FINANCIAL PLANS

---



**GENERAL FUND FIVE-YEAR FINANCIAL PLAN**

	Projected FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
<b>REVENUES</b>						
Property Tax	\$ 96,472,760	\$ 101,783,783	\$ 104,999,689	\$ 109,864,062	\$ 115,385,259	\$ 120,534,751
Sales and Use Tax	94,091,701	98,410,670	101,721,466	106,515,310	112,532,849	117,171,826
Cannabis	1,000,000	1,000,000	1,000,000	2,000,000	3,000,000	3,000,000
Utility Users Tax	37,120,854	37,344,606	38,646,558	39,607,830	40,351,451	41,476,835
Transient Occupancy Tax	8,926,500	9,270,900	9,463,500	9,660,300	9,950,100	10,248,600
Franchise Fees	7,159,920	6,449,780	6,697,030	6,966,610	7,259,270	7,576,270
Licenses & Non-Developer Permits	11,106,487	11,174,500	11,382,600	11,594,800	11,811,300	12,032,100
Intergovernmental Revenues	2,475,898	3,185,051	3,256,458	3,317,271	3,365,616	3,415,709
Non-Development Charges for Services	12,213,772	12,620,896	12,964,864	13,352,389	13,732,096	14,124,002
Developer Fees & Charges for Services	9,734,527	8,490,036	8,733,824	8,992,550	9,246,639	9,506,118
Fines and Forfeits	1,451,800	1,582,400	1,582,400	1,582,400	1,582,400	1,582,400
Special Assessments	531,922	652,300	663,100	674,200	685,700	697,500
Miscellaneous Revenues	5,368,020	4,531,624	5,291,694	5,557,181	5,725,339	6,050,351
General Fund Transfer - Electric	47,015,500	50,551,600	54,077,500	54,517,700	54,488,100	55,712,200
General Fund Transfer - Water	9,183,200	9,825,900	10,623,900	11,361,500	11,459,900	11,533,800
Measure Z Transfer In	25,633,367	18,266,026	18,266,026	18,266,026	18,266,026	18,266,026
Use of Section 115 Trust Set Aside Funds	12,003,485	7,918,995	2,000,000	1,000,000	-	-
Use of Section 115 Trust	-	-	12,392,540	15,278,069	13,547,682	11,994,915
Use of Reserves	667,500	133,750	-	-	-	-
<b>Total Revenues</b>	<b>\$ 382,157,213</b>	<b>\$ 383,192,817</b>	<b>\$ 403,763,149</b>	<b>\$ 420,108,198</b>	<b>\$ 432,389,727</b>	<b>\$ 444,923,403</b>

<b>EXPENDITURES</b>						
Personnel	\$ 277,141,270	\$ 286,224,898	\$ 303,137,301	\$ 312,699,433	\$ 323,053,213	\$ 332,741,962
Vacancy Factor	(15,890,872)	(15,286,597)	(16,055,331)	(16,178,812)	(16,330,658)	(16,438,666)
CalPERS UAL	19,580,944	25,503,955	28,473,462	33,439,562	32,917,290	32,095,762
Transfer to Section 115 Trust	9,000,000	2,852,750	-	-	-	-
Non-Personnel (Non-Discretionary)	30,117,596	23,553,638	29,396,662	35,227,218	36,969,577	40,795,101
Non-Personnel (Discretionary)	49,378,018	43,821,918	42,102,318	37,385,117	38,201,732	38,869,133
Special Projects	10,491,853	11,131,863	11,585,159	11,761,028	11,739,491	12,015,490
Minor Capital	507,598	517,280	521,207	534,987	549,744	555,044
Debt Service	28,204,612	28,649,852	29,219,965	29,933,083	30,615,710	30,259,250
Charges To/From	(21,125,357)	(20,460,880)	(21,575,532)	(21,877,709)	(22,149,603)	(22,439,488)
Cost Allocation Plan	(22,831,480)	(19,589,597)	(20,563,738)	(21,180,645)	(21,816,066)	(22,470,552)
Contribution to Special Districts Fund	2,075,322	1,843,963	1,948,361	2,033,225	2,124,205	2,206,019
Contribution to Convention Center Fund	3,644,343	2,283,211	2,574,987	2,593,568	2,614,093	2,636,804
Contribution to Entertainment Fund	264,765	287,250	302,697	310,025	340,485	391,471
Contribution to Cheech Marin Center	1,094,648	1,352,783	1,386,589	1,421,040	1,456,170	1,492,054
Contribution to Parks Capital Fund	920,753	680,630	685,142	645,578	644,444	680,219
Transfers to Other Funds	400,000	-	-	-	-	-
Escrow Water GFT	9,183,200	9,825,900	10,623,900	11,361,500	11,459,900	11,533,800
<b>Total Expenditures</b>	<b>\$ 382,157,213</b>	<b>\$ 383,192,817</b>	<b>\$ 403,763,149</b>	<b>\$ 420,108,198</b>	<b>\$ 432,389,727</b>	<b>\$ 444,923,403</b>

<b>FUND RESERVES</b>						
<b>Beginning Fund Balance for General Fund</b>	<b>\$ 76,431,443</b>	<b>\$ 76,431,443</b>	<b>\$ 76,431,443</b>	<b>\$ 76,431,443</b>	<b>\$ 76,431,443</b>	<b>\$ 76,431,443</b>
<b>Ending Fund Balance for General Fund</b>	<b>\$ 76,431,443</b>	<b>\$ 76,431,443</b>	<b>\$ 76,431,443</b>	<b>\$ 76,431,443</b>	<b>\$ 76,431,443</b>	<b>\$ 76,431,443</b>

**MEASURE Z FIVE-YEAR FINANCIAL PLAN**

	Projected FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
<b>REVENUES</b>						
Transaction & Use Tax	\$ 81,876,000	\$ 83,551,000	\$ 85,983,000	\$ 89,422,320	\$ 93,446,324	\$ 98,118,641
Interest Earnings	2,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
<b>Total Revenues</b>	<b>\$ 83,876,000</b>	<b>\$ 84,551,000</b>	<b>\$ 86,983,000</b>	<b>\$ 90,422,320</b>	<b>\$ 94,446,324</b>	<b>\$ 99,118,641</b>

<b>EXPENDITURES</b>						
0002 - Payoff of the Balloon \$32 million Pension Obligation Bond	\$ 1,672,800	\$ 1,673,150	\$ -	\$ -	\$ -	\$ -
0005 - Additional Sworn Police Positions	14,344,158	16,268,060	17,100,092	21,626,338	22,365,593	23,094,053
0006 - Public Safety Non-Sworn Positions and Recruitment Costs	1,263,489	1,350,083	1,428,204	1,432,296	1,436,353	1,454,884
0008 - Additional Public Safety Dispatchers	1,419,471	1,603,338	1,695,957	1,706,539	1,710,438	1,725,230
0009 - Maintain Firefighter Staffing Level	1,826,581	2,069,044	2,280,882	4,165,322	4,450,244	4,815,685
0010 - Fire Captains (Training and Arson)	1,473,011	1,565,736	1,616,669	1,654,396	1,664,559	1,663,906
0011 - Reinstatement of Battalion Chief	456,334	788,309	819,163	843,239	842,387	840,478
0012 - Police Vehicle Replacement and Maintenance Plan	2,180,011	1,109,547	1,129,380	1,169,625	1,229,145	1,477,008
0014 - Fire Vehicle Replacement and Maintenance Plan	5,945,237	6,126,143	5,277,100	2,562,253	2,232,235	2,582,860
0016 - Additional Fleet Mechanics for Police Department	254,960	289,539	307,585	306,964	305,596	307,101
0017 - Additional Fleet Mechanics for Fire Department	286,705	314,321	333,988	333,168	331,494	332,895
0018 - General Fund Support - Maintain Existing Services	25,633,367	18,266,026	18,266,026	18,266,026	18,266,026	18,266,026
0020 - Homeless Prevention & Services	638,760	639,131	250,000	250,000	250,000	250,000
0022 - Budget Engagement Commission Support	26,523	22,209	22,275	22,343	22,413	22,486
0023 - New Downtown Main Library	2,736,630	2,737,375	2,734,125	2,731,750	2,730,000	2,723,750
0025 - New Police Headquarters (\$52M, 30-yr)	-	3,346,768	3,346,768	3,346,768	3,346,768	3,346,768
0026 - Museum Expansion and Rehabilitation (\$35M, 30yr)	2,248,092	2,887,850	2,885,850	2,882,350	2,882,230	2,880,350
0028 - Annual Deferred Maintenance (Existing Facilities)	2,500,000	1,500,000	1,500,000	1,000,000	1,000,000	1,500,000
0029 - Maximize Roads/Streets (Pavement Condition Index)	12,475,000	9,000,000	8,500,000	8,000,000	8,000,000	8,000,000
0030 - Tree Trimming	3,500,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
0031 - Ward Action Team - City Attorney's Office	422,545	439,579	464,986	469,041	469,998	471,938
0033 - Technology Improvements	2,304,503	1,233,461	1,246,013	1,246,128	935,597	936,223
0034 - 4-Person Staffing on Fire Trucks	1,379,191	1,426,806	1,451,715	1,519,726	1,553,054	1,578,279
0039 - Public Safety & Engagement Team Program (PSET) - Urban	4,008,310	4,089,409	3,624,247	3,277,565	3,366,715	3,422,942
0045 - Motorhome Removal & Disposal	45,000	45,000	45,000	45,000	45,000	45,000
0046 - Park and Neighborhood Specialist (PANS) Program	2,247,928	2,388,123	2,613,715	2,699,971	2,762,915	2,818,649
0047 - Police Helicopters Capital Lease	1,238,158	1,238,158	1,238,158	1,238,158	1,238,158	1,238,158
0048 - Office of Homeless Solutions Expansion	195,594	204,272	217,470	220,825	223,760	229,140
0049 - Public Safety & Engagement Team Program (PSET) - Wildlands	5,508,470	5,671,473	5,563,522	5,579,979	5,934,845	6,135,886
0050 - Public Safety Enterprise Communication System (PSEC) Radios	343,438	528,258	1,388,064	1,388,064	1,388,064	1,388,064
0051 - Office of Sustainability	220,066	145,102	151,856	158,812	165,976	173,356

**MEASURE Z FIVE-YEAR FINANCIAL PLAN**

	Projected FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
0052 - Sidewalk Repair	600,000	600,000	600,000	600,000	600,000	600,000
0055 - Parks Capital Improvement Projects	2,500,000	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000
0057 - Non-Safety Vehicles	600,000	600,000	400,000	400,000	400,000	400,000
0060 - Senior & Disabled Programming	508,318	446,653	414,690	409,610	405,218	401,871
0062 - Real Time Crime Center	175,000	175,000	175,000	175,000	175,000	175,000
0063 - Fire Tablet Command Program	223,014	223,014	223,014	223,014	223,014	223,014
0065 - Fire Self Contained Breathing Apparatuses (SCBA) & PPE	371,284	-	-	-	-	-
0066 - Police Warehouse Lease	180,675	188,805	197,297	206,174	196,757	-
<b>Total Expenditures</b>	<b>\$ 103,952,623</b>	<b>\$ 95,199,742</b>	<b>\$ 93,008,811</b>	<b>\$ 95,656,444</b>	<b>\$ 96,649,552</b>	<b>\$ 99,021,000</b>
<b>Five-Year Financial Plan Surplus / (Deficit)</b>	<b>\$ (20,076,623)</b>	<b>\$ (10,648,742)</b>	<b>\$ (6,025,811)</b>	<b>\$ (5,234,124)</b>	<b>\$ (2,203,228)</b>	<b>\$ 97,641</b>
<b>FUND RESERVES</b>						
<b>Beginning Measure Z Available Fund Reserves</b>	<b>\$ 44,412,672</b>	<b>\$ 24,336,049</b>	<b>\$ 13,687,307</b>	<b>\$ 7,661,496</b>	<b>\$ 2,427,372</b>	<b>\$ 224,144</b>
Increase / (Use of) Cash Reserves	(20,076,623)	(10,648,742)	(6,025,811)	(5,234,124)	(2,203,228)	97,641
<b>Ending Measure Z Available Fund Reserves</b>	<b>\$ 24,336,049</b>	<b>\$ 13,687,307</b>	<b>\$ 7,661,496</b>	<b>\$ 2,427,372</b>	<b>\$ 224,144</b>	<b>\$ 321,785</b>

**ELECTRIC FUND FIVE-YEAR FINANCIAL PLAN**

	Projected FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
<b>REVENUES</b>						
Retail Sales	\$ 409,627,000	\$ 431,705,012	\$ 448,090,000	\$ 463,654,000	\$ 474,155,000	\$ 485,795,000
Transmission Revenue	27,046,000	34,159,900	21,651,103	5,875,700	6,050,300	6,232,980
Other Operating Revenue	31,182,300	23,116,800	22,816,000	19,936,800	18,813,700	12,023,700
Miscellaneous Revenues	12,676,500	16,370,900	16,559,532	15,937,500	18,140,700	16,532,900
Capital Contributions	4,994,000	5,143,000	5,298,000	5,457,000	5,620,000	5,789,000
Public Benefit Program	13,739,000	13,085,000	13,535,000	14,033,000	14,386,000	14,527,000
Bond Proceeds for Capital Project Funding	49,011,878	52,576,571	48,804,258	100,653,414	61,414,864	58,404,512
<b>Total Revenues</b>	<b>\$ 548,276,678</b>	<b>\$ 576,157,183</b>	<b>\$ 576,753,893</b>	<b>\$ 625,547,414</b>	<b>\$ 598,580,564</b>	<b>\$ 599,305,092</b>
<b>EXPENDITURES</b>						
Personnel	\$ 84,532,309	\$ 88,659,124	\$ 95,031,701	\$ 96,518,671	\$ 97,377,541	\$ 98,258,694
Power Supply	258,270,494	269,403,331	243,120,263	246,779,898	252,252,434	257,460,313
Operating & Maintenance	25,060,281	32,925,337	29,653,700	29,673,471	31,173,220	33,131,627
Projects	68,722,302	79,656,035	75,594,192	74,287,965	86,935,557	75,208,238
Debt Service	58,431,905	57,660,320	60,448,145	60,694,355	65,947,215	74,145,465
General Fund Transfer	47,015,500	50,551,600	54,077,500	54,517,700	54,488,100	55,712,200
Public Benefit Program	16,612,540	13,085,000	13,535,000	14,033,000	14,386,000	14,527,000
<b>Total Expenditures</b>	<b>\$ 558,645,331</b>	<b>\$ 591,940,747</b>	<b>\$ 571,460,501</b>	<b>\$ 576,505,060</b>	<b>\$ 602,560,067</b>	<b>\$ 608,443,537</b>
<b>Five-Year Financial Plan Surplus / (Deficit)</b>	<b>\$ (10,368,653)</b>	<b>\$ (15,783,564)</b>	<b>\$ 5,293,392</b>	<b>\$ 49,042,354</b>	<b>\$ (3,979,503)</b>	<b>\$ (9,138,445)</b>
<b>FUND RESERVES</b>						
<b>Beginning Electric Funds Working Capital</b>	<b>\$ 163,131,000</b>	<b>\$ 152,762,347</b>	<b>\$ 136,978,770</b>	<b>\$ 142,272,127</b>	<b>\$ 144,314,481</b>	<b>\$ 140,334,978</b>
Less Estimated Assigned for Capital Projects	-	-	-	(47,000,000)	-	-
FiveYear Financial Surplus	-	-	5,293,357	49,042,354	-	-
Increase / (Use of) Cash Reserves	(10,368,653)	(15,783,577)	-	-	(3,979,503)	(9,138,445)
<b>Ending Electric Funds Working Capital</b>	<b>\$ 152,762,347</b>	<b>\$ 136,978,770</b>	<b>\$ 142,272,127</b>	<b>\$ 144,314,481</b>	<b>\$ 140,334,978</b>	<b>\$ 131,196,533</b>

**WATER FUND FIVE-YEAR FINANCIAL PLAN**

	Projected FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
<b>REVENUES</b>						
Retail Sales	\$ 87,330,000	\$ 94,433,000	\$ 101,032,000	\$ 101,914,400	\$ 102,566,000	\$ 103,314,000
Conveyance/Wholesale	6,124,100	5,688,900	5,830,700	5,972,600	6,069,800	6,123,800
Other Operating Revenue	2,999,900	11,266,688	6,039,121	4,946,695	4,459,912	4,459,912
Miscellaneous Revenues	8,082,475	8,910,900	9,283,800	8,700,800	9,575,600	9,226,800
Water Conservation Program	1,613,000	66,000	21,000	-	-	-
Capital Contributions	2,000,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Bond Proceeds for Capital Funding	30,112,140	37,465,800	30,802,699	34,255,587	26,241,676	34,386,865
<b>Total Revenues</b>	<b>\$ 138,261,615</b>	<b>\$ 159,331,288</b>	<b>\$ 154,509,320</b>	<b>\$ 157,290,082</b>	<b>\$ 150,412,988</b>	<b>\$ 159,011,377</b>
<b>EXPENDITURES</b>						
Personnel	\$ 29,764,155	\$ 31,674,273	\$ 33,679,184	\$ 34,035,587	\$ 34,233,742	\$ 34,493,596
System Operations	30,339,087	39,209,544	36,316,334	36,202,246	37,018,149	38,022,412
Capital Outlay	34,573,077	45,265,585	37,504,135	41,402,100	37,999,639	34,443,907
Debt Service	26,775,115	29,817,350	33,873,091	33,604,775	35,527,705	37,266,319
General Fund Transfer	9,183,200	9,825,900	10,623,900	11,361,500	11,459,900	11,533,800
Water Conservation Program	1,543,629	1,457,128	1,500,096	1,530,282	1,561,074	1,592,474
<b>Total Expenditures</b>	<b>\$ 132,178,263</b>	<b>\$ 157,249,780</b>	<b>\$ 153,496,740</b>	<b>\$ 158,136,490</b>	<b>\$ 157,800,209</b>	<b>\$ 157,352,508</b>
<b>Five-Year Financial Plan Surplus / (Deficit)</b>	<b>\$ 6,083,352</b>	<b>\$ 2,081,508</b>	<b>\$ 1,012,580</b>	<b>\$ (846,408)</b>	<b>\$ (7,387,221)</b>	<b>\$ 1,658,869</b>
<b>WORKING CAPITAL</b>						
<b>Beginning Water Funds Working Capital</b>	<b>\$ 59,599,000</b>	<b>\$ 65,682,352</b>	<b>\$ 67,763,860</b>	<b>\$ 68,776,440</b>	<b>\$ 67,930,032</b>	<b>\$ 60,542,811</b>
Five-Year Financial Plan Surplus	6,083,352	2,081,508	1,012,580	-	-	1,658,869
Increase / (Use of) Cash Reserves	-	-	-	(846,408)	(7,387,221)	-
<b>Ending Water Funds Working Capital</b>	<b>\$ 65,682,352</b>	<b>\$ 67,763,860</b>	<b>\$ 68,776,440</b>	<b>\$ 67,930,032</b>	<b>\$ 60,542,811</b>	<b>\$ 62,201,680</b>

**REFUSE FUND FIVE-YEAR FINANCIAL PLAN**

	Projected FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
<b>REVENUES</b>						
City Services	\$ 19,985,782	\$ 21,377,524	\$ 22,765,783	\$ 23,698,792	\$ 24,648,162	\$ 25,635,599
Private Hauler Services	8,006,305	7,990,014	8,502,865	9,045,341	9,403,155	9,775,280
Administrative Fees	7,720,605	9,085,501	9,448,922	9,826,878	10,219,954	10,628,752
Street Sweeping Fines	1,604,462	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Miscellaneous	243,438	76,442	79,762	82,952	86,273	89,720
<b>Total Revenues</b>	<b>\$ 37,560,592</b>	<b>\$ 40,029,481</b>	<b>\$ 42,297,332</b>	<b>\$ 44,153,963</b>	<b>\$ 45,857,544</b>	<b>\$ 47,629,351</b>
<b>EXPENDITURES</b>						
Personnel	\$ 8,215,991	\$ 8,613,848	\$ 9,236,565	\$ 9,437,174	\$ 9,548,914	\$ 9,669,809
Non-Personnel	15,166,644	16,174,229	16,629,604	17,087,099	17,725,576	18,452,588
Special Projects	8,206,572	8,538,562	9,078,524	9,435,585	9,806,929	10,193,126
Minor Capital & Equipment	6,657,077	1,650,275	1,911,983	1,767,766	1,767,766	1,767,766
Debt Service	1,412,520	1,741,940	1,534,385	287,740	234,790	228,380
Charges To/From Others	4,948,140	5,383,609	5,728,712	5,856,175	5,797,918	5,910,361
<b>Total Expenditures</b>	<b>\$ 44,606,944</b>	<b>\$ 42,102,463</b>	<b>\$ 44,119,773</b>	<b>\$ 43,871,539</b>	<b>\$ 44,881,893</b>	<b>\$ 46,222,030</b>
<b>Five-Year Financial Plan Surplus / (Deficit)</b>	<b>\$ (7,046,352)</b>	<b>\$ (2,072,982)</b>	<b>\$ (1,822,441)</b>	<b>\$ 282,424</b>	<b>\$ 975,651</b>	<b>\$ 1,407,321</b>
<b>WORKING CAPITAL</b>						
<b>Beginning Refuse Fund Working Capital <sup>11</sup></b>	<b>\$ 16,958,968</b>	<b>\$ 8,645,744</b>	<b>\$ 6,572,762</b>	<b>\$ 4,750,321</b>	<b>\$ 5,032,745</b>	<b>\$ 6,008,396</b>
Less Estimated Assigned for Capital Projects	(1,266,872)	-	-	-	-	-
Increase / (Use of) Cash Reserves	(7,046,352)	(2,072,982)	(1,822,441)	282,424	975,651	1,407,321
<b>Ending Refuse Fund Working Capital</b>	<b>\$ 8,645,744</b>	<b>\$ 6,572,762</b>	<b>\$ 4,750,321</b>	<b>\$ 5,032,745</b>	<b>\$ 6,008,396</b>	<b>\$ 7,415,717</b>

**SEWER FUND FIVE-YEAR FINANCIAL PLAN**

	Projected FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
<b>REVENUES</b>						
Residential Rate Revenue	\$ 46,924,976	\$ 47,311,135	\$ 47,784,246	\$ 48,262,089	\$ 48,744,710	\$ 49,232,157
Commercial Rate Revenue	11,769,354	11,688,102	11,804,983	11,923,032	12,042,263	12,162,685
Industrial Rate Revenue	4,204,565	3,973,605	4,013,341	4,053,474	4,094,009	4,134,949
Community Service Districts	4,348,002	5,121,867	5,169,357	5,217,321	5,265,766	5,314,696
Connection Fees	3,915,508	3,751,524	3,789,039	3,826,929	3,865,199	3,903,851
Other Fees & Charges	736,105	763,323	773,322	783,522	793,929	804,550
Miscellaneous Revenue	6,434,758	1,647,129	1,649,112	1,608,746	1,609,579	1,610,437
<b>Total Revenues</b>	<b>\$ 78,333,268</b>	<b>\$ 74,256,685</b>	<b>\$ 74,983,400</b>	<b>\$ 75,675,113</b>	<b>\$ 76,415,455</b>	<b>\$ 77,163,325</b>
<b>EXPENDITURES</b>						
Personnel	\$ 18,072,232	\$ 19,894,723	\$ 21,349,941	\$ 21,745,249	\$ 21,980,777	\$ 22,092,810
Non-Personnel	23,744,968	24,218,206	23,215,174	23,362,459	23,505,415	23,794,574
Special Projects	2,453,639	2,511,419	2,578,592	2,647,713	2,718,839	2,792,027
Minor Capital & Equipment	5,276,919	1,206,138	1,106,138	1,106,138	1,106,138	1,106,138
Capital Outlay	11,520,797	200,000	10,000,000	10,000,000	7,000,000	5,000,000
Debt Service	28,112,111	24,100,266	25,949,150	26,479,209	26,316,537	26,292,134
Charges To/From Others	3,555,041	3,005,307	3,227,649	3,313,252	3,317,914	3,416,033
<b>Total Expenditures</b>	<b>\$ 92,735,707</b>	<b>\$ 75,136,059</b>	<b>\$ 87,426,644</b>	<b>\$ 88,654,020</b>	<b>\$ 85,945,620</b>	<b>\$ 84,493,716</b>
<b>Five-Year Financial Plan Surplus / (Deficit)</b>	<b>\$ (14,402,439)</b>	<b>\$ (879,374)</b>	<b>\$ (12,443,244)</b>	<b>\$ (12,978,907)</b>	<b>\$ (9,530,165)</b>	<b>\$ (7,330,391)</b>
<b>WORKING CAPITAL</b>						
<b>Beginning Sewer Fund Working Capital</b>	<b>\$ 108,667,917</b>	<b>\$ 42,068,487</b>	<b>\$ 41,189,113</b>	<b>\$ 28,745,869</b>	<b>\$ 15,766,962</b>	<b>\$ 6,236,797</b>
Less Estimated Assigned for Capital Projects	(52,196,991)	-	-	-	-	-
Increase / (Use of) Cash Reserves	(14,402,439)	(879,374)	(12,443,244)	(12,978,907)	(9,530,165)	(7,330,391)
<b>Ending Sewer Funds Working Capital</b>	<b>\$ 42,068,487</b>	<b>\$ 41,189,113</b>	<b>\$ 28,745,869</b>	<b>\$ 15,766,962</b>	<b>\$ 6,236,797</b>	<b>\$ (1,093,594)</b>

**PUBLIC PARKING FUND FIVE-YEAR FINANCIAL PLAN**

	Projected FY 2025/26	Proposed FY 2026/27	Proposed FY 2027/28	Projected FY 2028/29	Projected FY 2029/30	Projected FY 2030/31
<b>REVENUES</b>						
Parking Lot Revenue	\$ 871,735	\$ 824,381	\$ 849,112	\$ 874,586	\$ 900,823	\$ 927,848
Parking Garage Revenue	3,875,717	4,606,488	4,694,644	4,785,164	4,878,118	4,973,581
On-Street Revenue	1,864,001	1,498,607	1,498,607	1,498,607	1,498,607	1,498,607
Parking Fines	3,864,941	3,761,968	3,761,968	3,761,968	3,761,968	3,761,968
Lease Revenue	1,196,790	1,235,205	1,272,261	1,310,429	1,349,741	1,390,234
Miscellaneous	8,614	3,000	3,000	3,000	3,000	3,000
<b>Total Revenues</b>	<b>\$ 11,681,798</b>	<b>\$ 11,929,649</b>	<b>\$ 12,079,592</b>	<b>\$ 12,233,754</b>	<b>\$ 12,392,257</b>	<b>\$ 12,555,238</b>
<b>EXPENDITURES</b>						
Personnel	\$ 2,020,500	\$ 2,231,010	\$ 2,426,748	\$ 2,472,051	\$ 2,495,180	\$ 2,519,255
Non-Personnel	6,396,330	7,081,986	7,227,918	7,453,497	7,685,765	7,934,484
Capital Outlay	900,000	1,193,381	2,300,000	-	-	-
Debt Service	2,001,642	1,944,032	1,904,132	1,889,772	1,876,182	1,870,802
Charges To/From Others	(386,981)	(8,513)	(26,368)	(32,437)	(28,886)	(24,620)
<b>Total Expenditures</b>	<b>\$ 10,931,491</b>	<b>\$ 12,441,896</b>	<b>\$ 13,832,430</b>	<b>\$ 11,782,883</b>	<b>\$ 12,028,241</b>	<b>\$ 12,299,921</b>
<b>Five-Year Financial Plan Surplus / (Deficit)</b>	<b>\$ 750,307</b>	<b>\$ (512,247)</b>	<b>\$ (1,752,838)</b>	<b>\$ 450,871</b>	<b>\$ 364,016</b>	<b>\$ 255,317</b>
<b>WORKING CAPITAL</b>						
<b>Beginning Public Parking Fund Working Capital</b>	<b>\$ 9,650,897</b>	<b>\$ 6,645,830</b>	<b>\$ 6,133,583</b>	<b>\$ 4,380,745</b>	<b>\$ 4,831,616</b>	<b>\$ 5,195,632</b>
Less Estimated Assigned for Capital Projects	(3,755,374)	-	-	-	-	-
Increase / (Use of) Cash Reserves	750,307	(512,247)	(1,752,838)	450,871	364,016	255,317
<b>Ending Public Parking Fund Working Capital</b>	<b>\$ 6,645,830</b>	<b>\$ 6,133,583</b>	<b>\$ 4,380,745</b>	<b>\$ 4,831,616</b>	<b>\$ 5,195,632</b>	<b>\$ 5,450,949</b>